



treasury

Department of
Treasury
FREE STATE PROVINCE

CONSOLIDATED MUNICIPAL BUDGET PERFORMANCE REPORT FOR THE PERIOD ENDING 31 January 2022



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	5
1. Financial Health	5
➤ Debtors	5
➤ 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 January 2022**. 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. These reports are management tools and early warning mechanisms for councils, provincial legislatures and officials in order to monitor and improve municipal performance. The improvement of the credibility of the data strings is therefore a priority for national and provincial treasuries.

The 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 (M07)
- Creditors (CR07)
- Debtors (DB07)

b) Table 1 below shows the submission of the required data strings per municipality:

Table 1: Submission of the monthly return forms

Municipality	mSCOA Data String Submission				
	ORGB	PROR	M07	CR07	DB07
Mangaung	Successful	Successful	Successful	Successful	Successful
Letsemeng	Successful	Successful	Successful	Successful	Successful
Kopanong	Successful	Successful	Successful	2nd Phase error	Successful
Mohokare	Successful	Successful	1st Phase error	1st Phase error	1st Phase error
Xhariep	Successful	Successful	Successful	Successful	Successful
Masilonyana	Successful	Successful	Successful	Successful	Successful
Tokologo	Successful	Successful	Successful	Successful	Successful
Tswelopele	Successful	Successful	Successful	Successful	Successful
Matjhabeng	Successful	Successful	Successful	Successful	Successful
Nala	Successful	Successful	1st Phase error	1st Phase error	1st Phase error
Lejweleputswa	Successful	Successful	Successful	Successful	Successful
Setsoto	Successful	Successful	Successful	Successful	Successful
Dihlabeng	Successful	Successful	Successful	Successful	Successful
Nketoana	Successful	Successful	1st Phase error	1st Phase error	1st Phase error
Maluti a Phofung	Successful	Successful	Successful	Successful	Successful
Phumelela	Successful	Successful	Successful	Successful	Successful
Mantsopa	Successful	Successful	Successful	Successful	Successful
Thabo Mofutsanyana	Successful	Successful	Successful	Successful	Successful
Moqhaka	Successful	Successful	Successful	Successful	Successful
Ngwathe	Successful	Successful	Successful	Successful	Successful
Metsimaholo	Successful	Successful	Successful	Successful	Successful
Mafube	Successful	Successful	Successful	Successful	Successful
Fezile Dabi	Successful	Successful	Successful	Successful	Successful

Source: LGDB as at 23 February 2022

Legend:

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

c) The non-compliance was due to:

Kopanong	Data string submitted with errors
Mohokare	Backlog in capturing information
Nala	Backlog in capturing information due to system challenges
Nketoana	Backlog in capturing information

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

D. OVERVIEW OF FREE STATE MUNICIPAL BUDGET PERFORMANCE

1. FINANCIAL HEALTH

1.1 DEBTORS

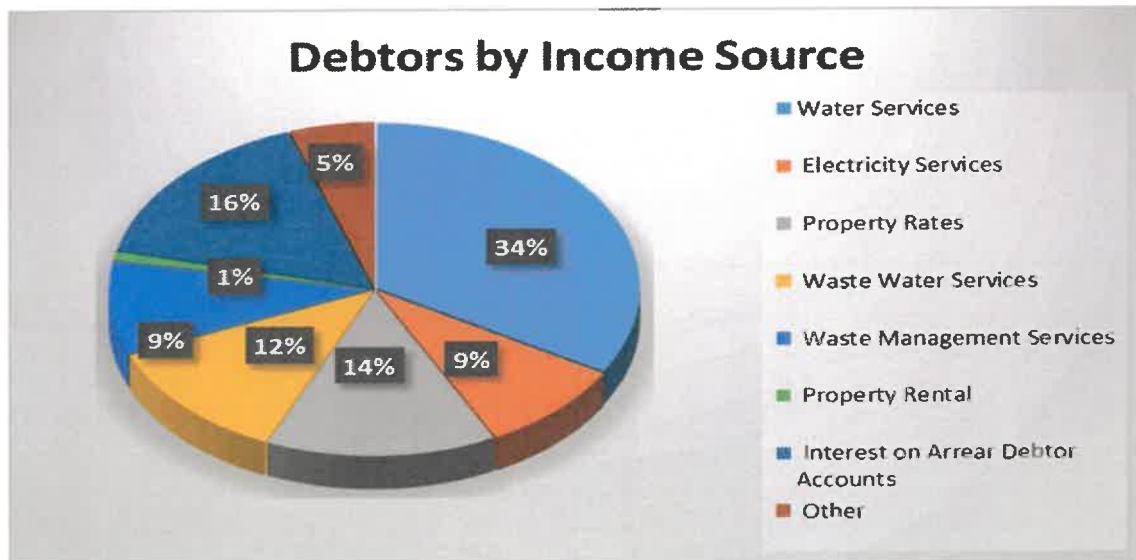
- 1.1.1 The total outstanding debt amounts to R28.02 billion having increased slightly with R0.32 billion from the previous month (*Dec 2021: R27.70 billion*). Annexure A and B provides the summary and breakdown of the outstanding debtors per income source. The total debtors exceed the total revenue budget with R6.19 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 70.7% (R19.82 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 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 this municipality. These municipality is:

Municipality	Reason for non-submission
Mohokare	Backlog in capturing information
Nala	Backlog in capturing information due to system challenges
Nketoana	Backlog in capturing information

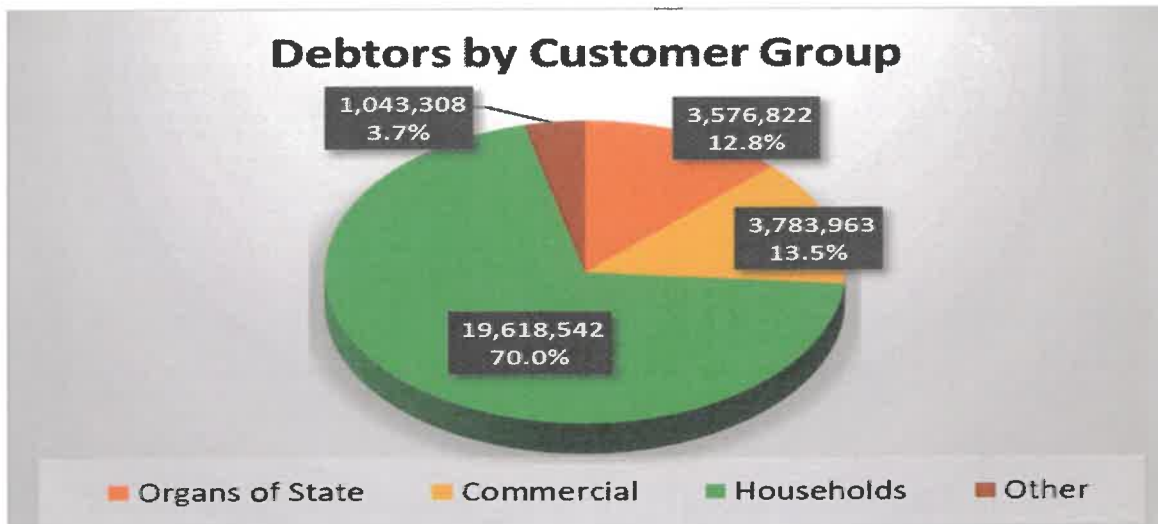
1.1.6 Debtors books should become an area of focus for municipalities. Seven municipalities reported outstanding debtors above a billion rand and contribute 75.3 per cent to the total outstanding debtors in the Province. These municipalities are:

Mangaung	R7.84 billion
Matjhabeng	R5.29 billion
Metsimaholo	R2.34 billion
Maluti a Phofung	R2.11 billion
Masilonyana	R1.24 billion
Dihlabeng	R1.23 billion
Moqhaka	R1.07 billion

1.1.7 *Water services* remains the largest contributor to the total outstanding debt and amounts to R9.32 billion (33.2 percent), followed by *interest on arrear accounts* amounting to R4.48 billion (16.0 percent). Debt relating to *property rates* contribute 14.1 percent (R3.95 billion) to the total outstanding debt, whilst *waste water services* accounts for 11.9% (R3.34 billion) of the total debt.

