

CONSOLIDATED MUNICIPAL BUDGETS PERFORMANCE REPORT

4th Quarter Review 2022/23

MFQR: 30 June 2023

Compiled by: KwaZulu-Natal (KZN) Provincial Treasury

Data Source and Reliability

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This report uses data reported by municipalities by the 10th 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 30 June 2023 from the NT LG Database. Therefore, any queries on the budget, revenue or expenditure figures reflected in the report must be referred to the relevant Municipal Manager or Chief Financial Officer. The quality of the report depends on the reliability and credibility of the information and figures submitted by the municipalities. It is noted that certain municipalities experience challenges with their financial systems as well as with the capturing of financial data in accordance with the mSCOA segments. These problems cause errors in the submitted data strings as well as inaccuracies in the financial information related to misalignment, cash flow and balance sheet budgeting.

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Methodology and Approach

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

The data for the analysis used in this report was extracted from the NT LG Database as reported by municipalities for the financial quarter ended 30 June 2023. The non-delegated municipalities, namely, the eThekwini Metro and the Msunduzi and uMhlathuze Local Municipalities are included in the report. By the legislated date for municipalities to upload their monthly MFMA Section 71 performance data strings onto the National Treasury GoMuni Upload Portal, a few municipalities failed to upload their MFMA Section 71 data strings. The non-submission of the data strings by these municipalities may impact on the completeness of the relevant district totals and the aggregated provincial total and as such may distort the review of the budget performance as at the end of the financial year for the respective municipalities.

All municipalities should have generated and spent approximately 100 percent of their 2022/23 Adjusted Budgets as at the end of the fourth quarter of the 2022/23 financial year.

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1. Introduction

This consolidated municipal budget performance review covers the financial performance of municipalities in KZN as at the end of the fourth quarter of the 2022/23 financial year ended 30 June 2023.

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

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

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

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

Legislative Framework

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

2. District Overview

2.1 Operating Revenue

Table 1: Operating Revenue per source and per district as at the end of Quarter 4 - 2022/23

					Detail						
						Exchange	Revenue		No	n-Exchange Reve	nue
	Original	Adjusted	Unaudited			Service charges		Other revenue ²	Property rates	Transfers and	Other revenue ⁴
R'000	Budget	Budget	Actual	% Generated	Electricity	Water revenue	Other ¹			subsidies -	
					revenue					Operational ³	
eThekwini	46 166 096	47 070 987	47 638 510	101.2	15 597 456	5 890 398	2 345 937	2 909 888	12 087 894	4 604 071	4 202 866
Ugu	3 155 465	3 147 981	2 952 921	93.8	186 792	338 627	181 602	183 531	628 496	1 353 533	80 341
uMgungundlovu	9 648 612	9 632 096	8 563 911	88.9	2 765 423	1 164 884	373 555	417 849	1 686 650	2 038 933	116 616
uThukela	2 941 851	2 989 570	2 849 211	95.3	695 915	189 087	56 934	214 640	365 583	1 235 482	91 571
uMzinyathi	1 910 363	1 872 207	1 576 311	84.2	215 405	67 078	50 653	60 760	207 902	962 523	11 991
Amajuba	3 261 178	2 825 535	2 687 709	95.1	720 427	243 254	243 346	63 759	433 514	972 692	10 718
Zululand	2 533 006	2 588 396	2 517 209	97.2	353 261	82 497	96 350	72 599	318 055	1 575 551	18 896
uMkhanyakude	1 713 386	1 690 565	1 649 435	97.6	2 405	29 344	12 106	60 733	135 582	1 386 737	22 530
King Cetshwayo	6 373 654	6 435 773	6 559 756	101.9	1 858 741	572 423	279 515	205 378	795 591	2 096 286	751 822
iLembe	4 073 795	4 395 495	4 122 598	93.8	1 050 348	249 215	166 852	337 616	709 383	1 572 030	37 153
Harry Gwala	1 665 584	1 711 133	1 676 992	98.0	174 521	64 524	42 610	94 876	203 815	1 077 575	19 071
Total	83 442 990	84 359 738	82 794 565	98.1	23 620 694	8 891 331	3 849 460	4 621 629	17 572 463	18 875 413	5 363 575

Source: NT Igdatabase, downloaded 19 July 2023.

- In aggregate, municipalities in KwaZulu-Natal generated *Operating revenue* amounting to R82.8 billion or 98.1 percent of their Adjusted Budgets of R84.4 billion as at the end of June 2023 which resulted in a revenue shortfall of R1.6 billion.
- The eThekwini Metro with R47.6 billion or 57.5 percent contributed the most towards the total *Operating revenue* of R82.8 billion followed by the uMgungundlovu District with R8.6 billion or 10.3 percent. It should be noted that the Msunduzi Local Municipality contributed R6.2 billion or 72.3 percent towards the total *Operating revenue* reported by the uMgungundlovu District. The King Cetshwayo District contributed R6.6 billion or 7.9 percent towards the total *Operating revenue* of R82.8 billion which is attributed to the uMhlathuze Local Municipality having reported R4.4 billion or 67.8 percent of the total *Operating revenue* reported by the district. The non-delegated municipalities are considered to be significant contributors to the total *Operating revenue* generated as they are densely populated cities with a large number of consumers.
- The uMzinyathi District with R1.6 billion or 1.9 percent contributed the least towards the total *Operating revenue*. This is mainly attributable to the uMzinyathi District contributing R1.9 billion which is the third lowest contributor amongst the districts to the total Adjusted Budget of R84.4 billion and to the Nquthu and uMsinga Local Municipalities reporting low total *Operating revenue* figures of R170.1 million (65.9 percent of the Adjusted Budget of R258.2 million) and R184.8 million (71 percent of the Adjusted Budget of R260.1 million) respectively as at the end of June 2023.
- Service charges electricity revenue contributed the most towards Operating revenue as at the end of the fourth quarter of the 2022/23 financial year with R23.6 billion or 28.5 percent followed by Transfers and subsidies Operational of R18.9 billion or 22.8 percent. Service charges other which comprises of Service charges waste water management and Service charges waste management contributed the least towards Operating revenue generated with R3.8 billion or 4.6 percent.

