



treasury

Department of
Treasury
FREE STATE PROVINCE

**CONSOLIDATED MUNICIPAL BUDGET
PERFORMANCE REPORT
FOR THE PERIOD ENDING
30 September 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 **30 September 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).

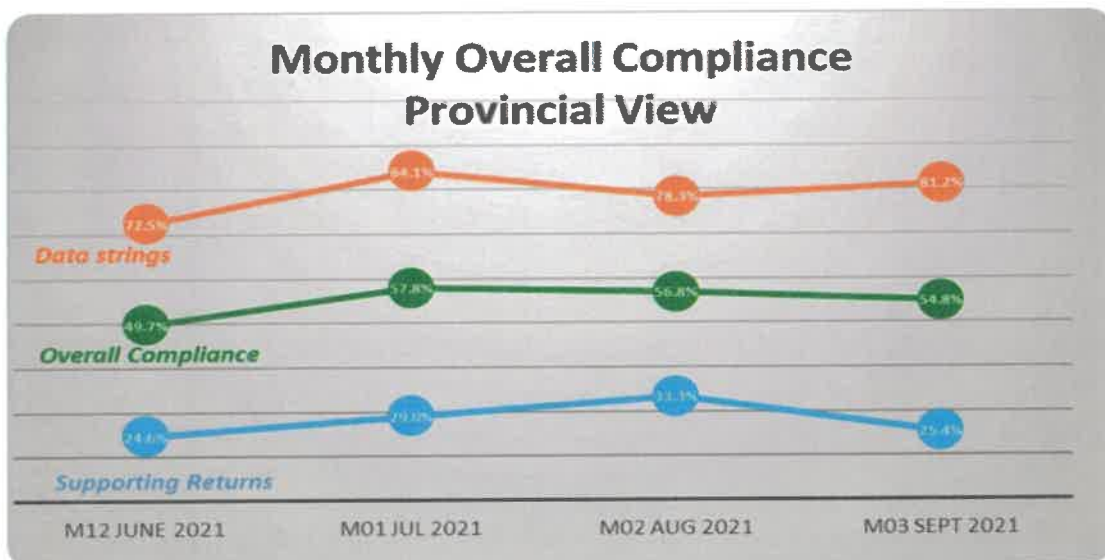
The Section 71 report facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for councils, provincial legislatures and officials in order to monitor and improve municipal performance. The improvement 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 (M03)
 - Creditors (CR03)
 - Debtors (DB03)
- 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.
 - 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	M03	CR03	DB03	C-schedule M03	Debt Return M03	Additional Reporting * M03
Mangaung							N/A	N/A
Letsemeng								
Kopanong								
Mohokare								
Xhariep							N/A	
Masilonyana								
Tokologo								
Tswelopele								
Matjhabeng								
Nala								
Lejweleputswa							N/A	
Setsoto								
Dihlabeng								
Nketoana								
Maluti a Phofung								
Phumelela								
Mantsopa								
Thabo Mofutsanyana							N/A	
Moqhaka								
Ngwathe								
Metsimaholo								
Mafube								
Fezile Dabi							N/A	

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

Source: LGDB as at 22 October 2021

Legend:

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

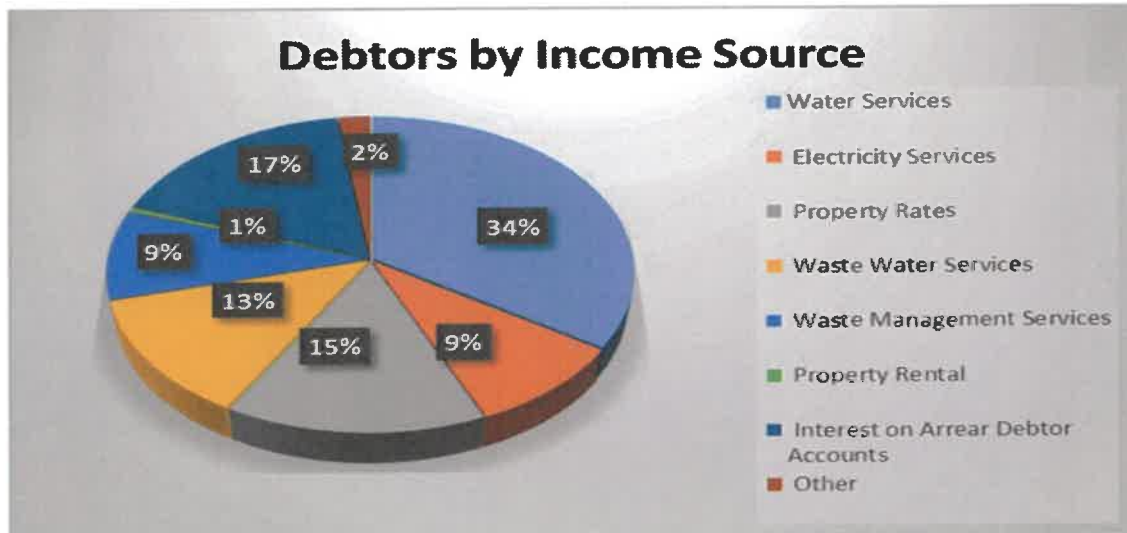
- 1.1.1 The total outstanding debt amounts to R26.38 billion having increased slightly with R0.44 billion from the previous month (*Aug 2021: R25.94 billion*). Annexure A and B provides the summary and breakdown of the outstanding debtors per income source. The total debtors exceed the total revenue budget with R4.55 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 70.1% (R18.49 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, four 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
Kopanong	Backlog in capturing data
Mohokare	Backlog in capturing data
Tokologo	Backlog in capturing data
Phumelela	Backlog in capturing data

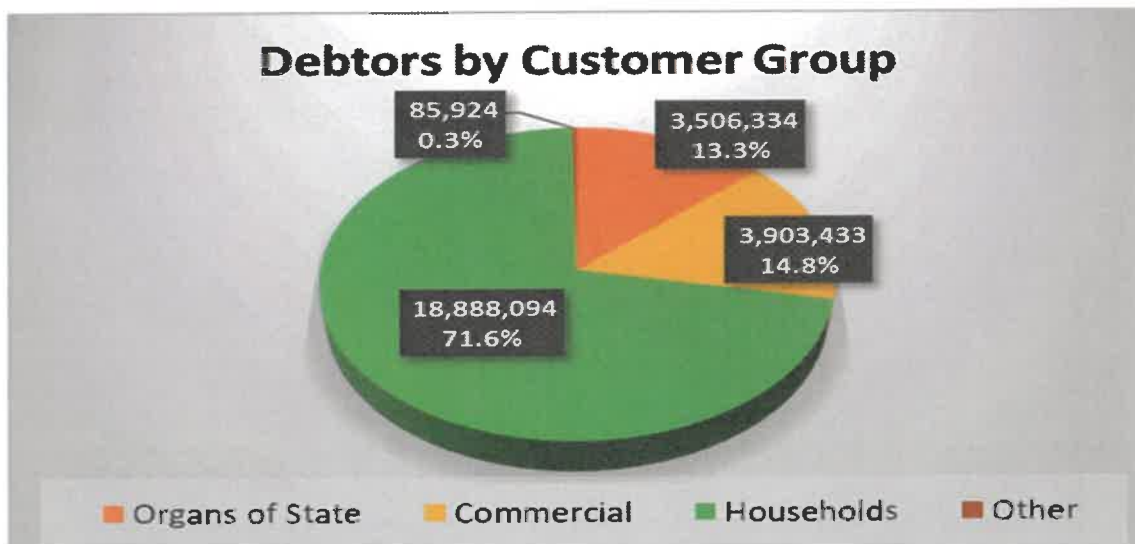
- 1.1.6 Debtors books should become an area of focus for municipalities. Seven municipalities reported outstanding debtors above a billion rand and contribute 75.7 per cent to the total outstanding debtors in the Province. These municipalities are:

Mangaung	R7.49 billion
Matjhabeng	R4.87 billion
Metsimaholo	R2.20 billion
Maluti a Phofung	R2.04 billion
Masilonyana	R1.19 billion
Dihlabeng	R1.16 billion
Moqhaka	R1.03 billion

1.1.7 *Water services* remains the largest contributor to the total outstanding debt and amounts to R9.05 billion (34.3 percent), followed by *interest on arrear accounts* amounting to R4.51 billion (17.1 percent). Debt relating to *property rates* contribute 14.9 percent (R3.92 billion) to the total outstanding debt, whilst *waste water services* accounts for 12.7% (R3.34 billion) of the total debt.

