



Department: Treasury PROVINCE OF KWAZULU-NATAL

# CONSOLIDATED MUNICIPAL BUDGETS PERFORMANCE REPORT

# 2nd Quarter Review 2022/23

MFQR: 31 December 2022

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 2022 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 <u>NT LG Database as reported by</u> <u>municipalities for the financial quarter ended 31 December 2022</u>. The non-delegated municipalities, namely, the eThekwini Metro and the Msunduzi and uMhlathuze Local Municipalities are included in the report. By the time of extracting the second quarter financial information from the NT LG Database on 19 January 2023, some municipalities may not have corrected any errors in their monthly MFMA Section 71 performance data strings. Such errors may have distorted the reporting of the budget performance as at the end of the second quarter for the respective municipalities, the district totals and the aggregated provincial total.

All municipalities should have generated and spent approximately 50 percent based on a straight line projection of their 2022/23 Approved Budgets or Adjusted Budgets as at the end of the second quarter of the 2022/23 financial year.

# CONTENTS

		Page No
1.	Introduction	3
2.	District Overview	
	2.1 Operating Revenue	4
	2.2 Operating Expenditure	5
	2.3 Capital Revenue (Source of Finance)	6
	2.4 Capital Expenditure	7
	2.5 Debtors Age Analysis	8
	2.6 Creditors Age Analysis	10
	2.7 National Conditional Grants	13
	2.8 Criteria for determining serious financial problems	14
	2.9 Non-Compliance with the MFMA Reporting Requirements	16
	2.10 Conclusion	17
3.	Annexures (Data per municipality)	
	Annexure A: Operating Revenue	18
	Annexure B: Operating Expenditure	19
	Annexure C: Capital Revenue (Source of Finance)	20
	Annexure D: Capital Expenditure	21
	Annexure E: Debtors Age Analysis (Total)	22
	Annexure F: Debtors by Customer Group (Total)	23
	Annexure G: Creditors Age Analysis (Total)	24
	Annexure H: Creditors per Category (Total)	25
	Annexure I: National Conditional Grants	26
	Annexure J: Criteria for serious financial problems	28

# 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 2022/23 financial year ended 31 December 2022.

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 Local Government (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 subsequent to the flooding which affected a number of areas around the KwaZulu-Natal Province, National Treasury authorised the transfer of funds from the Municipal Disaster Response Grant to a number of affected municipalities in the province to enable the municipalities to respond to the disaster in terms of the Disaster Management Act, Act No. 57 of 2002. The following four municipalities have passed Adjustments Budgets as a result of the transfer of funds:

- 1. Ray Nkonyeni Local Municipality;
- 2. Alfred Duma Local Municipality;
- 3. KwaDukuza Local Municipality; and
- 4. iLembe District Municipality.

The MFMA Section 71 performance will therefore be compared to the KZN Provincial Adjusted Budget total in order to reflect the most accurate year to date performance.

### **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

#### **Operating Revenue** 2.1

Table 1: Operating Revenue per source and per district as at the end of Quarter 2 – 2022/23

								Detail			
R'000	Original	Adjusted	Unaudited	%	Property rates		Service charges		Transfers and	Other own	Other
11000	Budget	Budget	Actual	Generated		Electricity	Water revenue	Other <sup>1</sup>	subsidies <sup>2</sup>	revenue	revenue <sup>3</sup>
						revenue					
eThekwini	46 326 594	46 326 594	25 602 503	55.3	6 446 770	7 919 758	2 989 592	1 184 613	3 153 488	2 617 814	1 290 469
Ugu	3 155 465	3 155 465	1 847 330	58.5	408 507	94 671	158 064	101 186	954 401	32 005	98 496
uMgungundlovu	9 648 612	9 648 612	4 838 242	50.1	884 265	1 493 480	628 290	184 786	1 408 377	58 587	180 458
uThukela	2 941 851	2 957 545	1 724 969	58.3	232 734	356 367	118 678	17 313	870 316	22 830	106 730
uMzinyathi	1 910 363	1 910 363	884 217	46.3	114 212	113 877	33 246	24 867	560 867	5 205	31 942
Amajuba	3 261 178	3 261 178	1 383 882	42.4	219 700	397 910	126 171	125 740	478 514	7 461	28 385
Zululand	2 533 006	2 533 006	1 574 442	62.2	191 899	166 144	40 994	50 885	1 083 411	3 739	37 369
uMkhanyakude	1 716 626	1 716 626	1 161 221	67.6	80 080	1 143	12 535	6 309	1 025 041	5 036	31 077
King Cetshwayo	6 373 654	6 394 781	3 544 240	55.4	478 206	1 005 075	298 376	147 240	1 293 625	28 153	293 566
iLembe	4 073 795	4 081 646	2 293 742	56.2	364 003	481 578	133 887	82 977	1 095 398	36 581	99 318
Harry Gwala	1 665 584	1 665 584	1 043 983	62.7	120 432	88 040	31 036	21 071	734 979	3 109	45 316
Total	83 606 727	83 651 399	45 898 770	54.9	9 540 807	12 118 043	4 570 869	1 946 988	12 658 418	2 820 519	2 243 126

Source: NT lodatabase, downloaded 19 January 2023.

2 Include Service charges revenue for Sanitation and Refuse. 2 Include Equitable Share, Financial Management Grant, Expanded Public Works Programme Integrated Grant, Provincial Operating Grant, 5% portion of Municipal Infrastructure Grant.

3 Include Rental of facilities and equipment, Interest earned on external investments & outstanding debtors, Dividends received, Fines, penalties and forfeits, Licences and permits, Agency services and Gains.

- In aggregate, municipalities in KwaZulu-Natal generated Operating revenue amounting to R45.9 billion or 54.9 percent of their Adjusted Budgets of R83.7 billion as at the end of December 2022 which is above the straight-line projection of 50 percent expected at the end of the second quarter of the 2022/23 financial year. The Operating revenue over generation reported is attributed to the fact that municipalities have already received two of the three Equitable share tranches as at the end of second quarter of the 2022/23 financial year.
- The eThekwini Metro with R25.6 billion or 55.8 percent contributed the most towards the total Operating revenue of R45.9 billion followed by the uMgungundlovu District with R4.8 billion or 10.5 percent. It should be noted that the Msunduzi Local Municipality contributed R3.4 billion or 70.7 percent towards the total revenue reported by the uMgungundlovu District. The King Cetshwayo District contributed R3.5 billion or 7.7 percent towards the total Operating revenue of R45.9 billion which is attributed to the uMhlathuze Local Municipality having reported R2.3 billion or 64.4 percent of the total revenue reported by the district. The non-delegated municipalities are considered to be significant contributors to the total revenue generated as they are densely populated cities with a large number of consumers.
- The uMzinyathi District with R884.2 million or 1.9 percent contributed the least towards the total Operating revenue. This is due to the Nquthu Local Municipality and uMzinyathi District Municipality reporting total Operating revenue of only R90.8 million (33.5 percent of the Adjusted Budget of R271.2 million) and R238.6 million (40.7 percent of the Adjusted Budget of R585.5 million) respectively as at the end of December 2022. The Nguthu Local Municipality attributed the low Operating revenue reported to over budgeting. The uMzinyathi District Municipality indicated that the low Operating revenue reported is due to high number of water shedding that prevents the effective implementation of the credit control process.
- Transfers and subsidies contributed the most towards Operating revenue as at the end of the second quarter of the 2022/23 financial year with R12.7 billion or 27.6 percent followed by Service charges – electricity of R12.1 billion or 26.4 percent. Service charges - other contributed the least towards Operating revenue generated with R1.9 billion or 4.2 percent.
- Of the 54 municipalities in KZN, 38 municipalities are grant dependent as their own revenue generated is less than 50 percent of their total Adjusted Budget for Operating revenue for the 2022/23 financial year.

# 2.2 Operating Expenditure

					Detail								
R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Employee related costs	Remun. of councillors	Debt impairment	Depreciation and asset impairment	Finance charges	Bulk purchases	Contracted services	Other expenditure	Other <sup>1</sup>
eThekwini	45 837 892	45 837 892	22 147 008	48.3	6 038 214	67 579	807 176	1 353 768	465 615	6 845 560	2 605 357	1 147 013	2 816 727
Ugu	3 392 748	3 392 748	1 578 472	46.5	622 716	44 788	5 311	197 003	2 654	79 901	318 222	233 533	74 343
uMgungundlovu	8 681 796	8 681 796	4 038 314	46.5	1 139 511	54 622	87 268	263 141	33 537	1 407 806	455 276	203 549	393 603
uThukela	3 127 427	3 143 121	1 260 927	40.1	520 815	27 626	(1)	68 815	561	301 869	157 444	142 542	41 256
uMzinyathi	2 016 866	2 016 866	729 861	36.2	269 975	11 639	(1 481)	60 842	6 117	53 057	169 665	104 199	55 846
Amajuba	3 458 734	3 458 734	1 387 997	40.1	422 921	26 914	47 674	195 652	5 366	294 478	227 185	79 716	88 092
Zululand	2 425 754	2 425 754	1 261 891	52.0	471 721	40 916	6 109	77 472	11 979	211 941	220 495	178 170	43 090
uMkhanyakude	1 655 428	1 655 428	653 772	39.5	271 950	31 447	12 395	49 098	964	1 696	88 665	140 268	57 290
King Cetshwayo	6 636 595	6 738 504	3 300 453	49.0	830 191	52 048	134 969	261 407	38 493	696 337	386 722	339 903	560 382
iLembe	4 096 176	4 103 008	1 859 133	45.3	499 662	43 670	21 647	146 896	11 305	478 988	320 485	180 009	156 472
Harry Gwala	1 844 388	1 844 388	858 631	46.6	341 887	28 807	8 697	99 295	332	88 164	153 463	110 816	27 171
Total	83 173 806	83 298 241	39 076 458	46.9	11 429 562	430 055	1 129 764	2 773 389	576 922	10 459 797	5 102 979	2 859 717	4 314 272

Table 2: Operating Expenditure per item and per district as at the end of Quarter 2 – 2022/23

Source: NT Igdatabase, downloaded 19 January 2023.

1 Include Inventory consumed, Transfers and subsidies and Losses.

- In aggregate, municipalities in KwaZulu-Natal incurred *Operating expenditure* amounting to R39.1 billion or 46.9 percent of their Adjusted Budgets of R83.3 billion as at the end of December 2022 which is less than the straight-line projection of 50 percent expected at the end of the second quarter of the 2022/23 financial year.
- The eThekwini Metro with R22.1 billion or 56.7 percent contributed the most towards the total *Operating expenditure* of R39.1 billion followed by the uMgungundlovu District with R4 billion or 10.3 percent. It should be noted that the Msunduzi Local Municipality contributed the most towards the total expenditure reported by the uMgungundlovu District with R3 billion or 74.8 percent.
- The King Cetshwayo District contributed R3.3 billion or 8.4 percent towards the total *Operating expenditure* of R39.1 billion which can be attributed to the uMhlathuze Local Municipality having reported R2.2 billion or 67.9 percent of the total expenditure reported by the district.
- The uMkhanyakude District with R653.8 million or 1.7 percent contributed the least to the total *Operating expenditure* of R39.1 billion which is due to the uMkhanyakude District Municipality (32.5 percent) and the uMhlabuyalingana (34.7 percent), Mtubatuba 37.2 percent) and Big Five Hlabisa (39 percent) Local Municipalities reporting expenditure of less than 40 percent as at the end of December 2022. The uMkhanyakude District Municipality indicated that the low *Operating expenditure* reported is due to inaccurate reporting. The uMhlabuyalingana and Big Five Hlabisa Local Municipalities indicated that the low *Operating expenditure* reported is due to the fact that municipalities did not report most expenditure for non-cash items as at the end of the second quarter of the 2022/23 financial year. The Mtubatuba Local Municipality indicated the low expenditure reported is due to implementation of cost cutting measures on certain expenditure line items.
- *Operating expenditure* continues to be driven mainly by *Employee related costs* as well as *Bulk purchases* which contributed R11.4 billion or 29.2 percent and R10.5 billion or 26.8 percent respectively towards the total *Operating expenditure*. It should however be noted that the reported expenditure for *Employee related costs* of R11.4 billion appears to be understated as the uMsinga Local Municipality reported only R1.1 million as the end of the second quarter of the 2022/23 financial year whilst the Nkandla Local Municipality reported expenditure of negative R5.5 million which is due to a system related error.
- *Remuneration of councillors* of R430.1 million or 1.1 percent contributed the least towards the total *Operating expenditure*. It should however be noted that the reported expenditure of R430 million also appears to be understated as the uMsinga Local Municipality did not report any expenditure against the *Remuneration of councillors* as the end of the second quarter of the 2022/23 financial year

# 2.3 Capital Revenue

						Detail		
R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Transfers recognised - capital <sup>1</sup>	Borrowing	Internally generated funds	Public contr. and donations
eThekwini	5 589 511	5 589 511	1 372 858	24.6	736 264	399 333	237 262	-
Ugu	724 407	741 015	311 215	42.0	238 582	1 268	71 366	-
uMgungundlovu	1 157 314	1 157 314	228 638	19.8	167 278	-	61 360	-
uThukela	517 680	517 680	157 828	30.5	137 084	-	20 744	-
uMzinyathi	425 530	425 530	188 464	44.3	155 199	-	33 265	-
Amajuba	423 172	423 172	130 870	30.9	111 240	-	19 631	-
Zululand	551 433	551 433	278 877	50.6	260 879	-	17 998	-
uMkhanyakude	448 184	448 184	97 198	21.7	90 014	-	7 184	-
King Cetshwayo	1 490 894	1 725 618	729 276	42.3	317 433	277 924	133 920	-
iLembe	1 044 755	1 150 594	395 032	34.3	276 080	-	118 952	-
Harry Gwala	700 961	700 961	250 120	35.7	207 095	-	43 025	-
Total	13 073 841	13 431 013	4 140 378	30.8	2 697 147	678 525	764 706	-

Table 3: Capital Revenue (	Source of F	inance) per distri	ct as at the	end of Quarter 2 – 2022/23
		1	1	

Source: NT Igdatabase, downloaded 19 January 2023. 1 Include National Government, Provincial Government, District Municipality and Other transfers and grants.

- Municipalities in KwaZulu-Natal generated *Capital revenue* of R4.1 billion or 30.8 percent of their Adjusted Budgets of R13.4 billion at an aggregate level to fund their *Capital expenditure* as at the end of December 2022 which is significantly below the straight-line projection of 50 percent expected at the end of the second quarter of the 2022/23 financial year. The low *Capital revenue* of R4.1 billion or 30.8 percent reported by KwaZulu-Natal municipalities is primarily attributable to delays in Supply Chain Management (SCM) processes and inaccurate reporting by a number of municipalities.
- The eThekwini Metro with R1.4 billion or 33.2 percent contributed the most towards the total *Capital revenue* followed by the King Cetshwayo District with R729.3 million or 17.6 percent.
- It should be noted that the uMgungundlovu District Municipality reported *Capital revenue* of negative R75.9 million as a result of incorrect reporting due to the configuration of the financial systems which has also distorted the provincial total average as at the end of the second quarter of the 2022/23 financial year.
- It is concerning to note that the uMngeni Local Municipality (2.8 percent) and the uThukela District Municipality (8.2 percent) generated *Capital revenue* of less than 10 percent as at the end of the second quarter of the 2022/23 financial year. The uMngeni Local Municipality indicated that low revenue reported is due to delays in SCM processes and the uThukela District Municipality indicated that the low revenue reported is due to inaccurate reporting
- The highest contributor towards the total *Capital revenue* as at the end of the second quarter of the 2022/23 financial year was *Transfers recognised capital* with R2.6 billion or 65.1 percent followed by *Internally generated funds* of R764.7 million or 18.5 percent. *Borrowing* with R678.5 million or 16.4 percent contributed the least towards the total *Capital revenue* as at the end of second quarter of the 2022/23 financial year. The *Internally generated funds* category is understated as a result of incorrect reporting by the uMgungundlovu District Municipality reporting negative R1.6 million while uMkhanyakude District Municipality did not report any revenue as the municipality did not budget to use this source of funding for the 2022/23 financial year.
- The uMngeni Local Municipality and the uThukela District Municipality reported the least amounts of R7 302 and R1 925 respectively on *Internally generated funds*. The under recognition on *Internally generated funds* was attributed to delays in SCM processes and inaccurate reporting by the respective municipalities.

# 2.4 Capital Expenditure

Detail														
R'000	Original	Adjusted	Unaudited	%	Governance % and Admin. <sup>1</sup>		inity and Public	Safety	Economic and Serv		Trading Services			
	Budget	Budget	Actual	Spent		Housing	Health	Other <sup>2</sup>	Road Transport	Other <sup>3</sup>	Electricity	Water and Waste Water Mgt.	Waste Mgt	Other
eThekwini	5 589 511	5 589 511	1 372 858	24.6	89 501	117 965	813	47 304	487 654	55 051	159 565	369 364	45 326	316
Ugu	724 407	741 015	311 215	42.0	13 097	5	-	24 957	113 608	52 183	5 243	101 472	651	-
uMgungundlovu	1 156 879	1 156 879	251 696	21.8	13 232	5 178	-	33 763	127 008	25 877	47 699	(4 300)	-	3 239
uThukela	517 680	517 680	157 828	30.5	10 962	140	-	2 274	22 285	87 064	13 131	21 796	118	58
uMzinyathi	425 530	425 530	188 464	44.3	7 987	-	-	14 444	60 842	3 045	1 636	99 755	755	-
Amajuba	428 502	428 502	132 056	30.8	(1 428)	-	-	1 647	27 465	33 570	6 271	62 134	340	2 058
Zululand	551 433	551 433	278 377	50.5	8 721	-	-	38 884	65 824	20 199	5 908	138 840	-	-
uMkhanyakude	448 184	448 184	97 137	21.7	6 115	-	-	21 047	28 297	11 064	-	28 363	10	2 242
King Cetshwayo	1 490 894	1 725 618	729 276	42.3	56 287	-	-	90 559	72 979	1 016	46 338	446 718	12 718	2 663
iLembe	1 044 755	1 150 594	395 032	34.3	12 076	1 682	-	28 334	108 832	36 562	43 508	157 980	6 059	-
Harry Gwala	700 961	700 961	250 087	35.7	8 120	16 880	-	25 915	40 537	14 405	20 272	114 484	9 474	-
Total	13 078 737	13 435 908	4 164 026	31.0	224 669	141 849	813	329 126	1 155 331	340 034	349 571	1 536 607	75 450	10 576

#### Table 4: Capital Expenditure per item and per district as at the end of Quarter 2 – 2022/23

Source: NT Igdatabase, downloaded 19 January 2023.

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 R4.2 billion or 31 percent in aggregate against their Adjusted Budgets of R13.4 billion as at the end of December 2022 which is significantly below the straight-line projection of 50 percent expected at the end of the second quarter of the 2022/23 financial year. The low *Capital expenditure* of R4.2 billion or 31 percent reported by KwaZulu-Natal municipalities is primarily attributable to delays in SCM processes and inaccurate reporting by a number of municipalities.
- It should be noted that the uMgungundlovu District Municipality reported *Capital expenditure* of negative R75.9 million as a result of incorrect reporting which has distorted the provincial total as at the end of the second quarter of the 2022/23 financial year. The uMgungundlovu District Municipality is in the process of correcting the reporting with the assistance of their service provider.
- The eThekwini Metro with R1.4 billion or 33 percent contributed the most towards the total *Capital expenditure* of R4.2 billion followed by the King Cetshwayo District with *Capital expenditure* of R729.3 million or 17.5 percent.
- The uMkhanyakude District contributed the least towards the total *Capital expenditure* with R97.1 million or 2.3 percent due to the uMkhanyakude District Municipality reporting only R28.4 million or 10.4 percent of the Adjusted Budget of R271.7 million. The municipality indicated that the low *Capital expenditure* is due to projects that did not commence timeously due to delays in the appeal process. Furthermore, the municipality was put on a cost re-imbursement model which delayed payments to service providers and in turn delaying the implementation.
- The bulk of the total *Capital expenditure* as at the end of the second quarter of the 2022/23 financial year was spent on *Water and Waste Water management* with R1.5 billion or 36.9 percent with the King Cetshwayo District contributing the most in this category with R446.7 million or 29.1 percent. It should be noted that *Water and Waste water management* was understated as a result of the uMgungundlovu District Municipality incorrectly reporting negative R74.3 million for *Water services*. The second highest contributor towards *Capital expenditure* was *Road transport* with R1.2 billion or 27.7 percent.
- The lowest contributor towards the total *Capital expenditure* was *Health service* with and amount of R813 323 or 0.02 percent that was reported by the eThekwini Metro as at the end of the second quarter of the 2022/23 financial year.

# 2.5 Debtors Age Analysis

Table 5: Debtor Age Analysis per district (Tot	tal) as at the end of Quarter 2 – 2022/23
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R'000	0 - 30 Days		30 - 60 Days	5	60- 90 Days	;	Over 90 Day	s	Total	
R 000	Total	%	Total	%	Total	%	Total	%	Iotai	
eThekwini	2 449 818	10.9	1 098 087	4.9	842 062	3.8	17 983 757	80.4	22 373 724	
Ugu	120 588	6.6	66 544	3.6	60 920	3.3	1 585 805	86.5	1 833 858	
uMgungundlovu	506 932	7.5	162 038	2.4	173 876	2.6	5 902 027	87.5	6 744 873	
uThukela	101 166	4.5	64 814	2.9	58 573	2.6	2 003 190	89.9	2 227 743	
uMzinyathi	33 005	3.9	21 579	2.6	18 376	2.2	763 207	91.3	836 167	
Amajuba	77 754	4.7	40 744	2.4	43 386	2.6	1 505 265	90.3	1 667 149	
Zululand	61 520	4.9	24 705	1.9	27 691	2.2	1 153 021	91.0	1 266 937	
uMkhanyakude	7 119	1.0	10 367	1.4	7 187	1.0	695 714	96.6	720 387	
King Cetshwayo	382 310	29.4	71 109	5.5	60 207	4.6	788 818	60.6	1 302 445	
iLembe	92 954	6.9	44 666	3.3	45 436	3.4	1 163 756	86.4	1 346 813	
Harry Gwala	26 052	5.6	21 036	4.6	9 956	2.2	404 295	87.6	461 340	
Total	3 859 218	9.5	1 625 689	4.0	1 347 672	3.3	33 948 856	83.2	40 781 434	

Source: NT Igdatabase, downloaded 19 January 2023.

#### Table 6: Debtors by Customer Group (Total) as at the end of Quarter 2 - 2022/23

R'000	Organs of	State	Commerci	ial	Househ	old	Other	Total	
K 000	Total	%	Total	%	Total	%	Total	%	Total
eThekwini	995 059	4.4	5 356 022	23.9	15 955 029	71.3	67 613	0.3	22 373 724
Ugu	155 692	8.5	300 480	16.4	1 372 576	74.8	5 110	0.3	1 833 858
uMgungundlovu	243 940	3.6	896 183	13.3	5 273 840	78.2	330 909	4.9	6 744 873
uThukela	410 589	18.4	444 831	20.0	1 347 957	60.5	24 367	1.1	2 227 743
uMzinyathi	129 479	15.5	108 858	13.0	579 205	69.3	18 625	2.2	836 167
Amajuba	71 665	4.3	107 313	6.4	1 409 240	84.5	78 930	4.7	1 667 149
Zululand	196 737	15.5	218 378	17.2	788 948	62.3	62 874	5.0	1 266 937
uMkhanyakude	161 941	22.5	189 631	26.3	321 284	44.6	47 531	6.6	720 387
King Cetshwayo	555 754	42.7	306 978	23.6	400 416	30.7	39 297	3.0	1 302 445
iLembe	105 615	7.8	158 290	11.8	1 073 491	79.7	9 417	0.7	1 346 813
Harry Gwala	81 473	17.7	64 196	13.9	290 221	62.9	25 449	5.5	461 340
Total	3 107 945	7.6	8 151 162	20.0	28 812 206	70.7	710 122	1.7	40 781 434

Source: NT Igdatabase, downloaded 19 January 2023. 1 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 2022/23 financial year was R40.8 billion which represents an increase of R485.3 million or 1.2 percent from R40.3 billion reported by municipalities as at the end of the first quarter of the 2022/23 financial year.
- At the end of the second quarter of the 2022/23 financial year, a substantial amount of debt totalling R33.9 billion or 83.2 percent was outstanding in the Over 90 Days category which represents an increase of R1.9 billion or 6 (six) percent from R32 billion reported in the same age category as at the end of the first quarter of the 2022/23 financial year. As at 31 December 2022, the remaining Debtors per age category were as follows: 0-30 Days: R3.9 billion or 9.5 percent; 30-60 Days: R1.6 billion or 4 percent; and 60-90 Days: R1.3 billion or 3.3 percent.
- The uMngeni and Richmond Local Municipalities did not report any Debtors as at 31 December 2022. As a result, the total Debtors as at 31 December 2022 may be understated.
- All the districts, including the eThekwini Metro, reported their highest outstanding Debtors in the Over • 90 Days category. The King Cetshwayo District reported the least Debtors of 60.6 percent against this category.
- The Debtors Age Analysis by *Customer group* indicates that a considerable portion of debt is owed by • Households at R28.8 billion or 70.7 percent followed by Commercial at R8.2 billion or 20 percent.
- The total owed by the Organs of State Debtors Customer group is R3.1 billion which represents a decrease of R532.4 million or 14.6 percent from R3.6 billion reported by municipalities as at the end of the first quarter of the 2022/23 financial year.