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

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

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

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

2.2 Operating Expenditure

Table 2: Operating Expenditure per item and per district as at the end of Quarter 4 - 2022/23

. 45.0 2. 0	porating	g =xpon			Detail								
R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Employee related costs	Remun. of councillors	Bulk purchases - electricity	Inventory consumed	Debt impairment	Depreciation and amortisation	Interest	Contracted services	Other ¹
eThekwini	45 837 892	46 376 202	42 112 265	90.8	11 539 637	135 881	12 642 304	3 230 766	1 113 812	2 719 433	878 674	5 264 698	4 587 062
Ugu	3 392 748	3 424 587	3 339 997	97.5	1 229 504	88 821	143 621	151 751	962	422 811	8 142	712 835	581 551
uMgungundlovu	8 681 796	8 972 797	6 628 265	73.9	2 177 959	106 861	2 272 029	854 748	(1 172 510)	537 848	64 999	1 180 345	605 987
uThukela	3 127 427	3 171 788	2 477 674	78.1	1 008 875	59 371	532 876	70 327	2 259	96 845	899	369 588	336 636
uMzinyathi	2 016 866	2 008 065	1 644 818	81.9	534 809	26 775	126 745	153 653	5 401	105 957	5 262	365 423	320 794
Amajuba	3 458 734	2 993 460	2 726 398	91.1	861 277	51 745	478 744	174 878	-	396 359	50 714	430 627	282 054
Zululand	2 425 754	2 515 292	2 741 751	109.0	928 154	80 257	384 782	81 626	24 026	279 439	11 582	554 296	397 589
uMkhanyakude	1 655 428	1 696 930	1 481 503	87.3	569 737	63 103	16 964	131 197	-	108 774	1 184	201 718	388 826
King Cetshwayo	6 636 595	6 869 473	6 999 891	101.9	1 687 632	102 512	1 353 298	799 541	366 010	534 925	102 493	877 712	1 175 767
iLembe	4 096 176	4 374 329	3 752 974	85.8	987 749	82 352	951 233	254 022	14 132	289 717	21 985	702 328	449 456
Harry Gwala	1 844 388	1 915 787	1 720 200	89.8	672 026	56 034	136 497	45 563	1 357	250 025	927	304 781	252 991
Total	83 173 806	84 318 710	75 625 737	89.7	22 197 359	853 712	19 039 091	5 948 071	355 447	5 742 133	1 146 861	10 964 350	9 378 713

Source: NT Igdatabase, downloaded 19 July 2023.

1 Include Inventory consumed, Transfers and subsidies and Losses.

- In aggregate, municipalities in KwaZulu-Natal incurred *Operating expenditure* amounting to R75.6 billion or 89.7 percent of their Adjusted Budgets of R84.3 billion as at the end of June 2023 which is below the target of 100 percent expected at the end of the fourth quarter of the 2022/23 financial year.
- The eThekwini Metro with R42.1 billion or 55.7 percent contributed the most towards the total *Operating expenditure* of R75.6 billion followed by the King Cetshwayo District with R7 billion or 9.3 percent. It should be noted that the uMhlathuze Local Municipality contributed R5 billion or 71 percent towards the total *Operating expenditure* reported by the King Cetshwayo District. The uMgungundlovu District contributed R6.6 billion or 8.8 percent towards the total *Operating expenditure* of R75.6 billion which can be attributed to the Msunduzi Local Municipality having reported R4.6 billion or 68.8 percent of the total *Operating expenditure* reported by the district.
- The uMkhanyakude District with R1.5 billion or 2 percent contributed the least to the total *Operating expenditure* of R75.6 billion which is expected as the district also contributed the least towards the total budget for *Operating expenditure*. It should however be noted that the uMkhanyakude District Municipality did not submit the data strings for June 2023 due to network issues experienced by the municipality thus the financial system could not be accessed. The uMgungundlovu District reported the lowest expenditure against the Adjusted Budgets of the districts amounting to R6.6 billion or 73.9 percent. This is mainly attributable to the Msunduzi Local Municipality reporting negative R1.2 billion for Debt impairment which distorted the total *Operating expenditure* of the municipality and the district. On the other hand, the Zululand and King Cetshwayo Districts reported *Operating expenditure* in excess of their Adjusted Budgets with R2.4 billion or 109 percent and R7 billion or 101.9 percent respectively.
- Employee related costs contributed the most towards the total Operating expenditure as at the end of the fourth quarter of the 2022/23 financial year with R22.2 billion or 29.4 percent followed by Bulk purchases with R19 billion or 25.2 percent and Contracted services with R11 billion or 14.5 percent.
- *Debt impairment* of R355.4 million or 0.5 percent contributed the least towards the total *Operating expenditure*. The low performance of *Debt impairment* is largely due to the fact that 39 municipalities did not report any *Debt impairment* while the Msunduzi and the iNkosi Langalibalele Local Municipalities reported negative R1.2 billion and negative R1.4 million respectively.

2.3 Capital Revenue

Table 3: Capital Revenue (Source of Finance) per district as at the end of Quarter 4 – 2022/23

					Detail		
R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Transfers recognised - capital ¹	Borrowing	Internally generated funds
eThekwini	5 589 511	6 111 357	3 738 263	61.2	2 326 427	988 689	423 147
Ugu	724 407	848 634	803 266	94.7	630 848	6 094	166 323
uMgungundlovu	1 157 314	1 033 254	305 375	29.6	196 087	-	109 288
uThukela	517 680	655 775	482 127	73.5	417 812	-	64 314
uMzinyathi	425 530	471 604	370 052	78.5	306 405	-	63 647
Amajuba	423 172	421 655	301 838	71.6	243 967	-	57 870
Zululand	551 433	787 059	803 225	102.1	771 223	-	32 002
uMkhanyakude	448 184	426 954	184 679	43.3	175 108	-	9 571
King Cetshwayo	1 490 894	1 744 871	1 511 632	86.6	755 458	504 684	251 490
iLembe	1 044 755	1 561 659	1 045 055	66.9	731 224	-	313 831
Harry Gwala	700 961	694 437	539 051	77.6	416 283	-	122 767
Total	13 073 841	14 757 259	10 084 562	68.3	6 970 843	1 499 467	1 614 252

Source: NT Igdatabase, downloaded 19 July 2023.

