



treasury

Department of
Treasury
FREE STATE PROVINCE

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



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A. METHODOLOGY AND APPROACH OF THIS REPORT

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

- The data for the analysis was extracted from the National Treasury Local Government Database. Provincial Treasury is concerned about the data reliability of budget and expenditure figures published as submitted by municipalities. A number of significant discrepancies have been identified in the data uploaded onto the Local Government Database by municipalities.
- 22 of 23 municipalities are delegated by the Minister of Finance to the MEC for Finance to report and monitor on their finance. However, in order to provide a holistic picture of municipalities in the Province, the non-delegated municipality namely, ***Mangaung Municipality is included in this report.***

B. PURPOSE OF REPORT

The consolidated report covers the financial performance of municipalities in Free State for the month ending **31 May 2021**. The purpose of this report aims to indicate to an extent to which the 22 delegated and one non-delegated municipalities have succeeded in fulfilling their Constitutional mandate and also provides an analysis of the Section 71 report in terms of the Municipal Finance Management Act (MFMA).

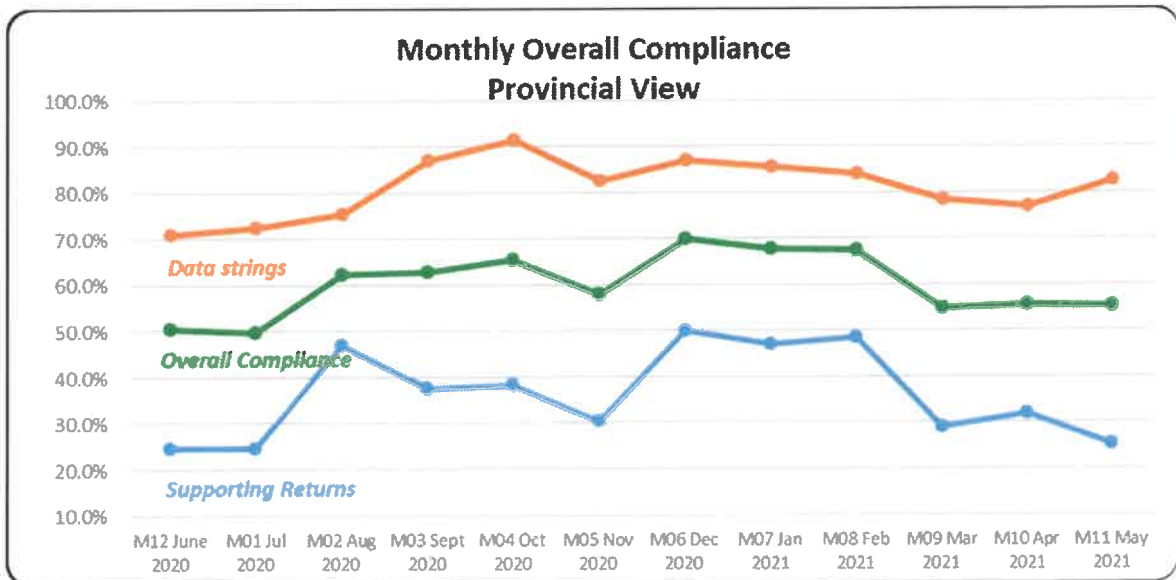
The Section 71 report facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for councils, provincial legislatures and officials in order to monitor and improve municipal performance. The improvement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

The report is therefore structured as follows:

- C - Compliance Monitoring with Laws and Regulations
- D - Overview for the Free State Municipal Budget Performance
- E - Other MFMA Matters
- F - Recommendation & Conclusion
- G - Annexures – Detailed data per municipality

C. COMPLIANCE MONITORING WITH LAWS AND REGULATIONS

- a) Municipalities were required to submit the following monthly mSCOA data strings for the period under review:
- Monthly In-Year (M11)
 - Creditors (CR11)
 - Debtors (DB11)
- b) In addition to the above, municipalities are also required to submit the following information monthly, as per Provincial Treasury MFMA Circular no. 3:
- C-Schedule (as required by the Municipal Budget and Reporting Regulations in PDF format);
 - Intergovernmental Debt Return; and
 - Additional reporting template (e.g outstanding 3rd party payments, councilor debt)
- c) Municipalities are also required to submit their Covid-related expenditure on a weekly basis, the consolidated report is submitted to National Treasury.
- d) The graph below shows the monthly overall compliance for the 2020/21 financial year.



- e) The non-compliance was due to:

- Mohokare, Phumelela and Mantsopa Local Municipalities have backlogs in submissions and catchment is not progressing well.
- Municipalities are reliant on system vendors to extract the data strings.

- Municipalities are not uploading the C-schedule (as per the MBRR) on the local government database as per mandated timeline.

f) Table 1 below shows the submission of the required data strings / returns per municipality:

Table 1: Submission of the monthly return forms

| Municipality | mSCOA Data String Submission | | | | | | | Other Reporting | | |
|--------------------|------------------------------|------|------|------|-----|------|------|-----------------|-----------------|----------------------------|
| | ORGB | PROR | ADJB | PRAD | M11 | CR11 | DB11 | C-schedule M11 | Debt Return M11 | Additional Reporting * M11 |
| 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 | |
| Moghaka | | | | | | | | | | |
| Ngwathe | | | | | | | | | | |
| Metsimaholo | | | | | | | | | | |
| Mafube | | | | | | | | | | |
| Fezile Dabi | | | | | | | | | N/A | |

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

Source: LGDB as at 29 June 2021

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

D. OVERVIEW OF FREE STATE MUNICIPAL BUDGET PERFORMANCE

1. FINANCIAL HEALTH

1.1 DEBTORS

1.1.1 The total outstanding debt amounts to R25.08 billion having increased slightly with R0.38 billion from the previous month (Apr 2021: R24.7 billion). Annexure F and G provides the summary and breakdown of the outstanding debtors per income source. The total debtors exceed the total revenue budget with R4.43 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.

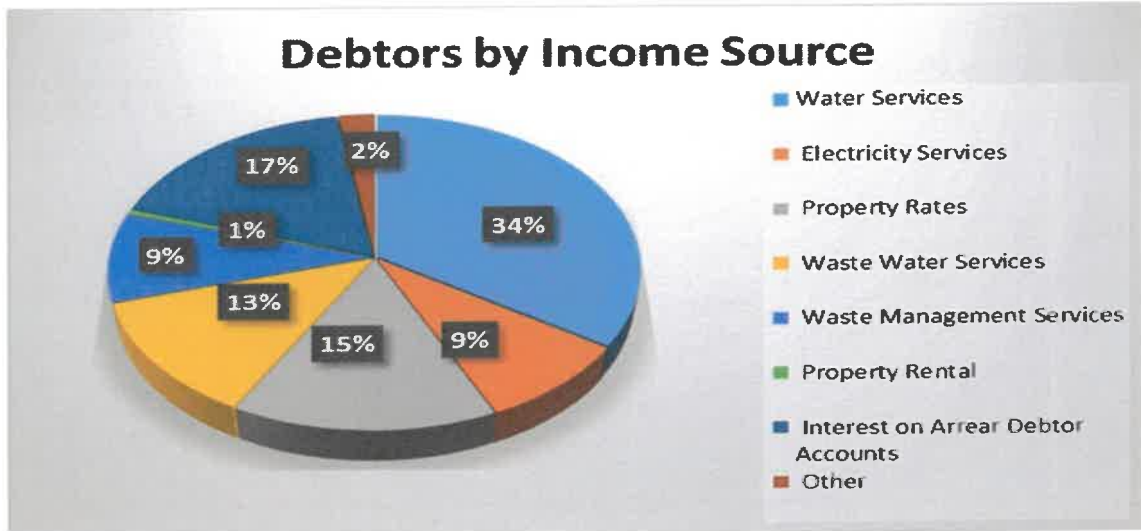
1.1.2 Despite reminders and support by Provincial Treasury, five municipalities failed to submit the debtor's data strings for the month under review and for the purposes of consolidation information reported for prior months were included for these municipalities. These municipalities are:

| Municipality | Reason for non-submission |
|--------------|--|
| Mohokare | Backlog in capturing data |
| Tokologo | Bank reconciliation for April and May not yet complete |
| Tswelopele | Opening balances need to be corrected |
| Setsoto | Backlog in capturing data |
| Mantsopa | Backlog in capturing data |

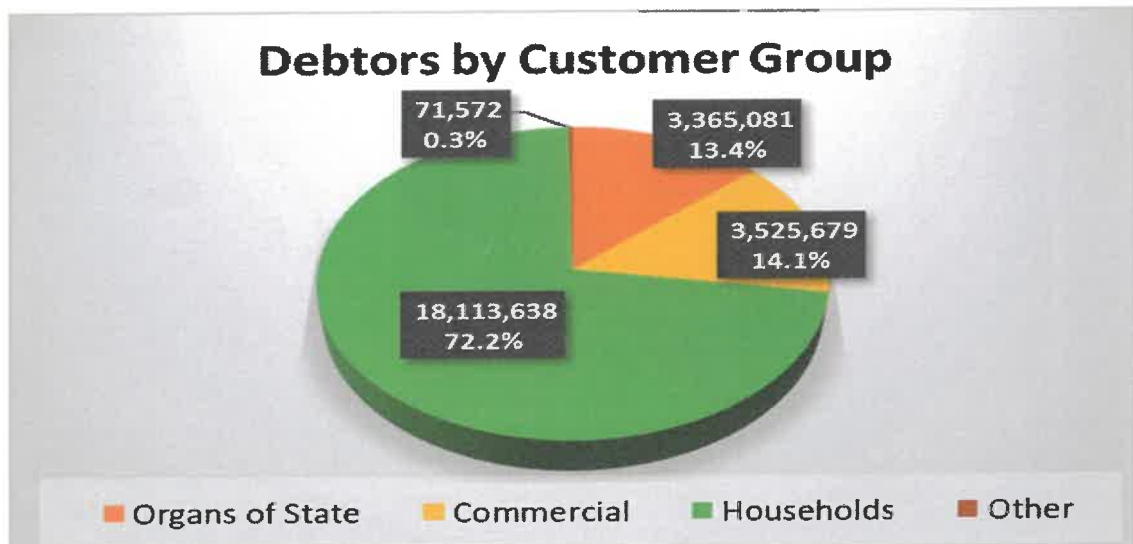
1.1.3 Debtors books should become an area of focus for municipalities. Six municipalities reported outstanding debtors above a billion rand and contribute 71.2 per cent to the total outstanding debtors in the Province. These municipalities are:

| | |
|------------------|---------------|
| Mangaung | R7.04 billion |
| Matjhabeng | R4.76 billion |
| Metsimaholo | R2.04 billion |
| Maluti a Phofung | R1.94 billion |
| Masilonyana | R1.13 billion |
| Dihlabeng | R1.11 billion |

1.1.4 *Water services* remains the largest contributor to the total outstanding debt and amounts to R8.62 billion (34.4 percent), followed by *interest on arrear accounts* amounting to R4.34 billion (17.3 percent). Debt relating to *property rates* contribute 14.9 percent (R3.74 billion) to the total outstanding debt, whilst *waste water services* accounts for 12.5% (R3.14 billion) of the total debt.



- 1.1.5 The majority of the debt is owed by *Households*, which contributes 72.2% (R18.11 billion) to the total debt, followed by *Commercial properties* with 14.1% (R3.53 billion).



- 1.1.6 The MSA, 2000, empowers a municipality to levy and recover fees, charges or tariffs in respect of any function or service of the municipality; and to recover collection charges and interest on any outstanding amount subject to the provisions of the National Credit Act, 2005 (Act 34 of 2005).
- 1.1.7 69.2% (R17.36 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.

- 1.1.8 The increase in the outstanding debt impacts on the municipal revenues as well as the ability of municipalities to render effective services.

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 R0.46 billion to **R18.05 billion** for the month under review (*April 2021: R17.59 billion*). Annexure H and I provides the summary and breakdown of the outstanding creditors per type. Three municipalities failed to submit the creditor's information for May 2021 and for consolidation purposes prior months' information were used:

| Municipality | Reason for non-submission |
|---------------------|--|
| Mohokare | Backlog in capturing data |
| Tokologo | Bank reconciliation for April & May not yet complete |
| Setsoto | Backlog in capturing data |

- 1.2.3 Payables relating to bulk service providers (Eskom & Water Boards) contribute 87.5 percent or **R15.79 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, 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.