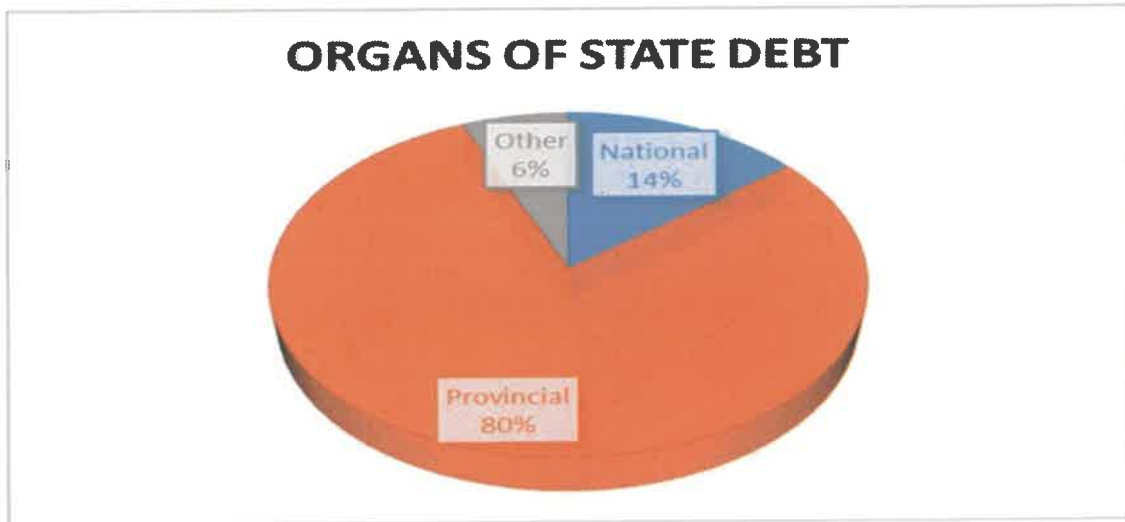


1.1.8 The majority of the debt is owed by *Households*, which contributes 71.6% (R18.89 billion) to the total debt, followed by *Commercial properties* with 14.8% (R3.90 billion).



Debt owed by Organs of State (Intergovernmental Debt)

1.1.9 The total debt owed by organs of state amounts to R3.12 billion which accounts for 12.5% 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 R0.13 billion to **R19.34 billion** for the month under review (*Aug 2021: R19.34 billion*). Annexure C and D provides the summary and breakdown of the outstanding creditors per type. Six municipalities failed to submit the creditor's information for September 2021 and for consolidation purposes prior months' information were used:

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

1.2.3 Payables relating to bulk service providers (Eskom & Water Boards) contribute 87.7 percent or **R17.07 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 R10.04 billion, however this amount is understated as six 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 August 2021, the debt owed by all Free State municipalities, amounts to R14.49 billion (overdue).
- 1.2.5 The HoD: CoGTA together with National and Provincial Treasury Officials are conducting intergovernmental sessions with municipalities on their Eskom Account to arrange payment agreements.
- 1.2.6 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) (M03) 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)	137,457	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.
Tswelopele	–	40,538	Eskom is awaiting a proposed payment plan from the municipality. A follow-up email was sent on 8 September 2021.
Matjhabeng	4,197,800	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.
Setotso	–	–	The municipality's accounts are up to date.
Dihlabeng	606,241	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	2,300,726	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.

Municipality	S71 Report (Municipal) (M03) 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
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.
Moghaka	573,002	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	1,431,908	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.
Metsimaholo	28,017	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	10,037,107	14,478,407	

*Section 41 report for September 2021 not yet received.

Water Boards Debt

1.2.5 The total debt owed to Water Boards amounts to R7.03 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) M03 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	389,499	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 committed. ● 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

Municipality	S71 Report (Municipal) M03 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>2021.</p> <ul style="list-style-type: none"> • 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	16,103		
Tokologo	-		
Tswelopele	10,158		
Matjhabeng	5,365,346	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.

Municipality	S71 Report (Municipal) M03 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
Setsotso	-		• No payment was received during the month, remaining balance R 243,097,354
Dihlabeng	-		
Nketoana	-		
Maluti a Phofung	-		
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 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.
Moghaka	-		

Municipality	S71 Report (Municipal) M03 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
Ngwathe	12,758	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	65,571	15,617	Rand Water – Account up to date
Mafube	376,845		
Total	7,034,172	5,778,751	

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

*Section 41 report for September 2021 not yet received.

PAYE and Pension/Retirement Contributions Debt

1.2.6 Payables relating to 3rd parties (i.e PAYE and pensions/retirement contributions) amounted to R436.4 million of which 78.4% 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	%
Mangaung Metro	5,908	100.0%	–	0.0%	–	0.0%	–	0.0%	5,908	16.0%
Kopanong	1,304	45.4%	1,290	44.9%	–	0.0%	280	9.7%	2,874	7.8%
Matjhabeng	12,505	53.3%	10,916	46.6%	5	0.0%	16	0.1%	23,442	63.3%
Nala	172	100.0%	–	0.0%	–	0.0%	–	0.0%	172	0.5%
Thabo Mofutsanyana District	1,372	100.0%	–	0.0%	–	0.0%	–	0.0%	1,372	3.7%
Ngwathe	3,269	100.0%	–	0.0%	–	0.0%	–	0.0%	3,269	8.8%
Total Debt	24,530	66.2%	12,206	33.0%	5	0.0%	296	0.8%	37,037	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	49,974	100.0%	–	0.0%	–	0.0%	–	0.0%	49,974	12.5%
Kopanong	1,878	1.2%	1,806	1.2%	–	0.0%	153,060	97.6%	156,744	39.2%
Matjhabeng	13,546	36.1%	12,042	32.1%	11,913	31.8%	–	0.0%	37,501	9.4%
Nala	4	100.0%	–	0.0%	–	0.0%	–	0.0%	4	0.0%
Ngwathe	3,057	100.0%	–	0.0%	–	0.0%	–	0.0%	3,057	0.8%
Mafube	1,215	0.8%	1,215	0.8%	87,539	57.6%	62,122	40.8%	152,091	38.1%
Total Debt	69,675	17.4%	15,062	3.8%	99,452	24.9%	215,183	53.9%	399,372	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 September 2021 with a surplus cash and cash equivalent balance of R1.28 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 Jul 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 (30 Sept 2021)
Mangaung Metro	461,396	292,364	(140,051)	(3,085)	149,229	610,624
Letsemeng	-	-	-	0	0	0
Kopanong	-	73,439	-	(271)	73,167	73,167
Mohokare	5,067	11,001	(5,379)	-	5,622	10,689
Xhariep District	-	6,706	-	-	6,706	6,706
DC 16 Total	5,067	91,146	(5,379)	(271)	85,495	90,562
Masilonyana	-	-	-	(83)	(83)	(83)
Tokologo	-	5,912	12	(51)	5,873	5,873
Tswelopele	12,489	9,475	(1,580)	38	7,934	20,371
Matjhabeng	(37,081)	(290,164)	(7,398)	(6,949)	(304,510)	(241,692)
Nala	-	-	-	25	25	25
Lejweleputswa District	-	60,548	-	-	60,548	60,548
DC 18 Total	(24,591)	(214,228)	(8,966)	(7,021)	(230,215)	(154,959)
Setsotho	45,572	146,265	(39,081)	9	107,194	152,720
Dihlabeng	(11,417)	109,510	(18,679)	(2,035)	88,796	77,523
Nketoana	3,456	50,743	(8,856)	17	41,905	45,361
Maluti a Phofung	165,009	468,116	(46,228)	19	421,907	600,682
Phumelela	-	(15,470)	-	-	(15,470)	(15,470)
Mantsopa	-	(14,968)	(13,479)	(178)	(28,624)	(28,624)
Thabo Mofutsanyana	-	1,351	-	-	1,351	1,351
DC 19 Total	202,620	745,548	(126,322)	(2,168)	617,058	833,543
Moqhaka	-	90,178	(2,971)	(998)	86,209	87,713
Ngwathe	56,783	(68,388)	(12,392)	4,630	(76,150)	(19,447)
Metsimaholo	50,783	(75,057)	(18,636)	(2,295)	(95,988)	(45,013)
Mafube	(126,563)	(5,252)	(8,289)	(1,548)	(15,089)	(271,930)
Fezile Dabi	97,842	49,088	-	-	49,088	147,076
DC 20 Total	78,845	(9,432)	(42,288)	(211)	(51,931)	(101,601)
Total	723,337	905,399	(323,006)	(12,756)	569,637	1,278,170