1 Include National Government, Provincial Government, District Municipality and Other transfers and grants.

- Municipalities in KwaZulu-Natal generated Capital revenue of R10.1 billion or 68.3 percent of their Adjusted Budgets of R14.8 billion at an aggregate level to fund their Capital expenditure as at the end of June 2023 which is significantly below the target of 100 percent expected at the end of the fourth quarter of the 2022/23 financial year. The low Capital revenue of R10.1 billion or 68.3 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 R3.7 billion or 37.1 percent contributed the most towards the total *Capital revenue* of R10.1 billion followed by the King Cetshwayo District with R1.5 billion or 15 percent and the iLembe District with R1 billion or 10.4 percent.
- The uMgungundlovu and uMkhanyakude Districts reported the lowest *Capital revenue* against their Adjusted Budgets amounting to R305.4 million or 29.6 percent and R184.7 million or 43.3 percent as at the end of the fourth quarter of the 2022/23 financial year. The low revenue reported by the uMgungundlovu District is due to the uMgungundlovu District Municipality reporting negative R142.5 million due to incorrect reporting. The low revenue reported by the uMkhanyakude District is due to the uMhlabuyalingana Local Municipality reporting negative R6 million due to incorrect reporting and the low revenue reported by the Mtubatuba Local Municipality and the uMkhanyakude District Municipality of R13.4 million or 23 percent and R97.6 million or 44 percent respectively. The low revenue reported by the Mtubatuba Local Municipality was due to incorrect reporting by the municipality while the low revenue reported by the uMkhanyakude District Municipality was due to the non-submission of the Month 12 data strings by the municipality. The uMkhanyakude District Municipality did not submit the data strings for June 2023 due to network issues experienced by the municipality thus the financial system could not be accessed.
- The highest contributor towards the total *Capital revenue* as at the end of the fourth quarter of the 2022/23 financial year was *Transfers recognised capital* with R7 billion or 69.1 percent followed by *Internally generated funds* with R1.6 billion or 16 percent. *Borrowing* of R1.5 billion or 14.9 percent contributed the least towards the total *Capital revenue* as at the end of the fourth quarter of the 2022/23 financial year.

2.4 Capital Expenditure

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

									De	tail				
Dioce	Original	Adjusted	Unaudited	%	Governance and Admin. ¹	Community and Public Safety Economic and Environmental Services			Т	Trading Services				
R'000	Budget	Budget	Actual	Spent		Housing	Health	Other ²	Road Transport	Other ³	Energy	Water and Waste Water Mgt.	Waste Mgt	Other
eThekwini	5 589 511	6 111 447	3 738 352	61.2	271 546	420 026	12 234	134 923	877 613	216 435	601 530	990 840	194 241	18 965
Ugu	724 407	848 634	803 266	94.7	55 912	328	-	43 328	197 120	109 093	14 883	370 111	12 203	286
uMgungundlovu	1 156 879	1 033 254	587 722	56.9	48 984	36 024	-	69 556	255 991	139 383	94 120	(57 922)	3 541	(1 954)
uThukela	517 680	655 775	482 294	73.5	30 244	269	-	3 926	39 982	183 485	58 354	163 254	2 694	86
uMzinyathi	425 530	471 644	370 052	78.5	10 882	-	-	48 748	114 416	7 027	877	183 440	4 662	-
Amajuba	428 502	423 775	302 547	71.4	26 192	386	-	12 566	34 848	58 822	11 812	155 343	72	2 506
Zululand	551 433	787 059	803 157	102.0	12 771	-	-	66 304	131 227	44 447	21 795	525 746	867	-
uMkhanyakude	448 184	427 959	185 769	43.4	637	-	-	39 112	21 278	25 024	-	97 216	(320)	2 822
King Cetshwayo	1 490 894	1 744 871	1 511 632	86.6	78 904	-	-	239 995	147 208	6 499	98 916	902 961	30 523	6 628
iLembe	1 044 755	1 561 659	1 045 055	66.9	46 013	4 428	-	80 089	448 190	78 159	111 457	264 892	11 827	-
Harry Gwala	700 961	694 712	539 604	77.7	17 284	20 156	-	55 442	89 222	83 863	39 107	220 460	14 071	-
Total	13 078 737	14 760 789	10 369 450	70.2	599 369	481 616	12 234	793 990	2 357 095	952 237	1 052 851	3 816 341	274 379	29 339

Source: NT Igdatabase, downloaded 19 July 2023.

