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Department:

Treasury

**PROVINCE OF KWAZULU-NATAL**

# **CONSOLIDATED MUNICIPAL BUDGETS PERFORMANCE REPORT**

## **2<sup>nd</sup> Quarter Review**

### **2023/24**

**MFQR: 31 December 2023**

Compiled by: KwaZulu-Natal (KZN) Provincial Treasury

## **Data Source and Reliability**

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*This report uses data reported by municipalities by the 10<sup>th</sup> working day of the month, as required by Section 71(1) of the MFMA. The report has been compiled based on information provided by the municipalities in the form of Municipal Standard Chart of Accounts (mSCOA) data strings, Financial Management Reports (FMR) and other budget performance information for the financial period ended 31 December 2023 from the NT LG Database. Therefore, any queries on the budget, revenue or expenditure figures reflected in the report must be referred to the relevant Municipal Manager or Chief Financial Officer. The quality of the report depends on the reliability and credibility of the information and figures submitted by the municipalities. It is noted that certain municipalities experience challenges with their financial systems as well as with the capturing of financial data in accordance with the mSCOA segments. These problems cause errors in the submitted data strings as well as inaccuracies in the financial information related to misalignment, cash flow and balance sheet budgeting.*

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## **Methodology and Approach**

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

The data for the analysis used in this report was extracted from the NT LG Database as reported by municipalities for the financial quarter ended 31 December 2023. The non-delegated municipalities, namely, the eThekweni Metro and the Msunduzi and uMhlathuze Local Municipalities are included in the report. By the legislated date for municipalities to upload their monthly MFMA Section 71 performance data strings onto the NT LG Database (National Treasury GoMuni Upload Portal), all KZN municipalities uploaded their MFMA Section 71 data strings.

All municipalities should have generated and spent approximately 50 percent of their 2023/24 Approved Budgets as at the end of the second quarter of the 2023/24 financial year.

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# 1. Introduction

This consolidated municipal budget performance review covers the financial performance of municipalities in KZN as at the end of the second quarter of the 2023/24 financial year ended 31 December 2023.

The consolidated statement provides the in-year financial performance of municipalities against their budgeted revenue and expenditure. It includes the operating and capital budget performances as well as the debtors, creditors and conditional grant reporting requirements.

Assessing the expenditure performance of municipalities assists in serving as a control and management tool and serves as an early warning signal for identifying financial problems.

The report is prepared using the figures from the mSCOA data strings. The mSCOA Regulations were promulgated on 22 April 2014 and prescribed the uniform recording and classification of the municipal budget and financial information at a transaction level. The mSCOA Regulations require that municipalities upload their budget and financial information in a data string format to the National Treasury GoMuni Upload Portal across the six mSCOA regulated segments. The quarterly report has been prepared using the mSCOA data strings submitted by the municipalities, however the credibility of the information contained in the data strings is of concern. At the core of the challenge are the following:

- The incorrect use of the mSCOA segments and municipal accounting practices by municipalities;
- A number of municipalities are not budgeting, transacting and reporting directly in/from their core financial systems. Instead, they prepare their budgets and reports on excel spreadsheets and then import the excel spreadsheets into their financial system; and
- Municipalities are not locking their Approved Budgets annually on their financial systems. Furthermore, their financial systems are not being locked at month-end to ensure prudent financial management.

It should be noted that the following municipalities passed Adjustments Budgets in terms of Section 28 of the MFMA and Regulation 23 of the MBRR as at 31 December 2023:

- King Cetshwayo District Municipality – Section 28(2)(e) of the MFMA and Regulation 23(5) of the MBRR
- Alfred Duma Local Municipality – Section 28(2)(b) of the MFMA and Regulation 23 of the MBRR
- KwaDukuza Local Municipality – Section 28(2)(b) of the MFMA and Regulation 23(3) of the MBRR
- iLembe District Municipality – Section 28(2)(b) of the MFMA and Regulation 23(3) of the MBRR

Consequently, the MFMA Section 71 performance for *Operating Revenue*, *Operating Expenditure*, *Capital Revenue* and *Capital Expenditure* will therefore be compared to the total Provincial Adjusted Budget.

## Legislative Framework

In terms of Section 71(7) of the MFMA, *the Provincial Treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for Finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.*

## 2. District Overview

### 2.1 Operating Revenue

**Table 1: Operating Revenue per source and per district as at the end of Quarter 2 – 2023/24**

R000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail						
					Exchange Revenue			Non-Exchange Revenue			
					Service charges			Other revenue <sup>2</sup>	Property rates	Transfers and subsidies - Operational <sup>3</sup>	Other revenue <sup>4</sup>
					Electricity revenue	Water revenue	Other <sup>1</sup>				
eThekwini	52 562 916	52 562 916	27 930 822	53.1	8 749 510	3 256 002	1 217 905	1 868 880	6 527 729	3 449 158	2 861 637
Ugu	3 331 028	3 331 028	2 067 314	62.1	108 696	196 266	109 010	85 800	420 135	1 106 413	40 993
uMgungundlovu	10 865 052	10 865 052	5 096 173	46.9	1 499 334	617 513	196 960	297 008	884 261	1 537 771	63 326
uThukela	3 103 282	3 116 812	1 902 868	61.1	428 653	123 466	33 849	98 273	270 747	905 490	42 389
uMzinyathi	2 045 801	2 045 801	1 238 846	60.6	124 388	28 995	28 647	41 637	118 839	877 278	19 062
Amajuba	2 964 396	2 964 396	1 703 567	57.5	443 263	125 679	127 928	42 285	245 151	704 265	14 995
Zululand	2 741 733	2 741 733	1 852 267	67.6	193 040	57 200	53 508	41 013	209 569	1 271 665	26 271
uMkhanyakude	1 800 610	1 800 610	1 252 362	69.6	2 141	20 489	6 474	43 062	84 972	1 077 640	17 585
King Cetshwayo	6 931 718	6 934 051	3 955 691	57.0	1 085 695	319 400	149 835	138 744	474 152	1 465 562	322 304
iLembe	4 851 366	4 900 978	2 425 739	49.5	562 915	140 660	100 039	244 480	366 212	981 757	29 676
Harry Gwala	1 810 924	1 810 924	1 154 458	63.7	100 703	24 930	25 401	59 693	135 383	798 883	9 463
<b>Total</b>	<b>93 008 826</b>	<b>93 074 300</b>	<b>50 580 104</b>	<b>54.3</b>	<b>13 298 338</b>	<b>4 910 602</b>	<b>2 049 556</b>	<b>2 960 874</b>	<b>9 737 150</b>	<b>14 175 883</b>	<b>3 447 701</b>

Source: NT Igdatabase, downloaded 16 January 2024.

1 Include Service charges revenue for Waste Water Management and Waste Management.

2 Include Sale of Goods and Rendering of Services, Agency services, Interest, Interest earned from Receivables, Interest earned from Current and Non-Current Assets, Dividends, Rent on Land, Rental from Fixed Assets, Licence and permits and Operational Revenue.

3 Include Equitable Share, Financial Management Grant, Expanded Public Works Programme Integrated Grant, Provincial Operating Grant, 5% portion of Municipal Infrastructure Grant.

4 Include Surcharges and Taxes, Fines, penalties and forfeits, Licence or permits, Interest, Fuel Levy, Operational Revenue, Gains on disposal of Assets, Other Gains and Discontinued Operations.

- In aggregate, municipalities in KwaZulu-Natal generated *Operating revenue* amounting to R50.6 billion or 54.3 percent of their Adjusted Budgets of R93.1 billion as at the end of December 2023 which is above the expected straight-line projection of 50 percent at the end of the second quarter of the 2023/24 financial year.
- The eThekwini Metro with R27.9 billion or 55.2 percent contributed the most towards the total *Operating revenue* of R50.6 billion followed by the uMgungundlovu District with R5.1 billion or 10.1 percent. It should be noted that the Msunduzi Local Municipality contributed R3.5 billion or 68.6 percent towards the total *Operating revenue* reported by the uMgungundlovu District. The King Cetshwayo District contributed R3.96 billion or 7.8 percent towards the total *Operating revenue* of R50.6 billion which is attributed to the uMhlathuze Local Municipality having reported R2.6 billion or 66.1 percent of the total *Operating revenue* reported by the district. The non-delegated municipalities are considered to be significant contributors to the total *Operating revenue* generated as they are densely populated cities with a large number of consumers.
- The Harry Gwala District with a total revenue of R1.2 billion or 2.3 percent contributed the least towards the total *Operating revenue* generated as at the end of Quarter 2.
- *Transfers and subsidies - Operational* contributed the most towards *Operating revenue* as at the end of the second quarter of the 2023/24 financial year with R14.2 billion or 28 percent followed by *Service charges – electricity revenue* of R13.3 billion or 26.3 percent. *Service charges – other* which comprises of *Service charges – waste water management* and *Service charges – waste management* contributed the least towards *Operating revenue* generated of R2 billion or 4.1 percent.

## 2.2 Operating Expenditure

**Table 2: Operating Expenditure per item and per district as at the end of Quarter 2 – 2023/24**

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail								
					Employee related costs	Remun. of councillors	Bulk purchases - electricity	Inventory consumed	Debt impairment	Depreciation and amortisation	Interest	Contracted services	Other <sup>1</sup>
eThekweni	52 289 469	52 289 469	25 054 297	47.9	6 290 363	75 657	7 785 933	1 583 931	1 495 773	1 391 257	517 219	2 898 411	3 015 752
Ugu	3 364 999	3 364 999	1 743 226	51.8	668 384	53 290	89 128	89 711	31 019	192 274	8 754	340 683	269 983
uMgungundlovu	10 216 053	10 216 053	4 666 492	45.7	1 195 270	57 895	1 605 477	514 829	55 196	262 082	83 772	534 167	357 803
uThukela	3 416 245	3 429 775	1 332 977	38.9	546 162	39 097	325 702	43 382	-	76 783	522	147 292	154 037
uMzinyathi	2 067 085	2 067 085	840 409	40.7	284 845	16 380	138 583	38 390	3 664	51 265	6 761	159 777	140 744
Amajuba	3 278 015	3 278 015	1 356 041	41.4	438 829	27 654	297 054	84 544	-	207 046	18 059	159 648	123 207
Zululand	2 604 290	2 604 290	1 471 530	56.5	500 757	42 418	230 312	47 384	2 226	118 073	10 486	299 559	220 314
uMkhanyakude	1 734 290	1 734 290	808 027	46.6	343 953	36 488	12 454	12 802	-	55 977	89	144 650	201 614
King Cetshwayo	7 125 937	7 128 270	3 634 616	51.0	942 204	56 922	795 244	416 467	86 909	255 751	80 539	456 554	544 027
lEmbe	4 845 281	4 888 338	2 157 677	44.1	535 717	40 929	579 420	144 882	48 697	154 713	9 600	372 645	271 074
Harry Gwala	1 951 863	1 951 863	830 678	42.6	326 468	26 254	87 783	23 286	(2 946)	67 728	97	154 791	147 217
<b>Total</b>	<b>92 893 527</b>	<b>92 952 447</b>	<b>43 895 971</b>	<b>47.2</b>	<b>12 072 952</b>	<b>472 986</b>	<b>11 947 089</b>	<b>2 999 607</b>	<b>1 720 538</b>	<b>2 832 950</b>	<b>735 900</b>	<b>5 668 176</b>	<b>5 445 773</b>

Source: NT Igdatabase, downloaded 16 January 2024.

1 Include Inventory consumed, Transfers and subsidies and Losses.

- In aggregate, municipalities in KwaZulu-Natal incurred *Operating expenditure* amounting to R43.9 billion or 47.2 percent of their Adjusted Budgets of R92.95 billion as at the end of December 2023 which is slightly below the target of 50 percent expected at the end of the second quarter of the 2023/24 financial year.
- The eThekweni Metro with R25.1 billion or 57.1 percent contributed the most towards the total *Operating expenditure* of R43.9 billion followed by the uMgungundlovu District with R4.7 billion or 10.6 percent. It should be noted that the Msunduzi Local Municipality contributed R3.4 billion or 72.5 percent towards the total *Operating expenditure* reported by the uMgungundlovu District. The King Cetshwayo District contributed R3.6 billion or 8.3 percent towards the total *Operating expenditure* of R43.9 billion which can be attributed to the uMhlathuze Local Municipality having reported R2.6 billion or 70.5 percent of the total *Operating expenditure* reported by the district.
- The uMkhanyakude District with R808 million or 1.8 percent contributed the least to the total *Operating expenditure* incurred as at the end of the second quarter.
- The uThukela District reported the lowest *Operating expenditure* against their Adjusted Budget with 38.9 percent, which is mainly due to the uThukela District Municipality and the Alfred Duma Local Municipality reporting expenditure of only 34.2 percent and 38.9 percent against their Approved Budgets as at the end of December 2023.
- The uThukela District Municipality attributed the low expenditure reported to *Debt impairment* which will be accounted for in the mid-year Annual Financial Statements (AFS) and the low expenditure on *Contracted services* due to the cost containment measures as per the Budget funding plan. The Alfred Duma Local Municipality attributed the low expenditure to the *Bad debt provisions, Depreciation and asset impairment* and *Other provisions* which will be accounted for at year.
- *Employee related costs* contributed the most towards the total *Operating expenditure* as at the end of the second quarter of the 2023/24 financial year with R12.1 billion or 27.5 percent followed by *Bulk purchases* with R11.9 billion or 27.2 percent and *Contracted services* with R5.7 billion or 12.9 percent.
- *Remuneration of councillors* of R472.99 million or 1.1 percent contributed the least towards the total *Operating expenditure*.

## 2.3 Capital Revenue

**Table 3: Capital Revenue (Source of Finance) per district as at the end of Quarter 2 – 2023/24**

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail		
					Transfers recognised - capital <sup>1</sup>	Borrowing	Internally generated funds
eThekwini	8 143 224	8 143 224	1 529 382	18.8	1 034 680	199 094	295 608
Ugu	801 414	801 414	316 475	39.5	264 483	-	51 992
uMgungundlovu	1 164 006	1 164 006	400 699	34.4	338 471	-	62 227
uThukela	528 295	534 976	244 900	45.8	239 732	-	5 168
uMzinyathi	555 195	555 195	198 153	35.7	179 545	-	18 608
Amajuba	431 077	431 077	172 005	39.9	145 553	-	26 452
Zululand	1 044 326	1 044 326	533 893	51.1	520 699	-	13 194
uMkhanyakude	420 112	420 112	181 385	43.2	170 229	-	11 156
King Cetshwayo	1 485 346	1 462 280	830 630	56.8	448 149	259 795	122 686
iLembe	1 648 607	1 831 906	483 503	26.4	324 576	-	158 927
Harry Gwala	677 555	677 555	350 032	51.7	309 235	-	40 797
<b>Total</b>	<b>16 899 157</b>	<b>17 066 070</b>	<b>5 241 056</b>	<b>30.7</b>	<b>3 975 353</b>	<b>458 889</b>	<b>806 814</b>

Source: NT Igdatabase, downloaded 16 January 2024.

<sup>1</sup> Include National Government, Provincial Government, District Municipality and Other transfers and grants.

- Municipalities in KwaZulu-Natal generated Capital revenue of R5.2 billion or 30.7 percent of their Adjusted Budgets of R17.1 billion at an aggregate level to fund their Capital expenditure as at the end of December 2023 which is significantly below the target of 50 percent expected at the end of the second quarter of the 2023/24 financial year. The low Capital revenue recognised of R5.2 billion or 30.7 percent by KwaZulu-Natal municipalities due to low capital expenditure is primarily attributable to delays in Supply Chain Management (SCM) processes and inaccurate reporting by a number of municipalities.
- The eThekwini Metro with R1.5 billion or 29.2 percent contributed the most towards the total *Capital revenue* of R5.2 billion followed by the King Cetshwayo District with R830.6 million or 15.8 percent and the Zululand District with R533.9 million or 10.2 percent.
- The Amajuba District, with R172 million or 3.3 percent and the uMkhanyakude District with R181.4 million or 3.5 percent contributed the least towards the total *Capital revenue* of R5.2 billion which is expected as the districts were the lowest contributors towards the total Adjusted Budget for *Capital revenue*.
- The iLembe and uMgungundlovu Districts reported the lowest *Capital revenue* recognised against their Adjusted Budgets as at the end of December 2023 with 24.6 percent and 34.4 percent respectively.
- The low *Capital revenue* reported by the iLembe District is attributed to the iLembe District Municipality reporting R69.7 million or 15.6 percent against an Adjusted Budget of R447.4 million and the Mandeni and KwaDukuza Local Municipalities reporting R41.3 million or 28.7 percent and R310 million or 27.2 percent of their Approved Budgets respectively. The low revenue reported by the iLembe District Municipality, Mandeni and KwaDukuza Local Municipalities was as a result of delays in appointment of service providers. KwaDukuza Local Municipality further indicated that there were errors in the recognition of expenditure.
- The low revenue reported by the uMgungundlovu District is attributed to the uMngeni Local Municipality reporting negative R3000 and the Mpofana and Msunduzi Local Municipalities reporting R8.2 million or 39.4 percent and R210 million or 27.3 percent against their Approved Budgets respectively. The low *Capital revenue* reported by the uMngeni Local Municipality was as a result of SCM delays and late appointments, the low *Capital revenue* reported by the Mpofana Local Municipality was as a result of the slow procurement processes which resulted in slow spending of the Capital budget. The municipality further indicated that all the procurement processes have since been finalised. The Msunduzi Local Municipality attributed the low *Capital revenue* to the delay in the transfer of Borrowings from the Development Bank of Southern Africa (DBSA).

- The highest contributor towards the total *Capital revenue* as at the end of the second quarter of the 2023/24 financial year was *Transfers recognised – capital* with R3.98 billion or 75.9 percent followed by *Internally generated funds* with R806.8 million or 15.4 percent. *Borrowing* of R458.9 million or 8.8 percent contributed the least towards the total *Capital revenue* as at the end of the second quarter of the 2023/24 financial year.



## 2.4 Capital Expenditure

**Table 4: Capital Expenditure per item and per district as at the end of Quarter 2 – 2023/24**

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail									
					Governance and Admin. <sup>1</sup>	Community and Public Safety			Economic and Environmental Services		Trading Services			Other
						Housing	Health	Other <sup>2</sup>	Road Transport	Other <sup>2</sup>	Energy	Water and Waste Water Mgt.	Waste Mgt.	
eThekweni	8 143 224	8 143 224	1 529 382	18.8	39 661	179 671	4 592	116 516	311 392	167 235	175 781	504 732	17 537	12 264
Ugu	801 414	801 414	316 475	39.5	22 122	51	-	13 204	51 296	62 490	414	166 460	479	-
uMgungundlovu	1 164 006	1 164 006	471 315	40.5	47 282	34 976	-	29 322	136 366	12 236	8 203	199 354	2 592	984
uThukela	528 295	534 976	248 122	46.4	3 651	-	-	21 827	29 957	53 078	15 443	124 022	124	21
uMzinyathi	555 195	555 195	198 153	35.7	3 004	84	-	43 177	15 328	2 369	21 729	111 955	506	-
Amajuba	452 737	452 737	172 846	38.2	19 080	-	-	23 651	29 553	15 477	20 674	63 740	272	399
Zululand	1 044 326	1 044 326	533 893	51.1	7 595	-	-	25 724	56 839	18 410	14 396	410 929	-	-
uMkhanyakude	420 242	420 242	183 288	43.6	5 913	-	-	20 990	32 267	11 879	188	111 798	83	170
King Cetshwayo	1 485 346	1 462 280	830 630	56.8	26 619	-	-	104 140	119 059	9 998	58 016	491 426	17 500	3 871
iLembe	1 648 607	1 831 906	483 503	26.4	30 783	8	-	20 320	246 570	43 079	68 169	64 556	10 019	-
Harry Gwala	677 555	677 555	350 032	51.7	10 263	15 575	-	27 414	45 842	80 066	23 958	139 579	7 335	-
<b>Total</b>	<b>16 920 947</b>	<b>17 087 861</b>	<b>5 317 639</b>	<b>31.1</b>	<b>215 973</b>	<b>230 363</b>	<b>4 592</b>	<b>446 286</b>	<b>1 074 430</b>	<b>476 316</b>	<b>406 971</b>	<b>2 388 550</b>	<b>56 448</b>	<b>17 710</b>

Source: NT Igdatabase, downloaded 16 January 2024.

1 Include Executive & Council, Finance and administration and Internal audit.

2 Include Community & Social Services, Sports and Recreation and Public Safety.

3 Include Planning and development and Environmental protection.

- Municipalities in KwaZulu-Natal incurred *Capital expenditure* of R5.3 billion or 31.1 percent in aggregate against their Adjusted Budgets of R17.1 billion as at the end of December 2023 which is significantly below the target of 50 percent expected at the end of the second quarter of the 2023/24 financial year. The low *Capital expenditure* of R5.3 billion or 31.1 percent reported by KwaZulu-Natal municipalities is primarily attributable to delays in SCM processes and inaccurate reporting for a number of municipalities.
- The eThekweni Metro with R1.5 billion or 28.8 percent contributed the most towards the total *Capital expenditure* of R5.3 billion followed by the King Cetshwayo District with *Capital expenditure* of R830.6 million or 15.6 percent and the Zululand District with R533.9 million or 10 percent.
- The Amajuba District with R172.8 million or 3.3 percent and the uMkhanyakude District with R183.2 million or 3.4 percent contributed the least to the total *Capital expenditure* of R5.3 billion which is expected as the districts were the lowest contributors towards the total Adjusted Budget for *Capital expenditure*.
- The eThekweni Metro reported the lowest *Capital expenditure* percentage spending of 18.8 percent of its Approved Budget, whilst among the districts, the iLembe and uMzinyathi Districts reported the lowest *Capital expenditure* percentage spending of 26.4 percent and 35.7 percent of their Adjusted and Approved Budgets respectively as at the end of December 2023.
- The low *Capital expenditure* reported by the iLembe District is attributed to the iLembe District Municipality reporting R69.7 million or 15.6 percent against the Adjusted Budget of R447.4 million and the Mandeni and KwaDukuza Local Municipalities reporting R41.3 million or 28.7 percent and R310 million or 27.2 percent of their Approved and Adjusted Budgets respectively. The low *Capital expenditure* reported by the iLembe District Municipality, Mandeni and KwaDukuza Local Municipalities was as a result of delays in appointment of service providers. The KwaDukuza Local Municipality further indicated that there were errors in the recognition of expenditure.
- The low *Capital expenditure* reported by the uMzinyathi District is attributed to the eNdameni Local and uMzinyathi District Municipalities reporting R4 million or 15.6 percent and R112.6 million or 30.3 percent against their Approved Budgets respectively. The low *Capital expenditure* reported by the eNdameni Local Municipality was as attributed to user departments delaying the submission of the Terms of References for the finalisation of the panel of contractors' appointment as well as Bid Committee quorum challenges, whilst the uMzinyathi District municipality attributed their low *Capital expenditure* to delays in the approval of WSIG business plans.