Source: NT Local Government Database

1.3.3 A deterioration in revenue collection can be attributed to:

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

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

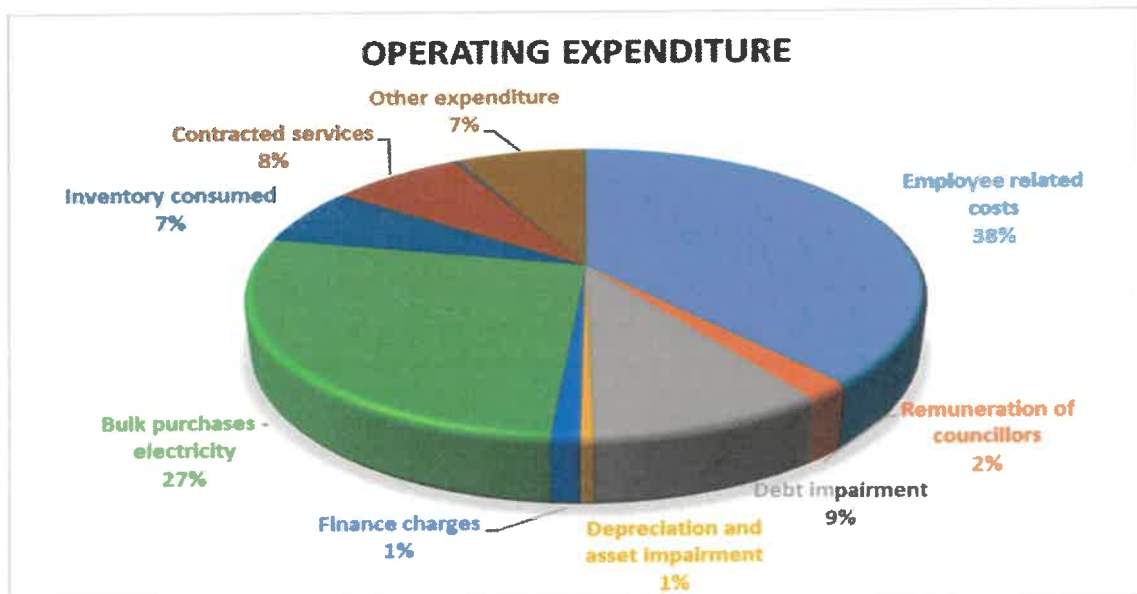
2.1.1 The total generated revenue (billed) amounts to R5.06 billion or 23.1 percent against the adopted budget of R21.84 billion, whilst in respect of expenditure, municipalities spent an aggregate of 16.9 percent or R3.78 billion against the total budget of R22.13 billion. The revenue relates to the 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 R2.08 billion (41 percent), followed by *transfers and subsidies* amounting to R1.79 billion or 35 percent of the total revenue. Property rates contribute 15 percent (R746.2 million) to the total revenue generated.

2.1.3 An aggregate operational surplus of R1.28 billion was reported for the period under review (year-to-date) excluding capital transfers.

2.2 OPERATING EXPENDITURE

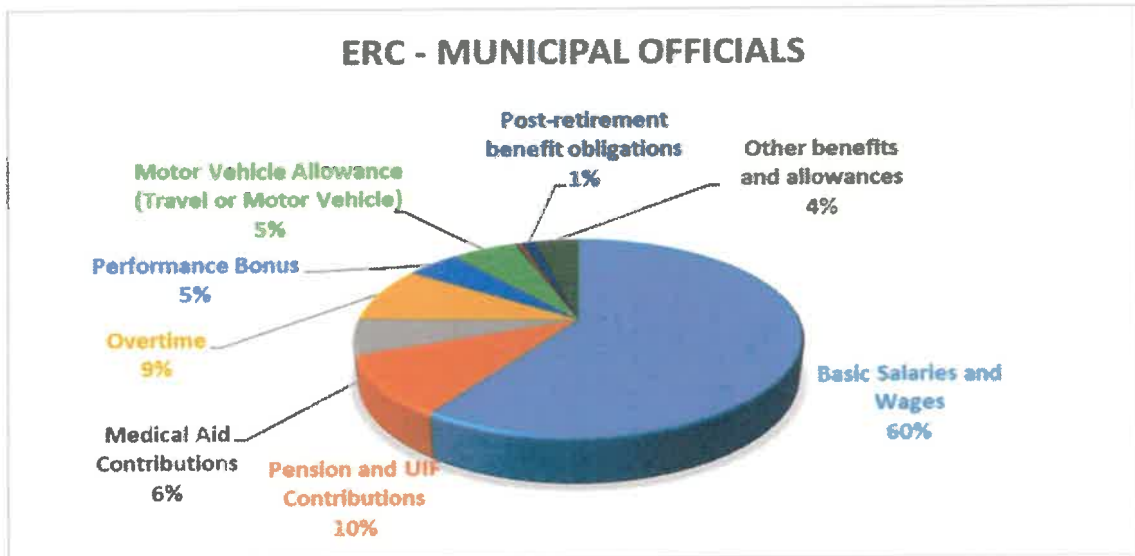
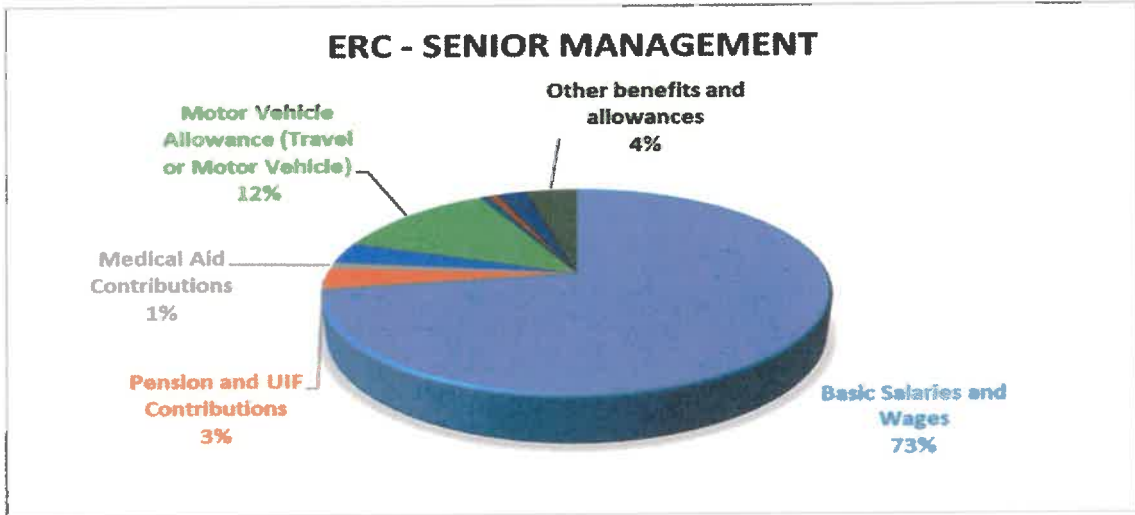
2.2.1 The highest spending item reported at the end of September 2021 is *employee related cost* amounting to R1.45 billion or 38 per cent of the total expenditure, followed by *bulk purchases - electricity* amounting to R1.02 billion.



2.2.2 The performance of *employee related cost* against the adopted budget is 21.6 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		28,072	13.6%	1.9%
Municipal Staff	6,495,857		1,423,109	21.9%	98.1%
Board Members	982		(96)	-9.8%	0.0%
Total	6,703,173	-	1,451,085	21.6%	100.0%

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

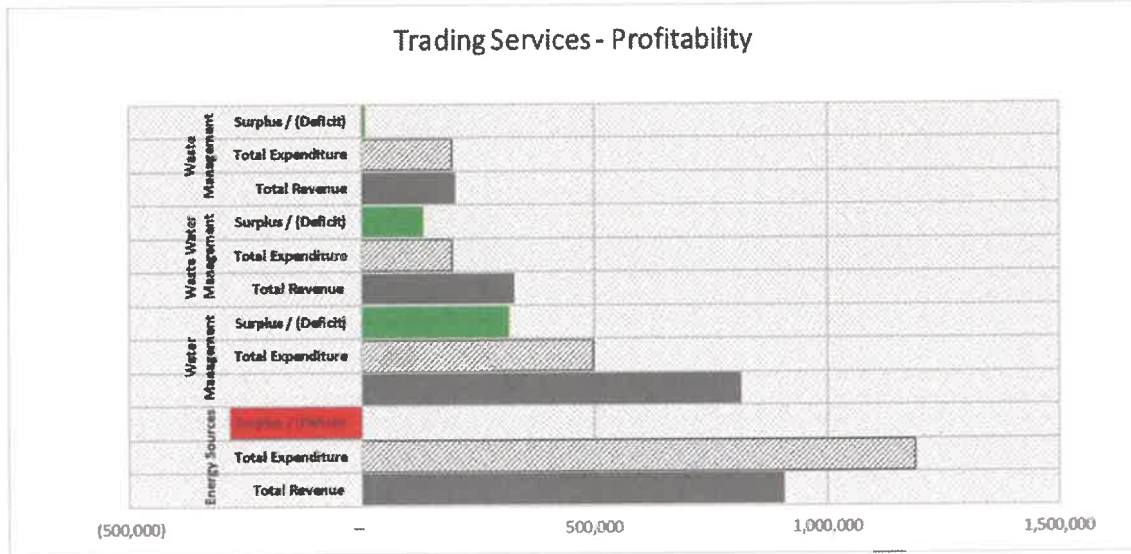


2.3 PROFITABILITY OF TRADING SERVICES

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 energy sources revenue totaled R906.9 million against expenditure of R1.19 billion (deficit of R282.3 million);