- Municipalities in KwaZulu-Natal incurred Capital expenditure of R10.4 billion or 70.2 percent in aggregate against their Adjusted Budgets of R14.8 billion as at the end of June 2023 which is significantly below the target of 100 percent expected at the end of the fourth quarter of the 2022/23 financial year. The low Capital expenditure of R10.4 billion or 70.2 percent reported by KwaZulu-Natal municipalities is primarily attributable to delays in SCM processes and inaccurate reporting for a number of municipalities.
- The eThekwini Metro with R3.7 billion or 36.1 percent contributed the most towards the total *Capital expenditure* of R10.4 billion followed by the King Cetshwayo District with *Capital expenditure* of R1.5 billion or 14.6 percent and the iLembe District with R1 billion or 10.1 percent.
- The uMkhanyakude District with R185.8 million or 1.8 percent contributed the least to the total *Capital expenditure* of R10.4 billion which is expected as the district was the second lowest contributor towards the total Adjusted Budget for *Capital expenditure*.
- The uMkhanyakude District reported the lowest *Capital expenditure* against the Adjusted Budget amounting to R185.8 million or 43.4 percent as at the end of the fourth quarter of the 2022/23 financial year. The low expenditure reported by the uMkhanyakude District is due to the uMhlabuyalingana Local Municipality reporting negative R6 million due to incorrect reporting and low expenditure reported by the Mtubatuba Local Municipality and the uMkhanyakude District Municipality of R13.4 million or 23 percent and R97.6 million or 44 percent respectively. The low expenditure reported by the Mtubatuba Local Municipality was due to incorrect reporting by the municipality while the low expenditure reported by the uMkhanyakude District Municipality was due to the non-submission of the Month 12 data strings by the municipality. The uMkhanyakude District Municipality did not submit the data strings for June 2023 due to network issues experienced by the municipality thus the financial system could not be accessed.
- The bulk of the total *Capital expenditure* as at the end of the fourth quarter of the 2022/23 financial year was spent on *Water* and *Waste water management* with R3.8 billion or 36.8 percent with the eThekwini Metro contributing the most in this category with R990.8 million or 26 percent followed by the King Cetshwayo District with R903 million or 23.7 percent. It should be noted that the uMgungundlovu District Municipality in the uMgungundlovu District reported negative R144.4 million for *Water* and *Waste water management* due to incorrect reporting.
- The lowest contributor towards the total *Capital expenditure* was *Health* at R12.2 million or 0.1 percent with the eThekwini Metro being the only municipality reporting expenditure in this category.

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.

2.5 Debtors Age Analysis

Table 5: Debtor Age Analysis per district (Total) as at the end of Quarter 4 - 2022/23

R'000 -	0 - 30 Days		30 - 60 Days	3	60- 90 Days	3	Over 90 Day	S	Total
K 000 -	Total	%	Total	%	Total	%	Total	%	Total
eThekwini	2 620 492	10.4	1 111 908	4.4	909 215	3.6	20 462 751	81.5	25 104 365
Ugu	89 314	4.8	45 208	2.4	57 509	3.1	1 659 958	89.6	1 851 989
uMgungundlovu	598 225	8.3	116 049	1.6	186 845	2.6	6 335 429	87.5	7 236 548
uThukela	79 844	5.9	34 983	2.6	33 930	2.5	1 201 040	89.0	1 349 796
uMzinyathi	47 674	5.3	4 425	0.5	15 416	1.7	827 836	92.5	895 351
Amajuba	88 132	4.5	42 858	2.2	45 643	2.3	1 782 454	91.0	1 959 087
Zululand	63 306	5.2	22 682	1.9	19 258	1.6	1 116 865	91.4	1 222 110
uMkhanyakude	17 417	3.4	(396)	(0.1)	7 645	1.5	491 726	95.2	516 391
King Cetshwayo	442 311	40.8	32 265	3.0	26 685	2.5	583 412	53.8	1 084 673
iLembe	159 678	10.7	51 932	3.5	43 274	2.9	1 236 779	82.9	1 491 664
Harry Gwala	50 649	7.3	54 500	7.9	15 084	2.2	570 119	82.6	690 351
Total	4 257 041	9.8	1 516 414	3.5	1 360 505	3.1	36 268 367	83.6	43 402 327

Source: NT Igdatabase, downloaded 19 July 2023.

Table 6: Debtors by Customer Group (Total) as at the end of Quarter 4 – 2022/23

R'000	Organs of	State	Commer	cial	Househ	old	Other	1	Total
K 000	Total	%	Total	%	Total	%	Total	%	IUlai
eThekwini	962 900	3.8	5 900 765	23.5	18 119 295	72.2	121 405	0.5	25 104 365
Ugu	118 893	6.4	295 099	15.9	1 430 030	77.2	7 968	0.4	1 851 989
uMgungundlovu	504 464	7.0	891 483	12.3	5 715 953	79.0	124 648	1.7	7 236 548
uThukela	339 854	25.2	402 521	29.8	579 041	42.9	28 381	2.1	1 349 796
uMzinyathi	132 839	14.8	130 739	14.6	615 027	68.7	16 746	1.9	895 351
Amajuba	82 873	4.2	120 727	6.2	1 664 339	85.0	91 149	4.7	1 959 087
Zululand	198 897	16.3	212 353	17.4	745 657	61.0	65 204	5.3	1 222 110
uMkhanyakude	129 444	25.1	126 828	24.6	214 491	41.5	45 628	8.8	516 391
King Cetshwayo	363 322	33.5	314 224	29.0	364 569	33.6	42 558	3.9	1 084 673
iLembe	76 620	5.1	159 641	10.7	1 244 831	83.5	10 573	0.7	1 491 664
Harry Gwala	283 031	41.0	75 886	11.0	305 612	44.3	25 823	3.7	690 351
Total	3 193 136	7.4	8 630 266	19.9	30 998 844	71.4	580 082	1.3	43 402 327

Source: NT Igdatabase, downloaded 19 July 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 fourth quarter of the 2022/23 financial year was R43.4 billion which represents an increase of R7.4 billion or 20.5 percent from R36 billion reported by municipalities as at the end of the third quarter of the 2022/23 financial year. However, the *Debtors* balance of R43.4 billion could be significantly understated as the uMuziwabantu, uMngeni and Richmond Local municipalities as well as the uThukela District Municipality submitted Debtors strings which reported nil Debtors owing as at the end of the fourth quarter of the 2022/23 financial year. Additionally, the uMkhanyakude District Municipality did not submit their Debtors data string for Month 12 as at the end of the fourth quarter of the 2022/23 financial year.
- At the end of the fourth quarter of the 2022/23 financial year, a substantial amount of debt totalling R36.3 billion or 83.6 percent was outstanding in the *Over 90 Days* category which represents an increase of R5.9 billion or 19.3 percent from R30.4 billion reported in the same age category as at the end of the third quarter of the 2022/23 financial year. As at 30 June 2023, the remaining Debtors per age category were as follows: *0-30 Days*: R4.3 billion or 9.8 percent; *30-60 Days*: R1.5 billion or 3.5 percent; and *60-90 Days*: R1.4 billion or 3.1 percent.
- A total of 22 municipalities reflected negative amounts for *Debtors* in at least one of the age categories, while the total Debtors for each of these municipalities at the end of the fourth quarter remained positive.
- The Debtors Age Analysis by *Customer group* indicates that a considerable portion of debt is owed by *Households* at R31 billion or 71.4 percent followed by *Commercial* at R8.6 billion or 19.9 percent.