- 1.2.4 The total debt owed to Eskom amounts to R8.61 billion, however this amount is understated as six municipalities did not disclose the debt owed to Eskom on the Section 71 reports. According to the monthly Eskom Section 41 report for Free State Municipalities received for April 2021, the debt owed by all Free State municipalities, amounts to R13.48 billion (overdue).
- 1.2.5 The table below shows the electricity bulk services debt per municipality as reported by the municipalities as well as the overdue debt reported by Eskom. Note the details of action are casted verbatim from the monthly Eskom Section 41 report for Free State Municipalities compared to the MFMA Section 71 report.

| Municipality | S71 Report (Municipal) (M11) R'000 | S41 Report (Eskom) (M11) R'000 | Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review |
|-----------------------|---|---|---|
| Mangaung (Centlec) | 137,801 | 1,192 | On 31 May 2021, Centlec sent a request to pay the monthly bills within 30 days instead of the current 15 days. They further requested that interest be reversed on the payments that were made within 30 days. Eskom is reviewing the request. |
| Letsemeng | 79,740 | 78,838 | The Intergovernmental Relations Framework Act (IRFA) process was initiated. On 4 June 2021, a breach notice was issued to the municipality. No response from the municipality as yet. Legal dispute - the case will be heard in the latter part of the year, court date not set as yet. |
| Kopanong | 2,752 | 1,383 | Centlec is responsible for the bulk account and it is up to date. The FBE account is the only outstanding account. The FBE customers were deconfigured and the municipality committed to pay when the equitable share payment is received in July 2021. |
| Mohokare | – | 1,256 | The bulk account is up to date. Only the FBE account is still overdue. The municipality committed to pay the outstanding balance when the equitable share payment is received in July 2021. |
| Masilonyana | – | 81,274 | The municipality paid the current account as agreed and submitted a payment proposal to Eskom. The payment proposal was not accepted. The municipality will revise and resubmit a new payment proposal. |
| Tokologo | – | 129,639 | A meeting was held on 5 May 2021 and it was agreed that both parties will come up with proposed business models. A new instruction on the summons will be issued. The proposed business models have not been presented as yet. |
| Tswelopele | – | 40,886 | Eskom and the municipality agreed on a proposed payment plan. Awaiting council resolution. |
| Matjhabeng | 3,872,413 | 3,766,586 | The municipality was issued with a breach notice and a declaration of dispute notice. The municipality is in contempt of the court order and Eskom is in the process of filing a contempt application. |
| Nala | 442,482 | 434,789 | A breach notice was issued to the municipality on 10 March 2021 and an engagement meeting was held on 15 April 2021. The municipality was to engage with both CoGTA and SALGA for assistance. A new instruction on the summons will be issued. |
| Setsotso | 9 | 5,300 | The municipality submitted a payment proposal for Eskom's consideration. |

| Municipality | S71 Report (Municipal) (M11) R'000 | S41 Report (Eskom) (M11) R'000 | Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review |
|------------------|---|---|---|
| Dihlabeng | 506,668 | 505,258 | A meeting was scheduled with the municipality for 13 April 2021, as per the Intergovernmental Relations Framework Act (IRFA) process. However, the municipality did not join the meeting. Eskom is in the process of declaring a dispute and will request the Minister of CoGTA to intervene. |
| Nketoana | – | 406,912 | The municipal manager could not attend the scheduled engagement meeting on 1 June 2021, therefore the meeting was postponed. The Intergovernmental Relations Framework Act (IRFA) process was initiated with a breach notice being issued on 4 June 2021. No feedback from the municipality as yet. |
| Maluti a Phofung | 1,509,695 | 5,907,601 | No comments received from various parties on the active partnering SLA. Court ordered that the SLA must be signed by 22 June 2021. |
| Phumelela | 141,772 | 140,002 | The Intergovernmental Relations Framework Act (IRFA) process was initiated. The engagement meeting was postponed twice due to the non-availability of the municipal representatives. A new date is being scheduled. |
| Mantsopa | – | 221,906 | A meeting was held with the municipality. A committee was established to determine potential solutions. An Inter Governmental Relations (IGR) meeting between Eskom and the municipality will be scheduled for some time in June 2021. Meeting date not set yet. |
| Moqhaka | 476,556 | 453,208 | The municipality is behind on the payment arrangement instalments (R20 million) and indicated that payment of the outstanding balance will be paid when the equitable share payment is received in July 2021. |
| Ngwathe | 1,359,552 | 1,322,786 | A meeting was held on 2 June 2021 to finalise the "acknowledgement of debt". The municipality is paying according to the proposed payment plan, but is expected to pay short in the winter months. The shortfall will be recovered with extra payments on the current accounts from October 2021. A new payment arrangement approved in principle, but not signed as yet. |
| Metsimaholo | 24,853 | – | The municipality's account payments are up to date |
| Mafube | 57,489 | 147,984 | A meeting was held on 27 May 2021 in an attempt to settle the matter. A payment plan was agreed upon and the municipality will seek council resolution by 18 June 2021. Should no agreement be reached, Eskom will initiate the Intergovernmental Relations Framework Act (IRFA) process. |
| Total | 8,611,783 | 13,646,799 | |

1.2.5 The total debt owed to Water Boards amounts to R7.18 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) M11 R'000 | S41 Report (Water Boards) M11 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 | 519,499 | 710,807 | <p>Bloemwater:</p> <ul style="list-style-type: none"> ● No payment for the February 2021 account was received by 31 March 2021, but part payments were received during February 2021. There was a shortfall of R20 mil on the February account which was only paid on 7 May 2021. There was only a part payment received for the March 2021 account on 13 May 2021. No payment was made on the April 2021 account and the settlement amount of 1 June. ● The newly appointed Administrator was engaged. The appointed officials failed to respond to calls or communication or acted by paying of accounts. ● The process of restrictions will be issued during June 2021. ● The Court will also be approached where the settlement agreement payment is not made. ● The total outstanding amount consisting of normal and drought tariff billing and interest as at the end of May 2021 amount to R710 807 064. |
| Letsemeng | – | | |
| Kopanong | 456,818 | 456,242 | <p>Bloemwater:</p> <ul style="list-style-type: none"> ● Bloem Water continues to render bulk treated water supply services to Kopanong Local Municipality (KLM) and its respective towns, despite the Municipality's non-payment trend. ● The restrictions will again be imposed after the lockdown period if the outstanding debt is not settled. ● A new Service Level Agreement was signed between Bloem Water and Kopanong Local Municipality. Bloem Water will continue to provide bulk water services to the Municipality for a period of 5 (five) years effective from 25 February 2021. ● No payment was received from Kopanong Local Municipality during April 2021. A notice of restrictions was issued in accordance with Section 4(5) of the Water Services Act with a due date to be implemented on 14 May 2021. ● The outstanding amount owed to Bloem Water as at the end of May 2021 is R456 241 852. |
| Mohokare | – | | |
| Masilonyana | 21,430 | | |
| Tokologo | – | | |
| Tswelopele | 9,465 | | |

| Municipality | S71 Report (Municipal) M11 R'000 | S41 Report (Water Boards) M11 R'000 | Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review |
|---------------------|---|---|--|
| Matjhabeng | 5,353,519 | 4,239,999 | <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 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. ● The attorneys sent summons to the relevant parties demanding payments ● The municipality was billed R 54,810,288 in the month of May 21. ● No payment was received during the month, total balance payable amounts to R4,240,646,468 as at 31 May 2021 |
| Nala | 236,670 | 240,250 | <p>Sedibeng:</p> <ul style="list-style-type: none"> ● A letter of demand was sent on the 23rd of March 2021, the municipality was requested to make a minimum payment of an amount R13,372,463.00; ● No payment was received from the municipality following the date of the letter of demand. ● The municipality was billed R 4,818,707 in the month of May 21. ● A payment of an amount R 1,918,353 was received during the month, remaining balance R 241,471,653 ● A letter of demand was sent on the 26th of May 2021, the municipality was requested to make a minimum payment of an amount R22,513,562.30; |
| Setsotso | – | | |
| Dihlabeng | – | | |
| Nketoana | – | | |
| Maluti a Phofung | 57,770 | | |
| Phumelela | 78,211 | | |
| Mantsopa | – | 1,763 | <p>Bloemwater:</p> <ul style="list-style-type: none"> ● On 23 November 2020, Bloem Water informed the Municipality of its intention to implement gradual suspension of operations with effect from 26 November 2020 due to the continued non-payment of monthly accounts and arrears agreed upon during the intervention by stakeholders which has further affected the sustainability of the entity. ● No payment was received from the Municipality, despite the fact that Mantsopa Local Municipality received its equitable share during December 2020. On 10 December 2020, Bloem Water informed the Municipality of its intentions to implement water restrictions without further notice if no payment is received to liquidate the arrears within one week. ● However, no payments nor a payment plan has been forthcoming to date and the Municipality does not respond to correspondence or calls from Bloem Water. The water supply has been restricted as the Municipality have other |

| Municipality | S71 Report (Municipal) M11 R'000 | S41 Report (Water Boards) M11 R'000 | Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review |
|--------------|---|---|---|
| | | | water sources at their disposal. Legal processes are considered to be followed, while formal letters were submitted to the Municipality. ● No payment was received from Mantsopa Local Municipality during May 2021. The outstanding amount owed to Bloem Water as at the end of May 2021 is R1 763 241. |
| Moqhaka | – | | |
| Ngwathe | 8,482 | 8,482 | Randwater: The 3 months (Jan 2021 to March 2021) extended payment terms relief option has concluded. Overdue debt to be settled in 12 months (until 31 December 2021). |
| Metsimaholo | 65,671 | 15,617 | Rand Water – Account up to date |
| Mafube | 373,523 | | |
| Total | 7,181,058 | 5,673,161 | |

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

1.2.6 Payables relating to 3rd parties (i.e PAYE and pensions/retirement contributions) amounted to R469.7 million of which 78.6% of the total is outstanding for periods longer than 30 days. Kopanong, Ngwathe and Mafube reported the highest outstanding contribution payments over 30 days relating to 3rd parties (PAYE and pensions). This could lead to litigation at these municipalities.

1.2.7 The tables below indicate the age analysis regarding the outstanding amounts for pension fund contributions and PAYE per municipality:

| Creditors Age Analysis PAYE | 0-30 Days | | 31-60 Days | | 61-90 Days | | Over 90 Days | | Total | |
|--------------------------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|----------------|---------------|
| | R'000 | % | R'000 | % | R'000 | % | R'000 | % | R'000 | % |
| Mangaung Metro | 5,743 | 100.0% | – | 0.0% | – | 0.0% | – | 0.0% | 5,743 | 4.8% |
| Kopanong | 1,401 | 7.7% | 1,134 | 6.2% | 1,188 | 6.5% | 14,423 | 79.5% | 18,146 | 15.1% |
| Matjhabeng | 12,135 | 48.8% | 11,473 | 46.1% | 1,277 | 5.1% | – | 0.0% | 24,885 | 20.8% |
| Nala | 172 | 100.0% | – | 0.0% | – | 0.0% | – | 0.0% | 172 | 0.1% |
| Thabo Mofutsanyana District | 1,445 | 100.0% | – | 0.0% | – | 0.0% | – | 0.0% | 1,445 | 1.2% |
| Ngwathe | 6,781 | 22.8% | 324 | 1.1% | 22,624 | 76.1% | – | 0.0% | 29,729 | 24.8% |
| Mafube | 2,452 | 6.2% | 1,332 | 3.3% | 128 | 0.3% | 35,885 | 90.2% | 39,797 | 33.2% |
| Total Debt | 30,128 | 25.1% | 14,264 | 11.9% | 25,217 | 21.0% | 50,308 | 42.0% | 119,917 | 100.0% |

| Creditors Age Analysis Pension/Retirement | 0-30 Days | | 31-60 Days | | 61-90 Days | | Over 90 Days | | Total | |
|--|---------------|--------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|
| | R'000 | % | R'000 | % | R'000 | % | R'000 | % | R'000 | % |
| Mangaung Metro | 49,363 | 100.0% | – | 0.0% | – | 0.0% | – | 0.0% | 49,363 | 14.1% |
| Kopanong | 1,821 | 1.5% | 1,411 | 1.2% | 1,561 | 1.3% | 113,400 | 95.9% | 118,192 | 33.8% |
| Matjhabeng | 15,054 | 36.8% | 12,923 | 31.6% | 12,934 | 31.6% | – | 0.0% | 40,910 | 11.7% |
| Nala | 4 | 100.0% | – | 0.0% | – | 0.0% | – | 0.0% | 4 | 0.0% |
| Ngwathe | 3,076 | 100.0% | – | 0.0% | – | 0.0% | – | 0.0% | 3,076 | 0.9% |
| Mafube | 1,162 | 0.8% | 1,149 | 0.8% | 1,142 | 0.8% | 134,784 | 97.5% | 138,237 | 39.5% |
| Total Debt | 70,481 | 20.1% | 15,482 | 4.4% | 15,637 | 4.5% | 248,183 | 71.0% | 349,784 | 100.0% |

1.3 CASH FLOW

1.3.1 Municipalities in the Province closed the month of May 2021 with a surplus cash and cash equivalent balance of R1.77 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 Twelve municipalities (as indicated in the table below) reported negative closing balances and might indicate eminent financial constraints.