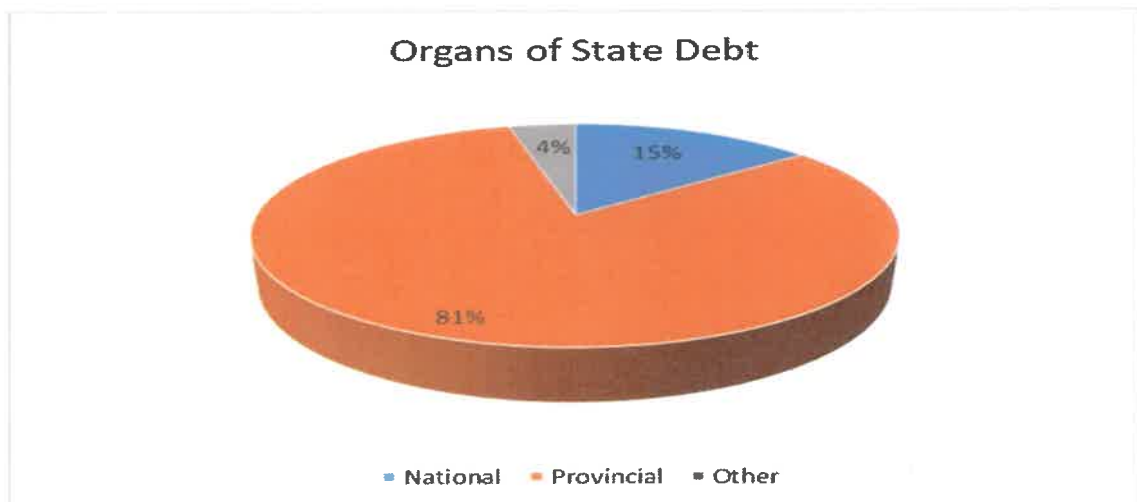


1.1.8 The majority of the debt is owed by *Households*, which contributes 70.0% (R19.62 billion) to the total debt, followed by *Businesses* with 13.5% (R3.78 billion).



Debt owed by Organs of State (Intergovernmental Debt)

1.1.9 The total debt owed by organs of state amounts to R3.58 billion which accounts for 12.8% 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 January 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 R1.3 billion to **R20.47 billion** for the month under review (*Dec 2021: R19.71 billion*). Annexure C and D provides the summary and breakdown of the outstanding creditors per type. Furthermore, four municipalities failed to submit the creditor's information for January 2022 and for consolidation purposes prior months' information were used:

Municipality	Reason for non-submission
Kopanong	Data string submitted with errors
Mohokare	Backlog in capturing information
Nala	Backlog in capturing information due to system challenges
Nketoana	Backlog in capturing information

1.2.3 Payables relating to bulk service providers (Eskom & Water Boards) contribute 89.5 percent or **R18.31 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 R11.91 billion, however this amount is understated as seven 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) (M07) R'000	S41 Report (Eskom) (M07) R'000	Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review
Mangaung (Centlec)	157,628	117,821	In January 2022, a payment arrangement was concluded which the municipality is honouring.
Letsemeng	106,728	105,960	On 26 November 2021, the court reserved judgment on the existing litigation matter. A strategic meeting has been scheduled for 28 February 2022 with Eskom's attorneys handling the court case. The judgement is still withheld.
Kopanong	3,217	1,497	A payment reminder was issued for the outstanding amount. A breach notice was issued to the municipality on 14 February 2022.
Mohokare	-	755	Three LPU accounts were terminated for non-payment. A payment reminder was issued for the FBE account.
Masilonyana	-	105,848	A meeting took place on 31 January 2022. It was agreed that the municipality pay a minimum of R600 thousand per month until June 2022. The municipality to submit a payment plan by June 2022 and the current account must be paid monthly.
Tokologo	-	164,652	A letter will be sent to Provincial CoGTA informing them that Eskom plans to escalate the matter to the Minister of CoGTA.
Tswelopele	-	48,945	A meeting took place on 7 February 2022. It was agreed to allow the municipality to pay what they have collected and a minimum of R1 million to be paid each month. The municipality to submit a payment plan by the end of June 2022.
Matjhabeng	4,363,194	4,299,794	On 11 February 2022, a letter was sent to Provincial CoGTA informing them that Eskom plans to escalate the matter to the Minister of CoGTA.
Nala	496,217	506,390	A letter will be sent to Provincial CoGTA informing them that Eskom plans to escalate the matter to the Minister of CoGTA. IRFA process is active. A breach notice was issued to the municipality on 11 February 2022.
Setotso	2	0	The municipality's account payments are up to date.
Dihlabeng	659,045	639,133	The municipality requested for a meeting with Eskom's attorneys. The meeting will take place on 3 March 2022.
Nketoana	-	486,704	The municipality's legal team will meet with Eskom's legal team before the end of February 2022.
Maluti a Phofung	3,420,011	6,598,410	In November 2021, Eskom filed supplementary affidavits seeking the court's intervention in making the active partnering agreement an order of the court. Awaiting for other parties to file their papers. Eskom still to be invited to a municipal MANCO meeting.

Municipality	S71 Report (Municipal) (M07) R'000	S41 Report (Eskom) (M07) R'000	Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review
Phumelela	178,611	152,539	A NMD limitation letter as well as a letter of demand for the outstanding project cost was sent to the municipality on 4 February 2022. On 7 February Treasury wrote to the municipality and committed to pay R1.75 million for the project cost. Waiting for the municipality to pay the project cost, once received from Treasury end of March 2022. Eskom to issue a breach letter to the municipality for non payment of the current account.
Mantsopa	353,435	241,124	The municipality paid R2 million on 3 February 2022. A letter will be sent to Provincial CoGTA informing them that Eskom plans to escalate the matter to the Minister of CoGTA. The municipality has requested that monthly IRFA technical team meetings take place as from March 2022.
Moghaka	638,408	596,490	The municipality paid R10 million on 4 February 2022. A meeting is being scheduled to discuss the payment arrangement. The municipality to submit a revised payment plan by 15 March 2022.
Ngwathe	1,479,820	1,447,305	A meeting is being arranged to finalise a payment arrangement. Awaiting feedback from the municipality with regards to a suitable date, based on Eskom's proposed meeting dates.
Meisimaholo	–	66	The municipality's account payments are up to date.
Mafube	57,489	170,165	A strategic meeting is to be scheduled with Eskom's attorneys handling the court case before the end of February 2022. A contempt of court application will be initiated.
Total	11,913,805	15,683,600	

Water Boards Debt

1.2.7 The total debt owed to Water Boards amounts to R6.39 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) M07 R'000	S41 Report (Water Boards) M07 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	299,499	724,536	<p>Bloemwater:</p> <ul style="list-style-type: none"> ● 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. ● 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. ● The payment plan does not override the settlement agreement but was a mere effort to receive payments, avoid enforcing legal action and to ensure water supply. The payments were mostly made in accordance with the agreement, however some late. The payments due on 31 December 2021 and 14 January 2022 for R39.6 mil per payment, were not made. The matter was taken up with the Municipality whereafter the R20 million was paid and allocated to the settlement account. It has been a challenge subsequently as there has been legal challenges within the Municipal and provincial environments wrt the Acting City Manager appointments, the legality of decisions taken, etc. thus limited engagements and interaction could take place. ● On 14 January 2022, Bloem Water was informed of Mangaung Metropolitan Municipality's intention to claim rental fees for all Bloem Water infrastructure that is accommodated in the Municipal servitude and that the Municipality will appoint an Actuary to determine the nature and extent of the estimate in due course, whereafter the Municipality shall engage Bloem Water. ● The total outstanding amount consisting of normal and drought tariff billing and interest as at the end of January 2022 amounts to R724 535 532.
Letsemeng	--		

Municipality	S71 Report (Municipal) M07 R'000	S41 Report (Water Boards) M07 R'000	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
Kopanong	527,889	509,867	<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. 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, 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. • Bloem Water is optimistic that the non-payment trend will improve since a new Acting Municipal Manager, Ms Cecilia Pitso, was recently appointed. • The outstanding amount owed to Bloem Water as at the end of January 2022 is R509 866 809.
Mohokare	-		
Masilonyana	25,699		
Tokologo	-		
Tswelopele	10,900		
Matjhabeng	4,655,604	4,632,181	<p>Sedibeng:</p> <ul style="list-style-type: none"> • There is a mediation process that exist for the collection of the account. • The municipality was billed R68,827,907.76 in the month of January 2022 • No payment was received during the month, remaining balance is R 4,632,181,157.10 • There were payment reminder letters sent to the municipality. • There are active meeting to attend to the Service Level Agreement issue.
Nala	241,795	245,135	<p>Sedibeng:</p> <ul style="list-style-type: none"> • The municipality was billed R7,137,861.98 in the month of January 2021.