- The total owed by *Other Debtors Customer group* is R710.1 million which represent a decrease of R25.2 million or 3.4 percent from R735.4 million reported by municipalities as at the end of the first quarter of the 2022/23 financial year.
- Debt collection efforts by municipalities 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. The continued increase in the level of debt owed to municipalities is noted with concern as the municipalities should be implementing 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

R'000	0 - 30 Day	/s	30 - 60	Days	60- 90	Days	Over 90	Days	Total
K 000	Total	%	Total	%	Total	%	Total	%	TOTAL
eThekwini	1 533 760	97.9	218	0.0	3 720	0.2	28 589	1.8	1 566 287
Ugu	18 753	6.0	2 125	0.7	3 272	1.1	287 358	92.2	311 508
uMgungundlovu	(453 273)	72.1	(173 931)	27.7	(68 525)	10.9	66 756	(10.6)	(628 973)
uThukela	16 171	45.4	5 708	16.0	3 435	9.6	10 327	29.0	35 641
uMzinyathi	27 905	9.3	25 449	8.5	26 819	9.0	219 301	73.2	299 474
Amajuba	39 027	14.6	594	0.2	103	0.0	227 292	85.1	267 016
Zululand	28 519	12.8	15 254	6.9	7 910	3.6	170 435	76.7	222 118
uMkhanyakude	(12 786)	(8.5)	(4 806)	(3.2)	(6 971)	(4.6)	174 706	116.4	150 143
King Cetshwayo	173 208	40.9	59 334	14.0	43 835	10.4	146 720	34.7	423 098
iLembe	33 992	88.4	1 666	4.3	584	1.5	2 191	5.7	38 433
Harry Gwala	19 731	74.7	516	2.0	438	1.7	5 743	21.7	26 428
Total	1 425 006	52.6	(67 874)	(2.5)	14 620	0.5	1 339 419	49.4	2 711 172

#### Table 7: Creditor Age Analysis per district (Total) as at the end of Quarter 2 – 2022/23

Source: NT Igdatabase, downloaded 19 January 2023.

#### Table 8: Creditor Per category (Total) as at the end of Quarter 2 - 2022/23

			31 - 60 Days		64 00	Davia	0	Davia	Total	
R' 000	0 - 30		31 - 61	Days	61 - 90		Over 9	u Days	101	ai
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	683 608	64.7	(175 406)	(16.6)	14 725	1.4	532 946	50.5	1 055 873	38.9
Bulk Water	238 973	72.6	62 383	19.0	(29 696)	(9.0)	57 436	17.5	329 095	12.1
PAYE deductions	159 446	91.7	14 452	8.3	-	-	0	0.0	173 898	6.4
VAT (output less input)	19 662	99.2	156	0.8	-	-	-	-	19 817	0.7
Pensions / Retirement	169 315	98.2	899	0.5	28	0.0	2 191	1.3	172 434	6.4
Loan repayments	(466)	20.5	(1 449)	63.7	-	-	(360)	15.8	(2 275)	(0.1
Trade Creditors	113 000	18.3	41 643	6.7	(5 230)	(0.8)	468 087	75.8	617 500	22.8
Auditor-General	(1 575)	(37.0)	3 481	81.7	983	23.1	1 374	32.2	4 263	0.2
Other <sup>1</sup>	43 044	12.6	(14 033)	(4.1)	33 810	9.9	277 745	81.6	340 566	12.6
Total	1 425 006	52.6	(67 874)	(2.5)	14 620	0.5	1 339 419	49.4	2 711 172	100.0

Source: NT Igdatabase, downloaded 19 January 2023. 1 Include Misclassifications of Trade Creditors and Retentions.

- The total debt owed by municipalities at the end of the second quarter of the 2022/23 financial year was R2.7 billion which represents a significant decrease of R2.7 billion or 49.6 percent from R5.4 billion owed by municipalities as at end of the first quarter of the 2022/23 financial year.
- At the end of the second quarter of the 2022/23 financial year, a substantial amount of debt totalling R1.3 billion or 49.4 percent was outstanding in the *Over 90 Days* category representing a decrease of R1.2 billion or 46.9 percent from R2.5 billion reported in the same category as at the end of the first quarter of the 2022/23 financial year. It is still concerning that R1.3 billion or 47.4 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 uMgungundlovu District reflected negative R453.3 million in the 0 to 30 Days category, negative R173.9 million in the 30 to 60 Days category and negative R68.5 million in the 60 to 90 Days category. This is mainly due to the iMpendle, Msunduzi and Mkhambathini Local Municipalities reporting negative figures as a result of incorrect reporting.
- The uMkhanyakude District reflected Creditors of negative R12.8 million in the 0 to 30 Days category, negative R4.8 million in the 30 to 60 Days category and negative R7 million in the 60 to 90 Days category mainly as a result of all the municipalities in the district except for the Jozini Local Municipality reporting negative Creditors in these categories. The incorrect reporting by the uMhlabuyalingana, Big Five Hlabisa and Mtubatuba Local Municipalities as well as uMkhanyakude District Municipality was due to challenges with the financial system.
- The majority of the outstanding *Creditors* relate to *Bulk electricity* of R1.1 billion or 38.9 percent followed by *Trade Creditors* of R617.5 million or 22.8 percent.
- Of the *Bulk electricity* outstanding *Creditors* balance of R1.1 billion, R532.9 million was in the *Over 90* Days category. This was mainly due to the fact that the Mpofana, Ulundi and AbaQulusi Local

Municipalities reported amounts in the *Over 90 Days* category owing to Eskom of R354.1 million, R145.6 million and R29.8 million respectively for unpaid electricity. Due to the poor collection of outstanding Debtors, the municipalities experienced cash flow challenges and were therefore unable to make full payment on invoices owed to Eskom. A repayment plan is still being negotiated between Mpofana Local Municipality and Eskom. Additionally, as per the MFMA Section 41 Report for December 2022, the Mpofana Local Municipality agreed to enter into an active partnering agreement with Eskom and a feasibility analysis has begun. As per the MFMA Section 41 Report for December 2022, the Ulundi Local Municipality was on load reduction and subsequently made significant payments. A new payment arrangement is under development and negotiations continue to be held between the Ulundi Local Municipality and Eskom according to the Intergovernmental Relations Framework Act, Act 13 of 2005 (IRFA). According to the MFMA Section 41 Report for December 2022, a new payment arrangement is currently under development for the AbaQulusi Local Municipality.

- The eNdumeni and the Newcastle Local Municipalities 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 2022 it was noted that the eNdumeni and the Newcastle Local Municipalities owed Eskom R93.3 million and R79.2 million for unpaid Bulk electricity respectively as at the end of December 2022. The MFMA Section 41 Report for December 2022 indicated that the eNdumeni Local Municipality was on load reduction and subsequently made significant payments. A new payment arrangement is under development and negotiations continue to be held between the eNdumeni Local Municipality and Eskom according to the IRFA. The Newcastle Local Municipality is honouring the payment agreement with Eskom.
- The outstanding *Creditors* relating to *Trade Creditors Bulk water* amounted to R617.5 million or 22.8 percent of the Total Creditors. Of the *Trade Creditors* outstanding balance of R617.5 million, R468.1 million was in the *Over 90 Days category* representing a decrease of R239.7 million or 33.9 percent from R707.8 million reported in the same category as at the end of the first quarter of the 2022/23 financial year.
- The outstanding *Creditors* relating to *Bulk water* amounted to R329.1 million or 12.1 percent of the Total Creditors for the second quarter of the 2022/23 financial year. This was mainly due to the fact that the Ugu, King Cetshwayo, Amajuba and uMkhanyakude District Municipalities reported amounts owing for *Bulk water* of R192.2 million, R110 million, R30.4 million and R16.2 million respectively for unpaid *Bulk water* in the *Over 90 Days* category.
- Umgeni Water indicated in their MFMA Section 41 Report for December 2022 that a revised payment plan was received on 26 April 2022 from the Ugu District Municipality and is currently being monitored for compliance wherein payment is expected on the 15<sup>th</sup> of every month. The municipality is currently honouring the repayment plan.
- As per Umgeni Water MFMA Section 41 Report a notice of intention to restrict water supply was issued to the King Cetshwayo District Municipality as a result of non-payment towards the long outstanding amounts owed to Umgeni Water. The Department of Co-operative Governance and Traditional Affairs (COGTA) facilitated the discussions with the Umgeni Water and the municipality to resolve the overdue debt and the contractual disputes, however no resolution has been reached. The district municipality processed a payment of R44.6 million in December 2022.
- The Amajuba District Municipality also reported outstanding amounts in the *Over 90 Days category*. According to the municipality, this relates to *Bulk water* owed to uThukela Water 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 which commenced at the end of August 2022.
- The uMkhanyakude District Municipality indicated that the long outstanding *Creditors* are made up of Mhlathuze Water debt of R20 million and Department of Water and Sanitation (DWS) debt of R100 million. The municipality also indicated that there is a payment agreement in place with Mhlathuze Water while the DWS is yet to finalise the agreement with the municipality.

- It was also noted that Msunduzi Local Municipality incorrectly reported a negative R308.1 million for *Bulk water*. As per Umgeni Water in their MFMA Section 71 for December 2022, it was noted that the municipality owed R209.5 million for unpaid *Bulk water* in the *Over 90 Days category*. According to the MFMA Section 41 Report for December 2022 from Umgeni Water, the Msunduzi Local Municipality presented a revised payment plan scenario on 05 August 2022. According to Umgeni Water, the payment plan is not being honoured and bulk water restrictions will be pursued.
- The uThukela District Municipality did not report the balance owed to Umgeni Water in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for December 2022, it was noted that the uThukela District Municipality owed the water board R192.5 million for unpaid *Bulk water*. The overdue amounts are subject to the mediation process in terms of the IRFA.

# 2.7 National Conditional Grants

#### Table 9: National Conditional Grants -Summary, Quarter 2 – 2022/23

		Unaudited Actual	
	DoRA 2022 Total Avail. (Inc. Adjust.)	Actual expenditure by municipalities	% Spent
R'000			
Local Government Financial Management Grant	112 772	41 541	36.8
Infrastructure Skills Development Grant	40 000	16 510	41.3
Neighbourhood Development Partnership (Schedule 5B)	485 868	223 177	45.9
Integrated Urban Development Grant	228 532	35 556	15.6
Municipal Disaster Recovery Grant	26 023	-	-
Public Transport Network Grant	863 393	236 686	27.4
Rural Road Assets Management Systems Grant	25 870	2 800	10.8
Expanded Public Works Programme Integrated Grant (Municipality)	218 806	70 022	32.0
Integrated National Electrification Programme (Municipal) Grant	480 216	141 213	29.4
Energy Efficiency and Demand Side Management (Municipal) Grant	33 000	5 850	17.7
Regional Bulk Infrastructure Grant (Schedule 5B)	228 810	79 992	35.0
Water Services Infrastructure Grant (Schedule 5B)	939 400	126 258	13.4
Metro Informal Settlements Partnership Grant	727 265	214 475	29.5
Programme and project support preparation grant	61 324	-	-
Municipal Infrastructure Grant	3 663 143	1 429 327	39.0
Subtotal	8 134 422	2 623 407	32.3
Allocation In Kind			
Neighbourhood Development Partnership (Schedule 6B)	45 226	-	-
Municipal Systems Improvement Grant (Schedule 6B)	35 036	-	-
Integrated National Electrification Programme (Allocation in-kind) Grant	741 431		-
Subtotal	821 693		
Total	8 956 115	2 623 407	29.3

Source: NT Igdatabase, downloaded 19 January 2023.

- In terms of the Division of Revenue Act, Act No. 4 of 2022 (DoRA), direct allocations to all 54 municipalities in KwaZulu-Natal, including the eThekwini Metro amounted to R8.1 billion, while allocations in-kind amounted to R821.7 million, totalling R9 billion. Municipalities have reflected spending of only R2.6 billion or 32.3 percent against the total direct allocation of R8.1 billion which is primarily attributable to delays in SCM processes and inaccurate reporting for a number of municipalities.
- The total Municipal Infrastructure Grant (MIG) allocation to all the municipalities within the province was R3.7 billion, excluding allocations to the uMhlathuze and Ray Nkonyeni Local Municipalities as well as the eThekwini Metro. The eThekwini 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 2022/23 financial year, a total of R1.4 billion or 39 percent was spent of the total MIG allocations by the municipalities.
- The total IUDG allocation to the Ray Nkonyeni and uMhlathuze Local Municipalities was R228.5 million of which, R35.6 million or 15.6 percent was spent as at the end of the second quarter of the 2022/23 financial year.
- According to the 2022 DoRA, the Integrated City Development Grant (ICDG) has been repurposed into the Programme and Project Support Preparation Grant (PPSPG) allocation. The eThekwini Metro was allocated R61.3 million for this grant for the 2022/23 financial year but has not reported any spending against the allocation as at the end of second quarter of the 2022/23 financial year.
- A total of 15 municipalities reported expenditure less than 45 percent against their MIG allocations for the 2022/23 financial year as at the end of December 2022. The uMshwathi, eNdumeni, eMadlangeni Local Municipalities and the uThukela and uMkhanyakude District Municipalities reported no expenditure against their MIG allocations. The uMgungundlovu District Municipality as well as the iNkosi Langalibalele and Mtubatuba Local Municipalities reported negative expenditure of R65.3

million, R14.7 million and R10.5 million respectively due to challenges with their financial systems. The uMgungundlovu District Municipality as well as the iNkosi Langalibalele and Mtubatuba Local Municipalities are in the process of correcting the reporting with the assistance of their service provider.

• The total Water Services Infrastructure Grant (WSIG) allocation to the municipalities within the province was R939.4 million. As at the end of the second quarter of the 2022/23 financial year, a total of R126.3 million or 13.4 percent was reported against the allocations to municipalities. It should however be noted that the reported expenditure is understated as the uMgungundlovu District Municipality incorrectly reported a negative expenditure of R85.2 million for WSIG which distorted the total expenditure reported as at the end of the second quarter of the 2022/23 financial year.

# 2.8 Criteria for determining serious financial problems

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 <u>one or more</u> 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 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, 34 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, 20 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 eight (8) of the 34 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 disputes with service providers for five (5) of the 34 municipalities, while the municipalities have the financial means to settle those Creditors;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to Retentions for two (2) municipalities which distorted the overall Creditors balance;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to Retentions and disputes with service providers for two (2) of the 34 municipalities;
- The Operating deficit in excess of five percent of revenue was the <u>only</u> criteria displayed for one (1) municipality; and
- The negative audit opinion was the <u>only</u> 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 2022/23 financial year.

The remaining 14 municipalities have been identified as meeting the criteria for having serious financial problems as shown in Table 10.

No.	Name of Municipality	No.	Name of Municipality
1	Ugu DM	8	Amajuba DM
2	Mpofana	9	AbaQulusi
3	Msunduzi	10	Nongoma
4	uThukela DM	11	Ulundi
5	uMzinyathi DM	12	Mtubatuba
6	Newcastle	13	uMkhanyakude DM
7	eMadlangeni	14	Mthonjaneni

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

Source: KZN Provincial Treasury.

Included in the list of the 14 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.

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	Ν/Α
6	Mtubatuba	Section 139(1)(b)
7	uMkhanyakude DM	Section 139(1)(b)

Provincial Treasury is supporting five (5) of the seven (7) municipalities in financial distress whilst the Msunduzi Local Municipality is being supported by National Treasury. Finance experts have been deployed to the uMkhanyakude, uThukela and uMzinyathi District Municipalities as well as the Mpofana Local Municipality. Financial management support is provided to the Mtubatuba Local Municipality. The AbaQulusi Local Municipality declined the financial management support offered to them for the 2022/23 financial year as the municipality has appointed their own consultants.

The support provided for the 2022/23 financial year commenced during the latter part of the 2021/22 financial year.

The remaining seven (7) 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 2022/23 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 – 2022/23

No.	Name of Municipality	No.	Name of Municipality
1	Ugu DM	5	Nongoma
2	Newcastle	6	Ulundi
3	eMadlangeni	7	Mthonjaneni
4	Amajuba DM		

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 second quarter of 2022/23 financial year the MFMA Section 71 reports or data strings were due as follows:

- Month end of October 2022 were due on 14 November 2022;
- Month end of November 2022 were due on 14 December 2022; and
- Month end of December 2022 were due on 16 January 2023.

As at 15 November 2022, five (5) municipalities did not submit their data strings for Month 04 within 10 working days after the end of October 2022 as required by Section 71(1) of the MFMA and were therefore issued with non-compliance letters.

As at 15 December 2022, one (1) municipality did not submit their data strings for Month 05 within 10 working days after the end of November 2022 as required by Section 71(1) of the MFMA and was therefore issued with non-compliance letter.

As at 17 January 2023, one (1) municipality did not submit their data strings for Month 06 within 10 working days after the end of December 2022 as required by Section 71(1) of the MFMA and was therefore issued with non-compliance letter.

Subsequent to Provincial Treasury officials engaging the non-compliant municipalities, all municipalities submitted their monthly data strings accordingly. The non-compliant municipalities for the quarter ended 31 December 2022 are listed in Table 13 below.

Name of data strings	Period	Non-compliant municipalities
Age Creditors	October 2022 Outstanding submissions as at 15 November 2022	uMngeni, uMhlabuyalingana
Age Debtors	October 2022 Outstanding submissions as at 15 November 2022	uMngeni, uMgungundlovu DM, uMuziwabantu
In Year Reporting - Monthly Data strings	October 2022 Outstanding submissions as at 15 November 2022	uMshwathi, uMngeni
In Year Reporting - Monthly Data strings	November 2022 Outstanding submissions as at 15 December 2022	Jozini
In Year Reporting - Monthly Data strings	December 2022 Outstanding submissions as at 17 January 2023	Nongoma

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Source: NT Igdatabase.

## 2.10 Conclusion

Whilst Provincial Treasury would continue supporting municipalities, the primary responsibility to avoid, identify and resolve financial problems in a municipality rests 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 December 2022

					Property	Property	Service	Service	Service	Service	Service	Rental of facilities	Interest	Interest	Dividends	Fines	Licences and	Agency	Transfers and	Other own revenue	Gains on
		Adjusted			rates	rates - penalties	charges -electricity	charges - water	charges -sanitation	charges -refuse	charges -	and equipment	earned -	earned -	received	Filles	permits	services	subsidies	Other Own revenue	disposal of
R'000	Original Budget	Budget	Unaudited Actual	% Generated		and collection charges	revenue	revenue	revenue	revenue	Other		external investments	outstanding debtors							PPE
A KZN2000 eThekwini	46 326 594	46 326 594	25 602 503	55.3	6 446 770	-	7 919 758	2 989 592	697 563	487 049		418 829	184 536	607 844		10 970	30 928	3 059	3 153 488	2 617 814	34 303
B KZN212 uMdoni	332 676	332 676	231 697	69.6	74 508	-	-	-	-	7 024	-	4 074	5 314	5 001		787	3 904	1 227	126 229	3 630	
B KZN213 uMzumbe	192 012	192 012	138 576	72.2	8 244	-	-	-	-	-	-	. 31	4 671	-		-	9	-	125 231	390	
B KZN214 uMuziwabantu	221 526	221 526	120 492	54.4	11 911	-	17 252		-	1 312	-	- 68	3 343			807			84 497	427	
B         KZN216         Ray Nkonyeni           C         DC21         Ugu DM	1 174 628 1 234 623	1 174 628 1 234 623	664 982 691 583	56.6 56.0	313 843	-	77 419	- 158 064	- 54 501	38 349	-	· 1 599 · 2 029	773 3 990			10 564	4 305	2 415	188 931 429 512	10 013 17 546	-
Total: Ugu Municipalities	3 155 465	3 155 465	1 847 330	58.5	408 507	-	94 671		54 501	46 685			18 091	47 713		12 158	8 790	3 945	954 401	32 005	
B KZN221 uMshwathi	205 581	205 581	129 548	63.0	22 956	-	-	-	-	1 093	-	477	1 804	4 653		4	6	1 888	96 776	192	
B KZN222 uMngeni	537 787	537 787	259 216	48.2	119 650	-	48 994	-	-	5 866	-	. 550	1 040			1 208		-	70 901	2 084	
B KZN223 Mpofana	172 980	172 980	85 433	49.4	7 566	-	30 807	-	-	2 325	-	- 120				3 774		-	35 492	2 742	•
B KZN224 iMpendle	61 829	61 829	42 757	69.2	5 027	-	-	-	-	40	-	331	120			-	15	99	37 023	20	-
B KZN225 Msunduzi	7 050 770 118 924	7 050 770 118 924	3 422 040 86 911	48.5 73.1	695 531 12 010	-	1 413 678	419 796	96 899	58 122 295	-	· 7 351	3 883 855			1 622	743 3 611	1 500	550 307 69 351	52 251 772	
B KZN226 Mkhambathini B KZN227 Richmond	160 275	160 275	90 794	56.6	21 527	-	-		-	488	-	- 586	1 219			2 824		-	62 179	480	-
C DC22 uMgungundlovu DM	1 340 465	1 340 465	721 543	53.8		-	-	208 494	19 659		-		4 351	2 360		- 2024		-	486 348	46	
Total: uMgungundlovu Municipalities	9 648 612	9 648 612	4 838 242	50.1	884 265	-	1 493 480	628 290	116 558	68 229		••	13 436			9 433		3 487	1 408 377	58 587	
B KZN235 Okhahlamba	208 624	208 624	138 054	66.2	15 001	-	-	-	-	795	-	- 246	1 954			185		822	115 496	334	
B KZN237 iNkosi Langalibalele	715 960 1 112 395	715 960 1 128 089	390 540 660 120	54.5 58.5	77 220 140 513	-	124 786 231 581	-	-	4 981 18 038	-	· 272 · 1 474				224 27 283		27 1 677	156 288 219 972	1 227 2 081	(933)
B KZN238 Alfred Duma C DC23 uThukela DM	904 871	904 871	536 255	58.5 59.3	140 513	-	231 381	- 118 678	(6 500)	18 038	-		3 068			27 283	1 487	16//	378 560	19 187	(933)
Total: uThukela Municipalities	2 941 851	2 957 545	1 724 969	58.3	232 734	-	356 367	118 678	(6 500)	23 814		· 1 992				27 691	3 724	2 526	870 316	22 830	(933)
B KZN241 eNdumeni	416 713	416 713	186 002	44.6	57 915	-	59 028	-	-	11 470	-	. 534	917			655		-	51 080	(164)	146
B KZN242 Nquthu	271 192	271 192	90 766	33.5	17 005	-	10 100	-	-	714	-	. 450	610			261	368	-	60 102	214	
B KZN244 uMsinga	289 503 347 449	289 503 347 449	164 310	56.8	13 781	-	-	-	-	487	-	· 241	69			- 100	-	-	149 391	341	•
B KZN245 uMvoti C DC24 uMzinyathi DM	585 505	585 505	204 575 238 563	58.9 40.7	25 510	-	44 749	33 246	- 6 888	5 308	-	. 199	1 583 1 415			100	1 184	-	121 299 178 996	4 676 138	1 085
Total: Umzinyathi Municipalities	1 910 363	1 910 363	884 217	46.3	114 212		113 877	33 246	6 888	17 979		· 1 591	4 594			1 016	3 988		560 867	5 205	1 231
B KZN252 Newcastle	2 693 263	2 693 263	1 057 759	39.3	192 237	-	390 742		65 421	53 144	-	4 193	3 068			2 591	14	-	229 583	4 959	446
B KZN253 eMadlangeni	112 232	112 232	42 761	38.1	12 733	-	7 168	-	-	958	-	637	109			0	757	-	18 724	206	
B KZN254 Dannhauser	191 117	191 117	119 621	62.6	14 730	-	-	-	-	664	-	- 10				26	322	738	101 596	878	-
C DC25 Amajuba DM Total: Amajuba Municipalities	264 568 3 261 178	264 568 3 261 178	163 741 1 383 882	61.9 42.4	219 700		397 910	17 827 126 171	5 554 70 975	54 765	-	· 23	3 319 7 154			2 617	1 093	738	128 612 478 514	1 418 7 461	447
B KZN261 eDumbe	192 295	192 295	101 176	52.6	12 611	-	10 622		-	685	-	· 4 003	443			377			72 238	130	
B KZN262 uPhongolo	297 690	297 690	183 627	61.7	18 219	-	22 822	-	-	6 398	-	303				810		520	131 764	593	
B KZN263 AbaQulusi	715 544	715 544	379 237	53.0	50 255	-	100 075	21 083	18 112	11 803	-	534	528			10 150		-	156 726	2 058	
B KZN265 Nongoma	237 544	237 544	168 298	70.8	22 151	-	-	-	-	1 053	-	- 118				760		-	142 532	8	
B KZN266 Ulundi C DC26 Zululand DM	400 998 688 935	400 998 688 935	282 586 459 518	70.5 66.7	88 664	-	32 625	- 19 911	7 683	5 150	-	· 522 · 105	653 1 487			39 31		883	150 580 429 571	338 612	-
Total: Zululand Municipalities	2 533 006	2 533 006	1 574 442	62.2	191 899		166 144		25 795	25 090		· 2 236	4 264			12 168		1 403	1 083 411	3 739	
B KZN271 uMhlabuyalingana	250 039	250 039	171 049	68.4	11 467	-	-	-		235	-	010	2 881	-		1	1 220	-	154 692	343	
B KZN272 Jozini	298 351	298 351	203 846	68.3	16 210	-	-	-	-	1 970	-	1 677	2 403			422		-	177 938	496	
B KZN275 Mtubatuba	331 187	331 187	207 648	62.7	34 038	-	-	-	-	2 864	-	- 133	648			370		-	159 256	2 237	
B KZN276 Big Five Hlabisa C DC27 uMkhanyakude DM	214 330 622 719	214 330 622 719	128 950 449 729	60.2 72.2	18 365	-	- 1 143	- 12 535	15 159	1 066	-	· 154 · 51	2 499 4 008			42	697	-	104 470 428 685	1 642 318	-
Total: Umkhanyakude Municipalities	1 716 626	1 716 626	1 161 221	67.6	80 080		1 143		174	6 135			12 440			835	3 599	-	1 025 041	5 036	
B KZN281 uMfolozi	209 877	209 877	133 226	63.5	6 605	-	-		-	331	-	164	1 301	271		18	210	-	124 281	46	
B KZN282 uMhlathuze	4 468 276	4 473 675	2 283 028	51.0	335 656	-	941 587	264 250	59 949	53 312	-	4 962		-		2 083		2 043	348 151	14 611	238 067
B KZN284 uMlalazi	455 969	455 969	359 832	78.9	92 545	-	45 397	-	-	8 159	-	- 549	3 577	-		1 625		1 109	204 865	886	
B KZN285 Mthonjaneni B KZN286 Nkandla	191 646	191 646	103 733 92 866	54.1	14 188 29 211	-	13 364 4 726	-	-	952 559	-	· 20	761 554	395 882		304 45	845 144	-	71 165 45 966	1 739 10 119	-
C DC28 King Cetshwayo DM	205 522 842 364	205 522 858 092	571 556	45.2 66.6	29 2 1 1	-	4 / 20	34 126	4 606	19 374	-	. 272				40	467	-	499 196	751	-
Total: King Cetshwayo Municipalities	6 373 654	6 394 781	3 544 240	55.4	478 206	-	1 005 075	298 376	64 555	82 686	-	6 625				4 085		3 152	1 293 625	28 153	238 067
B KZN291 Mandeni	328 592	328 592	246 049	74.9	38 952	-	27 100		-	5 758	-	- 115				64	272		159 164	2 211	
B KZN292 KwaDukuza	2 137 733	2 138 733	1 030 599	48.2	286 170	-	454 478	-	-	44 538	-	- 1 226				9 630			175 523	30 027	
B KZN293 Ndwedwe	218 716	218 716 142 198	159 131	72.8	17 144	-	-	-	-	282	-	. 371				-	3 5	78 71	136 595	338 83	
B KZN294 Maphumulo C DC29 iLembe DM	142 198 1 246 556	142 198	105 541 752 423	74.2 60.0	21 738	-	-	- 133 887	- 32 291	108	-	476	459 9 505			- 267		1 207	82 601 541 515	83 3 921	158
Total: Ilembe Municipalities	4 073 795	4 081 646	2 293 742	56.2	364 003		481 578	133 887	32 291	50 686		- 2 188				9 961		6 919	1 095 398	36 581	158
B KZN433 Greater Kokstad	450 579	450 579	247 703	55.0	80 397	-	88 040		-	9 333	-	1 128	1 842	2 750		111	2 459	-	60 378	1 264	
B KZN434 uBuhlebezwe	184 280	184 280	121 285	65.8	12 301	-	-	-	-	1 627	-	- 551	5 563			415		966	98 360	275	
B KZN435 uMzimkhulu	264 810	264 810	151 567	57.2	7 176	-	-	-	-	1 618	-	· 513				255		672	134 064	493	1
B KZN436 Dr. Nkosazana Dlamini Zuma B DC43 Harry Gwala DM	220 387 545 528	220 387 545 528	149 061 374 367	67.6 68.6	20 558	-	-	31 036	- 6 396	2 097	-	707	5 318 3 752			292	192	411	116 130 326 047	247 829	-
Total: Harry Gwala Municipalities	1 665 584	1 665 584	1 043 983	62.7	120 432	-	88 040		6 396	14 675		- 2 899	23 041			1 073	3 878	2 048	734 979	3 109	
Total	83 606 727	83 651 399	45 898 770	54.9	9 540 807	-	12 118 043		1 069 195	877 793						92 005		27 278	12 658 418	2 820 519	273 273

