



CONSOLIDATED MUNICIPAL BUDGET

PERFORMANCE REPORT

FOR THE PERIOD ENDING

31 December 2021



TABLE OF CONTENTS	PAGE
A. Methodology and Approach of this Report	3
B. Purpose of Report	3
C. Compliance Monitoring with Laws & Regulations	4
D. Overview of the Free State Municipal Budget Performance	6
1. Financial Health	6
➤ Debtors	6
➤ Creditors	8
➤ Cash Flow	16
2. Financial Performance	17
➤ Revenue Generated	17
➤ Operating Expenditure	18
➤ Profitability of Trading Services	18
➤ Capital Expenditure	19
➤ Repairs & Maintenance	20
3. Conditional Grants	21
4. Impact of Covid-19 on Local Government Finances	22
5. Assistance Provided and Other MFMA related matters	22
E. Recommendations & Conclusion	24
Annexures	26
- 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 and Source of Finance	
- I : Capital Expenditure and Source of Finance per Municipality	
- J : Covid-19 Expenditure per municipality	

A. METHODOLOGY AND APPROACH OF THIS REPORT

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

- The data for the analysis was extracted from the National Treasury Local Government Database. Provincial Treasury is concerned about the data reliability of budget and expenditure figures published as submitted by municipalities. A number of significant discrepancies have been identified in the data uploaded onto the Local Government Database by municipalities and municipalities were requested to correct errors identified (refer to page 5)
- 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 December 2021**. The purpose of this report is to indicate the extent to which the 22 delegated and one non-delegated municipalities have succeeded in fulfilling their Constitutional mandate. It also provides an analysis of the Section 71 report in terms of the Municipal Finance Management Act (MFMA).

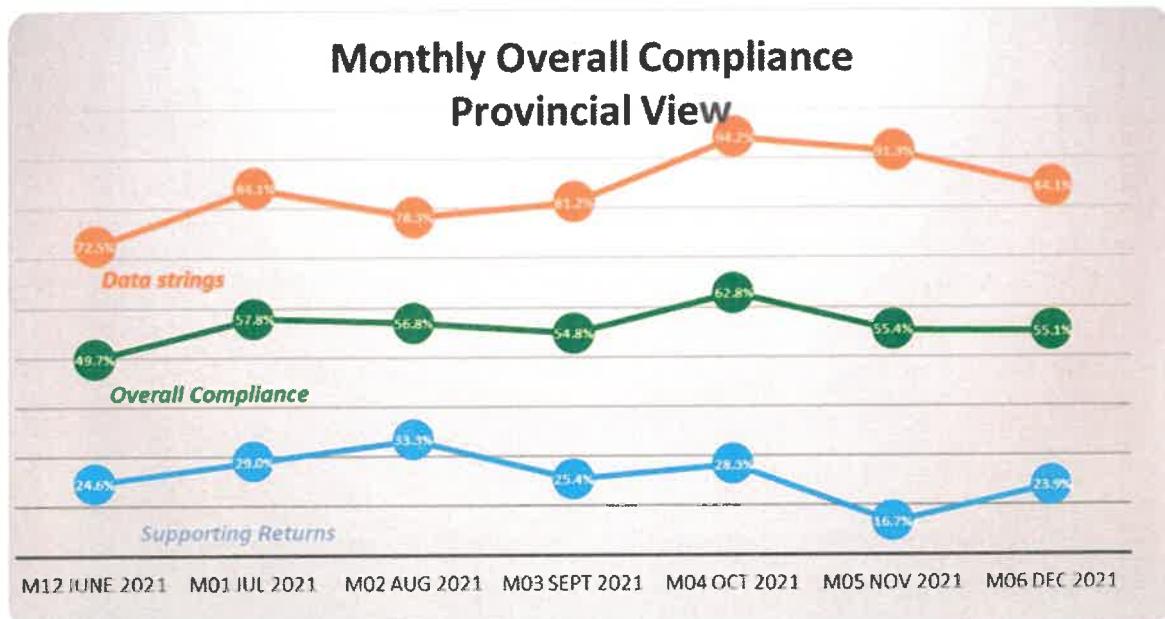
The Section 71 report facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for councils, provincial legislatures and officials in order to monitor and improve municipal performance. The improvement 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 (M06)
 - Creditors (CR06)
 - Debtors (DB06)
- 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:
- 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	M06	CR06	DB06	C-schedule M06	Debt Return M06	Additional Reporting * M06
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 24 January 2022

Legend:

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

- 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) The other reporting relates to the intergovernmental debt return and the additional report (outstanding 3rd party debt, council debt, etc) which is not regulated and is used internally by Provincial Treasury for reporting purposes. The non-compliance is also addressed during various platforms (e.g mid-year bilaterals, budget bilaterals, etc) to improve the submission rate of the reports.
- i) Provincial Treasury provides support and assistance to municipalities on the identification and correction of errors on the data strings on a continuous basis through internal tools.

D. OVERVIEW OF FREE STATE MUNICIPAL BUDGET PERFORMANCE

1. FINANCIAL HEALTH

1.1 DEBTORS

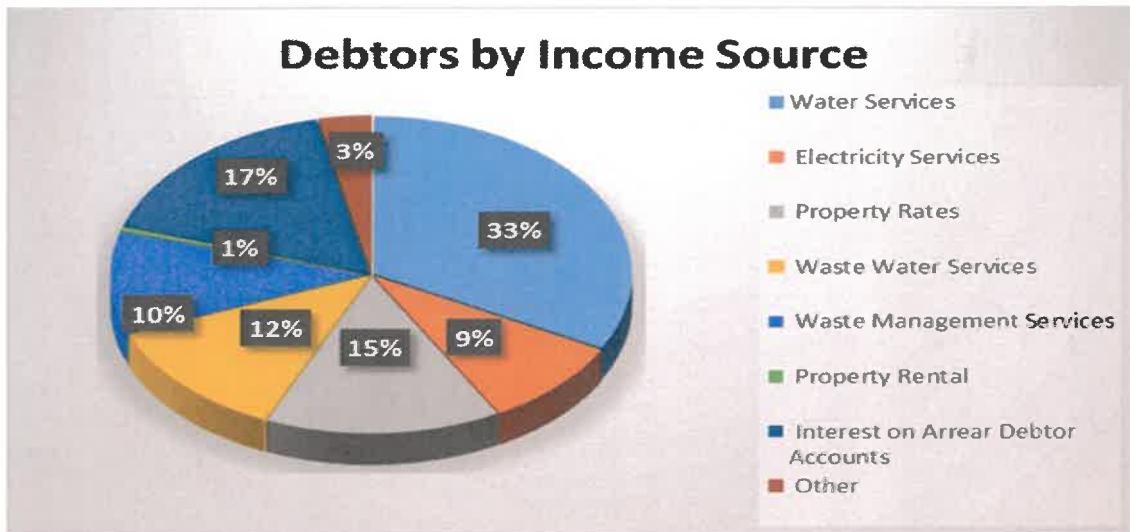
- 1.1.1 The total outstanding debt amounts to R27.70 billion having increased slightly with R0.86 billion from the previous month (*Nov 2021: R26.84 billion*). Annexure A and B provides the summary and breakdown of the outstanding debtors per income source. The total debtors exceed the total revenue budget with R5.86 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 Section 75A of the Municipal Systems Act, 2000 (MSA) empowers a municipality to levy and recover fees, charges or tariffs in respect of any function or service of the municipality; and to recover collection charges and interest on any outstanding amount subject to the provisions of the National Credit Act, 2005 (Act 34 of 2005). However, credit control and debt collection processes are often not implemented by municipalities.
- 1.1.3 70.9% (R19.63 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 Three municipality 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 this municipality. These municipality is:

Municipality	Reason for non-submission
Kopanong	Financial system crashed.
Mohokare	Backlog in capturing information
Nketoana	Backlog in capturing information

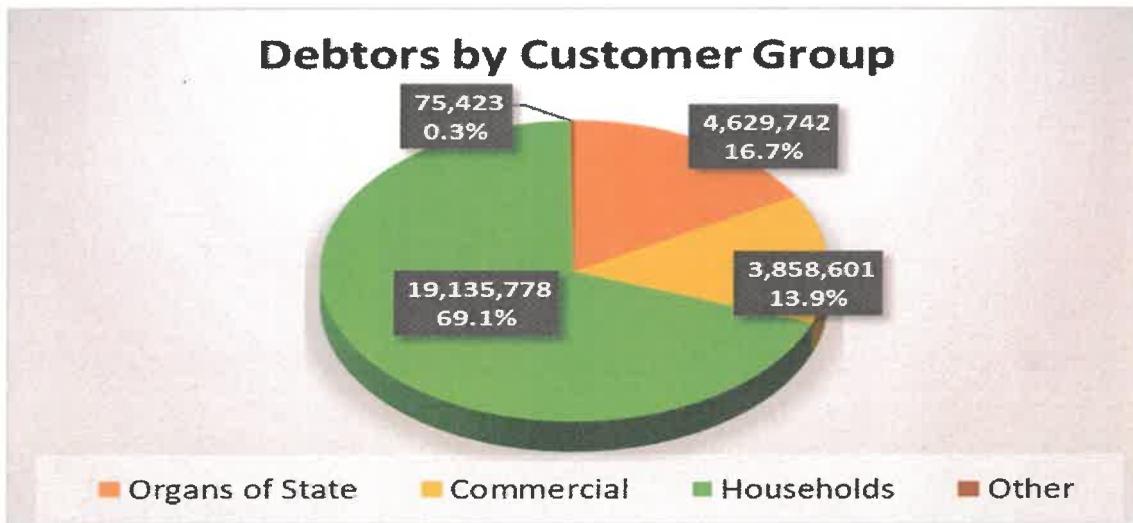
- 1.1.6 Debtors books should become an area of focus for municipalities. Seven municipalities reported outstanding debtors above a billion rand and contribute 75.3 per cent to the total outstanding debtors in the Province. These municipalities are:

Mangaung	R7.74 billion
Matjhabeng	R5.23 billion
Metsimaholo	R2.32 billion
Maluti a Phofung	R2.09 billion
Masilonyana	R1.23 billion
Dihlabeng	R1.21 billion
Moqhaka	R1.03 billion

- 1.1.7 Water services remains the largest contributor to the total outstanding debt and amounts to R9.10 billion (32.8 percent), followed by *interest on arrear accounts* amounting to R4.65 billion (16.8 percent). Debt relating to *property rates* contribute 14.8 percent (R4.09 billion) to the total outstanding debt, whilst *waste water services* accounts for 12.3% (R3.40 billion) of the total debt.