- The total owed by *Organs of State* Debtors *Customer group* is R3.2 billion which represents an increase of R475.6 million or 17.5 percent from R2.7 billion reported by municipalities as at the end of the third quarter of the 2022/23 financial year. Similarly, the *Commercial* Debtors *Customer group* increased by R1.3 billion or 18.5 percent from R7.3 billion to R8.6 billion and the *Households* Debtors *Customer group* increased by R5.5 billion or 21.5 percent from R25.5 billion to R31 billion from the third quarter to the fourth quarter of the 2022/23 financial year.
- Debt collection efforts must focus on these long outstanding debts, however some of these Debtors may still need to be written off as they may have arisen as a result of the incorrect billing of Indigent customers, amongst others. Municipalities are encouraged to update their Indigent registers to determine households that qualify for rebates and discounts with the aim of ensuring that Debtors are accurately billed and reported. Municipalities should continue to implement effective debt management and credit control measures in order to improve their Debtors collection rates, which in turn will have a positive impact on their cash flows.

2.6 Creditors Age Analysis

Table 7: Creditor Age Analysis per district (Total) as at the end of Quarter 4 - 2022/23

R'000	0 - 30 D	ays	30 - 60	Days	60- 90	Days	Over 90	Days	Total
K 000	Total	%	Total	%	Total	%	Total	%	Iotai
eThekwini	764 338	94.8	-	-	4 250	0.5	37 671	4.7	806 259
Ugu	141 927	26.5	51 006	9.5	31 638	5.9	311 592	58.1	536 165
uMgungundlovu	989 791	42.5	(29 296)	(1.3)	76 170	3.3	1 290 623	55.5	2 327 287
uThukela	18 019	56.1	3 025	9.4	1 439	4.5	9 620	30.0	32 103
uMzinyathi	98 640	29.6	15 680	4.7	8 344	2.5	211 041	63.2	333 704
Amajuba	224 026	48.8	41 124	9.0	3 566	0.8	190 641	41.5	459 356
Zululand	113 805	37.2	22 133	7.2	20 845	6.8	148 910	48.7	305 694
uMkhanyakude	9 695	(148.6)	(3 466)	53.1	(8 635)	132.3	(4 119)	63.1	(6 524)
King Cetshwayo	265 737	84.9	11 592	3.7	1 801	0.6	33 756	10.8	312 886
iLembe	66 222	91.8	3 227	4.5	614	0.9	2 053	2.8	72 116
Harry Gwala	30 404	80.4	343	0.9	415	1.1	6 662	17.6	37 825
Total	2 722 604	52.2	115 369	2.2	140 448	2.7	2 238 450	42.9	5 216 871

Source: NT Igdatabase, downloaded 19 July 2023.

Table 8: Creditor Per category (Total) as at the end of Quarter 4 - 2022/23

R' 000	0 - 30	Days	31 - 60) Days	61 - 90) Days	Over 9	0 Days	Tot	tal
K 000	Amount %		Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	759 274	43.6	23 313	1.3	22 027	1.3	937 615	53.8	1 742 229	33.4
Bulk Water	249 259	26.0	(39 610)	(4.1)	67 277	7.0	682 118	71.1	959 045	18.4
PAYE deductions	143 191	100.0	-	-	(1)	(0.0)	-	-	143 189	2.7
VAT (output less input)	14 761	99.7	38	0.3	6	0.0	-	-	14 804	0.3
Pensions / Retirement	155 485	99.9	-	-	-	-	100	0.1	155 584	3.0
Loan repayments	532	78.2	88	12.9	-	-	60	8.9	681	0.0
Trade Creditors	960 798	67.3	88 692	6.2	40 340	2.8	300 381	21.0	1 427 883	27.4
Auditor-General	1 085	52.1	(97)	(4.6)	(114)	(5.5)	1 206	58.0	2 080	0.0
Other	438 219	56.8	42 945	5.6	10 912	1.4	279 298	36.2	771 375	14.8
Total	2 722 604	52.2	115 369	2.2	140 448	2.7	2 238 450	42.9	5 216 871	100.0

Source: NT Igdatabase, downloaded 19 July 2023

- The total debt owed by municipalities at the end of the fourth quarter of the 2022/23 financial year was R5.2 billion which represents an increase of R1.6 billion or 45.7 percent from R3.6 billion owed by municipalities as at end of the third quarter of the 2022/23 financial year.
- At the end of the fourth quarter of the 2022/23 financial year, a substantial amount of debt totalling R2.2 billion or 42.9 percent was outstanding in the *Over 90 Days* category representing an increase of R121.9 million or 5.8 percent from R2.1 billion reported in the same category as at the end of the third quarter of the 2022/23 financial year. It is concerning that R2.5 billion or 47.8 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 uMkhanyakude District Municipality did not submit their *Creditors* data string for Month 12 while the uMzimkhulu Local Municipality reported no *Creditors* for Month 12 of the 2022/23 financial year. Furthermore, the uMngeni (negative R6.2 million), iNkosi Langalibalele (negative R214 000), uMhlabuyalingana (negative R19.6 million) and Big Five Hlabisa (negative R3.4 million) Local Municipalities reported negative total *Creditors* balances. The Msunduzi, eMadlangeni, uPhongolo, Mtubatuba, uMfolozi and Ndwedwe Local municipalities reflected negative amounts for *Creditors* in at least one of the age categories while the total Creditors for each of these municipalities at the end of the fourth quarter remained positive.
- The majority of the outstanding *Creditors* relate to *Bulk electricity* of R1.7 billion or 33.4 percent followed by *Trade Creditors* of R1.4 billion or 27.4 percent and *Bulk water* of R1.7 billion or 33.4 percent.