- The bulk of the total *Capital expenditure* as at the end of the second quarter of the 2023/24 financial year was spent on *Water* and *Waste water management* with R2.4 billion or 44.9 percent with the eThekweni Metro contributing the most in this category with R504.7 million or 21.1 percent followed by the King Cetshwayo District with R491.4 million or 20.6 percent.
- The lowest contributor towards the total *Capital expenditure* was *Other* at R17.7 million or 0.3 percent.

## 2.5 Debtors Age Analysis

**Table 5: Debtor Age Analysis per district (Total) as at the end of Quarter 2 – 2023/24**

R'000	0 - 30 Days		30 - 60 Days		60- 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	3 012 722	10.7	1 052 735	3.7	925 430	3.3	23 144 095	82.3	28 134 983
Ugu	132 498	6.1	86 123	3.9	91 629	4.2	1 871 941	85.8	2 182 191
uMgungundlovu	597 928	7.2	205 105	2.5	201 632	2.4	7 307 695	87.9	8 312 360
uThukela	150 053	5.6	78 327	2.9	71 676	2.7	2 380 168	88.8	2 680 224
uMzinyathi	37 355	4.1	30 440	3.4	16 999	1.9	819 693	90.6	904 487
Amajuba	63 927	3.0	51 686	2.4	48 291	2.3	1 955 210	92.3	2 119 115
Zululand	79 023	5.8	32 579	2.4	31 436	2.3	1 217 701	89.5	1 360 739
uMkhanyakude	17 882	2.4	5 019	0.7	12 905	1.7	714 579	95.2	750 385
King Cetshwayo	402 271	35.1	20 695	1.8	30 703	2.7	691 765	60.4	1 145 434
iLembe	156 735	9.2	73 959	4.4	50 638	3.0	1 417 404	83.4	1 698 737
Harry Gwala	37 119	5.9	48 997	7.8	17 368	2.8	524 587	83.5	628 071
<b>Total</b>	<b>4 687 515</b>	<b>9.4</b>	<b>1 685 665</b>	<b>3.4</b>	<b>1 498 707</b>	<b>3.0</b>	<b>42 044 837</b>	<b>84.2</b>	<b>49 916 725</b>

Source: NT Igdatabase, downloaded 16 January 2024.

**Table 6: Debtors by Customer Group (Total) as at the end of Quarter 2 – 2023/24**

R'000	Organs of State		Commercial		Household		Other <sup>1</sup>		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	1 229 140	4.4	6 589 568	23.4	20 122 340	71.5	193 935	0.7	28 134 983
Ugu	171 178	7.8	372 015	17.0	1 630 149	74.7	8 849	0.4	2 182 191
uMgungundlovu	274 508	3.3	1 254 411	15.1	6 617 408	79.6	166 033	2.0	8 312 360
uThukela	484 776	18.1	545 002	20.3	1 619 550	60.4	30 896	1.2	2 680 224
uMzinyathi	99 176	11.0	125 272	13.9	642 921	71.1	37 118	4.1	904 487
Amajuba	52 957	2.5	167 070	7.9	1 865 191	88.0	33 897	1.6	2 119 115
Zululand	235 391	17.3	243 043	17.9	811 466	59.6	70 838	5.2	1 360 739
uMkhanyakude	151 783	20.2	191 270	25.5	362 952	48.4	44 380	5.9	750 385
King Cetshwayo	327 459	28.6	332 058	29.0	438 387	38.3	47 530	4.1	1 145 434
iLembe	124 484	7.3	221 891	13.1	1 338 990	78.8	13 371	0.8	1 698 737
Harry Gwala	264 134	42.1	58 400	9.3	284 218	45.3	21 319	3.4	628 071
<b>Total</b>	<b>3 414 986</b>	<b>6.8</b>	<b>10 099 999</b>	<b>20.2</b>	<b>35 733 572</b>	<b>71.6</b>	<b>668 167</b>	<b>1.3</b>	<b>49 916 725</b>

Source: NT Igdatabase, downloaded 16 January 2024.

<sup>1</sup> Include Property rates debtors (Agricultural, Ingonyama Trust, Municipal Properties, Protected Area, Vacant Land, Public Benefiting Organisations, Place of Worship), Sundry debtors (Rentals, Garden refuse, Cemetery and burial, Application fees for land usage, Building plan approval), and Misclassifications.

- The total debt owed to municipalities at the end of the second quarter of the 2023/24 financial year was R49.9 billion which represents an increase of R1.4 billion or 2.8 percent from R48.5 billion reported by municipalities as at the end of the first quarter of the 2023/24 financial year. However, the *Debtors* balance of R49.9 billion could be understated as the Dr. Nkosazana Dlamini Zuma Local Municipality did not report any Debtors owing as at the end of the second quarter of the 2023/24 financial year as a result of an error in the financial system.
- At the end of the second quarter of the 2023/24 financial year, a substantial amount of debt totalling R42 billion or 84.2 percent was outstanding in the *Over 90 Days* category which represents an increase of R2.2 billion or 5.6 percent from R39.8 billion reported in the same age category as at the end of the first quarter of the 2023/24 financial year. As at 31 December 2023, the remaining Debtors per age category were as follows: *0-30 Days*: R4.7 billion or 9.4 percent; *30-60 Days*: R1.7 billion or 3.4 percent; and *60-90 Days*: R1.5 billion or 3 percent.
- A total of 10 municipalities reflected negative amounts for *Debtors* in at least one of the age categories, while the total Debtors for each of these municipalities at the end of the second quarter remained positive.
- The Debtors Age Analysis by *Customer group* indicates that a considerable portion of debt is owed by *Households* with R35.7 billion or 71.6 percent followed by *Commercial* with R10.1 billion or 20.2 percent.

- The total owed by *Customer group: Organs of State* is R3.4 billion or 6.8 percent which represents a decrease of R417.5 million or 10.9 percent from R3.8 billion reported by municipalities as at the end of the first quarter of the 2023/24 financial year.
- Debt collection efforts must focus on these long outstanding debts, however some of these Debtors may still need to be written off as they may have arisen as a result of the incorrect billing of Indigent customers, amongst others. Municipalities are encouraged to update their Indigent registers to determine households that qualify for rebates and discounts with the aim of ensuring that Debtors are accurately billed and reported. Municipalities should continue to implement effective debt management and credit control measures in order to improve their Debtors collection rates, which in turn will have a positive impact on their cash flows.

## 2.6 Creditors Age Analysis

**Table 7: Creditor Age Analysis per district (Total) as at the end of Quarter 2 – 2023/24**

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekweni	433 296	96.5	848	0.2	1 463	0.3	13 523	3.0	449 131
Ugu	52 642	10.3	40 894	8.0	17 124	3.4	398 002	78.2	508 662
uMgungundlovu	480 671	19.7	199 556	8.2	57 154	2.3	1 706 402	69.8	2 443 783
uThukela	22 490	60.2	2 587	6.9	2 238	6.0	10 056	26.9	37 371
uMzinyathi	27 760	7.5	123 349	33.1	19 476	5.2	201 543	54.2	372 127
Amajuba	54 457	13.6	21 823	5.5	64 310	16.1	258 981	64.8	399 571
Zululand	44 442	17.4	40 335	15.8	39 986	15.6	130 845	51.2	255 609
uMkhanyakude	(66 639)	(62.2)	19 617	18.3	1 957	1.8	152 231	142.1	107 166
King Cetshwayo	195 263	85.2	8 525	3.7	4 708	2.1	20 564	9.0	229 060
iLembe	47 245	84.2	5 040	9.0	865	1.5	2 989	5.3	56 139
Harry Gwala	671	4.0	4 766	28.3	1 479	8.8	9 944	59.0	16 859
<b>Total</b>	<b>1 292 299</b>	<b>26.5</b>	<b>467 342</b>	<b>9.6</b>	<b>210 758</b>	<b>4.3</b>	<b>2 905 079</b>	<b>59.6</b>	<b>4 875 478</b>

Source: NT Igdatabase, downloaded 16 January 2024.

**Table 8: Creditor Per category (Total) as at the end of Quarter 2 - 2023/24**

R' 000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	487 162	21.1	326 062	14.2	126 384	5.5	1 364 545	59.2	2 304 152	47.3
Bulk Water	179 094	15.8	68 028	6.0	34 923	3.1	851 849	75.1	1 133 895	23.3
PAYE deductions	170 470	99.9	28	0.0	28	0.0	56	0.0	170 582	3.5
VAT (output less input)	19	97.5	-	-	-	-	1	2.5	20	0.0
Pensions / Retirement	170 995	100.0	-	-	14	0.0	61	0.0	171 071	3.5
Loan repayments	(1 731)	72.4	(659)	27.6	-	-	-	-	(2 390)	(0.0)
Trade Creditors	274 533	37.6	36 360	5.0	36 078	4.9	382 212	52.4	729 184	15.0
Auditor-General	(222)	(3.8)	5 022	87.1	(238)	(4.1)	1 202	20.9	5 764	0.1
Other	11 979	3.3	32 500	8.9	13 570	3.7	305 152	84.0	363 201	7.4
<b>Total</b>	<b>1 292 299</b>	<b>26.5</b>	<b>467 342</b>	<b>9.6</b>	<b>210 758</b>	<b>4.3</b>	<b>2 905 079</b>	<b>59.6</b>	<b>4 875 478</b>	<b>100.0</b>

Source: NT Igdatabase, downloaded 16 January 2024.

- The total debt owed by municipalities at the end of the second quarter of the 2023/24 financial year was R4.9 billion which represents an increase of R157.6 million or 3.3 percent from R4.7 billion owed by municipalities as at end of the first quarter of the 2023/24 financial year.
- At the end of the second quarter of the 2023/24 financial year, a substantial amount of debt totalling R2.9 billion or 59.6 percent was outstanding in the *Over 90 Days* category representing an increase of R238.8 million or 9 percent from R2.7 billion reported in the same category as at the end of the first quarter of the 2023/24 financial year. It is concerning that R3.6 billion or 73.5 percent of the debt owed by municipalities was outstanding for longer than 30 days in contravention of Section 65(2)(e) of the MFMA.
- The Richmond and uMzimkhulu Local Municipalities reported no *Creditors* as at the end of second quarter of the 2023/24 financial year, whilst the Mtubatuba and Maphumulo Local Municipalities reported negative *Creditors* balances at the end of the second quarter of the 2023/24 financial year. Furthermore, 13 municipalities reported negative amounts for *Creditors* in at least one of the age categories while the total *Creditors* for each of these municipalities at the end of the second quarter remained positive.
- The majority of the outstanding *Creditors* relate to *Bulk electricity* of R2.3 billion or 47.3 percent followed by *Bulk water* of R1.1 billion or 23.3 percent and *Trade Creditors* of R729.2 million or 15 percent.

- Of the *Bulk electricity* outstanding *Creditors* balance of R2.3 billion, R1.4 billion or 59.2 percent was in the *Over 90 Days category*. This was mainly due to the fact that the Msunduzi Local Municipality, Mpfana Local Municipality, Ulundi Local Municipality, the AbaQulusi Local Municipality, Mthonjaneni Local Municipality, uMzinyathi District Municipality and the Newcastle Local Municipality reported amounts in the *Over 90 Days category* owing to Eskom of R772.7 million, R464.9 million, R98.1 million, R15.4 million, R13.2 million, R157 000 and R32 000 respectively for unpaid electricity.

Due to the poor collection of outstanding Debtors amongst others, the municipalities experienced cash flow challenges and were therefore unable to make full payment on invoices owed to Eskom.

- The Mpfana Local Municipality applied for the National Treasury debt relief programme which was approved on 30 October 2023. However, according to the MFMA Section 41 report, the November 2023 account was not paid in full and a notice of breach was issued by Eskom.
- The Msunduzi Local Municipality applied for the National Treasury debt relief programme which was approved on 01 November 2023. As per the MFMA Section 41 report, Eskom is currently monitoring the municipality's compliance with the terms and conditions of the programme.
- The Ulundi Local Municipality applied for the National Treasury debt relief programme which was approved on 01 June 2023. As per the MFMA Section 41 report, the municipality is currently adhering to the terms and conditions of the programme.
- According to the MFMA Section 41 report for December 2023, the AbaQulusi Local Municipality has honoured its payment arrangement for the Vryheid and Emondlo bulk accounts, however, a notice of breach was sent on 06 January 2024 for the Hlobane bulk account.
- The Mthonjaneni Local Municipality applied for the National Treasury debt relief programme which was approved on 01 July 2023. However, according to the MFMA Section 41 report, the municipality failed to pay their current accounts and a breach notice was issued to the municipality by Eskom.
- According to the MFMA Section 41 report for December 2023, a meeting is scheduled for 29 January 2024 to discuss the overdue debt and a payment proposal for the Newcastle Local Municipality
- The eNdumeni Local Municipality did not report *Creditors* owed to Eskom in the *Over 90 Days category* as per the MFMA Section 71 data string whilst the MFMA Section 41 Report for December 2023 reflects a balance owing of R92.8 million to Eskom in the *Over 90 Days category* for unpaid electricity. The municipality applied for the National Treasury debt relief programme which was approved on 07 August 2023. However, according to the MFMA Section 41 Report, the municipality did not pay the current amount that was due on 03 January 2024 which the Municipal Manager committed to pay on 15 January 2024 when the CFO returns from leave. As per the MFMA Section 41 report, a notice of breach will be issued to the municipality by Eskom if payment is not received. The municipality has since made a payment of R1.96 million on 22 January 2024.
- Of the *Bulk water* outstanding *Creditors* balance of R1.1 billion, R851.8 million was in the *Over 90 Days category*. This was mainly due to the fact that the Msunduzi Local Municipality, Newcastle Local Municipality, Ugu District Municipality, Amajuba District Municipality and uMkhanyakude District Municipality reported amounts owing to the Water Boards of R427.7 million, R190.9 million, R179.2 million, R36.6 million and R17.5 million respectively for unpaid *Bulk water* in the *Over 90 Days category*.
- According to the MFMA Section 41 Report for December 2023 from the uMngeni-uThukela Water Board, a new payment plan was submitted by the Msunduzi Local Municipality at the end of May 2023 which was reviewed and accepted by the water board. The Msunduzi Local Municipality has been paying according to the payment plan from August 2023.

- The uMngeni-uThukela Water Board indicated in the MFMA Section 41 report for December 2023 that the Ugu District Municipality has been complying with the payment plan in respect of the historic debt, however since March 2023 the Ugu District Municipality has not been settling the current invoices which are accumulating. The uMngeni-uThukela Water Board further indicated that it has received payments of R16.6 million for Bulk water and R361 833.3 for the Mkomazi Bulk Water Scheme (MBWS) on the 02 January 2024 which were allocated to the historical debt.
- The Newcastle Local Municipality indicated that the bulk of the *Creditors* outstanding as at 31 December 2023 in the over 90 days' category is attributable to amounts owed to uThukela Water as the municipality is currently facing cash flow challenges. The municipality further confirmed that even though they owe uThukela Water for bulk water supply, there is however no payment arrangement in place to settle this debt. The municipality indicated that the discussions between the Newcastle Local Municipality and uThukela Water regarding the payment agreement with respect to the arrear debt are still underway and have not yet been finalised. The municipality further indicated that the payment plan has been agreed upon in principle between management and that uThukela Water Board is waiting for the Board approval with regards to interest portion as they are requesting for it to be written off once the capital portion has been settled.
- The Amajuba District Municipality has attributed the *Creditors* in the over 90 days category to the *Bulk water* owed to uMngeni-uThukela Water Board which has been outstanding from prior years and has been carried over to the current financial year. The municipality currently has a payment arrangement of R520 000 per month with uThukela Water from 31 August 2022. However, the municipality indicated that they are only paying the current account and that the arrear debt has remained unpaid.
- The MFMA Section 41 Report from uMngeni-uThukela Water Board for December 2023 reflects that the uMngeni-uThukela Water Board is engaging the uMkhanyakude District Municipality on recovering the outstanding debt. The uMkhanyakude District Municipality has not signed a payment arrangement with the water board and letters of demand and statements have been sent to municipality by the water board for non-payment by the municipality.
- The uThukela District Municipality did not report the balance owed to the uMngeni-uThukela Water Board in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for December 2023, it was noted that the uThukela District Municipality owed the water board R176.5 million for unpaid Bulk water. As per the MFMA Section 41 Report, the water board met with the uThukela District Municipality on 12 June 2023 to discuss the overdue balance. The approved payment plan was received on 21 July 2023 and the municipality is now paying the water board according to the payment plan.
- The King Cetshwayo District Municipality did not report the balance owed to the uMngeni-uThukela Water Board in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for December 2023, it was noted that the municipality owed the water board R673.1 million for unpaid water. According to the MFMA Section 41 Report, the municipality is currently paying for Bulk Water invoices based on the same tariff structure applied to other municipalities by the water board. Restriction was implemented on the 20 July 2023. However, the restriction was lifted with the understanding that both parties were to meet. A meeting was held on the 11 September 2023, between the municipality and the water board executive to find an amicable solution. A friendly reminder letter was sent on the 02 November 2023.

## 2.7 National Conditional Grants

**Table 9: National Conditional Grants -Summary, Quarter 2 – 2023/24**

R'000	DoRA 2023 Total Avail. (Inc. Adjust.)	Unaudited Actual	
		Actual expenditure by municipalities	% Spent
Local Government Financial Management Grant	112 830	42 015	37.2
Infrastructure Skills Development Grant	36 500	17 083	46.8
Neighbourhood Development Partnership (Schedule 5B)	291 390	229 255	78.7
Integrated Urban Development Grant	242 044	114 116	47.1
Municipal Disaster Grant	-	-	-
Municipal Disaster Recovery Grant	320 915	364 760	113.7
Public Transport Network Grant	952 337	116 936	12.3
Rural Road Assets Management Systems Grant	25 971	7 427	28.6
Expanded Public Works Programme Integrated Grant (Municipality)	211 248	118 721	56.2
Integrated National Electrification Programme (Municipal) Grant	540 146	225 906	41.8
Energy Efficiency and Demand Side Management (Municipal) Grant	39 000	16 258	41.7
Regional Bulk Infrastructure Grant (Schedule 5B)	671 217	338 579	50.4
Water Services Infrastructure Grant (Schedule 5B)	940 651	341 481	36.3
Municipal Emergency Housing Grant	-	-	-
Metro Informal Settlements Partnership Grant	759 318	270 364	35.6
Programme and Project Preparation Support Grant	49 949	7 032	14.1
Municipal Infrastructure Grant	3 890 956	1 641 656	42.2
<b>Total Direct Transfers</b>	<b>9 084 472</b>	<b>3 851 588</b>	<b>42.4</b>
<b>Allocation In Kind</b>			
Neighbourhood Development Partnership (Schedule 6B)	73 002	-	-
Water Services Infrastructure Grant (Schedule 6B)	32 000	-	-
Integrated National Electrification Programme (Allocation in-kind) Grant	902 524	-	-
<b>Total Allocations in kind</b>	<b>1 007 526</b>		
<b>Total</b>	<b>10 091 998</b>	<b>3 851 588</b>	<b>38.2</b>

Source: NT Igdatabase, downloaded 16 January 2024.

- In terms of the Division of Revenue Act, Act No. 5 of 2023 (DoRA), direct allocations to all 54 municipalities in KwaZulu-Natal, including the eThekweni Metro, amounted to R9.1 billion while allocations in-kind amounted to R1 billion, totalling R10.1 billion. Municipalities have reflected spending of only R3.9 billion or 42.4 percent against the total direct allocation of R9.1 billion which is primarily attributable to delays in SCM processes and inaccurate reporting by a number of municipalities.
- The total Municipal Infrastructure Grant (MIG) allocation to all the municipalities within the province was R3.9 billion, excluding allocations to the uMhlathuze and Ray Nkonyeni Local Municipalities as well as the eThekweni Metro. The eThekweni Metro receives the Programme and Project Preparation Support Grant (PPPSG) while the uMhlathuze and Ray Nkonyeni Local Municipalities receive the Integrated Urban Development Grant (IUDG), therefore none of these municipalities receive the MIG allocation. As at the end of the second quarter of the 2023/24 financial year, a total of R1.6 billion or 42.2 percent was spent of the total MIG allocations of R3.9 billion by the municipalities.
- The total IUDG allocation to the Ray Nkonyeni and uMhlathuze Local Municipalities was R242 million of which R114.1 million or 47.1 percent was spent as at the end of the second quarter of the 2023/24 financial year.
- The PPPSG allocation to the eThekweni Metro was R49.9 million of which R7 million or 14.1 percent was spent as at the end of the second quarter of the 2023/24 financial year.



- A total of 17 municipalities reported expenditure less than 45 percent against their MIG allocations for the 2023/24 financial year as at the end of December 2023. Excluding the eThekweni Metro, Ray Nkonyeni and uMhlathuze Local Municipalities which did not receive MIG allocations for the 2023/24 financial year, a further five municipalities (the uThukela and uMkhanyakude District Municipalities as well as the eNdumeni, eMadlangeni and Dannhauser Local Municipalities) reported nil expenditure against their MIG allocations.
- The Mtubatuba Local Municipality reported expenditure of negative R8.7 million against their MIG allocation due to challenges with their financial system. The Mtubatuba Local Municipality indicated that it is still experiencing challenges in the use of various modules on the financial system mainly with the grants, liabilities and cash flow reporting where extracted reports from the financial system reflect incorrectly mapped information. This has resulted in the various MFMA Section 71 Reports reflecting inaccurate information for operating expenditure, grants, capital, debtors, creditors and cash flows.
- The total Water Services Infrastructure Grant (WSIG) allocation to the municipalities within the province was R940.7 million. As at the end of the second quarter of the 2023/24 financial year, total expenditure of R341.5 million or 36.3 percent was reported against the allocations to municipalities.

## 2.8 Identification of municipalities in financial distress through the In-Year Monitoring (Early Warning System)

Section 71(1) of the MFMA requires that *the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant Provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month.*

The purpose of the MFMA Section 71 report is amongst others, to serve as an early warning system to identify and assist municipalities facing financial problems, including any emerging or impending financial problems.