Municipality	S71 Report (Municipal) M07 R'000	S41 Report (Water Boards) M07 R'000	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
Setsofso	-		<ul style="list-style-type: none"> No payment was received during the month, remaining balance is R 245,135,304.07 A credit note was applied into the account to attend to an account query raised. There were payment reminder letters sent to the municipality. There is no active payment arrangement as all the previous arrangements were not honored by the municipality.
Ditlabeng	-		
Nketoana	-		
Maluti a Phofung	57,770		
Phumelela	89,507		
Mantsopa	-	1,415	<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. On 18 January 2022, Bloem Water informed the Municipality that it failed to adhere to the payment plan and commitments made during the latter part of 2021. However, no payments have been received to date and the current accounts have also not been paid. The Municipality was requested to urgently attend to the payments, provide a payment plan and feedback by 21 February 2022. The outstanding amount owed to Bloem Water as at the end of January 2022 is R1 415 487.
Moghaka	-		

Municipality	S71 Report (Municipal) M07 R'000	S41 Report (Water Boards) M07 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 *	15,846	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).
Meisimaholo *	48,133	15,617	Rand Water – Account up to date
Mafube	426,591		
Total	6,399,233	6,137,233	

*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 January 2022 not yet received.

PAYE and Pension/Retirement Contributions Debt

- 1.2.8 Payables relating to 3rd parties (i.e PAYE and pensions/retirement contributions) amounted to R534.5 million of which 83.9% 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.
- 1.2.9 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	7,238	100.0%	–	0.0%	–	0.0%	–	0.0%	7,238	9.8%
Matjhabeng	11,327	41.0%	15,491	56.1%	5	0.0%	784	2.8%	27,607	37.4%
Ngwathe	7,106	61.2%	4,251	36.6%	256	2.2%	–	0.0%	11,613	15.7%
Mafube	2,890	10.5%	–	0.0%	1,385	5.0%	23,159	84.4%	27,434	37.1%
Total Debt	28,561	38.7%	19,742	26.7%	1,646	2.2%	23,943	32.4%	73,892	100.0%

Creditors Age Analysis Pension/Retirement	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Mangaung Metro	50,096	100.0%	–	0.0%	–	0.0%	–	0.0%	50,096	10.9%
Kopanong	3,950	2.3%	3,850	2.2%	3,750	2.2%	160,450	93.3%	172,000	37.3%
Tswelopele	80	92.7%	12	14.2%	(6)	-7.0%	–	0.0%	86	0.0%
Matjhabeng	14,920	18.9%	12,125	15.4%	11,681	14.8%	40,044	50.8%	78,770	17.1%
Nala	4	100.0%	–	0.0%	–	0.0%	–	0.0%	4	0.0%
Setsotso	860	100.0%	–	0.0%	–	0.0%	–	0.0%	860	0.2%
Ngwathe	3,033	100.0%	–	0.0%	–	0.0%	–	0.0%	3,033	0.7%
Mafube	1,219	0.8%	612	0.4%	612	0.4%	153,336	98.4%	155,781	33.8%
Total Debt	74,162	16.1%	16,599	3.6%	16,037	3.5%	353,833	76.8%	460,630	100.0%

1.3 CASH FLOW

- 1.3.1 Municipalities in the Province closed the month of January 2022 with a surplus cash and cash equivalent balance of R931.5 million. 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 Jan 2022)
Mangaung Metro	461,396	1,798,989	(440,296)	(43,807)	1,314,886	1,776,282
Letsemeng	-	-	-	(10)	(10)	(10)
Kopanong	-	73,439	-	(271)	73,167	73,823
Mohokare	5,067	21,999	(15,752)	-	6,247	11,314
Xhariep District	-	18,452	-	-	18,452	18,452
DC 16 Total	5,067	113,889	(15,752)	(282)	97,856	103,579
Masilonyana	-	-	-	(100)	(100)	(100)
Tokologo	-	(11,444)	12	(50)	(11,482)	(11,482)
Tswelopele	12,489	5,694	(2,875)	33	2,852	15,339
Matjhabeng	(37,081)	(430,365)	(31,168)	(15,831)	(477,363)	(420,195)
Nala	-	-	-	-	-	-
Lejweleputswa District	-	107,100	0	-	107,100	107,100
DC 18 Total	(24,591)	(329,015)	(34,031)	(15,949)	(378,994)	(309,338)
Setsoiso	45,572	208,239	(82,551)	2	125,690	171,216
Ditlabeng	(11,417)	270,493	(31,425)	(4,525)	234,544	211,999
Nketoana	3,456	60,511	(20,064)	-	40,448	43,904
Maluti a Phofung	165,009	(1,066,573)	(119,410)	(2)	(1,185,984)	(1,007,214)
Phumelela	-	(59,281)	1	(1)	(59,281)	(59,281)
Mantsopa	-	(6,873)	(18,069)	(176)	(25,118)	(25,118)
Thabo Mofutsanyana	-	14	-	-	14	14
DC 19 Total	202,620	(593,469)	(271,518)	(4,701)	(869,688)	(664,481)
Moghaka	-	268,408	(23,708)	(1,017)	243,683	243,628
Ngwathe	56,783	(75,999)	(45,226)	(487)	(121,711)	(65,002)
Metsimaholo	50,783	(256,915)	(57,587)	(2,663)	(317,165)	(266,190)
MaFube	(126,563)	46,598	(16,272)	1,521	31,846	(69,295)
Fezile Dabi	97,842	84,435	(113)	-	84,322	182,310
DC 20 Total	78,845	66,527	(142,906)	(2,646)	(79,025)	25,451
Total	723,337	1,056,922	(904,502)	(67,385)	85,036	931,493

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 R11.36 billion or 52.1 percent against the adopted budget of R21.84 billion, whilst in respect of expenditure, municipalities spent an aggregate of 50.4 percent or R11.24 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.

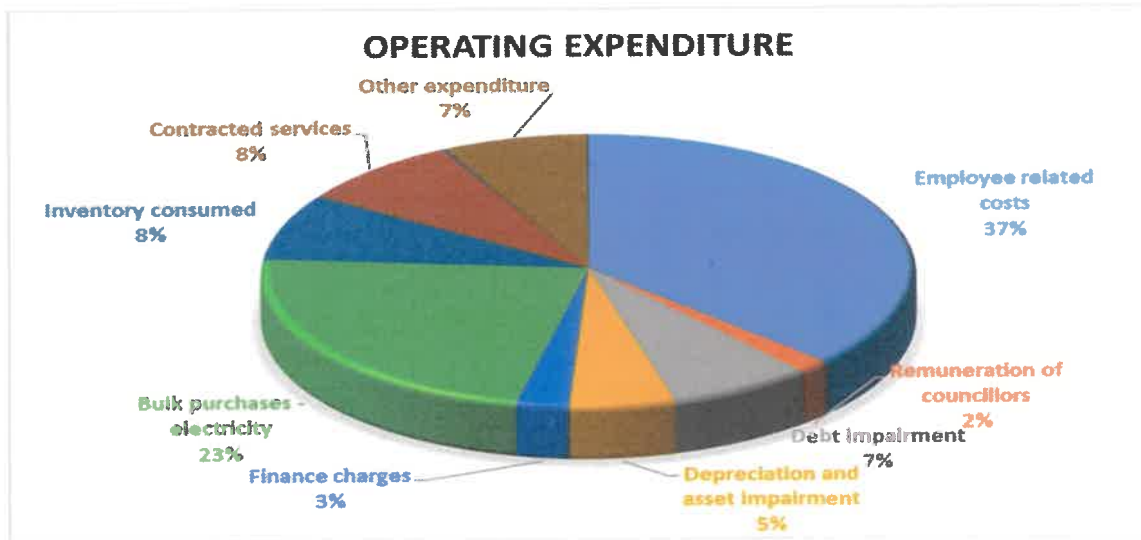
2.1.2 The majority of the generated (billed) revenue relates to *service charges* with R5.77 billion (51 percent), followed by *transfers and subsidies* amounting to R2.65 billion or

23 percent of the total revenue. Property rates contribute 16 percent (R1.79 billion) to the total revenue generated.

2.1.3 An aggregate operational surplus of R117.37 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 January 2022 is *employee related cost* amounting to R4.18 billion or 37 per cent of the total expenditure, followed by *bulk purchases - electricity* amounting to R2.55 billion.



2.2.2 The performance of *employee related cost* against the adopted budget is 62.5 per cent (R4.18 billion). The majority of the expenditure reported (98.5%) 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	61,952	30.0%	1.5%
Municipal Staff	6,495,857	4,118,813	63.4%	98.5%
Board Members	982	162	16.5%	0.0%
Total	6,703,173	4,180,927	62.4%	100.0%

2.3 PROFITABILITY OF TRADING SERVICES

2.3.1 An analysis of the trading services indicates that water and waste water services had operating surpluses for the period under review. However, energy sources and waste management reflected deficits of R265.8 million and R23.8 million, respectively for the same period.