Source: NT Igdatabase

#### Annexure B: Operating Expenditure - As at the end of December 2022

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Employee related costs	Remun. of councillors	Debt impairment	Depreciation and asset impairment	Finance charges	Detail Bulk purchases	Other Materials	Contracted services	Transfers and grants		Loss on disposal of PPE
A KZN2000 eThekwini	45 837 892	45 837 892	22 147 008	48.3	6 038 214	67 579	807 176	1 353 768	465 615	6 845 560	1 699 475	2 605 357	248 842	1 147 013	868 410
B KZN212 uMdoni	380 445	380 445	154 429	40.6	71 127	7 478	-	21 773	-	-	1 347	28 587	41	24 076	
B KZN213 uMzumbe	243 710	243 710	135 262	55.5		11 619	-	9 665	-	-	477	53 852		18 666	
B KZN214 uMuziwabantu	253 203	253 203	129 074	51.0		4 713	-	12 486	1	24 936	616	21 830		22 433	
B KZN216 Ray Nkonyeni B DC21 Ugu DM	1 171 585 1 343 805	1 171 585 1 343 805	517 692 642 016	44.2 47.8		15 142 5 836	2 737 2 574	45 101 107 979	681 1 973	54 965	5 880 58 904	99 765 114 188		62 049 106 308	-
Total: Ugu Municipalities	3 392 748	3 392 748	1 578 472	47.0		44 788	5 311	197 003	2 654	79 901	67 223	318 222		233 533	
B KZN221 uMshwathi	195 633	195 633	85 412	43.7		5 483	-	-	- 2004	93	873	17 848		13 574	
B KZN222 uMngeni	537 601	537 601	243 903	45.4		5 270	-	28 602	458	79 586	1 020	40 709		21 932	
B KZN223 Mpofana	188 842	188 842	124 990	66.2	29 343	1 480	-	-	13 143	48 241	7 670	7 045	597	17 560	(89)
B KZN224 iMpendle	74 076	74 076	38 658	52.2		2 268	-	5 924	33	-	356	4 353		3 010	13
B KZN225 Msunduzi	6 454 947	6 454 947	3 020 180	46.8		26 491	9 664	188 037	10 478	1 279 886	321 711	272 906		103 437	
B KZN226 Mkhambathini B KZN227 Richmond	126 611	126 611 160 275	72 818	57.5 43.2		3 211 3 306	-	5 460 9 896	39 29	-	967 3 079	26 106 13 372		10 318 6 775	-
B KZN227 Richmond C DC22 uMgungundlovu DM	160 275 943 811	943 811	69 241 383 112	43.2		5 500 7 114	- 77 604	25 223	29 9 357	-	18 959	72 938		26 943	(212)
Total: uMgungundlovu Municipalities	8 681 796	8 681 796	4 038 314	46.5		54 622	87 268	263 141	33 537	1 407 806	354 635	455 276		20 545	(289)
B KZN235 Okhahlamba	239 396	239 396	126 107	52.7		5 781	-	16 124	165	-	977	22 772		21 323	29
B KZN237 iNkosi Langalibalele	720 945	720 945	295 006	40.9		4 564	-	-	227	129 890	6 953	45 631	-	17 324	,
B KZN238 Alfred Duma	1 186 659	1 202 353	496 321	41.3	178 527	13 961	(1)	25 556	166	171 978	13 505	33 796		51 095	
B DC23 uThukela DM	980 427	980 427	343 493	35.0		3 320	-	27 135	2	-	9 992	55 245		52 800	
Total: uThukela Municipalities	3 127 427	3 143 121	1 260 927	40.1		27 626	(1)	68 815	561	301 869	31 428	157 444		142 542	29
B KZN241 eNdumeni	432 370	432 370	114 618	26.5		2 322	-	-	105	5 561	1 582	19 011	920	14 320	-
B KZN242 Nquthu B KZN244 uMsinga	310 685 307 943	310 685 307 943	57 790 100 202	18.6 32.5		1 105	39	-	-	11 058	8 095 4 496	14 562 77 422		12 330 17 208	-
B KZN245 uMvoti	362 402	362 402	188 201	51.9		- 5 242	(1 520)	- 16 212	- 193	- 36 438	3 118	20 805		26 810	-
C DC24 uMzinyathi DM	603 466	603 466	269 051	44.6		2 971	(. 020)	44 630	5 820	-	33 286	37 864		33 531	
Total: Umzinyathi Municipalities	2 016 866	2 016 866	729 861	36.2	269 975	11 639	(1 481)	60 842	6 117	53 057	50 577	169 665		104 199	
B KZN252 Newcastle	3 010 876	3 010 876	1 127 512	37.4	321 787	14 325	47 672	172 053	3 508	286 217	82 665	153 026	-	46 260	
B KZN253 eMadlangeni	105 710	105 710	43 749	41.4	22 900	2 276	-	-	182	8 261	1 827	5 421	-	2 881	
B KZN254 Dannhauser	129 712	129 712	97 385	75.1		5 341	-	15 734	1 496	-	79	47 220		12 570	
C DC25 Amajuba DM	212 436	212 436	119 352	56.2		4 972	2	7 865	179	-	3 521	21 518		18 005	
Total: Amajuba Municipalities B KZN261 eDumbe	<b>3 458 734</b> 186 648	<b>3 458 734</b> 186 648	<b>1 387 997</b> 76 481	<b>40.1</b> 41.0		<b>26 914</b> 4 021	47 674	195 652	5 366	<b>294 478</b> 14 680	88 092	227 185 12 012		<b>79 716</b> 6 915	•
B KZN261 eDunibe B KZN262 uPhongolo	273 704	273 704	143 623	52.5		5 664	- 4 854	- 10 698	- 70	14 000	- 8 442	12 012	712	19 801	-
B KZN263 AbaQulusi	700 544	700 544	304 903	43.5		8 882	-	-	1 673	113 592	12 788	48 043		20 860	
B KZN265 Nongoma	211 527	211 527	140 241	66.3		9 288	-	12 255	7 104	-	3 121	24 098	1 783	25 464	,
B KZN266 Ulundi	427 171	427 171	238 176	55.8	81 235	8 531	1 255	6 934	3 044	66 978	2 763	46 387	259	20 790	
C DC26 Zululand DM	626 161	626 161	358 468	57.2	136 117	4 530	-	47 585	88	-	9 947	73 358	2 504	84 339	
Total: Zululand Municipalities	2 425 754	2 425 754	1 261 891	52.0		40 916	6 109	77 472	11 979	211 941	37 060	220 495		178 170	
B KZN271 uMhlabuyalingana	234 212	234 212	81 319	34.7		7 494	37	-	2	-	62	14 375		15 721	-
B KZN272 Jozini B KZN275 Mtubatuba	286 628 297 082	286 628 297 082	175 831 110 556	61.3 37.2		8 495 7 404	5 708 6 650	13 111 9 451	0	-	519 3 347	21 564 23 654		52 748 11 032	-
B KZN276 Big Five Hlabisa	214 786	297 082	83 805	39.0		4 338	- 0 000	5451	- 0	-	- 5 547	12 835		20 916	-
C DC27 uMkhanyakude DM	622 719	622 719	202 261	32.5		3 716	-	26 536	962	1 696	34 266	16 236		39 851	
Total: uMkhanyakude Municipalities	1 655 428	1 655 428	653 772	39.5		31 447	12 395	49 098	964	1 696	38 193	88 665		140 268	
B KZN281 uMfolozi	208 702	208 702	105 616	50.6		6 709	-	8 138	0	-	490	26 251	1 572	21 198	
B KZN282 uMhlathuze	4 541 932	4 628 112	2 242 016	48.4		16 469	87 013	166 772	37 259	643 967	247 096	172 759		171 485	172 425
B KZN284 uMlalazi	499 393	499 393	276 388	55.3		11 747	47 867	26 573	74	34 326	7 090	34 530		27 765	
B KZN285 Mthonjaneni B KZN286 Nkandla	181 709 213 781	181 709 213 781	98 192 76 229	54.0 35.7		4 852 5 183	- 19	12 300	134 36	9 024 9 021	1 682 4 113	18 604 20 100		19 682 42 902	-
C DC28 King Cetshwayo DM	991 079	1 006 807	502 011	49.9	. ,	7 088	70	47 625	990	9 02 1	117 528	114 479		42 902 56 871	-
Total: King Cetshwayo Municipalities	6 636 595	6 738 504	3 300 453	49.0		52 048	134 969	261 407	38 493	696 337	377 999	386 722		339 903	172 425
B KZN291 Mandeni	361 725	361 725	178 586	49.4		6 841	20 999	16 372	260	24 642	878	27 922		22 811	4
B KZN292 KwaDukuza	2 136 507	2 137 381	967 128	45.2		18 476	251	45 372	9 135	454 346	12 255	134 399		47 340	
B KZN293 Ndwedwe	218 534	218 534	112 942	51.7		8 307	340	11 511	4	-	88	33 987	1 679	22 211	
B KZN294 Maphumulo	139 798	139 798	70 416	50.4		4 785	-	5 563	5	-	652	17 974		11 612	
C DC29 iLembe DM	1 239 613	1 245 570	530 061	42.6		5 261	57	68 078	1 900	-		106 203		76 035	510
Total: Ilembe Municipalities	4 096 176	<b>4 103 008</b> 442 579	1 859 133	<b>45.3</b> 50.8		<b>43 670</b> 4 148	21 647 7 210	146 896	11 305	478 988	129 985	320 485		180 009	514
B     KZN433     Greater Kokstad       B     KZN434     uBuhlebezwe	442 579 202 600	442 579 202 600	224 807 92 075	50.8 45.4		4 148 5 749	7 219	- 15 235	-	88 164	4 440 338	27 108 9 589		21 468 12 711	-
B KZN435 uMzimkhulu	354 167	354 167	150 301	42.4		9 284	1 392	22 264	-	-	717	25 463		29 238	
B KZN434 Dr. Nkosazana Dlamini Zuma	237 209	237 209	101 257	42.7		5 915	86	20 901	332	-	1 586	17 918		13 879	
C DC43 Harry Gwala DM	607 834	607 834	290 190	47.7		3 711	-	40 895	-	-		73 385		33 520	
Total: Harry Gwala Municipalities	1 844 388	1 844 388	858 631	46.6	341 887	28 807	8 697	99 295	332	88 164	19 448	153 463	7 723	110 816	
Total	83 173 806	83 298 241	39 076 458	46.9	11 429 562	430 055	1 129 764	2 773 389	576 922	10 459 797	2 894 115	5 102 979	379 069	2 859 717	1 041 088

Other expenditure	Loss on
	disposal of PPE

## Annexure C: Capital Revenue (Source of finance) - As at the end of December 2022

			Original	Adjusted		%		Sources of Fina	ance		Tran	sfers recognised - capita	al
R'000			Budget	Budget	Unaudited Actual	Generated	National Govt.	Provincial Govt.	District Municipality	Other transfers and grants	Borrowing	Internally generated funds	Public cor and donation
	KZN2000	eThekwini	5 589 511	5 589 511	1 372 858	24.6	714 200	22 063	-	-	399 333	237 262	
	KZN212	uMdoni	86 436	86 436	48 723	56.4	21 762	312	-	-	-	26 649	
	KZN213	uMzumbe	94 374	94 374	40 425	42.8	24 559	-	-	-	-	15 866	
	KZN214	uMuziwabantu	56 565	56 565	26 163	46.3	13 273	344	-	-	-	12 546	
	KZN216	Ray Nkonyeni	172 044	188 652	85 790	45.5	77 234	1 025	-	-	1 268	6 264	
	DC21	Ugu DM	314 988	314 988	110 115	35.0	100 074	-	-	-	-	10 041	
tal: L	Jgu Municipa	alities	724 407	741 015	311 215	42.0	236 901	1 681	-	-	1 268	71 366	
	KZN221	uMshwathi	30 232	30 232	17 923	59.3	14 062	532	-	-	-	3 329	
	KZN222	uMngeni	41 603	41 603	1 153	2.8	1 145	-	-	-	-	7	
	KZN223	Mpofana	12 458	12 458	8 426	67.6	7 187	-	-	-	-	1 239	
	KZN224	iMpendle	11 399	11 399	8 221	72.1	8 194	0	-	-	-	26	
	KZN225	Msunduzi	835 918	835 918	238 087	28.5	170 475	10 729	-	-	-	56 883	
	KZN226	Mkhambathini	17 962	17 962	22 845	127.2	22 685	-	-	-	-	159	
	KZN227	Richmond	27 529	27 529	7 920	28.8	6 610	-	-	-	-	1 309	
	DC22	uMgungundlovu DM	180 212	180 212	(75 935)	(42.1)	(74 342)	-	-	-	-	(1 593)	
tal: ι	Mgungundlo	ovu Municipalities	1 157 314	1 157 314	228 638	19.8	156 017	11 262	-		-	61 360	
	KZN235	Okhahlamba	58 356	58 356	28 968	49.6	19 991	2 364	-	4 256	-	2 358	
	KZN237	iNkosi Langalibalele	61 405	61 405	54 205	88.3	53 903	-	-	-	-	302	
	KZN238	Alfred Duma	133 079	133 079	52 857	39.7	31 250	3 525	-	-	-	18 082	
	DC23	uThukela DM	264 840	264 840	21 798	8.2	21 796	-	-	-	-	2	
tal: ι	uThukela Mu	nicipalities	517 680	517 680	157 828	30.5	126 940	5 889	-	4 256	-	20 744	
	KZN241	eNdumeni	17 567	17 567	9 089	51.7	7 297	-	-	-	-	1 792	
	KZN242	Nquthu	44 321	44 321	26 837	60.6	11 411	-	-	-	-	15 426	
	KZN244	uMsinga	71 914	71 914	31 111	43.3	20 139	-	-	-	-	10 972	
	KZN245	uMvoti	32 416	32 416	21 078	65.0	16 550	554	-	-	-	3 974	
	DC24	uMzinyathi DM	259 312	259 312	100 350	38.7	99 248	-	-	-	-	1 101	
tal: ι	uMzinyathi M	Iunicipalities	425 530	425 530	188 464	44.3	154 645	554	-	-	-	33 265	
	KZN252	Newcastle	209 378	209 378	72 185	34.5	70 463	87	-	-	-	1 635	i
	KZN253	eMadlangeni	27 788	27 788	11 523	41.5	8 746	478	-	-	-	2 300	
	KZN254	Dannhauser	76 209	76 209	16 995	22.3	2 332	-	-	-	-	14 663	
	DC25	Amajuba DM	109 797	109 797	30 167	27.5	28 844	290	-	-	-	1 032	
tal: /	Amajuba Mur		423 172	423 172	130 870	30.9	110 385	855	-	-	-	19 631	
	KZN261	eDumbe	60 421	60 421	30 163	49.9	18 942	9 003	-	_	-	2 218	
	KZN262	uPhongolo	28 791	28 791	18 269	63.5	12 755	1 802	-	-	-	3 712	
	KZN263	AbaQulusi	55 904	55 904	19 661	35.2	17 485		-	-	-	2 176	
	KZN265	Nongoma	35 973	35 973	35 308	98.2	30 695	-	-	-	-	4 613	
	KZN266	Ulundi	38 182	38 182	30 369	79.5	30 229	-		_	-	140	
	DC26	Zululand DM	332 162	332 162	145 107	43.7	138 665	1 303	_	_	-	5 139	
-al - 7	Zululand Mur		551 433	551 433	278 877	50.6	248 771	12 108				17 998	
Lai. 2	KZN271	uMhlabuyalingana	51 533	51 533	19 097	37.1	16 534	2 242			-	321	
	KZN271	Jozini	42 330	42 330	28 012	66.2	24 937	85			-	2 989	
	KZN272 KZN275	Mtubatuba	42 330 54 235	42 330 54 235	13 227	24.4	6 461	6 578	-	-	-	2 909	
	KZN275	Big Five Hlabisa	28 368	28 368	8 499	30.0	4 423	391			-	3 685	
	DC27	uMkhanyakude DM	271 718	271 718	28 363	10.4	28 363		-		-	5 005	
4 <b>-</b> 1		,							-	-	-	- 7 404	
tal: ι		de Municipalities uMfolozi	<b>448 184</b> 32 463	448 184	97 198 21 979	<b>21.7</b> 67.7	80 718 20 329	9 295	-	-	-	<b>7 184</b>	
	KZN281		32 463 835 076	32 463 1 081 609	21 979 491 830	67.7 45.5	20 329 101 202	- 664	-	-	- 277 924	1 650 112 040	
	KZN282 KZN284	uMhlathuze uMlalazi	69 656	69 656	491 830 26 532	45.5 38.1	23 562	004	-	-	211 924	112 040 2 971	
			39 094	69 656 39 094	26 532 21 161	38.1 54.1	23 562 19 823	-	-	-	-	1 338	
	KZN285	Mthonjaneni Nkapdla		39 094 31 525	21 161 9 183		8 301	-	-	-	-	1 338 882	
	KZN286	Nkandla King Cotchwave DM	31 525			29.1		-	-	-	-		
	DC28	King Cetshwayo DM	483 080	471 271	158 591	33.7	143 552	-	-	-	-	15 038	
al: P	-	ayo Municipalities	1 490 894	1 725 618	729 276	42.3	316 768	664	-	-	277 924	133 920	
	KZN291	Mandeni	78 311	78 311	32 366	41.3	20 343	14	-	-	-	12 009	
	KZN292	KwaDukuza	510 265	605 085	145 388	24.0	65 894 21 143	-	-	-	-	79 494	
	KZN293	Ndwedwe	78 450	78 450	40 199	51.2	21 143	-	-	-	-	19 056	
	KZN294	Maphumulo	33 687	33 687	17 039	50.6	15 648	12 285	-	-	-	1 338	
	DC29	iLembe DM	344 042	355 061	160 040	45.1	139 701	13 285	-	-	-	7 054	
al: I	lembe Munic	•	1 044 755	1 150 594	395 032	34.3	262 729	13 351	-	-	-	118 952	
	KZN433	Greater Kokstad	127 201	127 201	46 172	36.3	21 400	16 880	-	-	-	7 893	
	KZN434	uBuhlebezwe	50 949	50 949	14 381	28.2	11 704	47	-	-	-	2 629	
	KZN435	uMzimkhulu	129 741	129 741	50 154	38.7	19 395	12 180	-	-	-	18 578	
	KZN436	Dr. Nkosazana Dlamini Zuma	94 890	94 890	20 849	22.0	4 168	4 528	-	-	-	12 153	
	DC43	Harry Gwala DM	298 180	298 180	118 564	39.8	116 793	-	-	-	-	1 771	
tal: I	larry Gwala I	Municipalities	700 961	700 961	250 120	35.7	173 460	33 635	-	-	-	43 025	
al			13 073 841	13 431 013	4 140 378	30.8	2 581 535	111 357		4 256	678 525	764 706	