Section 138 of the MFMA specifies criteria for determining serious financial problems at municipalities. As per Section 138 of the MFMA, the following factors, singly or in combination, may indicate a serious financial problem:

- (a) *The municipality has failed to make payments as and when due;*
- (b) *the municipality has defaulted on financial obligations for financial reasons;*
- (c) *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;*
- (d) *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;*
- (e) *the municipality is more than 60 days late in submitting its annual financial statements to the Auditor-General in accordance with Section 126 [of the MFMA];*
- (f) *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;*
- (g) *any of the above conditions exists in a municipal entity under the municipality's sole control, or in a municipal entity for whose debts the municipality may be responsible, and the municipality has failed to intervene effectively; or*
- (h) *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.*

Additionally, Section 140 of the MFMA specifies criteria for determining serious or persistent breach of financial commitments. As per Section 140(2) of the MFMA, the following factors, singly or in combination, may indicate that a municipality is in serious material breach of its obligations to meet its financial commitments:

- (a) *The municipality has failed to make any payment to a lender or investor as and when due;*
- (b) *the municipality has failed to meet a contractual obligation which provides security in terms of Section 48 [of the MFMA];*
- (c) *the municipality has failed to make any other payment as and when due, which individually or in the aggregate is more than an amount as may be prescribed or, if none is prescribed, more than two per cent of the municipality's budgeted operating expenditure; or*
- (d) *the municipality's failure to meet its financial commitments has impacted, or is likely to impact, on the availability or price of credit to other municipalities.*

In this regard, the National and Provincial Treasuries are utilising the criteria as per Sections 138 and 140 of the MFMA to identify and monitor municipalities that display **one or more** of the indicators of serious financial problems on a quarterly basis based on the MFMA Section 71 (data string) reports.

The results of the assessment against the above criteria are set out in Annexure J. However, the reliability and credibility of the MFMA Section 71 reports are a serious concern for KZN Provincial Treasury due to the quality of the data strings submitted by municipalities. It is noted that certain municipalities experience challenges with their financial systems as well as with the capturing of financial data in accordance with the mSCOA segments. These problems cause errors in the data strings submitted by municipalities as well as inaccuracies in the financial information relating to cash flow (reflecting unrealistic Cash and cash equivalents balances) and balance sheet budgeting. As a result, some of the municipalities identified as having serious financial problems based on the MFMA Section 71 reports are questionable. For example,

30 municipalities in the province have been flagged as meeting the criteria for having serious financial problems based on the quarter two MFMA Section 71 figures, however, upon further scrutiny, 10 of the municipalities (list and details as reflected in Annexure J) do not appear to have financial problems due to the following:

- The data strings of five (5) of the 30 municipalities are incorrect due to inaccurate reporting by the municipalities;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to Retentions and/or disputes with service providers for five (5) of the 30 municipalities; and
- The negative audit opinion was the only criteria displayed for two (2) municipalities however, these municipalities do not display any other signs of financial problems as at the end of the second quarter of the 2023/24 financial year.

The remaining 18 municipalities have been identified as meeting the criteria for having serious financial problems as shown in Table 10.

**Table 10: Municipalities meeting the criteria of having financial problems**

No.	Name of Municipality	No.	Name of Municipality
1	Ugu DM	10	Amajuba DM
2	Mpofana	11	eDumbe
3	Msunduzi	12	AbaQulusi
4	Okhahlamba	13	Nongoma
5	uThukela DM	14	Ulundi
6	eNdumeni	15	Mtubatuba
7	uMzinyathi DM	16	uMkhanyakude DM
8	Newcastle	17	Mthonjaneni
9	eMadlangeni	18	Greater Kokstad

Source: KZN Provincial Treasury.

Included in the list of the 18 municipalities identified as meeting the criteria for having financial problems are seven (7) municipalities which are listed in Table 11 that have also been identified by National Treasury as being in financial distress. In addition, six (6) of the seven (7) municipalities listed in Table 11 are also under intervention in terms of Section 139(1)(b) of the Constitution.

**Table 11: Municipalities in financial distress as per National Treasury**

No.	Name of Municipality	Intervention
1	Mpofana	Section 139(1)(b)
2	Msunduzi	Section 139(1)(b)
3	uThukela DM	Section 139(1)(b)
4	uMzinyathi DM	Section 139(1)(b)
5	AbaQulusi	N/A
6	Mtubatuba	Section 139(1)(b)
7	uMkhanyakude DM	Section 139(1)(b)

Source: KZN Provincial Treasury.

Provincial Treasury provided support to five (5) of the seven (7) municipalities in financial distress whilst National Treasury provides support to Msunduzi Local Municipality. Finance Experts were deployed to uMkhanyakude, uThukela and uMzinyathi District Municipalities as well as Mpofana Local Municipality. The support was concluded between April and August 2023. Financial Management Support was provided to Mtubatuba Local Municipality which was concluded in February 2023. Provincial Treasury is providing Mpofana Local Municipality with Financial Management Support during the 2023/24 financial year. National Treasury, through the Municipal Finance Improvement Programme (MFIP IIIx) deployed a Technical Advisor that supports both the uThukela and uMzinyathi District Municipalities during the 2023/24 financial year and a second Technical Advisor that supports the uMkhanyakude District Municipality and Mtubatuba Local Municipality.

The remaining 11 municipalities shown in Table 12 also meet the criteria for having financial problems based on the financial performance as at the end of quarter two of the 2023/24 financial year and will need to be closely monitored going forward.

**Table 12: Municipalities meeting the criteria of having financial problems based on Quarter 2 figures – 2023/24**

No.	Name of Municipality	No.	Name of Municipality
1	Ugu DM	7	eDumbe
2	Okhahlamba	8	Nongoma
3	eNdumeni	9	Ulundi
4	Newcastle	10	Mthonjaneni
5	eMadlangeni	11	Greater Kokstad
6	Amajuba DM		

Source: KZN Provincial Treasury.

During the first quarter of the 2023/24 financial year, letters were sent from Provincial Treasury to 27 municipalities that met the criteria of having financial problems. Municipalities were requested to table the letters to their Councils. Despite all efforts made by the Provincial Treasury to encourage municipalities to table the letters in Council, only 19 of the 27 municipalities complied with this request and submitted the relevant Council resolutions. The remaining eight (8) municipalities in Table 13 did not table their letters to their Councils.

**Table 13: Municipalities that did not table the Provincial Treasury letters for Quarter 1 of the 2023/24 financial year to their Councils**

No.	Name of Municipality	No.	Name of Municipality
1	uMshwathi	5	uPhongolo
2	Mpořana	6	AbaQulusi
3	eNdumeni	7	Nongoma
4	eDumbe	8	Ulundi

Source: KZN Provincial Treasury.

## **2.9 Non Compliance with the MFMA Reporting Requirements**

KZN Provincial Treasury uses the monthly In-Year reports, creditors, debtors and conditional grants reports to produce the MFMA Section 71(7) Consolidated Municipal Budgets Performance Report.

For the quarter under review, that is Quarter 2 covering the months of October 2023 (M04), November 2023 (M05) and December 2023 (M06), all municipalities timeously submitted their data strings for the quarter under review.

## 2.10 KZN Provincial Treasury combined Municipal Support Plan

The implementation of the approved 2023/24 KZN PT Municipal Combined Support Plan continued during the second quarter of the 2023/24 financial year. The established KZN PT Municipal Support Co-ordination Steering Committee monitors the progress of the 2023/24 plan. The KZN PT Combined Municipal Support plan is included in the KZN Municipal Audit Outcomes Turnaround Plan which is monitored by OPCA on a quarterly basis. The membership of the committee includes representatives from KZN CoGTA, KZN Provincial Treasury, SALGA and the AGSA.

The table below provides an overview of the progress made with the implementation of the approved 2023/24 KZN PT Combined Municipal Support Plan as at 31 December 2023:

**Table 14: Progress on the implementation of the approved 2023/24 KZN PT Combined Municipal Support Plan**

Sub-Programme and Support Initiative	Municipalities identified for support	Q2 Progress
<b>Infrastructure Management</b>		
<b>Follow up Assessments</b>		
Conduct assessments to determine if the recommendations from prior support have been implemented in maintaining the municipality's Fixed Asset Register.	uMngeni eNdumeni Dannhauser	The follow up assessment was conducted at uMngeni and Endumeni Local Municipalities
<b>Training</b>		
Training on the National Treasury MFMA Circular No. 106: Local Government Framework for Infrastructure Delivery and Procurement Management. The training is provided in collaboration with the Provincial SCM unit.	iNkosi Langalibalele uThukela DM uMzinyathi DM	Amajuba DM uMkhanyakude DM Harry Gwala DM
		Infrastructure Procurement with contract management focus was provided to uMngeni Local Municipality
<b>District Development Model (DDM)</b>		
Continued support at District Municipalities in creating DDMs with COGTA with a specific focus on providing guidance on IDMS through the formulation of a "One Plan" which is a long term strategic framework guiding investment and delivery in each district	District Municipalities	N/A
<b>Supply Chain Management (SCM)</b>		
* Revise or develop the SCM Municipal Support Plan to include SCM related findings from 2021/22 AG Management Report. * Strengthen the internal controls in the following areas: - SCM SOPS for Demand and Acquisition; - Bid Committees; - Contract Management; - Document Management; - Variations and Deviations; and - Review of the checklists aligned to business processes, reporting templates, procurement plan and contract register.	iNkosi Langalibalele uThukela DM uMzinyathi DM	Amajuba DM uMkhanyakude DM Harry Gwala DM
		Support Plans have been developed for all 6 of the identified municipalities and the support is in progress.
* Provide training to all municipalities in the following areas: - Bid Committees; - CSD and uploading of employee information; - CIDB Infrastructure Procurement - Contract Management; - Quotations Management; - Preferential Procurement Regulations, 2002; and - General SCM Compliance.	All KZN Municipalities	* Bid Committee training provided to uThukela DM * Contract Management training provided to Amajuba DM * Irregular expenditure and Deviations training, CSD Training and SCM Compliance Training provided to eDumbe
<b>Public Private Partnerships (PPP)</b>		
<b>Advisory and Regulatory support</b>		
The advisory function provides support in the form of legal, technical and financial, to public sector institutions from the conceptualization of potential PPP projects through to complete closeout (i.e. from inception through to contract management phases). The regulatory function considers approval regarding the legislative framework at pre-determined stages within the PPP lifecycle.	uMvoti uMhlathuze	KwaDukuza iLembe DM
		Continued support was provided to the 5 PPP's in the 4 identified municipalities.

**Table 14: Progress on the implementation of the approved 2023/24 KZN PT Combined Municipal Support Plan continued**

Sub-Programme and Support Initiative	Municipalities identified for support	Q1 Progress
<b>Infrastructure Management</b>		
<b>Follow up Assessments</b>		
Conduct assessments to determine if the recommendations from prior support have been implemented in maintaining the municipality's Fixed Asset Register.	uMngeni eNdameni Dannhauser	The follow up assessment was conducted at Dannhauser Local Municipality.
<b>Training</b>		
Training on the National Treasury MFMA Circular No. 106: Local Government Framework for Infrastructure Delivery and Procurement Management. The training is provided in collaboration with the Provincial SCM unit.	iNkosi Langalibalele uThukela DM uMzinyathi DM	Amajuba DM uMkhanyakude DM Harry Gwala DM
		* 15 Municipalities attended the virtual Infrastructure and CIDB Training conducted in collaboration with KZN PT SCM on 7 June 2023. Two of the identified municipalities attended the training (Harry Gwala DM and iNkosi Langalibalele). * Additional Infrastructure training was provided to Harry Gwala DM on 27 July 2023. * 29 Municipalities attended the virtual Contract management training conducted in collaboration with KZN PT SCM on 20 June 2023. All 6 of the identified municipalities attended the training.
<b>District Development Model (DDM)</b>		
Continued support at District Municipalities in creating DDMs with COGTA with a specific focus on providing guidance on IDMS through the formulation of a "One Plan" which is a long term strategic framework guiding investment and delivery in each district	District Municipalities	Support provided at uMgungundlovu DM
<b>Supply Chain Management (SCM)</b>		
* Revise or develop the SCM Municipal Support Plan to include SCM related findings from 2021/22 AG Management Report. * Strengthen the internal controls in the following areas: - SCM SOPs for Demand and Acquisition; - Bid Committees; - Contract Management; - Document Management; - Variations and Deviations; and - Review of the checklists aligned to business processes, reporting templates, procurement plan and contract register.	iNkosi Langalibalele uThukela DM uMzinyathi DM	Amajuba DM uMkhanyakude DM Harry Gwala DM
		Support Plans have been developed for all 6 of the identified municipalities and the support is in progress.
* Provide training to all municipalities in the following areas: - Bid Committees; - CSD and uploading of employee information; - CIDB Infrastructure Procurement; - Contract Management; - Quotations Management; - Preferential Procurement Regulations, 2002; and - General SCM Compliance.	All KZN Municipalities	* Bid Committee training has been provided to 22 municipalities; * 30 municipalities were assisted with the uploading of municipal employees flagged as Directors of potential suppliers on CSD; * CIDB and Infrastructure training was provided to 15 municipalities. The training was provided in collaboration with KZN PT Infrastructure Management; * Contract Management training was provided in collaboration with KZN PT Infrastructure Management to 29 municipalities; * Preferential Procurement Regulations, 2022 training was provided to 2 municipalities; and * General SCM Compliance training was provided to 4 municipalities.
<b>Public Private Partnerships (PPP)</b>		
<b>Advisory and Regulatory support</b>		
The advisory function provides support in the form of legal, technical and financial, to public sector institutions from the conceptualization of potential PPP projects through to complete closeout (i.e. from inception through to contract management phases). The regulatory function considers approval regarding the legislative framework at pre-determined stages within the PPP lifecycle.	uMvoit uMhlathuze	KwaDukuza iLembe DM
		Continued support was provided to the 5 PPP's in the 4 identified municipalities.

## **2.11 Conclusion**

Whilst Provincial Treasury would continue supporting municipalities, the primary responsibility to avoid, identify and resolve financial problems in a municipality rest with the municipality itself as per Sections 61, 62, 63, 64, 65, 81 and 135 of the MFMA. It is therefore incumbent upon the political and administrative leadership at the municipalities to be vigilant with regard to early identification of financial problems that would threaten their service delivery obligations.



Annexure A: Operating Revenue - As at the end of Quarter 2 - 2023/24

R000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail																												
					Exchange Revenue										Non-exchange Revenue																		
					Electricity	Water	Waste Water Management	Waste Management	Sale of Goods and Rendering of Services	Agency services	Interest	Interest earned from Receivables	Interest earned from Current and Non Current Assets	Dividends	Rent on Land	Rental from Fixed Assets	Licence and Permits	Operational Revenue	Property rates	Surcharges and Taxes	Fines, penalties and forfeits	Licences or permits	Transfers and subsidies - Operational	Interest	Fuel Levy	Operational Revenue	Gains on disposal of Assets	Other Gains	Discontinued Operations				
<b>A</b>	<b>KZN2000 eThekweni</b>	<b>52 562 916</b>	<b>52 562 916</b>	<b>27 930 822</b>	<b>53.1</b>	<b>8 749 510</b>	<b>3 256 002</b>	<b>713 893</b>	<b>504 313</b>	<b>174 722</b>	<b>13 743</b>	<b>387</b>	<b>676 184</b>	<b>455 132</b>	-	-	<b>445 919</b>	<b>2 949</b>	<b>99 844</b>	<b>6 527 729</b>	<b>151 788</b>	<b>4 162</b>	<b>20 875</b>	<b>3 449 158</b>	<b>300 650</b>	<b>2 371 650</b>	-	<b>11 664</b>	<b>848</b>	-			
B	KZN212 uMdoni	368 149	368 149	234 060	63.6	-	-	-	6 667	1 183	968	-	924	5 839	-	-	3 748	1	250	73 586	-	355	2 053	132 546	5 941	-	-	-	-	-	-		
B	KZN213 uMzuzumbe	219 682	219 682	161 969	73.7	-	-	-	-	96	-	-	-	4 787	-	-	47	-	34	8 273	-	-	2	148 730	-	-	-	-	-	-	-		
B	KZN214 uMzuzwabantu	204 177	204 177	126 070	61.7	15 844	-	-	2 557	162	281	-	-	3 851	-	-	175	-	504	9 694	-	859	366	91 777	-	-	-	-	-	-	-		
B	KZN216 Ray Nkonyeni	1 251 108	1 251 108	771 162	61.6	92 852	-	-	40 687	4 531	2 778	-	-	5 581	-	-	2 444	290	372	328 583	-	10 384	5 139	257 809	15 391	-	-	-	-	503	-		
C	DC21 Ugu DM	1 287 912	1 287 912	774 052	60.1	-	196 266	59 099	-	1 422	-	-	33 453	6 212	-	-	868	-	1 182	-	-	-	-	-	475 550	-	-	-	-	-	-		
<b>Total: Ugu Municipalities</b>	<b>3 331 028</b>	<b>3 331 028</b>	<b>2 067 314</b>	<b>62.1</b>	<b>108 696</b>	<b>196 266</b>	<b>59 099</b>	<b>49 911</b>	<b>7 393</b>	<b>4 027</b>	<b>38 193</b>	<b>26 271</b>	<b>38 193</b>	<b>26 271</b>	-	-	<b>7 282</b>	<b>291</b>	<b>2 343</b>	<b>420 135</b>	<b>11 598</b>	<b>7 560</b>	<b>1 106 413</b>	<b>21 332</b>	<b>1 106 413</b>	<b>21 332</b>	<b>1 106 413</b>	<b>21 332</b>	<b>1 106 413</b>	<b>21 332</b>	<b>503</b>	<b>-</b>	
B	KZN221 uMshwathi	220 539	220 539	148 627	67.4	-	-	-	1 484	250	1 765	-	502	4 055	-	-	348	8	500	28 983	-	4	-	104 951	4 826	-	-	-	-	-	-	-	
B	KZN222 uMngeni	571 897	571 897	284 095	49.7	54 769	-	-	5 932	1 786	-	-	1 859	1 573	-	-	667	1 453	154	129 979	-	1 737	357	78 695	5 900	-	-	-	-	(766)	-	-	
B	KZN223 Mpofana	200 217	200 217	73 791	36.9	17 860	-	-	2 506	67	-	-	-	-	-	-	88	2 384	2 415	8 001	-	3 631	-	36 364	-	-	-	-	-	-	-	-	0
B	KZN224 uMpendle	64 448	64 448	47 784	74.1	-	-	-	49	11	-	-	1 606	181	-	-	407	25	22	-	-	-	-	42 015	99	-	-	-	-	-	-	-	
B	KZN225 uMsunduzi	8 120 726	8 120 726	3 497 832	43.1	1 428 704	395 165	96 503	62 241	7 028	1 118	-	127 260	17 333	-	-	18 084	1 037	35 244	680 009	-	702	-	586 276	43 130	-	-	-	-	-	-	-	
B	KZN226 Mkhambathini	126 922	126 922	86 971	68.5	-	-	-	314	977	-	-	-	975	-	-	709	3 478	256	12 090	-	1	-	68 172	43 130	-	-	-	-	-	-	-	
B	KZN227 Richmond	154 499	154 499	101 309	65.6	-	-	-	513	206	-	68	148	1 754	-	-	335	6	272	21 915	-	1 307	-	73 536	-	-	-	-	-	-	-	-	
C	DC22 uMgungundlovu DM	1 405 804	1 405 804	855 765	60.9	-	222 348	27 416	-	45	-	-	39 629	18 541	-	-	5	-	21	-	-	-	-	547 762	-	-	-	-	-	-	-	-	
<b>Total: uMgungundlovu Municipalities</b>	<b>10 865 052</b>	<b>10 865 052</b>	<b>5 096 173</b>	<b>46.9</b>	<b>1 499 334</b>	<b>617 513</b>	<b>123 918</b>	<b>73 041</b>	<b>10 369</b>	<b>2 965</b>	<b>68</b>	<b>171 003</b>	<b>44 686</b>	<b>171 003</b>	<b>44 686</b>	-	<b>20 642</b>	<b>8 392</b>	<b>38 883</b>	<b>884 261</b>	<b>7 525</b>	<b>1 664</b>	<b>1 537 771</b>	<b>53 954</b>	<b>1 537 771</b>	<b>53 954</b>	<b>1 537 771</b>	<b>53 954</b>	<b>1 537 771</b>	<b>53 954</b>	<b>183</b>	<b>0</b>	
B	KZN235 Okhahlamba	213 040	213 040	149 174	70.0	-	-	-	800	2 143	-	-	338	2 823	-	-	539	1 086	4	12 234	-	218	106	124 557	3 373	-	-	-	-	-	-	-	
B	KZN237 Nkosi Langalibalele	718 038	718 038	377 043	52.5	163 439	-	-	4 982	210	-	-	18 529	6 030	-	-	337	120	881	69 484	-	784	757	104 961	6 508	-	-	-	-	-	-	-	
B	KZN238 Alfred Duma	1 289 873	1 303 403	778 996	59.8	265 214	-	-	19 466	886	1 874	-	5 993	15 791	-	-	1 210	1 599	1 967	189 029	-	28 856	-	245 379	-	-	1 732	-	-	-	-	-	
C	DC23 uThukela DM	882 331	882 331	597 656	67.7	-	123 466	8 602	-	223	-	-	29 899	4 643	-	-	-	-	176	-	-	55	-	430 593	-	-	-	-	-	-	-	-	
<b>Total: uThukela Municipalities</b>	<b>3 103 282</b>	<b>3 116 812</b>	<b>1 902 868</b>	<b>61.1</b>	<b>428 653</b>	<b>123 466</b>	<b>8 602</b>	<b>25 248</b>	<b>3 461</b>	<b>2 848</b>	<b>-</b>	<b>54 759</b>	<b>29 287</b>	<b>54 759</b>	<b>29 287</b>	<b>-</b>	<b>2 086</b>	<b>2 805</b>	<b>3 027</b>	<b>270 747</b>	<b>29 913</b>	<b>863</b>	<b>905 490</b>	<b>9 882</b>	<b>905 490</b>	<b>9 882</b>	<b>905 490</b>	<b>9 882</b>	<b>905 490</b>	<b>9 882</b>	<b>1 732</b>	<b>-</b>	
B	KZN241 eNdameni	435 205	435 205	207 651	47.7	64 643	-	-	13 479	288	-	-	1 182	926	-	-	329	126	297	64 024	-	8 700	-	1 992	51 846	-	-	-	-	-	-	-	
B	KZN242 Ngquthu	282 002	282 002	178 491	63.3	11 305	-	-	713	117	-	28	282	667	-	-	527	-	108	23 536	-	797	466	138 823	1 122	-	-	-	-	-	-	-	
B	KZN244 uMhlanga	231 528	231 528	200 528	86.6	-	-	-	649	84	-	-	6 955	628	-	-	-	-	(6)	7 973	35	-	-	178 427	-	-	-	-	-	-	-	-	
B	KZN245 uMvoti	380 694	380 694	219 705	57.7	48 620	-	-	6 862	321	-	-	-	2 706	-	-	188	1 491	(38)	23 306	5 934	17	-	136 233	-	-	-	-	-	-	-	-	
C	DC24 uMzinyathi DM	665 972	665 972	432 470	64.9	-	28 995	6 945	-	212	-	-	20 467	3 648	-	-	231	-	24	-	-	-	-	371 949	-	-	-	-	-	-	-	-	
<b>Total: Umzinyathi Municipalities</b>	<b>2 045 801</b>	<b>2 045 801</b>	<b>1 238 846</b>	<b>60.6</b>	<b>124 388</b>	<b>28 995</b>	<b>6 945</b>	<b>21 703</b>	<b>1 021</b>	<b>28</b>	<b>21 931</b>	<b>14 941</b>	<b>14 941</b>	<b>14 941</b>	<b>14 941</b>	<b>-</b>	<b>1 712</b>	<b>1 617</b>	<b>385</b>	<b>118 839</b>	<b>5 934</b>	<b>9 548</b>	<b>2 458</b>	<b>877 278</b>	<b>1 122</b>	<b>877 278</b>	<b>1 122</b>	<b>877 278</b>	<b>1 122</b>	<b>1 122</b>	<b>1 122</b>	<b>-</b>	
B	KZN252 Newcastle	2 355 468	2 355 468	1 308 309	55.5	425 983	-	-	111 501	67 585	-	-	1 938	634	-	-	5 550	-	622	203 969	-	3 876	18	421 618	2 175	-	-	-	5 557	-	-	-	
B	KZN253 eMadiqeni	124 667	124 667	89 653	71.9	17 281	-	-	1 008	153	-	-	411	-	-	-	849	768	19	19 041	-	452	-	46 988	2 694	-	-	-	-	-	-	-	
B	KZN254 Danisauser	199 869	199 869	112 035	56.1	-	-	-	666	147	-	-	-	-	-	-	1 591	-	-	22 141	-	4	220	85 780	-	-	-	-	-	-	-	-	
C	DC25 Amajuba DM	284 392	284 392	193 560	68.1	-	14 178	4 247	-	192	-	-	13 438	4 238	-	-	12	-	7 374	-	-	-	-	149 879	-	-	-	-	-	-	-	-	
<b>Total: Amajuba Municipalities</b>	<b>2 964 396</b>	<b>2 964 396</b>	<b>1 703 567</b>	<b>57.5</b>	<b>443 263</b>	<b>125 679</b>	<b>71 832</b>	<b>56 096</b>	<b>3 354</b>	<b>654</b>	<b>-</b>	<b>15 377</b>	<b>6 115</b>	<b>6 115</b>	<b>6 115</b>	<b>-</b>	<b>8 002</b>	<b>768</b>	<b>8 015</b>	<b>245 151</b>	<b>4 332</b>	<b>238</b>	<b>704 265</b>	<b>4 869</b>	<b>704 265</b>	<b>4 869</b>	<b>704 265</b>	<b>4 869</b>	<b>704 265</b>	<b>4 869</b>	<b>5 557</b>	<b>-</b>	
B	KZN261 eDumbe	210 761	210 761	169 173	80.3	17 531	-	-	1 158	39	-	-	2 746	914	-	-	713	124	312	22 560	-	822	335	118 356	1 889	1 539	-	-	-	135	-	-	
B	KZN262 uPhongolo	314 936	314 936	202 428	64.3	25 994	-	-	5 701	145	-	-	(16)	2 192	-	-	245	801	2 583	19 232	-	816	-	143 645	484	-	-	-	-	-	-	-	
B	KZN263 AluQuleni	786 412	786 412	435 090	55.3	111 937	-	-	14 603	881	-	-	7 402	1 527	-	-	469	2 719	5 801	59 971	-	17 058	-	161 675	-	-	-	-	-	-	-	-	
B	KZN265 Nonzoma	245 247	245 247	185 219	75.5	-	-	-	1 103	17	-	-	-	401	-	-	-	-	6	23 945	-	178	403	1 250	-	-	-	-	-	-	-	-	
B	KZN266 Ulundi	466 129	466 129	295 952	63.5	37 579	-	-	5 059	301	-	-	875	-	-	-	590	58	1 058	83 861	-	154	-	163 992	1 005	-							