- Billed energy sources revenue totaled R3.19 billion against expenditure of R3.46 billion (deficit of R265.8 million);
- Billed water revenue totaled R1.87 billion against expenditure of R1.61 billion (surplus of R259.2 million);

- Billed waste water management revenue totaled R740.9 million against expenditure of R666.7 million (surplus of R74.2 million); and
- Billed waste management revenue totaled R465.1 million against expenditure R488.9 million (deficit of R23.8 million).

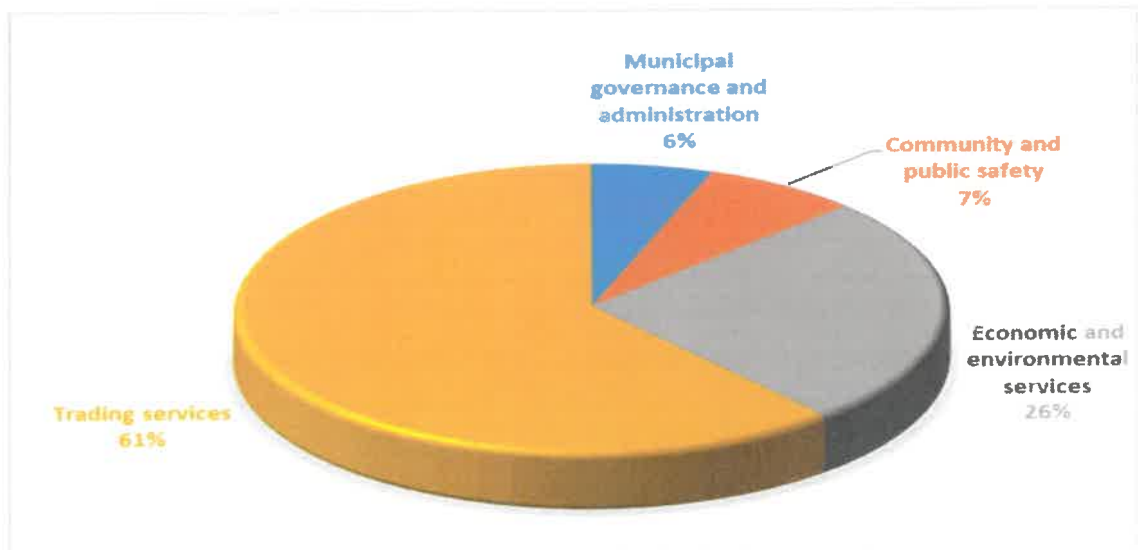


2.3.2 These deficits must be cross subsidized from other revenue sources, i.e property rates.

2.4 CAPITAL EXPENDITURE

2.4.1 The total capital expenditure amounts to R976.1 million or 30.8% against the adopted budget of R3.19 billion.

2.4.2 The majority (61%) of the expenditure relates to trading services projects amounting to R597.4 million. This consists of R130.9 million for *energy services*, R265.2 million for *water management*, R196.4 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, which is however not sufficient. If the 8 per cent norm was adhered to the total budget should 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 R670.7 million was reported spent on repairs and maintenance which amounts to 57.4% 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		336,885	65.6%
Total Metros		497,607		336,885	65.6%
Letsemeng	FS161	2,900		422	14.5%
Kopanong	FS162	-		-	-
Mohokare	FS163	2,160		729	33.8%
Xhariep	DC16	215		155	72.2%
Total Xhariep		5,275		1,306	24.8%
Masilonyana	FS181	3,040		86	2.8%
Tokologo	FS182	4,150		2,409	58.1%
Tswelopele	FS183	9,381		9,358	99.8%
Matjhabeng	FS184	8,051		9,721	120.7%
Nala	FS185	250,000		87,978	35.2%
Lejweleputswa	DC18	3,398		1,626	47.9%
Total Lejweleputswa		278,019		111,178	40.0%
Setsoto	FS191	25,255		4,624	27.0%
Dihlabeng	FS192	5,074		7,358	145.0%
Nketoana	FS193	17,800		10,253	57.6%
Maluti-a-Phofung	FS194	72,817		98,764	63.8%
Phumelela	FS195	6,542		4,448	68.0%
Mantsopa	FS196	-		-	-
Thabo Mofutsanyana	DC19	535		783	146.3%
Total Thabo Mofutsanyana		128,023		126,229	62.5%
Moqhaka	FS201	64,366		36,825	57.2%
Ngwathe	FS203	34,952		40,588	116.1%
Metsimaholo	FS204	43,689		11,660	26.7%
Mafube	FS205	21,106		3,281	15.5%
Fezile Dabi	DC20	5,628		2,787	49.5%
Total Fezile Dabi		169,740		95,141	56.1%
Total Free State		1,078,663		670,740	57.4%

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 January 2022 show a total spending of R678.2 million or 26 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 in the table below indicate incorrect reporting by municipalities 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	226,040	110,184	692,823	431,283	43.0%
Letsemeng	53,282	38,017	22,000	–	–	0.0%
Kopanong	56,896	33,091	7,559	–	–	0.0%
Mohokare	82,331	68,713	34,425	5,283	(32,137)	-39.0%
Xhariep	4,990	3,987	2,725	3,987	3,728	74.7%
Masilonyana	40,077	31,991	18,442	–	–	0.0%
Tokologo	35,112	29,811	15,704	9,311	15,941	45.4%
Tswelopele	32,277	22,664	8,393	10,647	(12,017)	-37.2%
Matjhabeng	164,133	93,353	41,938	–	–	0.0%
Nala	50,767	36,778	20,218	27,294	14,716	29.0%
Lejweleputswa	4,510	3,457	2,428	3,457	2,577	57.1%
Setsoto	196,706	133,069	70,740	–	–	0.0%
Dihlabeng	70,108	49,708	22,918	–	–	0.0%
Nketoana	55,346	28,512	11,960	–	2,651	4.8%
Maluti a Phofung	246,777	199,400	106,773	186,600	109,879	44.5%
Phumelela	62,073	45,551	19,397	9,194	1,255	2.0%
Mantsopa	40,123	33,666	16,966	12,010	1,259	3.1%
Thabo Mofutsanyana	14,306	7,904	5,670	–	–	0.0%
Moqhaka	63,928	50,980	25,938	52,574	–	0.0%
Ngwathe	164,333	107,809	47,215	107,809	49,185	29.9%
Metsimaholo	98,757	61,039	36,256	89,637	67,089	67.9%
Mafube	56,395	42,416	18,802	46,102	22,833	40.5%
Fezile Dabi	7,436	5,765	3,745	–	–	0.0%
Total	2,603,823	1,353,721	670,396	1,256,728	678,244	26.0%

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	7,000	4,757	-	-	0.0%
Expanded Public Works Programme	41,224	26,934	23,414	10,986	10,941	26.5%
Finance Management Grant	57,400	57,400	24,378	21,650	3,383	5.9%
Integrated National Electrification Prog	108,119	76,000	27,604	56,400	39,880	36.9%
Metro Informal Settlements Partnership Grant	263,893	40,000	10,217	160,000	27,928	10.6%
Municipal Infrastructure Grant	781,076	541,276	301,875	275,362	120,991	15.5%
Neighbourhood Dev Partnership Grant	10,000	-	-	10,000	5,813	58.1%
Programme & Project Preperation Support Grant	6,934	2,311	-	2,311	-	0.0%
Public Transport network Grant	223,648	180,708	98,389	180,708	97,383	43.5%
Regional Bulk Infrastructure Grant	213,921	150,300	68,630	90,059	55,546	26.0%
Rural Roads Assets Man Systems Grant	9,222	6,455	4,401	3,169	3,568	38.7%
Urban settlement Development Grant	495,269	-	-	336,783	298,551	60.3%
Water Services Infrastructure Grant	374,617	265,337	106,731	109,300	14,260	3.8%
Total	2,603,823	1,353,721	670,396	1,256,728	678,244	26.0%

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 January 2022 a cumulative total of **R307.7 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	116,422	-	-	-	4,668	121,090
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	12,751	9,834	5,118	-	8,315	36,018
TOTAL	243,640	37,618	5,175	864	20,444	307,742

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 In terms of Section 72 of the MFMA, municipalities are required to submit their Mid-year Budget and Performance assessments by 25 January 2022. These reports form the basis of the Mid-year Bilaterals to be held in February 2022 and provide inputs on the municipal main adjustment budgets.