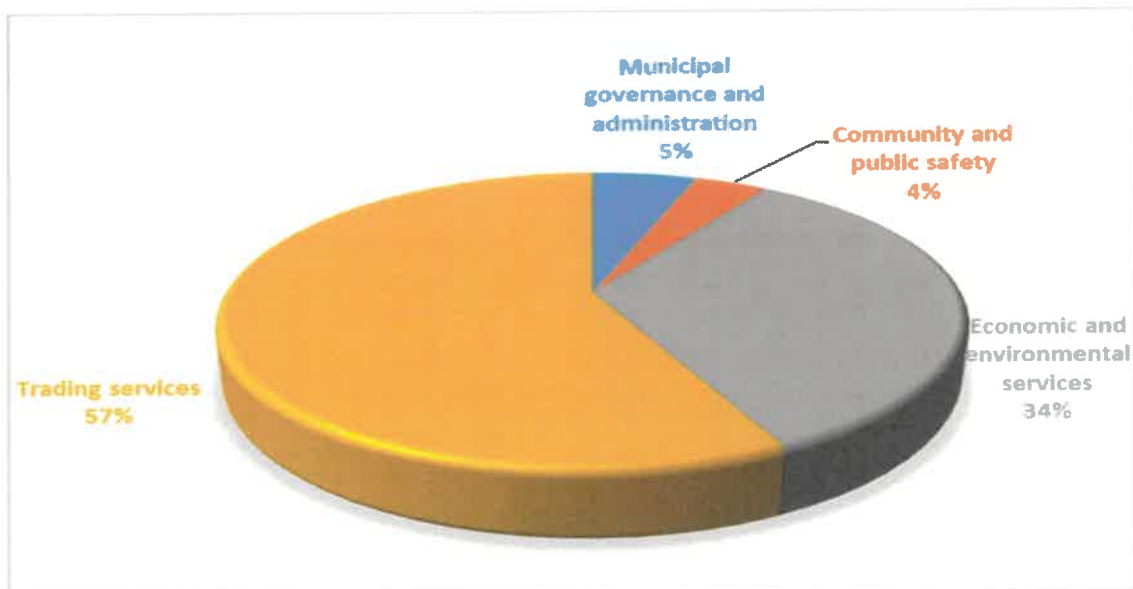
- Billed water revenue totaled R814.1 million against expenditure of R497.4 million (surplus of R316.7 million);
- Billed waste water management revenue totaled R327.2 million against expenditure of R193.5 million (surplus of R133.7 million); and
- Billed waste management revenue totaled R201.2 million against expenditure R193.2 million (surplus of R8 million).



2.4 CAPITAL EXPENDITURE

2.4.1 The total capital expenditure amounts to R357.9 million or 11.2% against the adopted budget of R3.19 billion.

2.4.2 The majority (57%) of the expenditure relates to trading services projects amounting to R204.4 million. This consists expenditure of R26.67 million for *energy services*, R111.5 million for *water management*, R63.2 million for *waste water management* and R3 million for *waste management*.



2.5 REPAIRS AND MAINTENANCE

- 2.5.1 Repairs and maintenance of infrastructure is critical to ensure ongoing service delivery and avoid interruptions to services through unplanned and unnecessary breakdowns. Municipalities are required to budget for a minimum of 8 per cent of the PPE for repairs and maintenance.
- 2.5.2 It is concerning that most municipalities did not allocate sufficient funds for repairs and maintenance; it was observed that municipalities consistently under budget for maintenance and often sacrifice maintenance budgets for other 'priorities'. This practice would severely affect revenue generating assets in the long term.
- 2.5.3 To date, a total of R219.7 million was reported spent on repairs and maintenance which amounts to 20.4% against a budget of R1.08 billion. The table below show the repairs and maintenance expenditure reported per municipality:

R thousands	Code	Original Budget	YTD Actual	%
FREE STATE				
Mangaung	MAN	497,607	107,604	21.6%
Total Metros		497,607	107,604	21.6%
Letsemeng	FS161	2,900	229	7.9%
Kopanong	FS162	-	-	-
Mohokare	FS163	2,160	162	7.5%
Xhariep	DC16	215	7	3.1%
Total Xhariep		5,275	397	7.5%
Masilonyana	FS181	3,040	-	-
Tokologo	FS182	4,150	5,140	123.8%
Tswelopele	FS183	9,381	2,780	29.6%
Matjhabeng	FS184	8,051	1,736	21.6%
Nala	FS185	250,000	31,009	12.4%
Lejweleputswa	DC18	3,398	751	22.1%
Total Lejweleputswa		278,019	41,416	14.9%
Setsotho	FS191	25,255	1,566	6.2%
Dihlabeng	FS192	5,074	2,394	47.2%
Nketoana	FS193	17,800	3,646	20.5%
Maluti-a-Phofung	FS194	72,817	28,941	39.7%
Phumelela	FS195	6,542	1,721	26.3%
Mantsopa	FS196	-	-	-
Thabo Mofutsanyana	DC19	535	267	49.8%
Total Thabo Mofutsanyana		128,023	38,536	30.1%
Moqhaka	FS201	64,366	12,341	19.2%
Ngwathe	FS203	34,952	17,417	49.8%
Metsimaholo	FS204	43,689	1,144	2.6%
Mafube	FS205	21,106	820	3.9%
Fezile Dabi	DC20	5,628	60	1.1%
Total Fezile Dabi		169,740	31,782	18.7%
Total Free State		1,078,663	219,735	20.4%

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 September 2021 show a total spending of R3.1 million or 0.1 per cent against the allocation.
- 3.2 It is important to note that this low spending reflected is mainly due to the change in the mapping for grants reporting which was done for this quarter. The mapping was changed to be consistent with the reporting on the annual financial statements where

only 'conditions met' are recognized as grants expenditure. This is in line with the reporting as prescribed in GRAP 23. Municipalities will be advised in the change of reporting and a circular will be issued to provide further guidance.

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	-	-	239,412	-	0.0%
Letsemeng	53,282	-	-	-	-	0.0%
Kopanong	56,896	-	-	-	-	0.0%
Mohokare	82,331	-	-	-	(31,546)	-38.3%
Xhariep	4,990	-	-	3,473	1,081	21.7%
Masilonyana	40,077	-	-	-	-	0.0%
Tokologo	35,112	-	-	-	-	0.0%
Tswelopele	32,277	-	-	6,047	(7,242)	-22.4%
Matjhabeng	164,133	-	-	-	-	0.0%
Nala	50,767	-	-	10,098	4,438	8.7%
Lejweleputswa	4,510	-	-	2,927	390	8.6%
Setsoto	196,706	-	-	-	-	0.0%
Dihlabeng	70,108	-	-	-	-	0.0%
Nketoana	55,346	-	-	-	2,651	4.8%
Maluti a Phofung	246,777	-	-	78,056	15,407	6.2%
Phumelela	62,073	-	-	-	217	0.3%
Mantsopa	40,123	-	-	12,010	1,259	3.1%
Thabo Mofutsanyana	14,306	-	-	-	-	0.0%
Moghaka	63,928	-	-	19,286	-	0.0%
Ngwathe	164,333	-	-	54,785	14,129	8.6%
Metsimaholo	98,757	-	-	43,250	-	0.0%
Mafube	56,395	-	-	39,416	2,306	4.1%
Fezile Dabi	7,436	-	-	-	-	0.0%
Total	2,603,823	-	-	508,760	3,089	0.1%

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	-	-	269	-	0.0%
Expanded Public Works Programme	41,224	-	-	3,152	821	2.0%
Finance Management Grant	57,400	-	-	14,050	(1,302)	-2.3%
Integrated National Electrification Prog	108,119	-	-	32,400	12,672	11.7%
Metro Informal Settlements Partnership Grant	263,893	-	-	40,000	-	0.0%
Municipal Infrastructure Grant	781,076	-	-	98,146	(1,470)	-0.2%
Neighbourhood Dev Partnership Grant	10,000	-	-	-	-	0.0%
Programme & Project Preparation Support Grant	6,934	-	-	-	-	0.0%
Public Transport network Grant	223,648	-	-	75,595	-	0.0%
Regional Bulk Infrastructure Grant	213,921	-	-	47,262	6,784	3.2%
Rural Roads Assets Man Systems Grant	9,222	-	-	3,169	820	8.9%
Urban settlement Development Grant	495,269	-	-	123,817	-	0.0%
Water Services Infrastructure Grant	374,617	-	-	70,900	(15,237)	-4.1%
Total	2,603,823	-	-	508,760	3,089	0.1%