| R thousands | Cash/Cash equivalents at year begin (1 July 2020) | 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 May 2021) |
|------------------------|---|---|---|---|--|--|
| Mangaung Metro | 359,728 | 1,233,293 | (243,282) | (10,789) | 979,222 | 1,406,847 |
| Letsemeng | - | 400 | - | 1 | 401 | 401 |
| Kopanong | - | - | - | (361) | (361) | (361) |
| Mohokare | (47,741) | 45,172 | (46,174) | - | (1,002) | (48,744) |
| Xhariep District | - | - | - | - | - | (3,197) |
| DC 16 Total | (47,741) | 45,572 | (46,174) | (360) | (963) | (51,901) |
| Masilonyana | - | - | - | (104) | (104) | (104) |
| Tokologo | (1) | (94,588) | 11 | (47) | (94,624) | (82,400) |
| Tswelopele | - | 129,617 | (24,837) | - | 104,780 | 104,813 |
| Matjhabeng | 57,932 | 6,580 | (59,507) | (3,251) | (56,178) | 2,622 |
| Nala | 53,992 | - | - | 24 | 24 | 54,016 |
| Lejweleputswa District | - | 85,452 | 577 | - | 86,029 | 86,029 |
| DC 18 Total | 111,924 | 127,062 | (83,756) | (3,379) | 39,927 | 164,976 |
| Seisotsotso | (580,757) | 466,907 | (140,509) | (4) | 326,394 | (254,363) |
| Dihlabeng | (60) | 277,879 | (29,573) | (6,445) | 241,861 | 241,794 |
| Nketoana | (396,493) | 255,517 | (47,589) | 11 | 207,939 | (188,554) |
| Maluti a Phofung | 9,927 | 1,008,675 | (196,247) | 4 | 812,431 | 820,384 |
| Phumelela | - | (24,127) | 1 | 1 | (24,125) | (24,128) |
| Mantsopa | - | 73,229 | (23,056) | (170) | 50,003 | 50,003 |
| Thabo Mofutsanyana | - | (1,351) | - | - | (1,351) | (1,351) |
| DC 19 Total | (967,382) | 2,056,730 | (436,974) | (6,604) | 1,613,152 | 643,784 |
| Moghaka | 12,482 | 120,459 | (13,751) | (999) | 105,708 | 61,910 |
| Ngwathe | 20,945 | (96,975) | (55,262) | 9,181 | (143,056) | (122,107) |
| Metsimaholo | 48,064 | (379,261) | (21,860) | (2,463) | (403,584) | (356,182) |
| Mafube | 96,186 | (75,077) | (31,324) | (42) | (106,444) | (103,713) |
| Fezile Dabi | 14,337 | 22,922 | (196) | - | 22,726 | 130,041 |
| DC 20 Total | 192,015 | (407,932) | (122,394) | 5,676 | (524,649) | (390,051) |
| Total | (351,457) | 3,054,725 | (932,580) | (15,456) | 2,106,689 | 1,773,655 |

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

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

2. FINANCIAL PERFORMANCE

2.1 REVENUE GENERATED

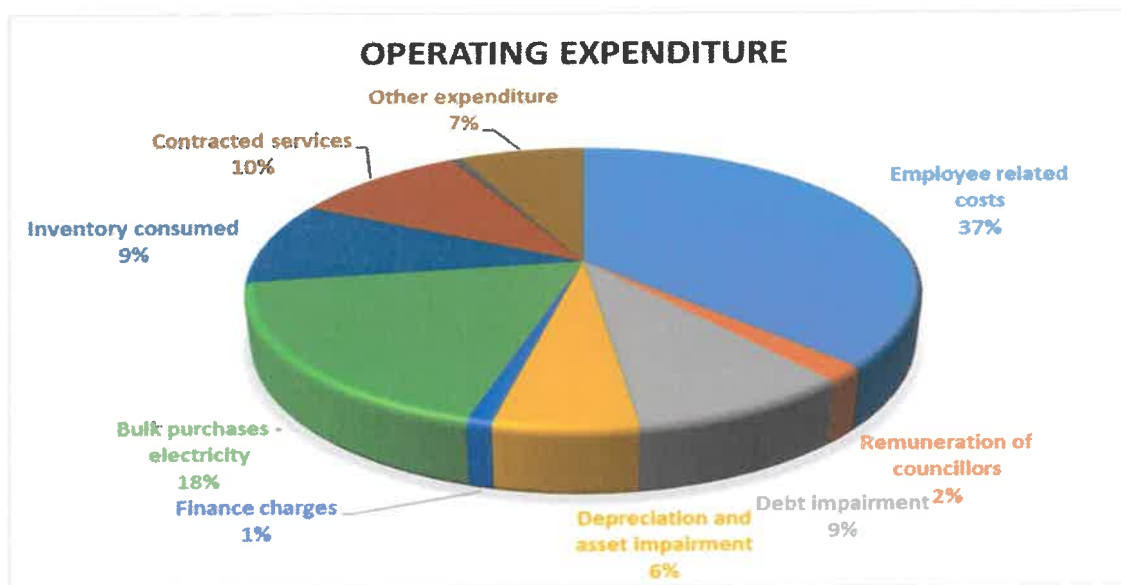
2.1.1 The total generated revenue (billed) amounts to R18.9 billion or 92 percent against the adjusted budget of R20.65 billion, whilst in respect of expenditure, municipalities spent an aggregate of 70.6 percent or R14.76 billion against the total budget of R20.92 billion. The revenue relates to the 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* which amounts to R8.16 billion or 43 percent of the total revenue, followed by *transfers & subsidies* with R4.58 billion (24 percent). Property rates contribute 13 percent (R2.37 billion) to the total revenue generated.

2.1.3 An aggregate operational surplus of R4.24 billion was reported for the period under review (year-to-date) excluding capital transfers.

2.2 OPERATING EXPENDITURE

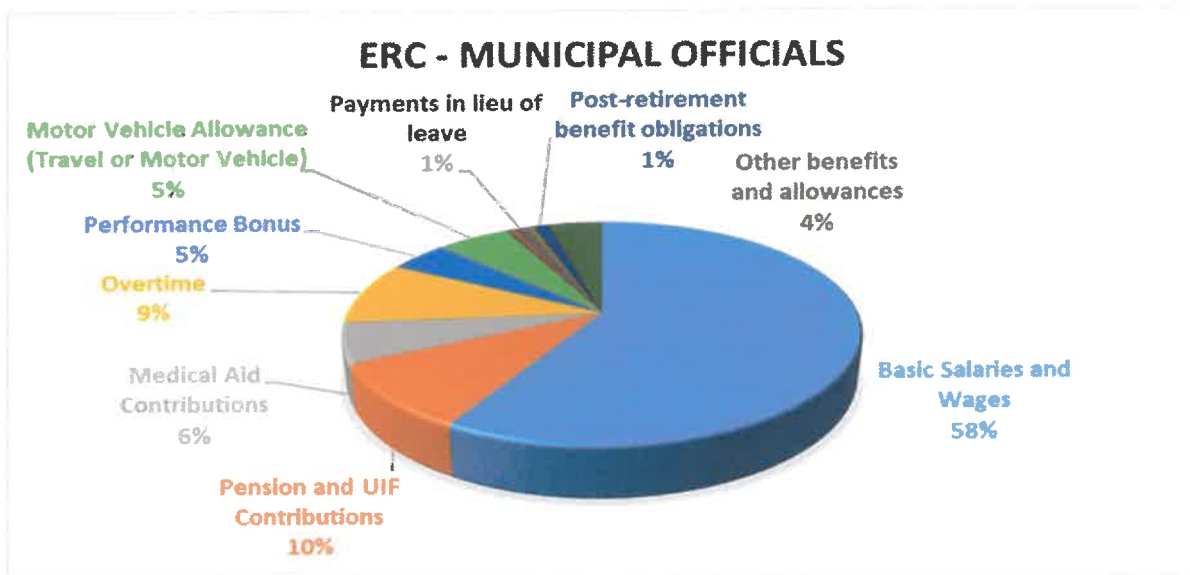
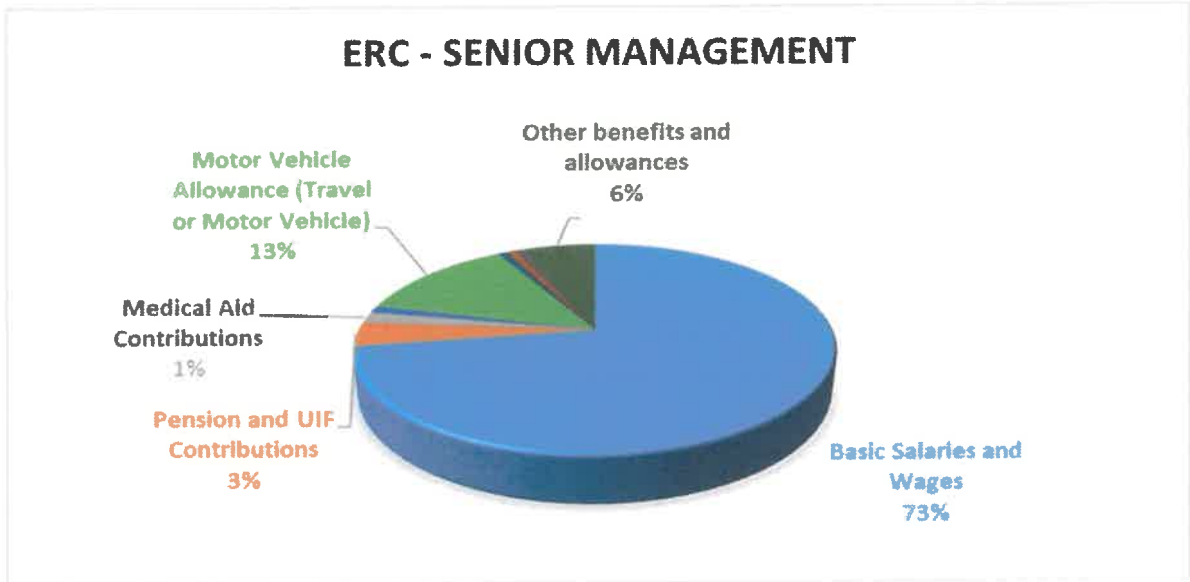
2.2.1 The highest spending item reported at the end of May 2021 is *employee related cost* amounting to R5.48 billion or 37 per cent of the total expenditure, followed by *bulk purchases - electricity* amounting to R2.67 billion.



2.2.2 The performance of *employee related cost* against the adjusted budget is 86.3%, which is lightly below with the straight line projection (92%) at this time of the year and the majority (98.2 per cent) of the total expenditure relates to salaries and wages for municipal staff as indicated in the table below:

| | ORGB R'000 | ADJB R'000 | Actual YTD R'000 | % Spent | % of Total ERC |
|------------------------------|------------------|------------------|---------------------|--------------|----------------------|
| Employee Related Cost | | | | | |
| Senior Management | 205,933 | 199,289 | 99,527 | 49.9% | 1.8% |
| Municipal Staff | 6,088,127 | 6,142,604 | 5,376,716 | 87.5% | 98.2% |
| Board Members | 1,832 | 1,347 | 825 | 61.3% | 0.0% |
| Total | 6,295,892 | 6,343,240 | 5,477,068 | 86.3% | 100.0% |

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



2.3 CAPITAL EXPENDITURE

2.3.1 The total capital expenditure reported reflects a significant under performance at the end of May 2021, amounting to R1.42 billion or 46.2% against the adjusted budget of R3.07 billion. This is significantly lower than the expected expenditure of 92% for this period (straight line projection).

2.3.2 It was however noted that municipalities are not transacting correctly on the financial systems and are essentially **understating** the total capital expenditure contained in the S71 reports whilst reporting a higher spending to the transferring department.

2.3.3 The actual expenditure reported to the transferring departments are much higher than what is contained on the S71 reports (data strings). Amongst others, the total spending on the Municipal Infrastructure Grant (MIG) amounts to R500.5 million, whilst the total spending reported to CoGTA amounted to R554.6 million. The table below show the comparison of the Municipal Infrastructure Grant spending reported to CoGTA:

| Municipality | M11 S71 Report MIG Spending | M11 CoGTA Report MIG Spending | Variance |
|------------------|--------------------------------|----------------------------------|------------------------|
| Letsemeng | 3,458,204 | 13,535,126.12 | (10,076,922.12) |
| Kopanong | | 13,898,392.12 | (13,898,392.12) |
| Mohokare | 18,980,826 | 17,995,369.69 | 985,456.31 |
| Masilonyana | 943,080 | 28,252,984.42 | (27,309,904.42) |
| Tokologo | 3,769,179 | 7,504,559.87 | (3,735,380.87) |
| Tswelopele | 26,449,286 | 12,814,296.39 | 13,634,989.61 |
| Matjhabeng | 85,933,302 | 58,688,577.11 | 27,244,724.89 |
| Nala | 12,116,626 | 27,087,746.80 | (14,971,120.80) |
| Lejweleputswa | 6,704,389 | | 6,704,389.00 |
| Setsoto | 36,593,517 | 36,377,022.43 | 216,494.57 |
| Dihlabeng | 28,618,125 | 14,444,477.48 | 14,173,647.52 |
| Nketoana | 28,357,863 | 21,353,076.36 | 7,004,786.64 |
| Maluti-a-Phofung | 120,755,630 | 147,655,185.39 | (26,899,555.39) |
| Phumemela | 28,078,385 | 17,538,250.72 | 10,540,134.28 |
| Mantsopa | 5,899,211 | 22,238,405.03 | (16,339,194.03) |
| Moqhaka | 33,575,697 | 41,486,632.47 | (7,910,935.47) |
| Ngwathe | 19,693,911 | 29,521,221.05 | (9,827,310.05) |
| Metsimaholo | 15,488,270 | 18,150,481.54 | (2,662,211.54) |
| Mafube | 25,077,273 | 26,009,745.56 | (932,472.56) |
| Total | 500,492,774 | 554,551,550.55 | (54,057,776.55) |

2.3.4 The main reason for the above discrepancies are municipalities that are not transacting correctly within the financial systems as required and are not using the mSCOA segments correctly. The discrepancies in the reporting are highlighted to municipalities.