#### Annexure D: Capital Expenditure - As at the end of December 2022

Constant         Adjusted Budget           A         KZN200         eThekwini         5 589 511         5 589 513           S         KZN212         uManihe         94 374         94 374         94 374           B         KZN213         uMaumhe         94 374         94 38         94 374         94 38           S         KZN214         uMaurobentu         56 565         555         565         555         565         555         5			% Spont	<b>^</b>	ernance and Admin.			<b>^</b>	unity and Dublis Co	ahr		Detail	is and Environmental Com	iaaa		Tandian Conta	~~		
A         KZN2000         eThekwini         5 559 511         5 589 51           B         KZN212         uMdzmube         96 436         68 436         68 436           B         KZN213         uMzumbe         94 374         94 33           B         KZN215         Ray Nikoryeni         172 044         188 6           C         D.C1         Ugu DM         314 998         314 998           Total: Ugu Municipatities         724 407         741 0         30 232         30 2           B         KZN221         uMsmethi         30 232         30 2         30 2           B         KZN222         uMgngindle         11 399         13 3         4 88         12 458         12 4           B         KZN225         Msinduzi         835 918         833 9         9         13 3           B         KZN225         Msinduzi         17 962         17 9         9         156 67 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9         1 56 87 9 <td< th=""><th>Unau</th><th>Unaudited Actual</th><th>% Spent</th><th>Executive &amp; Council B</th><th></th><th>Cornorate Services</th><th>Community &amp; Social</th><th></th><th>unity and Public Saf Public Safety</th><th>Housing</th><th>Health</th><th>Planning and Dev.</th><th>nic and Environmental Servi Road Transport</th><th>Environ.</th><th>Electricity</th><th>Trading Servic Water V</th><th>es Vaste Water Mgt.</th><th>Waste Mgt.</th><th>Other</th></td<>	Unau	Unaudited Actual	% Spent	Executive & Council B		Cornorate Services	Community & Social		unity and Public Saf Public Safety	Housing	Health	Planning and Dev.	nic and Environmental Servi Road Transport	Environ.	Electricity	Trading Servic Water V	es Vaste Water Mgt.	Waste Mgt.	Other
KZN212         ulkdoni         86 436         96 434           KZN213         ulkzumbe         94 374         94 374           KZN216         Ray Ikkonyeni         172 044         188 6           DC21         Ugu DM         314 988         314 99           Otal: Ugu UM         314 988         314 99         314 4988           KZN221         Ukloyenthi         30 232         302 2           KZN222         Ukloyenthi         31 99         13 3           KZN222         Ukloyenthi         17 962         17 9           KZN222         Mpendie         11 389         11 4           KZN225         Mknantosthini         17 962         17 9           KZN227         Richmond         27 529         27 5           DC22         ulkgungundlovu MM         17 967         19 77           KZN235         Otchal undicipalities         11 56 879         11 56 8           KZN237         Nikosi Langalitaleie         61 405         61 4           KZN235         Otchalumenia         17 567         17 56           KZN242         Nuthiu         44 321         44 43           KZN237         Nikosi Langalitaleie         11 95 6         17 9      <				Executive & council - Di	Office	corporate dervices	Services	Recreation	Public Salety	nousing	ricalui	Flaining and Dev.	Road Transport	Protection	Liectricity	Water	vaste water mgt.	waste ingt.	other
K2N213         uMzumbe         94 374         94 3           K2N216         Ray Nkonyeni         56 565         56 5           K2N216         Ray Nkonyeni         314 988         314 988           Dc21         Ugu Minicipalities         724 407         741 0           K2N221         uMsymethi         30 232         30 2           K2N221         uMsymethi         30 232         30 2           K2N222         UMsymethi         30 232         30 2           K2N223         Mofana         12 458         12 4           K2N225         Munduzi         835 918         835 91           K2N225         Munduzi         835 918         835 91           K2N225         Mushamsthini         17 962         179 77           K2N225         Mushamsthini         179 777         179 7           K2N235         Mishamsthini         58 356         58 3           K2N242         Nusci Langalialale         61 405         61 4           K2N242         Nusci Langalialale         61 405         61 4           K2N242         Nyathi         229 312         269 3           K2N241         ehdumeni         17 567         17 5           K2N242	511	1 372 858	24.6	6 23 618	65 882		- 21 552	22 898	2 854	117 965	81:	3 54 855	487 654	195	159 565	207 523	161 841	45 326	3
ik X2N213         ukluzwabahu         94 374         94 33           ik X2N216         Ray Nkonyeni         172 044         188 6           D.C1         Ugu DM         314 988         314 98           oakt Ugu Mincipalities         724 047         741 0           ik X2N221         uklsywathi         30 232         30 2           ik X2N221         uklsywathi         30 232         30 2           ik X2N223         Mofena         12 458         12 4           ik X2N223         Mofena         12 458         12 4           ik X2N224         Modena         13 399         11 33           ik X2N225         Muchudzi         835 918         835 91           ik X2N227         Richmodu         179 777         179 7           ic X2N226         Muchudzi         133 079         133 0           ic X2N235         Okhahambale         58 356         56 3           ic X2N234         Alfed Duma         133 079         133 0           ic X2N241         ukliniga         71 97 7         179 7           ic X2N235         Okhahambale         51 76 60         517 6           ic X2N234         Alfed Duma         23 2 456         23 2           <	436	48 723	56.4	4 -	29		- 3 152	7 922	-	-		- 328	37 292	-	-	-	-	-	
8         KZN216         Ray Nkoryeni         172 044         188 6           0 Coll:         Ugu DM         314 988         314 988         314 988           otal:         Ugu Municipalities         724 407         741 0           3         KZN221         uMshrathi         30 232         30 2           3         KZN223         Moperal         11 633         416 0           3         KZN224         Moperal         12 458         12 4           4         KZN225         Msunduzi         835 918         835 91           3         KZN227         Richmend         17 962         17 9           4         KZN227         Richmend         27 529         27 5           5         DC22         uMgungundlovu DM         27 529         17 9           7         DC23         Mikosi Langalibalele         61 405         61 41           3         KZN237         Okhanhamba         53 365         58 3         57 680         517 680         517 680         517 680         517 680         517 680         517 680         517 680         517 680         517 680         517 680         517 680         517 680         517 680         517 53         52 422 53         53 KZ		40 425	42.8		948		5 962	2 537	-	-			30 839		-	-	-	139	
C         Ugu Municipalities         724 407         741           S         KZIV22         uMsmethi         30 232         30 2           3         KZIV22         uMsmethi         30 232         30 2           3         KZIV22         uMseni         41 603         41 6           3         KZIV22         Mpenie         11 399         11 3           3         KZIV22         Msenie         835 918         859           3         KZIV22         Kithambathini         17 962         77 9           3         KZIV22         Richmond         27 529         27 52           2         DC22         uMgungundlow UM         179 777         179 7           3         KZIV23         Nkonis Langalibale         61 405         61 4           3         KZIV33         Nkosi Langalibale         61 405         61 4           3         KZIV41         Nuckela DM         264 840         264 840           12 UThukela Municipalities         617 680         617 680         617 680           3         KZIV245         uMoni         22 453 3         22 453 3           3         KZIV245         uMoni         22 416         22 416         22 416		26 163	46.3		803		- 3 854	-	-	-			18 521		589	-	-	121	
Total: Ugu Municipalities         724 407         741 0           3         KZN221         uMshwathi         30 232         30 30 41         30 33         30 232         30 30 232         30 30 232         30 30 232         30 30 232         30 30 30 30 30 30 30 30 30 30 30 30 30 3		85 790	45.5		370	29	9 -	-	1 529	5		- 51 855	26 956	; -	4 654	-	-	391	
B         KZN221         uMswethi         30 232         30 2           B         KZN222         uMogeni         41 603         41 6           B         KZN223         Mpolana         11 399         11 39           B         KZN225         Msunduzi         83 5918         8359           B         KZN227         Rchmond         27 529         27 5           C         DC22         UMgungundowu DM         179 67         1962         17 9           Total: uMgungundowu Municipalities         179 777         197 7         156 879         156 8           B         KZN235         Oktanimba         56 356         56 356         56 356           B         KZN235         Oktanimba         56 356         56 356         517 66           B         KZN241         Ndumeni         17 567         17 5         56         517 66         517 66         517 68         517 68         517 68         518         62 331         24 8         32 416         32 416         32 416         32 416         32 416         32 416         32 416         32 416         32 416         32 416         32 416         32 416         32 416         32 416         32 416         32 416 <td< td=""><td></td><td>110 115</td><td>35.0</td><td></td><td>8 643</td><td>29</td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td>64 070</td><td>37 403</td><td>-</td><td></td></td<>		110 115	35.0		8 643	29		-	-				-	-		64 070	37 403	-	
B         KZN22         Mkngeni         41 603         41 6           B         KZN223         Mkofora         12 458         12 4           B         KZN225         Mkonduzi         835 918         835 91           B         KZN226         Mkonduzin         7962         77 9           B         KZN227         Richmond         27 529         27 5           C         CC22         uMgungundlovu Municipalities         1156 879         1156 87           B         KZN237         Nichalamba         58 356         58 35           B         KZN237         Nichalamba         56 356         56 33           B         KZN237         Nichalanba         56 356         56 33           B         KZN230         Afinde Dum         130 07         133 0           C         DC23         UThukela DM         264 840         264 840           S         KZN241         Nkuninga         71 914         71 95           B         KZN242         Nkuninga         71 914         71 95           S         KZN242         Nkuninga         71 914         269 3           Total: Unitymitymi Hunicipalities         425 50         425 53         425 53		311 215 17 923	<b>42.0</b> 59.3		10 793 3 259	29	9 12 968 - 704	10 459	1 529	5		- 52 183 - 10 702	113 608 3 258		5 243	64 070	37 403	651	
B       K2N223       Myofana       12 458       12 458         B       K2N224       Myendle       11 399       11 39         B       K2N226       Mshambathini       17 962       77 9         B       K2N226       Mshambathini       17 962       77 9         B       K2N227       Richmond       27 529       27 55         C       DC22       utgungundlovu Municipalities       11 56 879       1 156 879         B       K2N237       Nikosi Langalibalele       61 405       61 405         B       KZN232       Alfred Duma       284 840       264 840         C       DC23       Uthukela Dim       264 840       264 840       264 840         C       DC24       Uthukela Dim       17 567       17 57         B       KZN241       ektumeni       17 567       17 58         S       KZN242       Nyuthu       44 321       44 321         B       KZN245       Ukoniga       71 914       71 91         S       KZN252       Newcastis       29 378       209 378       209 378         S       KZN253       Madiangeni       27 788       27 78       27 78       27 78       27 79		23 927	57.5		17 768		- /04	-	-	-		- 10702	4 226		1 933	-	-	-	
B         K2N224         Mipendie         11 399         11 3           B         K2N225         Mixunduzi         835 918         835 9           B         K2N227         Richmodi         27 529         27 5           C         DC22         ultgungundiovu DM         179 77         179 7           Total: Mugungundiovu Municipalities         1166 879         1165 8         8           B         K2N23         Nikosi Langaiibalele         61 405         61 40           B         K2N23         Nikosi Langaiibalele         61 405         61 40           C         DC23         uThukela Municipalities         517 680         517 6           KZN242         Nquihu         44 321         44 33           KZN242         Nquihu         24 84 0         264 84           C         DC24         ukinyanti DM         259 312         259 312           KZN242         Nquihu         25 50         425 50         425 50           B         KZN242         Ukunini         27 788         20 7 38           C         DC24         Audiangeni         27 788         20 7 38           C         DC25         Anajuba DM         20 7 38         20 7 38 </td <td></td> <td>8 426</td> <td>67.6</td> <td></td> <td>2 172</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td>5 104</td> <td></td> <td>1 150</td> <td>-</td> <td>-</td> <td>_</td> <td></td>		8 426	67.6		2 172			-	-				5 104		1 150	-	-	_	
B         K2N225         Mkunduzi         835 918         835 918         835 918         835 918         835 918         835 918         835 918         835 918         835 918         835 918         835 918         835 918         835 918         79 91         917 922         71 917 7         71 79 77         71 79 77         71 79 77         71 79 77         71 79 77         71 79 77         71 79 77         71 79 7         71 79 77         71 79 7         <		8 221	72.1		22		- 2 014	1 525	-	-		- 1 726	2 955			-	-	-	
B         KZN227         Richmond         27 529         27 5           C         DC22         uMgungundlovu DM         179 777         179 77           Total: UMgungundlovu Municipalities         156 879         1156 87         1156 87           B         KZN237         Nikosi Langalibalele         61 405         61 41           B         KZN233         Alfred Duma         264 840         264 840         264 840           C         DC23         uThukela Municipalities         517 680         517 6         71 75           B         KZN242         Nguhu         44 321         44 43         31 79         12 59 31           C         DC24         uMoringathi DM         259 312         259 31         259 31         259 31           S         KZN253         Mexaste         209 378         2		238 369	28.5		(9 672)		- 23 241	-	-	5 178		- 13 377	89 945		44 616	42 098	27 945	-	1 64
C         DC2         uMgungundlovu DM           Total: uMgungundlovu Municipalities         1156 879         1156 879           B         KZNV230         Okthalimaba         58 356         58 3           B         KZNV237         Nikosi Langalibalele         61 405         61 405           B         KZNV237         Nikosi Langalibalele         61 405         61 405           C         DC23         uThukela DM         264 840         264 840           C         DC23         uThukela DM         264 840         264 840           S         KZNV24         Nquthu         44 321         44 33           B         KZNV24         Nquthu         44 321         44 32           C         DC24         uMixing         71 914         71 914           C         DC24         uMixing         22 93 312         299 312           S         KZN252         Newcastle         209 376         209 378           DC24         uMixinyathi DM         255 30         425 530         425 530           B         KZN252         Newcastle         209 376         209 378           C         DC25         Amajuba DM         109 77         109 77		22 845	127.2		159			6 279	-	-			14 811		-	-	-	-	1 59
Total: uMgungundlovu Municipalities         1 156 879         1 156 879           B         KZN235         Oktahilamba         58 356         58 35           B         KZN237         Nikosi Longalibale         61 405         61 4           B         KZN237         Nikosi Longalibale         61 405         61 4           B         KZN238         Alfred Duma         133 079         133 0           C         DC23         uThukela Municipalities         517 680         517 6           B         KZN242         Ngutu         44 321         44 43           B         KZN242         Ngutu         44 321         64 40           C         DC24         Mkrinyathi DM         259 312         259 3           Total: Umzinyathi Municipalities         425 530         426 5         426 530         426 5           S         KZN250         Madiangeni         27 78 8         27 7         8         579 1         28 4           S         DC25         Anajuba DM         109 77         109 7         109 7         109 7           S         KZN262         Mongolo         28 791         28 791         28 791           S         KZN265         Nongoma         35 973		7 920	28.8		390	-		-	-	-		- 72	6 708		-	-	-	-	
B         VZV235         Okhahlamba         58 356         58 3           B         KZN237         Nikosi Langalibelei         61 405         61 4           B         KZN237         Nikosi Langalibelei         61 405         61 4           C         DC3         UThukela DM         264 840         264 8           Total: UThukela Municipalities         517 680         517 6           B         KZN241         eNdumeni         17 567         17 5           B         KZN244         uMinicipalities         517 680         517 6           B         KZN244         uMinicipalities         259 312         259 312         259 312           C         DC24         uMizinyathi DM         259 312         259 315         359 415 33         351 433 <t< td=""><td></td><td>(75 935)</td><td>(42.2)</td><td></td><td>(1 593)</td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td></td><td></td><td>-</td><td></td><td>-</td><td>(74 342)</td><td>-</td><td>-</td><td></td></t<>		(75 935)	(42.2)		(1 593)	-		-	-	-			-		-	(74 342)	-	-	
B         KZN237         Nikosi Langalibalele         61 405         61 405           B         KZN238         Alfred Duma         133 079         133 079           C         DC23         UThukela DM         264 840         264 840           Total: uThukela Municipalities         517 680         517 680         517 680           B         KZN241         Nutkiela DM         44 321         44 43           B         KZN242         Nuthu         44 321         44 43           B         KZN244         UMsinga         71 914         71 914         71 914           C         DC24         uMzinyathi Municipalities         425 530         425 5           B         KZN253         eMadangeni         27 788         277 78           B         KZN254         Dennhauser         81 539         81 539         81 539           C         DC25         Amajuba Municipalities         428 502         428 502         428 502           B         KZN263         AbaQulusi         55 904         55 904         55 904           B         KZN265         Nongona         35 973         35 95           B         KZN265         Nongona         35 973         35 91		251 696	21.8		12 483 749		- 25 959 - 248	7 804	-	5 178		- 25 877	127 008	-	47 699	(32 244)	27 945	- 118	3 23
B         KZN238         Alfred Duma         133 079         130 751         145         145         145         145         145         145         145         145         145         145         145         145         145         145         145 <td></td> <td>28 968 54 205</td> <td>49.6 88.3</td> <td></td> <td>69</td> <td>-</td> <td>- 248</td> <td>-</td> <td>1 179</td> <td>-</td> <td></td> <td>- 26 673 - 27 153</td> <td>22 285</td> <td>-</td> <td>4 519</td> <td>-</td> <td>-</td> <td>118</td> <td></td>		28 968 54 205	49.6 88.3		69	-	- 248	-	1 179	-		- 26 673 - 27 153	22 285	-	4 519	-	-	118	
C         DC3         UTukela DM         264 840         264 8		52 857	39.7		7 894		- 78	82	586	140		- 33 237	22 203	-	8 612	-	-	-	5
Total: uThukela Municipalities         517 680         518 682         518 6823 <t< td=""><td></td><td>21 798</td><td>8.2</td><td></td><td>2</td><td></td><td></td><td></td><td></td><td>- 140</td><td></td><td></td><td></td><td></td><td></td><td>21 796</td><td>-</td><td>_</td><td>5</td></t<>		21 798	8.2		2					- 140						21 796	-	_	5
B         KZN242         Nguthu         44 321         44 321           B         KZN245         UtMoit         71 914         71 914           B         KZN245         UtMoit         224 16         322 416           C         DC24         UtZinyathi Municipalities         425 530         425 530           Total: Umzinyathi Municipalities         203 378         209 3           B         KZN252         Newcastle         203 378         209 3           B         KZN254         Dannhauser         81 539         81 5           C         DC25         Amajuba DM         109 797         109 7           Total: Xanajuba Municipalities         422 502         428 5         260           KZN264         Dumbe         60 421         60 421         60 421           B         KZN265         Nongoma         33 97 3         35 9           B         KZN265         Nongoma         33 21 62         33 21 62           B         KZN265         Ulundi DM         332 162         33 21 62           C         DC26         Zululand DM         32 162         33 21 62           S         KZN265         Nongoma         32 162         33 21 62		157 828	30.5		8 714		- 427	82	1 765	140		- 87 064	22 285		13 131	21 796	-	118	5
B         KZN244         ulkinga         71 914         71 914         71 914           B         KZN245         ulkorii         32 416         32 4           C         DC24         ulkizinyathi DM         259 312         259 3           Tota: Umzinyathi Municipalities         425 530         425 5         30         425 5           B         KZN252         Newcastle         209 378         200 3           B         KZN254         Dannhauser         81 539         81 5           C         DC25         Amajuba DM         109 77         109 7           Total: Amajuba Municipalities         428 502         428 5         502         428 5           B         KZN261         eDumbe         60 421         60 4         55           B         KZN263         AbaCulusi         55 504         65 9         9         55 904         65 9           B         KZN265         Nongoma         35 973         35 97         35 97         35 97           B         KZN265         Municipalities         51 533         51 53         51 53         51 53         51 53         51 53         51 53         51 53         51 53         51 53         51 53         51 5	567	9 089	51.7		188	-		0	-	-			7 265		1 636	-	-	-	
B         KZN245         uNvoi         32 416         32 416         32 416         32 416         32 416         32 416         32 416         32 419         259 312         259 315         250 415	321	26 837	60.6		448	-	- 6 174	-	-	-		- 421	19 794		-	-	-	-	
C         DC24         uMizinyathi DM         259 312         259 312           Total: Umzinyathi Municipalities         425 530         425 5         426 5           B         K2N252         Nexcasile         209 378         209 3           B         K2N252         Nexcasile         209 378         209 3           B         K2N252         Nexcasile         209 378         209 3           B         K2N254         Dannhauser         81 539         81 53         81 539           C         DC25         Amajuba DM         109 797         109 7         109 7           Total: Xanajuba Municipalities         428 502         428 5         428 5         52         428 5           B         K2N261         eDumbe         60 421         60 4         59           B         K2N265         Nongoma         35 973         35 9           B         K2N265         Nongoma         35 973         35 9           B         K2N266         Ulundi         38 182         38 11           C         DC26         Zululand DM         332 162         322 14           D         Stat 33         515 4         42 330         42 33           B		31 111	43.3		3 469	-		5 019	366	-		- 2 623	19 511		-	-	-	15	
Total: Umzinyathi Municipalities         425 530         425 530         425 530         425 530         425 530         425 530         425 530         425 530         426 530         425 530         426 530         425 530         426 530         426 530         425 530         426 530         426 530         425 530         426 533         451 551         451 533 <t< td=""><td></td><td>21 078</td><td>65.0</td><td></td><td>555</td><td></td><td></td><td>2 706</td><td>-</td><td>-</td><td></td><td></td><td>14 272</td><td>-</td><td>-</td><td>-</td><td>-</td><td>740</td><td></td></t<>		21 078	65.0		555			2 706	-	-			14 272	-	-	-	-	740	
B         KZN252         Newcastle         209 378         209 378         209 378         209 378         209 378         209 378         207 378         207 378         277 788         277 788         277 78         277 38         277 78         277 38         277 78         277 38         277 78         277 38         277 78         277 38         277 78         277 38         277 78         277 38         277 71         78         539         81 55         539         81 55         539         81 55         539         41 60 4         64 21         60 421         60 421         60 421         60 421         60 421         60 45         59         55 904         55 59 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 91 433         551 43 3         551 43 3         551 43 3         551 43 3         551 43 3         551 43 3         551 43 3         551 43 3         551 43 3         551 43 3         551 43 3         551 43 3         551 43 3         551 43 3         551 43 3         51 43 3         551 43 3         51 43 3         52 4 22 3         51 4		100 350	38.7		401	-	- 179		-	-			-		-	96 459	3 297		
B         KZN253         eMadlangeni         27 788         27 78           B         KZN254         Dannhauser         81 539         81 5           C         DC25         Amajuba DM         109 77         109 7           Total: Amajuba Municipalities         428 502         428 5           B         KZN261         eDumbe         60 421         60 4           B         KZN263         AbaQulusi         55 904         65 9           B         KZN265         Nongona         33 973         33 59           B         KZN266         Ulundi         38 182         38 11           C         DC26         Zululand DM         33 2162         33 211           Total: Zunkand Municipalities         551 433         551 4         3           B         KZN276         Ulundi DM         33 2162         33 2162         33 2162           Total: Zunkhanyakude Municipalities         51 533         51 53         51 54 33         51 4           B         KZN277         Mubiatuba         54 235         54 42         38 68 28 33         271 71 8           C         DC27         UMkhanyakude DM         271 71 8         271 71 8         271 71 8           To		188 464 72 185	<b>44.3</b> 34.5		5 061 879		- 6 353 - 43	7 725	366	•		- 3 045 - 12 809	60 842 16 961		1 636	96 459	3 297	755	
B         KZN254         Dannhauser         81 539         81 539           C         D225         Anajuba DM         109 797         10977           Total: Anajuba Municipalities         428 502         428 5         428 502         428 5           B         KZN261         eDumbe         60 421 </td <td></td> <td>11 523</td> <td>34.5</td> <td></td> <td>879</td> <td>-</td> <td>43</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>- 12 809</td> <td>2 668</td> <td></td> <td>6 271</td> <td>25 642</td> <td>15 851</td> <td>-</td> <td>2 05</td>		11 523	34.5		879	-	43	-	-	-		- 12 809	2 668		6 271	25 642	15 851	-	2 05
C         DC25         Amajuba DM         109 797         109 797           Total: Amajuba Municipalities         428 502         428 5           B         K2N261         eDumbe         60 421         60 4           B         K2N261         eDumbe         60 421         60 4           B         K2N261         eDumbe         60 421         60 4           B         K2N263         AbaQulusi         55 904         555 904         55 904           B         K2N265         Nongoma         33 973         35 9         8         K2N265         Ulundi         33 162         33 21         35 14           C         DC26         Zululand DM         332 162         33 21         35 14         3         55 14 33         55 14 33         55 14 33         30         42 3 30 <td></td> <td>18 181</td> <td>22.3</td> <td></td> <td>(2 500)</td> <td></td> <td>4/0</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>- 20 322</td> <td>2 000</td> <td>-</td> <td>02/1</td> <td>-</td> <td>-</td> <td>340</td> <td>2 05</td>		18 181	22.3		(2 500)		4/0	-	-	-		- 20 322	2 000	-	02/1	-	-	340	2 05
Total: Amajuba Municipalities         428 502         428 5           B         K2N261         eDumbe         60 421         60 4           B         K2N262         uPhongolo         28 791         28 7           B         K2N263         AbaQulusi         55 904         65 9           B         K2N265         Nongoma         35 973         35 9           B         K2N266         Ulundi         38 182         38 1           C         DC26         Zululand DM         33 2162         33 21           Total: Zuludand Municipalities         551 433         551 4           B         K2N275         Muhabuyalingana         51 533         51 53           S         K2N275         Mubatuba         54 235         54 4           B         K2N276         Big Five Hiabisa         28 368         28 38           C         DC27         uMkhanyakude M         271 718         271 71           Totai: Umkhanyakude Municipalities         448 184         448 1           K2N281         uMilatruze         835 076         10816           B         K2N282         Milhatruze         835 076         10816           B         K2N280         Mindina <td></td> <td>30 167</td> <td>27.5</td> <td></td> <td>(2 300)</td> <td></td> <td>- 1 126</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>- 20 322</td> <td>7 836</td> <td>-</td> <td></td> <td>19 017</td> <td>1 625</td> <td>-</td> <td></td>		30 167	27.5		(2 300)		- 1 126	-	-			- 20 322	7 836	-		19 017	1 625	-	
B         KZN261         eDumbe         60 421         60 421         60 421           B         KZN263         AbaQulusi         28 791		132 056	30.8		(1 448)		- 1 647					- 33 570	27 465		6 271	44 659	17 475	340	2 05
B         KZN263         AbaQulusi         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 904         55 905         35 973         35 975         35 371<         55 51 41         35 161         55 15 33         51 51         55 51 41         35 971         35 971         32 871 7         70 70 70 70 70 70 70 70 70 70 70 70 70 7	421	30 163	49.9	9 -	2 218		- 393	-	-	-		- 15 259	7 130		5 163	-	-	-	
B         KZN265         Nongoma         35 973         35 9           B         KZN266         Ulundi         38 182         38 142         38 142           C         DC26         Zululand DM         332 162         332 14           Total: Zululand Municipalities         551 433         551 4           B         KZN272         Jozini         42 330         42 3           B         KZN272         Jozini         42 330         42 330           B         KZN275         Mubatuba         54 235         54 2           B         KZN276         Big Five Hiabisa         28 368         28 3           C         DC27         uMkhanyakude DM         271 718         271 71           Total: Umkhanyakude Municipalities         448 184         448 1           B         KZN284         uMilatuze         830 076         10 81 6           B         KZN284         uMilatuze         830 076         10 81 6           B         KZN285         Minoijaneni         39 094         39 0           B         KZN284         Milatuze         14 90 894         1725 6           C         DC28         King Cetshwayo DM         483 080         471 2		18 269	63.5		2 729		- 4 340	1 802	-	-			8 465		-	-	-	-	
B         KZN266         Ulundi         38         182         38         1           C         DC26         Zululand DM         332         162         332         1           Total: Zululand Municipalities         551         433         551         4           B         KZN271         UMhabuyalingana         51         533         515           B         KZN275         Mubatuba         54         235         54         2           B         KZN276         Big Five Hlabisa         28         368         28         3           C         DC27         uWhanyakude DM         271         718         271         7           Total: Umkhanyakude Municipalities         448         184         448         14           KZN281         uMfolozi         32         463         32         44         16           B         KZN284         uMfatruze         835         076         1016         6         66 <td></td> <td>19 661</td> <td>35.2</td> <td></td> <td>139</td> <td></td> <td>- 744</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>15 995</td> <td></td> <td>746</td> <td>-</td> <td>-</td> <td>-</td> <td></td>		19 661	35.2		139		- 744	-	-	-			15 995		746	-	-	-	
C         DC26         Zululand DM         332 162         332 1           Total: Zululand Municipalities         551 433         551 4         551 4           B         KZN271         uMhlabuyalingana         61 533         51 5           B         KZN271         uMhlabuyalingana         64 533         51 5           B         KZN272         Jozini         42 330         42 3           B         KZN275         Mubatuba         54 4235         54 42           B         KZN276         Big Five Habisa         28 368         28 368         28 36           C         DC27         uMkhanyakude DM         271 718         271 7         718         271 7           Total: Umkhanyakude Municipalities         448 184         448 1         184         448 1           B         KZN281         uMfolozi         32 463         32 463         32 463           B         KZN284         uMfolozi         32 463         108 16         66 66         69 66           B         KZN284         uMfolozi         66 66 66         69 66         69 66         68 66         69 66         68 67 33 15         51 52 5 31 55         52 5 31 55         52 5 31 55         51 52 6 50 50         60 50<		35 308	98.2		420		- 4 193	-	-	-			30 695		-	-	-	-	
Total: Zululand Municipalities         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         551 433         513 433         513 433         513 433         513 4233         64 2330         42 233         64 2330         42 330         42 330         42 330         42 330         42 330         42 333         514 433         551 432         64 2330         64 233         51 42 235         54 22 33         54 23 2         64 23 30         42 330         42 330         42 330         42 330         42 33         51 433         511 433         511 44 23         54 23 2         54 23 2         54 23 2         54 23 2         54 23 2         51 24 33         27 1 71 71 71 71 71 71 71 71 71 71 71 71		29 869	78.2		73	-	- 26 190	-	-	-			3 538	-	-	-	4	-	
B         KZN271         uMhlabuyalingana         51 533         51 53           B         KZN272         Jozini         42 330         42 33           B         KZN275         Mubatuba         54 235         54 2           B         KZN276         Mubatuba         54 235         54 2           B         KZN276         Mubatuba         54 235         54 2           B         KZN276         Mubatuba         28 368         28 3           C         DC27         uMkhanyakude MM         271 718         271 71           Total: Umkhanyakude Municipalities         448 184         448 1           B         KZN281         uMialatize         835 076         1081 6           B         KZN282         uMinalnituze         835 076         1081 6           B         KZN286         Minonjaneni         39 094         39 09           B         KZN286         Minolipalities         1490 894         17256           C         DC28         King Cetshwayo DM         483 080         471 2           Total: King Cetshwayo Municipalities         1490 894         17256         6050           B         KZN291         Mandeni         73 11         78 3		145 107 278 377	43.7 50.5		109 5 687	-	- 1 222 - 37 082	1 802	-	-		- 4 940 - <b>20 199</b>	65 824		5 908	138 837 138 837		-	
B         KZN272         Jozini         42 330         42 33           B         KZN275         Mubatuba         54 235         54 23           B         KZN276         Big Five Habisa         28 368         28 3           C         DC27         Ulkhanyakude DM         271 718         271 7           Total: Umkhanyakude Municipalities         448 184         448 1           KZN282         ulkhanyakude DM         2274 7         32 463           B         KZN281         ulkilozi         32 463         32 44           B         KZN281         ulkilozi         32 463         32 44           B         KZN282         ulkilazi         68 656         69 6           B         KZN284         ulkilazi         68 656         69 6           B         KZN285         Mikonjaneni         39 094         39 09           B         KZN286         Nikonda         31 525         31 52           C         DC28         King Cetshwayo DM         483 080         471 2           Total: King Cetshwayo Mucizialities         1490 894         1725 6           B         KZN291         Mandeni         78 311         78 33           B         KZ		19 097	37.1		321		- 37 082	1 602	•	•		- 20 199	15 682		5 906	130 037	4	•	2 24
B         KZN275         Mtubatuba         54 235         54 23           B         KZN276         Big Five Hlabisa         28 368         28 3           C         DC27         uMkanyakude DM         271 718         271 71           Total: Umkhanyakude Municipalities         448 184         448 1         32 463         32 4           B         KZN282         uMinoipalities         32 463         32 4         32 4           B         KZN284         uMinoipalities         830 076         1 081 6         66 656         69 6           B         KZN284         uMinoipaneni         39 094         39 094         39 094         39 094         39 094         39 094         39 094         39 094         31 525         31 5         <		27 128	64.1		42		- 2 434	13 205	-	-		- 5 871	5 575		-	-	-	-	2 24
B         KZN276         Big Five Hlabias         28 368         28 3           C         DC27         uMkhanyakude MniCipalities         271 718         271 71           Total: Umkhanyakude MniCipalities         448 184         448 11         32 463         32 443           B         KZN281         uMkhanyakude MniCipalities         33 463         32 448         32 463         32 448           B         KZN282         uMhlathuze         835 076         1081 6         66 656         69 6           B         KZN284         uMalazi         66 656         69 6         69 6         69 6         69 6         60 656         69 6         60 6         60 6         60 6         60 6         60 6         60 6         60 6         60 6         71 71 2         <		13 227	24.4		348		- 1 471	10 200	-	-		- 4 367	7 041		-	-	-	_	
C         DC27         ulkhanyakude DM         271 718         271 718         271 7           Total: Umkhanyakude Municipalities         448 184         448 10         32 463         32 44           B         KZN281         ulkhlotozi         32 463         32 44         32 463         32 44           B         KZN281         ulkhlathuze         835 076         1 081 6         69 656         69 6           B         KZN284         ulkhlatzi         69 656         69 9         6         9         0           B         KZN285         Mthonjaneni         33 094         39 0         31 525         31 5         C         DC28         King Cetshwayo DM         483 080         471 2         6         6         66         6         9         6         8         271 715         271 71         271 71		9 323	32.9		5 403		- 2 474	610	-	-		- 826	-		-	-	-	10	
B         KZN281         uMfolozi         32 463         32 4           B         KZN282         uMhlathuze         835 076         1 081 6           B         KZN284         uMhlathuze         836 076         1 081 6           B         KZN285         Mthonjaneni         39 094         39 0           B         KZN286         Nkandta         315 525         31 5           C         DC28         King Cetshwayo DM         483 080         471 2           Total: King Cetshwayo Municipalities         1 490 894         1725 6         605 0           B         KZN291         Madeni         78 311         78 3           B         KZN293         Ndwedwe         78 450         78 4           B         KZN294         Maphumulo         33 687         33 6           C         DC29         Liembe DM         344 042         3550           B         KZN433         Greater Kokstad         127 201		28 363	10.4		-			-	-	-					-	14 074	14 288	-	
B         KZN282         uMhlathuze         835 076         1 081 60           B         KZN284         uMhlatzi         66 656         69 6           B         KZN285         Mthonjaneni         39 094         39 00           B         KZN286         Ntkonjaneni         31 525         31 52           C         DC28         King Cetshwayo DM         483 080         471 2           Total: King Cetshwayo DM         483 080         471 2         6           B         KZN291         Mandeni         78 311         78 3           B         KZN292         KwaDukuza         510 265         605 0           B         KZN293         Ndvedve         78 450         78 4           B         KZN294         Maphumulo         33 687         33 6           C         DC29         iLembe DM         344 042         355 0           Total: Llembe Municipalities         1044755         11 50 5         5           B         KZN43         uBuhlebezwe         50 949         50 94           B         KZN43         uBuhlebezwe         50 949         50 94           B         KZN43         uBuhlebezme         50 949         50 94 <td></td> <td>97 137</td> <td>21.7</td> <td></td> <td>6 115</td> <td></td> <td>- 7 232</td> <td>13 815</td> <td>-</td> <td>-</td> <td></td> <td>- 11 064</td> <td>28 297</td> <td></td> <td>-</td> <td>14 074</td> <td>14 288</td> <td>10</td> <td>2 24</td>		97 137	21.7		6 115		- 7 232	13 815	-	-		- 11 064	28 297		-	14 074	14 288	10	2 24
B         KZN284         uMlalazi         69 656         69 6           B         KZN285         Mthonjaneni         39 094         39 0           B         KZN285         Nkanda         31 525         31 5.           C         DC28         King Cetshwayo DM         483 080         471 2           Total: King Cetshwayo Municipalities         1490 894         1725 6           B         KZN291         Mandeni         78 311         78 3           B         KZN293         Ndwedve         78 450         78 4           B         KZN294         Maphumulo         33 687         33 6           C         DC29         Liembe DM         344 042         3550           C         DC29         Liembe Kokstad         127 201         127 2           B         KZN433         Greater Kokstad         127 201         27 2           B         KZN433         Mbinheknulu         129 7         50 949         50 949		21 979	67.7		1 609		- 3 897	-	-	-		- 39	16 380		-	-	-	37	
B         KZN285         Mthonjaneni         39 094         39 00           B         KZN286         Nkandla         31 525         31 55           C         DC28         King Cetshwayo DM         483 080         471 2           Total: King Cetshwayo Municipalities         1 490 894         1 725 6           B         KZN291         Mandeni         78 311         78 3           B         KZN293         Ndwedwe         510 265         605 00           B         KZN294         Maphumulo         33 687         33 6           C         DC29         iLembe DM         344 042         355 00           Total: Licembe Municipalities         1 044 755         1 150 5           B         KZN433         Greater Kokstad         127 201         127 20           B         KZN433         uBuhlebezwe         50 949         50 949         50 949           B         KZN435         uMzimkhulu         129 741         129 741         129 741		491 830	45.5		53 354	-	- 5 983	67 836	359	-		- 274	21 251		38 902	248 723	51 843	234	2 66
B         KZN286         Nkandla         31 525         31 52           C         DC28         King Cetshwayo DM         483 080         471 2           Total: King Cetshwayo DM         1490 894         1725 6           B         KZN291         Mandeni         78 311         78 3           B         KZN292         Kwabukuza         510 265         605 0           B         KZN293         Ndwedwe         78 450         78 4           B         KZN294         Maphumulo         33 687         33 6           C         DC29         Lembe DM         344 042         355 0           Total: Licembe Municipalities         1044755         1150 5         8           B         KZN433         Greater Kokstad         127 201         127 20           B         KZN433         uBuhlebezwe         50 949         50 94           B         KZN433         UMinkhulu         129 741         129 7		26 532	38.1		242	-	- 429	8 446	-	-		- 65	16 684		-	-	660	-	
C         DC28         King Cetshwayo DM         4430 800         4712 2           Total: King Cetshwayo Municipalities         1490 894         1725 6           B         KZN291         Mandeni         78 311         78 3           B         KZN292         KwaDukuza         510 265         605 0           B         KZN293         Ndwedwe         78 450         78 4           B         KZN294         Maphumulo         33 687         33 6           C         DC29         Liembe DM         344 042         3550           Chai: Liembe Municipalities         1044 755         1150 5         5           B         KZN43         Greater Kokstad         127 201         127 20           B         KZN43         Ublihebezwe         50 949         50 94           B         KZN43         Ullaritikhulu         129 741         129 7		21 161 9 183	54.1		-	-	- 738	-	-	-			12 987		7 436	-	-	-	
Total: King Cetshwayo Municipalities         1 490 894         1 725 6           B         KZN291         Mandeni         78 311         78 3           B         KZN291         Kvalokuza         510 265         605 0           B         KZN293         Ndwedwe         78 450         78 44           B         KZN294         Maphumulo         33 687         33 6           C         DC29         iLembe DM         344 042         355 0           Total: ILembe Municipalities         1 044 755         1 150 5           B         KZN433         Greater Kokstad         127 201         127 20           B         KZN434         uBuhlebezwe         50 949         50 949           B         KZN435         uMzimkhulu         129 741         129 741		158 591	29.1 33.7		511 504	-	- 1 166 3 63	1 618	24	-		- 211	5 677	45	-	133 731	- 11 761	12 448	
B         KZN291         Mandeni         78 311         78 3           B         KZN292         KwaDukuza         510 265         605 0           B         KZN293         Ndvedve         78 450         78 4           B         KZN293         Ndvedve         78 450         78 4           B         KZN294         Maphumulo         33 687         33 6           C         DC29         iLembe DM         344 042         355 0           Total: ILembe Municipalities         1044 755         1150 5         8           KZN433         Greater Kokstad         127 201         127 2           B         KZN434         ubulebezwe         50 949         50 94           B         KZN435         uf/zimkhulu         129 741         129 7		729 276	42.3		56 220	3	3 12 276	77 900	382			- 589	72 979		46 338	382 454	64 264	12 448	2 66
B         KZN292         KwaDukuza         510 265         605 00           B         KZN293         Ndvedwe         78 450         78 4           B         KZN294         Maphumulo         33 687         33 6           C         DC29         iLembe DM         34 4042         355 0           Total: ILembe Municipalities         1044 755         1150 5           B         KZN433         Greater Kokstad         127 201         127 20           B         KZN434         uBuhlebezwe         50 949         50 9           B         KZN435         uMzinkhulu         129 741         129 7		32 366	41.3		4 419		- 2 606	3 768				- 2 300	12 234		563			6 059	2 00
B         KZN293         Ndwedwe         78 450         78 450           B         KZN294         Maphumulo         33 687         33 687         33 687         33 687         33 687         33 687         33 687         33 687         33 687         33 687         33 687         33 687         33 687         33 687         34 042         355 0         10 44 755         1 150 57         1 150 57         1 150 57         1 150 57         1 127 201         1 27 201         1 27 20 9         1 27 20 9         1 20 7 20 9         1 20 7 20 9         1 20 7 20 9         1 20 7 20 9         1 20 7 741		145 388	24.0		3 271		- 9 000	4 839	2 678	1 682		- 306	80 667		42 945	-	-		
B         KZN294         Maphumulo         33 687         33 60           C         DC29         Liembe DM         344 042         355 0           Total: Liembe Municipalities         1044 755         1150 5         8           B         KZN433         Greater Kokstad         127 201         127 20           B         KZN434         uBuhlebezwe         50 949         50 94           B         KZN435         uMzinkhulu         129 741         129 7	450	40 199	51.2	2 66	2 239		- 4 142	-	2000	-		- 32 956	796	i -		-	-	-	
Total: ILembe Municipalities         1 044 755         1 150 5           B         K2N433         Greater Kokstad         127 201         127 201           B         KZN434         uBuhlebezwe         50 949         50 9           B         KZN435         uMzinkhulu         129 741         129 7		17 039	50.6	6 -	604		- 662	638	-	-			15 135	-	-	-	-	-	
B         KZN433         Greater Kokstad         127 201         127 21           B         KZN434         ublitibezwe         50 949         50 9           B         KZN435         ublitibezwe         50 949         50 9           B         KZN434         ublitibezwe         129 741         129 7		160 040	45.1		1 058			-	-	-		- 1 001	-	· -	-	109 395	48 586	-	
B         KZN434         uBuhlebezwe         50 949         50 949           B         KZN435         uMzimkhulu         129 741         129 741		395 032	34.3		11 592		- 16 410	9 245	2 678	1 682		- 36 562	108 832		43 508	109 395	48 586	6 059	
B KZN435 uMzimkhulu 129 741 129 74		46 139	36.3		993	-	- 216	-	(33)	16 880		- 463	4 909		20 272	-	-	537	
		14 381	28.2		642	-	- 1 994	4 845	-	-		- 1 547	5 288		-	-	-	65	
	890	50 154 20 849	38.7 22.0		632 1 716		328	12 180	6 385	-		- 797 - 6837	26 788 3 552		-	1 048	-	8 660 212	
B         KZN436         Dr. Nkosazana Dlamini Zuma         94 890         94 89           C         DC43         Harry Gwala DM         298 180         298 18		20 849 118 564	22.0		367		328	-	0 303	-		- 6 837	3 552		-	88 694	24 742	212	
Total: Harry Gwala Municipalities 700 961 700 9		250 087	39.0		4 350		- 2 537	17 026	6 352	16 880		- 14 405	40 537	· _	20 272	89 742	24 742	9 474	
Total 13 078 737 13 435 9		4 164 026	31.0		185 448	32		168 756	15 928	141 849	813		1 155 331			1 136 763	399 844	75 450	10 57