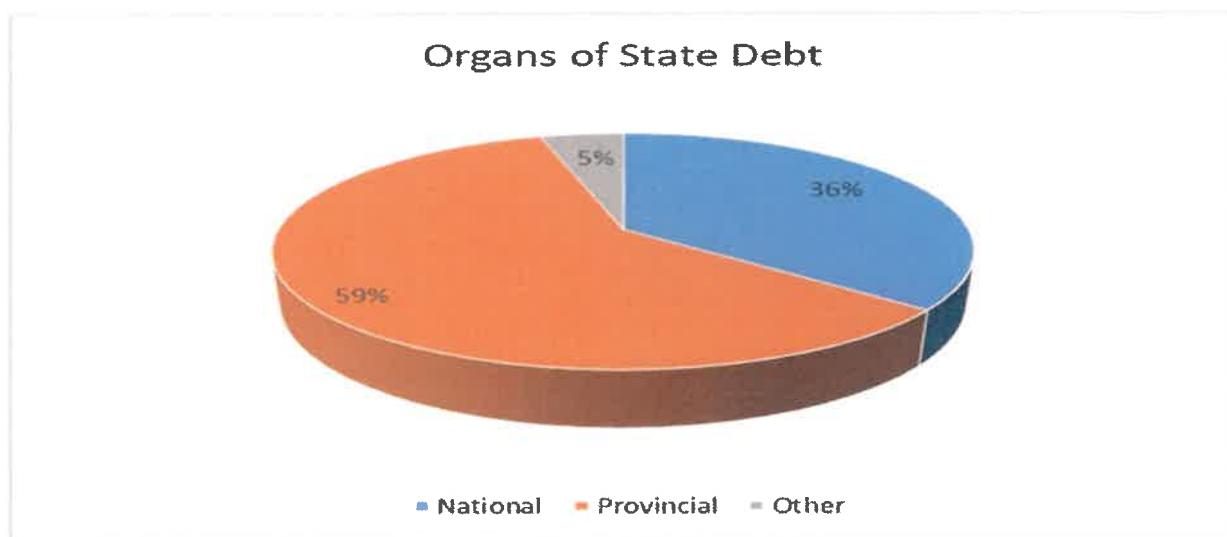


- 1.1.8 The majority of the debt is owed by *Households*, which contributes 69.1% (R19.34 billion) to the total debt, followed by *Organs of state* with 16.7% (R4.63 billion).



Debt owed by Organs of State (Intergovernmental Debt)

- 1.1.9 The total debt owed by organs of state amounts to R4.63 billion which accounts for 16.7% 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, and the status at the end of November 2021 is as follow:

- The budget for property rates is substantially covered for all the municipalities except for Mangaung Metro.
- **The budget for municipal services (water, electricity, sanitation and refuse) is inadequate for all the municipalities. The current allocation covers the first 4 months of the financial year only. This was the case in the previous years as well.**
- **The current year's budget does not make provision for the arrears for the Metro and Centlec despite the payment plan entered into. This means that only part of the current year is provided for.**
- Centlec and the Metro are under serious financial distress and disconnection of services cannot be avoided unless an extra allocation is done.
- Municipalities acknowledge the monthly payments however they are demanding part payments for the arrears (i.e Mangaung, Centlec, Matjhabeng and Maluti a Phofung)

1.1.11 The projected shortfall for the 2021/22 financial year amounts to R1.21 billion (R310.9 million relating to Property Rates and R903.0 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 R0.26 billion to **R19.17 billion** for the month under review (*Nov 2021: R18.91 billion*). Annexure C and D provides the summary and breakdown of the outstanding creditors per type. Furthermore, three municipalities failed to submit the creditor's information for December 2021 and for consolidation purposes prior months' information were used:

Municipality	Reason for non-submission
Kopanong	Financial system crashed.
Mohokare	Backlog in capturing information
Nketoana	Backlog in capturing information

1.2.3 Payables relating to bulk service providers (Eskom & Water Boards) contribute 88.8 percent or **R17.03 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 R10.74 billion, however this amount is understated as eight 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 December 2021, the debt owed by all Free State municipalities, amounts to R15.45 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 cast verbatim from the monthly Eskom Section 41 report for Free State Municipalities compared to the MFMA Section 71 report.

Municipality	S71 Report (Municipal)	S41 Report (Eskom)	Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review
	(M06) R'000	(M06) R'000	
Mangaung (Centlec)	161,819	96,424	Centlec requested for a payment plan to pay the December 2021 invoice of R137 million over 6 months. Eskom is evaluating the proposal.
Letsemeng	101,628	103,161	On 26 November 2021, the court reserved judgement on the existing litigation matter. Strategic meetings to be scheduled before the end of January 2022 with internal legal and external attorneys handling the court case.
Kopanong	3,217	8,001	Centlec committed to partially pay the outstanding debt by mid January 2022. Centlec and CoGTA to meet with the new leadership and the acting municipal manager. Feedback to be provided on 24 January 2022.
Mohokare	-	1,626	Three LPU accounts were terminated for non-payment. A payment reminder was issued for the FBE account and the municipality committed to settle the outstanding debt before the end of the month.
Masilonyana	-	103,764	The municipality only received partial payment of their equitable shares on 23 December 2021, due to conditional grants not spent correctly. A payment reminder was issued. The municipality requested a meeting to discuss the payment of the bulk account. New municipal CFO appointed.
Tokologo	-	161,273	No payment was received from the municipality (bulk accounts). Eskom to inform the chairperson of the IRFA dispute process of the municipality's non-payment of both the current account and overdue debt. A breach notice to be issued.
Tswelopele	-	48,945	The total payment received (all the accounts) in December 2021 was R9.9 million (November 2021 total bill & interest was R3.5 million). On 28 December 2021, a payment reminder was issued for the outstanding debt.
Matjhabeng	4,362,287	4,242,105	The IRFA process is active. A meeting which was scheduled for 12 November 2021 was cancelled by the HOD of CoGTA's office. Awaiting feedback. A breach notice was issued to the municipality on 17 December 2021 for the latest current account. The total payment received (all the accounts) in December 2021 was R26 million (November 2021 total bill & interest was R60 million).
Nala	496,217	496,351	The total payment received (all the accounts) in December 2021 was R7.7 million (November 2021 total bill & interest was R10.6 million). The IRFA process is continuing.
Setsotsotso	-	170	The municipality's account payments are up to date.
Dihlabeng	642,143	620,586	A meeting took place on 15 December 2021 with the new municipal leadership, where payment levels were discussed. The municipality was also reminded of Eskom's notice to withdraw services due to the non-payment of the current account. Active partnering was also discussed. A breach notice was issued to the municipality on 17 December 2021 for the latest current account. The total payment received (all the accounts) in December 2021 was R23 million (November 2021 total bill & interest was R21 million).

Municipality	S71 Report (Municipal)	S41 Report (Eskom)	Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review
	(M06) R'000	(M06) R'000	
Nketoana	–	470,877	The municipality's legal team will meet with Eskom's legal team in January 2022.
Maluti a Phofung	2,285,827	6,522,850	A meeting was held with the municipality's new leadership on 14 December 2021. The municipality complained about the poor service they are getting from Eskom. Eskom referred the municipality to a letter dated 20 August 2021 where Eskom mentioned that, due to financial difficulties, Eskom is unable to render the expected services. The municipality committed to start paying the current account. The municipality will invite Eskom to the next MANCO meeting scheduled for January 2022.
Phumelela	178,423	151,069	Eskom met with the municipality on 13 January 2022 to discuss the project costs and the shortfall on the current account payments. The municipality committed to submit a payment plan before the end of March 2022. Eskom to issue a breach letter to the municipality for non payment of the current account.
Mantsopa	348,565	235,927	The total payment received (all the accounts) in December 2021 was R5 million (November 2021 total bill & interest was R4.3 million). A letter requesting a progress report on the IRFA process will be sent to FS Provincial Treasury. The payment plan is still not finalised.
Moqhaka	619,682	569,572	A meeting was held with the new municipal leadership on 13 December 2021. The new Council requested to be given some time to internally discuss the Eskom debt as well as the payment of the current account. It was agreed that the current account should be paid immediately. The municipality was given 3 months to put together a payment arrangement. Active partnering was discussed. A breach notice was issued to the municipality on 17 December 2021 for the latest current account. The total payment received (all the accounts) in December 2021 was R30.4 million (November 2021 total bill & interest was R27.8 million).
Ngwathe	1,468,511	1,445,573	The municipal CFO indicated that they did not receive the equitable share on time and will make a payment as soon as they receive the payment. Payments totalling R11 million were received in January 2022 so far.
Metsimaholo	16,783	47	The municipality's account payments are up to date.
Mafube	57,489	167,050	The municipality did not pay the R2 million and the current account, as ordered by the court. On 24 December 2021, Eskom's attorneys sent a letter notifying Mafube's attorneys that the municipality is in contempt of court.
Total	10,742,592	15,445,370	