3. **CONDITIONAL GRANTS**

3.1 In terms of the Division of Revenue Act, 2020 a total of R2.54 billion was allocated to municipalities in the Province. The performance at the end of May 2021 show a total spending of R1.43 billion or 56.4 per cent against the allocation, which is significantly below the straight line projection (92%).

3.2 A contributing factor to the low spending is the incorrect use of the funding segment on the financial system where expenditure is not correctly allocated to the conditional grant received.

3.3 The table below indicate the conditional grant performance per municipality:

| Municipalities | 2020/21 Conditional Grants | | | | | |
|--------------------|----------------------------|-------------|-----------|--------------|-----------|---------|
| | Allocated | Transferred | Spend Nat | Received Mun | Spend Mun | % spend |
| Mangaung | 888,350 | 200,881 | 122,782 | 417,333 | 542,559 | 61.1% |
| Letsemeng | 55,055 | 55,055 | 49,510 | – | 21,097 | 38.3% |
| Kopanong | 55,509 | 55,509 | 26,675 | – | 96 | 0.2% |
| Mohokare | 99,778 | 99,778 | 54,062 | 5,890 | 46,510 | 46.6% |
| Xhariep | 4,855 | 4,855 | 2,923 | – | 1,509 | 31.1% |
| Masilonyana | 74,466 | 74,466 | 36,183 | – | 943 | 1.3% |
| Tokologo | 24,187 | 24,187 | 11,275 | (97,484) | 14,587 | 60.3% |
| Tswelopele | 30,451 | 30,451 | 23,813 | 16,561 | 29,834 | 98.0% |
| Matjhabeng | 203,918 | 203,918 | 67,699 | – | 103,576 | 50.8% |
| Nala | 54,785 | 54,785 | 34,037 | – | 15,092 | 27.5% |
| Lejweleputswa | 12,073 | 12,073 | 9,693 | 4,952 | 17,633 | 146.1% |
| Setsoto | 201,137 | 201,137 | 107,537 | 116,220 | 109,161 | 54.3% |
| Dihlabeng | 66,940 | 66,940 | 19,671 | – | 57,092 | 85.3% |
| Nketoana | 38,534 | 38,534 | 25,433 | 51,104 | 56,852 | 147.5% |
| Maluti a Phofung | 246,689 | 246,689 | 161,811 | – | 189,598 | 76.9% |
| Phumelela | 89,922 | 89,922 | 43,335 | – | 44,853 | 49.9% |
| Mantsopa | 66,864 | 66,864 | 39,544 | 37,888 | 15,318 | 22.9% |
| Thabo Mofutsanyana | 11,723 | 11,723 | 5,457 | – | 6,882 | 58.7% |
| Moqhaka | 69,377 | 69,377 | 38,519 | 22,972 | 40,333 | 58.1% |
| Ngwathe | 127,903 | 127,903 | 53,672 | – | 59,754 | 46.7% |
| Metsimaholo | 56,589 | 56,589 | 18,416 | 54,964 | 27,272 | 48.2% |
| Mafube | 56,723 | 56,723 | 31,393 | – | 28,948 | 51.0% |
| Fezile Dabi | 6,055 | 6,055 | 2,042 | – | 5,080 | 83.9% |

3.4 The Lejweleputswa District & Nketoana Local Municipalities reported overspending as a result of incorrect reporting. The incorrect fund segment is allocated to expenditure, overstating the expenditure for grants received. The municipalities were requested to correct the anomalies in values.

4. IMPACT OF COVID-19 ON LOCAL GOVERNMENT FINANCES

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

- **General** including employee related costs, overtime, travel and subsistence, danger allowance, overdraft facilities, flu vaccine to staff, protective clothing, sanitisation of office building, litigations relating to COVID-19 and other;
- **Community and Social Services**, including tankering of water, chemical toilets, feeding of homeless/ food distribution, sanitisation of taxi ranks/ public facilities/ inner cities, community and awareness campaigns, cemetery sites and preparation, community and social services and other;
- **Public Safety**, including Implementing roadblocks, monitoring of burial sites, monitoring informal settlements/ relocations, monitoring during social grant payments, provision for massive pauper burials, identification of specific mortuaries for COVID-19 related corpses, security, metro police and other;
- **Housing**, including provision for the homeless, quarantine facilities, hired venues, hired/ bought tents, temporary relocation areas, decanting of informal settlements,

installation of VIP toilets (informal settlements), provision of waste containers for informal settlements and other; and

- **Health**, including cost of tracing, mobile testing, screening and testing, inventory (gloves, sterile goggles/face-shields/visors, respirators, surgical masks, boot covers, aprons, gowns, sanitisers, biohazard bags), ventilators, flu vaccines, disinfectants, cleansing costs, decontamination of affected premises, disposal of healthcare waste and other.

4.2 As at 30 April 2021 a cumulative total of **R179.5 million** was reported and is broken down as follow:

Covid-19 Spending per District

| Municipality | General | Community & Social Services | Public Safety | Housing | Health | Total |
|-----------------------------|----------------|-----------------------------|---------------|--------------|---------------|----------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Mangaung | 70,148 | - | - | - | 4,668 | 74,816 |
| Xhariep District | 1,476 | 412 | - | 97 | 1,291 | 3,276 |
| Lejweleputswa District | 28,177 | 12,458 | 57 | 240 | 1,753 | 42,685 |
| Thabo Mofutsanyana District | 15,372 | 7,845 | - | 279 | 3,679 | 27,175 |
| Fezile Dabi District | 18,191 | 11,150 | 1,229 | 818 | 130 | 31,518 |
| TOTAL | 133,364 | 31,865 | 1,286 | 1,434 | 11,522 | 179,471 |

Covid-19 Spending per Item

| Department | Item | R'000 | % of Total |
|-----------------------------|---|----------------|------------|
| General | General - Other | 93,074 | 51.9% |
| Community & Social Services | Tankering of Water | 19,270 | 10.7% |
| General | Overtime | 16,478 | 9.2% |
| General | Sanitisation of office building | 12,709 | 7.1% |
| General | Protective clothing (other general workers not only health workers) | 9,852 | 5.5% |
| Community & Social Services | Feeding of Homeless/ Food distribution | 6,257 | 3.5% |
| Health | Sanitizer | 4,923 | 2.7% |
| Health | Health - Other | 4,743 | 2.6% |
| Community & Social Services | Community & Social Services - Other | 2,087 | 1.2% |
| Community & Social Services | Chemical Toilets | 1,426 | 0.8% |
| Community & Social Services | Community and awareness campaigns | 1,300 | 0.7% |
| Housing | Provision of waste container for informal settlement | 915 | 0.5% |
| Community & Social Services | Cemetery sites and preparation/Cremation | 825 | 0.5% |
| Community & Social Services | Sanitisation of taxi ranks/ public facilities/ inner cities | 700 | 0.4% |
| General | Danger allowance | 636 | 0.4% |
| General | Travel & Subsistence | 614 | 0.3% |
| Public Safety | Provision for massive pauper burials | 600 | 0.3% |
| Health | Decontamination of affected premises | 503 | 0.3% |
| Health | Surgical mask - HCW | 309 | 0.2% |
| Health | Mask | 308 | 0.2% |
| Public Safety | Implementing roadblocks | 299 | 0.2% |
| Housing | Quarantine Facilities | 279 | 0.2% |
| Health | Gloves, sterile | 250 | 0.1% |
| Housing | Installation of VIP toilets (Informal Settlements) | 240 | 0.1% |
| Health | Goggles/ Face-shield/Viser | 176 | 0.1% |
| Public Safety | Monitoring of burial sites | 156 | 0.1% |
| Public Safety | Identification of specific motuaries for Covid related corpse | 150 | 0.1% |
| Health | Disinfectants | 145 | 0.1% |
| Public Safety | Security | 81 | 0.0% |
| Health | Cost of Screening and Testing | 58 | 0.0% |
| Health | Cost of Mobile Testing | 30 | 0.0% |
| Health | Heavy duty gloves | 28 | 0.0% |
| Health | Cleansing costs | 20 | 0.0% |
| Health | Gown | 11 | 0.0% |
| Health | Boot covers | 7 | 0.0% |
| Health | Particulate respirator, grade N95 | 5 | 0.0% |
| Health | Apron | 5 | 0.0% |
| | | 179,471 | |

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

5. MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA

- 5.1 In terms of section 138 of the MFMA, the following factors may indicate a serious financial problem:
- The municipality has failed to make payments as and when due;
 - The municipality has defaulted on financial obligations for financial reasons;
 - The actual current expenditure of the municipality has exceeded the sum of its actual current revenue plus available surpluses for at least two consecutive financial years (cash flow position);
 - The municipality had an operating deficit in excess of five per cent of revenue in the most recent financial year for which financial information is available;
 - The municipality is more than 60 days late in submitting its annual financial statements to the Auditor-General in accordance with section 126;
 - The Auditor-General has withheld an opinion or issued a disclaimer due to inadequacies in the financial statements or records of the municipality, or has issued an opinion which identifies a serious financial problem in the municipality;
 - Any of the above conditions exists in a municipal entity under the municipality's sole control;
 - Any other material condition exists which indicates that the municipality, or a municipal entity under the municipality's sole control, is likely to be unable for financial reasons to meet its obligations.
- 5.2 In addition to the above section 140 of the MFMA indicates factors which may indicate that a municipality is in serious material breach of its obligations to meet its financial commitments, including that the municipality has failed to make any other payment as and when due, which individually or in the aggregate is more than the amount as may be prescribed or, if not is prescribed, more than two per cent of the municipality's budgeted operating expenditure.
- 5.3 12 Municipalities in the Province have 4 triggers (criteria) indicating the municipalities are at high risk, whilst 6 municipalities are at medium risk meeting 3 triggers (criteria) as identified in the 3rd quarter report. The identified municipalities need intervention to improve the financial position and sustainability going forward.
- 5.4 Only two (2) municipalities, namely; Metsimaholo and Kopanong Local Municipalities are currently under section 139(1)(b) intervention.
- 5.5 Of the 23 municipalities, only the Metro, Lejweleputswa, Fezile Dabi and Thabo Mofutsanyana municipalities' budgets for the 2021/22 MTREF were accepted as funded after the application of the National Treasury funding tool test.

| Municipalities | Nr of Triggers identified | S138 Triggers | S140 Triggers (Creditors >2% of Opex Budget) | S140 Triggers - Severe (Creditors >40% of Opex Budget) | Financial Distress 2019 Trigger Index |
|--------------------|---------------------------|---------------|--|--|---------------------------------------|
| Mangaung | 2 | ✓ | | | ✓ |
| Letsemeng | 3 | ✓ | ✓ | | ✓ |
| Kopanong | 4 | ✓ | ✓ | ✓ | ✓ |
| Mohokare | 2 | ✓ | | | ✓ |
| Xhariep | 3 | ✓ | ✓ | | ✓ |
| Masilonyana | 3 | ✓ | ✓ | | ✓ |
| Tokologo | 4 | ✓ | ✓ | ✓ | ✓ |
| Tswelopele | 3 | ✓ | ✓ | | ✓ |
| Matjhabeng | 4 | ✓ | ✓ | ✓ | ✓ |
| Nala | 4 | ✓ | ✓ | ✓ | ✓ |
| Lejweleputswa | - | | | | |
| Setsoto | 2 | ✓ | | | ✓ |
| Dihlabeng | 4 | ✓ | ✓ | ✓ | ✓ |
| Nketoana | 4 | ✓ | ✓ | ✓ | ✓ |
| Maluti-a-Phofung | 4 | ✓ | ✓ | ✓ | ✓ |
| Phumelela | 4 | ✓ | ✓ | ✓ | ✓ |
| Mantsopa | 4 | ✓ | ✓ | ✓ | ✓ |
| Thabo Mofutsanyana | 3 | ✓ | ✓ | | ✓ |
| Moghaka | 4 | ✓ | ✓ | ✓ | ✓ |
| Ngwathe | 4 | ✓ | ✓ | ✓ | ✓ |
| Metsimaholo | 3 | ✓ | ✓ | | ✓ |
| Mafube | 4 | ✓ | ✓ | ✓ | ✓ |
| Fezile Dabi | 1 | ✓ | | | |

6. ASSISTANCE PROVIDED & OTHER MFMA RELATED MATTERS

- 6.1 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.
- 6.2 FSPT attends and participates in grant management meetings that are hosted by transferring departments aimed at assisting municipalities to address challenges linked to slow spending of grants.
- 6.3 The 2021/22 MTREF draft budgets were evaluated during April 2021. Bilaterals were conducted during May 2021 (virtual meetings) to discuss the outcome of the assessments and to assist municipalities to address challenges. Furthermore, municipalities with unfunded budgets were required to submit funding plans. Those plans were also assessed and feedback provided. PT will monitor the implementation of the Budget Funding Plans to ensure that municipalities adhere to the targets outlined in those respective plans. This will assist in ensuring that municipalities gradually put in the required mechanisms to ensure the turn-around of finances and ensure the adoption of funded budgets in future.