Source: NT Igdatabase

#### Annexure E: Debtors Age Analysis (Total) - As at the end of December 2022

R'000		0 - 30 Days	;	30 - 60 Da	ys	60 - 90 Da	ys	Over 90 Da	ys	Total	Actual Bad Debt		Impairment - Ba Council P	
		Total	%	Total	%	Total	%	Total	%		Amount	%	Amount	%
A KZN2000	eThekwini	2 449 818	10.9	1 098 087	4.9	842 062	3.8	17 983 757	80.4	22 373 724	•	0.0	(3 797)	0.
B KZN212	uMdoni	6 305	4.0	3 547	2.2	9 701	6.1	138 637	87.6	158 191	-	-	-	-
B KZN213	uMzumbe	-	-	-	-	-	-	37 008	100.0	37 008	-	-	-	-
B KZN214	uMuziwabantu	6 306	-	1 434	-	1 243	-	26 034	-	35 017	-	-	-	-
B KZN216	Ray Nkonyeni	61 070	10.9	28 410	5.1	20 637	3.7	450 478	80.4	560 596	-	-	-	-
	Ugu DM	46 907	4.5	33 152	3.2	29 339	2.8	933 648	89.5	1 043 047	-	-	-	-
Total: Ugu Munici	•	120 588	6.6	66 544	3.6	60 920	3.3	1 585 805	86.5	1 833 858	•	-	•	•
B KZN221	uMshwathi	6 645	3.7	3 284	1.8	3 991	2.2	164 406	92.2	178 326	-	-	-	-
B KZN222 B KZN223	uMngeni Mpofana	- 2 267	- 1.6	- 245	- 0.2	- 567	- 0.4	- 140 220	- 97.9	- 143 299	-	-	-	-
B KZN223 B KZN224	iMpendle	498	3.2	316	2.1	629	4.1	140 220	97.9	145 299	-	-	-	-
B KZN225	Msunduzi	450 418	8.1	142 347	2.5	140 513	2.5	4 855 518	86.9	5 588 796	-	-	3 109 026	55.6
B KZN226	Mkhambathini	1 631	5.1	791	2.5	573	1.8	28 854	90.6	31 848	-	-	-	-
B KZN227	Richmond	_	-	-	-	-	-		-	-	-	-	-	-
C DC22	uMgungundlovu DM	45 473	5.8	15 055	1.9	27 604	3.5	699 139	88.8	787 270	-	-	-	-
	dlovu Municipalities	506 932	7.5	162 038	2.4	173 876	2.6	5 902 027	87.5	6 744 873		-	3 109 026	46.1
	Okhahlamba	2 838	3.6	1 827	2.3	1 076	1.4	72 509	92.7	78 250	-	-	-	-
B KZN237	iNkosi Langalibalele	22 072	5.1	13 730	3.2	12 179	2.8	383 502	88.9	431 483	-	-	-	-
B KZN238	Alfred Duma	46 649	5.8	23 799	3.0	18 207	2.3	713 861	89.0	802 517	-	-	-	-
C DC23	uThukela DM	29 607	-	25 458	-	27 111	-	833 318	-	915 494	-	-	-	-
Total: uThukela M	<b>Nunicipalities</b>	101 166	4.5	64 814	2.9	58 573	2.6	2 003 190	89.9	2 227 743	-	-	-	
B KZN241	eNdumeni	12 151	6.7	6 512	3.6	3 947	2.2	158 354	87.5	180 963	-	-	-	-
B KZN242	Nquthu	2 282	14.6	579	3.7	352	2.3	12 406	79.4	15 618	-	-	-	-
B KZN244	uMsinga	1 855	2.9	2 159	3.4	1 772	2.8	57 984	90.9	63 770	-	-	-	-
B KZN245	uMvoti	8 483	15.7	1 854	3.4	1 798	3.3	41 864	77.5	53 999	-	-	-	-
C DC24	uMzinyathi DM	8 235	1.6	10 477	2.0	10 507	2.0	492 598	94.4	521 817	-	-	-	-
Total: uMzinyathi	Municipalities	33 005	3.9	21 579	2.6	18 376	2.2	763 207	91.3	836 167	-	-	•	•
	Newcastle	70 961	4.7	35 202	2.4	38 233	2.6	1 351 307	90.3	1 495 703	-	-	-	-
B KZN253	eMadlangeni	3 713	5.0	2 900	3.9	2 602	3.5	64 441	87.5	73 657	-	-	-	-
B KZN254	Dannhauser	1 674	2.8	1 367	2.3	1 320	2.2	54 987	92.7	59 349	-	-	-	-
C DC25	Amajuba DM	1 405	3.7	1 275	3.3	1 230	3.2	34 529	89.8	38 440	-	-	-	-
•	lunicipalities	77 754	4.7	40 744	2.4	43 386	2.6	1 505 265	90.3	1 667 149	•	•	•	•
B KZN261 B KZN262	eDumbe uPhongolo	4 125 9 210	2.3	(333) 4 601	(0.2) 1.6	2 841 3 361	1.6	176 644 275 840	96.4	183 278 293 012	-	-	-	-
B KZN262 B KZN263	AbaQulusi	33 544	3.1 9.1	15 331	4.1	13 830	1.1 3.7	307 851	94.1 83.1	370 556	-	-	-	-
B KZN265	Nongoma	2 395	3.6	826	1.2	718	1.1	62 432	94.1	66 370	-			
B KZN266	Ulundi	7 141	4.4	(1 497)	(0.9)	2 724	1.7	152 322	94.8	160 691	-	-	-	
C DC26	Zululand DM	5 105	2.6	5 777	3.0	4 217	2.2	177 931	92.2	193 030	-	-	-	-
Total: Zululand M		61 520	4.9	24 705	1.9	27 691	2.2	1 153 021	91.0	1 266 937		-		
	uMhlabuyalingana	1 438	2.3	1 313	2.1	1 072	1.7	57 532	93.8	61 355	-	-	-	-
	Jozini	2 697	2.0	1 666	1.2	(577)	(0.4)	131 857	97.2	135 643	-	-	-	-
B KZN275	Mtubatuba	(1 563)	(0.7)	4 089	1.7	3 898	1.6	231 792	97.3	238 217	-	-	-	-
B KZN276	Big Five Hlabisa	578	0.9	635	1.0	818	1.2	64 669	97.0	66 700	-	-	-	-
C DC27	uMkhanyakude DM	3 968	1.8	2 664	1.2	1 976	0.9	209 864	96.1	218 472	-	-	-	-
Total: uMkhanyak	kude Municipalities	7 119	1.0	10 367	1.4	7 187	1.0	695 714	96.6	720 387	-	-	-	
	uMfolozi	1 133	6.1	931	5.0	777	4.2	15 845	84.8	18 685	-	-	-	-
B KZN282	uMhlathuze	359 541	36.6	54 854	5.6	44 659	4.5	523 085	53.3	982 138	-	-	-	-
B KZN284	uMlalazi	2 420	2.3	5 241	4.9	3 508	3.3	95 531	89.5	106 701	-	-	-	-
	Mthonjaneni	2 570	6.5	1 234	3.1	989	2.5	34 740	87.9	39 532	-	-	-	-
B KZN286	Nkandla	5 390	11.5	1 989	4.3	5 097	10.9	34 257	73.3	46 734	-	-	-	-
	King Cetshwayo DM	11 256	10.4	6 860	6.3	5 177	4.8	85 360	78.6	108 654	-	-	-	-
-	wayo Municipalities	382 310	29.4	71 109	5.5	60 207	4.6	788 818	60.6	1 302 445	•	-	-	-
	Mandeni	7 414	3.6	3 682	1.8	3 154	1.5	194 242	93.2	208 492	-	-	-	-
B KZN292	KwaDukuza	51 097	15.3	22 121	6.6	14 625	4.4	245 214	73.6	333 057	-	-	-	-
B KZN293	Ndwedwe	503 163	1.3	(12,006)	(130.8)	445 (311)	(3.3)	38 112	96.5 241.4	39 483	-	-	-	-
B KZN294 C DC29	Maphumulo	163 33 777	1.8 4.5	(12 996) 31 435	(139.8) 4.2	(311) 27 524	(3.3) 3.6	22 439 663 750	241.4 87.7	9 295 756 486	-	-	-	-
	iLembe DM	92 954	4.5 6.9	44 666		45 436	3.6	1 163 750		1 346 813	-	-	-	-
Total: llembe Mun B KZN433	Greater Kokstad	92 954 17 923	25.2	44 000	<b>3.3</b> 6.6	45 436 2 100	3.4 3.0	46 292	86.4 65.2	1 346 813 71 005	•	•	•	•
B KZN433 B KZN434	uBuhlebezwe	2 025	25.2	4 689 539	0.0 0.7	1 616	3.0 2.2	46 292 68 685	94.3	71 005	-	-	-	-
B KZN434 B KZN435	uMzimkhulu	1 166	2.0 7.5	359	2.3	345	2.2	13 587	94.3 87.9	15 457	(124)	(0.8)	-	-
B KZN433	Dr. Nkosazana Dlamini Zuma	(2 306)	(3.0)	2 054	2.3	1 867	2.2	75 840	97.9	77 454	(124)	(0.0)	-	-
C DC43	Harry Gwala DM	7 243	3.2	13 395	6.0	4 029	1.8	199 892	89.0	224 559	-	_	-	-
	la Municipalities	26 052	5.6	21 036	4.6	9 956	2.2	404 295	87.6	461 340	(124)	-0.0		
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Source: NT Publication