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

- Community and Social Services
- Public Safety
- Housing
- Health

4.2 As at 30 September 2021 a cumulative total of **R305.8 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	115,184	-	-	-	4,668	119,853
Xhariep District	1,476	412	-	97	1,291	3,276
Lejweleputswa District	31,864	13,998	57	489	1,906	48,314
Thabo Mofutsanyana District	81,003	13,374	-	279	3,889	98,544
Fezile Dabi District	12,514	9,834	5,118	-	8,315	35,782
TOTAL	242,042	37,618	5,175	864	20,070	305,768

4.3 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 Roll over applications for the 2021 unspent grants had to be submitted by 31 August 2021. The roll over meeting with National Treasury and other transferring departments were conducted on 30 September 2021 where the applications received were discussed. The table below show the outcome of the roll over application process. The main reason for the applications to be rejected is the non-submission of the 2021 Annual Financial Statements. Letters were issued to municipalities in which municipalities can object the outcome and substantiate why the unspent funds should not be withheld from their equitable share tranche to be transferred in December 2021.

Municipalities		Total Amount requested	Total Amount Approved	Total Amount Rejected
R'000				
MAN	Mangaung	6,478	4,092	2,386
FS162	Kopanong	17,499	-	17,499
FS163	Mohokare	3,938	-	3,938
FS182	Tokologo	1,618	-	1,618
FS184	Matjhabeng	100,376	-	100,376
FS185	Nala	470	-	470
FS191	Setsoto	14,999	7,500	7,500
FS194	Maluti-a-Phofung	121,600	-	121,600
FS195	Phumelela	3,726	3,726	-
FS196	Mantsopa	4,055	-	4,055
FS201	Moqhaka	2,827	-	2,827
FS203	Ngwathe	45,352	7,773	37,579
FS205	Mafube	10,843	-	10,843
Total FS		333,781	23,091	310,691

5.3 The National Treasury will be considering withholding the second tranche of the equitable share based on non-compliance to the MFMA, 2003. Provincial Treasury is supporting municipalities comply with the conditions. It was noted that a number of municipalities are slow to respond to the conditions set by National Treasury.

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 56.8% to 54.8%. Although the data string submission rate is 81.2%, the submission rate of the supporting documents remains low at 25.4%.
2. **Note** the aggregate revenue generated at the end of September 2021 is 23.1 percent whilst the operating expenditure is at 16.9 percent against the total budgets.
3. **Note** the total capital expenditure amounts to R357.9 million (11.2%) against the budget of R3.19 billion.
4. **Note** municipalities reported aggregate spending on repairs and maintenance amounting to R219.7 million or 20.4% against the budget.
5. **Note** the total outstanding debtors amount to R26.38 billion (*Aug 2021 – R25.94 billion*).
6. **Note** the total outstanding creditor's amount to R19.47 billion (*Aug 2021 – R19.34 billion*) Due to low collections, municipalities are experiencing cash flow challenges which leads to the non-payment of bulk services accounts, pensions and salaries.
7. **Note** the impact of the Covid-19 on the municipal finances. At the end of September 2021 the total cumulative Covid-19 related expenditure amounted to R305.8 million (15 March 2020 – 30 September 2021). However, there is no alignment of the expenditure reported to the data strings.
8. **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.
9. **Note** the support initiatives provided by the Treasury, MFMA unit.

CONSOLIDATED MUNICIPAL BUDGET PERFORMANCE REPORT FOR THE PERIOD ENDING 30
September 2021

Submitted by:



Ms. D Smit
DEPUTY DIRECTOR: LEJWELEPUTSWA DISTRICT

Date: 2021/10/26

Reviewed by:



Dr. R Chetty
DIRECTOR: THABO MOFUTSANYANA DISTRICT

Date: 2021/10/26

Noted / Comments by:



Mr. IE Poore
Acting CHIEF DIRECTOR: MUNICIPAL FINANCE MANAGEMENT

Date: 27/10/2021

Noted / Comments by:



Ms. MA Sesing
ACTING HEAD OF DEPARTMENT
FS PROVINCIAL TREASURY

Date: 4-11-2021

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	479,623	5.3%	246,959	2.7%	383,438	4.2%	7,940,068	87.7%	9,050,088	34.3%
Trade and Other Receivables from Exchange Transactions - Electricity	505,466	20.8%	97,053	4.0%	164,604	6.8%	1,662,509	68.4%	2,429,632	9.2%
Receivables from Non-exchange Transactions - Property Rates	300,730	7.7%	198,122	5.1%	249,934	6.4%	3,170,847	80.9%	3,919,633	14.9%
Receivables from Exchange Transactions - Waste Water Management	137,527	4.1%	126,243	3.8%	132,645	4.0%	2,947,651	88.1%	3,344,066	12.7%
Receivables from Exchange Transactions - Waste Management	81,474	3.4%	47,551	2.0%	135,624	5.8%	2,167,314	89.1%	2,431,963	9.2%
Receivables from Exchange Transactions - Property Rental Debtors	1,746	1.3%	1,706	1.3%	1,770	1.3%	126,164	96.0%	131,385	0.5%
Interest on Arrear Debtor Accounts	119,453	2.6%	83,140	1.8%	249,069	5.5%	4,063,241	90.0%	4,514,904	17.1%
Other	38,515	6.9%	9,217	1.6%	(23,825)	-4.2%	538,206	95.7%	562,113	2.1%
Total By Income Source	1,664,534	6.3%	809,991	3.1%	1,293,259	4.9%	22,616,001	85.7%	26,383,785	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	300,070	8.6%	130,520	3.7%	182,140	5.2%	2,893,603	82.5%	3,506,334	13.3%
Commercial	554,890	14.2%	234,493	6.0%	263,901	6.8%	2,850,149	73.0%	3,903,433	14.8%
Households	804,915	4.3%	444,161	2.4%	885,386	4.7%	16,753,632	88.7%	18,888,094	71.6%
Other	4,659	5.4%	817	1.0%	(38,169)	-44.4%	118,617	138.0%	85,924	0.3%
Total By Customer Group	1,664,534	6.3%	809,991	3.1%	1,293,259	4.9%	22,616,001	85.7%	26,383,785	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	777,049	10.4%	338,321	4.5%	178,018	2.4%	6,197,249	82.7%	7,490,638	28.4%
Letsemeng	13,546	4.5%	(662)	-0.2%	6,509	2.2%	280,180	93.5%	299,573	1.1%
Kopanoeng	16,552	4.1%	15,941	3.9%	7,044	1.7%	364,743	90.2%	404,279	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	36,401	3.4%	23,343	2.2%	20,403	1.9%	975,854	92.4%	1,056,001	4.0%
Masilonyana	30,271	2.5%	(215)	0.0%	13,130	1.1%	1,149,413	96.4%	1,192,600	4.5%
Tokologo*	6,032	2.0%	5,006	1.7%	4,921	1.6%	286,219	94.7%	302,177	1.1%
Tswelopele	7,461	5.4%	5,118	3.7%	19,111	13.8%	107,082	77.2%	138,772	0.5%
Matjhabeng	229,979	4.7%	123,679	2.5%	90,354	1.9%	4,430,750	90.9%	4,874,763	18.5%
Nala	22,900	2.5%	20,427	2.3%	19,005	2.1%	839,159	93.1%	901,491	3.4%
Lejweleputswa District	—	0.0%	—	0.0%	—	0.0%	—	0.0%	—	0.0%
DC 18 Total	296,643	4.0%	154,015	2.1%	148,521	2.0%	6,812,623	91.9%	7,409,802	28.1%
Setsoto	25,536	4.7%	20,446	3.8%	18,931	3.5%	477,009	88.0%	541,921	2.1%
Dihlabeng	78,730	6.8%	29,665	2.6%	22,522	1.9%	1,025,399	88.7%	1,156,315	4.4%
Nketoana	21,724	2.8%	16,917	2.2%	19,758	2.5%	716,935	92.5%	775,335	2.9%
Maluti a Phofung	33,187	1.6%	37,117	1.8%	32,476	1.6%	1,934,983	95.0%	2,037,759	7.7%
Phumelela***	3,939	1.0%	5,210	1.4%	5,125	1.4%	363,867	96.2%	378,141	1.4%
Mantsopa	16,143	2.3%	12,671	1.8%	31,454	4.6%	630,047	91.3%	690,316	2.6%
Thabo Mofutsanyana District	—	0.0%	—	0.0%	—	0.0%	4,124	100.0%	4,124	0.0%
DC 19 Total	179,259	3.2%	122,026	2.2%	130,266	2.3%	5,152,364	92.3%	5,583,915	21.2%
Moghaka	66,537	6.4%	34,726	3.4%	23,194	2.2%	910,069	88.0%	1,034,526	3.9%
Ngwathe	66,714	7.8%	67,878	7.9%	720,033	84.3%	—	0.0%	854,624	3.2%
Metsimaholo	211,838	9.6%	51,431	2.3%	51,136	2.3%	1,882,619	85.7%	2,197,024	8.3%
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	375,182	7.7%	172,286	3.6%	818,049	16.9%	3,477,911	71.8%	4,843,428	18.4%
Total Debt	1,664,534	6.3%	809,991	3.1%	1,293,259	4.9%	22,616,001	85.7%	26,383,785	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	321,881	3.2%	141,182	1.4%	338,534	3.4%	9,235,509	92.0%	10,037,107	51.5%
Bulk Water	479,410	6.8%	66,794	0.9%	77,096	1.1%	6,410,873	91.1%	7,034,172	36.1%
PAYE deductions	24,530	66.2%	12,206	33.0%	5	0.0%	296	0.8%	37,037	0.2%
VAT (output less input)	7,397	25.0%	1,332	4.5%	1,338	4.5%	19,543	66.0%	29,610	0.2%
Pensions / Retirement	69,675	17.4%	15,062	3.8%	99,452	24.9%	215,183	53.9%	399,372	2.1%
Loan repayments	1,121	9.6%	1,091	9.3%	2,091	17.9%	7,401	63.2%	11,703	0.1%
Trade Creditors	159,621	11.9%	91,368	6.8%	94,256	7.1%	991,048	74.2%	1,336,293	6.9%
Auditor General	9,660	19.7%	3,086	6.3%	2,159	4.4%	34,007	69.5%	48,911	0.3%
Other	25,993	4.8%	3,821	0.7%	(10,212)	-1.9%	518,129	96.4%	537,731	2.8%
Total Debt	1,099,287	5.6%	335,943	1.7%	604,718	3.1%	17,431,987	89.5%	19,471,936	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	607,926	89.3%	27,248	4.0%	16,227	2.4%	29,689	4.4%	681,090	3.5%
Letsemeng	1,006	0.8%	273	0.2%	(10,495)	-8.3%	135,788	107.3%	126,572	0.7%
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	(1,776)	-25.0%	(424)	-6.0%	(973)	-13.7%	10,266	144.7%	7,093	0.7%
DC 16 Total	13,028	1.5%	21,420	2.4%	(7,539)	-0.9%	856,920	97.0%	883,828	4.5%
Masilonyana	55	0.1%	204	0.2%	(13,263)	-14.7%	103,016	114.4%	90,012	0.5%
Tokologo*	3,218	100.0%	–	0.0%	–	0.0%	–	0.0%	3,218	0.0%
Tswelopele	6,663	11.1%	419	0.7%	16,662	27.9%	36,080	60.3%	59,825	0.3%
Majhabeng	148,917	1.5%	95,430	1.0%	207,051	2.1%	9,292,011	95.4%	9,743,409	50.0%
Nala***	37,812	5.3%	6,297	0.9%	25,021	3.5%	646,257	90.3%	715,387	3.7%
Lejweleputswa District	87	14.1%	–	0.0%	3	0.5%	529	85.4%	619	0.0%
DC 18 Total	196,752	1.9%	102,351	1.0%	235,475	2.2%	10,077,892	95.0%	10,612,470	54.5%
Setsotho	29,303	85.0%	1,369	4.0%	489	1.4%	3,317	9.6%	34,477	0.2%
Dihlabeng	60,068	8.0%	38,421	5.1%	27	0.0%	652,355	86.9%	750,871	3.9%
Nketoana	5,916	2.0%	–	0.0%	20,796	7.2%	262,350	90.8%	289,061	1.5%
Maluti a Phofung	18,277	0.8%	7,144	0.3%	132,175	5.5%	2,246,957	93.4%	2,404,554	12.3%
Phumelela**	2,852	1.0%	8,795	3.1%	4,184	1.5%	265,539	94.4%	281,369	1.4%
Mantsopa	7,452	2.1%	11,004	3.1%	9,518	2.7%	322,718	92.0%	350,692	1.8%
Thabo Mofutsanyana District	1,800	49.4%	–	0.0%	–	0.0%	1,846	50.6%	3,646	0.0%
DC 19 Total	125,668	3.1%	66,733	1.6%	167,188	4.1%	3,755,081	91.3%	4,114,671	21.1%
Moqhaka	34,681	5.6%	98,797	16.1%	39,611	6.4%	441,093	71.8%	614,183	3.2%
Ngwathe	54,893	3.3%	10,594	0.6%	56,582	3.4%	1,555,281	92.7%	1,677,350	8.6%
Metsimaholo	53,207	33.5%	2,478	1.6%	2,418	1.5%	100,667	63.4%	158,769	0.8%
Mafube	9,543	1.3%	6,322	0.9%	94,756	13.1%	615,364	84.8%	725,985	3.7%
Fezile Dabi	3,590	100.0%	–	0.0%	–	0.0%	–	0.0%	3,590	0.0%
DC 20 Total	155,914	4.9%	118,192	3.7%	193,368	6.1%	2,712,404	85.3%	3,179,878	16.3%
Total Debt	1,099,287	5.6%	335,943	1.7%	604,718	3.1%	17,431,987	89.5%	19,471,936	100.0%

*M01 / **M12 / ***M11

Annexure E – Financial Performance

Summary - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M03) 30 September 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	280,101	237,955	228,161	746,217	746,217	24.9%
Service charges - electricity revenue	6,340,190	507,965	519,085	(85,672)	941,378	941,378	14.8%
Service charges - water revenue	2,842,665	247,039	215,213	239,432	701,684	701,684	24.7%
Service charges - sanitation revenue	1,177,820	95,609	88,926	88,574	273,109	273,109	23.2%
Service charges - refuse revenue	718,849	58,383	53,604	51,710	163,698	163,698	22.8%
Rental of facilities and equipment	75,225	6,656	6,503	7,897	21,056	21,056	28.0%
Interest earned - external investments	56,787	1,353	2,433	2,422	6,208	6,208	10.9%
Interest earned - outstanding debtors	1,042,146	89,926	53,560	50,632	194,117	194,117	18.6%
Dividends received	6,246	6	61	89	156	156	2.5%
Fines, penalties and forfeits	111,530	2,284	5,501	1,466	9,251	9,251	8.3%
Licences and permits	901	122	111	120	352	352	39.1%
Transfers and subsidies	4,722,321	1,641,133	88,057	59,698	1,788,888	1,788,888	37.9%
Other revenue	1,678,860	203,723	21,444	(7,200)	217,967	217,967	12.7%
Gains	60,001	46	(3,541)	(3)	(3,498)	(3,498)	-5.8%
Total Revenue (excluding capital transfers and contributions)	21,835,041	3,134,347	1,288,912	637,325	5,060,584	5,060,584	23.1%
Expenditure By Type							
Employee related costs	6,703,173	497,529	504,611	448,946	1,451,086	1,451,086	21.6%
Remuneration of councillors	342,853	24,289	25,331	21,961	71,580	71,580	20.9%
Debt impairment	2,807,136	139,955	106,597	109,494	356,047	356,047	12.7%
Depreciation and asset impairment	1,323,996	18,282	19,009	(18,962)	18,329	18,329	1.4%
Finance charges	710,869	7,229	8,559	29,433	45,221	45,221	6.4%
Bulk purchases - electricity	4,965,745	302,600	576,233	138,210	1,017,043	1,017,043	20.5%
Inventory consumed	1,930,510	68,150	62,112	115,098	245,359	245,359	12.3%
Contracted services	1,501,749	68,902	85,387	129,007	283,295	283,295	17.6%
Transfers and subsidies	223,799	8,704	2,973	3,333	15,009	15,009	6.7%
Other expenditure	1,311,551	120,986	81,572	72,492	275,049	275,049	21.0%
Losses	306,425		29	(569)	(541)	(541)	-0.2%
Total Expenditure	22,127,805	1,256,625	1,472,410	#####	3,777,478	3,777,478	16.9%
Surplus/(Deficit)	(292,764)	1,877,722	(183,498)	(411,118)	1,283,106	1,283,106	-301.4%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,551,222	371,725	(193,488)	15,763	194,000	194,000	7.6%
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	(0)	(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	2,250,573	(376,986)	(395,355)	1,478,232	1,478,232	67.5%
Taxation							
Surplus/(Deficit) after taxation	2,321,772	2,250,573	(376,986)	(395,355)	1,478,232	1,478,232	67.5%
Attributable to minorities							
Surplus/(Deficit) attributable to municipality	2,321,772	2,250,573	(376,986)	(395,355)	1,478,232	1,478,232	67.5%
Share of surplus/ (deficit) of associate							
Surplus/(Deficit) for the year	2,321,772	2,250,573	(376,986)	(395,355)	1,478,232	1,478,232	67.5%