- 6.4 Work sessions on the cost reflective tariff model as per MFMA Circular 98 was held in the Lejweleputswa District during May and will be rolled out all districts. The purpose of the work sessions is to assist municipalities to develop cost reflective tariffs that will increase revenue and improve financial sustainability.
- 6.5 Work sessions were also conducted on the funding plan guideline. These work sessions aimed to improve the quality and credibility of the funding plans. All 23 municipalities adopted there 2021/22 budgets and 19 adopted with funding plans.

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 remained at 55.5 percent. Although the data string submission rate is 82.6%, the submission rate of the supporting documents remain low at 25.4%.
2. **Note** the aggregate revenue generated at the end of May 2021 is 92 percent whilst the operating expenditure is at 70.6 percent against the total budgets and is below the straight line projection (92%).
3. **Note** the total capital expenditure amounts to R1.42 billion (46.2%) showing a significant under performance. There is no alignment between the information extracted from the data base and spending reported to the transferring departments.
4. **Note** the total outstanding debtors amount to R25.08 billion (*Apr 2021 – R24.7 billion*).
5. **Note** the total outstanding creditor's amount to R18.05 billion (*Apr 2021 – R17.59 billion*) Due to low collections, municipalities are experiencing cash flow challenges which leads to the non-payment of bulk services accounts, pensions and salaries.
6. **Note** the impact of the Covid-19 on the municipal finances. At the end of May 2021 the total Covid-19 related expenditure amounted to R179.5 million. However, there is no alignment of the expenditure reported to the data strings.
7. **Note** municipalities are not budgeting, transacting and reporting in the financial systems as per the mSCOA requirements, which impacts on the completeness and accuracy of the information reported. Provincial Treasury provides regular feedback on the information reported to municipalities, however, internal control measures should be implemented at municipalities to ensure accuracy of information.
8. **Note** the support initiatives provided by the Treasury, MFMA unit.
9. **Note** the municipalities identified meeting criteria for determining serious financial problems.
10. **Note** National Treasury is processing the proposal to convert a portion of the MIG to be directly managed by national government (appointment of implementing agents to deliver some of the strategic projects). Letters have been sent already to the affected, non-spending municipalities for their consent.
11. **Note** DBSA is in the process to establish Program Management Unit for municipal support

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

Submitted by:



Ms. D Smit
DEPUTY DIRECTOR: LEJWELEPUTSWA DISTRICT

Date: 2021/06/30

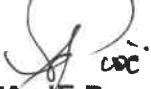
Reviewed by:



Dr. R Chetty
DIRECTOR: THABO MOFUTSANYANA DISTRICT

Date: 2021/07/02

Noted / Comments by:



Mr. J.E Pooe
Acting CHIEF DIRECTOR: MUNICIPAL FINANCE MANAGEMENT

Date: 2021/07/05

Noted / Comments-by:

Ms. MA Sesing
ACTING HEAD OF DEPARTMENT
FS PROVINCIAL TREASURY

Date: 2021/07/05

Annexures

- A : Financial Performance
- B : Operating Revenue per municipality
- C : Operating Expenditure per municipality
- D : Capital Expenditure & Source of Finance
- E : Capital Expenditure & Source of Finance per municipality
- F : Debtors Age analysis
- G : Debtors Age analysis per municipality
- H : Creditors Age analysis
- I : Creditors Age analysis per municipality
- J : Covid-19 Expenditure per municipality

Annexure A – Financial Performance

Summary - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M11) 31 May 2021

| Description | Budget year 2020/21 | | | | | | | | | | | | | |
|---|---------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|-------------------|---------------|
| | Original Budget | Adjusted Budget | Q1 Sept Actual | Q2 Dec Actual | M07 Jan Actual | M08 Feb Actual | M09 Mar Actual | Q3 Mar Actual | M10 Apr Actual | M11 May Actual | M12 June Actual | Q4 June Actual | YTD Actual | % |
| Revenue By Source | | | | | | | | | | | | | | |
| Property rates | 2,819,711 | 2,656,939 | 707,986 | 547,230 | 212,454 | 253,918 | 207,898 | 674,270 | 208,565 | 234,670 | | 443,235 | 2,372,721 | 89.3% |
| Service charges - electricity revenue | 5,765,683 | 5,733,037 | 1,425,571 | 1,178,404 | 389,911 | 404,768 | 336,808 | 1,131,487 | 354,989 | 376,693 | | 731,682 | 4,487,144 | 77.9% |
| Service charges - water revenue | 2,665,823 | 2,665,983 | 564,070 | 620,952 | 295,992 | 152,000 | 206,126 | 654,118 | 210,443 | 224,553 | | 434,996 | 2,274,137 | 85.3% |
| Service charges - sanitation revenue | 1,038,480 | 1,016,274 | 239,619 | 210,099 | 80,285 | 101,333 | 70,952 | 252,570 | 82,211 | 81,671 | | 163,882 | 866,170 | 85.2% |
| Service charges - refuse revenue | 691,127 | 663,946 | 147,844 | 148,810 | 49,557 | 63,790 | 43,896 | 157,243 | 51,387 | 51,507 | | 102,893 | 556,791 | 83.9% |
| Rental of facilities and equipment | 91,169 | 89,839 | 18,911 | 18,900 | 5,471 | 6,434 | 5,972 | 17,877 | 5,625 | 5,857 | | 11,583 | 67,270 | 74.9% |
| Interest earned - external investments | 60,346 | 59,104 | 17,181 | 15,751 | 13,526 | (4,156) | 3,570 | 12,940 | 3,398 | 8,111 | | 11,509 | 57,382 | 97.1% |
| Interest earned - outstanding debtors | 1,009,630 | 974,686 | 157,208 | 216,106 | 79,077 | 102,158 | 82,068 | 263,303 | 81,852 | 86,176 | | 166,027 | 804,644 | 82.6% |
| Dividends received | 4,966 | 5,005 | 115 | 302 | 85 | 173 | 2 | 260 | 404 | 10 | | 413 | 1,090 | 21.8% |
| Fines, penalties and forfeits | 126,248 | 101,116 | 6,324 | 2,217 | 774 | 825 | 1,359 | 2,958 | 3,179 | 2,713 | | 5,893 | 17,392 | 17.2% |
| Licences and permits | 2,211 | 2,547 | 367 | 448 | 126 | (5) | 133 | 254 | 141 | 123 | | 285 | 1,334 | 52.4% |
| Transfers and subsidies | 4,504,652 | 5,231,586 | 1,448,143 | 1,618,112 | 268,877 | 134,986 | 997,401 | 1,401,263 | 45,476 | 63,486 | | 108,963 | 4,576,482 | 87.5% |
| Other revenue | 1,387,892 | 1,389,982 | 322,800 | 253,495 | 18,476 | 17,058 | 284,729 | 320,263 | 32,120 | (71,646) | | (39,526) | 857,031 | 61.7% |
| Gains | 56,521 | 56,561 | 192 | 75 | 272 | 61 | 40 | 373 | | 2,078,390 | | 2,078,390 | 2,079,031 | 3875.7% |
| Total Revenue (excluding capital transfers and contributions) | 20,224,258 | 20,646,808 | 5,056,333 | 4,830,903 | 1,414,884 | 1,233,342 | 2,240,953 | 4,889,178 | 1,079,790 | 3,142,414 | | 4,222,204 | 18,998,619 | 92.0% |
| Expenditure By Type | | | | | | | | | | | | | | |
| Employee related costs | 6,295,892 | 6,343,240 | 1,472,031 | 1,429,652 | 515,875 | 529,715 | 447,038 | 1,492,628 | 544,008 | 538,748 | | 1,082,756 | 5,477,068 | 86.3% |
| Remuneration of councillors | 328,138 | 328,618 | 61,192 | 67,091 | 30,884 | 23,677 | 20,870 | 75,432 | 26,887 | 24,624 | | 51,511 | 255,225 | 77.7% |
| Debt impairment | 2,463,413 | 2,416,316 | 661,119 | 389,292 | 110,106 | 109,567 | 37,023 | 258,696 | (1,438) | 14,213 | | 12,775 | 1,319,882 | 54.6% |
| Depreciation and asset impairment | 1,285,496 | 1,218,617 | 34,287 | 62,478 | 440,156 | 91,959 | 79,771 | 611,885 | 77,353 | 79,250 | | 156,603 | 865,253 | 71.0% |
| Finance charges | 953,932 | 808,870 | 18,706 | 63,651 | 5,812 | 12,297 | 16,019 | 34,128 | 27,802 | 12,757 | | 40,559 | 157,044 | 25.8% |
| Bulk purchases - electricity | 4,501,125 | 4,520,316 | 859,027 | 600,347 | 214,572 | 218,472 | 300,402 | 733,448 | 190,297 | 283,196 | | 473,493 | 2,666,312 | 59.0% |
| Inventory consumed | 1,987,824 | 1,847,023 | 222,477 | 536,378 | 58,240 | 153,222 | 200,103 | 411,585 | 110,890 | 122,086 | | 232,896 | 1,403,316 | 76.0% |
| Contracted services | 1,437,815 | 1,837,108 | 234,814 | 474,296 | 103,847 | 126,122 | 206,625 | 436,594 | 175,247 | 149,863 | | 325,110 | 1,470,814 | 80.1% |
| Transfers and subsidies | 232,847 | 264,628 | 20,846 | 23,196 | 7,504 | 13,035 | 4,923 | 25,462 | 9,344 | 6,023 | | 17,387 | 86,871 | 32.8% |
| Other expenditure | 1,258,670 | 1,512,345 | 266,634 | 289,810 | 102,778 | 81,704 | 120,735 | 305,217 | 107,244 | 90,572 | | 197,816 | 1,059,477 | 70.1% |
| Losses | 21,390 | 19,635 | 79 | 7 | | 106 | | 106 | | | | | 192 | 1.0% |
| Total Expenditure | 20,786,342 | 20,915,714 | 3,851,212 | 3,936,196 | 1,589,774 | 1,359,875 | 1,433,508 | 4,383,158 | 1,287,634 | 1,323,253 | | 2,590,887 | 14,781,453 | 70.8% |
| Surplus/(Deficit) | (562,083) | (268,906) | 1,205,121 | 894,707 | (174,890) | (126,534) | 807,445 | 506,021 | (187,844) | 1,819,161 | | 1,631,317 | 4,237,166 | ### |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2,373,271 | 2,108,127 | 273,724 | 463,194 | 873 | 130,974 | 195,481 | 327,329 | (451,671) | 172,855 | | (278,816) | 785,431 | 42.1% |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | 12,033 | 12,030 | 910 | 1,771 | 130 | 52 | 20 | 202 | 1,168 | 1,017 | | 2,185 | 5,068 | 0.5% |
| Transfers and subsidies - capital (in-kind - all) | 25,000 | 73,702 | 380 | | | | | | | | | | 380 | |
| Surplus/(Deficit) after capital transfers and contributions | 1,868,221 | 1,924,752 | 1,480,135 | 1,359,672 | (173,888) | 4,483 | 1,002,947 | 833,551 | (638,347) | 1,993,033 | | 1,354,687 | 5,028,045 | 281.2% |
| Taxation | | | | | | | | | | | | | | |
| Surplus/(Deficit) after taxation | 1,868,221 | 1,924,752 | 1,480,135 | 1,359,672 | (173,888) | 4,483 | 1,002,947 | 833,551 | (638,347) | 1,993,033 | | 1,354,687 | 5,028,045 | 281.2% |
| Attributable to minorities | | | | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | 1,868,221 | 1,924,752 | 1,480,135 | 1,359,672 | (173,888) | 4,483 | 1,002,947 | 833,551 | (638,347) | 1,993,033 | | 1,354,687 | 5,028,045 | 281.2% |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | | |
| Surplus/(Deficit) for the year | 1,868,221 | 1,924,752 | 1,480,135 | 1,359,672 | (173,888) | 4,483 | 1,002,947 | 833,551 | (638,347) | 1,993,033 | | 1,354,687 | 5,028,045 | 281.2% |