#### Annexure F: Debtors by Customer Group (Total) - As at the end of December 2022

2,000		A	Ū	of State				A	Comme	rcial				Acre - 1 - 1	House	enold				A	Othe	er .			<b>T</b>
R'000		Age catego 30 - 60	ory (Days) 60 - 90	Over 90	Total	%		Age categor 30 - 60	ry (Days) 60 - 90	Over 90	Total	%		Age catego 30 - 60	ry (Days) 60 - 90	Over 90	Total	%		Age catego 30 - 60	ory (Days) 60 - 90	Over 90	Total	%	Total
KZN2000 eThekwini	186 894	63 532	38 235	706 398	995 059	4.4	1 023 464	371 134	262 144	3 699 280	5 356 022	23.9	1 232 281	658 434	532 012	13 532 303	15 955 029	71.3	7 180	4 986	9 670	45 777	67 613	0.3	22 3
																									1
KZN212 uMdoni KZN213 uMzumbe	322	289	2 119	36 563 22 899	39 294 22 899	24.8	1 201	501	2 332	17 413 8 642	21 447 8 642	13.6 23.4	4 782	2 757	5 250	84 661	97 450	61.6				- 5 466	- 5 466	- 14.8	
KZN213 uMuziwabantu	1 589	555	571	13 223	15 938		3 273	424	282	4 252	8 231	-	1 444	455	390	8 559	10 848	-		_	-		- 5400	-	
KZN216 Ray Nkonyeni	2 251	908	2 248	52 842	58 250	10.4	21 083	8 145	4 593	81 702	115 524	20.6	37 735	19 357	13 796	315 933	386 821	69.0		-		-	-	-	
DC21 Ugu DM	3 183	1 379	1 967	12 782	19 311		11 409	6 557	3 683	124 987	146 635	14.1	32 313	25 216	23 780	796 147	877 456	84.1	3	0	(92)	(268)	(356)	(0.0)	10
I: Ugu Municipalities	7 345	3 132	6 905	138 310	155 692	8.5	36 966	15 627	10 890	236 997	300 480	16.4	76 274	47 785	43 217	1 205 300	1 372 576	74.8	3	0	(92)	5 199	5 110	0.3	18
KZN221 uMshwathi	1 278	908	772	62 448	65 406	36.7	2 600	1 163	1 658	38 522	43 944	24.6	2 617	1 102	1 399	62 066	67 183	37.7	149	111	162	1 370	1 793	1.0	
KZN222 uMngeni	-	-	-	-	-	•	-		-	-	-	•	-	-		-	-	-	· ·	-	-	-	-	-	
KZN223 Mpofana	127 79	160 133	212 202	4 434 6 048	4 933 6 462	3.4 42.1	1 631 34	(201) 28	(207)	22 814 1 094	24 038 1 173	16.8 7.6	508 50	286 23	562 127	112 972 1 145	114 328 1 345	79.8 8.8		- 131	- 284	- 5 604	- 6 354	- 41.4	
KZN224 iMpendle			4 691	107 688		42.1										4 022 634		80.1	1	5 123	4 351	218 776		41.4	5
KZN225 Msunduzi KZN226 Mkhambathini	(5 094) 59	8 212 24	4 091	107 000	115 497 279	2.1	212 840 1 160	26 786 497	24 499 351	506 421 12 431	770 545 14 438	13.8 45.3	244 669 329	102 226 192	106 973 129	4 022 634 4 287	4 476 502 4 937	15.5	(1 997) 83	5 123	4 301	11 956	226 252 12 194	38.3	5
KZN220 Richmond	-	- 24	-	-	- 215	0.5	-	457	-	12 431	14 450	40.0	-	152	125	4 207	4 551	- 10.0		-	-		- 12 134	- 50.5	
DC22 uMgungundlovu DM	6 485	2 022	1 967	40 889	51 363	6.5	7 963	4 588	1 116	28 378	42 045	5.3	27 534	7 169	21 693	553 149	609 545	77.4	3 490	1 275	2 827	76 724	84 316	10.7	
I: uMgungundlovu Municipalities	2 935	11 459	7 860	221 687	243 940	3.6	226 228	32 863	27 434	609 659	896 183	13.3	275 708	110 998	130 882	4 756 252	5 273 840	78.2		6 719	7 700	314 429	330 909	4.9	6
KZN235 Okhahlamba	311	335	414	26 556	27 617	35.3	686	308	287	9 835	11 116	14.2	615	416	414	13 706	15 150	19.4		767	(39)	22 412	24 367	31.1	
KZN237 iNkosi Langalibalele	1 497	1 613	1 399	74 024	78 533	18.2	13 872	6 809	6 042	169 443	196 167	45.5	6 703	5 308	4 738	140 034	156 783	36.3		-	-	-	-	-	
KZN238 Alfred Duma	12 821	8 290	7 523	229 676	258 310	32.2	20 070	7 038	3 898	131 787	162 793	20.3	13 758	8 471	6 786	352 398	381 413	47.5		-	-	-	-	-	
DC23 uThukela DM	4 398	3 390	1 917	36 424	46 129	-	4 809	3 438	3 727	62 781	74 755		20 400	18 630	21 467	734 114	794 611	-	-	-	-	-		-	
I: uThukela Municipalities	19 026	13 629	11 253	366 681	410 589	18.4	39 437	17 594	13 954	373 845	444 831	20.0	41 476	32 824	33 405	1 240 252	1 347 957	60.5	1 227	767	(39)	22 412	24 367	1.1	2
KZN241 eNdumeni	923	1 293	289	11 348	13 853	7.7	6 262	2 215	1 400	17 985	27 863	15.4	4 343	2 563	1 962 57	124 085	132 953	73.5	1	440	295	4 936	6 294	3.5	
KZN242 Nquthu KZN244 uMsinga	710	328 1 650	161 1 670	3 733 41 740	4 932 46 745	31.6	1 407 133	188 444	133 71	6 065	7 793 15 646	49.9 24.5	164 35	62 65	57 30	2 609 1 247	2 892	18.5 2.2	1	-	-	-	-	-	
KZN244 uMsinga KZN245 uMvoti	1 686 481	(1 182)	215	6 660	46 745	73.3	4 503	1 158	296	14 998 4 333	10 290	24.5 19.1	2 930	1 524	1 070	24 352	1 378 29 875	55.3	1	- 354	- 218	- 6 519	- 7 659	- 14.2	
DC24 uMzinyathi DM	1 655	1 655	1 246	53 218	57 774	11.1	1 132	1 308	1 689	4 3 3 3 4 3 1 3 7	47 266	9.1	5 284	7 197	7 216	392 409	412 106	79.0		317	356	3 835	4 671	0.9	
Umzinyathi Municipalities	5 455	3 744	3 581	116 698	129 479	15.5	13 437	5 313	3 590	86 518	108 858	13.0	12 756	11 411	10 336	544 701	579 205	69.3	1 355	1 111	869	15 289	18 625	2.2	
KZN252 Newcastle	1 045	702	3 565	13 119	18 431	1.2	23 032	3 785	2 321	61 079	90 218	6.0	51 389	27 690	29 700	1 221 554	1 330 333	88.9	(4 505)	3 024	2 647	55 555	56 722	3.8	
KZN253 eMadlangeni	1 995	1 734	1 824	24 752	30 305	41.1	469	447	85	2 801	3 803	5.2	666	474	353	16 119	17 612	23.9		245	340	20 769	21 937	29.8	
KZN254 Dannhauser	527	503	465	19 476	20 972	35.3	563	321	309	10 071	11 264	19.0	584	543	547	25 440	27 113	45.7	-	-	-	-	-	-	
DC25 Amajuba DM	87	76	75	1 719	1 957	5.1	83	75	72	1 798	2 029	5.3	1 203	1 102	1 069	30 809	34 182	88.9	33	21	15	203	271	0.7	
al: Amajuba Municipalities	3 654	3 016	5 929	59 066	71 665	4.3	24 147	4 629	2 788	75 750	107 313	6.4	53 842	29 810	31 668	1 293 921	1 409 240	84.5	· · · ·	3 290	3 002	76 527	78 930	4.7	1
KZN261 eDumbe	766	(2 626)	731	21 632	20 503	•	1 652	1 895	809	27 458	31 813	17.4	600	884	1 087	117 661	120 233	65.6	1	(486)	215	9 893	10 729	5.9	
KZN262 uPhongolo	36	29	31	2 104	2 201	0.8	4 171	2 398	1 448	59 607	67 624	23.1	4 748	2 041	1 794	213 816	222 398	75.9	255	132	88	314	789	0.3	
KZN263 AbaQulusi	4 745	2 605	1 852	55 124	64 327	17.4	14 678	4 520	5 216	38 319	62 733	16.9	14 122	8 206	6 762 206	214 407	243 496	65.7	-	-	-	-	-	-	
KZN265 Nongoma KZN266 Ulundi	345 3 358	95 1 084	171 1 285	25 484 56 247	26 095 61 973	39.3	1 715 1 666	560 775	341 282	22 248 16 249	24 864 18 971	37.5 11.8	335 1 442	171 1 099	206	14 700 24 989	15 412 28 390	23.2 17.7	(1) 675	(4 454)	- 297	- 54 838	(1) 51 356	(0.0) 32.0	
DC26 Zululand DM	1 764	2 158	1 368	16 348	21 639	11.2	873	585	433	10 249	12 373	6.4	2 468	3 033	2 416	151 101	159 018	82.4	1	(4 4 3 4)	- 251		-	-	
I: Zululand Municipalities	11 014	3 346	5 438	176 939	196 737	15.5	24 754	10 732	8 529	174 363	218 378	17.2	23 714	15 434	13 125	736 674	788 948	62.3		(4 808)	599	65 045	62 874	5.0	1
KZN271 uMhlabuyalingana	749	748	526	28 071	30 095	49.0	648	518	501	28 992	30 659	50.0	3	3	3	352	362	0.6	38	43	42	116	240	0.4	
KZN272 Jozini	610	459	(1 707)	42 136	41 498	30.6	1 547	669	605	38 246	41 067	30.3	363	369	371	47 734	48 837	36.0	177	170	153	3 741	4 241	3.1	
KZN275 Mtubatuba	291	361	332	36 989	37 973		(2 258)	701	780	38 453	37 676	15.8	(25)	2 233	2 018	121 119	125 345	52.6	430	795	768	35 230	37 223	15.6	
KZN276 Big Five Hlabisa	(15)	239	222	22 581	23 026	34.5	272	143	231	14 519	15 165	22.7	287	219	330	26 123	26 959	40.4	34	34	34	1 447	1 550	2.3	
DC27 uMkhanyakude DM	1 259	454	914	26 722	29 349	-	1 407	886	616	62 155	65 064	-	1 269	1 295	443	116 775	119 781	-	33	29	2	4 213	4 277	-	
I: uMkhanyakude Municipalities	2 893	2 260	288	156 500	161 941	22.5	1 615	2 917	2 734	182 365	189 631	26.3	1 897	4 119	3 165	312 102	321 284	44.6		1 072	1 000	44 746	47 531	6.6	
KZN281 uMfolozi	309	200	110	3 638	4 257	22.8	595	563	547	7 725	9 429	50.5	113	74	56	3 831	4 074	21.8	1	94	63	651	925	4.9	
KZN282 uMhlathuze KZN284 uMlalazi	169 703 926	41 211 1 116	32 403 733	242 879 30 217	486 195 32 992	49.5	152 772 3 217	6 546 1 866	4 999 1 236	78 782 9 417	243 099 15 737	24.8 14.7	36 228 (2 349)	6 688 1 398	6 883 1 038	197 426 45 750	247 225 45 837	25.2 43.0	839 626	409 861	374 501	3 999 10 147	5 620 12 136	0.6 11.4	
KZN284 UMIalazi KZN285 Mthonjaneni	926 463	304	733 298	30 217 11 674	32 992 12 739	- 32.2	3 217 1 293	391	1 236	9 417 5 627	15 / 3/ 7 507	14.7 19.0	(2 349) 810	1 398	492	45 750 15 072	45 837 16 911	43.0 42.8		001	001 2	2 367	12 136 2 376	6.0	
KZN286 Nkandla	403	1 100	4 010	(4 594)	4 734	10.1	571	310	260	5 881	7 023	15.0	233	226	223	16 055	16 737	35.8	1	353	604	16 914	18 240	39.0	
DC28 King Cetshwayo DM	2 974	2 696	1 918	7 250	14 838	13.7	4 106	2 862	2 023	15 192	24 184	22.3	4 176	1 302	1 235	62 919	69 632	64.1	-	-	-	-	-	-	
: King Cetshwayo Municipalities	178 593	46 626	39 472	291 063	555 754	42.7	162 553	12 538	9 262	122 624	306 978	23.6	39 210	10 224	9 928	341 053	400 416	30.7	1 953	1 720	1 545	34 078	39 297	3.0	
KZN291 Mandeni	328	324	325	28 856	29 834	14.3	4 323	1 125	737	31 732	37 917	18.2	2 517	2 049	1 930	131 718	138 214	66.3	245	184	162	1 936	2 526	1.2	
KZN292 KwaDukuza	2 136	1 265	118	3 733	7 252	2.2	8 691	3 772	3 806	51 977	68 245	20.5	40 270	17 085	10 701	189 504	257 559	77.3	1	-	-	-		-	
KZN293 Ndwedwe	28	28	17	20 016	20 089	50.9	235	216	213	9 862	10 526	26.7	14	14	15	2 857	2 900	7.3	1	165	200	5 378	5 969	15.1	
KZN294 Maphumulo	(36)	(12 513)	(381)	19 982	7 053	75.9	73	18	19	360	469	5.1	9	9	9	825	851	9.2	117	(510)	42	1 272	921	9.9	
DC29 iLembe DM	3 648	3 519	2 643	31 577	41 387	5.5	5 260	2 730	1 842	31 301	41 132	5.4	24 869	25 186	23 039	600 872	673 967	89.1		-	-	-	-	-	
Ilembe Municipalities	6 105	(7 376)	2 722	104 165	105 615	7.8	18 583	7 860	6 616	125 231	158 290	11.8	67 678	44 344	35 694	925 775	1 073 491	79.7		(162)	404	8 585	9 417	0.7	
KZN433 Greater Kokstad	1 222	557 (840)	368 380	12 586	14 733 14 237	20.7	13 011	1 988	334	12 359	27 691	39.0 19.7	3 690	2 145 687	1 399 668	21 347	28 580	40.3 41.6	1	- 433	- 349	- 12 711	-	- 19.2	
KZN434 uBuhlebezwe KZN435 uMzimkhulu	380	(840)	30U 2	14 318 2 693	2 704	19.5 17.5	384 536	258 73	220 68	13 469 911	14 330 1 588	19.7	754 623	284	275	28 188 9 983	30 298 11 165	41.6 72.2		433	349	12711	14 000	19.2	
KZN435 UMZIMKIUU KZN436 Dr. Nkosazana Dlamini Zuma	(1 982)	2 681	631	2 693 28 175	2704	35.5	(680)	318	283	6 710	6 631	8.6	266	264 824	743	9 963 30 037	31 869	41.1	90	- 231	- 210	- 10 919	- 11 450	- 14.8	
DC43 Harry Gwala DM	4 050	10 568	1 337	6 340	27 504	9.9	(000)	479	330	12 430	13 955	6.2	2 4 7 6	2 349	2 362	181 122	188 308	83.9	1	- 201	210	- 10 513	-	-	
I: Harry Gwala Municipalities	3 677	10 967	2 717	64 113	81 473	17.7	13 967	3 116	1 236	45 878	64 196	13.9	7 810	6 289	5 446	270 675	290 221	62.9		663	558	23 630	25 449	5.5	
	427 590	154 335	124 400	2 401 620	3 107 945	7.6	1 585 153	484 322	349 177	5 732 510	8 151 162	20.0	1 832 647	971 672	848 878	25 159 009	28 812 206	70.7		15 360	25 217	655 717	710 122	1.7	40

Source: NT Publication

#### Annexure G: Creditors Age Analysis (Total) - As at the end of December 2022

R'000			0 - 30 Da Total	iys %	30 - 60 [ Total	Days %	60 - 90 I Total	Days %	Over 90 E Total	Days %	Total
A	KZN2000	eThekwini	1 533 760	97.9	218	0.0	3 720	0.2	28 589	1.8	1 566 287
В	KZN212	uMdoni	-	-	53	100.0	-	-	-	-	53
В	KZN213	uMzumbe	4	0.3	10	0.7	332	23.9	1 044	75.1	1 390
В	KZN214	uMuziwabantu	30	42.7	3	4.9	-	-	36	52.4	69
В	KZN216	Ray Nkonyeni	4 261	92.4	(1 435)	(31.1)	1 784	38.7	-	-	4 610
С	DC21	Ugu DM	14 458	4.7	3 493	1.1	1 156	0.4	286 278	93.7	305 385
	Ugu Munici		18 753	6.0	2 125	0.7	3 272	1.1	287 358	92.2	311 508
B	KZN221	uMshwathi	3 12 577	1.8 96.3	- 179	- 1.4	-	-	182 298	98.2 2.3	185 13 054
B B	KZN222 KZN223	uMngeni Mpofana	2 477	90.3 0.6	9 348	2.4	- 10 216	2.6	298 368 100	2.3 94.4	390 142
B		iMpendle	(8)	770 300.0	(38)	3 843 600.0	46	(4 613 900.0)	(0)	100.0	(0)
В	KZN225	Msunduzi	(480 470)	44.4	(187 354)	17.3	(82 896)	7.7	(331 778)	30.6	(1 082 499)
В	KZN226	Mkhambathini	(91)	(5.8)	1 540	98.5	115	7.3	0	0.0	1 564
В	KZN227	Richmond	2	100.0	-	-	-	-	-	-	2
С	DC22	uMgungundlovu DM	12 237	25.2	2 395	4.9	3 994	8.2	29 954	61.7	48 579
Total:	uMgungung	dlovu Municipalities	(453 273)	72.1	(173 931)	27.7	(68 525)	10.9	66 756	(10.6)	(628 973)
В		Okhahlamba	-	-	-	-	-	-	-	-	-
В	KZN237	iNkosi Langalibalele	698	48.2	242	16.8	(426)	(29.4)	933	64.4	1 447
В	KZN238	Alfred Duma	304	21.1	1 345	93.3	1	0.0	(207)	(14.4)	1 443
С	DC23	uThukela DM	15 169	46.3	4 120	12.6	3 861	11.8	9 602	29.3	32 751
Total:	uThukela M	lunicipalities	16 171	45.4	5 708	16.0	3 435	9.6	10 327	29.0	35 641
В	KZN241	eNdumeni	132	88.1	-	-	-	-	18	11.9	150
В	KZN242	Nquthu	174	2.5	4 808	67.6	56	0.8	2 069	29.1	7 107
В	KZN244	uMsinga	-	-	-	-	-	-	-	-	-
В	KZN245	uMvoti	538	3.5	1 687	11.1	37	0.2	12 902	85.1	15 164
С	DC24	uMzinyathi DM	27 061	9.8	18 953	6.8	26 726	9.6	204 312	73.7	277 053
Total:	-	Municipalities	27 905	9.3	25 449	8.5	26 819	9.0	219 301	73.2	299 474
В		Newcastle	35 446	16.6	108	0.1	-	-	177 886	83.3	213 440
В		eMadlangeni	817	19.3	51	1.2	(418)	(9.9)	3 781	89.4	4 232
В	KZN254	Dannhauser	53	52.4	42	40.8	7	6.8	-	-	102
C	DC25	Amajuba DM	2 710	5.5	393	0.8	514	1.0	45 625	92.7	49 243
	-	unicipalities	39 027	14.6	594	0.2	103	0.0	227 292	85.1	267 016
В	KZN261		2 607	65.9	36	0.9	-	-	1 314	33.2	3 957
В		uPhongolo	1 682 16 743	28.2 58.6	107 3 881	1.8 13.6	544 87	9.1	3 627 7 881	60.9 27.6	5 960 28 592
B B	KZN263 KZN265	AbaQulusi Nongoma	4 104	22.6	1 644	9.0	407	0.3 2.2	12 042	66.2	18 197
B	KZN265	Ulundi	(5 492)	(3.6)	6 334	4.2	6 108	4.0	145 572	95.4	152 522
C	DC26	Zululand DM	8 875	(3.0)	3 251	25.2	763	5.9	-		12 889
		unicipalities	28 519	12.8	15 254	6.9	7 910	3.6	170 435	76.7	222 118
B	KZN271	uMhlabuyalingana	615	(18.8)	941	(28.8)	344	(10.5)	(5 173)	158.1	(3 272)
В	KZN272	Jozini	114	100.0	-		-	-	-	-	(0 _ 1 _ ) 114
B	KZN275	Mtubatuba	412	9.5	(10 083)	(233.5)	(2 218)	(51.4)	16 209	375.3	4 319
В	KZN276	Big Five Hlabisa	(2 264)	(75.9)	(202)	(6.8)	(125)	(4.2)	5 575	186.8	2 984
С	DC27	uMkhanyakude DM	(11 663)	(8.0)	4 538	3.1	(4 972)	(3.4)	158 096	108.3	145 998
Total:	uMkhanyak	ude Municipalities	(12 786)	(8.5)	(4 806)	(3.2)	(6 971)	(4.6)	174 706	116.4	150 143
В	KZN281	uMfolozi	(715)	(69.5)	(4 093)	(398.0)	3 840	373.4	1 997	194.2	1 028
В	KZN282	uMhlathuze	151 844	70.5	34 835	16.2	19 867	9.2	8 913	4.1	215 459
В	KZN284	uMlalazi	-	-	-	-	-	-	-	-	-
В	KZN285	Mthonjaneni	752	7.5	2 996	29.9	617	6.2	5 641	56.4	10 006
В	KZN286	Nkandla	(1 740)	(20.7)	3 456	41.2	2 114	25.2	4 561	54.4	8 391
С	DC28	King Cetshwayo DM	23 066	12.3	22 141	11.8	17 398	9.2	125 609	66.7	188 213
	-	wayo Municipalities	173 208	40.9	59 334	14.0	43 835	10.4	146 720	34.7	423 098
В	KZN291	Mandeni	244	51.7	-	-	25	5.3	204	43.0	473
В	KZN292	KwaDukuza	3 313	57.5	230	4.0	615	10.7	1 604	27.8	5 762
В	KZN293	Ndwedwe	684	187.2	39	10.5	10	2.8	(367)	(100.4)	366
B	KZN294	Maphumulo	1 772	96.2	1	0.1	(186)	(10.1)	255	13.8	1 841
C	DC29	iLembe DM	27 978	93.3	1 396	4.7	120	0.4	497	1.7	29 991
		•	33 992	<b>88.4</b>	1 666	4.3	(176)	1.5	2 191	5.7	38 433
B B	KZN433 KZN434	Greater Kokstad uBuhlebezwe	2 365 435	104.7 6.7	- 211	- 3.2	(176) 357	(7.8) 5.5	71 5 504	3.1 84.6	2 259 6 506
в В	KZN434 KZN435	uBuniebezwe uMzimkhulu	435	0.7 100.0	211	5.2	557	5.5	5 504	04.0	0 000 a
в В	KZN435 KZN436	UMZIMKNUU Dr. Nkosazana Dlamini Zuma		99.7	-	-	-	-	- 47	0.3	3 16 552
2		Harry Gwala DM	423	38.2	- 305	27.6	- 257	23.2	122	11.0	1 108
С	DC43					27.0		/.1/		11.02	
-	DC43 Harry Gwala	a Municipalities	19 731	74.7	516	27.0	438	1.7	5 743	21.7	26 428