E. RECOMMENDATIONS & CONCLUSION

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

1. **Note** the overall compliance status with regard to the submission of the monthly data strings and returns increased slightly from 55.1% to 57%. Although the data string submission rate is 85.5%, the submission rate of the supporting documents remains low at 23.9%. Poor compliance is due to the systems not able to generate the required supporting documents / reports.
2. **Note** the aggregate revenue generated at the end of January 2022 is 52.1 percent whilst the operating expenditure is at 50.4 percent against the total budgets and is slightly below the straight line projection of 58.3%.
3. **Note** the total capital expenditure amounts to R976.1 million (30.8%) against the budget of R3.19 billion. If the current spending trend continues, the municipalities will under spend the capital budgets.
4. **Note** municipalities reported aggregate spending on repairs and maintenance amounting to R670.7 million or 57.4% against the budget.
5. **Note** the total outstanding debtors amount to R28.02 billion (*Dec 2021 – R27.7 billion*).
6. **Note** the total outstanding creditor's amount to R20.47 billion (*Dec 2021 – R19.17 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 January 2022 the total cumulative Covid-19 related expenditure amounted to R307.7 million (15 March 2020 – 31 January 2022). 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
JANUARY 2022

Submitted by:



Ms. D Smit
DEPUTY DIRECTOR: LEJWELEPUTSWA DISTRICT

Date: 2022/02/24

Reviewed by:



Dr. R Chetty
DIRECTOR: THABO MOFUTSANYANA DISTRICT

Date: 2022/02/24

Noted / Comments by:



Mr. IE Pooe
Acting CHIEF DIRECTOR: MUNICIPAL FINANCE MANAGEMENT

Date: 17/02/2022

Noted / Comments by:



Ms. MA Sesing
ACTING HEAD OF DEPARTMENT
FS PROVINCIAL TREASURY

Date: 23-03-2022

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	447,989	4.8%	230,296	2.5%	216,975	2.3%	8,421,395	90.4%	9,316,654	33.2%
Trade and Other Receivables from Exchange Transactions - Electricity	286,664	11.4%	72,254	2.9%	67,194	2.7%	2,081,640	83.0%	2,507,752	8.9%
Receivables from Non-exchange Transactions - Property Rates	273,485	6.6%	120,054	3.0%	124,113	3.1%	3,432,962	86.9%	3,950,613	14.1%
Receivables from Exchange Transactions - Waste Water Management	121,344	3.6%	68,350	2.0%	67,944	2.0%	3,085,126	92.3%	3,342,764	11.9%
Receivables from Exchange Transactions - Waste Management	72,336	2.8%	49,942	2.0%	46,867	1.8%	2,385,719	93.4%	2,554,863	9.1%
Receivables from Exchange Transactions - Property Rental Debtors	3,251	1.4%	3,231	1.4%	3,183	1.4%	222,152	95.8%	231,816	0.8%
Interest on Arrear Debtor Accounts	131,090	2.9%	80,173	1.8%	82,787	1.8%	4,181,466	93.4%	4,475,516	16.0%
Other	67,880	4.7%	31,708	2.2%	809,898	55.9%	539,317	37.2%	1,448,802	5.2%
Total By Income Source	1,406,907	5.0%	658,882	2.4%	1,421,761	5.1%	24,535,084	87.6%	28,022,634	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	214,852	6.0%	109,657	3.1%	113,537	3.2%	3,138,776	87.8%	3,576,822	12.8%
Commercial	418,016	11.0%	111,396	2.9%	93,582	2.5%	3,160,968	83.5%	3,783,963	13.5%
Households	715,994	3.6%	411,493	2.1%	408,577	2.1%	18,082,477	92.2%	19,618,542	70.0%
Other	58,045	5.6%	26,336	2.5%	806,064	77.3%	152,863	14.7%	1,043,308	3.7%
Total By Customer Group	1,406,907	5.0%	658,882	2.4%	1,421,761	5.1%	24,535,084	87.6%	28,022,634	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	652,477	8.3%	209,289	2.7%	195,522	2.5%	6,778,684	86.5%	7,835,972	28.0%
Letsemeng	6,786	2.1%	7,042	2.2%	6,021	1.9%	298,845	93.8%	318,694	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	37,358	3.2%	28,024	2.4%	37,738	3.2%	1,062,643	91.2%	1,165,764	4.2%
Masilonyana	12,680	1.0%	15,903	1.3%	12,791	1.0%	1,197,149	96.7%	1,238,523	4.4%
Tokologo	6,013	1.8%	5,774	1.8%	5,662	1.7%	311,763	94.7%	329,211	1.2%
Tswelopele	6,450	4.6%	3,565	2.5%	3,267	2.3%	127,328	90.6%	140,611	0.5%
Matjhabeng	195,694	3.7%	133,722	2.5%	120,501	2.3%	4,843,633	91.5%	5,293,550	18.9%
Nala**	26,565	2.8%	20,068	2.1%	19,205	2.0%	889,002	93.1%	954,840	3.4%
Lejeweletswa District	(28)	-0.1%	—	0.0%	—	0.0%	30,398	100.1%	30,370	0.1%
DC 18 Total	247,374	3.1%	179,032	2.2%	161,426	2.0%	7,399,273	92.6%	7,987,105	28.5%
Setsotso	23,801	4.1%	19,604	3.3%	18,495	3.2%	523,528	89.4%	585,428	2.1%
Dihlabeng	73,886	6.0%	25,413	2.1%	22,580	1.8%	1,104,372	90.1%	1,226,250	4.4%
Nketoana**	23,271	2.9%	18,121	2.2%	16,890	2.1%	756,572	92.8%	814,855	2.9%
Maluti a Phofung	39,465	1.9%	32,560	1.5%	29,755	1.4%	2,007,596	95.2%	2,109,376	7.5%
Phumelela	(1,543)	-0.4%	5,642	1.4%	5,301	1.3%	404,734	97.7%	414,133	1.5%
Marisopa	14,724	2.0%	14,045	1.9%	13,367	1.8%	696,815	94.3%	738,950	2.6%
Thabo Mofutsanyana District	—	0.0%	—	0.0%	—	0.0%	4,187	100.0%	4,187	0.0%
DC 19 Total	173,604	2.9%	115,384	2.0%	106,387	1.8%	5,497,804	93.3%	5,893,180	21.0%
Moqhaka	39,866	3.7%	24,301	2.3%	23,508	2.2%	979,564	91.8%	1,067,239	3.8%
Ngwathe	64,915	7.0%	25,883	2.8%	831,436	90.2%	—	—	922,234	3.3%
Metsimahalo	176,768	7.5%	64,228	2.7%	54,091	2.3%	2,049,444	87.4%	2,344,531	8.4%
Mafube	14,546	1.8%	12,740	1.6%	11,651	1.4%	767,673	95.2%	806,609	2.9%
Fezile Dabi	—	0.0%	—	0.0%	—	0.0%	—	—	—	0.0%
DC 16 Total	296,094	5.8%	127,152	2.5%	920,687	17.9%	3,796,680	73.9%	5,140,613	18.3%
Total Debt	1,406,907	5.0%	658,882	2.4%	1,421,761	5.1%	24,535,084	87.6%	28,022,634	100.0%