Water Boards Debt

1.2.5 The total debt owed to Water Boards amounts to R6.28 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)	S41 Report (Water Boards)	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
Mangaung	R'000	R'000	<p>Bloemwater:</p> <ul style="list-style-type: none"> On 20 October 2021, Bloem Water informed the Minister of Water and Sanitation of the disastrous impact on Bloem Water's operations as a result of the Municipality's water account which continues to be underserviced and has thus invoked provisions of Section 4(5) of the Water Services Act by notifying the Municipality of its intention to restrict the water supply within 30 days which becomes effective on 19 November 2021. On 17 November 2021, Bloem Water informed Mangaung Metropolitan Municipality in writing of its intention to approach the High Court to seek Summary Judgement for the recovery of the outstanding balances due to the Municipality ignoring calls to bring its current accounts up to date. On 18 November 2021, the Municipality responded with a payment proposal on how it intends to bring the current accounts and settlement agreement instalments up to date. During the meeting on 22 November 2021, Mangaung Metropolitan Municipality undertook to pay a mere R20 million on the same day towards the outstanding debt of R270 million. On 22 November 2021, Bloem Water informed the Municipality in writing that the undertaking does not materially address the debt and therefore Bloem Water cannot accept it. As a result, the restrictions would continue at the time as the offer was not accepted. Subsequently, on 22 November 2021, Bloem Water's Attorneys informed the Municipality of its intention to approach the Free State High Court for appropriate relief to recover the outstanding balance, together with interest. Following further high level deliberations and interventions by the Minister and Deputy Minister, a Payment plan was provided and accepted by Bloem Water. COGTA was made responsible to facilitate future meetings to monitor progress. The total outstanding amount consisting of normal and drought tariff billing and interest as at the end of November 2021 amounts to R777 023 523.
Letsemeng	-	-	

Municipality	S71 Report (Municipal) M06	S41 Report (Water Boards) M05	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
Kopanong	R'000 527,889	R'000 496,026	<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. • No payments have been received from Kopanong Local Municipality since July 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 to be implemented by the Entity. • The legal process was initiated, and the Court date was set for 17 June 2021, but was postponed. <p>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.</p> <ul style="list-style-type: none"> • The Municipality was engaged, and a meeting was arranged, but did not yield results. 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 further engagements with the Municipality were affected by a Court Order against the Municipality as their accounts were attached. • The Unions at the Municipality took legal action against the Municipality due to the payments not made to authorities or service providers. The Court ruled that the accounts of the Municipalities be attached. It had a direct impact on the ability to pay their accounts. • The Municipal offices were closed, and limited interaction could take place with their staff. • The outstanding amount owed to Bloem Water as at the end of November 2021 is R496 026 353.
Mohokare	-		
Masilonyana	25,699		
Tokologo	-		
Tswelopele	10,158		
Matjhabeng	4,523,025	4,517,383	<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 73,814,995.14 in the month of October 2021.

Municipality	S71 Report (Municipal) M06	S41 Report (Water Boards) M05	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
	R'000	R'000	
Nala	241,795	247,023	<ul style="list-style-type: none"> • A payment of an amount R 17,000,000 was received during the month, remaining balance is R 4,517,382,721.69 • A letter of demand was sent on the 23rd of March 2021, the municipality was requested to make a minimum payment of an amount R 13,372,463.00. • No payment was received from the municipality following the date of the letter of demand. • The municipality was billed R 9,521,848.90 in the month of October 2021. • No payment was received during the month, remaining balance is R247,022,870.10
Setso so	-	-	
Dihlabeng	-	-	
Nketoana	-	-	
Maluti a Phofung	57,770	-	
Phumelela	89,507	-	
Mantsopa	-	2,041	<p>Bloemwater:</p> <ul style="list-style-type: none"> • 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 to discuss the outstanding accounts. • However, Bloem Water has since received a Payment Plan from Mantsopa Local Municipality on 25 August 2021, hence the legal processes were suspended. • Bloem Water accepted the payment plan up to 30 June 2021. It included the full supply of water and the payment of current accounts. Nominal payments were received during July, August and September 2021. • The payments were made in accordance with the payment plan. However, no payment was received during October 2021. • The Municipality has been engaged on the matter and commitments were made to settle accounts by 30 November, which did not materialise. The commitments was then made to pay accounts with the receipt of the equitable share in December 2021. • The outstanding amount owed to Bloem Water as at the end of November 2021 is R2 040 576.
Moghaka	-	-	

Municipality	S71 Report (Municipal) M06	S41 Report (Water Boards) M05	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
	R'000	R'000	
Ngwathe	15,315	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	56,065	15,617	Rand Water – Account up to date
Mafube	418,516		
Total	6,285,239	6,063,595	

*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 December 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 R456.0 million of which 84.6% 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	%
Mangaung Metro	6,141	100.0%	—	0.0%	—	0.0%	—	0.0%	6,141	10.6%
Matjhabeng	15,520	95.2%	5	0.0%	5	0.0%	779	4.8%	16,309	28.0%
Thabo Mofutsanyana District	1,402	100.0%	—	0.0%	—	0.0%	—	0.0%	1,402	2.4%
Ngwathe	7,577	94.3%	460	5.7%	—	0.0%	—	0.0%	8,037	13.8%
Mafube	18,625	70.8%	1,378	5.2%	1,601	6.1%	4,684	17.8%	26,289	45.2%
Total Debt	49,265	84.7%	1,844	3.2%	1,606	2.8%	5,462	9.4%	58,177	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	%
Kopanong	3,950	2.3%	3,850	2.2%	3,750	2.2%	160,450	93.3%	172,000	43.2%
Tswelopele	65	110.1%	(6)	-10.1%	—	0.0%	—	0.0%	59	0.0%
Matjhabeng	12,418	19.0%	11,515	17.6%	11,976	18.3%	29,568	45.2%	65,477	16.5%
Nala	4	100.0%	—	0.0%	—	0.0%	—	0.0%	4	0.0%
Setsootsos	231	100.0%	—	0.0%	—	0.0%	—	0.0%	231	0.1%
Ngwathe	3,033	100.0%	—	0.0%	—	0.0%	—	0.0%	3,033	0.8%
Mafube	1,214	0.8%	1,217	0.8%	1,257	0.8%	153,347	97.7%	157,036	39.5%
Total Debt	20,916	5.3%	16,576	4.2%	16,983	4.3%	343,366	86.3%	397,840	100.0%

1.3 CASH FLOW

- 1.3.1 Municipalities in the Province closed the month of December 2021 with a surplus cash and cash equivalent balance of R1.46 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 Ten 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 (31 Dec 2021)
Mangaung Metro	461,396	1,810,493	(399,394)	(4,047)	1,407,052	1,868,447
Letsemeng	—	—	—	(7)	(7)	(7)
Kopanong	—	73,439	—	(271)	73,167	73,605
Mohokare	5,067	19,660	(15,752)	—	3,908	8,975
Xhariep District	—	14,366	—	—	14,366	14,366
DC 16 Total	5,067	107,464	(15,752)	(278)	91,435	96,939
Masilonyana	—	—	—	(87)	(87)	(87)
Tokologo	—	(12,411)	12	(50)	(12,450)	(12,450)
Tswelolepe	12,489	10,312	(2,875)	1	7,439	19,926
Matjhabeng	(37,081)	(432,810)	(29,948)	(6,947)	(469,705)	(406,887)
Nala	—	—	—	20	20	20
Lejweleputswa District	—	107,080	0	—	107,080	107,080
DC 18 Total	(24,591)	(327,829)	(32,810)	(7,063)	(367,703)	(292,397)
Setsoiso	45,572	182,835	(79,562)	(3)	103,271	148,797
Dihlabeng	(11,417)	162,426	(27,491)	(4,019)	130,916	108,371
Nketoana	3,456	36,028	(10,856)	—	25,172	28,628
Maluti a Phofung	165,009	(418,545)	(117,446)	53	(535,938)	(357,168)
Phumelela	—	(56,324)	1	0	(56,323)	(56,323)
Mantsopa	—	(11,909)	(18,069)	(156)	(30,134)	(30,134)
Thabo Mofutsanyana	—	10	—	—	10	10
DC 19 Total	202,620	(105,478)	(253,424)	(4,124)	(363,026)	(157,819)
Moqhaka	—	237,122	(19,819)	(1,013)	216,291	216,235
Ngwathe	56,783	(69,787)	(42,460)	(482)	(112,728)	(56,021)
Metsimaholo	50,783	(165,661)	(55,895)	(2,523)	(224,080)	(173,104)
Mafube	(126,563)	49,457	(15,084)	(43)	34,330	(222,512)
Fezile Dabi	97,842	84,989	(99)	—	84,890	182,878
DC 20 Total	78,845	136,120	(133,357)	(4,061)	(1,298)	(52,524)
Total	723,337	1,620,770	(834,737)	(19,573)	766,460	1,462,645

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;
- Non-implementation of debt collection and credit control policies; and
- Non billing and system challenges.