Source: NT Publication

#### Annexure H : Creditors per Category (Total) - As at the end of December 2022

R'000	Bulk Electricity		Bulk Wate	er	PAYE Dedu	ctions	VAT (output le	ess input)	Pensions / Re	tirement	Loan repayn	nents	Trade Cred	ditors	Auditor-Ge	neral	Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	TOLAI
A KZN2000 eThekwini	861 121	55.0	310 256	19.8	142 438	9.1	-	-	151 935	9.7	-	-	100 537	6.4	-	-	•	-	1 566 287
B KZN212 uMdoni	-	-	-	-	-	-	-	-	-	-	-	_	53	100.0	-	-	-	-	53
B KZN212 uMudiii B KZN213 uMzumbe	-	_	-	_	-	_	-	-	-	_	-	-	1 022	73.5	-	_	368	26.5	1 390
B KZN214 uMuziwabantu	-	-	1	1.8	-	-	-	-	34	49.2	-	-	34	49.0	-	-	-	-	69
B KZN216 Ray Nkonyeni	-	-	-	-	-	-	-	-	737	16.0	-	-	3 873	84.0	-	-	-	-	4 610
C DC21 Ugu DM	-	-	192 190	62.9	-	-	-	-	-	-	-	-	109 799	36.0	-	-	3 396	1.1	305 385
Total: Ugu Municipalities	-	-	192 191	61.7	-	-	-	-	771	0.2	-	-	114 782	36.8	-	-	3 764	1.2	311 508
B KZN221 uMshwathi	-	-	-	-	-	-	-	-	-	-	-	-	101	54.3	-	-	85	45.7	185
B KZN222 uMngeni	9 406	72.1	-	-	-	-	3 157	24.2	-	-	60	0.5	430	3.3	-	-	-	-	13 054
B KZN223 Mpofana	378 261	97.0	-	-	-	-	-	-	-	-	-	-	11 343	2.9	539	0.1	-	-	390 142
B KZN224 iMpendle	-	-	-	-	-	-	-	-	-	-	-	-	(0)	100.0	-	-	-	-	(0)
B KZN225 Msunduzi	(496 510)	45.9	(481 701)	44.5	-	-	-	-	-	-	-	-	(104 288)	9.6	-	-	-	-	(1 082 499)
B KZN226 Mkhambathini	-	-	-	-	-	-	-	-	-	-	-	-	123	7.8	-	-	1 441	92.2	1 564
B KZN227 Richmond	-	-	-	-	-	-	-	-	-	-	-	-	2	100.0	-	-	-	-	2
C DC22 uMgungundlovu DM	-	-	17 683	36.4	-	-	-	-	-	-	-	-	13 179	27.1	-	-	17 717	36.5	48 579
Total: uMgungundlovu Municipalities	(108 842)	17.3	(464 018)	73.8	-	-	3 157	(0.5)	-	-	60	(0.0)	(79 110)	12.6	539	(0.1)	19 242	(3.1)	(628 973)
B KZN235 Okhahlamba	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN237 iNkosi Langalibalele	-	-	-	-	-	-	-	-	144	9.9	-	-	1 304	90.1	-	-	-	-	1 447
B KZN238 Alfred Duma	-	-	-	-	-	-	-	-	165 2 886	11.4	-	-	1 278 29 866	88.6	-	-	-	-	1 443 32 751
C DC23 uThukela DM		-	-	-	-	-	-	-	3 194	8.8	-	-	29 800 32 447	91.2	-	-	-	-	32 751 35 641
Total: uThukela Municipalities		-	-	-	-	-	-	-	5 194	9.0	-	-		91.0	-	-	- 150	-	150
B KZN241 eNdumeni	- 11	- 0.2	-	-	-	-	- 156	- 2.2	-	-	-	-	6 892	- 97.0	-	-	48	100.0 0.7	7 107
B KZN242 Nquthu B KZN244 uMsinga	-	0.2		-		-	-	-	_	-	-	-	- 0 052	97.0		-	-	0.7	7 107
B KZN244 ulvisinga B KZN245 uMvoti	-	-	-	-	-		-	-	_		_	-	3 232	21.3	_	-	11 932	78.7	15 164
C DC24 uMzinyathi DM	-	_	-		-		-	-	_	_	-	-	26 676	9.6	_	_	250 376	90.4	277 053
Total: uMzinyathi Municipalities	11	0.0	-	_	-		156	0.1	-	-	-	-	36 801	12.3	-	_	262 506	87.7	299 474
B KZN252 Newcastle		-	-		-		-	-	-		-		212 357	99.5	-	-	1 082	0.5	213 440
B KZN253 eMadlangeni	1 282	30.3	-	_	-		-	_	-	_	-	-	2 381	56.3	82 466	1.9	487	11.5	4 232
B KZN254 Dannhauser	-	-	-	-	-	-	-	-	-	-	-	-	102	100.0	-	-	-	-	102
C DC25 Amajuba DM	-	-	31 967	64.9	-	-	-	-	-	-	-	-	7 901	16.0	1 688	3.4	7 687	15.6	49 243
Total: Amajuba Municipalities	1 282	0.5	31 967	12.0	-	-	-	-	-	-	-	-	222 741	83.4	1 770	0.7	9 257	3.5	267 016
B KZN261 eDumbe	-	-	522	13.2	-	-	-	-	-	-	-	-	818	20.7	0	0.0	2 617	66.1	3 957
B KZN262 uPhongolo	3 430	57.5	-	-	0	0.0	-	-	-	-	-	-	2 249	37.7	116 731	2.0	164	2.8	5 960
B KZN263 AbaQulusi	46 295	161.9	-	-	-	-	-	-	118	0.4	-	-	(17 822)	(62.3)	-	-	-	-	28 592
B KZN265 Nongoma	169	0.9	-	-	-	-	-	-	-	-	-	-	7 877	43.3	833 336	4.6	9 318	51.2	18 197
B KZN266 Ulundi	153 241	100.5	-	-	-	-	-	-	-	-	-	-	306	0.2	-	-	(1 025)	(0.7)	152 522
C DC26 Zululand DM	-	-	-	-	-	-	-	-	-	-	-	-	12 889	100.0	-	-	-	-	12 889
Total: Zululand Municipalities	203 135	91.5	522	0.2	0	0.0	-	-	118	0.1	-	-	6 318	2.8	950	0.4	11 074	5.0	222 118
B KZN271 uMhlabuyalingana	-	-	-	-	-	-	-	-	-	-	-	-	(1 540)	47.1	-	-	(1 732)	52.9	(3 272)
B KZN272 Jozini	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114	100.0	114
B KZN275 Mtubatuba	-	-	-	-	-	-	-	-	-	-	-	-	(1 995)	(46.2)	(323 992)	(7.5)	6 638	153.7	4 319
B KZN276 Big Five Hlabisa	-	-	-	-	-	-	-	-	-	-	-	-	(651)	(21.8)	136 919	4.6	3 498	117.2	2 984
C DC27 uMkhanyakude DM	-	-	16 323	11.2	-	-	-	-	-	-	(2 336)	(1.6)	119 416	81.8	102 671	0.1	12 491	8.6	145 998
Total: uMkhanyakude Municipalities	-	-	16 323	10.9	-	-	-	-	-	-	(2 336)	(1.6)	115 230	76.7	(84)	(0.1)	21 009	14.0	150 143
B KZN281 uMfolozi	-	-	-	-	-	-	-	-	-	-	-	-	241	23.4	-	-	788	76.6	1 028
B KZN282 uMhlathuze	97 610	45.3	61 679	28.6	31 460	14.6	-	-	13 294	6.2	-	-	11 402	5.3	-	-	14	0.0	215 459
B KZN284 uMlalazi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN285 Mthonjaneni	1 556	15.6	-	-	-	-	-	-	-	-	-	-	6 886	68.8	1 081 406	10.8	482	4.8	10 006
B KZN286 Nkandla	-	-	-	-	-	-	-	-	-	-	-	-	1 733	20.6	6 905	0.1	6 652	79.3	8 391
C DC28 King Cetshwayo DM	- 99 167	-	158 295	84.1	- 31 460	-	-	-	- 13 294	-	-	-	29 919	15.9	- 1 088 311	-	-	-	188 213 423 098
Total: King Cetshwayo Municipalities	33 107	23.4	219 973	52.0	31 400	7.4	-	-		3.1	-	-	50 181	11.9		0.3	7 935	1.9	
B KZN291 Mandeni	-	-	-	-	-	-	-	-	- 2 023	-	-	-	65 3 740	13.6	-	-	408	86.4	473 5 762
B KZN292 KwaDukuza	-	-	-	-	-	-	-	-	2 023	35.1	-	-	192	64.9	-	-	- 174	-	366
B KZN293 Ndwedwe B KZN294 Maphumulo	-	-	-	-	-	-	-	-	-	-	-	-	454	52.5 24.7		-	174	47.5 75.3	1 841
	-	-	21 881	- 73.0	-	-	-	-	1 099	- 3.7		-	7 011	24.7 23.4		-	-	- 15.3	29 991
	-		21 881	73.0 56.9	-	-	-		3 121	3.7 8.1			11 461	23.4 29.8	-		1 970	5.1	38 433
Total: iLembe Municipalities B KZN433 Greater Kokstad		-	-	56.9		-	-	-	-	<b>8</b> .1 -		-	2 259	100.0	-	-	-	5.1	2 259
B KZN433 Greater Kokstad B KZN434 uBuhlebezwe	-	-	-	-	-	-	-	-	_	-	-	-	2 744	42.2	_	-	3 762	57.8	6 506
B KZN435 uMzimkhulu	-	-	-		-		-	-	-		-	-	3	42.2	-	-	-	- 57.6	3
B KZN435 Dr. Nkosazana Dlamini Zuma	-		-		-		16 505	99.7	-		-		-		-	-	47	0.3	16 552
C DC43 Harry Gwala DM	-	_	-		-	_	-	-	-	_	-	-	1 108	100.0	-	_	-	-	1 108
Total: Harry Gwala Municipalities	-	-	-	-	-	-	16 505	62.5	-	-	-	-	6 114	23.1	-	-	3 809	14.4	26 428
Total	1 055 873	38.9	329 095	12.1	173 898	6.4	19 817	0.7	172 434	6.4	(2 275)	(0.1)	617 500	23.1	4 263	0.2	340 566	12.6	2 711 172
Source: NT Indetabase	· · · · · · ·	00.9	. =	14.1		0.4		0.1		0.4	()	(0.1)		22.0		0.2		12.0	

Source: NT lgdatabase

## Annexure I: National Conditional Grant - 2nd Quarter 2022/23

			Finan	cial Management (		Regional Bulk I	nfrastructure Grar Grant)		Munic	ipal Infrastructure Gra	
R'00	0		DoRA 2022 Total Avail.	Unaudited		DoRA 2022 Total Avail.	Unaudite		DoRA 2022 Total Avail.	Unaudited A	
			(Inc.Adjust.)	Expenditure Munis.	% Spent	(Inc.Adjust.)	Expenditure Munis.	% Spent	(Inc.Adjust.)	Expenditure Munis.	% Spent
A	KZN2000	eThekwini	1 000	495	49.5	-	-	-	-	•	•
В	KZN212	uMdoni	1 950	1 135	58.2	_	-	-	44 631	30 142	67.5
В		uMzumbe	1 850	1 156	62.5	-	-	-	38 552	27 528	71.4
В		uMuziwabantu	1 850	797	43.1	-	-	-	26 163	14 000	53.5
В	KZN216	Ray Nkonyeni	1 950	783	40.1	-	-	-	-	-	-
С		Ugu DM	1 950	1 065	54.6	-	-	-	277 374	168 430	60.7
	Ugu Munici	-	9 550	4 936	51.7	-	-	-	386 720	240 100	62.1
B	KZN221	uMshwathi	1 920	-	-	-	-	-	31 069	-	-
B B		uMngeni Mpofana	1 720 3 000	790 2 149	46.0 71.6	-	-	-	25 816 13 114	17 536 5 996	67.9 45.7
B		iMpendle	2 400	1 472	61.3	-	-	-	12 753	10 562	82.8
В	KZN225	Msunduzi	1 950	503	25.8	-	-	-	227 153	136 542	60.1
В	KZN226	Mkhambathini	3 000	1 898	63.3	-	-	-	17 781	13 261	74.6
В	KZN227	Richmond	1 950	1 225	62.8	-	-	-	20 511	8 635	42.1
С	DC22	uMgungundlovu DM	1 200	(811)	(67.6)	-	-	-	116 867	(65 256)	(55.8)
Total:		dlovu Municipalities	17 140	7 226	42.2	-	-	•	465 064	127 276	27.4
В		Okhahlamba	1 850	1 084	58.6	-	-	-	31 891	23 234	72.9
В		iNkosi Langalibalele	2 300	(914)	(39.7)	-	-	-	42 690	(14 654)	(34.3)
B C		Alfred Duma uThukela DM	2 100 2 100	455	21.7	-	-	-	70 409 211 484	39 034	55.4
		unicipalities	2 100 8 350	625	7.5	-	-	-	<b>356 474</b>	47 613	13.4
B		eNdumeni	2 100				-	-	16 782		
B		Nquthu	1 850	252	13.6	-	-	-	35 231	13 236	37.6
В		uMsinga	1 850	-	-	-	-	-	42 414	13 064	30.8
В	KZN245	uMvoti	2 550	1 250	49.0	-	-	-	33 620	18 888	56.2
С	DC24	uMzinyathi DM	1 800	688	38.2	-	-	-	216 735	105 923	48.9
Total:	-	Municipalities	10 150	2 191	21.6	-	-	•	344 782	151 111	43.8
В		Newcastle	1 850	551	29.8	-	-	-	129 141	67 381	52.2
В		eMadlangeni	3 000	- 1 170	-	-	-	-	10 010	-	-
B C		Dannhauser Amajuba DM	1 950 2 750	1 179 936	60.5 34.1	-	-	-	24 347 46 587	5 073 15 098	20.8 32.4
-		unicipalities	2 7 50 9 550	2 667	27.9	-			210 085	87 551	41.7
B	•	eDumbe	3 000	483	16.1	-	-	-	20 055	9 225	46.0
В		uPhongolo	3 000	1 805	60.2	-	-	-	31 889	16 610	52.1
В	KZN263	AbaQulusi	3 000	1 394	46.5	-	-	-	42 083	17 634	41.9
В	KZN265	Nongoma	2 000	724	36.2	-	-	-	36 009	34 281	95.2
В		Ulundi	2 100	390	18.6	-	-	-	44 888	40 083	89.3
С	DC26	Zululand DM	1 200	221	18.4	15 247	15 178	99.5	259 530	109 709	42.3
		unicipalities	14 300	5 018	35.1	15 247	15 178	99.5	434 454	227 543	52.4
B B		uMhlabuyalingana Jozini	1 850 3 000	172 2 996	9.3 99.9	-	-	-	39 523 42 381	9 245 29 248	23.4 69.0
В		Mtubatuba	1 920	-		-	-	-	35 867	(10 544)	(29.4)
В	KZN276	Big Five Hlabisa	2 750	1 342	48.8	-	-	-	23 874	10 174	42.6
С	DC27	uMkhanyakude DM	2 192	-	-	-	-	-	247 281	-	-
Total:	uMkhanyak	ude Municipalities	11 712	4 510	38.5	-	-	-	388 926	38 122	9.8
В		uMfolozi	1 850	807	43.6	-	-	-	29 491	25 028	84.9
В		uMhlathuze	2 500	693	27.7	-	-	-	-	-	-
В		uMlalazi	1 720	992	57.7	-	-	-	45 827	27 156	59.3
B B		Mthonjaneni Nkandla	2 850 2 650	717	25.2	-	-	-	30 039 25 579	16 306 4 926	54.3 19.3
ь С	DC28	King Cetshwayo DM	1 200	- 270	- 22.5	- 213 563	- 64 815	- 30.3	196 344	4 920 97 872	49.8
-		wayo Municipalities	12 770	3 479	27.2	213 563	64 815	30.3	327 280	171 288	52.3
B	-	Mandeni	1 850	901	48.7	-	-	-	40 044	24 372	60.9
В		KwaDukuza	1 750	457	26.1	-	-	-	68 871	44 407	64.5
В	KZN293	Ndwedwe	3 100	2 090	67.4	-	-	-	33 627	27 294	81.2
В		Maphumulo	1 850	1 475	79.7	-	-	-	24 986	16 887	67.6
С		iLembe DM	1 000	209	20.9	-	-	-	221 475	128 347	58.0
	ILembe Mu	•	9 550	5 133	53.7	-	-	-	389 003	241 307	62.0
В		Greater Kokstad	1 750	1 059	60.5	-	-	-	19 214	1 655	8.6
B B		uBuhlebezwe uMzimkhulu	1 950 1 850	1 208 1 850	62.0 100.0	-	-	-	30 291 49 281	13 200 21 808	43.6 44.3
в В		Dr. Nkosazana Dlamini Zuma	1 950	893	45.8		-	-	49 20 1 30 558	4 793	44.3 15.7
0	DC42		1 300	251	40.0	ĺ		_	231 011	55 961	24.2

C DC43 Harry Gwala DM	1 200	251	20.9	-	-	-	231 011	55 961	24.2
Total: Harry Gwala Municipalities	8 700	5 262	60.5	-	-	-	360 355	97 416	27.0
Total	112 772	41 541	36.8	228 810	79 992	35.0	3 663 143	1 429 327	39.0

Source: NT Igdatabase

# Annexure I: National Conditional Grant - 2nd Quarter 2022/23 (Continued...)

			Ū	tional Electrificatio (municipal) Grant	Ū	Intergrated	olic Works Progra Grant (municipalit	y)		frastucture Grant ( 5B Grant)	
R'000	)		DoRA 2022	Unaudite		DoRA 2022	Unaudited A		DoRA 2022	Unaudited A	
			Total Avail. (Inc.Adjust.)	Expenditure Munis.	% Spent	Total Avail. (Inc.Adjust.)	Expenditure Munis.	% Spent	Total Avail. (Inc.Adjust.)	Expenditure Munis.	% Spent
A	KZN2000	eThekwini	-	-	-	61 257	-	•			•
В	KZN212	uMdoni	-	-	-	1 772	1 011	57.1	-	-	-
В	KZN213	uMzumbe	15 000	11 874	79.2	1 699	265	15.6	-	-	-
В	KZN214	uMuziwabantu	15 919	2 637	16.6	981	-	-	-	-	-
В	KZN216	Ray Nkonyeni	7 026	-	-	6 076	2 222	36.6	-	-	-
C	DC21	Ugu DM	-	-	-	3 319	1 315	39.6	70 000	36 228	51.8
Total: B	Ugu Munici KZN221	i <b>palities</b> uMshwathi	<b>37 945</b> 13 425	14 512	38.2	<b>13 847</b> 1 820	4 813	34.8	70 000	36 228	51.8
B	KZN221 KZN222	uMngeni	18 855	2 990	15.9	1 400	474	33.9	-		
В	KZN223	Mpofana	12 590	-	-	1 216	617	50.7	-	-	-
В	KZN224	iMpendle	-	-	-	1 430	1 074	75.1	-	-	-
В	KZN225	Msunduzi	29 154	19 224	65.9	5 231	1 208	23.1	60 000	30 902	51.5
В	KZN226	Mkhambathini	15 000	-	-	1 671	1 671	100.0	-	-	-
В	KZN227	Richmond	-	-	-	1 287	460	35.7	-	-	-
C	DC22	uMgungundlovu DM	-	-	-	2 287	(1 403)	(61.3)	85 600	(85 206)	(99.5)
Total: B	uMgungun KZN235	<b>dlovu Municipalities</b> Okhahlamba	<b>89 024</b> 7 100	<b>22 213</b> 2 015	<b>25.0</b> 28.4	<b>16 342</b> 3 638	<b>4 101</b> 3 638	<b>25.1</b> 100.0	145 600	(54 304)	(37.3)
B	KZN235 KZN237	iNkosi Langalibalele	22 070	5 197	20.4	2 043	(71)	(3.5)	-	-	-
В	KZN238	Alfred Duma	13 752	1 906	13.9	2 993	3 364	112.4	-	-	-
С	DC23	uThukela DM		-	-	2 881	-	-	80 800	-	-
Total:	uThukela N	<i>Iunicipalities</i>	42 922	9 118	21.2	11 555	6 931	60.0	80 800	-	-
В	KZN241	eNdumeni	20 967	-		1 577	-	-	-	-	-
В	KZN242	Nquthu	9 549	-	-	1 546	924	59.8	-	-	-
В	KZN244	uMsinga	16 440	-	-	4 867	-	-	-	-	-
B	KZN245	uMvoti	18 400	5 755	31.3	2 704	1 109	41.0	-	-	-
C Totalı	DC24	uMzinyathi DM	- 65 356	5 755	- 8.8	4 779 <b>15 473</b>	1 476 3 509	30.9 <b>22.7</b>	80 000 <b>80 000</b>	1 380 <b>1 380</b>	1.7 <b>1.7</b>
B	KZN252	i Municipalities Newcastle	00 000	5755	0.0	3 753	1 167	31.1	48 000	14 476	30.2
B		eMadlangeni	16 693	_		978	-			-	- 50.2
В	KZN254	Dannhauser	5 040	-	-	950	-	-	-	-	-
С	DC25	Amajuba DM	-	-	-	1 902	1 008	53.0	70 000	5 200	7.4
Total:	Amajuba M	lunicipalities	21 733	-	-	7 583	2 175	28.7	118 000	19 676	16.7
В	KZN261	eDumbe	13 350	2 895	21.7	1 500	(1 875)	(125.0)	-	-	-
В	KZN262	uPhongolo	8 200	1 848	22.5	2 978	1 594	53.5	-	-	-
В	KZN263	AbaQulusi	18 485	2 935	15.9	2 773	2 143	77.3	-	-	-
B B	KZN265 KZN266	Nongoma Ulundi	3 000 10 000	1 404 6 207	46.8 62.1	2 946 4 711	1 515 1 964	51.4 41.7	-	-	-
C	DC26	Zululand DM	-		- 02.1	8 517	5 963	70.0	95 000	33 022	34.8
		lunicipalities	53 035	15 288	28.8	23 425	11 303	48.3	95 000	33 022	34.8
В	KZN271	uMhlabuyalingana		-		1 975	688	34.9	-	-	-
В	KZN272	Jozini	6 600	-		4 095	4 528	110.6	-	-	-
В	KZN275	Mtubatuba	7 862	-	-	2 077	(114)	(5.5)	-	-	-
В	KZN276	Big Five Hlabisa	7 000	-	-	2 304	538	23.4	-	-	-
C T ( )	DC27	uMkhanyakude DM	-	-	-	6 993	-	-	60 000	-	-
l otal: B	KZN281	<b>kude Municipalities</b> uMfolozi	<b>21 462</b> 3 000	•	-	<b>17 444</b> 1 847	<b>5 640</b> 1 847	<b>32.3</b> 100.0	60 000	•	•
B	KZN281	uMhlathuze		_	-	3 213	685	21.3	50 000	5 821	- 11.6
B	KZN284	uMlalazi	4 175	964	23.1	4 098	2 293	56.0	-	-	-
В	KZN285	Mthonjaneni	8 280	8 280	100.0	2 536	1 847	72.8	-	-	-
В	KZN286	Nkandla	16 000	-		3 626	1 205	33.2	-	-	-
С	DC28	King Cetshwayo DM	-	-	-	4 742	1 927	40.6	65 000	24 867	38.3
	-	wayo Municipalities	31 455	9 244	29.4	20 062	9 803	48.9	115 000	30 688	26.7
В	KZN291	Mandeni	7 200	-	-	2 372	1 849	77.9	-	-	-
B B	KZN292 KZN293	KwaDukuza Ndwedwe	15 418 10 000	5 800 5 501	37.6 55.0	1 868 2 277	1 385 1 877	74.1 82.5	•	-	-
в В	KZN293 KZN294	Maphumulo	30 750	24 830	55.0 80.7	2 081	1 439	69.2	-		-
С	DC29	iLembe DM	-	-	-	5 439	5 254	96.6	80 000	39 105	48.9
		nicipalities	63 368	36 132	57.0	14 037	11 803	84.1	80 000	39 105	48.9
В	KZN433	Greater Kokstad	30 000	18 975	63.2	4 266	2 862	67.1	-	-	-
В	KZN434	uBuhlebezwe	6 994	5 789	82.8	2 245	1 092	48.6	-	-	-
В	KZN435	uMzimkhulu	10 570	825	7.8	3 573	2 502	70.0	-	-	-
В	KZN436	Dr. Nkosazana Dlamini Zuma	6 352	3 363	52.9	2 476	2 179	88.0	-	-	-

Total	480 216	141 213	29.4	218 806	70 022	32.0	939 400	126 258	13.4
Total: Harry Gwala Municipalities	53 916	28 951	53.7	17 781	9 942	55.9	95 000	20 463	21.5
C DC43 Harry Gwala DM	-	-	-	5 221	1 306	25.0	95 000	20 463	21.5