- Of the *Bulk electricity* outstanding *Creditors* balance of R1.7 billion, R937.6 million or 53.8 percent was in the *Over 90 Days category*. This was mainly due to the fact that the Mpofana, Msunduzi and Ulundi Local Municipalities reported amounts in the *Over 90 Days* category owing to Eskom of R398.7 million, R396 million and R134.7 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. The Mpofana Municipality does not have a repayment agreement with Eskom however the municipality has agreed to enter into an active partnering agreement with Eskom for the sharing of technical expertise within the electricity function. The Memorandum of Understanding was signed between the Mpofana Local Municipality and Eskom and a technical evaluation meeting was conducted. According to the MFMA Section 41 report for June 2023, the Msunduzi Local Municipality is also pursuing National Treasury's debt relief programme whilst Eskom has sent an escalation letter regarding the municipality to the Minister of the Department of Co-operative Governance and Traditional Affairs (CoGTA). According to the MFMA Section 41 report for June 2023, the Ulundi Local Municipality is paying the current accounts and the report indicated that their debt relief application was approved by National Treasury.
- The eNdumeni Local Municipality reported only R7 000 owing to Eskom as per the MFMA Section 71 report whilst the MFMA Section 41 Report for June 2023 reflects a balance owing of R103.6 million to Eskom for unpaid electricity. According to the MFMA Section 41 Report for June 2023, an Intergovernmental Relations Framework Act (IRFA) process was initiated which will be facilitated by CoGTA.
- Of the *Bulk water* outstanding *Creditors* balance of R959 million, R682.1 million was in the *Over 90 Days category*. This was mainly due to the fact that the Msunduzi Local Municipality as well as the Ugu, Amajuba and King Cetshwayo District Municipalities reported amounts owing to the Water Boards of R464.5 million, R179.4 million, R29.1 million and R6.2 million respectively for unpaid *Bulk water* in the *Over 90 Days* category.
- According to the MFMA Section 41 Report for June 2023 from the Umgeni Water Board, a new payment plan was submitted by the Msunduzi Local Municipality at the end of May 2023 which was reviewed and accepted by Umgeni Water.
- The amounts owed by the Ugu and King Cetshwayo District Municipalities for *Bulk water* as at the end of the fourth quarter have decreased from the third quarter of the 2022/23 financial year. As per the MFMA Section 71 data strings, the Ugu District Municipality reflected R179.4 million in the *Over 90 Days* category which is a decrease of R1.6 million from the third quarter of R181 million. Similarly, the King Cetshwayo District Municipality reflected R6.2 million in the *Over 90 Days* category which is a decrease of R80.9 million from the third quarter of R87.1 million.
- The Umgeni Water Board indicated in the MFMA Section 41 report for June 2023 that the Ugu District Municipality has been complying with the payment plan from 01 July 2022, however they are only paying half their current invoices. Reminders were sent to the municipality and payment was thereafter received. The MFMA Section 41 report from Umgeni Water Board for June 2023 reflects that the King Cetshwayo Municipality is not making payment due to amounts owed by the Umgeni Water Board to the municipality, however the Water Board is disputing the amounts in the invoices received from the municipality. Reminders for payment were sent to the municipality on 01 June 2023 and a restriction letter was sent on 14 June 2023.
- The Amajuba District Municipality currently has a payment arrangement of R520 000 per month with the uThukela Water Board which commenced on 31 August 2022 in respect of their outstanding debt for Bulk Water. The municipality has indicated that they have not made payment in this regard, whilst the current account is being paid.

• The uThukela District Municipality did not report the balance owed to the Umgeni Water Board in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for June 2023, it was noted that the uThukela District Municipality owed the Umgeni Water Board R188.5 million for unpaid Bulk water. As per the MFMA Section 41 report, the Umgeni Water Board met with the uThukela District Municipality on 12 June 2023 to discuss the overdue balance. A draft payment plan as requested by the municipality comprising of a monthly payment of R2 million with a 10 percent annual escalation was drawn up by the Water Board and submitted on 14 June 2023 to management for review and approval.

2.7 National Conditional Grants

Table 9: National Conditional Grants -Summary, Quarter 4 - 2022/23

		Unaudited Actual	
	DoRA 2022 Total Avail. (Inc. Adjust.)	Actual expenditure by municipalities	% Spent
R'000			
Local Government Financial Management Grant	112 772	86 414	76.6
Infrastructure Skills Development Grant	40 000	32 057	80.1
Neighbourhood Development Partnership (Schedule 5B)	303 424	441 987	145.7
Integrated Urban Development Grant	290 662	117 619	40.5
Municipal Disaster Grant	406 850	384 438	94.5
Municipal Disaster Recovery Grant	2 994 971	164 089	5.5
Public Transport Network Grant	763 393	357 637	46.8
Rural Road Assets Management Systems Grant	26 520	18 898	71.3
Expanded Public Works Programme Integrated Grant (Municipality)	218 806	180 506	82.5
Integrated National Electrification Programme (Municipal) Grant	475 288	332 552	70.0
Energy Efficiency and Demand Side Management (Municipal) Grant	30 000	22 382	74.6
Regional Bulk Infrastructure Grant (Schedule 5B)	463 810	463 810	100.0
Water Services Infrastructure Grant (Schedule 5B)	1 058 400	861 353	81.4
Municipal Emergency Housing Grant	15 500	-	-
Metro Informal Settlements Partnership Grant	819 371	673 237	82.2
Programme and Project Preperation Support Grant	61 324	-	-
Municipal Infrastructure Grant	3 838 843	2 966 831	77.3
Total Direct Transfers	11 919 934	7 103 811	59.6
Allocation In Kind			
Neighbourhood Development Partnership (Schedule 6B)	98 538	-	-
Municipal Systems Improvement Grant (Schedule 6B)	35 036	-	-
Integrated National Electrification Programme (Allocation in-kind) Grant	741 431	-	-
Total Allocations in kind	875 005		
Total	12 794 939	7 103 811	55.5