2. FINANCIAL PERFORMANCE

In terms of the budgeted monthly revenue and expenditure in support of the original budgets, municipalities reported the following aggregated performance:

2.1 REVENUE GENERATED

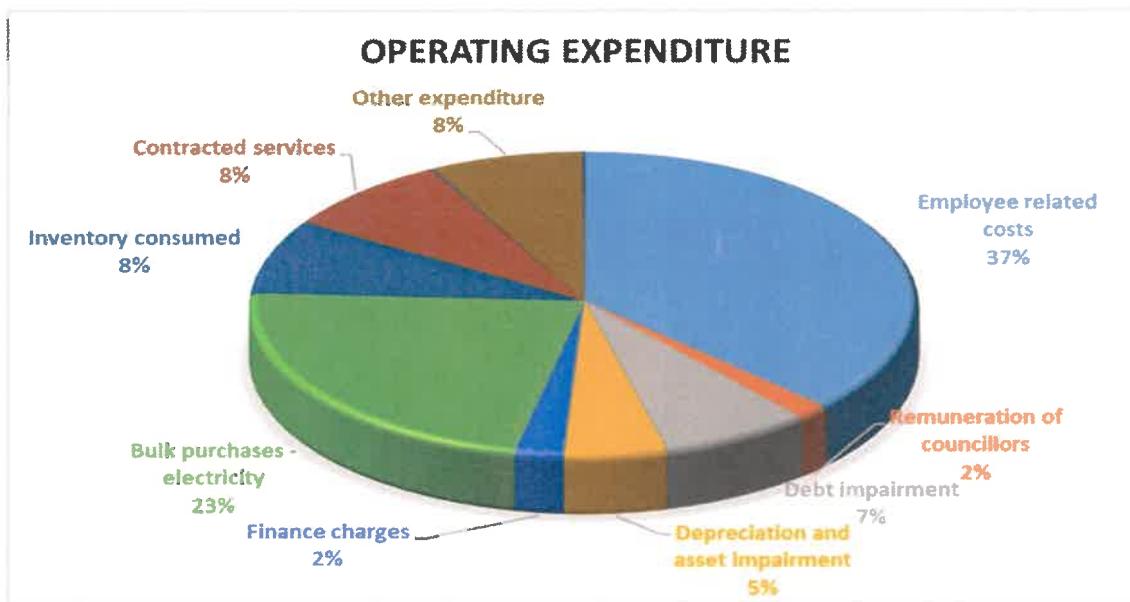
- 2.1.1 The total generated revenue (billed) amounts to R10.23 billion or 46.8 percent against the adopted budget of R21.84 billion, whilst in respect of expenditure, municipalities spent an aggregate of 42.2 percent or R9.40 billion against the total budget of R22.13 billion. The revenue relates to 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 R5.00 billion (49 percent), followed by *transfers and subsidies* amounting to R2.73 billion or

27 percent of the total revenue. Property rates contribute 15 percent (R1.51 billion) to the total revenue generated.

- 2.1.3 An aggregate operational surplus of R824.6 million 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 December 2021 is *employee related cost* amounting to R3.49 billion or 37 per cent of the total expenditure, followed by *bulk purchases - electricity* amounting to R2.12 billion.



- 2.2.2 The performance of *employee related cost* against the adopted budget is 42.3 per cent (R3.49 billion). 98.5 Per cent of the total employee related cost expenditure relates to salaries and wages for municipal staff as indicated in the table below:

Employee Related Cost (ERC)	Original Budget R'000	Actual Year To Date R'000	% Spent on Original Budget	% of Total ERC
Senior Management	206,334	53,609	26.0%	1.5%
Municipal Staff	6,495,857	3,444,251	53.0%	98.5%
Board Members	982	112	11.4%	0.0%
Total	6,703,173	3,497,972	52.2%	100.0%

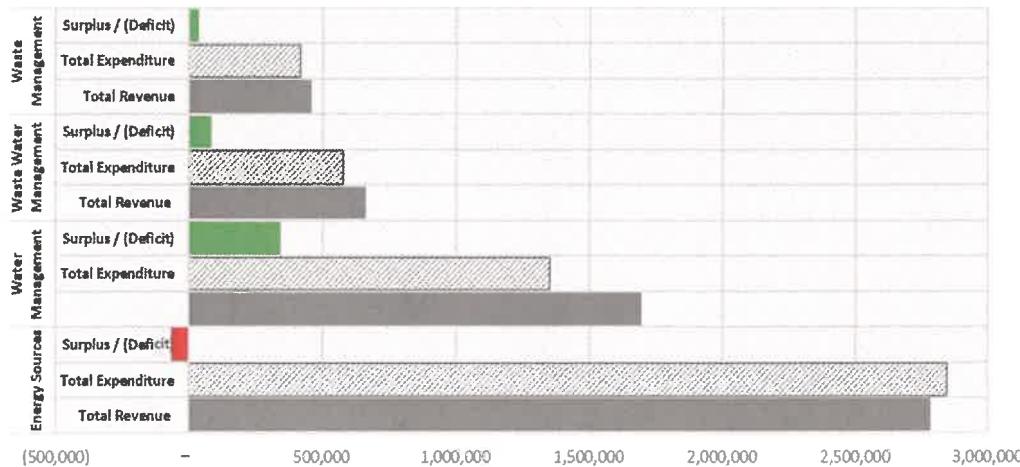
2.3 PROFITABILITY OF TRADING SERVICES

- 2.3.1 An analysis of the trading services indicates that energy sources, water and waste water services had operating surpluses for the period under review. However, energy sources reflected a deficit of R62.1 million for the same period.

- Billed energy sources revenue totaled R2.79 billion against expenditure of R2.85 billion (**deficit of R62.1 million**);

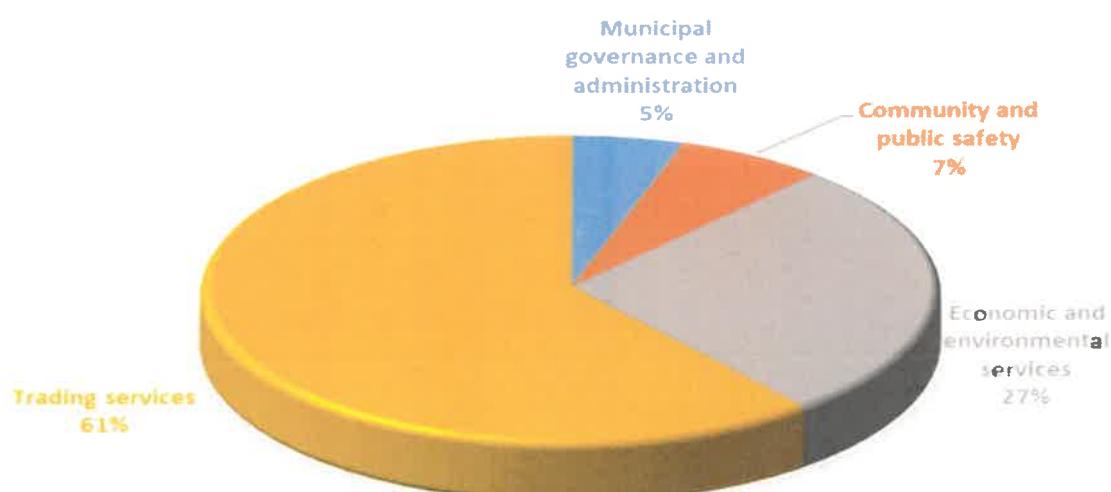
- Billed water revenue totaled R1.69 billion against expenditure of R1.35 billion (surplus of R344.3 million);
- Billed waste water management revenue totaled R663.0 million against expenditure of R575.5 million (surplus of R87.5 million); and
- Billed waste management revenue totaled R458.6 million against expenditure R419.2 million (surplus of R39.4 million).

Trading Services - Profitability



2.4 CAPITAL EXPENDITURE

- 2.4.1 The total capital expenditure amounts to R896.4 million or 28% against the adopted budget of R3.19 billion.
- 2.4.2 The majority (61%) of the expenditure relates to trading services projects amounting to R545.5 million. This consists of R118.5 million for *energy services*, R238.6 million for *water management*, R183.6 million for *waste water management* and R4.8 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. A budget of R1.08 billion was provided for repairs and maintenance in the 2021/22 financial year, however, if the 8 per cent norm was adhered to the total budget should therefore have been R3.44 billion.
- 2.5.2 It is concerning that most municipalities did not budget sufficiently 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 R564.9 million was reported spent on repairs and maintenance which amounts to 52.4% 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	290,707	290,707	58.4%
Total Metros		497,607	290,707	290,707	58.4%
Letsemeng	FS161	2,900	422	422	14.5%
Kopanong	FS162	-	-	-	-
Mohokare	FS163	2,160	729	729	33.8%
Xhariep	DC16	215	42	42	19.4%
Total Xhariep		5,275	1,193	1,193	22.6%
Masilonyana	FS181	3,040	-	-	-
Tokologo	FS182	4,150	2,362	2,362	56.9%
Tswelopele	FS183	9,381	6,862	6,862	73.2%
Matjhabeng	FS184	8,051	7,533	7,533	93.6%
Nala	FS185	250,000	87,978	87,978	35.2%
Lejweleputswa	DC18	3,398	1,626	1,626	47.8%
Total Lejweleputswa		278,019	106,361	106,361	38.3%
Setsoto	FS191	25,255	3,071	3,071	12.2%
Dihlabeng	FS192	5,074	5,792	5,792	114.2%
Nketoana	FS193	17,800	8,628	8,628	48.5%
Maluti-a-Phofung	FS194	72,817	64,194	64,194	88.2%
Phumelela	FS195	6,542	4,448	4,448	68.0%
Mantsopa	FS196	-	-	-	-
Thabo Mofutsanyana	DC19	535	754	754	140.9%
Total Thabo Mofutsanyana		128,023	86,888	86,888	67.9%
Moqhaka	FS201	64,366	31,215	31,215	48.5%
Ngwathe	FS203	34,952	34,798	34,798	99.6%
Metsimaholo	FS204	43,689	8,505	8,505	19.5%
Mafube	FS205	21,106	2,548	2,548	12.1%
Fezile Dabi	DC20	5,628	2,775	2,775	49.3%
Total Fezile Dabi		169,740	79,841	79,841	47.0%
Total Free State		1,078,663	564,990	564,990	52.4%
Total National		1,078,663	564,990	564,990	52.4%