Source: NT Igdatabase

Source: NT Igdatabase

R'000	Failure to make as and when Section 138 MFM	due as per (a) of the			of five per cent (d) of the MFM/		Late submission of AFS/Negative audit Sections 138(e) and (f) of the M				as and when due ed for longer that		consecutive q	e cash position larters as per So of the MFMA		Operating exp	make payment w penditure and fail Operating expend	lure to make	e payment greate	er than 40	Failure to make payn percent of Operating e payment greater th expenditure as per S	xpenditure and an 40 percent o	failure to make f Operating	Failure to make pay percent of Operating payment greater t expenditure as per	expenditure and than 40 percent of	ailure to make Operating	e meeting on or more criteria for financial
-	Total creditors owed > 90 days	Indicator	Operating Surplus/(Defi cit)	Direct revenue	Percentage	Indicator	Opinion - 2021/22 financial year	Indicator	Bulk electricity amount owed > 90 days	Indicator	Bulk water amount owed > 90 days	Indicator	Cash and cash equivalents - 30 September 2022		Indicator (Negative cash for two consecutive quarters)	Operating expenditure Budget	Bulk electricity creditors > 90	k electricity Bulk electricity creditors > 90 days as % Opex Budget	Indicator I	Indicator (> 40%)	Eulk water Bulk w creditors > 90 creditor days 90 days % Opr Budg	rs> (>2%) sas ex	r Indicator (> 40%)	Total To creditors > 90 credit days 90 day % Op Bud	ex (> 2%)	Indicator (> 40%)	
A KZN2000 eThekwini	28 589	TRUE	3 455 495	25 602 503	13.5		Unqualified with findings	-	-	-	-	-	2 127 834	4 046 821		45 837 892	-	-	-		-	-		28 589	0.1	•	- TRU
B KZN212 uMdoni	-	-	77 268	231 697	33.3		Unqualified with findings		-		-		256 725	262 313	-	380 445	-	-	-		-	-		-	-	•	-
B KZN213 uMzumbe	1 044	TRUE	3 314	138 576	2.4	-	Unqualified with findings		-		-		(79 919)	(133 832)	TRUE	243 710	-	-	-	-	-	-		1 044	0.4		- TRU
B KZN214 uMuziwabantu	36	-	(8 581)	120 492	(7.1)	TRUE	Unqualified with findings		-		1		153 677	118 052	-	253 203	-	-	-	-	1	0.0		36	0.0		- TRU
B KZN216 Ray Nkonyeni	-	-	147 291	664 982	22.1		Unqualified with no findings		-		-		144 600	134 378	-	1 171 585	-	-	-		-	-		_	-	-	-
C DC21 Ugu DM	286 278	TRUE		691 583	7.2		Unqualified with findings		-		192 190	TRUE	973 075	2 642 900	-	1 343 805					192 190	4.3 TRI	JE ·	286 278	21.3 TRU	E	- TRU
B KZN221 uMshwathi	182		44 136	129 548	34.1		Unqualified with findings	-	-		-		576	1 172		195 633	-		-		-	-		182	0.1		-
B KZN222 uMngeni	298	-	15 314	259 216	5.9	-	Ungualified with findings						109 874	211 543	-	537 601		-					- ·	298	0.1	-	-
B KZN223 Mpofana	368 100	TRUE		85 433	(46.3)	TRUE	Qualified	TRUE	354 127	TRUE			10 975	7 103	-	188 842	354 127	187.5	TRUE	TRUE			- ·		94.9 TRU	E TRUE	JE TRU
B KZN224 iMpendle	(0)		4 099	42 757	9.6		Ungualified with findings		-				20 525	30 384	-	74 076	-	-			-		-	(0)	(0.0)		
B KZN225 Msunduzi	(331 778)	_	401 859	3 422 040	11.7	_	Qualified	TRUE			(308 056)		(21 077)	(132 303)	TRUE	6 454 947	-			_	(308 056)	(4.8)		(331 778)	(5.1)	-	- TRU
B KZN226 Mkhambathini	(331770)		14 093	86 911	16.2		Ungualified with findings	INCL			(300 030)		30 127	30 127	1102	126 611					(000 000)	(4.0)		(331770)	0.0		
B KZN227 Richmond	-	-	21 554	90 794	23.7		Unqualified with findings				-		77 818	161 444	-	160 275		-			-			_	-	_	_
C DC22 uMgungundlovu DM	29 954	TRUE	338 431	721 543	46.9		Unqualified with findings				16 160	TRUE	65 521	65 498	[	943 811					16 160	17		29 954	3.2 TRU	-	- TRU
B KZN235 Okhahlamba	23 334	INUL	11 948	138 054	40.9		· ·		-		10 100	INUL		(1 224)	TRUE	239 396	-	-			10 100	1.7	-	23 334	3.2 110	L	- TRU
	-	-	95 534		24.5		Unqualified with no findings	TRUE	-		-		(70)	(1 224) 82 965	INUE			-	· ·		•	-	-	-	-	•	- TRU
B KZN237 iNkosi Langalibalele	933	-		390 540			Qualified	IRUE	-				26 374			720 945		-	-		•	-	-	933	0.1	•	- 180
B KZN238 Alfred Duma	(207)	-	163 799	660 120	24.8		Unqualified with findings	-	-		-		723 486	838 988	-	1 202 353		-	-		•	-	-	(207)	(0.0)	•	-
C DC23 uThukela DM	9 602	TRUE		536 255	35.9	•	Qualified	TRUE	-	•	-	•	316 371	518 001	-	980 427	-	-	· ·		•	-		9 602	1.0	•	- TRUE
B KZN241 eNdumeni	18	-	71 384	186 002	38.4		Qualified	TRUE	-		-		(4 690)	(9 2 1 4)	TRUE	432 370	-	-	-		•	-	-	18	0.0	•	- TRUE
B KZN242 Nquthu	2 069	TRUE	32 976	90 766	36.3		Qualified	TRUE	11		-		(2 329)	3 617	-	310 685	11	0.0	-	-	-	-	-	2 069	0.7	•	- TRUE
B KZN244 uMsinga	-	-	64 109	164 310	39.0	-	Unqualified with findings	-	-	-			(6 982)	173 652	-	307 943	-	-	-		-	-	-	-	-	-	-
B KZN245 uMvoti	12 902	TRUE		204 575	8.0	-	Unqualified with findings	-	-	-			146 789	302 479	-	362 402	-	-	-		-	-	-	12 902	3.6 TRU		- TRUE
C DC24 uMzinyathi DM	204 312	TRUE	. ,	238 563	(12.8)		Adverse	TRUE	-	•	-	•	485 613	619 825	•	603 466	-	-	-	•	-	-			33.9 TRU		- TRUE
B KZN252 Newcastle	177 886	TRUE	. ,	1 057 759	(6.6)		Unqualified with findings	-	-	-	-		703 163	1 311 877		3 010 876	-	-	-	-	-	-	-	177 886	5.9 TRU		- TRUE
B KZN253 eMadlangeni	3 781	TRUE	()	42 761	(2.3)		Qualified	TRUE	1 920	TRUE	-	•	(7 583)	(11 251)	TRUE	105 710	1 920	1.8	-		-	-	-	3 781	3.6 TRU	E	- TRUE
B KZN254 Dannhauser	-	-	22 236	119 621	18.6		Unqualified with findings	-	-	-	-		71 207	110 539	-	129 712	-	-	-	-	-	-	-	-	-	•	-
C DC25 Amajuba DM	45 625	TRUE	44 389	163 741	27.1		Qualified	TRUE	-	-	30 398	TRUE	35 770	30 098	-	212 436	-	-	-	-		4.3 TRI	JE ·		21.5 TRU	E	- TRUE
B KZN261 eDumbe	1 314	TRUE		101 176	24.4	-	Unqualified with findings	-	-		522		(50 353)	(96 571)	TRUE	186 648	-	-	-	-	522	0.3	-	1 314	0.7	-	- TRUE
B KZN262 uPhongolo	3 627	TRUE		183 627	21.8	-	Unqualified with findings	-	-	-		•	(32 650)	(82 143)	TRUE	273 704	-	-	-		-	-	-	3 627	1.3	•	- TRUE
B KZN263 AbaQulusi	7 881	TRUE	74 334	379 237	19.6	-	Unqualified with findings	-	29 760	TRUE			70 367	97 770	-	700 544	29 760	4.2	TRUE		-	-	-	7 881	1.1	•	- TRUE
B KZN265 Nongoma	12 042	TRUE		168 298	16.7	-	Unqualified with findings	-	-	-	-	-	(149)	(225)	TRUE	211 527	-	-	-	-	-	-	-	12 042	5.7 TRU		- TRUE
B KZN266 Ulundi	145 572	TRUE	44 409	282 586	15.7	-	Qualified	TRUE	145 572	TRUE	-	-	145 999	201 454	-	427 171	145 572	34.1	TRUE	-	-	-	-	145 572	34.1 TRU	E	- TRUE
C DC26 Zululand DM	-	-	101 050	459 518	22.0	-	Unqualified with findings	-	-	-	-	-	87 689	303 334	-	626 161	-	-	-	-	-	-	-	-	-	-	-
B KZN271 uMhlabuyalingana	(5 173)	-	89 730	171 049	52.5	-	Unqualified with findings	-	-		-		56 120	97 729	-	234 212	-	-	-		-	-		(5 173)	(2.2)	•	-
B KZN272 Jozini	-	-	28 015	203 846	13.7	-	Unqualified with findings	-	-		-		4 921	(8 597)	-	286 628	-	-			-	-		-	-	•	-
B KZN275 Mtubatuba	16 209	TRUE	97 092	207 648	46.8	-	Qualified	TRUE	-		-		(1 420)	(182)	TRUE	297 082	-	-	-	-	-	-		16 209	5.5 TRU	E	- TRUE
B KZN276 Big Five Hlabisa	5 575	TRUE	45 145	128 950	35.0	-	Unqualified with findings		-		-		31 919	86 299	-	214 786	-	-	-		-	-		5 575	2.6 TRU	E	- TRUE
C DC27 uMkhanyakude DM	158 096	TRUE	247 467	449 729	55.0	-	Audit not finalised at legislated date	TRUE	-		16 208	TRUE	69 570	171 502	-	622 719	-	-	-	-	16 208	2.6 TRI	JE ·	158 096	25.4 TRU	E	- TRUE
B KZN281 uMfolozi	1 997	TRUE	27 610	133 226	20.7	-	Unqualified with findings	•	-		-		(556)	3 071	-	208 702	-	-	-	-	-	-	-	1 997	1.0	•	- TRUE
B KZN282 uMhlathuze	8 913	TRUE	41 012	2 283 028	1.8	-	Unqualified with no findings			-		-	(220 122)	(566 203)	TRUE	4 628 112	-	-		-	-	-	-	8 913	0.2	-	- TRUE
B KZN284 uMlalazi	-	-	83 443	359 832	23.2	-	Unqualified with findings			-		-	(148 121)	(297 827)	TRUE	499 393	-	-		-	-	-	-	-	-	-	- TRUE
B KZN285 Mthonjaneni	5 641	TRUE	5 541	103 733	5.3	-	Unqualified with findings		1 555	TRUE	-		(304)	(524)	TRUE	181 709	1 555	0.9	-	-	-	-		5 641	3.1 TRU	E	- TRUE
B KZN286 Nkandla	4 561	TRUE	16 636	92 866	17.9	-	Unqualified with findings		-				51	2 750	-	213 781	-	-	-		-	-		4 561	2.1 TRU	E	- TRUE
C DC28 King Cetshwayo DM	125 609	TRUE	69 545	571 556	12.2	-	Unqualified with no findings				110 012	TRUE	345 642	231 634	-	1 006 807	-	-	-		110 012 1	0.9 TR	JE	125 609	12.5 TRU	E	- TRUE
B KZN291 Mandeni	204	-	67 463	246 049	27.4	-	Unqualified with findings		-	-	-	-	132 829	149 391	-	361 725	-	-	-	-	-	-		204	0.1	-	-
B KZN292 KwaDukuza	1 604	TRUE		1 030 599	6.2		Unqualified with findings		-		-		1 393 019	1 204 869	-	2 137 381		-	-		-	-		1 604	0.1	-	- TRUE
B KZN293 Ndwedwe	(367)	-	46 188	159 131	29.0	-	Unqualified with findings						144 728	284 649	-	218 534	-	-	-	-	-		-	(367)	(0.2)	-	-
B KZN294 Maphumulo	255	-	35 125	105 541	33.3	-	Unqualified with findings		-				55 764	141 805	-	139 798	-	-	-		-	-		255	0.2	-	-
C DC29 iLembe DM	497	-	222 362	752 423	29.6	-	Unqualified with findings						396 118	381 434	-	1 245 570	-	-	-		-	-	-	497	0.0	-	-
B KZN433 Greater Kokstad	71	-	22 896	247 703	9.2	-	Unqualified with findings		-		-		113 113	178 169	-	442 579	-	-	-	-	-	-	-	71	0.0	-	-
B KZN434 uBuhlebezwe	5 504	TRUE		121 285	24.1	-	Unqualified with findings						59 003	59 703	-	202 600	-	-	-		-	-	-	5 504	2.7 TRU	E	- TRU
B KZN435 uMzimkhulu	-	-	1 266	151 567	0.8	-	Unqualified with findings						279 201	283 558	-	354 167	-	-	I		-		-	_	-	-	-
B KZN436 Dr. Nkosazana Dlamini Zuma	47	-	47 804	149 061	32.1		Unqualified with findings						274 594	220 929	-	237 209							- ·	47	0.0	-	-
C DC43 Harry Gwala DM	122	_	84 177	374 367	22.5		Qualified	TRUE					521 550	762 316		607 834	-			_	-			122	0.0	-	- TRU
Total	122	27		5. 4 007	22.0	-		13	-	5		-	521000		12		· ·		-	-						7	1

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28

R'000	Criteria for serious financial probler	Municipality meeting one or more criteria	Comments
		for financial problems	
KZN2000	eThekwini	TRUE	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.
KZN212 KZN213	uMdoni uMzumbe	TRUE	The municipality indicated that the MFMA Section 71 report submitted incorrectly reflected a Nil Cash and cash equivalents opening balance instead of R193.5 million as reflected in the 2021/22 audited Annual Financial Statements. The municipality therefore attributed the negative Cash and cash equivalents of R193.8 million reported at the end of Quarter two to the incorrect data strings. While the municipality reported Creditors outstanding for more than 90 days, there are no apparent financial problems at the municipality as the long outstanding Creditors are due to Retentions and Disputes with the suppliers.
KZN214		TRUE	The municipality attributed the operating deficit to non-cash items (i.e. Depreciation and asset impairment) totalling R12.5 million at mid-year. Furthermore, spending on Other expenditure items is consistent with procurement plans, which will align with the budget as the year progresses.
KZN216 DC21	Ray Nkonyeni Ugu DM	TRUE	While the municipality approved a funded 2022/23 Annual Budget, the funding position of the municipality is largely due to a repayment arrangement entered into by the municipality with the Umgeni Water or a significant long outstanding debt. As at 31 December 2022, the municipality owed R218 million to Umgeni Water which is a decrease of R11.7 million from the balance of R230.6 million as at 30 September 2022. The municipality is currently complying with the signed repayment plan for Umgeni Water debt.
	uMshwathi	-	
	uMngeni 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 Cred
KZN224	iMpendle		over 90 days. The Council authorised the Municipal Manager to enter into an active partnering agreement with ESKOM on 11 November 2022. The municipality is still not monitoring and controlling expenditure which has resulted in a significant Operating deficit.
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 which they believe is attributable to the effect of the COVID-19 pandemic. The municipality is Currently under intervention in the meantime to significant amounts therefore contributing to a significant Creditor total which is evidence of the exist of serious financial problems at the municipality. The municipality has an approved repayment plan with Umgeni Water and is in the process of negotiating repayment plans with Eskom. As per Umgeni Water in their MFMA Section 41 for December 2022, the payment plan is not being honoured a bulk water restrictions will be pursued.
KZN226	Mkhambathini	-	
KZN227 DC22	Richmond uMgungundlovu DM	- TRUE	The municipality has failed to make payment to Umgeni Water Board due to a dispute on the amount, however the entities are currently working to resolve the matter. The amount due by uMgungundlovu District Municipality has not changed significantly from R194.1 million as at 30 September 20 R191.4 million as at 31 December 20 R191.4 million as at 30 September 20 R191.4 million as at 31 December 20 R191.4 million as at 30 September 20 R191.4 million as at 31 December 20 R191.4 million as at 30 September 20 R191.4 million as at 30 September 20 R191.4 million as at 31 December 20 R191.4 million as at 30 September 20 R191.4 million as at 30 S
KZN235	Okhahlamba	TRUE	The municipality indicated that the MFMA Section 71 report submitted incorrectly reflected negative R1.2 million as at 31 December 2022 as opposed to R53.3 million and R44.1 million as per the reviewed Bank reconciliation and Investment register respectively. Therefore the correct Cash and equivalents balance is R97.4 million as at the end of the second quarter of the 2022/23 financial year. The MFMA Section 71 report as at 30 September 2022 reflected negative R70 180 as opposed to R20.8 million and R43.2 million as per the reviewed Bank reconciliation and Investment register
KZN237	iNkosi Langalibalele	TRUE	respectively. Therefore the correct Cash and cash equivalents balance is R64 million as at the end of the first quarter of the 2022/23 financial year. There are thus no financial problems at the municipality. 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 ad the qualification issue. Thus, the qualification matter is not an indication of financial distress.
KZN238	Alfred Duma		
DC23	uThukela DM	TRUE	The uThukela District Municipality is one of the municipalities identified by National Treasury to be in financial distress and 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. municipality indicated that the process of finalising the new repayment plans with Umgeni water and the Department of Water and Sanitation is in progress. It should however be noted that the Creditors over 90 days of R9.6 million is significantly understated in relation to the outstanding balance of R19.6 million in the over 120 days category as per the MFMA Section 41 report at the end of December 2022.
KZN241 KZN242	eNdumeni Nquthu		The municipality indicated that the MFMA Section 71 report submitted incorrectly reflected negative R9.2 million for Cash and cash equivalents as opposed to R24 000 as per the C Schedule as at 31 December 2022. The municipality has indicated that failure to make payments as and when due as per Section 138(a) of the MFMA is mainly due to the late receipt of invoices from suppliers and delays in payments due to system downtime.
KZN244 KZN245 DC24			The municipality indicated that the Creditors balance in the over 90 days' category of R12.9 million as at 31 December 2022 is due to retentions that will be paid once they fall due. The municipality indicated that the Creditors balance of R204.3 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 Section 139(1)(b) of the Constitution and has an Interim Fir
	Newcastle		The manipulary indicated that the Creation's balance on Access animation in the over so days category is due to the manipulary and a days and a days and a day and a day and a day and a day and a days and a day and day and a day and day and a day
			debt. The municipality has 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 been finalised. The municipality has understated their Trade creditors total as their MFMA Section 17 Creditors Quarter two data string does not include the aged Bukk wetter owed to Eskom and the aged Buk water owed to UThukela Water as at 31 December 2022. The municipality further approved a unfunded Budget for the 2022/23 financial year together with an updated Budget funding plan which was assessed as being credible by Provincial Treasury in January 2023.
KZN253 KZN254	eMadlangeni Dannhauser	TRUE	The municipality indicated that the submitted MFMA Section 71 report incorrectly reflects negative R29 000 for 2023 Opening Cash and cash equivalents as opposed to R3 million as per the Audited 2022/23 Annual Financial Statements. The municipality attributed the negative Cash and cash equivalents of R11.3 million reported at the end of Quarter two to the cash flow challenges currently being experienced by the municipality.
DC25	Amajuba DM	TRUE	The municipality attributed the Creditors in the over 90 days category to the Bulk water owed to uThukela Water 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 which commenced from 31 August 2022 in this regard.
KZN261	eDumbe	TRUE	The municipality indicated that the Creditors outstanding for greater than 90 Days is attributable to incorrect reporting. The municipality will review the Creditors reported and amend in the third quarter. The negative Cash and cash equivalents as per Cash flow statement is not a true reflection of the cash position of the municipality due to system issues which are being addressed by the municipality.
KZN262	uPhongolo		The municipality indicated that the Creditors outstanding for greater than 90 Days is attributable to incorrect reporting. The municipality will review the Creditors reported and amend accordingly. The negative Cash and cash equivalents, the municipality indicated that the MFMA Section 71 report d reflect the correct Cash flow figures, the errors in the cash flow resulted from challenges currently being experienced by the municipality.
KZN263	AbaQulusi	TRUE	The AbaQulusi Local Municipality indicated that there is a court case involving Quantum Lip and they had to stop paying that supplier unit the mater is finalised in court. Another reason cited by the municipality for not paying their Creditors is that there is a court case involving Quantum Lip and they had to stop paying that supplier unit the mater is finalised in court. Another reason cited by the municipality for not paying their Creditors is that the financial system does not process payments suppliers who have issues on the Central Supplier Database (CSD) such as their tax matters. However, it is recommended that the municipality pay their Creditors in line with the provisions of Section 65(2)(e) of the MFMA. The AbaQulusi Local Municipality is one of the municipality is dentified by National Treasury to be in financial attress. The municipality payments to the fain fain cair of provema sa it has approved an unfunded Budget for the 2022/23 financial year together with an updated Budget funding plan which was assessed as not being credible by Provincial Treasury. The municipality indicated that the outstanding amount of R29.8 million due to ESKOM has since been paid after the implementation of load reduction by ESKOM.
KZN265	Nongoma	TRUE	The municipality indicated that the long outstanding Creditors consist of two Creditors, namely SALCA and Department of Labour and the municipality has payment arrangements in place with these Creditors. Provincial Treasury also noted that the municipality closed the 2021/22 financial year we bank overdraft of R12.2 million. The liquidity of the municipality closed the 2021/22 financial year we when utilized will be closely monitored by management and would not be extended beyond fourth quarter of 2022/23 financial year.
KZN266	Ulundi	TRUE	The municipality has a long outstanding debt with Eskom and the municipality is unable to meet its payment obligations due to financial challenges. The Ulundi Local Municipality defaulted on the repayment plan and a breach notice was issued by Eskom on 10 March 2022. As a result, the Intergovernmental Relations Framework Act, Act 13 of 2005 (IRFA) process was initiated which is now at the mediation stage with the KZN Department of Co-Operative Governance and Traditional Affairs (CoGTA) acting as mediator. The municipality was advised to engage with Eskom with a vi requesting the Eskom to revise and extend the payment period from 3 to 5 years, which appears to be a reasonable period based on the financial constraints faced by Ulundi Local Municipality.
DC26	Zululand DM		The municipality received a qualified audit opinion in the 2021/22 financial year as the municipality did not provide sufficient evidence of Contracted services expenditure incurred. The municipality has an audit action plan which includes a plan to address the qualification issue.
KZN271 KZN272 KZN275		- TRUE	The Mtubatuba Local Municipality is still experiencing challenges in the use of various modules on the financial system mainly with regards to grants, liabilities and cash flow reporting where the extracted reports from the financial system reflect incorrectly mapped information. This has resulted in the various Section 71 reports reflecting inaccurate information for grants, capital, creditors and cash flows. Although the magnitude of the creditors balance of R16.2 million reported over the 90 Days category is incorrect, the municipality has acknowledged that they have creditors outstanding in the the 90 days category. The Mtubatuba Local Municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. As part of the intervention process, all payments to Creditors are first approved by an Interim Finance Committee which has resulted in some delays in payment for correct devices the functional to the verified and will therefore remain on the creditors list. The municipality creditors excludes and the intervention in the creditors is in the creditors is at 31 December 2022 were settled in the quarterly verification process and a settlemission can be expected before the commitsion can be expected before the commitsion can be expected before the common during days category database.
			Similar to the end of Quarter 1 (negative R1.4 million), the municipality has reported a negative amount in respect of cash and cash equivalents at the end of Quarter 2 (negative R182 000). As mentioned above, the municipality indicated that the Section 71 report is inaccurate. As per the municipality cash and cash equivalents at the end of Quarter 2 (negative R182 000). As mentioned above, the municipality indicated that the Section 71 report is inaccurate. As per the municipality cash and cash equivalent balance (Quarter 1 - R22.8 million).
KZN276	Big Five Hlabisa	TRUE	The Big Five Hlabisa Local Municipality reported R5.6 million as the Creditors balance outstanding in the Over 90 days category, which represents 2.6 percent of the total Operating expenditure budget. According to the municipality, the amount reported might be incorrect due to the fact that there still challences with use of data strings as some payments are recorded against the Payables & Accruals: Deposits segment instead of Payables & Accruals: Withdrawals segment. The municipality will correct these errors during the Adjustments Budget process and in the Month 07 reporting pe with the assistance of their financial system service provider.
DC27	uMkhanyakude DM	TRUE	The uMkhanyakude District Municipality is currently under intervention in terms of Section 139(1)(b) and Section 139(4) of the Constitution due to the fact that the district municipality has failed to approve their 2022/23 Annual Budget before the start of the financial year. The amount reflected in th Over 90 days category for Creditors as at the end of December 2022 is mainly attributable to the bulk water amount owed to Mhathuze Water and Department of Water and Sanitation (DWS). The municipality is facing cash flow challenges and as a result, the municipality has included payments long outstanding Creditors over the next few financial years as a priority as part of their 2022/23 MTREF Budget and Budget Funding Plan approved by Council. The progress report in the implementation of the Funding Plan as at Quarter 2 is yet to be submitted by the municipality.
			As part of the Section 139(1)(b) intervention process, all payments to Creditors are first approved by an Interim Finance Committee (IFC), which is charade by the Ministerial Representative. The municipality has a signed payment agreement with Ministruze Water to pay arrear amount with nonth payments of R2 a million plus the current invoices concurrently over a period of time. The municipality indicated that they have not been able to fully honour the payment agreement as they have been struggling with payment of current invoices, however historical debt has been settled and the proparative in the original be submitted to Provincial Treasury.
			While the municipality has not been making regular payments in regard to Bulk expenditure, the amounts reflected as Over 90 days for Bulk Water and the Total Creditors do not present a true reflection of the total Creditors balance. As per the municipality, not all transactions have been capture both payments and accruals as at Quarter 2 due to the challenge in terms of completeness of expenditure. Invoices are only raised when due for payment and not when received. The municipality is currently working on these discrepancies and is anticipating that the transactions will be up-to-datithe Month 07 reporting.
			Furthermore, due to the late submission of the AFS to the Auditor General by the municipality, the audit has not yet been finalised by the Office of the Auditor General by the legislated date.
KZN281	uMfolozi	TRUE	The uMfolozi Local Municipality has Creditors greater than 90 days reported, resulting in disputes arising from the procurement procedures, amounting to R2 million, as per the age analysis submitted to the LGportal. The municipality has communicated with their Creditors to ensure that the disputes arising from the procurement procedures, amounting to R2 million, as per the age analysis submitted to the LGportal. The municipality has communicated with their Creditors to ensure that the disputes arising from the procurement procedures, amounting to R2 million, as per the age analysis submitted to the LGportal. The municipality has communicated with their Creditors to ensure that the disputes arising from the procurement procedures, amounting to R2 million, as per the age analysis submitted to the LGportal.
KZN282	uMhlathuze	TRUE	are resolved. The creditors reflecting negative balances are due to various suppliers not being correctly allocated when the invoice is raised on the financial system. However, the financial system providers are working towards addressing this matter. The uMhiathuze Local Municipality indicated that the amount shown as greater than 90 days is incorrect. As per the Aged creditors submitted to the GoMuni potal, R2.8 million of the R3.9 million reflected should be in the 60 to 90 days category, while the balance of R1.1 million should be the am emicipality of the GoMuni potal, R2.8 million of the GoMuni potal, R2.8 million of the R3.9 million reflected should be in the 60 to 90 days category, where is no apparent indication of financial crisis at the municipality of the software sprovided to the former Ntambanana Local Municipality, which is still in dispute. There is no apparent indication of financial crisis at the municipality of the software sprovided to the former Ntambanana Local Municipality. Mich is still in dispute. There is no apparent indication of financial crisis at the municipality of the software sprovides to the software sprovides
KZN284	uMlalazi		The Cash and cash equivalents as per Cash flow statement is not a true reflection of the cash position of the municipality due to system issues which are being addressed by the municipality.
KZN285	Mthonjaneni	TRUE	The Cash and cash equivalents as per Cash flow statement is not a true reflection of the cash position of the municipality due to system issues which are being addressed by the municipality. The municipality has cash flow constraints and could not meet all financial obligations. The municipality is working on rectifying their cash flow position in the third quarter of 2022/23 financial year. The municipality is also on track in terms of honouring the payment arrangement with Eskom.
KZN286 DC28	Nkandla King Cetshwayo DM	TRUE	The outstanding Creditors balance is attributable to Retentions, disputes with suppliers and Irregular expenditure which requires internal processes to be followed before the payment can be concluded.
KZN291 KZN292		трис	mancauses at the multicipality confirmed that the creditors balance of R1.6 million reflected in the over 90 days category relates to invoices received from suppliers and processed by the SCM unit. On receipt of invoices from the SCM Unit, the relevant business unit approves the invoice in or The KwaDukuza Local Municipality confirmed that the creditors balance of R1.6 million reflected in the over 90 days category relates to invoices received from suppliers and processed by the SCM unit. On receipt of invoices from the SCM Unit, the relevant business unit approves the invoice in or
KZN293	Ndwedwe	-	The Rwadundza Local multicipanty contained that the creations balance or R1.0 million reflected in the over 90 days category relates to invoices received non-suppress and processed by the SCM diff. On receipt of invoices non-the reflected in the over 90 days category relates to invoices not yet approved by the relevant business due to dispute which have yet to be resolved and is still outstanding for payment.
KZN294 DC29 KZN433	Maphumulo iLembe DM Greater Kokstad		

		ILEITIDE DM		
B K	(ZN433	Greater Kokstad		
вк	(ZN434	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.
в к	(ZN435	uMzimkhulu		
в к	ZN436	Dr. Nkosazana Dlamini Zuma		
0	DC/2	Harry Gwala DM	TRUE	The municipality received a qualified audit opinion in the 2021/22 financial year as the Auditor-General could not obtain sufficient appropriate audit evidence that payments made for outsourced business and advisory services included in Contracted services were received, as internal controls were not
6.				
U	0043	Tiality Gwala Divi		adequate to confirm receipt of these services. The mulcipality provided an audit action plan that includes a plan to address the qualification issue. Thus the qualification and the ancient and issues analogs of the services. The mulcipality provided an audit action plan that includes a plan to address the qualification issue. Thus the qualification and the services is manded and the services is m
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