*M05 / ** M06

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	368,691	3.1%	159,122	1.3%	536,061	4.5%	10,849,931	91.1%	11,913,805	58.2%
Bulk Water	376,693	5.9%	71,176	1.1%	124,128	1.9%	5,827,236	91.1%	6,399,233	31.3%
PAYE deductions	28,561	38.7%	19,742	26.7%	1,646	2.2%	23,943	32.4%	73,892	0.4%
VAT (output less input)	968	100.0%	–	0.0%	–	0.0%	–	0.0%	968	0.0%
Pensions / Retirement	74,162	16.1%	16,599	3.6%	16,037	3.5%	353,833	76.8%	460,630	2.2%
Loan repayments	1,142	9.6%	828	6.9%	2,484	20.8%	7,469	62.6%	11,923	0.1%
Trade Creditors	149,334	11.2%	181,582	13.6%	98,909	7.4%	902,533	67.7%	1,332,358	6.5%
Auditor General	6,302	8.0%	5,070	6.4%	14,345	18.1%	53,358	67.5%	79,075	0.4%
Other	6,346	3.2%	3,454	1.7%	5,130	2.6%	185,921	92.6%	200,852	1.0%
Total Debt	1,012,200	4.9%	457,574	2.2%	798,739	3.9%	18,204,223	88.9%	20,472,736	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	545,422	86.2%	20,538	3.2%	26,996	4.3%	39,857	6.3%	632,813	3.1%
Letsemeng	4,708	3.6%	5,154	3.9%	3,112	2.4%	118,532	90.1%	131,506	0.6%
Kopanong*	10,506	1.4%	7,539	1.0%	7,215	1.0%	701,486	96.5%	726,745	3.5%
Mohokare**	337	0.3%	4,185	4.0%	78	0.1%	99,587	95.6%	104,186	0.5%
Xhariep District	(1,224)	-25.3%	(170)	-3.5%	(1,738)	-35.9%	7,975	164.7%	4,844	0.0%
DC 16 Total	14,327	1.5%	16,707	1.7%	8,666	0.9%	927,580	95.9%	967,280	4.7%
Masilonyana	(3,424)	12.4%	(30,488)	110.7%	(1,988)	7.2%	8,370	-30.4%	(27,530)	-0.1%
Tokologo	18,994	47.7%	371	0.9%	6,267	15.7%	14,223	35.7%	39,855	0.2%
Tswelopele	13,344	18.4%	12	0.0%	–	0.0%	59,224	81.6%	72,580	0.4%
Matjhabeng	166,055	1.8%	121,120	1.3%	235,796	2.5%	8,824,785	94.4%	9,347,755	45.7%
Nala**	3,952	0.5%	20,756	2.7%	21,348	2.8%	728,506	94.1%	774,563	3.8%
Lejweleputswa District	3	100.0%	–	0.0%	–	0.0%	–	0.0%	3	0.0%
DC 18 Total	198,925	1.9%	111,771	1.1%	261,423	2.6%	9,635,108	94.4%	10,207,226	49.9%
Setsotso	13,382	71.6%	1,717	9.2%	1,877	10.0%	1,711	9.2%	18,686	0.1%
Dihlabeng	28,984	3.4%	121,191	14.4%	20,701	2.5%	672,118	79.7%	842,993	4.1%
Nketoana**	15,657	5.3%	1,080	0.4%	205	0.1%	280,464	94.3%	297,407	1.5%
Maluti a Phofung	78,365	2.2%	93,673	2.7%	393,800	11.2%	2,955,118	83.9%	3,520,956	17.2%
Phumelela	1,709	0.6%	263	0.1%	4,164	1.4%	286,449	97.9%	292,585	1.4%
Mantsopa	964	0.2%	5,202	1.3%	1,099	0.3%	391,655	98.2%	398,920	1.9%
Thabo Mofutsanyana District	–	0.0%	–	0.0%	131	12.9%	880	87.1%	1,011	0.0%
DC 19 Total	139,060	2.6%	223,125	4.2%	421,977	7.9%	4,588,396	85.4%	5,372,558	26.2%
Moqhaka	36,602	5.4%	34,068	5.1%	33,035	4.9%	570,103	84.6%	673,809	3.3%
Ngwathe	48,120	2.8%	40,094	2.3%	34,219	2.0%	1,627,008	93.0%	1,749,442	8.5%
Metsimaholo	6,158	8.4%	1,074	1.5%	2,261	3.1%	63,804	87.0%	73,297	0.4%
Mafube	10,711	1.4%	10,198	1.3%	10,161	1.3%	752,366	96.0%	783,437	3.8%
Fezile Dabi	12,873	100.0%	–	0.0%	–	0.0%	–	0.0%	12,873	0.1%
DC 20 Total	114,466	3.5%	85,434	2.6%	79,677	2.4%	3,013,282	91.5%	3,292,858	16.1%
Total Debt	1,012,200	4.9%	457,574	2.2%	798,739	3.9%	18,204,223	88.9%	20,472,736	100.0%

*M05 / M06

Annexure E – Financial Performance

Description	Budget year 2021/22								
	Original Budget	Q1 Sept Actual	Q2 Dec Actual	M07 Jan Actual	M08 Feb Actual	M09 Mar Actual	Q3 Mar Actual	YTD Actual	%
R thousands									
Revenue By Source									
Property rates	3,001,498	744,020	770,751	280,188			280,188	1,794,960	61.4%
Service charges - electricity revenue	6,340,190	940,894	1,806,750	389,599			389,599	3,137,244	49.5%
Service charges - water revenue	2,842,665	702,779	711,174	219,123			219,123	1,633,076	58.1%
Service charges - sanitation revenue	1,177,820	267,774	267,258	90,671			90,671	625,703	53.5%
Service charges - refuse revenue	718,849	160,269	163,778	53,416			53,416	377,464	52.5%
Rental of facilities and equipment	75,225	21,085	22,054	6,760			6,760	49,900	66.3%
Interest earned - external investments	56,787	6,262	1,236	2,451			2,451	9,949	17.5%
Interest earned - outstanding debtors	1,042,146	188,562	339,061	90,267			90,267	617,890	59.3%
Dividends received	6,246	156	280	194			194	630	10.1%
Fines, penalties and forfeits	111,530	9,269	8,634	1,325			1,325	19,228	17.2%
Licences and permits	901	352	364	112			112	828	96.7%
Transfers and subsidies	4,722,321	1,792,495	967,059	(112,622)			(112,622)	2,646,932	55.8%
Other revenue	1,678,860	218,125	186,021	40,234			40,234	444,380	25.8%
Gains	60,001	(3,498)	2,505	24			24	(969)	-1.6%
Total Revenue (excluding capital transfers and contributions)	21,835,041	5,048,544	5,246,926	1,061,743	-	-	1,061,743	11,357,214	52.1%
Expenditure By Type									
Employee related costs	6,703,173	1,485,303	2,020,426	675,198			675,198	4,180,927	62.5%
Remuneration of councillors	342,853	73,723	75,684	25,321			25,321	174,728	51.9%
Debt impairment	2,807,136	354,511	334,155	102,429			102,429	791,095	27.6%
Depreciation and asset impairment	1,323,996	18,329	440,481	120,629			120,629	579,438	44.3%
Finance charges	710,869	45,008	181,348	68,316			68,316	294,671	41.4%
Bulk purchases - electricity	4,965,745	1,015,867	1,102,175	434,092			434,092	2,552,134	51.4%
Inventory consumed	1,930,510	243,947	505,534	142,353			142,353	891,834	45.1%
Contracted services	1,501,749	269,736	513,751	140,672			140,672	924,159	57.9%
Transfers and subsidies	223,799	15,009	9,139	4,985			4,985	29,133	12.8%
Other expenditure	1,311,551	275,018	436,871	101,209			101,209	813,098	61.1%
Losses	306,425	(541)	9,170					8,630	2.8%
Total Expenditure	22,127,805	3,795,910	5,628,734	1,815,203	-	-	1,815,203	11,239,847	50.4%
Surplus/(Deficit)	(292,764)	1,252,634	(381,808)	(753,459)	-	-	(753,459)	117,367	-22.0%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,551,222	205,086	591,323	107,961			107,961	904,369	35.4%
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	895	227			227	2,247	17.3%
Transfers and subsidies - capital (in-kind - all)	50,314		28,598					28,598	56.8%
Surplus/(Deficit) after capital transfers and contributions	2,321,772	1,458,846	239,008	(645,272)	-	-	(645,272)	1,052,582	50.5%
Taxation									
Surplus/(Deficit) after taxation	2,321,772	1,458,846	239,008	(645,272)	-	-	(645,272)	1,052,582	50.5%
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	2,321,772	1,458,846	239,008	(645,272)	-	-	(645,272)	1,052,582	50.5%
Share of surplus/ (deficit) of associate									
Surplus/(Deficit) for the year	2,321,772	1,458,846	239,008	(645,272)	-	-	(645,272)	1,052,582	50.5%