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 December 2021 show a total spending of R583.0 million or 22.4 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.
- 3.3 The negative spending reflected by municipalities indicate incorrect reporting due to the mapping (reporting) that was changed. Municipalities were requested to correct the reports in order to reflect the accurate spending.
- 3.4 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	120,335	33,149	692,823	398,562	39.7%
Letsemeng	53,282	18,123	13,947	—	—	0.0%
Kopanong	56,896	16,396	6,093	—	—	0.0%
Mohokare	82,331	51,179	17,454	5,283	(32,137)	-39.0%
Xhariep	4,990	3,473	1,483	3,987	3,248	65.1%
Masilonyana	40,077	18,414	8,679	—	—	0.0%
Tokologo	35,112	19,179	8,624	9,311	15,941	45.4%
Tswelopele	32,277	13,289	625	6,047	(12,017)	-37.2%
Matjhabeng	164,133	46,366	13,213	—	—	0.0%
Nala	50,767	14,451	6,679	27,294	14,716	29.0%
Lejweleputswa	4,510	2,927	329	3,457	2,217	49.1%
Setsoto	196,706	66,251	30,239	—	—	0.0%
Dihlabeng	70,108	21,421	15,667	—	—	0.0%
Nketoana	55,346	23,079	2,720	—	2,651	4.8%
Maluti a Phofung	246,777	63,856	44,385	150,517	51,083	20.7%
Phumelela	62,073	19,324	4,076	9,194	1,047	1.7%
Mantsopa	40,123	24,386	5,901	12,010	1,259	3.1%
Thabo Mofutsanyana	14,306	5,408	2,000	—	—	0.0%
Moqhaka	63,928	18,786	4,892	47,294	—	0.0%
Ngwathe	164,333	52,785	10,046	107,809	49,185	29.9%
Metsimaholo	98,757	18,644	1,471	89,637	65,467	66.3%
Mafube	56,395	34,116	8,636	46,102	21,813	38.7%
Fezile Dabi	7,436	3,765	574	—	—	0.0%
Total	2,603,823	675,953	240,882	1,210,765	583,035	22.4%

- 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	2,000	—	—	—	0.0%
Expanded Public Works Programme	41,224	10,311	12,627	10,986	3,875	9.4%
Finance Management Grant	57,400	57,400	7,493	21,650	2,921	5.1%
Integrated National Electrification Prog	108,119	—	—	56,400	27,494	25.4%
Metro Informal Settlements Partnership Grant	263,893	40,000	10,217	160,000	25,306	9.6%
Municipal Infrastructure Grant	781,076	218,093	111,156	239,279	87,681	11.2%
Neighbourhood Dev Partnership Grant	10,000	—	—	10,000	5,813	58.1%
Programme & Project Preparation Support Grant	6,934	2,311	—	2,311	—	0.0%
Public Transport network Grant	223,648	75,595	22,812	180,708	90,817	40.6%
Regional Bulk Infrastructure Grant	213,921	82,300	23,202	90,059	50,727	23.7%
Rural Roads Assets Management Systems Grant	9,222	6,455	1,100	3,169	3,277	35.5%
Urban settlement Development Grant	495,269	—	—	336,783	275,333	55.6%
Water Services Infrastructure Grant	374,617	181,488	52,275	99,420	9,791	2.6%
Total	2,603,823	675,953	240,882	1,210,765	583,035	22.4%

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 31 December 2021 a cumulative total of **R306.9 million** was reported and is broken down as follow:

Covid-19 Spending per District

Municipality	General	Community & Social Services	Public Safety	Housing	Health	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Mangaung	115,859	-	-	-	4,668	120,527
Xhariep District	1,476	412	-	97	1,291	3,276
Lejweleputswa District	31,972	13,998	57	489	2,281	48,796
Thabo Mofutsanyana District	81,019	13,374	-	279	3,889	98,560
Fezile Dabi District	12,547	9,834	5,118	-	8,315	35,815
TOTAL	242,874	37,618	5,175	864	20,444	306,975

- 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 The National Treasury considered withholding the second tranche of the equitable share based on non-compliance to the MFMA, 2003 during December 2021. Provincial Treasury supported municipalities to comply with the required conditions. All municipalities in the Free State Province received their equitable share allocation in December 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 55.4% to 55.1%. Although the data string submission rate is 84.1%, the submission rate of the supporting documents remains low at 23.9%. Poor compliance is due to the unavailability of municipal officials.
2. **Note** the aggregate revenue generated at the end of December 2021 is 46.8 percent whilst the operating expenditure is at 42.2 percent against the total budgets and is slightly below the straight line projection of 50%.
3. **Note** the total capital expenditure amounts to R892.4 million (28%) against the budget of R3.19 billion. If the current spending trend continues, the municipalities will under spent the capital budgets.
4. **Note** municipalities reported aggregate spending on repairs and maintenance amounting to R564.9 million or 52.6% against the budget.
5. **Note** the total outstanding debtors amount to R27.70 billion (Nov 2021 – R26.98 billion).
6. **Note** the total outstanding creditor's amount to R19.17 billion (Nov 2021 – R18.9 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 December 2021 the total cumulative Covid-19 related expenditure amounted to R306.9 million (15 March 2020 – 31 December 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 31
December 2021**

Submitted by:

Ms. D Smit

DEPUTY DIRECTOR: LEJWELEPUTSWA DISTRICT

Date: 2022/01/26

Reviewed by:

Mr. SD Mokhele

DIRECTOR: LEJWELEPUTSWA DISTRICT

Date: 2022/01/26

Noted / Comments by:

Mr. IE Pooe

Acting CHIEF DIRECTOR: MUNICIPAL FINANCE MANAGEMENT

Date:

Noted / Comments by:

Ms. MA Sesing

ACTING HEAD OF DEPARTMENT

FS PROVINCIAL TREASURY

Date:

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	458,166	5.0%	224,265	2.5%	427,997	4.7%	7,985,903	87.8%	9,096,331	32.8%
Trade and Other Receivables from Exchange Transactions - Electricity	331,121	13.2%	81,634	3.3%	230,834	9.2%	1,867,198	74.4%	2,510,787	9.1%
Receivables from Non-exchange Transactions - Property Rates	289,211	7.1%	118,024	2.9%	261,572	6.4%	3,420,114	83.6%	4,088,921	14.8%
Receivables from Exchange Transactions - Waste Water Management	130,682	3.8%	71,298	2.1%	181,217	5.3%	3,019,194	88.7%	3,402,391	12.3%
Receivables from Exchange Transactions - Waste Management	86,127	3.0%	71,998	2.5%	147,881	5.1%	2,594,389	89.4%	2,900,395	10.5%
Receivables from Exchange Transactions - Property Rental Debtors	1,754	1.3%	1,733	1.3%	1,662	1.3%	127,754	96.1%	132,503	0.5%
Interest on Arrear Debtor Accounts	133,907	2.9%	84,225	1.8%	265,630	5.7%	4,168,882	89.6%	4,652,644	16.8%
Other	(28,737)	-3.1%	22,928	2.5%	20,012	2.2%	901,369	98.4%	915,572	3.3%
Total By Income Source	1,402,229	5.1%	676,105	2.4%	1,536,806	5.5%	24,084,404	86.9%	27,699,544	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	267,469	5.8%	151,706	3.3%	277,812	6.0%	3,932,755	84.9%	4,629,742	16.7%
Commercial	452,581	11.7%	109,677	2.8%	307,974	8.0%	2,988,368	77.4%	3,858,601	13.9%
Households	684,906	3.6%	411,170	2.1%	989,857	5.2%	17,049,846	89.1%	19,135,778	69.1%
Other	(2,728)	-3.6%	3,552	4.7%	(38,837)	-51.5%	113,435	150.4%	75,423	0.3%
Total By Customer Group	1,402,229	5.1%	676,105	2.4%	1,536,806	5.5%	24,084,404	86.9%	27,699,544	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	633,283	8.2%	205,979	2.7%	257,312	3.3%	6,640,181	85.8%	7,738,755	27.9%
Letsemeng	7,510	2.4%	6,415	2.0%	6,307	2.0%	294,050	93.6%	314,282	1.1%
Kopanong*	10,656	2.4%	10,621	2.4%	25,456	5.8%	393,309	89.4%	440,042	1.6%
Mohokare*	19,916	5.0%	10,362	2.6%	6,260	1.6%	360,296	90.8%	396,834	1.4%
Xhariep District	–	0.0%	–	0.0%	–	0.0%	10,194	100.0%	10,194	0.0%
DC 16 Total	38,082	3.3%	27,398	2.4%	38,023	3.3%	1,057,849	91.1%	1,161,351	4.2%
Masifonyana	16,225	1.3%	13,100	1.1%	14,877	1.2%	1,183,160	96.4%	1,227,381	4.4%
Tokologo	6,832	2.1%	5,813	1.8%	5,603	1.7%	306,719	94.4%	324,966	1.2%
Tswelepele	6,373	4.5%	4,486	3.2%	3,653	2.6%	125,946	89.7%	140,457	0.5%
Matjhabeng	190,461	3.6%	138,006	2.6%	139,425	2.7%	4,764,887	91.1%	5,232,779	18.9%
Nala	26,565	2.8%	20,068	2.1%	19,205	2.0%	889,002	93.1%	954,840	3.4%
Lejweleputswa District	(28)	-0.1%	–	0.0%	–	0.0%	30,370	100.1%	30,342	0.1%
DC 18 Total	246,428	3.1%	181,473	2.3%	182,763	2.3%	7,300,083	92.3%	7,910,746	28.6%
Setsotso	23,771	4.1%	20,058	3.5%	18,732	3.3%	511,395	89.1%	573,956	2.1%
Dihlabeng	74,062	6.1%	26,298	2.2%	24,132	2.0%	1,088,258	89.7%	1,212,750	4.4%
Nketoana*	24,546	3.1%	17,270	2.1%	17,132	2.1%	745,084	92.7%	804,031	2.9%
Maluti a Phofung	34,398	1.6%	31,524	1.5%	39,704	1.9%	1,988,650	95.0%	2,058,275	7.6%
Phumelela	(2,066)	-0.5%	5,430	1.3%	5,675	1.4%	400,393	97.8%	409,432	1.5%
Mantsopa	16,524	2.3%	16,395	2.2%	14,880	2.0%	685,081	93.5%	732,880	2.6%
Thabo Mofutsanyana District	–	0.0%	2,317	34.6%	–	0.0%	4,386	65.4%	6,703	0.0%
DC 19 Total	171,234	2.9%	119,294	2.0%	120,255	2.1%	5,423,248	93.0%	5,834,029	21.1%
Moqhaba	35,972	3.5%	40,823	4.0%	24,203	2.4%	928,589	90.2%	1,029,587	3.7%
Ngwathe	69,155	7.6%	29,223	3.2%	811,951	89.2%	–	0.0%	910,329	3.3%
Metsimaholo	194,285	8.4%	60,095	2.6%	88,917	3.8%	1,976,896	85.2%	2,318,993	8.4%
Mafube	13,790	1.7%	11,822	1.5%	13,382	1.7%	757,760	95.1%	796,754	2.9%
Fezile Dabi	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%
DC 16 Total	313,203	6.2%	141,962	2.8%	938,453	18.6%	3,663,046	72.4%	5,056,663	18.3%
Total Debt	1,402,229	5.1%	676,105	2.4%	1,536,806	5.5%	24,084,404	86.9%	27,699,544	100.0%