Annexure B: Operating Expenditure - As at the end of Quarter 2 - 2023/24

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail														
					Employee related costs	Remun. of councillors	Bulk purchases - electricity	Inventory consumed	Debt impairment	Depreciation and amortisation	Interest	Contracted services	Transfers and subsidies	Irrecoverable debts written off	Operational costs	Losses on disposal of Assets	Other Losses		
<b>A</b>	<b>KZN2000</b>	<b>eThekweni</b>	<b>52 289 469</b>	<b>52 289 469</b>	<b>25 054 297</b>	<b>47.9</b>	<b>6 290 363</b>	<b>75 657</b>	<b>7 785 933</b>	<b>1 583 931</b>	<b>1 495 773</b>	<b>1 391 257</b>	<b>517 219</b>	<b>2 898 411</b>	<b>312 356</b>	<b>(41)</b>	<b>1 404 350</b>	<b>(9)</b>	<b>1 299 096</b>
B	KZN212	uMdoni	449 028	449 028	178 866	39.8	76 931	8 513	-	2 283	-	21 850	-	42 717	622	-	25 950	-	-
B	KZN213	uMzumbane	281 527	281 527	134 761	47.9	34 817	9 621	-	1 419	-	10 287	-	53 992	7 495	-	17 130	-	-
B	KZN214	uMuziwabantu	271 497	271 497	122 619	45.2	41 343	5 300	27 534	440	-	6 936	-	16 624	(110)	-	24 552	-	-
B	KZN216	Ray Nkonyeni	1 253 191	1 253 191	579 720	46.3	236 855	23 011	61 594	7 663	-	43 635	480	126 368	6 024	2 531	72 211	(652)	-
B	DC21	Ugu DM	1 109 757	1 109 757	727 260	65.5	278 437	6 847	-	77 906	31 019	109 566	8 274	100 982	-	1 354	112 902	-	(26)
<b>Total: Ugu Municipalities</b>			<b>3 364 999</b>	<b>3 364 999</b>	<b>1 743 226</b>	<b>51.8</b>	<b>668 384</b>	<b>53 290</b>	<b>89 128</b>	<b>89 711</b>	<b>31 019</b>	<b>192 274</b>	<b>8 754</b>	<b>340 683</b>	<b>14 030</b>	<b>3 885</b>	<b>252 745</b>	<b>(652)</b>	<b>(26)</b>
B	KZN221	uMshwathi	243 215	243 215	216 004	88.8	48 682	6 329	-	1 349	50 368	9 805	-	21 864	-	61 386	16 222	-	0
B	KZN222	uMngeni	571 590	571 590	263 934	46.2	71 746	6 155	100 027	548	-	30 092	18	31 083	717	-	23 548	-	-
B	KZN223	Mpofana	190 428	190 428	115 447	60.6	32 821	1 531	41 512	4 471	-	-	22 449	5 569	-	-	7 094	-	-
B	KZN224	iMpendle	68 400	68 400	42 640	62.3	24 806	2 281	-	85	-	-	116	9 162	767	-	5 422	-	-
B	KZN225	Msunduzi	7 703 788	7 703 788	3 384 011	43.9	806 528	25 883	1 463 939	418 193	-	181 732	52 510	311 197	36 908	3 956	83 650	-	(484)
B	KZN226	Mkhambathini	141 302	141 302	74 829	53.0	28 200	3 615	-	2 519	-	5 575	-	19 849	-	-	15 070	-	-
B	KZN227	Richmond	166 135	166 135	85 706	51.6	36 107	3 519	-	4 631	4 827	8 040	19	16 105	270	-	12 188	-	-
C	DC22	uMgungundlovu DM	1 131 196	1 131 196	483 920	42.8	146 379	8 582	-	83 032	-	26 839	8 660	119 338	11 467	-	36 941	15	42 666
<b>Total: uMgungundlovu Municipalities</b>			<b>10 216 053</b>	<b>10 216 053</b>	<b>4 666 492</b>	<b>45.7</b>	<b>1 195 270</b>	<b>57 895</b>	<b>1 605 477</b>	<b>514 829</b>	<b>55 196</b>	<b>262 082</b>	<b>83 772</b>	<b>534 167</b>	<b>50 128</b>	<b>65 341</b>	<b>200 136</b>	<b>15</b>	<b>42 183</b>
B	KZN235	Okhahlamba	239 024	239 024	126 039	52.7	64 130	6 480	-	1 670	-	14 330	-	17 957	123	169	21 181	-	-
B	KZN237	iNkosi Langalibalele	756 798	756 798	308 813	40.8	98 357	13 796	123 316	8 955	-	-	391	47 506	-	-	16 493	-	-
B	KZN238	Alfred Duma	1 369 887	1 383 417	538 523	38.9	193 955	15 739	202 386	13 256	-	18 373	132	37 048	-	-	57 634	-	-
B	DC23	uThukela DM	1 050 536	1 050 536	359 602	34.2	189 720	3 082	-	19 501	189 720	44 080	-	44 782	1 000	-	57 436	-	-
<b>Total: uThukela Municipalities</b>			<b>3 416 245</b>	<b>3 429 775</b>	<b>1 332 977</b>	<b>38.9</b>	<b>546 162</b>	<b>39 097</b>	<b>325 702</b>	<b>43 382</b>	<b>-</b>	<b>76 783</b>	<b>522</b>	<b>147 292</b>	<b>1 123</b>	<b>169</b>	<b>152 745</b>	<b>-</b>	<b>-</b>
B	KZN241	eNdameni	452 596	452 596	196 195	43.3	73 975	2 500	77 712	1 354	-	-	6 609	20 437	226	-	13 383	-	-
B	KZN242	Nquthu	284 119	284 119	67 152	23.6	97	-	18 156	8 403	-	-	-	15 476	3 044	22	21 954	-	-
B	KZN244	uMsinga	323 196	323 196	116 898	36.2	35 309	5 290	-	1 174	-	-	-	38 432	-	20 735	15 958	-	-
B	KZN245	uMvoti	412 010	412 010	195 107	47.4	70 771	6 034	42 714	3 668	3 664	17 515	0	27 484	306	-	22 949	-	-
C	DC24	uMzinyathi DM	595 164	595 164	265 057	44.5	104 692	2 556	-	23 792	-	33 751	151	57 947	2 000	-	40 168	-	-
<b>Total: Umzinyathi Municipalities</b>			<b>2 067 085</b>	<b>2 067 085</b>	<b>840 409</b>	<b>40.7</b>	<b>284 845</b>	<b>16 380</b>	<b>138 583</b>	<b>38 390</b>	<b>3 664</b>	<b>51 265</b>	<b>6 761</b>	<b>159 777</b>	<b>5 575</b>	<b>20 757</b>	<b>114 411</b>	<b>-</b>	<b>-</b>
B	KZN252	Newcastle	2 724 589	2 724 589	1 099 408	40.4	321 729	12 765	286 594	75 293	-	186 220	16 717	108 812	-	40 696	50 581	-	-
B	KZN253	eMadlangeni	130 136	130 136	49 709	38.2	23 428	1 936	10 460	1 016	-	-	163	8 139	-	-	4 567	-	-
B	KZN254	Dannhauser	179 073	179 073	74 333	41.5	25 295	6 782	-	17	-	12 406	1 024	18 421	-	-	10 387	-	-
C	DC25	Amajuba DM	244 217	244 217	132 591	54.3	68 377	6 170	-	8 218	-	8 420	156	24 275	6	146	16 823	-	-
<b>Total: Amajuba Municipalities</b>			<b>3 278 015</b>	<b>3 278 015</b>	<b>1 356 041</b>	<b>41.4</b>	<b>438 829</b>	<b>27 654</b>	<b>297 054</b>	<b>84 544</b>	<b>-</b>	<b>207 046</b>	<b>18 059</b>	<b>159 648</b>	<b>6</b>	<b>40 843</b>	<b>82 359</b>	<b>-</b>	<b>-</b>
B	KZN261	eDumbe	209 180	209 180	91 150	43.6	41 466	4 495	22 893	-	-	-	1	13 235	-	606	8 454	-	-
B	KZN262	uPhongolo	296 245	296 245	145 863	49.2	63 347	6 052	19 228	7 040	2 226	9 914	5	18 814	-	226	19 012	-	-
B	KZN263	AbaQulusi	720 495	720 495	406 073	56.4	105 202	8 497	122 881	27 733	-	54 964	3 383	51 029	-	(59)	32 443	-	-
B	KZN265	Nongoma	228 435	228 435	143 054	62.6	57 596	9 450	-	4 859	-	10 324	6 315	28 728	2 667	188	22 927	-	-
B	KZN266	Ulundi	427 832	427 832	245 014	57.3	83 333	8 958	65 311	3 867	-	9 692	574	38 919	-	1 689	32 673	-	-
C	DC26	Zululand DM	722 102	722 102	440 376	61.0	149 814	4 965	-	3 885	-	33 181	208	148 834	2 173	28	97 288	-	-
<b>Total: Zululand Municipalities</b>			<b>2 604 290</b>	<b>2 604 290</b>	<b>1 471 530</b>	<b>56.5</b>	<b>500 757</b>	<b>42 418</b>	<b>230 312</b>	<b>47 384</b>	<b>2 226</b>	<b>118 073</b>	<b>10 486</b>	<b>299 559</b>	<b>4 840</b>	<b>2 678</b>	<b>212 796</b>	<b>-</b>	<b>-</b>
B	KZN271	uMhlalabuyalingana	245 314	245 314	102 594	41.8	43 236	8 227	-	192	-	14 571	1	16 248	2 717	34	17 368	-	-
B	KZN272	Jozini	310 512	310 512	197 639	63.6	72 353	8 683	-	280	-	18 360	-	23 705	15 833	9 113	49 710	(397)	-
B	KZN275	Mtubatuba	291 382	291 382	130 541	44.8	69 151	8 597	-	500	-	14 314	-	23 921	-	2 627	11 431	-	-
B	KZN276	Big Five Hlabisa	211 946	211 946	97 185	45.9	45 610	4 917	-	-	-	8 732	-	14 021	828	194	22 883	-	-
C	DC27	uMkhanyakude DM	675 136	675 136	280 069	41.5	113 604	6 065	12 454	11 829	-	-	88	66 755	-	-	69 274	-	-
<b>Total: uMkhanyakude Municipalities</b>			<b>1 734 290</b>	<b>1 734 290</b>	<b>808 027</b>	<b>46.6</b>	<b>343 953</b>	<b>36 488</b>	<b>12 454</b>	<b>12 802</b>	<b>-</b>	<b>55 977</b>	<b>89</b>	<b>144 650</b>	<b>19 378</b>	<b>11 967</b>	<b>170 667</b>	<b>(397)</b>	<b>-</b>
B	KZN281	uMfolozi	222 246	222 246	108 089	48.6	42 044	7 583	-	1 168	-	-	2	26 097	2 479	-	28 716	-	-
B	KZN282	uMhlathuze	4 937 024	4 937 024	2 563 703	51.9	576 164	15 410	731 938	281 179	82 821	156 037	77 905	263 920	3 239	11 610	170 867	-	192 612
B	KZN284	uMlalazi	521 063	521 063	256 282	49.2	92 246	13 120	41 314	6 972	4 050	27 470	1 321	37 982	4 639	-	27 169	-	-
B	KZN285	Mthonjaneni	176 682	176 682	108 299	61.3	36 748	5 314	10 197	1 018	-	12 275	839	22 690	2 283	-	16 933	-	-
B	KZN286	Nkandla	237 281	237 281	97 706	41.2	34 956	5 920	11 795	2 318	-	9 362	75	15 973	577	8	16 724	-	-
C	DC28	King Cetshwayo DM	1 031 642	1 033 974	500 537	48.4	160 046	9 576	-	123 812	38	50 607	397	89 891	3 400	-	62 770	-	-
<b>Total: King Cetshwayo Municipalities</b>			<b>7 125 937</b>	<b>7 128 270</b>	<b>3 634 616</b>	<b>51.0</b>	<b>942 204</b>	<b>56 922</b>	<b>795 244</b>	<b>416 467</b>	<b>86 909</b>	<b>255 751</b>	<b>80 539</b>	<b>456 554</b>	<b>16 617</b>	<b>11 618</b>	<b>323 180</b>	<b>-</b>	<b>192 612</b>
B	KZN291	Mandeni	402 121	402 121	191 090	47.5	60 814	7 841	24 730	1 463	18 652	16 482	31	30 719	-	3 750	26 548	-	60
B	KZN292	KwaDukuza	2 572 794	2 584 434	1 147 731	44.4	266 350	14 244	554 690	11 236	-	56 236	8 580	170 991	8 539	246	56 618	-	-
B	KZN293	Ndwedwe	232 008	232 008	131 737	56.8	39 773	8 31											

Annexure C: Capital Revenue (Source of finance) - As at the end of Quarter 2 - 2023/24

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail							
					Sources of Finance				Transfers recognised - capital			
					National Govt.	Provincial Govt.	District Municipality	Other transfers and grants	Borrowing	Internally generated funds		
<b>A</b>	<b>KZN2000</b>	<b>eThekweni</b>	<b>8 143 224</b>	<b>8 143 224</b>	<b>1 529 382</b>	<b>18.8</b>	<b>1 013 521</b>	<b>21 159</b>	<b>-</b>	<b>-</b>	<b>199 094</b>	<b>295 608</b>
B	KZN212	uMdoni	54 356	54 356	31 200	57.4	24 780	1 383	-	-	-	5 037
B	KZN213	uMzombe	94 051	94 051	25 073	26.7	11 588	-	-	-	-	13 485
B	KZN214	uMuziwabantu	47 122	47 122	10 236	21.7	6 644	-	-	-	-	3 591
B	KZN216	Ray Nkonyeni	150 893	150 893	69 583	46.1	54 003	-	-	-	-	15 580
B	DC21	Ugu DM	454 992	454 992	180 383	39.6	166 085	-	-	-	-	14 298
	<b>Total: Ugu Municipalities</b>		<b>801 414</b>	<b>801 414</b>	<b>316 475</b>	<b>39.5</b>	<b>263 101</b>	<b>1 383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51 992</b>
B	KZN221	uMshwathi	45 670	45 670	29 247	64.0	24 121	884	-	-	-	4 242
B	KZN222	uMngeni	83 818	83 818	(3)	(0.0)	524	-	-	-	-	(527)
B	KZN223	Mpofana	20 828	20 828	8 212	39.4	8 059	-	-	-	-	153
B	KZN224	iMpindle	13 369	13 369	7 006	52.4	6 149	194	-	-	-	664
B	KZN225	Msunduzi	768 760	768 760	209 961	27.3	162 528	3 833	-	-	-	43 600
B	KZN226	Mkhambathini	22 922	22 922	15 174	66.2	10 003	-	-	-	-	5 171
B	KZN227	Richmond	24 324	24 324	13 878	57.1	12 703	37	-	-	-	1 138
C	DC22	uMgungundlovu DM	184 315	184 315	117 224	63.6	108 915	-	-	523	-	7 786
	<b>Total: uMgungundlovu Municipalities</b>		<b>1 164 006</b>	<b>1 164 006</b>	<b>400 699</b>	<b>34.4</b>	<b>333 001</b>	<b>4 947</b>	<b>-</b>	<b>523</b>	<b>-</b>	<b>62 227</b>
B	KZN235	Okhahlamba	34 234	34 234	25 135	73.4	19 909	-	-	5 105	-	121
B	KZN237	iNkosi Langalibalele	54 004	54 004	61 093	113.1	60 675	-	-	-	-	418
B	KZN238	Alfred Duma	131 661	138 343	44 405	32.1	38 747	1 028	-	-	-	4 630
B	DC23	uThukela DM	308 395	308 395	114 268	37.1	114 268	-	-	-	-	-
	<b>Total: uThukela Municipalities</b>		<b>528 295</b>	<b>534 976</b>	<b>244 900</b>	<b>45.8</b>	<b>233 599</b>	<b>1 028</b>	<b>-</b>	<b>5 105</b>	<b>-</b>	<b>5 168</b>
B	KZN241	eNdameni	25 669	25 669	4 004	15.6	4 004	-	-	-	-	-
B	KZN242	Nquthu	60 608	60 608	33 988	56.1	23 166	1 708	-	-	-	9 114
B	KZN244	uMsinga	57 968	57 968	26 514	45.7	21 568	-	-	-	-	4 946
B	KZN245	uMvoti	39 698	39 698	21 027	53.0	19 464	-	-	-	-	1 562
C	DC24	uMzinyathi DM	371 253	371 253	112 620	30.3	109 635	-	-	-	-	2 986
	<b>Total: uMzinyathi Municipalities</b>		<b>555 195</b>	<b>555 195</b>	<b>198 153</b>	<b>35.7</b>	<b>177 837</b>	<b>1 708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18 608</b>
B	KZN252	Newcastle	255 338	255 338	109 420	42.9	86 870	886	-	-	-	21 663
B	KZN253	eMadlangeni	39 051	39 051	17 926	45.9	16 614	-	-	-	-	1 312
B	KZN254	Dannhauser	52 996	52 996	15 217	28.7	11 854	-	-	-	-	3 363
C	DC25	Amajuba DM	83 693	83 693	29 442	35.2	28 740	272	-	316	-	114
	<b>Total: Amajuba Municipalities</b>		<b>431 077</b>	<b>431 077</b>	<b>172 005</b>	<b>39.9</b>	<b>144 078</b>	<b>1 159</b>	<b>-</b>	<b>316</b>	<b>-</b>	<b>26 452</b>
B	KZN261	eDumbe	36 938	36 938	50 100	135.6	20 373	28 061	-	-	-	1 665
B	KZN262	uPhongolo	43 124	43 124	10 331	24.0	7 461	-	-	-	-	2 870
B	KZN263	AbaQulusi	83 440	83 440	16 594	19.9	13 261	-	-	-	-	3 333
B	KZN265	Nongoma	49 623	49 623	22 126	44.6	19 357	-	-	-	-	2 769
B	KZN266	Ulundi	40 776	40 776	22 177	54.4	20 289	-	-	-	-	1 888
C	DC26	Zululand DM	790 424	790 424	412 566	52.2	411 897	-	-	-	-	669
	<b>Total: Zululand Municipalities</b>		<b>1 044 326</b>	<b>1 044 326</b>	<b>533 893</b>	<b>51.1</b>	<b>492 638</b>	<b>28 061</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 194</b>
B	KZN271	uMhlabyalingana	58 829	58 829	9 238	15.7	7 815	-	-	-	-	1 423
B	KZN272	Jozini	44 865	44 865	33 026	73.6	26 710	226	-	-	-	6 089
B	KZN275	Mtubatuba	47 556	47 556	16 102	33.9	15 221	539	-	-	-	341
B	KZN276	Big Five Hlabisa	35 190	35 190	15 108	42.9	11 806	-	-	-	-	3 303
C	DC27	uMkhanyakude DM	233 671	233 671	107 912	46.2	107 912	-	-	-	-	-
	<b>Total: uMkhanyakude Municipalities</b>		<b>420 112</b>	<b>420 112</b>	<b>181 385</b>	<b>43.2</b>	<b>169 463</b>	<b>766</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 156</b>
B	KZN281	uMfolozi	40 311	40 311	35 124	87.1	24 876	-	-	-	-	10 248
B	KZN282	uMhlathuze	802 941	802 941	460 658	57.4	123 541	-	-	2 194	240 051	94 872
B	KZN284	uMlalazi	110 155	110 155	55 364	50.3	32 845	-	-	-	19 743	2 776
B	KZN285	Mthonjaneni	35 933	35 933	16 536	46.0	15 466	-	-	-	-	1 070
B	KZN286	Nkandla	43 469	43 469	18 855	43.4	18 325	-	-	-	-	530
C	DC28	King Cetshwayo DM	452 538	429 471	244 092	56.8	230 902	-	-	-	-	13 190
	<b>Total: King Cetshwayo Municipalities</b>		<b>1 485 346</b>	<b>1 462 280</b>	<b>830 630</b>	<b>56.8</b>	<b>445 955</b>	<b>-</b>	<b>-</b>	<b>2 194</b>	<b>259 795</b>	<b>122 686</b>
B	KZN291	Mandeni	143 945	143 945	41 262	28.7	19 469	91	-	-	-	21 702
B	KZN292	KwaDukuza	950 898	1 139 218	309 880	27.2	213 776	7	-	-	-	96 097
B	KZN293	Ndwedwe	74 985	74 985	51 081	68.1	24 073	-	-	-	-	27 008
B	KZN294	Maphumulo	26 315	26 315	11 549	43.9	8 743	(198)	-	-	-	3 004
C	DC29	iLembe DM	452 465	447 443	69 731	15.6	54 256	4 360	-	-	-	11 116
	<b>Total: Ilembe Municipalities</b>		<b>1 648 607</b>	<b>1 831 906</b>	<b>483 503</b>	<b>26.4</b>	<b>320 316</b>	<b>4 260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>158 927</b>
B	KZN433	Greater Kokstad	111 109	111 109	66 521	59.9	30 070	26 004	-	-	-	10 446
B	KZN434	uBuhlebezwe	59 605	59 605	29 508	49.5	24 129	1 107	-	-	-	4 272
B	KZN435	uMzimkhulu	108 906	108 906	44 704	41.0	20 659	12 048	-	-	-	11 997
B	KZN436	Dr. Nkosazana Dlamini Zuma	91 794	91 794	27 393	29.8	16 359	-	-	-	-	11 034
C	DC43	Harry Gwala DM	306 141	306 141	181 907	59.4	178 858	-	-	-	-	3 048
	<b>Total: Harry Gwala Municipalities</b>		<b>677 555</b>	<b>677 555</b>	<b>350 032</b>	<b>51.7</b>	<b>270 076</b>	<b>39 159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40 797</b>
<b>Total</b>			<b>16 899 157</b>	<b>17 066 070</b>	<b>5 241 056</b>	<b>30.7</b>	<b>3 863 586</b>	<b>103 629</b>	<b>-</b>	<b>8 138</b>	<b>458 889</b>	<b>806 814</b>