Source: NT Igdatabase, downloaded 19 July 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 R11.9 billion, while allocations in-kind amounted to R875 million, totalling R12.8 billion. Municipalities have reflected spending of only R7.1 billion or 59.6 percent against the total direct allocation of R11.9 billion which is primarily attributable to delays in SCM processes and inaccurate reporting by a number of municipalities.
- The total Municipal Infrastructure Grant (MIG) allocation to all the municipalities within the province was R3.8 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 fourth quarter of the 2022/23 financial year, a total of R3 billion or 77.3 percent was spent of the total MIG allocations of R3.8 billion by the municipalities.

- The total IUDG allocation to the Ray Nkonyeni and uMhlathuze Local Municipalities was R290.7 million of which, R117.6 million or 40.5 percent was spent as at the end of the fourth quarter of the 2022/23 financial year.
- According to the 2022 DoRA, the Integrated City Development Grant (ICDG) has been repurposed into the PPPSG allocation. The eThekwini Metro was allocated R61.3 million for this grant for the 2022/23 financial year. No funds have been reported as transferred to the municipality and the municipality has not reported any spending against the allocation as at the end of the fourth quarter of the 2022/23 financial year according to the MFMA Section 71 Conditional Grants Report.
- A total of 24 municipalities reported expenditure of between 90 to 100 percent against their MIG allocations for the 2022/23 financial year as at the end of June 2023, whilst 12 municipalities reported expenditure of above 100 percent against their MIG allocations for the 2022/23 financial year as at the end of June 2023. The iMpendle and Dannhauser Local Municipalities reported the highest percent spending at 140 percent and 121.6 percent respectively. The iMpendle Local Municipality attributed the overspending to the misallocation of expenditure while the Dannhauser Local Municipality attributed the overspending to a system error. Both municipalities indicated that the root causes of the errors are being attended to.
- Excluding the eThekwini Metro, Ray Nkonyeni and uMhlathuze Local Municipalities which did not receive MIG allocations for the 2022/23 financial year, a further three municipalities (the uThukela District Municipality as well as the eNdumeni and eMadlangeni Local Municipalities) reported nil expenditure against their MIG allocations, whilst the uMkhanyakude District Municipality did not submit their Grants data string for Month 12 due to network challenges.
- The uMhlabuyalingana and Mtubatuba Local Municipalities reported expenditure of negative R20.1 million and negative R4.9 million respectively against their MIG allocations due to challenges with their financial systems. The uMhlabuyalingana Local Municipality indicated that the negative performance is due to the incorrect accounting on opening balances and they are currently engaging the service provider to correct the opening balance journal. According to the uMhlabuyalingana Local Municipality, as per the June 2023 trial balance before taking into account year end accruals all national grants have been fully spent with the exception of MIG whereby there are May 2023 and June 2023 invoices that will be recorded as year accruals when preparing the 2022/23 Annual Financial Statement.
- The Mtubatuba Local Municipality indicated that it is still experiencing challenges in the use of various modules on the financial system mainly with the grants, liabilities and cash flow reporting where extracted reports from the financial system reflect incorrectly mapped information. This has resulted in the various MFMA Section 71 reports reflecting inaccurate information for operating expenditure, grants, capital, debtors, creditors and cash flows. As per the MFMA Section 52 Report for the fourth quarter of the 2022/23 financial year and the reconciled grant register for Month 12, the municipality reflected full expenditure against the allocations for MIG (R35.9 million). The municipality confirmed that they are in constant communication with the financial system service provider to address the concerns regarding the municipality's MFMA Section 71 reporting.
- The total Water Services Infrastructure Grant (WSIG) allocation to the municipalities within the province was R1.1 billion. As at the end of the fourth quarter of 2022/23, total expenditure of R861.4 million or 81.4 percent was reported against the allocations to municipalities.

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

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

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

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

- (a) The municipality has failed to make payments as and when due;
- (b) the municipality has defaulted on financial obligations for financial reasons;
- (c) the actual current expenditure of the municipality has exceeded the sum of its actual current revenue plus available surpluses for at least two consecutive financial years;
- (d) the municipality had an operating deficit in excess of five per cent of revenue in the most recent financial year for which financial information is available;
- (e) the municipality is more than 60 days late in submitting its annual financial statements to the Auditor-General in accordance with Section 126 [of the MFMA];
- (f) the Auditor-General has withheld an opinion or issued a disclaimer due to inadequacies in the financial statements or records of the municipality, or has issued an opinion which identifies a serious financial problem in the municipality;
- (g) any of the above conditions exists in a municipal entity under the municipality's sole control, or in a municipal entity for whose debts the municipality may be responsible, and the municipality has failed to intervene effectively; or
- (h) any other material condition exists which indicates that the municipality, or a municipal entity under the municipality's sole control, is likely to be unable for financial reasons to meet its obligations.