*M05

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	312,098	2.9%	433,459	4.0%	146,644	1.4%	9,850,391	91.7%	10,742,592	56.0%
Bulk Water	384,130	6.1%	57,614	0.9%	110,662	1.8%	5,732,834	91.2%	6,285,239	32.8%
PAYE deductions	49,265	84.7%	1,844	3.2%	1,606	2.8%	5,462	9.4%	58,177	0.3%
VAT (output less input)	968	100.0%	—	0.0%	—	0.0%	—	0.0%	968	0.0%
Pensions / Retirement	20,916	5.3%	16,576	4.2%	16,983	4.3%	343,366	86.3%	397,840	2.1%
Loan repayments	50,515	82.8%	828	1.4%	1,656	2.7%	8,019	13.1%	61,018	0.3%
Trade Creditors	134,552	11.0%	105,131	8.6%	167,644	13.7%	817,310	66.7%	1,224,637	6.4%
Auditor General	10,452	13.1%	13,549	16.9%	11,044	13.8%	44,995	56.2%	80,040	0.4%
Other	(3,316)	-1.0%	7,832	2.5%	18,193	5.7%	293,707	92.8%	316,416	1.7%
Total Debt	959,579	5.0%	636,834	3.3%	474,432	2.5%	17,096,082	89.2%	19,166,927	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	552,201	87.7%	38,416	6.1%	12,737	2.0%	26,550	4.2%	629,905	3.3%
Letsemeng	(12,748)	-11.2%	5,344	4.7%	(2,748)	-2.4%	124,221	108.9%	114,070	0.6%
<i>Kopanong*</i>	10,506	1.4%	7,539	1.0%	7,215	1.0%	701,486	96.5%	726,745	3.8%
<i>Mohokare*</i>	4,538	4.3%	603	0.6%	3	0.0%	99,584	95.1%	104,727	0.5%
Xhariep District	(613)	-12.2%	(1,855)	-36.9%	(454)	-9.0%	7,948	158.1%	5,026	0.0%
DC 16 Total	1,682	0.2%	11,631	1.2%	4,016	0.4%	933,239	98.2%	950,568	5.0%
Masilonyana	118	0.6%	(1,923)	-9.7%	(731)	-3.7%	22,377	112.8%	19,842	0.1%
Tokologo	595	2.8%	6,478	30.4%	—	0.0%	14,223	66.8%	21,296	0.1%
Tswelopele	123	0.2%	—	0.0%	6,529	10.9%	53,114	88.9%	59,766	0.3%
Matjhabeng	176,707	1.9%	96,724	1.0%	256,785	2.8%	8,683,018	94.2%	9,213,234	48.1%
Nala	3,952	0.5%	20,756	2.7%	21,348	2.8%	728,506	94.1%	774,563	4.0%
Lejweleputswa District	44	100.0%	—	0.0%	—	0.0%	—	0.0%	44	0.0%
DC 18 Total	181,539	1.8%	122,035	1.2%	283,932	2.8%	9,501,238	94.2%	10,088,744	52.6%
Setsotso	4,141	53.4%	1,877	24.2%	881	11.4%	858	11.1%	7,757	0.0%
Dihlabeng	23,111	2.9%	3,351	0.4%	40,670	5.0%	742,040	91.7%	809,171	4.2%
<i>Nketoana*</i>	27,780	8.9%	1,817	0.6%	1,580	0.5%	281,211	90.0%	312,387	1.6%
Maluti a Phofung	765	0.0%	390,889	16.6%	301	0.0%	1,968,228	83.4%	2,360,183	12.3%
Phumelela	1,439	0.5%	4,734	1.6%	3,388	1.2%	283,055	96.7%	292,615	1.5%
Maritsopa	315	0.1%	1,780	0.4%	6,099	1.5%	391,492	97.9%	399,686	2.1%
Thabo Mofutsanyana District	1,504	41.0%	133	3.6%	—	0.0%	2,032	55.4%	3,669	0.0%
DC 19 Total	59,054	1.4%	404,580	9.7%	52,919	1.3%	3,668,916	87.7%	4,185,469	21.8%
Moqhaba	40,012	6.0%	32,116	4.8%	33,740	5.0%	563,276	84.2%	669,144	3.5%
Ngwathe	56,196	3.2%	11,618	0.7%	38,154	2.2%	1,624,612	93.9%	1,730,580	9.0%
Metsimaholo	29,473	24.4%	6,782	5.6%	3,557	2.9%	80,823	67.0%	120,634	0.6%
Mafube	26,530	3.4%	9,656	1.2%	45,377	5.8%	697,429	89.5%	778,992	4.1%
Fezile Dabi	12,891	100.0%	—	0.0%	—	0.0%	—	0.0%	12,891	0.1%
DC 20 Total	165,102	5.0%	60,172	1.8%	120,828	3.6%	2,966,139	89.6%	3,312,241	17.3%
Total Debt	959,579	5.0%	636,834	3.3%	474,432	2.5%	17,096,082	89.2%	19,166,927	100.0%

*M05

Annexure E – Financial Performance

Description R thousands	Budget year 2021/22							
	Original Budget	Q1 Sept Actual	M04 Oct Actual	M05 Nov Actual	M06 Dec Actual	Q2 Dec Actual	YTD Actual	%
Revenue By Source								
Property rates	3,001,498	744,020	265,030	271,341	232,271	768,642	1,512,662	50.4%
Service charges - electricity revenue	6,340,190	940,894	1,027,502	391,285	382,836	1,801,622	2,742,516	43.3%
Service charges - water revenue	2,842,665	702,779	241,945	297,079	164,437	703,460	1,406,240	49.5%
Service charges - sanitation revenue	1,177,820	267,774	87,047	91,505	85,738	264,291	532,064	45.2%
Service charges - refuse revenue	718,849	160,269	53,053	57,745	50,466	161,265	321,534	44.7%
Rental of facilities and equipment	75,225	21,085	7,038	8,358	6,506	21,902	42,987	57.1%
Interest earned - external investments	56,787	6,262	2,196	1,929	(2,901)	1,223	7,486	13.2%
Interest earned - outstanding debtors	1,042,146	188,562	143,900	97,556	86,663	328,119	516,681	49.6%
Dividends received	6,246	156	1,495	65	(1,280)	280	436	7.0%
Fines, penalties and forfeits	111,530	9,269	3,812	2,789	461	7,061	16,330	14.6%
Licences and permits	901	352	128	143	87	359	711	78.9%
Transfers and subsidies	4,722,321	1,792,495	78,246	102,469	752,669	933,384	2,725,879	57.7%
Other revenue	1,678,860	218,125	25,696	30,055	130,199	185,950	404,075	23.5%
Gains	60,001	(3,498)	2,436	52	16	2,505	(993)	-1.7%
Total Revenue (excluding capital transfers and contributions)	21,835,041	5,048,544	1,939,524	1,352,371	1,888,168	5,180,062	10,228,607	46.8%
Expenditure By Type								
Employee related costs	6,703,173	1,485,303	780,689	720,962	511,018	2,012,669	3,497,972	52.2%
Remuneration of councillors	342,853	73,723	29,566	21,182	24,407	75,155	148,877	43.4%
Debt impairment	2,807,136	354,511	114,968	110,363	104,304	329,635	684,146	24.4%
Depreciation and asset impairment	1,323,996	18,329	57,451	364,021	19,009	440,481	458,809	34.7%
Finance charges	710,869	45,008	33,107	88,868	58,165	180,139	225,147	31.7%
Bulk purchases - electricity	4,965,745	1,015,867	395,383	274,788	432,004	1,102,175	2,118,042	42.7%
Inventory consumed	1,930,510	243,947	171,131	172,807	161,515	505,453	749,401	37.6%
Contracted services	1,501,749	269,736	177,254	176,024	158,670	511,948	781,684	48.5%
Transfers and subsidies	223,799	15,009	2,699	2,444	3,996	9,139	24,149	10.8%
Other expenditure	1,311,551	275,018	139,969	158,075	134,076	432,121	707,139	53.9%
Losses	306,425	(541)	11,465	(1,233)	(1,061)	9,170	8,630	2.8%
Total Expenditure	22,127,805	3,795,910	1,913,682	2,088,300	1,606,103	5,608,085	9,403,995	42.2%
Surplus/(Deficit)	(292,764)	1,252,634	25,842	(735,929)	282,065	(428,023)	824,611	-193.7%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,551,222	205,086	324,269	93,480	168,141	585,890	790,976	31.0%
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparmt Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	13,000	1,125	101	402	391	895	2,020	15.5%
Transfers and subsidies - capital (in-kind - all)	50,314		15,011		13,588	28,598	28,598	56.8%
Surplus/(Deficit) after capital transfers and contributions	2,321,772	1,458,846	365,223	(642,047)	464,185	187,360	1,646,206	75.2%
Taxation								
Surplus/(Deficit) after taxation	2,321,772	1,458,846	365,223	(642,047)	464,185	187,360	1,646,206	75.2%
Attributable to minorities								
Surplus/(Deficit) attributable to municipality	2,321,772	1,458,846	365,223	(642,047)	464,185	187,360	1,646,206	75.2%
Share of surplus/ (deficit) of associate								
Surplus/(Deficit) for the year	2,321,772	1,458,846	365,223	(642,047)	464,185	187,360	1,646,206	75.2%