Source: NT Igdatabase

Annexure D: Capital Expenditure - As at the end of Quarter 2 - 2023/24

R000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail																		
					Governance and Admin.			Community and Public Safety					Economic and Environmental Services			Trading Services			Other				
					Executive & Council	Finance and administration	Internal audit	Community & Social Services	Sport And Recreation	Public Safety	Housing	Health	Planning and Dev.	Road Transport	Environ. Protection	Energy source	Water management	Waste Water Mgt.		Waste Mgt.			
<b>A</b>	<b>KZN2000</b>	<b>eThekweni</b>	<b>8 143 224</b>	<b>8 143 224</b>	<b>1 529 382</b>	<b>18.8</b>	<b>9 335</b>	<b>30 327</b>	-	<b>30 568</b>	<b>79 748</b>	<b>6 200</b>	<b>179 671</b>	<b>4 592</b>	<b>161 735</b>	<b>311 392</b>	<b>5 500</b>	<b>175 781</b>	<b>197 111</b>	<b>307 622</b>	<b>17 537</b>	<b>12 264</b>	
B	KZN212	uMdoni	54 356	54 356	31 200	57.4	-	-	-	7 002	4 452	-	-	-	1 383	18 363	-	-	-	-	-	-	-
B	KZN213	uMzumbi	94 051	94 051	25 073	26.7	-	6 736	-	1 356	-	-	-	-	3 976	12 976	-	-	-	-	-	28	-
B	KZN214	uMuziwabantu	47 122	47 122	10 236	21.7	-	307	-	-	-	-	-	-	-	9 516	-	414	-	-	-	-	-
B	KZN216	Ray Nkonyeni	150 893	150 893	69 583	46.1	-	998	157	-	-	393	51	-	56 943	10 401	189	-	-	-	-	-	452
C	DC21	Ugu DM	454 992	454 992	180 383	39.6	-	13 924	-	-	-	-	-	-	-	-	-	-	100 887	65 573	-	-	-
<b>Total: Ugu Municipalities</b>			<b>801 414</b>	<b>801 414</b>	<b>316 475</b>	<b>39.5</b>	-	<b>21 965</b>	<b>157</b>	<b>8 359</b>	<b>4 452</b>	<b>393</b>	<b>51</b>	-	<b>62 302</b>	<b>51 256</b>	<b>189</b>	<b>414</b>	<b>100 887</b>	<b>65 573</b>	<b>479</b>	<b>-</b>	<b>-</b>
B	KZN221	uMshwathi	45 670	45 670	29 247	64.0	-	2 771	-	177	-	-	-	-	7 134	18 976	-	-	-	-	-	-	189
B	KZN222	uMngeni	83 818	83 818	18 817	22.4	-	7 364	-	1 901	-	-	-	-	-	6 092	-	3 459	-	-	-	-	-
B	KZN223	MPofana	20 828	20 828	8 241	39.6	-	29	-	-	814	-	-	-	-	7 398	-	-	-	-	-	-	-
B	KZN224	iMpendle	13 369	13 369	7 006	52.4	-	148	-	583	606	-	-	-	521	5 148	-	-	-	-	-	-	-
B	KZN225	Msunduzi	768 760	768 760	261 729	34.0	18 216	12 748	-	21 387	1 514	443	34 976	-	4 244	73 548	-	4 744	37 860	48 883	2 403	-	764
B	KZN226	Mkhambathini	22 922	22 922	15 174	66.2	-	1 810	-	-	720	-	-	-	-	12 424	-	-	-	-	-	-	220
B	KZN227	Richmond	24 324	24 324	13 878	57.1	-	906	-	-	-	-	-	-	43	12 781	-	-	-	-	-	-	-
C	DC22	uMgungundlovu DM	184 315	184 315	117 224	63.6	-	3 143	-	98	-	1 078	-	-	294	-	-	-	112 611	-	-	-	-
<b>Total: uMgungundlovu Municipalities</b>			<b>1 164 006</b>	<b>1 164 006</b>	<b>471 315</b>	<b>40.5</b>	<b>18 365</b>	<b>28 918</b>	-	<b>24 147</b>	<b>3 654</b>	<b>1 521</b>	<b>34 976</b>	-	<b>12 236</b>	<b>136 366</b>	-	<b>8 203</b>	<b>150 470</b>	<b>48 883</b>	<b>2 592</b>	<b>984</b>	<b>-</b>
B	KZN235	Okhahlamba	34 234	34 234	25 135	73.4	-	(4)	-	-	-	-	-	-	25 014	-	-	-	-	-	-	-	124
B	KZN237	iNkosi Langalibalele	54 004	54 004	61 093	113.1	100	219	-	94	-	-	-	-	27 889	24 500	-	8 291	-	-	-	-	-
B	KZN238	Alfred Duma	131 661	138 343	44 405	32.1	15	3 318	-	21 412	-	321	-	-	174	5 457	-	7 152	-	-	6 535	-	21
C	DC23	uThukela DM	308 395	308 395	117 490	38.1	3	-	-	-	-	-	-	-	-	-	-	-	101 874	15 613	-	-	-
<b>Total: uThukela Municipalities</b>			<b>528 295</b>	<b>534 976</b>	<b>248 122</b>	<b>46.4</b>	<b>117</b>	<b>3 533</b>	-	<b>21 506</b>	<b>-</b>	<b>321</b>	<b>-</b>	-	<b>53 078</b>	<b>29 957</b>	-	<b>15 443</b>	<b>101 874</b>	<b>22 148</b>	<b>124</b>	<b>21</b>	<b>-</b>
B	KZN241	eDumeni	25 669	25 669	4 004	15.6	-	81	-	492	253	-	-	-	-	3 178	-	-	-	-	-	-	-
B	KZN242	Nquthu	60 608	60 608	33 988	56.1	608	-	-	26 062	-	-	-	-	957	6 362	-	-	-	-	-	-	-
B	KZN244	uMsinga	57 968	57 968	26 514	45.7	11	646	-	204	2 320	172	84	-	1 350	-	-	21 729	-	-	-	-	-
B	KZN245	uMvoti	39 698	39 698	21 027	53.0	82	975	-	6 864	6 811	-	-	-	-	5 789	-	-	-	-	-	-	506
C	DC24	uMzinyathi DM	371 253	371 253	112 620	30.3	117	486	-	-	-	-	-	-	62	-	-	-	103 093	8 862	-	-	-
<b>Total: Umzinyathi Municipalities</b>			<b>555 195</b>	<b>555 195</b>	<b>198 153</b>	<b>35.7</b>	<b>817</b>	<b>2 187</b>	-	<b>33 622</b>	<b>9 384</b>	<b>172</b>	<b>84</b>	-	<b>2 369</b>	<b>15 328</b>	-	<b>21 729</b>	<b>103 093</b>	<b>8 862</b>	<b>506</b>	<b>-</b>	<b>-</b>
B	KZN252	Newcastle	255 338	255 338	109 621	42.9	19 226	(574)	-	358	17 344	-	-	-	207	25 311	-	6 168	40 266	1 317	-	-	-
B	KZN253	eMadlangeni	39 051	39 051	17 926	45.9	-	-	-	-	451	-	-	-	-	2 569	-	14 506	-	-	-	-	399
B	KZN254	Dannhauser	74 656	74 656	15 857	21.2	0	315	-	-	-	-	-	-	15 269	-	-	-	-	-	-	-	272
C	DC25	Amajuba DM	83 693	83 693	29 442	35.2	-	114	-	5 498	-	-	-	-	-	1 673	-	-	17 545	4 612	-	-	-
<b>Total: Amajuba Municipalities</b>			<b>452 737</b>	<b>452 737</b>	<b>172 846</b>	<b>38.2</b>	<b>19 226</b>	<b>(146)</b>	-	<b>5 856</b>	<b>17 795</b>	<b>-</b>	<b>-</b>	-	<b>15 477</b>	<b>29 553</b>	-	<b>20 674</b>	<b>57 810</b>	<b>5 929</b>	<b>272</b>	<b>399</b>	<b>-</b>
B	KZN261	eDumbe	36 938	36 938	50 100	135.6	-	1 665	-	-	-	-	-	-	12 111	28 061	-	8 262	-	-	-	-	-
B	KZN262	uPhongolo	43 124	43 124	10 331	24.0	1 865	-	-	1 377	943	8	-	-	5 331	808	-	-	-	-	-	-	-
B	KZN263	AbaQulusi	83 440	83 440	16 594	19.9	-	835	-	2 216	-	-	-	-	-	9 578	-	3 966	-	-	-	-	-
B	KZN265	Nongoma	49 623	49 623	22 126	44.6	13	1 572	-	437	-	600	-	-	-	17 930	-	1 573	-	-	-	-	-
B	KZN266	Ulundi	40 776	40 776	22 177	54.4	235	741	-	12 175	7 652	317	-	-	-	462	-	595	-	-	-	-	-
C	DC26	Zululand DM	790 424	790 424	412 566	52.2	7	661	-	-	-	-	-	-	988	-	-	-	410 929	-	-	-	-
<b>Total: Zululand Municipalities</b>			<b>1 044 326</b>	<b>1 044 326</b>	<b>533 893</b>	<b>51.1</b>	<b>2 121</b>	<b>5 474</b>	-	<b>16 204</b>	<b>8 596</b>	<b>924</b>	<b>-</b>	-	<b>18 410</b>	<b>56 839</b>	-	<b>14 396</b>	<b>410 929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN271	uMhlabuyalingana	58 959	58 959	11 622	19.7	-	1 587	-	-	550	-	-	-	-	9 486	-	-	-	-	-	-	-
B	KZN272	Jozini	44 865	44 865	32 544	72.5	31	1 053	-	67	7 859	24	-	-	7 910	11 357	-	188	3 886	-	-	-	170
B	KZN275	Mtubatuba	47 556	47 556	16 102	33.9	-	341	-	4 086	-	-	-	-	340	11 335	-	-	-	-	-	-	-
B	KZN276	Big Five Hlabisa	35 190	35 190	15 108	42.9	-	2 901	-	7 178	743	485	-	-	3 630	89	-	-	-	-	-	-	83
C	DC27	uMkhanyakude DM	233 671	233 671	107 912	46.2	-	-	-	-	-	-	-	-	-	-	-	-	96 732	11 180	-	-	-
<b>Total: Umkhanyakude Municipalities</b>			<b>420 242</b>	<b>420 242</b>	<b>183 288</b>	<b>43.6</b>	<b>31</b>	<b>5 883</b>	-	<b>11 331</b>	<b>9 151</b>	<b>508</b>	<b>-</b>	-	<b>11 879</b>	<b>32 267</b>	-	<b>188</b>	<b>100 617</b>	<b>11 180</b>	<b>83</b>	<b>170</b>	<b>-</b>
B	KZN281	uMfolozi	40 311	40 311	35 124	87.1	44	9 637	-	5 275	1 940	81	-	-	1 499	16 282	-	-	-	-	-	-	366
B	KZN282	uMhlatuze	802 941	802 941	460 658	57.4	34	15 618	-	25 384	57 171	222	-	-	2 757	44 252	150	45 899	202 795	60 570	1 936	-	3 871
B	KZN284	uMlalazi	110 155	110 155	55 364	50.3	8	50	-	4 955	7 301	-	-	-	-	41 337	-	1 713	-	-	-	-	-
B	KZN285	Mthonjaneni	35 933	35 933	16 536	46.0	-	-	-	364	-	-	-	-	-	12 721	-	3 450	-	-	-	-	-
B	KZN286	Nkandla	43 469	43 469	18 855	43.4	-	421	-	1 293	155	-	-	-	5 565	4 468	-	6 954	-	-	-	-	-
C	DC28	King Cetshwayo DM	452 538	429 471	244 092	56.8	57	750	-	-	-	-	-	-	8	-	19	-	223 510	4 551	15 197	-	-
<b>Total: King Cetshwayo Municipalities</b>			<b>1 485 346</b>	<b>1 462 280</b>	<b>830 630</b>	<b>56.8</b>	<b>143</b>	<b>26 476</b>	-	<b>37 271</b>	<b>66 567</b>	<b>303</b>	<b>-</b>	-	<b>9 829</b>	<b>119 059</b>	<b>169</b>	<b>58 016</b>	<b>426 304</b>	<b>65 121</b>	<b>17 500</b>	<b>3 871</b>	<b>-</b>
B	KZN291	Mandeni	143 945	143 945	41 262	28.7	-	93	5 997	-	1 364	-	-	-	6 517	21 328	-	593	-	-	-	-	4 864
B	KZN292	KwaDukuza	950 898	1 139 218	309 880	27.2	402	8 759	-	4 080													

**Annexure E: Debtors Age Analysis (Total) - As at the end of Quarter 2 - 2023/24**

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Total	%	Total	%	Total	%	Total	%		Amount	%	Amount	%
	<b>A</b>	<b>KZN2000</b>	<b>eThekweni</b>	3 012 722	10.7	1 052 735	3.7	925 430		3.3	23 144 095	82.3	28 134 983
B	KZN212	uMdoni	5 110	2.6	4 707	2.4	17 668	9.0	168 351	86.0	195 837	-	-
B	KZN213	uMzumbane	-	-	(0)	(0.0)	-	-	37 775	100.0	37 775	-	-
B	KZN214	uMuziwabantu	6 403	16.1	1 687	4.2	1 439	3.6	30 262	76.1	39 791	-	-
B	KZN216	Ray Nkonyeni	66 606	10.5	35 733	5.6	27 644	4.3	506 697	79.6	636 680	-	-
C	DC21	Ugu DM	54 378	4.3	43 996	3.5	44 878	3.5	1 128 855	88.7	1 272 108	-	-
<b>Total: Ugu Municipalities</b>			<b>132 498</b>	<b>6.1</b>	<b>86 123</b>	<b>3.9</b>	<b>91 629</b>	<b>4.2</b>	<b>1 871 941</b>	<b>85.8</b>	<b>2 182 191</b>	<b>-</b>	<b>-</b>
B	KZN221	uMshwathi	(1 289)	(1.4)	4 852	5.2	3 423	3.7	86 277	92.5	93 263	-	-
B	KZN222	uMngeni	16 496	7.1	6 075	2.6	5 891	2.5	202 861	87.7	231 323	-	-
B	KZN223	Mpofana	500	0.3	(1 340)	(0.7)	287	0.2	187 693	100.3	187 141	-	-
B	KZN224	iMpendle	(195)	(1.1)	674	3.6	472	2.5	17 601	94.9	18 553	-	-
B	KZN225	Msunduzi	519 285	7.8	154 109	2.3	153 995	2.3	5 796 177	87.5	6 623 566	-	3 696 689
B	KZN226	Mkhambathini	1 686	4.9	780	2.3	435	1.3	31 730	91.6	34 632	-	-
B	KZN227	Richmond	1 636	2.9	1 141	2.0	1 037	1.8	53 019	93.3	56 833	-	-
C	DC22	uMgungundlovu DM	59 809	5.6	38 813	3.6	36 091	3.4	932 337	87.4	1 067 049	-	-
<b>Total: uMgungundlovu Municipalities</b>			<b>597 928</b>	<b>7.2</b>	<b>205 105</b>	<b>2.5</b>	<b>201 632</b>	<b>2.4</b>	<b>7 307 695</b>	<b>87.9</b>	<b>8 312 360</b>	<b>-</b>	<b>3 696 689</b>
B	KZN235	Okhahlamba	(490)	(0.5)	2 084	2.3	2 245	2.5	86 979	95.8	90 817	-	-
B	KZN237	iNkosi Langalibalele	54 259	10.3	18 603	3.5	16 151	3.1	438 048	83.1	527 061	-	-
B	KZN238	Alfred Duma	57 722	6.0	31 554	3.3	31 834	3.3	847 067	87.5	968 176	-	-
C	DC23	uThukela DM	38 562	3.5	26 086	2.4	21 447	2.0	1 008 075	92.1	1 094 169	-	-
<b>Total: uThukela Municipalities</b>			<b>150 053</b>	<b>5.6</b>	<b>78 327</b>	<b>2.9</b>	<b>71 676</b>	<b>2.7</b>	<b>2 380 168</b>	<b>88.8</b>	<b>2 680 224</b>	<b>-</b>	<b>-</b>
B	KZN241	eNdumeni	18 179	9.2	11 987	6.1	8 042	4.1	159 803	80.7	198 010	-	-
B	KZN242	Nquthu	491	2.9	886	5.2	719	4.2	14 874	87.6	16 970	-	-
B	KZN244	uMsinga	(2 801)	(12.1)	2 336	10.1	(4 777)	(20.7)	28 328	122.7	23 086	-	-
B	KZN245	uMvoti	9 554	15.1	4 571	7.2	3 874	6.1	45 429	71.6	63 428	-	-
C	DC24	uMzinyathi DM	11 932	2.0	10 660	1.8	9 141	1.5	571 259	94.7	602 993	-	-
<b>Total: uMzinyathi Municipalities</b>			<b>37 355</b>	<b>4.1</b>	<b>30 440</b>	<b>3.4</b>	<b>16 999</b>	<b>1.9</b>	<b>819 693</b>	<b>90.6</b>	<b>904 487</b>	<b>-</b>	<b>-</b>
B	KZN252	Newcastle	48 953	2.8	38 329	2.2	37 973	2.2	1 599 519	92.7	1 724 773	-	-
B	KZN253	eMadlangeni	5 239	6.5	3 816	4.7	1 015	1.3	70 518	87.5	80 589	-	-
B	KZN254	Dannhauser	3 752	4.7	3 522	4.4	3 368	4.2	69 984	86.8	80 627	-	-
C	DC25	Amajuba DM	5 984	2.6	6 019	2.6	5 935	2.5	215 188	92.3	233 125	-	-
<b>Total: Amajuba Municipalities</b>			<b>63 927</b>	<b>3.0</b>	<b>51 686</b>	<b>2.4</b>	<b>48 291</b>	<b>2.3</b>	<b>1 955 210</b>	<b>92.3</b>	<b>2 119 115</b>	<b>-</b>	<b>-</b>
B	KZN261	eDumbe	5 547	2.7	2 850	1.4	2 726	1.3	198 162	94.7	209 285	-	-
B	KZN262	uPhongolo	10 502	3.6	4 699	1.6	3 107	1.1	276 417	93.8	294 724	-	-
B	KZN263	AbaQulusi	38 956	9.9	21 395	5.5	16 263	4.1	315 751	80.5	392 366	-	-
B	KZN265	Nongoma	1 405	2.1	1 110	1.6	669	1.0	64 463	95.3	67 646	-	-
B	KZN266	Ulundi	9 683	5.5	(2 951)	(1.7)	4 250	2.4	164 359	93.7	175 341	-	-
C	DC26	Zululand DM	12 931	5.8	5 476	2.5	4 421	2.0	198 549	89.7	221 377	-	-
<b>Total: Zululand Municipalities</b>			<b>79 023</b>	<b>5.8</b>	<b>32 579</b>	<b>2.4</b>	<b>31 436</b>	<b>2.3</b>	<b>1 217 701</b>	<b>89.5</b>	<b>1 360 739</b>	<b>-</b>	<b>-</b>
B	KZN271	uMhlabyalingana	2 063	3.3	(2 475)	(3.9)	1 260	2.0	62 287	98.7	63 136	-	-
B	KZN272	Jozini	2 793	2.2	(2 378)	(1.9)	1 563	1.2	123 750	98.4	125 727	-	-
B	KZN275	Mtubatuba	6 551	2.6	4 768	1.9	4 884	1.9	234 747	93.5	250 950	-	-
B	KZN276	Big Five Hlabisa	1 187	1.9	(579)	(0.9)	800	1.3	59 742	97.7	61 150	-	-
C	DC27	uMkhanyakude DM	5 289	2.1	5 682	2.3	4 398	1.8	234 054	93.8	249 422	-	-
<b>Total: uMkhanyakude Municipalities</b>			<b>17 882</b>	<b>2.4</b>	<b>5 019</b>	<b>0.7</b>	<b>12 905</b>	<b>1.7</b>	<b>714 579</b>	<b>95.2</b>	<b>750 385</b>	<b>-</b>	<b>-</b>
B	KZN281	uMfolozi	1 909	8.1	1 751	7.5	1 582	6.7	18 241	77.7	23 482	-	-
B	KZN282	uMhlathuze	376 623	48.3	16 438	2.1	17 868	2.3	368 883	47.3	779 812	-	-
B	KZN284	uMlalazi	9 164	7.1	6 097	4.7	4 121	3.2	109 980	85.0	129 363	-	-
B	KZN285	Mthonjaneni	2 717	6.9	1 484	3.8	1 121	2.8	34 096	86.5	39 418	-	-
B	KZN286	Nkandla	2 902	4.8	(10 274)	(17.0)	2 332	3.9	65 589	108.3	60 548	-	-
C	DC28	King Cetshwayo DM	8 956	7.9	5 198	4.6	3 679	3.3	94 976	84.2	112 810	-	-
<b>Total: King Cetshwayo Municipalities</b>			<b>402 271</b>	<b>35.1</b>	<b>20 695</b>	<b>1.8</b>	<b>30 703</b>	<b>2.7</b>	<b>691 765</b>	<b>60.4</b>	<b>1 145 434</b>	<b>-</b>	<b>-</b>
B	KZN291	Mandeni	9 552	4.6	5 591	2.7	4 783	2.3	187 662	90.4	207 588	-	-
B	KZN292	KwaDukuza	102 278	22.3	34 614	7.6	15 605	3.4	305 603	66.7	458 100	-	-
B	KZN293	Ndwedwe	481	1.4	27	0.1	414	1.2	33 829	97.3	34 751	-	-
B	KZN294	Maphumulo	213	0.9	210	0.9	165	0.7	23 521	97.6	24 110	-	-
C	DC29	iLembe DM	44 210	4.5	33 517	3.4	29 672	3.0	866 789	89.0	974 187	-	-
<b>Total: iLembe Municipalities</b>			<b>156 735</b>	<b>9.2</b>	<b>73 959</b>	<b>4.4</b>	<b>50 638</b>	<b>3.0</b>	<b>1 417 404</b>	<b>83.4</b>	<b>1 698 737</b>	<b>-</b>	<b>-</b>
B	KZN433	Greater Kokstad	19 971	24.8	6 290	7.8	3 459	4.3	50 720	63.1	80 439	-	-
B	KZN434	uBuhlebezwe	3 901	4.0	4 781	4.9	4 476	4.6	84 372	86.5	97 530	-	-
B	KZN435	uMzimkhulu	1 260	9.4	366	2.7	369	2.8	11 397	85.1	13 393	(96)	(0.7)
B	KZN434	Dr. Nkosazana Dlamini Zuma	-	-	-	-	-	-	-	-	-	-	-
C	DC43	Harry Gwala DM	11 987	2.7	37 559	8.6	9 064	2.1	378 099	86.6	436 709	-	-
<b>Total: Harry Gwala Municipalities</b>			<b>37 119</b>	<b>5.9</b>	<b>48 997</b>	<b>7.8</b>	<b>17 368</b>	<b>2.8</b>	<b>524 587</b>	<b>83.5</b>	<b>628 071</b>	<b>(96)</b>	<b>(0.0)</b>
<b>Total</b>			<b>4 687 515</b>	<b>9.4</b>	<b>1 685 665</b>	<b>3.4</b>	<b>1 498 707</b>	<b>3.0</b>	<b>42 044 837</b>	<b>84.2</b>	<b>49 916 725</b>	<b>(96)</b>	<b>(0.0)</b>