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	7,980,003	4,171,071	51.7%	807,583	1,767,686	603,438	233,186	87,243	203,389	105,719	362,827
Letsemeng	170,335	170,335	76,108	44.7%	9,750	14,395	3,884	6,964	6,671	16,659	22,156	(4,372)
Kopanong	333,865	333,865	318,949	95.5%	108,359	11,358	52,984	3,834	2,822	(378)	133,140	6,830
Mohokare	233,544	233,544	94,604	40.5%	8,469	—	47,877	4,258	2,542	5,985	24,923	551
Xhariep District	63,471	63,471	40,044	63.1%	—	—	—	—	—	—	39,122	921
DC 16 Total	801,216	801,216	529,704	66.1%	126,578	25,754	104,745	15,056	12,035	22,266	219,342	3,929
Masilonyana	326,771	326,771	147,093	45.0%	50,744	23,486	37,136	22,514	12,677	48	—	487
Tokologo	135,703	135,703	19,805	14.6%	2,536	2,218	569	4,658	3,042	5,598	757	427
Tswelopele	174,796	174,796	126,292	72.3%	22,418	28,044	3,276	4,656	2,275	1,826	60,037	3,760
Matjhabeng	3,527,317	3,527,317	1,645,076	46.6%	322,363	425,400	246,822	102,355	62,198	139,689	326,311	19,938
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	105,604	71.4%	—	—	—	—	—	196	104,496	912
DC 18 Total	4,853,469	4,853,469	2,261,124	46.6%	408,231	521,808	309,817	150,273	90,604	162,631	588,908	28,851
Setsoiso	576,399	577,149	369,953	64.2%	37,498	56,281	38,627	21,676	28,085	18,734	163,508	5,543
Ditlabeng	863,521	863,521	513,794	59.5%	82,644	137,273	41,638	31,043	31,878	32,231	150,534	6,552
Nketoana	386,789	386,789	239,519	61.9%	8,102	36,324	34,336	12,976	12,144	44,910	78,088	12,637
Maluti a Phofung	1,800,467	1,840,467	820,015	45.5%	67,487	42,640	57,938	25,618	24,794	10,764	534,890	55,883
Phumelela	167,557	167,557	71,559	42.7%	12,488	445	5,900	7,299	6,715	11,738	24,236	2,739
Mantsopa	335,414	335,414	43,733	13.0%	4,977	4,159	6,121	7,588	5,233	14,757	400	499
Thabo Mofutsanyana	155,228	155,228	127,786	82.3%	—	—	—	—	—	—	107,116	20,669
DC 19 Total	4,285,375	4,326,125	2,186,358	51.0%	213,197	277,123	184,559	106,200	108,849	133,134	1,058,773	104,524
Moghaka	1,019,732	1,019,732	560,118	54.9%	43,324	201,771	73,490	31,511	21,783	16,705	163,354	8,181
Ngwathe	882,440	882,440	478,200	54.2%	59,609	145,681	41,950	30,939	22,772	24,356	151,133	1,759
Metsimaholo	1,500,657	1,500,657	894,243	59.6%	124,992	197,422	294,393	45,464	24,509	33,007	164,157	10,299
Matube	240,786	240,786	148,535	61.7%	11,446	0	20,685	13,074	9,669	22,402	68,815	2,445
Fezile Dabi	177,765	177,765	127,861	71.9%	—	—	—	—	—	—	126,731	1,130
DC 20 Total	3,821,380	3,821,380	2,208,957	57.8%	239,371	544,874	430,517	120,988	78,732	96,470	674,190	23,814
Total	21,835,041	21,782,194	11,357,214	52.0%	1,794,960	3,137,244	1,633,076	625,703	377,464	617,890	2,646,932	523,945

Source: NT Local Government Database

Annexure G – Operating Expenditure per municipality

R thousands	Original Budget	Adjusted Budget	YTD	% of Budget	Employee Related Cost	Remuneration of Councillors	Debt Impairment	Depreciation & Asset Impairment	Bulk Purchases	Other Expenditure
Mangaung Metro	7,450,829	7,441,806	4,930,046	66.2%	1,356,232	38,124	548,174	532,043	1,476,685	978,788
Letsemeng	218,222	218,222	87,944	40.3%	39,158	2,584	120	20	19,186	26,876
Kopanong	414,918	414,918	713,368	171.9%	473,244	21,369	-	-	-	218,756
Mohokare	230,593	230,593	47,260	20.5%	34,221	1,952	-	-	900	10,186
Xhariep District	62,985	62,985	31,569	50.1%	27,102	2,574	-	605	-	1,289
DC 16 Total	926,718	926,718	880,141	95.0%	573,725	28,479	120	624	20,086	257,107
Masilonyana	366,799	366,799	1,493	0.4%	63	-	-	-	-	1,430
Tokologo	136,009	136,009	66,383	48.8%	34,738	2,150	121	-	965	28,409
Tswelopele	206,711	206,711	60,887	29.5%	61	-	137	-	26,046	34,644
Mafjhabeng	3,499,848	3,499,848	994,371	28.4%	483,084	11,860	3,722	-	(25,749)	521,453
Nala	527,274	527,274	157,886	29.9%	74,615	3,531	-	-	26,867	52,872
Lejweleputswa District	181,251	176,953	86,774	47.9%	58,141	5,042	-	-	-	23,591
DC 18 Total	4,917,892	4,913,594	1,367,793	27.8%	650,701	22,584	3,980	-	28,129	662,400
Setsofo	634,745	663,277	253,558	39.9%	127,311	6,184	21,202	-	50,828	48,034
Ditlabeng	819,557	819,557	472,382	57.6%	195,309	9,419	35,007	46,771	91,397	94,479
Nketoana	416,243	416,243	126,701	30.4%	55,185	2,044	20,040	-	13	49,421
Maluti a Phofung	2,504,011	2,676,966	1,222,431	48.8%	399,028	16,431	3,557	-	475,659	327,756
Phumelela	168,583	168,583	100,419	59.6%	46,996	3,602	-	-	13,385	36,436
Mantsope	313,588	313,588	87,255	27.8%	54,634	3,720	-	-	15,714	13,187
Thabo Mofutsanyana	151,644	151,644	91,363	60.2%	47,238	5,582	-	-	-	38,543
DC 19 Total	5,008,369	5,209,857	2,354,109	47.0%	925,701	46,982	79,806	46,771	646,995	607,855
Mohaka	998,410	998,410	339,579	34.0%	193,546	11,201	1,731	-	16,923	116,179
Ngwathe	902,413	902,413	472,878	52.4%	152,974	8,858	-	-	185,737	125,309
Metsimaholo	1,499,194	1,499,194	697,036	46.5%	196,927	10,951	153,662	-	177,579	157,917
Mafube	228,603	228,603	98,442	43.1%	63,567	3,633	3,623	-	-	27,619
Fezile Dabi	195,376	195,376	99,823	51.09%	67,554	3,916	-	-	-	28,353
DC 20 Total	3,823,997	3,823,997	1,707,757	44.7%	674,568	38,559	159,015	-	380,239	455,376
Total	22,127,805	22,315,972	11,239,847	50.8%	4,180,927	174,728	791,095	579,438	2,552,134	2,961,526

Source: NT Local Government Database

Annexure H – Capital Expenditure and Source of Finance

Description R thousands	Budget year 2021/22									
	Original Budget	Q1 Sept Actual	M06 Dec Actual	Q2 Dec Actual	M07 Jan Actual	M08 Feb Actual	M09 Mar Actual	Q3 Mar Actual	YTD Actual	%
Capital Expenditure - Functional										
<i>Municipal governance and administration</i>	161,060	19,486	9,240	25,526	9,664	-	-	9,664	54,676	41.3%
Executive and council	55,596	3,377	2,653	5,568	341			341	9,286	22.8%
Finance and administration	105,464	16,108	6,588	19,943	9,323			9,323	45,374	49.6%
Internal audit				15					15	
<i>Community and public safety</i>	491,553	13,501	9,514	46,085	10,915	-	-	10,915	70,501	15.2%
Community and social services	39,370	37	1,935	4,026					4,062	11.7%
Sport and recreation	64,783	4,541	1,526	8,783	243			243	13,567	24.0%
Public safety	32,605	1	59	205	21			21	228	0.9%
Housing	354,146	8,884	5,994	33,070	10,651			10,651	52,606	15.2%
Health	650	37							37	5.7%
<i>Economic and environmental services</i>	609,747	114,326	39,766	131,903	6,928	-	-	6,928	253,157	38.2%
Planning and development	107,892	20,940	5,450	11,588	688			688	33,216	32.3%
Road transport	500,705	93,386	34,316	120,315	6,240			6,240	219,941	39.4%
Environmental protection	1,150									
<i>Trading services</i>	1,917,240	201,807	106,873	346,947	48,618	-	-	48,618	597,371	31.4%
Energy sources	387,558	26,666	19,298	91,843	12,480			12,480	130,989	32.1%
Water management	959,777	105,249	46,174	135,950	23,994			23,994	265,193	27.2%
Waste water management	520,079	66,850	41,401	117,367	12,140			12,140	196,357	40.5%
Waste management	49,826	3,041		1,787	4			4	4,832	13.2%
<i>Other</i>	12,070		30	30	317			317	346	3.7%
Total Capital Expenditure - Functional	3,191,669	349,119	165,423	550,490	76,442	-	-	76,442	976,051	30.8%
Funded by										
National Government	2,611,136	312,041	152,458	465,298	56,082			56,082	833,422	31.9%
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	1,620	184	6,327	66			66	8,013	61.6%
Transfers recognised - capital	2,634,303	316,815	152,642	471,625	56,149	-	-	56,149	844,589	32.1%
Borrowing	61,713	11,335	3,033	10,235	3,022			3,022	24,592	39.8%
Internally generated funds	486,757	20,061	9,731	68,407	17,105			17,105	105,573	21.7%
Total Capital Funding	3,182,774	348,211	165,406	550,267	76,275	-	-	76,275	974,753	30.6%