Annexure B – 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 | 7,412,427 | 7,346,991 | 6,453,711 | 87.8% | 1,077,222 | 2,506,997 | 937,205 | 314,306 | 129,198 | 208,569 | 739,725 | 540,488 |
| Letsemeng | 156,277 | 169,035 | 150,471 | 89.0% | 14,010 | 17,988 | 6,457 | 10,129 | 9,727 | 17,422 | 50,019 | 24,720 |
| Kopanong | 287,666 | 308,190 | 78,778 | 23.6% | 4,212 | (2) | 4,662 | 3,505 | 2,506 | (0) | 63,747 | 148 |
| Mohokare | 218,655 | 230,517 | 71,451 | 31.0% | 6,944 | — | 20,798 | 4,935 | 2,974 | — | 34,488 | 1,311 |
| Xhariep District | 67,947 | 69,590 | 49,778 | 71.5% | — | — | — | — | — | 249 | 48,409 | 1,120 |
| DC 16 Total | 730,545 | 777,332 | 350,477 | 45.1% | 25,166 | 17,986 | 31,917 | 18,569 | 15,207 | 17,671 | 196,663 | 27,299 |
| Masilionyana | 351,860 | 336,418 | 193,615 | 57.6% | 63,125 | 12,957 | 36,878 | 19,463 | 12,009 | 3,555 | 45,164 | 463 |
| Tokologo | 145,861 | 146,624 | 121,335 | 82.8% | 12,902 | 13,921 | 3,411 | 17,862 | 9,543 | 23,697 | 48,990 | (8,992) |
| Tswelopele | 167,735 | 181,942 | 168,953 | 92.9% | 23,787 | 35,899 | 4,693 | 7,158 | 3,266 | 1,419 | 89,391 | 3,340 |
| Matjhabeng | 2,958,462 | 3,045,189 | 2,518,772 | 82.7% | 388,953 | 601,577 | 386,935 | 151,165 | 91,805 | 188,066 | 629,901 | 80,370 |
| Nala | 511,908 | 535,489 | 355,432 | 66.4% | 23,406 | 81,559 | 45,084 | 20,446 | 13,064 | 37,855 | 124,657 | 9,361 |
| Lejweleputswa District | 138,860 | 145,832 | 144,091 | 98.8% | — | — | — | — | — | 325 | 49,125 | 94,641 |
| DC 18 Total | 4,274,686 | 4,391,495 | 3,502,198 | 79.7% | 512,174 | 745,913 | 477,001 | 216,094 | 129,687 | 254,918 | 987,228 | 179,183 |
| Setsoto | 547,871 | 566,530 | 552,409 | 97.5% | 60,858 | 80,059 | 54,798 | 32,126 | 41,070 | 26,404 | 243,703 | 13,392 |
| Ditlhabeng | 805,584 | 837,704 | 751,753 | 89.7% | 121,536 | 195,429 | 64,536 | 48,555 | 50,824 | 45,281 | 215,976 | 9,616 |
| Nketoana | 353,234 | 369,234 | 359,534 | 97.4% | 15,160 | 56,513 | 45,519 | 23,115 | 21,335 | 69,294 | 122,442 | 6,156 |
| Maluti a Phofung | 1,934,689 | 2,003,051 | 1,326,127 | 66.2% | 154,351 | 113,681 | 69,254 | 39,132 | 38,684 | 20,472 | 886,192 | 4,360 |
| Phumelela | 169,254 | 181,412 | 146,496 | 80.8% | 12,461 | 704 | 9,987 | 10,813 | 10,677 | 16,768 | 81,268 | 3,818 |
| Mantsopa | 292,596 | 297,761 | 144,946 | 48.7% | 12,719 | 10 | 15,305 | 17,002 | 11,840 | 31,263 | 55,907 | 900 |
| Thabo Mofutsanyana | 142,634 | 155,085 | 160,932 | 103.8% | — | — | — | — | — | — | 138,548 | 22,384 |
| DC 19 Total | 4,245,861 | 4,410,777 | 3,442,196 | 78.0% | 377,085 | 446,396 | 259,400 | 170,743 | 174,430 | 209,481 | 1,744,036 | 60,626 |
| Moghaka | 932,728 | 1,006,361 | 835,479 | 83.0% | 70,400 | 274,690 | 116,853 | 46,100 | 31,624 | 22,133 | 258,842 | 14,837 |
| Ngwathe | 804,456 | 840,598 | 728,353 | 86.6% | 86,784 | 192,787 | 60,338 | 52,836 | 36,360 | 41,960 | 253,495 | 3,793 |
| Metsimaholo | 1,406,532 | 1,430,988 | 3,276,455 | 229.0% | 196,511 | 282,377 | 367,935 | 32,815 | 32,103 | 34,822 | 234,642 | 2,095,250 |
| Mafulube | 244,350 | 261,183 | 242,543 | 92.9% | 27,379 | (2) | 23,488 | 14,707 | 8,183 | 15,091 | 152,302 | 1,397 |
| Fezile Dabi | 172,673 | 180,883 | 167,207 | 92.4% | — | — | — | — | — | — | 9,550 | 157,657 |
| DC 20 Total | 3,560,738 | 3,720,012 | 5,250,037 | 141.1% | 381,073 | 749,852 | 568,614 | 146,458 | 108,269 | 114,006 | 908,831 | 2,272,934 |
| Total | 20,224,258 | 20,646,606 | 18,998,619 | 92.0% | 2,372,721 | 4,467,144 | 2,274,137 | 866,170 | 556,791 | 804,644 | 4,576,482 | 3,080,530 |

Annexure C – 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 | 6,875,325 | 6,801,537 | 6,833,405 | 100.5% | 1,998,002 | 59,382 | 893,513 | 835,220 | 1,539,103 | 1,508,185 |
| Letsemeng | 175,438 | 218,049 | 112,848 | 51.8% | 46,967 | 3,519 | – | – | 16,187 | 46,175 |
| Kopanong | 318,667 | 326,784 | 88,895 | 27.2% | 82,341 | 3,384 | – | – | 2,400 | 770 |
| Mohokare | 221,869 | 231,920 | 64,023 | 27.6% | 47,440 | 2,194 | – | – | 842 | 13,547 |
| Xhariep District | 67,542 | 65,629 | 32,478 | 49.5% | 25,429 | 2,764 | – | – | – | 4,284 |
| DC 16 Total | 783,516 | 842,383 | 298,243 | 35.4% | 202,176 | 11,861 | – | – | 19,429 | 64,777 |
| Masilonyana | 272,553 | 320,300 | 9,112 | 2.8% | – | – | – | – | 4,826 | 4,287 |
| Tokologo | 145,832 | 140,509 | 209,297 | 149.0% | 54,959 | 3,436 | – | 19,118 | 42,645 | 89,140 |
| Tswelopele | 152,126 | 253,201 | 57,401 | 22.7% | 916 | – | 40 | – | 17,130 | 39,315 |
| Matjhabeng | 2,958,364 | 2,956,713 | 1,906,984 | 64.5% | 713,118 | 26,303 | (3,906) | – | 166,481 | 1,004,989 |
| Nala | 485,503 | 508,098 | 358,861 | 70.6% | 146,843 | 8,248 | 1,228 | 8,589 | 72,771 | 121,183 |
| Lejweleputswa District | 176,720 | 190,881 | 151,073 | 79.1% | 85,283 | 8,462 | – | 2,274 | – | 55,053 |
| DC 18 Total | 4,191,099 | 4,369,700 | 2,692,729 | 61.6% | 1,001,119 | 46,448 | (2,638) | 29,982 | 303,851 | 1,313,966 |
| Setsoiso | 654,419 | 644,159 | 367,117 | 57.0% | 190,553 | 11,616 | 6,210 | – | 69,203 | 89,534 |
| Dihlabeng | 778,091 | 785,206 | 600,091 | 76.4% | 286,645 | 15,623 | 3,214 | – | 144,550 | 150,058 |
| Nketoana | 403,591 | 403,591 | 286,336 | 70.9% | 121,360 | 4,872 | 18,659 | – | 60,976 | 80,470 |
| Matluli a Phofung | 2,723,611 | 2,729,454 | 869,013 | 31.8% | 505,861 | 23,255 | 95,321 | – | 94,371 | 150,205 |
| Phumelela | 169,794 | 181,393 | 122,623 | 67.6% | 67,910 | 5,989 | – | – | 9,054 | 39,671 |
| Mantsopa | 287,193 | 290,005 | 85,904 | 29.6% | 51,625 | 3,599 | – | 40 | 17,208 | 13,432 |
| Thabo Mofutsanyana | 141,486 | 149,061 | 131,377 | 88.1% | 72,258 | 10,475 | – | – | – | 48,644 |
| DC 19 Total | 5,158,185 | 5,182,868 | 2,462,462 | 47.5% | 1,296,213 | 75,429 | 123,404 | 40 | 395,362 | 572,014 |
| Moghaka | 914,370 | 980,403 | 466,848 | 47.6% | 283,950 | 18,095 | 961 | 0 | 4,540 | 159,302 |
| Ngwathe | 823,642 | 859,784 | 580,355 | 67.5% | 227,963 | 14,180 | – | – | 141,676 | 196,536 |
| Metsimaholo | 1,404,547 | 1,430,905 | 1,071,284 | 74.9% | 295,983 | 17,809 | 231,521 | – | 255,028 | 270,943 |
| Mafube | 427,316 | 253,623 | 209,902 | 82.8% | 74,923 | 4,722 | 73,121 | 11 | 7,323 | 49,802 |
| Fezile Dabi | 188,341 | 194,510 | 146,224 | 75.18% | 96,738 | 7,299 | – | – | – | 42,188 |
| DC 20 Total | 3,758,216 | 3,719,225 | 2,474,614 | 66.5% | 979,558 | 62,105 | 305,602 | 12 | 408,567 | 718,771 |
| Total | 20,766,342 | 20,915,714 | 14,761,453 | 70.6% | 5,477,068 | 255,225 | 1,319,882 | 865,253 | 2,666,312 | 4,177,713 |

Source: NT Local Government Database

Annexure D – Capital Expenditure and Source of Finance

Summary - Table C5 Monthly Budgeted Capital Expenditure by Functional Classification and Funding for period ending (M11) 31 May 2021