Annexure F – Operating Revenue per municipality

	Original Budget R thousands	Adjusted Budget	YTD Budget	% of Budget	Property Rates Billed	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Interest Earned: Outstanding Debtors	Transfers Recognised	Other Revenue Generated
Mangaung Metro	8,073,601	8,073,601	4,238,208	52.5%	691,893	1,559,684	501,553	199,989	74,710	171,744	69,473	341,163
Letsemeng	170,335	170,335	61,977	36.4%	8,340	12,271	3,437	5,966	5,813	14,183	16,373	(4,405)
Kopanong	333,865	333,865	238,188	71.3%	75,190	7,572	43,296	3,732	2,760	582	100,477	4,579
Mohokare	233,544	233,544	86,383	37.0%	7,713	—	44,875	3,407	2,033	2,938	24,923	495
Xhariep District	63,471	63,471	39,427	62.1%	—	—	—	—	—	—	38,642	785
DC 16 Total	801,216	801,216	425,975	53.2%	91,243	19,843	91,608	13,106	10,605	17,702	180,415	1,455
Masilonyana	326,771	326,771	92,914	28.4%	32,733	15,190	23,259	13,585	7,776	47	—	325
Tokologo	135,703	135,703	20,419	15.0%	2,543	2,838	585	4,663	3,045	5,599	757	390
Tswelopele	174,796	174,796	118,805	68.0%	21,599	24,371	2,863	3,989	1,954	1,553	60,240	2,235
Matjhabeng	3,527,317	3,527,317	1,370,331	38.8%	275,927	369,764	211,164	87,843	53,325	117,910	237,842	16,558
Nala	540,928	540,928	217,255	40.2%	10,169	42,660	22,014	16,091	10,412	15,274	97,307	3,327
Lejweleputswa District	147,955	147,955	105,317	71.2%	—	—	—	—	—	168	104,262	887
DC 18 Total	4,853,469	4,853,469	1,925,040	39.7%	342,971	454,822	259,884	126,170	76,512	140,550	500,408	23,723
Sersotso	576,399	576,399	267,138	46.3%	32,017	46,902	33,139	18,545	24,039	15,842	92,139	4,515
Dihlabeng	863,521	863,521	404,765	46.9%	71,791	120,548	36,968	26,650	27,392	27,285	88,418	5,713
Nketoana	386,789	386,789	184,928	47.8%	6,749	31,196	29,624	10,860	10,139	37,015	48,452	10,892
Maluti a Phofung	1,800,467	1,840,467	576,989	32.0%	55,989	38,757	50,417	22,018	21,333	5,304	343,186	39,985
Phumelela	167,557	167,557	65,270	39.0%	11,586	4,33	4,748	6,239	5,737	9,964	24,236	2,326
Mantsopa	335,414	335,414	29,189	8.1%	3,341	2,669	4,110	5,029	3,493	9,707	400	440
Thabo Mofutsanyana	155,228	155,228	122,668	79.0%	—	—	—	—	—	—	103,077	19,591
DC 19 Total	4,285,375	4,325,375	1,650,946	38.5%	181,473	240,505	159,007	89,342	92,133	105,116	699,908	83,462
Moqhaka	1,019,732	1,019,732	523,225	51.3%	37,092	174,729	80,958	26,991	18,667	14,168	163,354	7,265
Ngwathe	882,440	882,440	414,583	47.0%	51,392	131,292	37,629	26,558	19,589	20,481	126,076	1,565
Metsimaholo	1,500,657	1,500,657	787,956	52.5%	107,565	161,642	258,347	38,637	21,036	27,825	163,826	9,078
Nafube	240,786	240,786	135,961	56.5%	9,032	0	17,255	11,273	8,281	19,095	68,687	2,338
Fezile Dabi	177,765	177,765	126,713	71.3%	—	—	—	—	—	—	125,731	982
DC 20 Total	3,821,380	3,821,380	1,988,437	52.0%	205,082	467,663	394,189	103,458	67,574	81,569	647,675	21,228
Total	21,835,041	21,875,041	10,228,607	46.8%	1,512,662	2,742,516	1,406,240	532,064	321,534	516,681	2,725,879	471,031

Source: NTL Government Database

Annexure G – Operating Expenditure per municipality

	Original Budget R thousands	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	4,193,700	56.3%	1,162,177	32,524	472,472	458,185	1,221,530	846,811
Letsemeng	218,222	218,222	73,378	33.6%	33,312	2,159	120	20	15,308	22,460
Kopanong	414,918	414,918	487,999	117.6%	320,653	15,348	–	–	–	151,998
Mohokare	230,593	230,593	39,027	16.9%	26,793	1,423	–	–	900	9,911
Xhariep District	62,985	62,985	27,202	43.2%	23,462	2,215	–	605	–	920
DC 16 Total	926,718	926,718	627,606	67.7%	404,220	21,145	120	624	16,208	185,288
Masilonyana	366,799	366,799	1,117	0.3%	63	–	–	–	–	–
Tokologo	136,009	136,009	58,742	43.2%	30,262	1,829	121	–	815	1,054
Tswelopele	206,711	206,711	43,559	21.1%	56	–	137	–	15,506	25,715
Matjhabeng	3,499,848	3,499,848	863,638	24.7%	415,633	11,070	3,196	–	(30,482)	27,861
Nala	527,274	527,274	157,886	29.9%	74,615	3,531	–	–	26,867	464,220
Lejweleputswa District	181,251	181,251	75,513	41.7%	49,813	4,330	–	–	–	52,872
DC 18 Total	4,917,892	4,917,892	1,200,455	24.4%	570,441	20,760	3,454	–	12,706	593,094
Setsetsoto	634,745	634,745	212,449	33.5%	107,034	6,184	17,703	–	44,256	37,272
Dihlabeng	819,557	819,557	376,858	46.0%	168,904	7,956	34,830	(1)	89,264	75,905
Nketoana	416,243	416,243	114,409	27.5%	54,855	2,044	15,520	–	13	41,978
Maluti a Phofung	2,504,011	2,676,966	959,920	38.3%	327,840	14,108	3,550	–	367,362	247,060
Phumelela	168,583	168,583	90,401	53.6%	40,588	3,101	–	–	12,808	33,904
Mantsopa	313,588	313,588	76,571	24.4%	45,641	3,108	–	–	15,712	12,110
Thabo Mofutsanyana	151,644	151,644	81,301	53.6%	40,871	4,882	–	–	–	35,548
DC 19 Total	5,008,369	5,181,325	1,911,909	38.2%	785,734	41,382	71,603	(1)	529,414	483,776
Moqhaka	998,410	998,410	292,462	29.3%	166,233	9,619	1,068	–	16,469	99,074
Ngwathe	902,413	902,413	416,055	46.1%	131,766	7,525	–	–	166,040	110,723
Metsimaholo	1,499,194	1,499,194	591,736	39.5%	166,011	9,346	132,317	–	155,675	128,388
Mafube	228,603	228,603	84,288	36.9%	55,121	3,112	3,112	–	–	22,943
Fezile Dabi	195,376	195,376	85,784	43.91%	56,270	3,463	–	–	–	26,051
DC 20 Total	3,823,997	3,823,997	1,470,326	38.4%	575,401	33,065	136,497	–	338,184	387,179
Total	22,127,805	22,300,760	9,403,995	42.5%	3,497,972	148,877	684,146	458,809	2,118,042	2,496,149