Source: NT Publication

Annexure F: Debtors by Customer Group (Total) - As at the end of Quarter 2 - 2023/24

R'000		Organs of State						Commercial						Household						Other						Total
		Age category (Days)			Total	%	Age category (Days)			Total	%	Age category (Days)			Total	%	Age category (Days)			Total	%					
		30 - 60	60 - 90	Over 90			30 - 60	60 - 90	Over 90			30 - 60	60 - 90	Over 90			30 - 60	60 - 90	Over 90							
A	KZN2000 eThekweni	237 855	78 234	35 948	877 103	1 229 140	4.4	1 283 218	303 565	321 246	4 681 539	6 589 568	23.4	1 444 103	665 764	564 544	17 447 929	20 122 340	71.5	47 546	5 172	3 693	137 524	193 935	0.7	28 134 983
B	KZN212 uMdoni	(122)	324	9 755	40 509	50 467	25.8	1 006	637	1 512	21 183	24 339	12.4	4 192	3 677	6 134	103 782	117 785	60.1	34	69	266	2 876	3 246	1.7	195 837
B	KZN213 uMzombe	-	(0)	-	22 515	22 515	59.6	-	-	-	9 226	9 226	24.4	-	-	-	-	-	-	-	-	-	6 035	6 035	16.0	37 775
B	KZN214 uMuziwabantu	1 256	648	502	14 646	17 052	42.9	3 552	441	407	6 020	10 419	26.2	1 596	598	530	9 597	12 320	31.0	-	-	-	-	-	-	39 791
B	KZN216 Ray Nkonyeni	2 426	1 509	6 511	48 975	59 421	9.3	25 052	12 175	6 347	94 572	138 146	21.7	39 129	22 049	14 786	363 149	439 113	69.0	-	-	-	-	-	-	636 680
C	DC21 Ugu DM	4 173	1 554	4 652	11 345	21 723	1.7	13 484	8 530	8 986	158 884	189 885	14.9	36 734	33 954	31 278	958 966	1 060 932	83.4	(12)	(42)	(38)	(340)	(432)	(0.0)	1 272 108
	<b>Total: Ugu Municipalities</b>	<b>7 733</b>	<b>4 035</b>	<b>21 420</b>	<b>137 990</b>	<b>171 178</b>	<b>7.8</b>	<b>43 093</b>	<b>21 783</b>	<b>17 253</b>	<b>289 886</b>	<b>372 015</b>	<b>17.0</b>	<b>81 650</b>	<b>60 278</b>	<b>52 727</b>	<b>1 435 494</b>	<b>1 630 149</b>	<b>74.7</b>	<b>22</b>	<b>27</b>	<b>229</b>	<b>8 571</b>	<b>8 849</b>	<b>0.4</b>	<b>2 182 191</b>
B	KZN221 uMshwathi	1 191	815	647	11 652	14 305	15.3	2 209	1 834	1 219	39 106	44 368	47.6	(4 903)	1 987	1 385	37 590	36 059	38.7	214	216	173	(2 070)	(1 468)	(1.6)	93 263
B	KZN222 uMngeni	97	130	121	2 757	3 105	1.3	733	64	48	1 832	2 677	1.2	15 389	5 192	5 102	171 513	197 196	85.2	277	690	619	26 758	28 345	12.3	231 323
B	KZN223 Mpofana	(0)	(333)	373	7 214	7 253	3.9	(161)	(1 160)	(638)	28 844	26 885	14.4	662	154	552	151 635	153 003	81.8	-	-	-	-	-	-	187 141
B	KZN224 iMpendle	(473)	148	92	6 928	6 695	36.1	12	47	39	1 131	1 228	6.6	30	45	27	786	888	4.8	236	435	315	8 757	9 742	52.5	18 553
B	KZN225 Msunduzi	24 040	7 727	7 752	138 053	177 573	2.7	240 566	36 352	34 493	816 778	1 128 189	17.0	254 678	110 030	111 750	4 841 345	5 317 804	80.3	-	-	-	-	-	-	6 623 566
B	KZN226 Mkhambathini	62	29	15	273	379	1.1	1 222	491	247	13 857	15 817	45.7	329	189	102	5 094	5 714	16.5	73	71	71	12 507	12 721	36.7	34 632
B	KZN227 Richmond	298	132	105	24 102	24 636	43.3	264	102	71	429	866	1.5	1 075	906	862	28 488	31 331	55.1	-	-	-	-	-	-	56 833
C	DC22 uMgungundlovu DM	8 913	2 658	2 203	26 788	40 562	3.8	9 547	1 799	1 481	21 553	34 380	3.2	36 713	29 415	28 862	780 424	875 413	82.0	4 636	4 940	3 545	103 572	116 693	10.9	1 067 049
	<b>Total: uMgungundlovu Municipalities</b>	<b>34 128</b>	<b>11 305</b>	<b>11 308</b>	<b>217 766</b>	<b>274 508</b>	<b>3.3</b>	<b>254 392</b>	<b>39 530</b>	<b>36 959</b>	<b>923 530</b>	<b>1 254 411</b>	<b>15.1</b>	<b>303 973</b>	<b>147 918</b>	<b>148 642</b>	<b>6 016 875</b>	<b>6 617 408</b>	<b>79.6</b>	<b>5 436</b>	<b>6 352</b>	<b>4 722</b>	<b>149 524</b>	<b>166 033</b>	<b>2.0</b>	<b>8 312 360</b>
B	KZN235 Okhahlamba	(6)	335	328	30 356	31 013	34.1	(492)	378	713	11 470	12 069	13.3	(85)	435	350	16 138	16 839	18.5	92	936	854	29 014	30 896	34.0	90 817
B	KZN237 iNkosi Langalibalele	3 042	3 280	2 689	77 851	86 863	16.5	44 630	9 863	6 896	195 439	256 827	48.7	6 587	5 460	6 565	164 758	183 371	34.8	-	-	-	-	-	-	527 061
B	KZN238 Alfred Duma	17 375	12 323	15 967	265 531	311 196	32.1	23 444	8 590	6 633	167 281	205 948	21.3	16 903	10 640	9 235	414 254	451 032	46.6	-	-	-	-	-	-	968 176
C	DC23 uThukela DM	9 282	2 742	1 282	42 397	55 703	5.1	5 571	2 963	1 484	60 140	70 158	6.4	23 709	20 381	18 681	958 538	968 309	88.5	-	-	-	-	-	-	1 094 169
	<b>Total: uThukela Municipalities</b>	<b>29 694</b>	<b>18 681</b>	<b>20 266</b>	<b>416 135</b>	<b>484 776</b>	<b>18.1</b>	<b>73 153</b>	<b>21 793</b>	<b>15 726</b>	<b>434 331</b>	<b>545 002</b>	<b>20.3</b>	<b>47 114</b>	<b>36 917</b>	<b>34 831</b>	<b>1 500 688</b>	<b>1 619 550</b>	<b>60.4</b>	<b>92</b>	<b>936</b>	<b>854</b>	<b>29 014</b>	<b>30 896</b>	<b>1.2</b>	<b>2 680 224</b>
B	KZN241 eNdameni	2 002	1 642	2 165	14 855	20 665	10.4	9 709	5 541	2 115	28 501	45 865	23.2	6 467	4 804	3 763	116 447	131 480	66.4	-	-	-	-	-	-	198 010
B	KZN242 Nquthu	544	513	470	5 124	6 651	39.2	(238)	235	185	7 114	7 297	43.0	184	138	64	2 636	3 022	17.8	-	-	-	-	-	-	16 970
B	KZN244 uMsinga	30	30	30	1 220	1 309	5.7	90	90	90	1 436	1 707	7.4	6	6	6	135	154	0.7	(2 927)	2 210	(4 904)	25 537	19 915	86.3	23 086
B	KZN245 uMvoti	1 525	689	578	8 069	10 862	17.1	5 220	2 034	2 084	6 466	15 804	24.9	2 316	1 537	968	21 293	26 114	41.2	494	311	244	9 601	10 649	16.8	63 428
C	DC24 uMzinyathi DM	2 206	1 757	559	55 167	59 689	9.9	1 740	1 382	717	50 760	54 598	9.1	7 782	7 163	7 519	459 688	482 152	80.0	204	359	346	5 644	6 554	1.1	602 993
	<b>Total: uMzinyathi Municipalities</b>	<b>6 308</b>	<b>4 632</b>	<b>3 801</b>	<b>84 436</b>	<b>99 176</b>	<b>11.0</b>	<b>16 522</b>	<b>9 282</b>	<b>5 191</b>	<b>94 276</b>	<b>125 272</b>	<b>13.9</b>	<b>16 755</b>	<b>13 647</b>	<b>12 320</b>	<b>600 199</b>	<b>642 921</b>	<b>71.1</b>	<b>(2 229)</b>	<b>2 880</b>	<b>(4 314)</b>	<b>40 782</b>	<b>37 118</b>	<b>4.1</b>	<b>904 487</b>
B	KZN252 Newcastle	(42 167)	952	3 283	17 901	(20 032)	-1.2	38 398	5 918	4 503	83 979	132 798	7.7	52 726	31 455	30 186	1 497 573	1 611 940	93.5	(4)	4	0	67	68	0.0	1 724 773
B	KZN253 eMadlangeni	2 488	1 524	(925)	26 796	29 884	37.1	571	102	159	3 030	3 862	4.8	913	1 000	642	15 564	18 119	22.5	1 267	1 191	1 139	25 128	28 274	35.6	80 589
B	KZN254 Dannhauser	1 932	1 878	1 843	25 692	31 345	38.9	940	775	728	14 822	17 265	21.4	880	869	797	29 470	32 017	39.7	-	-	(1)	-	-	-	80 627
C	DC25 Amajuba DM	239	410	368	10 744	11 760	5.0	333	443	351	12 018	13 145	5.6	4 472	4 667	4 395	189 581	203 114	87.1	941	499	821	2 845	5 106	2.2	233 125
	<b>Total: Amajuba Municipalities</b>	<b>(37 509)</b>	<b>4 764</b>	<b>4 569</b>	<b>81 132</b>	<b>52 957</b>	<b>2.5</b>	<b>40 241</b>	<b>7 237</b>	<b>5 742</b>	<b>113 849</b>	<b>167 070</b>	<b>7.9</b>	<b>58 991</b>	<b>37 991</b>	<b>36 020</b>	<b>1 732 188</b>	<b>1 865 191</b>	<b>88.0</b>	<b>2 203</b>	<b>1 693</b>	<b>1 960</b>	<b>28 040</b>	<b>33 897</b>	<b>1.6</b>	<b>2 119 115</b>
B	KZN261 eDumbe	786	802	848	29 136	31 572	15.1	1 904	824	601	31 380	34 710	16.6	1 134	984	1 045	125 753	128 917	61.6	1 721	240	232	11 892	14 086	6.7	209 285
B	KZN262 uPhongolo	34	33	29	2 332	2 428	0.8	4 803	2 196	1 441	61 376	69 816	23.7	5 219	2 295	1 569	212 191	221 274	75.1	446	175	67	518	1 206	0.4	294 724
B	KZN263 Abaqulusi	5 192	3 569	2 109	68 436	79 306	20.2	17 813	7 837	5 176	46 367	77 193	19.7	15 951	9 989	8 979	200 948	235 867	60.1	-	-	-	-	-	-	392 366
B	KZN265 Nongoma	89	188	83	25 125	25 484	37.7	1 065	700	377	23 724	25 866	38.2	251	217	210	15 615	16 292	24.1	-	5	(0)	(1)	4	0.0	67 646
B	KZN266 Ulundi	5 403	(3 569)	2 455	66 148	70 438	40.2	2 076	608	229	17 687	20 599	11.7	1 484	(275)	910	26 642	28 761	16.4	720	284	656	53 882	55 542	31.7	175 341
C	DC26 Zululand DM	4 663	1 584	883	19 033	26 163	11.8	1 806	542	487	12 023	14 859	6.7	6 462	3 349	3 051	167 492	180 355	81.5	-	-	-	-	-	-	221 377
	<b>Total: Zululand Municipalities</b>	<b>16 167</b>	<b>2 607</b>	<b>6 407</b>	<b>210 210</b>	<b>235 391</b>	<b>17.3</b>	<b>29 468</b>	<b>12 708</b>	<b>8 310</b>	<b>192 557</b>	<b>243 043</b>	<b>17.9</b>	<b>30 501</b>	<b>16 560</b>	<b>15 763</b>	<b>748 642</b>	<b>811 466</b>	<b>59.6</b>	<b>2 887</b>	<b>704</b>	<b>956</b>	<b>66 291</b>	<b>70 838</b>	<b>5.2</b>	<b>1 360 739</b>
B	KZN271 uMhlabyalingana	1 369	(3 083)	831	29 678	28 795																				

**Annexure G: Creditors Age Analysis (Total) - As at the end of Quarter 2 - 2023/24**

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		
	Total	%	Total	%	Total	%	Total	%			
<b>A</b>	<b>KZN2000</b>	<b>eThekwini</b>	<b>433 296</b>	<b>96.5</b>	<b>848</b>	<b>0.2</b>	<b>1 463</b>	<b>0.3</b>	<b>13 523</b>	<b>3.0</b>	<b>449 131</b>
B	KZN212	uMdoni	249	70.8	85	24.1	18	5.1	-	-	352
B	KZN213	uMzumbane	747	40.7	155	8.5	45	2.5	887	48.3	1 835
B	KZN214	uMuziwabantu	198	99.7	-	-	-	-	1	0.3	198
B	KZN216	Ray Nkonyeni	1 273	98.7	12	1.0	5	0.4	-	-	1 290
C	DC21	Ugu DM	50 176	9.9	40 642	8.0	17 056	3.4	397 114	78.6	504 987
<b>Total: Ugu Municipalities</b>			<b>52 642</b>	<b>10.3</b>	<b>40 894</b>	<b>8.0</b>	<b>17 124</b>	<b>3.4</b>	<b>398 002</b>	<b>78.2</b>	<b>508 662</b>
B	KZN221	uMshwathi	9	0.1	1 416	14.5	861	8.8	7 491	76.6	9 777
B	KZN222	uMngeni	12 458	73.5	91	0.5	337	2.0	4 061	24.0	16 947
B	KZN223	Mpofana	4 341	0.9	10 672	2.1	10 419	2.1	478 127	94.9	503 558
B	KZN224	iMpindle	10	100.0	-	-	-	-	-	-	10
B	KZN225	Msunduzi	440 669	23.3	187 195	9.9	45 338	2.4	1 216 565	64.4	1 889 765
B	KZN226	Mkhambathini	35	20.7	85	51.1	45	26.9	2	1.4	167
B	KZN227	Richmond	-	-	-	-	-	-	-	-	-
C	DC22	uMgungundlovu DM	23 151	98.3	97	0.4	154	0.7	156	0.7	23 558
<b>Total: uMgungundlovu Municipalities</b>			<b>480 671</b>	<b>19.7</b>	<b>199 556</b>	<b>8.2</b>	<b>57 154</b>	<b>2.3</b>	<b>1 706 402</b>	<b>69.8</b>	<b>2 443 783</b>
B	KZN235	Okhahlamba	(38)	(157.7)	(435)	(1 803.8)	497	2 061.5	-	-	24
B	KZN237	iNkosi Langalibalele	6	17.9	25	82.1	-	-	-	-	31
B	KZN238	Alfred Duma	617	66.1	165	17.7	-	-	152	16.3	934
C	DC23	uThukela DM	21 905	60.2	2 831	7.8	1 741	4.8	9 904	27.2	36 382
<b>Total: uThukela Municipalities</b>			<b>22 490</b>	<b>60.2</b>	<b>2 587</b>	<b>6.9</b>	<b>2 238</b>	<b>6.0</b>	<b>10 056</b>	<b>26.9</b>	<b>37 371</b>
B	KZN241	eNdameni	13 403	9.3	114 682	79.8	15 708	10.9	-	-	143 793
B	KZN242	Nquthu	204	3.0	314	4.6	174	2.6	6 105	89.8	6 797
B	KZN244	uMsinga	-	-	-	-	1	46.5	2	53.5	3
B	KZN245	uMvoti	1 711	57.5	(29)	(1.0)	318	10.7	973	32.7	2 973
C	DC24	uMzinyathi DM	12 442	5.7	8 382	3.8	3 275	1.5	194 463	89.0	218 561
<b>Total: uMzinyathi Municipalities</b>			<b>27 760</b>	<b>7.5</b>	<b>123 349</b>	<b>33.1</b>	<b>19 476</b>	<b>5.2</b>	<b>201 543</b>	<b>54.2</b>	<b>372 127</b>
B	KZN252	Newcastle	51 495	16.0	19 952	6.2	58 711	18.2	192 678	59.7	322 836
B	KZN253	eMadlangeni	(1 719)	(45.6)	1 478	39.2	2 050	54.4	1 957	52.0	3 766
B	KZN254	Dannhauser	5	0.6	464	64.4	85	11.8	167	23.2	721
C	DC25	Amajuba DM	4 676	6.5	(71)	(0.1)	3 464	4.8	64 179	88.8	72 248
<b>Total: Amajuba Municipalities</b>			<b>54 457</b>	<b>13.6</b>	<b>21 823</b>	<b>5.5</b>	<b>64 310</b>	<b>16.1</b>	<b>258 981</b>	<b>64.8</b>	<b>399 571</b>
B	KZN261	eDumbe	3 922	86.8	351	7.8	-	-	246	5.5	4 519
B	KZN262	uPhongolo	56	5.2	-	-	-	-	1 029	94.8	1 086
B	KZN263	AbaQulusi	28 410	32.8	2 384	2.8	39 320	45.4	16 434	19.0	86 549
B	KZN265	Nongoma	5 470	24.6	750	3.4	697	3.1	15 352	68.9	22 269
B	KZN266	Ulundi	6 569	4.7	36 850	26.1	(31)	(0.0)	97 783	69.3	141 171
C	DC26	Zululand DM	16	100.0	-	-	-	-	-	-	16
<b>Total: Zululand Municipalities</b>			<b>44 442</b>	<b>17.4</b>	<b>40 335</b>	<b>15.8</b>	<b>39 986</b>	<b>15.6</b>	<b>130 845</b>	<b>51.2</b>	<b>255 609</b>
B	KZN271	uMhlabyalingana	9 706	206.7	9 101	193.8	194	4.1	(14 304)	(304.6)	4 696
B	KZN272	Jozini	267	53.5	-	-	270	54.1	(38)	(7.5)	500
B	KZN275	Mtubatuba	(28 539)	291.6	(247)	2.5	(300)	3.1	19 298	(197.2)	(9 787)
B	KZN276	Big Five Hlabisa	(148)	(10.0)	1 657	112.2	(3)	(0.2)	(29)	(2.0)	1 478
C	DC27	uMkhanyakude DM	(47 925)	(43.5)	9 105	8.3	1 796	1.6	147 303	133.6	110 279
<b>Total: uMkhanyakude Municipalities</b>			<b>(66 639)</b>	<b>(62.2)</b>	<b>19 617</b>	<b>18.3</b>	<b>1 957</b>	<b>1.8</b>	<b>152 231</b>	<b>142.1</b>	<b>107 166</b>
B	KZN281	uMfolozi	(2 092)	(305.9)	1 405	205.5	467	68.2	904	132.2	684
B	KZN282	uMhlathuze	178 147	100.0	-	-	-	-	-	-	178 147
B	KZN284	uMlalazi	235	98.3	3	1.2	1	0.5	-	-	239
B	KZN285	Mthonjaneni	(807)	(3.0)	5 182	19.5	4 434	16.7	17 740	66.8	26 548
B	KZN286	Nkandla	699	16.7	1 746	41.9	(194)	(4.6)	1 920	46.0	4 170
C	DC28	King Cetshwayo DM	19 081	99.0	190	1.0	-	-	-	-	19 271
<b>Total: King Cetshwayo Municipalities</b>			<b>195 263</b>	<b>85.2</b>	<b>8 525</b>	<b>3.7</b>	<b>4 708</b>	<b>2.1</b>	<b>20 564</b>	<b>9.0</b>	<b>229 060</b>
B	KZN291	Mandeni	123	98.0	-	-	-	-	2	2.0	125
B	KZN292	KwaDukuza	11 198	86.3	841	6.5	96	0.7	840	6.5	12 974
B	KZN293	Ndwedwe	95	53.3	16	8.9	(232)	(129.5)	299	167.2	179
B	KZN294	Maphumulo	(203)	119.9	-	-	-	-	34	(19.9)	(169)
C	DC29	iLembe DM	36 032	83.7	4 184	9.7	1 001	2.3	1 814	4.2	43 030
<b>Total: iLembe Municipalities</b>			<b>47 245</b>	<b>84.2</b>	<b>5 040</b>	<b>9.0</b>	<b>865</b>	<b>1.5</b>	<b>2 989</b>	<b>5.3</b>	<b>56 139</b>
B	KZN433	Greater Kokstad	34	0.6	2 399	38.4	-	-	3 818	61.1	6 251
B	KZN434	uBuhlebezwe	542	7.2	530	7.0	1 273	16.9	5 192	68.9	7 537
B	KZN435	uMzimkhulu	-	-	-	-	-	-	-	-	-
B	KZN436	Dr. Nkosazana Dlamini Zuma	-	-	1 764	89.8	-	-	200	10.2	1 964
C	DC43	Harry Gwala DM	95	8.5	74	6.6	205	18.5	734	66.3	1 108
<b>Total: Harry Gwala Municipalities</b>			<b>671</b>	<b>4.0</b>	<b>4 766</b>	<b>28.3</b>	<b>1 479</b>	<b>8.8</b>	<b>9 944</b>	<b>59.0</b>	<b>16 859</b>
<b>Total</b>			<b>1 292 299</b>	<b>26.5</b>	<b>467 342</b>	<b>9.6</b>	<b>210 758</b>	<b>4.3</b>	<b>2 905 079</b>	<b>59.6</b>	<b>4 875 478</b>