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	1,563,746	19.4%	345,174	290,955	240,592	99,914	37,208	23,518	356,447	169,936
Letsemeng	170,335	170,335	25,925	15.2%	4,040	6,313	1,871	2,991	2,912	7,052	281	465
Kopanong	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	57,065	24.4%	5,902	-	27,626	853	508	(3)	22,073	106
Xhariep District	63,471	63,471	21,176	33.4%	-	-	-	-	-	-	20,744	432
DC 16 Total	801,216	801,216	180,833	22.6%	18,796	6,313	53,416	7,374	6,056	9,550	78,248	1,080
Masilonyana	326,771	326,771	49,238	15.1%	17,243	8,967	11,968	6,900	3,960	3	-	197
Tokologo	135,703	135,703	31,578	23.3%	4,516	1,724	1,039	8,841	5,955	8,981	-	523
Tswelopele	174,796	174,796	72,827	41.7%	19,172	13,530	1,330	1,995	992	760	33,541	1,507
Matjhabeng	3,527,317	3,527,317	822,442	23.3%	139,919	208,066	99,954	44,284	26,677	57,276	237,839	8,426
Nala	540,928	540,928	102,485	18.9%	4,186	17,866	8,350	6,420	4,150	4,935	55,401	1,177
Lejweleputswa District	147,955	147,955	58,109	39.3%	-	-	-	-	-	84	57,980	45
DC 18 Total	4,853,469	4,853,469	1,136,679	23.4%	185,037	250,154	122,640	68,440	41,733	72,040	384,761	11,875
Setsotho	576,399	576,399	180,968	31.4%	15,900	26,253	16,758	9,253	11,982	7,597	91,063	2,163
Dihlabeng	863,521	863,521	253,632	29.4%	39,241	69,161	17,969	13,390	13,808	13,030	83,795	3,237
Nketoana	386,789	386,789	127,698	33.0%	4,047	15,565	19,325	6,548	6,108	21,744	48,365	5,997
Maluti a Phofung	1,800,467	1,840,467	423,885	23.5%	24,998	24,363	25,754	11,209	10,979	-	289,737	36,845
Phumelela	167,557	167,557	17,768	10.6%	8,072	328	1,476	2,053	1,889	3,165	-	786
Mantsopa	335,414	335,414	13,396	4.0%	1,663	0	2,039	2,512	1,737	4,739	400	306
Thabo Mofutsanyana	155,228	155,228	71,336	46.0%	-	-	-	-	-	-	61,952	9,384
DC 19 Total	4,285,375	4,325,375	1,088,683	25.4%	93,920	135,671	83,321	44,964	46,504	50,274	575,312	58,716
Moqhaka	1,019,732	1,019,732	288,896	28.3%	18,469	102,773	39,124	13,462	9,327	6,877	96,007	2,856
Ngwathe	882,440	882,440	234,214	26.5%	26,187	65,798	19,249	12,939	9,426	9,217	90,492	907
Metsimaholo	1,500,657	1,500,657	418,120	27.9%	55,691	89,714	133,948	19,976	9,082	13,197	92,389	4,123
Matube	240,786	240,786	78,329	32.5%	2,943	0	9,394	6,038	4,362	9,442	44,685	1,464
Fezile Dabi	177,765	177,765	71,084	40.0%	-	-	-	-	-	-	70,548	536
DC 20 Total	3,821,380	3,821,380	1,090,643	28.5%	103,290	258,285	201,715	52,416	32,197	38,735	394,120	9,885
Total	21,835,041	21,875,041	5,060,584	23.2%	746,217	941,378	701,684	273,109	163,698	194,117	1,788,888	251,493

Source: NT Local Government Database

Annexure G – Operating Expenditure per municipality

	Original Budget	Adjusted Budget	YTD	% of Budget	Employee Related Cost	Remuneration of Councillors	Debt Impairment	Depreciation & Asset Impairment	Bulk Purchases	Other Expenditure
R thousands										
Mangaung Metro	7,450,829	7,450,829	1,792,003	24.1%	488,674	16,505	234,149	18,177	746,268	288,231
Letsemeng	218,222	218,222	38,191	17.5%	15,757	1,057	12	–	8,870	12,496
Kopanong	414,918	414,918	37,259	9.0%	15,471	3,307	–	–	–	18,481
Mohokare	230,593	230,593	10,355	4.5%	6,523	390	–	–	227	3,215
Xhariep District	62,985	62,985	12,635	20.1%	10,971	1,220	–	151	–	294
DC 16 Total	926,718	926,718	98,441	10.6%	48,722	5,974	12	151	9,096	34,485
Masilonyana	366,799	366,799	196	0.1%	63	–	–	–	–	133
Tokologo	136,009	136,009	32,451	23.9%	20	–	1,657	–	2,065	28,709
Tswelopele	206,711	206,711	18,783	9.1%	39	–	62	–	6,731	11,951
Majhabeng	3,499,848	3,499,848	260,397	7.4%	201,336	6,896	1,539	–	(59,485)	110,111
Nala	527,274	527,274	55,309	10.5%	27,710	1,399	–	–	12,260	13,941
Lejweleputswa District	181,251	181,251	41,433	22.9%	23,918	2,300	–	–	–	15,214
DC 18 Total	4,917,892	4,917,892	408,568	8.3%	253,087	10,595	3,257	–	(38,430)	180,059
Setsofo	634,745	634,745	103,233	16.3%	51,278	3,293	6,956	–	24,412	17,294
Dihlabeng	819,557	819,557	152,746	18.6%	81,394	4,089	34,371	–	(10,287)	43,180
Nketoana	416,243	416,243	62,256	15.0%	30,883	969	10,372	–	13	20,020
Maluti a Phofung	2,504,011	2,676,966	383,650	15.3%	158,660	7,335	–	–	104,154	113,501
Phumelela	168,583	168,583	21,105	12.5%	13,367	1,059	–	–	689	5,989
Mantsopa	313,588	313,588	47,858	15.3%	26,685	1,848	–	–	11,904	7,422
Thabo Mofutsanyana	151,644	151,644	36,344	24.0%	19,729	2,727	–	–	–	13,888
DC 19 Total	5,008,369	5,181,325	807,193	16.1%	381,996	21,320	51,699	–	130,884	221,294
Moqhaka	998,410	998,410	133,446	13.4%	79,199	4,950	369	–	14,751	34,177
Ngwathe	902,413	902,413	178,367	19.8%	64,503	3,881	–	–	69,690	40,293
Metsimaholo	1,499,194	1,499,194	280,404	18.7%	79,425	4,845	64,743	–	84,784	46,606
Mafube	228,603	228,603	39,388	17.2%	27,206	1,574	1,818	–	–	8,790
Fezile Dabi	195,376	195,376	39,670	20.30%	28,275	1,936	–	–	–	9,459
DC 20 Total	3,823,997	3,823,997	671,274	17.6%	278,607	17,187	66,930	–	169,226	139,325
Total	22,127,805	22,300,760	3,777,478	17.1%	1,451,086	71,580	356,047	18,329	1,017,043	863,393

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	6,499	3,832	9,154	19,486	12.1%
Executive and council	55,596	118	38	3,221	3,377	6.1%
Finance and administration	105,464	6,381	3,794	5,933	16,108	15.3%
Internal audit						
<i>Community and public safety</i>	491,553	909	4,784	7,808	13,501	2.8%
Community and social services	39,370	30	2	5	37	0.1%
Sport and recreation	64,783	878	1,332	2,331	4,541	7.4%
Public safety	32,605	1			1	0.0%
Housing	354,146		3,413	5,471	8,884	2.5%
Health	650		37		37	5.7%
<i>Economic and environmental services</i>	609,747	28,024	27,992	64,455	120,471	20.0%
Planning and development	107,892	1,585	6,818	12,521	20,923	19.4%
Road transport	500,705	26,440	21,174	51,935	99,548	20.2%
Environmental protection	1,150					
<i>Trading services</i>	1,917,240	35,235	83,541	85,657	204,433	10.5%
Energy sources	387,558	15,454	22,689	(11,478)	26,666	6.9%
Water management	959,777	18,115	49,163	44,254	111,531	11.8%
Waste water management	520,079	1,666	8,787	52,741	63,195	11.4%
Waste management	49,826		2,901	140	3,041	6.1%
<i>Other</i>	12,070					0.0%
Total Capital Expenditure - Functional	3,191,669	70,668	120,149	167,074	357,891	11.2%
Funded by						
National Government	2,611,136	57,371	90,829	172,613	320,813	12.3%
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	(2,345)	1,620	12.5%
Transfers recognised - capital	2,634,303	58,696	96,623	170,268	325,587	12.4%
Borrowing	61,713	4,491	3,284	3,560	11,335	18.4%
Internally generated funds	486,757	6,699	20,143	(6,781)	20,061	4.1%
Total Capital Funding	3,182,774	69,886	120,050	167,047	356,983	11.2%