Annexure I – Capital Expenditure and Source of Finance

R thousands	% of Budget			Expenditure						Funding		
	Original Budget	Adjusted Budget	YTD	Energy Sources	Water Management	Waste Water Management	Waste Management	Other	Transfers Recognised Capital	Borrowing	Internally generated Funds	
Mangaung Metro	1,221,006	1,195,936	440,322	36.1%	72,384	68,502	36,089	263,347	355,847	24,544	59,931	
Letsemeng	51,283	51,283	4,788	9.3%	507	1,980	1,804	331	4,163	—	625	
Kopanong	62,567	62,567	6,179	9.9%	—	6,179	—	—	6,179	—	—	
Monokare	81,887	81,887	13,792	16.8%	—	9,296	3,622	874	13,768	—	24	
Xhariep District	486	486	56	11.4%	—	—	—	56	—	—	56	
DC 16 Total	196,223	196,223	24,815	12.6%	507	17,455	5,426	1,261	24,110	—	705	
Masilonyana	35,148	35,148	466	1.3%	—	—	—	466	—	—	466	
Tokologo	137,132	137,132	51,045	37.2%	—	45,253	—	5,792	51,045	—	—	
Tswelopele	30,182	30,182	2,352	7.8%	—	58	955	1,339	944	—	1,317	
Matjhabeng	157,833	157,833	31,230	19.8%	576	2,619	17,172	10,863	30,931	—	299	
Nala	42,673	42,673	13,986	32.8%	—	4,267	—	9,719	13,986	—	—	
Lejweleputswa District	13,150	13,150	2,919	22.2%	—	—	—	2,919	—	—	2,919	
DC 18 Total	416,118	416,118	101,998	24.5%	576	52,197	18,127	31,098	96,907	—	5,001	
Setsoiso	204,601	202,915	67,154	32.8%	8,242	51,695	6,936	276	58,616	47	8,227	
Dihlabeng	122,361	122,361	31,425	25.7%	2,168	452	—	28,805	23,251	—	8,173	
Nketoana	51,621	51,621	15,513	30.1%	—	5,098	9,517	897	15,513	—	—	
Maluti a Phofung	266,961	272,961	119,410	44.7%	33,355	12,728	60,826	12,501	109,882	—	9,527	
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	4,265	10,411	—	5,427	
Thabo Mofutsanyana	3,626	3,626	943	26.0%	—	—	—	943	—	—	—	
DC 19 Total	752,508	756,822	266,224	35.4%	47,475	77,484	90,966	48,568	233,615	47	31,355	
Moghaka	79,058	79,058	23,729	30.0%	266	4,750	8,911	8,142	22,407	—	1,321	
Ngwathe	157,404	157,404	45,226	28.7%	1,152	29,928	6,727	6,143	43,079	—	2,147	
Metsimaholo	259,034	259,034	57,591	22.2%	5,944	4,205	30,110	17,331	55,281	—	2,310	
Mafube	109,689	109,689	16,032	14.6%	2,684	10,673	—	2,675	13,343	—	2,690	
Fezile Dabi	630	630	113	17.91%	—	—	—	113	—	—	113	
DC 20 Total	605,814	605,814	142,690	23.6%	10,046	49,556	45,748	34,404	134,110	—	8,581	
Total	3,191,669	3,170,914	976,051	30.6%	130,989	265,193	196,357	378,680	844,589	24,592	105,573	

Source: NT Local Government Database

Annexure J – Covid-19 Expenditure as at 31 January 2022

Table 1

R thousand	Dem	Name	General					Community & Social Services						Public Safety			
			Overtime	Travel and subsistence	Danger allowance	Protective clothing (other general workers not only health workers)	Sanitisation of office building	General - Other	Tankering of Water	Chemical Toiletts	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
	MAN	Mangaung	13,814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FS161	Letsemeng	817	562	-	-	-	-	-	-	-	-	-	4	350	-	-
	FS162	Kopanong	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FS163	Mohokare	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-
	DC16	Xhariep	-	32	-	-	-	60	-	-	-	-	-	-	-	-	-
	FS181	Masilonyana	-	-	-	1,550	669	669	6,379	7,988	-	-	-	-	-	-	-
	FS182	Tokologo	38	-	-	84	513	513	1,106	787	350	700	225	-	-	-	57
	FS183	Tswelopele	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FS184	Matjhabeng	-	-	-	1,391	3,280	3,280	11,179	2,020	494	-	93	-	-	-	-
	FS185	Nala	-	-	-	144	-	-	-	-	163	-	-	-	-	-	-
	DC18	Le/wele/putswa	-	-	-	372	-	-	5,267	335	843	-	-	-	-	-	-
	FS191	Setsoto	-	-	-	88	138	138	3,042	5,529	-	-	-	-	-	-	-
	FS192	Dihlabeng	-	-	-	-	1,042	1,042	29	412	732	-	-	-	-	-	-
	FS193	Nketoana	-	-	-	28	767	767	-	-	1,066	-	-	-	-	-	-
	FS194	Maluti-a-Phofu	-	-	-	20,416	1,158	1,158	52,092	4,500	-	-	359	-	-	-	-
	FS195	Phumelela	-	-	-	120	285	285	19	54	-	-	-	-	-	-	-
	FS196	Mantsoja	-	-	-	181	952	952	331	-	-	-	-	-	-	-	-
	DC19	Thabo Mofutsa	-	-	-	101	167	167	66	200	200	-	-	-	523	-	-
	FS201	Mophaka	-	-	-	959	-	-	798	-	-	-	-	-	-	-	-
	FS203	Ngwathe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FS204	Metsimaholo	1,782	-	636	2,818	1,415	1,415	881	1,844	537	-	-	-	-	242	-
	FS205	Mafube	-	-	-	-	-	-	-	3,315	-	-	-	-	503	-	4,876
	DC20	Fezile Dabi	27	14	-	632	2,770	2,770	18	-	2,805	700	771	-	60	-	-
			16,478	614	636	28,884	13,216	13,216	183,812	25,996	7,247	700	1,451	853	583	299	4,876

Table 2

R thousand	Dem	Name	Housing				Health										Total Per Municipality				
			Quarantine Facilities	Installation of VIP toilets (Informal Settlements)	Provision of waste container for informal settlement	Cost of Mobile Testing	Cost of Screening and Testing	Gloves, sterile	Goggles/ Face shield/Viser	Particulate respirator, grade N95	Surgical mask -HCW	Apron	Gown	Heavy duty gloves	Boot covers	Sanitizer		Mask	Disinfectants	Decontamination of affected premises	Health - Other
	MAN	Margaug	-	-	-	-	-	2	-	-	-	5	-	-	-	-	-	-	4,653	121,090	
	FS161	Letsemeng	-	-	97	-	-	-	22	-	-	-	-	-	39	14	-	-	-	1,905	
	FS162	Kopanong	-	-	-	30	-	-	-	-	-	-	-	294	25	82	503	30	995	1,905	
	FS163	Mohokare	-	-	-	-	-	-	30	-	88	-	-	16	20	3	-	-	166	166	
	DC16	Xhariep	-	-	-	-	-	0	0	5	8	-	-	21	7	9	-	3	211	211	
	FS181	Masiloanyana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,586	16,586	
	FS182	Tokologo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,755	2,755	
	FS183	Tswelopele	-	320	-	-	-	-	-	-	-	-	-	77	33	80	-	-	1,615	1,615	
	FS184	Matlhabeng	-	-	-	-	-	-	-	-	-	-	1,934	-	-	-	-	-	20,389	20,389	
	FS185	Nala	-	-	-	-	-	-	30	-	-	-	-	35	-	-	-	-	372	372	
	DC18	Le/leletswa	169	-	-	-	-	-	-	-	-	-	-	92	-	-	-	-	7,079	7,079	
	FS191	Setsotho	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,796	8,796	
	FS192	Ditlabeng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,248	3,248	
	FS193	Nketoana	-	-	-	-	-	24	-	-	213	-	-	651	-	-	-	-	4,338	4,338	
	FS194	Malit-a-Phofu	279	-	-	-	-	-	21	-	-	-	-	2,186	214	-	-	-	57	57	
	FS195	Phumelela	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,803	78,803	
	FS196	Mantsopa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	478	478	
	DC19	Thabo Mofutsa	-	-	-	-	-	130	-	-	-	-	-	247	-	-	-	-	1,464	1,464	
	FS201	Mohlaka	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,434	1,434	
	FS203	Ngwathe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,757	1,757	
	FS204	Metsimaholo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	FS205	Matube	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,155	10,155	
	DC20	Fezile Dabi	447	320	97	30	30	250	156	5	309	5	11	8	7	5,591	306	173	503	13,058	
																				8,315	17,010
																				7,096	7,096
																				307,742	307,742