Source: NT Publication

**Annexure H : Creditors per Category (Total) - As at the end of Quarter 2 - 2023/24**

R'000	Bulk Electricity		Bulk Water		PAYE Deductions		VAT (output less input)		Pensions / Retirement		Loan repayments		Trade Creditors		Auditor-General		Other		Total		
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%			
<b>A</b>	<b>KZN2000</b>	<b>eThekweni</b>	-	-	-	-	153 360	34	-	-	156 743	35	-	-	139 028	31	-	-	-	-	449 131
B	KZN212	uMdoni	-	-	-	-	-	-	-	-	-	-	-	-	352	100	-	-	-	-	352
B	KZN213	uMzumbe	-	-	-	-	-	-	-	-	-	-	-	-	572	31	-	-	1 263	69	1 835
B	KZN214	uMuziwabantu	-	-	-	-	-	-	20	10	-	-	-	-	179	90	-	-	-	-	198
B	KZN216	Ray Nkonyeni	-	-	-	-	-	-	-	-	-	-	-	-	1 290	100	-	-	-	-	1 290
C	DC21	Ugu DM	-	-	239 150	47	-	-	-	-	-	-	-	-	198 362	39	853	0	66 621	13	504 987
<b>Total: Ugu Municipalities</b>			-	-	<b>239 150</b>	<b>47</b>	-	-	<b>20</b>	<b>0</b>	-	-	-	-	<b>200 755</b>	<b>39</b>	<b>853</b>	<b>0</b>	<b>67 884</b>	<b>13</b>	<b>508 662</b>
B	KZN221	uMshwathi	-	-	-	-	-	-	-	-	-	-	-	-	7	0	-	-	9 770	100	9 777
B	KZN222	uMngeni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16 947	100	16 947
B	KZN223	Mpofana	490 752	97	-	-	-	-	-	-	-	-	-	-	11 251	2	1 554	0	0	0	503 558
B	KZN224	iMpendle	-	-	-	-	-	-	-	-	-	-	-	-	10	100	-	-	-	-	10
B	KZN225	Msunduzi	1 217 953	64	586 777	31	165	0	-	-	-	-	-	-	84 870	4	-	-	-	-	1 889 765
B	KZN226	Mkhambathini	-	-	-	-	-	-	-	-	-	-	-	-	43	26	-	-	124	74	167
B	KZN227	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C	DC22	uMgungundlovu DM	-	-	-	-	-	-	-	-	-	-	-	-	9 830	42	1 347	6	12 381	53	23 558
<b>Total: uMgungundlovu Municipalities</b>			<b>1 708 705</b>	<b>70</b>	<b>586 777</b>	<b>24</b>	<b>165</b>	<b>0</b>	-	-	-	-	-	-	<b>106 011</b>	<b>4</b>	<b>2 902</b>	<b>0</b>	<b>39 223</b>	<b>2</b>	<b>2 443 783</b>
B	KZN235	Okhahlamba	-	-	-	-	-	-	-	-	-	-	-	-	19	80	-	-	5	20	24
B	KZN237	iNkosi Langalibalele	-	-	-	-	-	-	-	-	-	-	-	-	31	100	-	-	-	-	31
B	KZN238	Alfred Duma	-	-	-	-	-	-	-	-	-	-	-	-	934	100	-	-	-	-	934
C	DC23	uThukela DM	-	-	-	-	-	-	-	-	-	-	-	-	36 382	100	-	-	-	-	36 382
<b>Total: uThukela Municipalities</b>			-	-	-	-	-	-	-	-	-	-	-	-	<b>37 366</b>	<b>100</b>	-	-	<b>5</b>	<b>0</b>	<b>37 371</b>
B	KZN241	eNdameni	122 712	85	-	-	-	-	-	-	-	-	-	-	21 080	15	-	-	-	-	143 793
B	KZN242	Nquthu	-	-	-	-	-	-	-	-	-	-	-	-	5 861	86	10	0	927	14	6 797
B	KZN244	uMsinga	-	-	-	-	-	-	-	-	-	-	-	-	3	100	-	-	-	-	3
B	KZN245	uMvoti	384	13	-	-	-	-	-	-	-	-	-	-	835	28	-	-	1 754	59	2 973
C	DC24	uMzinyathi DM	157	0	-	-	-	-	-	-	-	-	-	-	9 491	4	-	-	208 913	96	218 561
<b>Total: uMzinyathi Municipalities</b>			<b>123 253</b>	<b>33</b>	-	-	-	-	-	-	-	-	-	-	<b>37 270</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>211 594</b>	<b>57</b>	<b>372 127</b>
B	KZN252	Newcastle	110 481	34	210 035	65	-	-	-	-	-	-	-	-	1 254	0	-	-	1 066	0	322 836
B	KZN253	eMadlangeni	1 314	35	-	-	-	-	-	-	-	-	-	-	1 947	52	506	13	0	0	3 766
B	KZN254	Dannhauser	-	-	-	-	-	-	-	-	-	-	-	-	721	100	-	-	-	-	721
C	DC25	Amajuba DM	-	-	40 893	57	-	-	-	-	-	-	-	-	8 418	12	28	0	22 909	32	72 248
<b>Total: Amajuba Municipalities</b>			<b>111 795</b>	<b>28</b>	<b>250 928</b>	<b>63</b>	-	-	-	-	-	-	-	-	<b>12 340</b>	<b>3</b>	<b>534</b>	<b>0</b>	<b>23 975</b>	<b>6</b>	<b>399 571</b>
B	KZN261	eDumbe	193	4	-	-	-	-	-	-	-	-	-	-	1 013	22	0	0	3 312	73	4 519
B	KZN262	uPhongolo	-	-	-	-	-	-	-	-	-	-	-	-	1 029	95	-	-	56	5	1 086
B	KZN263	AbaQulusi	75 068	87	-	-	-	-	-	-	-	-	-	-	11 481	13	-	-	-	-	86 549
B	KZN265	Nongoma	-	-	-	-	-	-	-	-	-	-	-	-	9 569	43	17	0	12 684	57	22 269
B	KZN266	Ulundi	146 940	104	-	-	-	-	-	-	-	-	-	-	306	0	-	-	(6 076)	(4)	141 171
C	DC26	Zululand DM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	100	16
<b>Total: Zululand Municipalities</b>			<b>222 202</b>	<b>87</b>	-	-	-	-	-	-	-	-	-	-	<b>23 399</b>	<b>9</b>	<b>17</b>	<b>0</b>	<b>9 992</b>	<b>4</b>	<b>255 609</b>
B	KZN271	uMhlabyalingana	-	-	-	-	(0)	(0)	-	-	36	1	-	-	(3 748)	(80)	517	11	7 892	168	4 696
B	KZN272	Jozini	-	-	-	-	-	-	-	-	-	-	-	-	30	6	-	-	470	94	500
B	KZN275	Mtubatuba	-	-	-	-	-	-	-	-	-	-	-	-	(3 617)	37	61	(1)	(6 230)	64	(9 787)
B	KZN276	Big Five Hlabisa	-	-	-	-	-	-	-	-	-	-	-	-	1 478	100	169	11	(170)	(11)	1 478
C	DC27	uMkhanyakude DM	-	-	17 525	16	-	-	-	-	(2 390)	(2)	-	-	101 481	92	-	-	(6 337)	(6)	110 279
<b>Total: uMkhanyakude Municipalities</b>			-	-	<b>17 525</b>	<b>16</b>	<b>(0)</b>	<b>(0)</b>	-	-	<b>36</b>	<b>0</b>	<b>(2 390)</b>	<b>(2)</b>	<b>95 623</b>	<b>89</b>	<b>746</b>	<b>1</b>	<b>(4 375)</b>	<b>(4)</b>	<b>107 166</b>
B	KZN281	uMfolozi	-	-	-	-	-	-	-	-	-	-	-	-	51	8	-	-	632	92	684
B	KZN282	uMhlatuze	120 967	68	-	-	17 057	10	-	-	13 997	8	-	-	26 101	15	-	-	26	0	178 147
B	KZN284	uMlalazi	-	-	-	-	-	-	-	-	-	-	-	-	239	100	-	-	-	-	239
B	KZN285	Mthonjaneni	17 241	65	-	-	-	-	-	-	-	-	-	-	7 093	27	703	3	1 511	6	26 548
B	KZN286	Nkandla	-	-	-	-	-	-	-	-	-	-	-	-	687	16	-	-	3 483	84	4 170
C	DC28	King Cetshwayo DM	-	-	13 757	71	-	-	-	-	-	-	-	-	5 514	29	-	-	-	-	19 271
<b>Total: King Cetshwayo Municipalities</b>			<b>138 208</b>	<b>60</b>	<b>13 757</b>	<b>6</b>	<b>17 057</b>	<b>7</b>	-	-	<b>13 997</b>	<b>6</b>	-	-	<b>39 685</b>	<b>17</b>	<b>703</b>	<b>0</b>	<b>5 653</b>	<b>2</b>	<b>229 060</b>
B	KZN291	Mandeni	-	-	-	-	-	-	-	-	-	-	-	-	123	98	-	-	2	2	125
B	KZN292	KwaDukuza	-	-	-	-	-	-	-	295	2	-	-	-	12 679	98	-	-	-	-	12 974
B	KZN293	Ndwedwe	-	-	-	-	-	-	-	-	-	-	-	-	134	75	0	0	45	25	179
B	KZN294	Maphumulo	-	-	-	-	-	-	-	-	-	-	-	-	109	(65)	-	-	(279)	165	(169)
C	DC29	iLembe DM	-	-	25 756	60	-	-	-	-	-	-	-	-	17 274	40	-	-	-	-	43 030
<b>Total: iLembe Municipalities</b>			-	-	<b>25 756</b>	<b>46</b>	-	-	-	-	<b>295</b>	<b>1</b>	-	-	<b>30 319</b>	<b>54</b>	<b>0</b>	<b>0</b>	<b>(232)</b>	<b>(0)</b>	<b>56 139</b>
B	KZN433	Greater Kokstad	-	-	-	-	-	-	-	-	-	-	-	-	6 251	100	-	-	-	-	6 251
B	KZN434	uBuhlebezwe	(11)	(0)	-	-	-	-	-	-	-	-	-	-	29	0	-	-	7 518	100	7 537
B	KZN435	uMzimkhulu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	KZN436	Dr. Nkosazana Dlamini Zuma	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 964	100	1 964
C	DC43	Harry Gwala DM	-	-	-	-	-	-	-	-	-	-	-	-	1 108	100	-	-	-	-	1 108
<b>Total: Harry Gwala Municipalities</b>			<b>(11)</b>	<b>(0)</b>	-	-	-	-	-	-	-	-	-	-	<b>7 388</b>	<b>44</b>	-	-	<b>9 482</b>	<b>56</b>	<b>16 859</b>
<b>Total</b>			<b>2 304 152</b>	<b>47</b>	<b>1 133 895</b>	<b>23</b>	<b>170 582</b>	<b>3</b>	<b>20</b>	<b>0</b>	<b>171 071</b>	<b>4</b>	<b>(2 390)</b>	<b>(0)</b>	<b>729 184</b>	<b>15</b>	<b>5 764</b>	<b>0</b>	<b>363 201</b>	<b>7</b>	<b>4 875 478</b>

Source: NT Igdatabase



Annexure I: National Conditional Grant - As at the end of Quarter 2 - 2023/24

R'000	Financial Management Grant			Regional Bulk Infrastructure Grant (Schedule 5B Grant)			Municipal Infrastructure Grant				
	DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual			
		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		
<b>A</b>	<b>KZN2000</b>	<b>eThekwini</b>	<b>1 000</b>	<b>424</b>	<b>42.4</b>	-	-	-	-	-	
B	KZN212	uMdoni	1 950	819	42.0	-	-	36 046	27 518	76.3	
B	KZN213	uMzumbe	1 850	1 249	67.5	-	-	48 155	7 890	16.4	
B	KZN214	uMuziwabantu	1 850	1 089	58.9	-	-	27 173	8 000	29.4	
B	KZN216	Ray Nkonyeni	1 950	258	13.2	-	-	-	-	-	
C	DC21	Ugu DM	1 950	956	49.0	-	-	290 379	156 496	53.9	
<b>Total: Ugu Municipalities</b>			<b>9 550</b>	<b>4 371</b>	<b>45.8</b>	-	-	<b>401 753</b>	<b>199 903</b>	<b>49.8</b>	
B	KZN221	uMshwathi	1 920	853	44.4	-	-	32 314	27 996	86.6	
B	KZN222	uMngeni	1 720	637	37.0	-	-	26 810	10 879	40.6	
B	KZN223	Mpofana	3 000	2 310	77.0	-	-	21 501	10 478	48.7	
B	KZN224	iMpendle	2 400	(338)	(14.1)	-	-	13 123	6 882	52.4	
B	KZN225	Msunduzi	1 950	830	42.6	-	-	245 759	152 774	62.2	
B	KZN226	Mkhambathini	3 000	(499)	(16.6)	-	-	18 392	8 656	47.1	
B	KZN227	Richmond	1 950	939	48.2	-	-	21 252	16 056	75.5	
C	DC22	uMgungundlovu DM	1 200	264	22.0	-	-	122 208	92 587	75.8	
<b>Total: uMgungundlovu Municipalities</b>			<b>17 140</b>	<b>4 996</b>	<b>29.1</b>	-	-	<b>501 359</b>	<b>326 309</b>	<b>65.1</b>	
B	KZN235	Okhahlamba	1 850	741	40.0	-	-	33 175	23 314	70.3	
B	KZN237	iNkosi Langelibalele	2 300	1 271	55.3	-	-	44 489	28 118	63.2	
B	KZN238	Alfred Duma	2 100	224	10.7	-	-	73 531	41 900	57.0	
C	DC23	uThukela DM	2 100	-	-	-	-	221 342	-	-	
<b>Total: uThukela Municipalities</b>			<b>8 350</b>	<b>2 236</b>	<b>26.8</b>	-	-	<b>372 537</b>	<b>93 332</b>	<b>25.1</b>	
B	KZN241	eNdumeni	2 100	-	-	-	-	21 344	-	-	
B	KZN242	Nquthu	1 850	450	24.3	-	-	36 675	30 282	82.6	
B	KZN244	uMsinga	1 850	34	1.8	-	-	44 200	15 884	35.9	
B	KZN245	uMvoti	2 550	1 438	56.4	-	-	34 987	22 892	65.4	
C	DC24	uMzinyathi DM	1 850	1 167	63.1	-	-	226 844	114 126	50.3	
<b>Total: Umzinyathi Municipalities</b>			<b>10 200</b>	<b>3 088</b>	<b>30.3</b>	-	-	<b>364 050</b>	<b>183 184</b>	<b>50.3</b>	
B	KZN252	Newcastle	1 850	649	35.1	-	-	143 068	63 889	44.7	
B	KZN253	eMadlangeni	3 000	-	-	-	-	18 249	-	-	
B	KZN254	Dannhauser	1 950	191	9.8	-	-	25 271	-	-	
C	DC25	Amajuba DM	2 750	263	9.6	-	-	48 572	1 696	3.5	
<b>Total: Amajuba Municipalities</b>			<b>9 550</b>	<b>1 103</b>	<b>11.5</b>	-	-	<b>235 160</b>	<b>65 585</b>	<b>27.9</b>	
B	KZN261	eDumbe	3 000	2 357	78.6	-	-	20 774	14 250	68.6	
B	KZN262	uPhongolo	3 000	2 681	89.4	-	-	33 173	9 306	28.1	
B	KZN263	AbaQulusi	3 000	112	3.7	-	-	51 853	9 695	18.7	
B	KZN265	Nongoma	2 000	819	40.9	-	-	37 490	12 702	33.9	
B	KZN266	Ulundi	2 100	1 615	76.9	-	-	36 314	24 381	67.1	
C	DC26	Zululand DM	1 200	401	33.4	430 905	203 725	47.3	271 683	93 918	34.6
<b>Total: Zululand Municipalities</b>			<b>14 300</b>	<b>7 985</b>	<b>55.8</b>	<b>430 905</b>	<b>203 725</b>	<b>47.3</b>	<b>451 287</b>	<b>164 253</b>	<b>36.4</b>
B	KZN271	uMhlabyalingana	1 850	1 162	62.8	-	-	49 172	19 227	39.1	
B	KZN272	Jozini	3 000	481	16.0	-	-	44 165	30 451	68.9	
B	KZN275	Mtubatuba	1 920	-	-	-	-	45 342	(8 685)	(19.2)	
B	KZN276	Big Five Hlabisa	2 750	1 032	37.5	-	-	32 776	13 330	40.7	
C	DC27	uMkhanyakude DM	2 200	-	-	-	-	258 848	-	-	
<b>Total: uMkhanyakude Municipalities</b>			<b>11 720</b>	<b>2 674</b>	<b>22.8</b>	-	-	<b>430 303</b>	<b>54 323</b>	<b>12.6</b>	
B	KZN281	uMfolozi	1 850	1 099	59.4	-	-	30 660	26 057	85.0	
B	KZN282	uMhlatuze	2 500	746	29.8	-	-	-	-	-	
B	KZN284	uMlalazi	1 720	1 418	82.4	-	-	62 775	36 692	58.4	
B	KZN285	Mthonjaneni	2 850	2 448	85.9	-	-	20 758	13 712	66.1	
B	KZN286	Nkandla	2 650	863	32.5	-	-	26 562	13 632	51.3	
C	DC28	King Cetshwayo DM	1 200	523	43.6	240 312	134 854	56.1	205 480	106 585	51.9
<b>Total: King Cetshwayo Municipalities</b>			<b>12 770</b>	<b>7 096</b>	<b>55.6</b>	<b>240 312</b>	<b>134 854</b>	<b>56.1</b>	<b>346 235</b>	<b>196 678</b>	<b>56.8</b>
B	KZN291	Mandeni	1 850	1 244	67.3	-	-	49 717	17 533	35.3	
B	KZN292	KwaDukuza	1 750	449	25.7	-	-	61 442	27 254	44.4	
B	KZN293	Ndwedwe	3 100	2 400	77.4	-	-	34 995	27 388	78.3	
B	KZN294	Maphumulo	1 850	1 145	61.9	-	-	25 940	9 975	38.5	
C	DC29	iLembe DM	1 000	203	20.3	-	-	231 810	66 373	28.6	
<b>Total: iLembe Municipalities</b>			<b>9 550</b>	<b>5 441</b>	<b>57.0</b>	-	-	<b>403 904</b>	<b>148 523</b>	<b>36.8</b>	
B	KZN433	Greater Kokstad	1 750	510	29.2	-	-	19 893	14 101	70.9	
B	KZN434	uBuhlebezwe	1 950	419	21.5	-	-	39 499	27 693	70.1	
B	KZN435	uMzimkhulu	1 850	1 060	57.3	-	-	51 395	23 212	45.2	
B	KZN436	Dr. Nkosazana Dlamini Zuma	1 950	-	-	-	-	31 779	149	0.5	
C	DC43	Harry Gwala DM	1 200	610	50.9	-	-	241 802	144 411	59.7	
<b>Total: Harry Gwala Municipalities</b>			<b>8 700</b>	<b>2 600</b>	<b>29.9</b>	-	-	<b>384 368</b>	<b>209 566</b>	<b>54.5</b>	
<b>Total</b>			<b>112 830</b>	<b>42 015</b>	<b>37.2</b>	<b>671 217</b>	<b>338 579</b>	<b>50.4</b>	<b>3 890 956</b>	<b>1 641 656</b>	<b>42.2</b>

Source: NT Igdatabase

Annexure I: National Conditional Grant - Quarter 2023/24 (Continued...)