| Description | Budget year 2020/21 | | | | | | | | | | | | | |
|---|---------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|------------------|--------------|
| | Original Budget | Adjusted Budget | Q1 Sept Actual | Q2 Dec Actual | M07 Jan Actual | M08 Feb Actual | M09 Mar Actual | Q3 Mar Actual | M10 Apr Actual | M11 May Actual | M12 June Actual | Q4 June Actual | YTD Actual | % |
| Capital Expenditure - Functional | | | | | | | | | | | | | | |
| <i>Municipal governance and administration</i> | 1,232,605 | 290,891 | 22,380 | 21,007 | 15,459 | 9,218 | 15,594 | 40,271 | 27,496 | 10,856 | - | 38,351 | 122,010 | 41.9% |
| Executive and council | 39,558 | 61,479 | 2,820 | 3,584 | 2,347 | 2,002 | 5,010 | 9,359 | 3,051 | 2,030 | | 5,081 | 20,844 | 33.9% |
| Finance and administration | 1,193,031 | 229,412 | 19,561 | 17,424 | 13,112 | 7,216 | 10,584 | 30,911 | 24,445 | 8,826 | | 33,270 | 101,166 | 44.1% |
| Internal audit | 15 | | | | | | | | | | | | | |
| <i>Community and public safety</i> | 394,662 | 328,831 | 17,476 | 49,061 | 8,897 | 11,108 | 8,262 | 28,268 | 16,717 | 16,825 | - | 33,542 | 128,347 | 39.0% |
| Community and social services | 63,765 | 75,091 | 9,687 | 10,591 | 844 | 965 | 1,539 | 3,347 | 1,984 | 4,024 | | 6,008 | 29,833 | 39.5% |
| Sport and recreation | 97,110 | 112,632 | 4,839 | 7,411 | 4,394 | 2,693 | 3,865 | 10,952 | 3,137 | 3,567 | | 6,704 | 29,907 | 26.6% |
| Public safety | 21,065 | 21,981 | 25 | 959 | 4 | (1,269) | 17 | (1,249) | 3,044 | 686 | | 3,729 | 3,464 | 15.8% |
| Housing | 211,471 | 117,746 | 2,839 | 29,938 | 3,656 | 8,720 | 2,842 | 15,217 | 8,552 | 8,548 | | 17,100 | 65,095 | 55.3% |
| Health | 1,250 | 1,380 | 87 | 161 | | | | | | | | | 248 | 18.0% |
| <i>Economic and environmental services</i> | 661,054 | 680,212 | 61,361 | 117,605 | 19,398 | 27,483 | 51,178 | 98,059 | 40,721 | 60,522 | - | 101,243 | 378,268 | 55.6% |
| Planning and development | 114,331 | 97,174 | 6,749 | 11,552 | 1,213 | 6,069 | 5,985 | 13,267 | 6,465 | 8,133 | | 14,598 | 46,166 | 47.5% |
| Road transport | 546,423 | 582,738 | 54,611 | 106,054 | 18,185 | 21,413 | 45,194 | 84,792 | 34,256 | 52,389 | | 86,645 | 332,102 | 57.0% |
| Environmental protection | 300 | 300 | | | | | | | | | | | | |
| <i>Trading services</i> | 1,748,334 | 1,762,806 | 145,543 | 233,933 | 56,083 | 73,462 | 97,650 | 227,195 | 69,358 | 112,424 | - | 181,782 | 788,452 | 44.7% |
| Energy sources | 341,538 | 320,642 | 15,312 | 60,510 | 18,351 | 6,928 | 20,700 | 45,978 | 13,271 | 30,505 | | 43,777 | 165,577 | 51.6% |
| Water management | 847,961 | 871,215 | 90,285 | 112,320 | 13,560 | 42,636 | 45,078 | 101,275 | 24,710 | 55,736 | | 80,446 | 384,326 | 44.1% |
| Waste water management | 468,404 | 492,648 | 39,929 | 60,559 | 24,172 | 22,707 | 30,687 | 77,566 | 28,088 | 24,269 | | 52,357 | 230,411 | 46.8% |
| Waste management | 88,432 | 78,302 | 17 | 543 | | 1,191 | 1,185 | 2,377 | 3,289 | 1,913 | | 5,202 | 8,138 | 10.4% |
| Other | 4,021 | 6,186 | | | | 62 | 62 | | | 297 | | 297 | 358 | 5.8% |
| Total Capital Expenditure - Functional | 4,038,676 | 3,068,926 | 246,760 | 421,606 | 99,837 | 121,271 | 172,746 | 393,854 | 154,291 | 200,923 | - | 355,215 | 1,417,435 | 46.2% |
| Funded by | | | | | | | | | | | | | | |
| National Government | 2,512,162 | 2,407,153 | 208,099 | 355,303 | 72,316 | 104,636 | 149,600 | 326,552 | 113,286 | 168,589 | | 281,875 | 1,171,829 | 46.6% |
| Provincial Government | | 3,000 | | | | | | | | | | | | |
| District Municipality | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | 14,933 | 14,933 | 2,224 | 5,337 | 1,302 | 646 | 828 | 2,776 | 563 | 852 | | 1,415 | 11,752 | 78.7% |
| Transfers recognised - capital | 2,527,085 | 2,425,086 | 210,322 | 360,640 | 73,617 | 105,282 | 150,429 | 329,328 | 113,849 | 169,441 | - | 283,290 | 1,183,581 | 46.8% |
| Borrowing | 156,152 | 114,584 | 18,415 | 12,513 | 12,683 | 6,393 | 6,504 | 25,580 | 6,479 | 5,978 | | 12,457 | 68,966 | 44.2% |
| Internally generated funds | 1,345,374 | 496,844 | 17,434 | 44,017 | 13,226 | 7,920 | 14,774 | 35,920 | 32,704 | 25,492 | | 58,197 | 155,568 | 11.6% |
| Total Capital Funding | 4,028,620 | 3,036,514 | 246,172 | 417,170 | 99,527 | 119,595 | 171,707 | 390,828 | 153,032 | 200,911 | - | 353,944 | 1,408,114 | 35.0% |

Annexure E – Capital Expenditure and Source of Finance

| R thousands | Original Budget | | | YTD | % 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 | 1,136,562 | 1,024,458 | 603,927 | 59.0% | 100,018 | 44,177 | 33,285 | 1,474 | 424,972 | 449,089 | 68,966 | 85,872 | |
| Leisemeng | 324,342 | 130,316 | 23,577 | 18.1% | 1,741 | 17,188 | 489 | - | 4,160 | 18,166 | - | 5,411 | |
| Kopanong | 80,162 | 80,162 | 3,131 | 3.9% | - | - | - | - | 3,131 | - | - | - | |
| Mohokare | 91,628 | 91,628 | 36,498 | 39.8% | - | 20,757 | 3,937 | - | 11,804 | 36,291 | - | - | |
| Xhariep District | 405 | 406 | 67 | 16.5% | - | - | - | - | 67 | - | - | 67 | |
| DC 16 Total | 496,537 | 302,512 | 63,273 | 20.9% | 1,741 | 37,944 | 4,426 | - | 19,161 | 54,457 | - | 5,478 | |
| Masilonyana | 845,238 | 41,017 | 773 | 1.9% | - | - | 943 | - | (170) | 943 | - | (170) | |
| Tokologo | 102,647 | 87,647 | 13,556 | 15.5% | - | 10,812 | - | - | 2,744 | 13,383 | - | 173 | |
| Tswelopele | 5,403 | 30,840 | 24,234 | 78.6% | - | 14 | 22,115 | - | 2,105 | 22,636 | - | - | |
| Matjhlabeng | 153,247 | 219,547 | 105,701 | 48.1% | 2,616 | 5,249 | 72,163 | 1,500 | 24,172 | 102,362 | - | 3,339 | |
| Nala | 39,175 | 44,051 | 10,286 | 23.3% | - | - | - | - | 10,286 | 10,286 | - | - | |
| Lejweleputswa District | 13,550 | 14,239 | 1,721 | 12.1% | - | - | - | - | 1,721 | - | - | 1,721 | |
| DC 18 Total | 1,159,259 | 437,341 | 156,271 | 35.7% | 2,616 | 16,076 | 95,221 | 1,500 | 40,859 | 149,610 | - | 5,063 | |
| Setsoho | 181,915 | 181,742 | 110,433 | 60.8% | 15,308 | 80,613 | 7,916 | 35 | 6,560 | 95,505 | - | 14,838 | |
| Dihlabeng | 89,115 | 108,315 | 37,247 | 34.4% | 6,908 | 4,345 | - | - | 25,995 | 25,291 | - | 11,956 | |
| Nketoana | 60,186 | 60,186 | 40,919 | 68.0% | - | 20,357 | 16,458 | 1,086 | 3,017 | 39,833 | - | - | |
| Maluti a Phofung | 255,376 | 258,460 | 196,247 | 75.9% | 13,016 | 81,328 | 47,443 | - | 54,460 | 171,676 | - | 24,571 | |
| Phumelela | 66,382 | 88,005 | 44,853 | 51.0% | 10,574 | 23,677 | 10,121 | - | 481 | 41,998 | - | - | |
| Mantsopa | 68,699 | 58,699 | 13,388 | 22.8% | - | 7,489 | - | - | 5,899 | 13,388 | - | - | |
| Thabo Mofutsanyana | 3,544 | 5,471 | 354 | 6.5% | - | - | - | - | 354 | - | - | - | |
| DC 19 Total | 725,217 | 760,878 | 443,442 | 58.3% | 45,807 | 217,809 | 81,939 | 1,122 | 96,765 | 387,690 | - | 51,365 | |
| Moghaka | 81,653 | 90,942 | 41,823 | 46.0% | 4 | 5,009 | 912 | 4,042 | 31,856 | 38,366 | - | 3,457 | |
| Ngwathe | 120,819 | 135,686 | 55,262 | 40.7% | 4,415 | 45,027 | 3,543 | - | 2,276 | 54,481 | - | 781 | |
| Metsimaholo | 252,287 | 233,313 | 21,860 | 9.4% | 7,105 | 680 | 5,457 | - | 8,618 | 20,940 | - | 921 | |
| Mafube | 66,182 | 82,882 | 31,361 | 37.8% | 3,871 | 17,604 | 5,627 | - | 4,259 | 28,948 | - | 2,413 | |
| Fezile Dabi | 160 | 914 | 216 | 23.63% | - | - | - | - | 216 | - | - | 216 | |
| DC 20 Total | 521,101 | 543,738 | 150,523 | 27.7% | 15,396 | 68,319 | 15,540 | 4,042 | 47,225 | 142,735 | - | 7,788 | |
| Total | 4,038,676 | 3,068,926 | 1,417,435 | 46.2% | 165,577 | 384,326 | 230,411 | 8,138 | 628,983 | 1,183,581 | 68,966 | 155,568 | |

Source: NT Local Government Database

Annexure F – 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 | 475,746 | 5.5% | 254,547 | 3.0% | 402,375 | 4.7% | 7,483,423 | 86.9% | 8,616,090 | 34.4% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 287,462 | 13.0% | 81,202 | 3.7% | 164,780 | 7.5% | 1,675,887 | 75.9% | 2,209,331 | 8.8% |
| Receivables from Non-exchange Transactions - Property Rates | 283,325 | 7.6% | 116,328 | 3.1% | 246,940 | 6.6% | 3,088,634 | 82.7% | 3,735,228 | 14.9% |
| Receivables from Exchange Transactions - Waste Water Management | 121,008 | 3.9% | 68,484 | 2.2% | 164,900 | 5.3% | 2,782,412 | 88.7% | 3,136,805 | 12.5% |
| Receivables from Exchange Transactions - Waste Management | 73,538 | 3.2% | 45,779 | 2.0% | 130,305 | 5.7% | 2,049,911 | 89.1% | 2,299,533 | 9.2% |
| Receivables from Exchange Transactions - Property Rental Debtors | 1,605 | 1.3% | 1,645 | 1.3% | 1,659 | 1.3% | 122,554 | 96.1% | 127,463 | 0.5% |
| Interest on Arrear Debtor Accounts | 116,151 | 2.7% | 74,666 | 1.7% | 255,467 | 5.9% | 3,895,015 | 89.7% | 4,341,301 | 17.3% |
| Other | 15,900 | 2.6% | 11,817 | 1.9% | (62,880) | -10.3% | 645,383 | 105.8% | 610,220 | 2.4% |
| Total By Income Source | 1,374,735 | 5.5% | 654,469 | 2.6% | 1,303,547 | 5.2% | 21,743,219 | 86.7% | 25,075,970 | 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 | 205,753 | 6.1% | 109,369 | 3.3% | 167,169 | 5.0% | 2,882,790 | 85.7% | 3,365,081 | 13.4% |
| Commercial | 413,543 | 11.7% | 119,063 | 3.4% | 262,089 | 7.4% | 2,730,983 | 77.5% | 3,525,679 | 14.1% |
| Households | 757,207 | 4.2% | 424,974 | 2.3% | 947,876 | 5.2% | 15,983,581 | 88.2% | 18,113,638 | 72.2% |
| Other | (1,768) | -2.5% | 1,062 | 1.5% | (73,587) | -102.8% | 145,865 | 203.8% | 71,572 | 0.3% |
| Total By Customer Group | 1,374,735 | 5.5% | 654,469 | 2.6% | 1,303,547 | 5.2% | 21,743,219 | 86.7% | 25,075,970 | 100.0% |