Annexure I – Capital Expenditure and Source of Finance

R thousands	Original Budget			Adjusted Budget		YTD		% of Budget		Expenditure						Funding		
	Original Budget	Adjusted Budget	YTD	YTD	Budget	Budget	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	140,044	11.5%	(154)	22,305	11,626	-	106,267	126,930	11,288	1,826						
Letsemeng	51,283	51,283	1,836	3.6%	-	1,391	88	166	190	1,352	-	483						
Kopanong	62,567	62,567	6,179	9.9%	-	6,179	-	-	-	6,179	-	-						
Mohokare	81,887	81,887	3,213	3.9%	-	3,023	185	-	5	3,213	-	-						
Xhariep District	486	486	15	3.2%	-	-	-	-	15	-	-	15						
DC 16 Total	196,223	196,223	11,244	5.7%	-	10,594	274	166	210	10,745	-	499						
Masifonyana	35,148	35,148	-	0.0%	-	-	-	-	-	-	-	-						
Tokologo	137,132	137,132	37,841	27.6%	-	28,685	-	-	9,156	37,841	-	-						
Tswelopele	30,182	30,182	1,441	4.8%	-	2	-	-	1,439	-	-	-						
Matjhabeng	157,833	157,833	7,460	4.7%	576	(93)	5,572	-	1,404	7,460	-	-						
Nala	42,673	42,673	4,213	9.9%	-	-	-	-	4,213	4,213	-	-						
Lejweleputswa District	13,150	13,150	253	1.9%	-	-	-	-	253	4,213	-	-						
DC 18 Total	416,118	416,118	51,208	12.3%	576	28,595	5,572	-	16,465	49,514	-	1,647						
Setsoiso	204,601	204,601	29,023	14.2%	4,944	21,234	2,810	-	36	24,043	47	4,896						
Dihlabeng	122,361	122,361	18,679	15.3%	1,426	41	-	-	17,212	16,935	-	-						
Nketoana	51,621	51,621	5,438	10.5%	-	1,303	3,238	-	897	5,438	-	-						
Maluti a Phofung	266,961	272,961	46,228	17.3%	13,091	10,328	19,325	-	3,484	42,948	-	-						
Phumelela	60,293	60,293	833	1.4%	-	-	632	-	201	833	-	-						
Mantsopa	43,045	43,045	11,734	27.3%	2,019	2,462	2,476	-	3,051	7,530	-	-						
Thabo Mofutsanyana	3,626	3,626	824	22.7%	-	-	-	-	824	-	-	-						
DC 19 Total	752,508	758,508	112,759	15.0%	21,479	35,368	28,480	1,726	25,706	97,728	47	14,124						
Moqhaka	79,058	79,058	2,992	3.8%	-	1,604	332	140	917	2,688	-	304						
Ngwathe	157,404	157,404	12,392	7.9%	-	7,349	1,901	1,009	2,132	12,392	-	-						
Meisimaholo	259,034	259,034	18,639	7.2%	3,346	-	15,011	-	283	18,456	-	-						
Matube	109,689	109,689	8,613	7.9%	1,419	5,716	-	-	1,478	7,135	-	-						
Fezile Dabi	630	630	-	0.00%	-	-	-	-	-	-	-	-						
DC 20 Total	605,814	605,814	42,636	7.0%	4,765	14,670	17,243	1,149	4,809	40,671	-	1,965						
Total	3,191,669	3,197,669	357,891	11.2%	26,666	111,531	63,195	3,041	153,457	325,587	11,335	20,061						

Source: NT Local Government Database

Annexure J – Covid-19 Expenditure as at 30 September 2021

Table 1

Name	General						Community & Social Services						Public Safety		
	Overtime	Travel and subsistence	Danger allowance	Protective clothing (other 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	Cemetery sites and preparation/ Cremation	Community & Social Services - Other	Implementing roadblocks	Public Safety - Other
Mangaung	13,814	-	-	-	-	101,370	-	-	-	-	-	-	-	-	-
Letsemeng	817	562	-	-	-	-	-	-	-	4	350	-	-	-	-
Kopanong	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mohokare	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Xhariep	-	32	-	-	60	-	-	58	-	-	-	-	-	-	-
Masilonyana	-	-	-	1,550	669	6,379	7,988	-	-	-	-	-	-	-	-
Tokologo	38	-	-	84	513	-	787	350	700	225	-	-	-	57	-
Tswelopele	-	-	-	-	-	1,106	-	-	-	-	-	-	-	-	-
Matjhabeng	-	-	-	1,391	3,280	11,071	2,020	494	-	93	-	-	-	-	-
Nala	-	-	-	144	-	-	-	163	-	-	-	-	-	-	-
Lejweleputswa	-	-	-	372	-	5,267	335	843	-	-	-	-	-	-	-
Setsoto	-	-	-	88	138	3,042	5,529	-	-	-	-	-	-	-	-
Dihlabeng	-	-	-	-	1,042	29	412	732	-	-	-	-	-	-	-
Nketoana	-	-	-	28	767	-	-	1,066	-	-	-	-	-	-	-
Maluti-a-Phofung	-	-	-	20,416	1,158	52,092	4,500	-	-	359	-	-	-	-	-
Phumelela	-	-	-	120	285	19	54	-	-	-	-	-	-	-	-
Mantsope	-	-	-	181	936	331	-	-	-	-	-	-	-	-	-
Thabo Mofutsanyana	-	-	-	101	167	66	-	200	-	-	-	-	523	-	-
Moghaka	-	-	-	959	-	798	-	-	-	-	-	-	-	-	-
Ngwathe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Metsimaholo	1,782	-	636	2,582	1,415	881	1,844	537	-	-	-	-	-	242	-
Mafube	-	-	-	-	-	-	3,315	-	-	-	503	-	-	-	4,876
Fezile Dabi	27	14	-	632	2,770	18	-	2,805	-	771	-	-	60	-	-
	16,478	614	636	28,648	13,199	182,466	25,996	7,247	700	1,451	853	583	299	4,876	4,876

Table 2

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	Screening and Testing	Gloves, sterile	Goggles/Face shield/Mask	Particulate respirator, grade N95	Surgical mask HCW	Apron	Gown	Heavy duty gloves	Boot covers	Sanitizer	Mask	Disinfectants	Decontamination of affected premises	Health-Other			
Manjaung	-	-	-	-	-	-	2	-	5	-	8	-	-	-	-	-	4,653	119,853			
Letsemeng	-	-	97	-	-	22	-	-	-	-	-	-	-	39	14	-	-	1,905			
Kopanong	-	-	-	30	30	-	-	-	-	-	0	-	-	294	25	82	503	995			
Mohokare	-	-	-	-	-	30	-	-	-	2	-	-	-	16	20	3	-	166			
Xhariep	-	-	-	-	-	0	0	5	8	9	-	7	21	-	-	9	3	211			
Masilonyana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,586			
Tokologo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,755			
Tswelopele	-	320	-	-	-	-	-	-	-	-	-	-	-	77	33	80	-	1,615			
Matjhabeng	-	-	-	-	-	30	-	-	-	-	-	-	1,560	-	-	-	-	19,907			
Nala	-	-	-	-	-	-	-	-	-	-	-	-	-	35	-	-	-	372			
Lejweletswa	169	-	-	-	-	-	-	-	-	-	-	-	92	-	-	-	-	7,079			
Setsofo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,796			
Dihlabeng	-	-	-	-	-	147	24	213	-	-	-	-	651	-	-	-	-	3,248			
Nketoana	-	-	-	-	-	21	-	-	-	-	-	-	2,186	214	-	-	57	4,338			
Maluti-a-Phofung	279	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,803			
Phumelela	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	478			
Mantsoja	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,448			
Thabo Mofutsanyana	-	-	-	-	-	-	130	-	-	-	-	-	247	-	-	-	-	1,434			
Mothaka	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,757			
Ngwathe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Metsimaholo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,918			
Mafube	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,315	17,010			
Fezile Dabi	447	320	97	30	30	250	156	5	309	5	11	8	7	5,217	306	173	503	13,058			
																			7,096		
																			305,768		