R'000	Intergrated National Electrification Programme (municipal) Grant			Expanded Public Works Programme Intergrated Grant (municipality)			Water Services Infrastructure Grant (Schedule 5B Grant)		
	DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual	
		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent
<b>A KZN2000 eThekweni</b>	-	-	-	<b>60 790</b>	<b>42 553</b>	<b>70.0</b>	-	-	-
B KZN212 uMdoni	815	815	-	1 401	351	25.1	-	-	-
B KZN213 uMzumbe	27 960	10 445	37.4	1 431	848	59.3	-	-	-
B KZN214 uMuziwabantu	640	815	127.3	1 155	770	66.7	-	-	-
B KZN216 Ray Nkonyeni	-	-	-	5 084	3 559	70.0	-	-	-
C DC21 Ugu DM	-	-	-	3 819	1 899	49.7	150 000	60 000	40.0
<b>Total: Ugu Municipalities</b>	<b>29 415</b>	<b>12 075</b>	<b>41.0</b>	<b>12 890</b>	<b>7 427</b>	<b>57.6</b>	<b>150 000</b>	<b>60 000</b>	<b>40.0</b>
B KZN221 uMshwathi	-	-	-	3 144	2 713	86.3	-	-	-
B KZN222 uMngeni	21 476	3 000	14.0	2 329	1 415	60.7	-	-	-
B KZN223 Mpofana	42 692	15 723	36.8	1 215	697	57.4	-	-	-
B KZN224 iMpindle	-	-	-	1 345	(533)	(39.6)	-	-	-
B KZN225 Msunduzi	7 000	6 580	94.0	4 979	2 636	52.9	50 000	20 664	41.3
B KZN226 Mkhambathini	22 555	19 745	87.5	1 456	-	-	-	-	-
B KZN227 Richmond	9 920	2 276	22.9	1 125	981	87.2	-	-	-
C DC22 uMgungundlovu DM	-	-	-	2 959	1 090	36.8	90 650	35 868	39.6
<b>Total: uMgungundlovu Municipalities</b>	<b>103 643</b>	<b>47 325</b>	<b>45.7</b>	<b>18 552</b>	<b>8 999</b>	<b>48.5</b>	<b>140 650</b>	<b>56 532</b>	<b>40.2</b>
B KZN235 Okhahlamba	10 000	3 476	34.8	2 581	2 581	100.0	-	-	-
B KZN237 iNkosi Langalibalele	15 000	8 618	57.5	1 860	1 860	100.0	-	-	-
B KZN238 Alfred Duma	1 244	1 191	95.7	2 709	264	9.8	-	-	-
C DC23 uThukela DM	-	-	-	1 816	-	-	85 000	-	-
<b>Total: uThukela Municipalities</b>	<b>26 244</b>	<b>13 285</b>	<b>50.6</b>	<b>8 966</b>	<b>4 705</b>	<b>52.5</b>	<b>85 000</b>	<b>-</b>	<b>-</b>
B KZN241 eNdameni	-	-	-	1 542	-	-	-	-	-
B KZN242 Nquthu	10 000	6 808	68.1	1 162	1 162	100.0	-	-	-
B KZN244 uMsinga	23 000	11 272	49.0	4 285	609	14.2	-	-	-
B KZN245 uMvoti	12 355	5 534	44.8	2 967	1 691	57.0	-	-	-
C DC24 uMzinyathi DM	-	-	-	5 234	2 376	45.4	50 001	9 402	18.8
<b>Total: Umzinyathi Municipalities</b>	<b>45 355</b>	<b>23 614</b>	<b>52.1</b>	<b>15 190</b>	<b>5 838</b>	<b>38.4</b>	<b>50 001</b>	<b>9 402</b>	<b>18.8</b>
B KZN252 Newcastle	21 550	7 093	-	3 106	1 341	43.2	50 000	19 204	38.4
B KZN253 eMadlangeni	24 488	-	-	950	-	-	-	-	-
B KZN254 Dannhauser	2 346	-	-	950	-	-	-	-	-
C DC25 Amajuba DM	-	-	-	2 901	736	25.4	50 000	5 491	11.0
<b>Total: Amajuba Municipalities</b>	<b>48 384</b>	<b>7 093</b>	<b>14.7</b>	<b>7 907</b>	<b>2 076</b>	<b>26.3</b>	<b>100 000</b>	<b>24 695</b>	<b>24.7</b>
B KZN261 eDumbe	21 305	6 648	31.2	1 638	(728)	(44.4)	-	-	-
B KZN262 uPhongolo	15 600	3 262	20.9	2 297	1 208	52.6	-	-	-
B KZN263 Abaqulusi	16 680	5 492	32.9	2 351	429	18.2	-	-	-
B KZN265 Nongoma	9 000	943	10.5	2 256	-	-	-	-	-
B KZN266 Ulundi	5 800	2 823	48.7	3 681	3 945	107.2	-	-	-
C DC26 Zululand DM	-	-	-	7 077	4 954	70.0	100 000	56 627	56.6
<b>Total: Zululand Municipalities</b>	<b>68 385</b>	<b>19 168</b>	<b>28.0</b>	<b>19 300</b>	<b>9 807</b>	<b>50.8</b>	<b>100 000</b>	<b>56 627</b>	<b>56.6</b>
B KZN271 uMhlabyalingana	20 475	9 691	47.3	2 037	2 037	100.0	-	-	-
B KZN272 Jozini	17 249	-	-	3 184	3 184	100.0	-	-	-
B KZN275 Mtubatuba	6 760	-	-	2 100	(444)	(21.1)	-	-	-
B KZN276 Big Five Hlabisa	2 600	1 020	39.2	1 906	1 618	84.9	-	-	-
C DC27 uMkhanyakude DM	-	-	-	5 383	-	-	-	-	-
<b>Total: uMkhanyakude Municipalities</b>	<b>47 084</b>	<b>10 710</b>	<b>22.7</b>	<b>14 610</b>	<b>6 395</b>	<b>43.8</b>	<b>-</b>	<b>-</b>	<b>-</b>
B KZN281 uMfolozi	9 500	2 012	21.2	2 012	-	-	-	-	-
B KZN282 uMhlathuze	14 000	390	2.8	3 089	1 521	49.2	55 000	19 537	35.5
B KZN284 uMlalazi	3 500	1 804	51.6	3 332	1 576	47.3	-	-	-
B KZN285 Mthonjaneni	13 700	8 425	61.5	2 216	1 849	83.4	-	-	-
B KZN286 Nkandla	17 000	7 997	47.0	3 651	2 644	72.4	-	-	-
C DC28 King Cetshwayo DM	-	-	-	5 861	3 257	55.6	60 000	42 816	71.4
<b>Total: King Cetshwayo Municipalities</b>	<b>57 700</b>	<b>20 629</b>	<b>35.8</b>	<b>20 161</b>	<b>10 846</b>	<b>53.8</b>	<b>115 000</b>	<b>62 354</b>	<b>54.2</b>
B KZN291 Mandeni	7 384	6 077	82.3	2 553	-	-	-	-	-
B KZN292 KwaDukuza	10 800	6 880	63.7	1 624	981	60.4	-	-	-
B KZN293 Ndwedwe	10 000	6 421	64.2	1 760	1 927	109.5	-	-	-
B KZN294 Maphumulo	28 168	11 007	39.1	1 524	1 273	83.5	-	-	-
C DC29 iLembe DM	-	-	-	3 840	3 150	82.0	100 000	15 021	15.0
<b>Total: iLembe Municipalities</b>	<b>56 352</b>	<b>30 385</b>	<b>53.9</b>	<b>11 301</b>	<b>7 331</b>	<b>64.9</b>	<b>100 000</b>	<b>15 021</b>	<b>15.0</b>
B KZN433 Greater Kokstad	27 560	20 135	73.1	2 656	3 565	134.2	-	-	-
B KZN434 uBuhlebezwe	21 863	17 166	78.5	7 831	3 689	47.1	-	-	-
B KZN435 uMzimkhulu	600	2 541	423.5	2 748	1 923	70.0	-	-	-
B KZN436 Dr. Nkosazana Dlamini Zuma	7 561	1 778	23.5	2 178	-	-	-	-	-
C DC43 Harry Gwala DM	-	-	-	6 168	3 566	57.8	100 000	56 850	56.8
<b>Total: Harry Gwala Municipalities</b>	<b>57 584</b>	<b>41 620</b>	<b>72.3</b>	<b>21 581</b>	<b>12 743</b>	<b>59.0</b>	<b>100 000</b>	<b>56 850</b>	<b>56.8</b>
<b>Total</b>	<b>540 146</b>	<b>225 906</b>	<b>41.8</b>	<b>211 248</b>	<b>118 721</b>	<b>56.2</b>	<b>940 651</b>	<b>341 481</b>	<b>36.3</b>

Source: NT Igdatabase



Annexure J : Criteria for serious financial problems - As at the end of Quarter 2 - 2023/24

R000	Municipality meeting one or more criteria for financial problems	Comments
A KZN2000	eThekweni	TRUE eThekweni Metro has recorded creditors of R13.5 million that are greater than 90 days which is less than 1 percent of the Operating expenditure. The outstanding Creditors are attributable to: (1) Retentions; (2) Disputes with suppliers; (3) Rejected payments attributable to discrepancies between details on the Central Supplier Database (CSD) and the payment details as per the invoices. Therefore, there are no financial problems at the municipality.
B KZN212	uMdoni	-
B KZN213	uMzumbi	-
B KZN214	uMzizwabantu	TRUE The municipality indicated that the MFMA Section 71 report submitted, incorrectly reflected a Nil Cash and cash equivalents opening balance instead of R99.4 million as reflected in the audited 2022/23 Annual Financial Statements. The municipality therefore attributed the negative Cash and cash
B KZN216	Ray Nkonyeni	-
C DC21	Ugu DM	TRUE As at 31 December 2023, the municipality owed R271.5 million to uMngeni-uThukela Water Board which is an increase of R41.9 million from the balance of R229.6 million as at 30 September 2023. According to the uMngeni-uThukela Water Board, the municipality is currently complying with the signed repayment plan for uMngeni-uThukela Water Board debt, however they are not paying their current invoices in full which is leading to an increased outstanding amount. The municipality paid R16.6 million toward the outstanding amount on 2 January 2024.
B KZN221	uMshwathi	TRUE The municipality triggered two criteria for financial distress. The municipality reported R7.5 million of Creditors over 90 days, however these are due to Retentions. The operating deficit of R67.4 million is due to the Irrecoverable debt written off of R54.8 million. The municipality is therefore not in financial distress.
B KZN222	uMngeni	TRUE The municipality triggered only one criterion for financial distress. The municipality reported R4.1 million of Creditors over 90 days, however the municipality has indicated that the outstanding creditors are as a result of a system error due to orders and invoices that should have been cancelled on the financial system. The municipality further indicated that these orders and invoices have since been cancelled and the municipality is not in arrears with any of its creditors, however due to the incorrect reporting the municipality has triggered Section 138(a) of the MFMA. This is therefore not a sign of
B KZN223	Mpofana	TRUE The Mpofana Local Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The municipality has a long outstanding debt from Eskom which is reported as Creditors
B KZN224	iMpendle	-
B KZN225	Msunduzi	TRUE The Msunduzi Local Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The municipality is currently experiencing cash flow changes as they have noted decreased cash inflows within the past year. The municipality's Electricity and Water debts have grown in the meantime to significant amounts therefore contributing to a significant Creditor total which is evidence of the existence of serious financial problems at the municipality. According to the MFMA Section 41 report for December 2023 from Eskom, the Msunduzi Local Municipality's debt relief application was approved by National Treasury and Eskom is monitoring compliance to the conditions. Furthermore, according to the MFMA Section 41 Report for December 2023 from the uMngeni-uThukela Water Board, a new payment plan was submitted by the Msunduzi Local Municipality at the end of May 2023 which was reviewed and accepted by uMngeni-uThukela Water Board. As from August 2023, Msunduzi Municipality is paying according to the payment plan.
B KZN226	Mkhambathini	-
B KZN227	Richmond	-
C DC22	uMgungundlovu DM	-
B KZN235	Oxhambamba	TRUE The municipality indicated that the MFMA Section 71 report for December 2023 incorrectly reflected Cash and cash equivalents of negative R40.1 million. The Bank reconciliation and Investment register as at the end of December 2023 reflects R29.1 million and R41.3 million respectively therefore the correct Cash and cash equivalents balance is R70.4 million as at the end of the second quarter of the 2023/24 financial year. The MFMA Section 71 report as at 30 September 2023 reflected negative R2.7 million as opposed to R76.4 million as per the Bank reconciliation and Investment register as at the end of September 2023. There are thus no financial problems at the municipality. The municipality indicated that they are engaging with their system vendor to ensure accurate reporting going forward.
B KZN237	iKosi Langalibalele	TRUE The municipality received a qualified audit opinion in the 2021/22 financial year as the municipality did not correctly record all items of Property, Plant and Equipment in accordance with GRAP 17, Property, Plant and Equipment. The municipality has an audit action plan which includes a plan to address the qualification issue. Thus, the qualification matter is not an indication of financial distress.
B KZN238	Alfred Duma	-
C DC23	uThukela DM	TRUE The uThukela District Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The Creditors over 90 days are attributed to the unfavourable cash position at the municipality. The municipality indicated that the new repayment plans were finalised and the municipality will be paying monthly instalments of R2 million to uMngeni-uThukela Water and R1 million to the Department of Water and Sanitation. It should also be noted that the Creditors over 90 days of R9.9 million is significantly understated in relation to the outstanding balance of R176.5 million in the over 120 days category as per the MFMA Section 41 report at the end of December 2023.
B KZN241	eNdameni	TRUE The criteria for eNdameni is a Negative Audit Opinion. The eNdameni Local Municipality did not report the balances owed to Eskom in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for December 2023, it was noted that the eNdameni Local Municipality owed Eskom R92.8 million for unpaid Bulk electricity for over 90 days as at the end of December 2023.
B KZN242	Nquthu	TRUE The municipality indicated that the Creditors balance in the over 90 days' category of R6.1 million is due to retentions that will be paid once they fall due, orders issued while services have not yet been rendered as well as the system using the invoice date instead of the date on which goods or services are provided. The municipality attributed the negative Cash and cash equivalent to system errors. The municipality does not appear to be facing any cash flow challenges.
B KZN244	uMsinga	-
B KZN245	uMvoti	-
C DC24	uMzinyathi DM	TRUE The municipality indicated that the Creditors balance of R194.5 million in the over 90 days' category is due to the financial difficulties currently being faced by the municipality. The municipality is also currently under intervention in terms of Sections 139(1)(b) of the Constitution and has an Interim Finance Committee in place to assist with the management of the payment of its Creditors.
B KZN252	Newcastle	TRUE Creditors in over 90 days of R192.7 million according to the municipality is attributable to uThukela Water, ESKOM and other creditors. The reason for non-payment is due to financial constraints, however a meeting to discuss the payment arrangement was convened with uThukela Water and it is waiting for the Board of Directors' approval. The municipality further indicated that is applying the affordability criteria and an Interim Finance Committee is in place to make sure all Creditors more than 30 days are paid sooner. The municipality is planning to clear all such invoices within the next 30 days.
B KZN253	eMasingeni	TRUE The municipality has indicated that the Outstanding creditors of R1.9 million for greater than 90 days is mainly caused by financial challenges facing the municipality as well as a dispute with their Financial System service provider which is not yet resolved. However, the municipality has indicated that they have made payment arrangements with some of the suppliers for the disputes that have been resolved. The municipality further indicated that there appeared to be errors on data strings and is currently in the process of rectifying the data strings issue. The municipality further approved an unfunded Budget for the 2023/24 financial year. The municipality approved a Budget funding plan on 10 October 2023 which was assessed as credible by the Provincial Treasury. The municipality appears to be facing cash flow challenges.
B KZN254	Dannhauser	TRUE The municipality indicated that the negative cash and cash equivalents is due to system errors. Thus, the municipality does not appear to be facing cash flow challenges.
C DC25	Amajuba DM	TRUE The municipality has attributed the Creditors of R15.9 million in the over 90 days to retentions and the balance of R48.3 million Bulk water owed to the uThukela Water Board which has been outstanding from prior years and has been carried over to the current financial year. The municipality currently has a payment arrangement of R520 000 per month with the uThukela Water Board which commenced from 31 August 2022 in this regard, however they have indicated that they have not been able to honour the agreement owing to financial challenges and only the current debt is being serviced. The municipality has not been able to pay all its creditors as they fall due owing to its ability to collect all revenue due from debtors. There are currently incentive programmes to encourage customers to pay their debts. The municipality further approved an unfunded Budget for the 2023/24 financial year. The municipality approved their Budget funding plan on 03 October 2023 which was assessed as credible by Provincial Treasury. The municipality appears to be currently facing cash flow challenges.
B KZN261	eDumbe	TRUE The municipality attributed the negative Cash and cash equivalents of R170.4 million and R146.8 million reported at 30 September 2023 and 31 December 2023 respectively to challenges with cash flow reporting. The municipality indicated that they are engaging with their system vendor to ensure accurate reporting going forward.
B KZN262	uPhongolo	TRUE The municipality indicated that the outstanding creditor's balance as at the end of Quarter 2 relates to the invoice from the Department of Labour, which is under dispute. The municipality has handed over the matter for litigation and the municipality is waiting to finalize the disagreement on the relevant invoice.
B KZN263	Abaqulusi	TRUE The municipality has indicated that the R16.4 million of the Creditors outstanding as at 31 December 2023 in the over 90 days' category is attributable to Eskom debt of R15.4 million where the municipality was unable to fully pay the Eskom invoices in the previous months. Furthermore, the municipality indicated that they have signed a repayment agreement with Eskom for the Vryheid and Emondlo bulk accounts. The other portion of long outstanding debt is due to that the municipality financial system does not process payments to suppliers that have issues on the Central Supplier Database (CSD) such as their tax matters as well as SALGA debt and there is an existing payment arrangement for this debt.
B KZN265	Nongoma	TRUE The municipality indicated that the Creditors outstanding as at 31 December 2023 in the over 90 days' category of R15.4 million is attributable to cash flow challenges faced by the municipality. The municipality also indicated that payment arrangements have been made to settle amounts owed to these Creditors.
B KZN266	Ulundi	TRUE The municipality has a long outstanding debt with Eskom, and the municipality has not been able to meet its payment obligations due to financial challenges. The municipality applied for Debt relief that has been approved by the National Treasury, and the municipality has been honoring the current obligations. The Creditor's balance is expected to reduce should the municipality meet all the conditions stated in MFMA Circular No. 124.
C DC26	Zululand DM	-
B KZN271	uMhlabuyalingana	TRUE Not required- only AFS criteria met
B KZN272	Jozini	TRUE The Mthabuba Local Municipality is under intervention in terms of Section 139(1)(b) of the Constitution. As part of the intervention process, all payments to Creditors are continues to be approved by an Interim Finance Committee which according to the municipality tend to result in delays in payments. The municipality reiterated that Creditors balance outstanding for a period of greater than 30 days are due to the current cash position of the municipality which results in Creditors being settled on a priority basis. The municipality provided the same-explanations as in Quarter 1 that the creditors balance outstanding for a period of greater than 90 days are mainly related to disputes where work performed before the commencement of the Section 139 intervention could not be verified. The Creditors balance outstanding for a period of greater than 90 days of R27.5 million in the municipality prepared schedule C exceeds the R19.3 million reported in the MFMA Section 71 report due to the challenges with the use of the Creditors' module amongst others, as explained below. The municipality indicated that a verification process to identify legitimate creditors been instituted in the 2023/24 financial year via advertisements, advising creditors to provide information to support any amounts being owed to them. The process is ongoing and the municipality is currently settling legitimate creditors.
B KZN275	Mthabuba	TRUE The Mthabuba Local Municipality is still experiencing challenges with the use of various modules on the financial system mainly with the grants, liabilities and cash flow reporting where extracted reports from the financial system reflect incorrectly mapped information. This continues to result in the various MFMA Section 71 reports reflecting inaccurate information for operating expenditure, grants, capital, debtors, creditors and cash flows. As per the municipality, they are still in constant communication with the financial system service provider to improve the quality of the Section 71 reporting. The negative Cash and cash equivalent balance of R3.99 million as at 30 September 2023 and the negative amount of R204 000 as at 31 December 2023 are clearly inaccurate. As per the municipality prepared Schedule C and accompanying narrative reports submitted for September 2023 and December 2023, the municipality had positive balances of R30.4 million and R43.5 million as Cash and cash equivalent balances as at 30 September 2023 and as at 31 December 2023, respectively.
B KZN276	Big Five Hlabisa	-
C DC27	uMkhanyakude DM	TRUE The uMkhanyakude District Municipality is under intervention in terms of Section 139(1)(b) of the Constitution. As also explained by the municipality in prior reporting periods, the municipality has included payments of long outstanding Creditors as a priority over the 3 years of the 2023/24 MTREF Budget approved by Council. As part of the Section 139(1)(b) intervention process, all payments to Creditors continue to be first approved by an Interim Finance Committee (IFC), which is chaired by the Ministerial Representative.  The amount reflected in the Over 90 days' category for Creditors as at the end of December 2023 amounting to R147.3 million is mainly attributable to the bulk water amount owed to the Department of Water and Sanitation (DWS) which is as a result of the municipality still not making regular payments with regards to bulk water as budgeted for. According to the municipality, the budgeted additional payments to DWS was an internal decision and no arrangement has been yet concluded with the creditor (DWS) in this regard. It should however be noted that the current portion of amount owed to DWS is being paid monthly. The municipality is again reminded that a higher creditors balance poses a risk to the funding position of the municipality and the payment arrangements with DWS must be concluded as a matter of urgency.  It is also noted that the amount of R17.5 million reflected in the Over the 90 Days' category for Bulk Water as at Month 06 is incorrect due to the ongoing challenges being experienced by the municipality with the use of the Creditors' module where the municipality has incorrectly classified the outstanding debt for DWS in the mSCOA grid. The correct amount in the Over 90 Days' category for Bulk water is R109,985 million as per the Accounts Payables Age Analysis submitted by the municipality.
B KZN281	uMfolozi	-
B KZN282	uMhlatuze	-
B KZN284	uMlatzi	-
B KZN285	Mthonjaneni	TRUE Mthonjaneni Local Municipality was not in a position to pay the Eskom obligation on time, due to financial constraints. The municipality's application for Debt relief was approved by National Treasury and Eskom, however the municipality paid R2.2 million for the November current account on the due date of 7 December 2023. Considering the mentioned payment, the Eskom account remains in arrears of R21.4 million excluding December 2023 billing and payment. The municipality also committed towards paying more than the monthly billing in an attempt to reduce the account arrears.
B KZN286	Nkandla	TRUE The municipality indicated that of the reported R1.9 million creditors balance above 90 days, R1.1 million was paid but is still reflecting under the above 90 days category due to inaccurate reporting and will be cleared in the next reporting period. The remaining balance of R800 000 is due to a few Creditors which are in dispute and will be processed as soon as the issues are resolved with the respective service providers.
C DC28	King Cetshwayo DM	-
B KZN291	Mandeni	-
B KZN292	KwaDukuza	-
B KZN293	Nqwedwe	-
B KZN294	Maghamulo	-
C DC29	iLembe DM	TRUE As per the municipality, the Creditors balance in the Over the 90 days' category as reflected in the MFMA Section 71 report of R1.8 million is due to invoices with disputes. The municipality indicated that these disputed creditors balance are being resolved and payments to settle these creditors will depend on the outcome of the dispute resolutions.
B KZN433	Greater Kokstad	TRUE According to the municipality, all creditors due are paid within 30 days and the municipality has no difficulties in meeting its financial obligations. Creditors reflected as unpaid over 30 days will be investigated by the municipality as it could be a system error.
B KZN434	uBuhlebezwe	TRUE The municipality attributed the Creditors balance over 90 days to Retentions where payments have to be withheld until all criteria in relation to each project are met. There are thus no financial problems at the municipality.
B KZN435	uMzimkhulu	-
B KZN436	Dr. Nkosazana Dlamini Zuma	-
C DC43	Harry Gwala DM	-
<b>Total</b>		<b>30</b>

Source: VU systems