Source: NLT Local Government Database

Annexure H – Capital Expenditure and Source of Finance

Description R thousands	Budget year 2021/22							
	Original Budget	Q1 Sept Actual	M04 Oct Actual	M05 Nov Actual	M06 Dec Actual	Q2 Dec Actual	YTD Actual	%
<u>Capital Expenditure - Functional</u>								
Municipal governance and administration	161,060	19,486	9,518	6,768	9,240	25,526	45,012	27.9%
Executive and council	55,596	3,377	2,688	227	2,653	5,568	8,946	16.1%
Finance and administration	105,464	16,108	6,830	6,526	6,588	19,943	36,051	34.2%
Internal audit				15		15	15	
Community and public safety	491,553	13,501	21,074	15,496	9,514	46,085	59,585	12.3%
Community and social services	39,370	37	299	1,792	1,935	4,026	4,062	12.0%
Sport and recreation	64,783	4,541	4,196	3,061	1,526	8,783	13,325	21.8%
Public safety	32,605	1	84	62	59	205	207	0.6%
Housing	354,146	8,884	16,496	10,581	5,994	33,070	41,955	11.8%
Health	650	37					37	5.7%
Economic and environmental services	609,747	114,326	30,854	61,283	39,766	131,903	246,229	40.9%
Planning and development	107,892	20,940	5,759	379	5,450	11,588	32,528	30.1%
Road transport	500,705	93,386	25,095	60,903	34,316	120,315	213,700	43.4%
Environmental protection	1,150							
Trading services	1,917,240	201,807	145,189	94,885	103,636	343,709	545,516	28.1%
Energy sources	387,558	26,666	62,624	9,922	19,298	91,843	118,509	30.5%
Water management	959,777	105,249	51,577	38,199	43,565	133,341	238,590	25.3%
Waste water management	520,079	66,850	29,881	46,084	40,773	116,738	183,589	33.0%
Waste management	49,826	3,041	1,107	679		1,787	4,828	9.7%
Other	12,070				30	30	30	0.2%
Total Capital Expenditure - Functional	3,191,669	349,119	206,635	178,432	162,185	547,252	896,372	28.0%
Funded by								
National Government	2,611,136	312,041	151,453	161,387	149,220	462,061	774,102	29.6%
Provincial Government	10,167	3,154					3,154	
District Municipality								
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparmt Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	13,000	1,620	5,531	611	184	6,327	7,947	61.1%
Transfers recognised - capital	2,634,303	316,815	156,985	161,998	149,405	468,387	785,203	29.8%
Borrowing	61,713	11,335	3,593	3,609	3,033	10,235	21,570	35.0%
Internally generated funds	486,757	20,061	45,932	12,744	9,731	68,407	88,468	18.2%
Total Capital Funding	3,182,774	348,211	206,510	178,351	162,168	547,029	895,241	28.1%

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	399,421	32.7%	62,980	63,100	30,729	-	242,612	328,376	21,523	49,522
Letsemeng	51,283	51,283	2,537	4.9%	-	1,980	88	166	303	1,941	-	597
Kopanong	62,567	62,567	6,179	9.9%	-	6,179	-	-	-	6,179	-	-
Mohokare	81,887	81,887	13,792	16.8%	-	9,296	3,622	-	874	13,768	-	24
Xhariep District	486	486	15	3.2%	-	-	-	-	15	-	-	15
DC 16 Total	196,223	196,223	22,524	11.5%	-	17,455	3,711	166	1,193	21,888	-	637
Masilonyana	35,148	35,148	466	1.3%	-	-	-	-	-	466	-	466
Tokologo	137,132	137,132	35,841	26.1%	-	30,049	-	-	-	5,792	35,841	-
Tswelopele	30,182	30,182	2,583	8.6%	-	2	955	-	-	1,626	944	-
Matjhabeng	157,833	157,833	30,009	19.0%	576	2,588	16,281	-	-	10,565	29,831	-
Nala	42,673	42,673	13,986	32.8%	-	4,267	-	-	-	9,719	13,986	-
Lejweleputswa District	13,150	13,150	2,917	22.2%	-	-	-	-	-	2,917	-	-
DC 18 Total	416,118	416,118	85,803	20.6%	576	36,906	17,236	-	31,084	80,602	-	5,153
Setsoto	204,601	204,601	65,387	32.0%	6,610	51,695	6,805	-	276	58,485	47	6,595
Dihlabeng	122,361	122,361	27,491	22.5%	1,769	452	-	-	25,270	23,251	-	4,240
Nketoana	51,621	51,621	12,275	23.8%	-	2,489	8,889	-	897	12,275	-	-
Maluti a Phofung	266,961	272,961	117,446	44.0%	32,990	12,115	60,304	-	12,038	108,748	-	8,699
Phumelela	60,293	60,293	15,942	26.4%	1,692	4,779	8,590	-	882	15,942	-	-
Mantsopa	43,045	43,045	15,838	36.8%	2,019	2,731	5,097	1,726	4,265	10,411	-	5,427
Thabo Mofutsanyana	3,626	3,626	824	22.7%	-	-	-	-	824	-	-	-
DC 19 Total	752,508	758,508	255,204	33.9%	45,079	74,261	89,685	1,726	44,452	229,112	47	24,961
Moghaka	79,058	79,058	19,840	25.1%	266	4,500	5,967	1,660	7,447	17,450	-	2,389
Ngwathe	157,404	157,404	42,460	27.0%	980	28,391	6,149	1,276	5,663	41,033	-	1,426
Metsimaholo	259,034	259,034	55,899	21.6%	5,944	4,205	30,110	-	15,640	54,158	-	1,741
Mafube	109,689	109,689	15,121	13.8%	2,684	9,772	-	-	2,665	12,582	-	2,539
Fezile Dabi	630	630	99	15.77%	-	-	-	-	99	-	-	99
DC 20 Total	605,814	605,814	133,419	22.0%	9,874	46,868	42,227	2,935	31,514	125,224	-	8,195
Total	3,191,669	3,197,669	896,372	28.1%	118,509	238,590	183,589	4,828	350,856	785,203	21,570	88,468

Source: NTL Government Database

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

Table 1

R thousand Item	Name	Overtime	Travel and subsistence	General Protective clothing (other than health workers)	Danger allowance	Sanitisation of office building	General - Other	Community & Social Services			Community sites and awareness campaigns	Cemetery preparation/Cr emation	Community & Social Services - Other	Implementing roadblocks	Public Safety Other
								Tankerling of Water	Chemical Toilets	Feeding of Homeless/ Food distribution					
MAN	Mangung	13,814	-	-	-	-	102,044	-	-	-	-	-	-	-	-
FS161	Letsemeng	817	562	-	-	-	-	-	-	-	-	4	350	-	-
FS162	Kopanong	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FS163	Mohokane	-	6	-	-	-	-	-	-	-	-	-	-	-	-
DC16	Xhariep	-	32	-	-	60	-	-	-	-	53	-	-	-	-
FS181	Masilonanya	-	-	1,550	669	6,379	7,988	-	-	-	-	-	-	-	-
FS182	Tokolo PO	38	-	-	84	513	-	787	350	700	225	-	-	57	-
FS183	Tswelolele	-	-	-	-	-	1,106	-	-	-	-	-	-	-	-
FS184	Mathabeng	-	-	1,391	3,280	11,179	2,020	-	-	494	-	93	-	-	-
FS185	Nala	-	-	-	144	-	-	-	-	163	-	-	-	-	-
DC18	Lejweleputswa	-	-	-	372	-	5,267	335	-	843	-	-	-	-	-
FS191	Setsooto	-	-	-	88	138	3,042	5,529	-	-	-	-	-	-	-
FS192	Dihlabeng	-	-	-	-	1,042	29	412	-	732	-	-	-	-	-
FS193	Nketane	-	-	-	28	767	-	-	-	1,066	-	-	-	-	-
FS194	Malutira-Phofung	-	-	-	20,416	1,158	52,092	4,500	-	-	359	-	-	-	-
FS195	Phumelela	-	-	-	120	285	19	54	-	-	-	-	-	-	-
FS196	Mantsoa	-	-	-	181	952	331	-	-	-	-	-	-	-	-
DC19	Thabo Mofutsanyana	-	-	-	101	167	66	-	200	-	-	523	-	-	-
FS201	Moqaka	-	-	-	-	959	-	798	-	-	-	-	-	-	-
FS203	Ngwathe	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FS204	Metsimaholo	1,782	-	636	2,615	1,415	881	1,844	-	537	-	-	242	-	-
FS205	Nafube	-	-	-	-	-	-	3,315	-	-	503	-	-	4,876	-
DC20	Fezile Dabi	27	14	-	632	2,770	18	-	2,805	-	771	-	60	-	-
16,478		614	636	28,681	13,216	183,248	25,996	787	7,247	700	1,451	853	299	4,876	

Table 2

R thousand Dem	Name	Quarantine Facilities	Housing 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/Mask	Particulate respirator, grade N95	Surgical mask: HCW	Health				Total Per Municipality	
											Apron	Gown	Heavy duty gloves	Boot covers	Sanitizer	
MAN	Manzangeng	-	-	-	-	-	-	-	2	-	-	-	-	-	4,653	
FS161	Letsemeneng	-	-	97	-	-	22	-	-	-	-	39	14	-	-	1,905
FS162	Kopanong	-	-	-	30	30	-	-	-	0	-	294	25	82	503	30
FS163	Mohokane	-	-	-	-	-	30	-	88	2	-	16	20	3	-	166
DC16	Xhariep	-	-	-	-	-	0	0	5	8	-	7	21	9	-	3
FS181	Masilonyana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,586
FS182	Tokolo go	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,795
FS183	Tswele lele	-	-	320	-	-	-	-	-	-	-	77	33	80	-	1,615
FS184	Mathabeng	-	-	-	-	-	-	-	-	-	-	1934	-	-	-	20,389
FS185	Nala	-	-	-	-	-	30	-	-	-	-	35	-	-	-	312
DC18	Lejweleputswa	169	-	-	-	-	-	-	-	-	-	92	-	-	-	7,079
FS191	Setsoto	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,796
FS192	Dihlabeng	-	-	-	-	-	147	24	213	-	-	651	-	-	-	3,248
FS193	Nketoana	-	-	-	-	-	21	-	-	-	-	2,186	214	-	-	4,338
FS194	Maluti-a-Phofung	279	-	-	-	-	-	-	-	-	-	-	-	-	-	78,803
FS195	Phumelela	-	-	-	-	-	-	-	-	-	-	-	-	-	-	478
FS196	Mantsio ka	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,464
DC19	Thabo Mofutsanyana	-	-	-	-	-	130	-	-	-	-	247	-	-	-	1,434
FS201	Mothaka	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,757
FS203	Ngawathe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FS204	Metsimaholo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,951
FS205	Mafube	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,010
DC20	Fezile Dabi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,096
		447	320	97	30	30	250	156	5	309	5	11	8	7	5,591	306,975
															173	503
															13,058	306,975