Annexure G – 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 | 672,606 | 9.6% | 206,720 | 2.9% | 187,569 | 2.7% | 5,968,603 | 84.8% | 7,035,498 | 28.1% |
| Letsemeng | 4,108 | 1.5% | 6,108 | 2.2% | 5,823 | 2.1% | 261,100 | 94.2% | 277,139 | 1.1% |
| Kopanong | 7,992 | 2.0% | 7,144 | 1.8% | 6,775 | 1.7% | 369,136 | 94.4% | 391,046 | 1.6% |
| Mohokare* | 6,584 | 2.0% | 7,215 | 2.2% | 5,665 | 1.7% | 307,617 | 94.0% | 327,081 | 1.3% |
| Xhariep District | - | 0.0% | - | 0.0% | - | 0.0% | 10,194 | 100.0% | 10,194 | 0.0% |
| DC 16 Total | 18,684 | 1.9% | 20,467 | 2.0% | 18,263 | 1.8% | 948,046 | 94.3% | 1,005,461 | 4.0% |
| Masilonyana | 13,933 | 1.2% | 15,720 | 1.4% | 20,341 | 1.8% | 1,080,776 | 95.6% | 1,130,770 | 4.5% |
| Tokologo* | 5,916 | 2.1% | 5,418 | 1.9% | 4,930 | 1.7% | 267,875 | 94.3% | 284,140 | 1.1% |
| Tswelopele** | 6,317 | 5.2% | 3,990 | 3.3% | 3,433 | 2.8% | 107,635 | 88.7% | 121,375 | 0.5% |
| Majihabeng | 170,563 | 3.6% | 117,328 | 2.5% | 106,037 | 2.2% | 4,366,635 | 91.7% | 4,750,563 | 19.0% |
| Nala | 22,756 | 2.6% | 17,875 | 2.0% | 15,992 | 1.8% | 823,327 | 93.6% | 879,948 | 3.5% |
| Lejweleputswa District | (4) | 0.0% | - | 0.0% | - | 0.0% | 30,163 | 100.0% | 30,160 | 0.1% |
| DC 18 Total | 219,481 | 3.0% | 160,331 | 2.2% | 150,733 | 2.1% | 6,676,411 | 92.6% | 7,206,956 | 28.7% |
| Setsotso*** | 21,683 | 4.0% | 17,035 | 3.1% | 16,526 | 3.0% | 492,362 | 89.9% | 547,606 | 2.2% |
| Dihlabeng | 68,345 | 6.1% | 22,855 | 2.1% | 22,717 | 2.0% | 999,686 | 89.8% | 1,113,604 | 4.4% |
| Nketoana | 21,234 | 2.9% | 15,279 | 2.1% | 14,309 | 2.0% | 677,687 | 93.0% | 728,509 | 2.9% |
| Maluti a Phofung | 38,757 | 2.0% | 75,268 | 3.9% | 32,847 | 1.7% | 1,795,212 | 92.4% | 1,942,085 | 7.7% |
| Phumelela | 3,939 | 1.0% | 5,210 | 1.4% | 5,125 | 1.4% | 363,867 | 96.2% | 378,141 | 1.5% |
| Mantsopa**** | 8,758 | 1.7% | 11,659 | 2.2% | 11,141 | 2.1% | 491,392 | 94.0% | 522,950 | 2.1% |
| Thabo Mofutsanyana District | 448 | 9.8% | - | 0.0% | - | 0.0% | 4,125 | 90.2% | 4,573 | 0.0% |
| DC 19 Total | 163,164 | 3.1% | 147,306 | 2.8% | 102,665 | 2.0% | 4,824,331 | 92.1% | 5,237,466 | 20.9% |
| Moqhaka | 43,933 | 4.6% | 28,819 | 3.0% | 27,185 | 2.8% | 862,837 | 89.6% | 962,773 | 3.8% |
| Ngwathe | 62,003 | 7.3% | 23,286 | 2.7% | 764,698 | 90.0% | - | 849,987 | 3.4% | |
| Metsimaholo | 151,976 | 7.4% | 54,500 | 2.7% | 39,668 | 1.9% | 1,795,920 | 87.9% | 2,042,064 | 8.1% |
| Mafube | 42,888 | 5.8% | 13,039 | 1.8% | 12,766 | 1.7% | 667,071 | 90.7% | 735,764 | 2.9% |
| Fezile Dabi | - | 0.0% | - | 0.0% | - | 0.0% | - | 0.0% | - | 0.0% |
| DC 16 Total | 300,800 | 6.8% | 119,645 | 2.6% | 844,317 | 18.4% | 3,325,828 | 72.4% | 4,590,589 | 18.3% |
| Total Debt | 1,374,735 | 5.5% | 654,469 | 2.6% | 1,303,547 | 5.2% | 21,743,219 | 86.7% | 25,075,970 | 100.0% |

*M08 / **M09 / ***M10 / ****M08 (2020)

Annexure H – 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 | 282,869 | 3.3% | 56,695 | 0.7% | 66,528 | 0.8% | 8,205,691 | 95.3% | 8,611,783 | 47.7% |
| Bulk Water | 607,863 | 8.5% | 88,836 | 1.2% | 153,674 | 2.1% | 6,330,685 | 88.2% | 7,181,058 | 39.8% |
| PAYE deductions | 30,128 | 25.1% | 14,264 | 11.9% | 25,217 | 21.0% | 50,308 | 42.0% | 119,917 | 0.7% |
| VAT (output less input) | 4,759 | 100.0% | – | 0.0% | – | 0.0% | – | 0.0% | 4,759 | 0.0% |
| Pensions / Retirement | 70,481 | 20.1% | 15,482 | 4.4% | 15,637 | 4.5% | 248,183 | 71.0% | 349,784 | 1.9% |
| Loan repayments | 1,121 | 9.2% | 1,091 | 9.0% | 2,091 | 17.2% | 7,863 | 64.6% | 12,165 | 0.1% |
| Trade Creditors | 155,653 | 12.6% | 94,967 | 7.7% | 76,349 | 6.2% | 910,713 | 73.6% | 1,237,681 | 6.9% |
| Auditor General | 5,312 | 9.3% | 11,232 | 19.8% | 9,919 | 17.4% | 30,387 | 53.5% | 56,850 | 0.3% |
| Other | 8,659 | 1.8% | 7,534 | 1.6% | 5,512 | 1.2% | 452,849 | 95.4% | 474,554 | 2.6% |
| Total Debt | 1,166,844 | 6.5% | 290,102 | 1.6% | 354,927 | 2.0% | 16,236,677 | 90.0% | 18,048,550 | 100.0% |

Annexure I – 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 | 736,262 | 89.7% | 20,091 | 2.4% | 18,454 | 2.2% | 45,564 | 5.6% | 820,371 | 4.5% |
| Letsemeng | 4,323 | 3.8% | 2,588 | 2.3% | 648 | 0.6% | 107,308 | 93.4% | 114,867 | 0.6% |
| Kopanong | 10,432 | 1.7% | 9,799 | 1.6% | 12,767 | 2.1% | 588,903 | 94.7% | 621,901 | 3.4% |
| Mohokare* | 5,489 | 7.4% | 437 | 0.6% | 2,741 | 3.7% | 65,682 | 88.3% | 74,349 | 0.4% |
| Xhariep District | (828) | -11.8% | (506) | -7.2% | (384) | -5.4% | 8,758 | 124.4% | 7,041 | 0.0% |
| DC 16 Total | 19,417 | 2.4% | 12,317 | 1.5% | 15,773 | 1.9% | 770,651 | 94.2% | 818,158 | 4.5% |
| Masilonyana | – | 0.0% | 299 | 0.3% | 1,229 | 1.1% | 112,990 | 98.7% | 114,518 | 0.6% |
| Tokologo** | 2,037 | 38.1% | 3,310 | 61.9% | – | 0.0% | – | 0.0% | 5,348 | 0.0% |
| Tswelopele | 131 | 0.3% | 7 | 0.0% | 1 | 0.0% | 44,437 | 99.7% | 44,576 | 0.2% |
| Matjhaberg | 159,513 | 1.7% | 103,098 | 1.1% | 218,666 | 2.3% | 8,954,137 | 94.9% | 9,335,414 | 52.3% |
| Nala | 37,812 | 5.3% | 6,297 | 0.9% | 25,021 | 3.5% | 646,257 | 90.3% | 715,387 | 4.0% |
| Lejweleputswa District | 73 | 6.7% | 23 | 2.1% | 1 | 0.1% | 993 | 91.1% | 1,089 | 0.0% |
| DC 18 Total | 199,565 | 1.9% | 113,034 | 1.1% | 244,919 | 2.4% | 9,758,814 | 94.6% | 10,316,332 | 57.2% |
| Setsotho*** | 12,131 | 71.3% | 1,687 | 9.9% | 2,633 | 15.5% | 569 | 3.3% | 17,019 | 0.1% |
| Dihlabeng | 3,223 | 0.5% | 16,599 | 2.8% | 2,084 | 0.3% | 576,281 | 96.3% | 598,187 | 3.3% |
| Nketoana | 27,174 | 9.7% | 37,834 | 13.5% | 80 | 0.0% | 215,581 | 76.8% | 280,670 | 1.6% |
| Maluti a Phofung | 2,666 | 0.2% | 7,043 | 0.4% | 3,504 | 0.2% | 1,605,996 | 99.2% | 1,619,209 | 9.0% |
| Phumelela | 535 | 0.2% | 555 | 0.2% | 446 | 0.2% | 235,648 | 99.4% | 237,184 | 1.3% |
| Mantsopa | 5,035 | 1.7% | 8,239 | 2.8% | 7,918 | 2.7% | 274,137 | 92.8% | 295,329 | 1.6% |
| Thabo Mofutsanyana District | 1,550 | 35.4% | 17 | 0.4% | 918 | 21.0% | 1,892 | 43.2% | 4,377 | 0.0% |
| DC 19 Total | 52,313 | 1.7% | 71,974 | 2.4% | 17,583 | 0.6% | 2,910,104 | 95.4% | 3,051,975 | 16.9% |
| Moqhaka | 29,701 | 5.7% | 27,377 | 5.2% | 8,565 | 1.6% | 459,895 | 87.5% | 525,536 | 2.9% |
| Ngwathe | 80,629 | 5.0% | 27,323 | 1.7% | 38,426 | 2.4% | 1,475,777 | 91.0% | 1,622,156 | 9.0% |
| Metsimaholo | 45,842 | 26.0% | 5,112 | 2.9% | 2,673 | 1.5% | 122,427 | 69.5% | 176,053 | 1.0% |
| Mafube | 12,856 | 1.8% | 12,874 | 1.8% | 8,535 | 1.2% | 693,447 | 95.3% | 727,711 | 4.0% |
| Fezile Dabi | (9,742) | 100.0% | – | 0.0% | – | 0.0% | – | 0.0% | (9,742) | -0.1% |
| DC 20 Total | 159,286 | 5.2% | 72,686 | 2.4% | 58,199 | 1.9% | 2,751,545 | 90.5% | 3,041,715 | 16.9% |
| Total Debt | 1,166,844 | 6.5% | 290,102 | 1.6% | 354,927 | 2.0% | 16,236,677 | 90.0% | 18,048,550 | 100.0% |

*M08/**M09 / *** M10

Table 2

| Dem | Name | HOUSING | | | | | HEALTH | | | | | | | | | | | Total Per Municipality | | | |
|-------|--------------------|-----------------------|--|--|------------------------|-------------------------------|-----------------|----------------------------|-----------------------------------|---------------------|-------|------|-------------------|-------------|-----------|------|---------------|------------------------|-----------------|--------------------------------------|----------------|
| | | Quarantine Facilities | Installation of VIP toilets (Informal Settlements) | Provision of waste container for informal settlement | Cost of Mobile Testing | Cost of Screening and Testing | Gloves, sterile | Goggles/ Face-shield/Visor | Particulate respirator, grade N95 | Surgical mask - HCW | Apron | Gown | Heavy duty gloves | Boot covers | Sanitizer | Mask | Disinfectants | | Cleansing costs | Decontamination of affected premises | Health - Other |
| MAN | Mangaung | - | - | - | - | - | - | 2 | - | 5 | - | 8 | - | - | - | - | - | - | 4,653 | 74,816 | |
| FS161 | Letsemeng | - | - | 97 | - | - | 22 | - | - | - | - | - | - | 39 | 14 | - | - | - | - | 1,905 | |
| FS162 | Kojoanong | - | - | - | 30 | - | 30 | - | - | - | - | 0 | - | 294 | 25 | 82 | - | 503 | 30 | 995 | |
| FS163 | Mohokare | - | - | - | - | - | 30 | - | 88 | - | 2 | - | - | 16 | 20 | 3 | - | - | - | 166 | |
| DC16 | Xhariep | - | - | - | - | - | 0 | 0 | 8 | - | 9 | - | 7 | 21 | - | 9 | - | - | 3 | 211 | |
| FS181 | Masilonyana | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 16,461 | |
| FS182 | Tokologo | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,079 | |
| FS183 | Tswelolepele | - | 240 | - | - | - | - | - | - | - | - | - | - | 64 | 12 | 52 | - | - | - | 1,474 | |
| FS184 | Matjhabeng | - | - | - | - | - | - | - | - | - | - | - | - | 1,560 | - | - | - | - | - | 19,104 | |
| FS185 | Mala | - | - | - | - | - | 30 | - | - | - | - | - | - | 35 | - | - | - | - | - | 372 | |
| DC18 | Lejwele putswa | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,194 | |
| FS191 | Setso | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,152 | |
| FS192 | Dihlabeng | - | - | - | - | - | 147 | - | 213 | - | - | - | - | 455 | - | - | - | - | - | 3,052 | |
| FS193 | Nketoana | - | - | - | - | - | 21 | - | - | - | - | - | - | 2,171 | 214 | - | - | - | 57 | 4,309 | |
| FS194 | Maluti-a-Phofung | 279 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 14,607 | |
| FS195 | Phumelela | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 478 | |
| FS196 | Mantsope | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,144 | |
| DC19 | Thabo Mofutsanyana | - | - | - | - | - | - | 130 | - | - | - | - | - | 247 | - | - | - | - | - | 1,434 | |
| FS201 | Mophaka | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,757 | |
| FS203 | Ngwathe | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| FS204 | Metsimaholo | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,306 | |
| FS205 | Mafube | - | - | 818 | - | - | - | 19 | - | - | - | 20 | - | 21 | 22 | - | - | - | - | 15,359 | |
| DC20 | Fezile Dabi | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,096 | |
| | | 279 | 240 | 915 | 30 | 58 | 250 | 176 | 5 | 309 | 5 | 11 | 28 | 7 | 4,923 | 308 | 145 | 20 | 503 | 4,743 | 179,471 |