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

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

In this regard, the National and Provincial Treasuries are utilising the criteria as per Sections 138 and 140 of the MFMA to identify and monitor municipalities that display <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 as with the capturing of financial data in accordance with the mSCOA segments. These problems cause errors in the data strings submitted by municipalities as well as inaccuracies in the financial information relating to cash flow (reflecting unrealistic Cash and cash equivalents balances) and balance sheet budgeting. As a result, some of the municipalities identified as having serious financial problems based on the MFMA Section 71 reports are questionable. For example,

39 municipalities in the province have been flagged as meeting the criteria for having serious financial problems based on the quarter four 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 seven (7) of the 39 municipalities are incorrect due to inaccurate reporting by the municipalities;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to Retentions and/or disputes with service providers for five (5) of the 39 municipalities;
- The Operating deficit in excess of 5 percent for three (3) municipality was in line with the municipality's budget and therefore is not a sign of financial distress;
- The Operating deficit in excess of 5 percent for three (3) municipalities were due to non-cash items and
- The negative audit opinion was the only criteria displayed for two (2) municipalities however, these municipalities do not display any other signs of financial problems as at the end of the fourth quarter of the 2022/23 financial year.

The remaining 19 municipalities have been identified as meeting the criteria for having serious financial problems as shown in Table 10.

Table 10: Municipalities meeting the criteria of having financial problems

No.	Name of Municipality	No.	Name of Municipality
1	Ugu DM	11	Amajuba DM
2	Mpofana	12	AbaQulusi
3	Msunduzi	13	Nongoma
4	Okhahlamba	14	Ulundi
5	uThukela DM	15	Zululand DM
6	eNdumeni	16	Jozini
7	uMvoti	17	Mtubatuba
8	uMzinyathi DM	18	uMkhanyakude DM
9	Newcastle	19	Mthonjaneni
10	eMadlangeni		

Source: KZN Provincial Treasury.

Included in the list of the 19 municipalities identified as meeting the criteria for having financial problems are seven (7) municipalities which are listed in Table 11 that have also been identified by National Treasury as being in financial distress. In addition, six (6) of the seven (7) municipalities listed in Table 11 are also under intervention in terms of Section 139(1)(b) of the Constitution.

Table 11: Municipalities in financial distress as per National Treasury

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

Source: KZN Provincial Treasury.

Provincial Treasury 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 were deployed to the uMkhanyakude, uThukela and uMzinyathi District Municipalities as well as the Mpofana Local Municipality. Financial management support continued at the Mtubatuba Local Municipality during the 2022/23 financial year. Support from the deployed Finance experts commenced during the latter part of 2021/22 and continued during the 2022/23 financial year. 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 Finance Expert projects were closed at Mpofana on 26 April 2023 and uMkhanyakude on 9 June 2023. The FMS project at Mtubatuba was closed on 24 February 2023. The 2 Finance Expert projects are currently in the close out phase at uThukela and uMzinyathi.

The remaining twelve (12) municipalities shown in Table 12 also meet the criteria for having financial problems based on the financial performance as at the end of quarter four for 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 4 figures - 2022/23

No.	Name of Municipality	No.	Name of Municipality
1	Ugu DM	7	Amajuba DM
2	Okhahlamba	8	Nongoma
3	eNdumeni	9	Ulundi
4	uMvoti	10	Zululand DM
5	Newcastle	11	Jozini
6	eMadlangeni	12	Mthonjaneni

Source: KZN Provincial Treasury.

During the third quarter of the 2022/23 financial year, letters were sent from Provincial Treasury to 21 municipalities that met the criteria of having financial problems. Municipalities were requested to table the letters to their Councils. Despite all efforts made by the Provincial Treasury to encourage municipalities to table the letters, only 14 of the 21 municipalities complied with this request and submitted the relevant Council resolutions. The remaining seven (7) municipalities in Table 13 did not table their letters to their Councils.

Table 13: Municipalities that did not table the Provincial Treasury letters for Quarter 3 of the 2022/23 financial year to their Councils

No.	Name of Municipality	No.	Name of Municipality
1	Newcastle	5	uPhongolo
2	eMadlangeni	6	Nongoma
3	Ulundi	7	Mtubatuba
4	eDumbe		

Source: KZN Provincial Treasury.

2.9 Non Compliance with the MFMA Reporting Requirements

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

For the quarter under review, that is Quarter 4 covering the months of April 2023 (M10), May 2023 (M11) and June 2023 (M12), the following municipalities did not submit their data strings for the relevant period as listed below:

- As at 14 May 2023, only one (1) municipality did not submit their data strings for Month 10 within 10 working days after the end of April 2023 as required by Section 71(1) of the MFMA and was therefore issued a non-compliance letter. Subsequent to Provincial Treasury officials engaging the non-compliant municipality, the outstanding data strings were submitted.
- As at 14 June 2023, four (4) municipalities did not submit their data strings for Month 11 within 10 working days after the end of May 2023 as required by Section 71(1) of the MFMA and were therefore issued with non-compliance letters. Subsequent to Provincial Treasury officials engaging the non-compliant municipalities, all four municipalities submitted their data strings submitted their outstanding data strings.
- As at 21 July 2023, three (3) municipalities did not submit their data strings for Month 12 within 10 working days after the end of June 2023 as required by Section 71(1) of the MFMA and were therefore issued with non-compliance letters. Subsequent to Provincial Treasury officials engaging the non-compliant municipalities, the uMuziwabantu and Mpofana Local municipalities subsequently submitted their outstanding data strings, while the uMkhanyakude District municipality did not submit the outstanding data strings. The uMkhanyakude District municipality has been having challenges with their network which was causing delays in the preparation of the Month-end closure for Month 12 (June 2023) as the municipality was unable to access their Financial System and upload to their data strings to the National Treasury GoMuni Upload Portal. The municipality through the non-compliance letter dated 17 July 2023 was requested to respond to Provincial Treasury by 19 July 2023 with remedial or corrective measures that the municipality intends to implement to avoid a recurrence of late uploading of the monthly mSCOA data strings and the Monthly Schedule C in terms of MFMA Section 71(1) report. To date, no response was submitted by the municipality.

Table 14: List of municipalities that did not submit their data strings - Quarter 4 - 2022/23

Period		April 2023			May 2023			June 2023	
	Outstanding	submissions as at	14 May 2023	Outstanding	submissions as at 1	4 June 2023	Outstanding	g submissions as at 1	14 Julyl 2023
Data strings	In Year Reporting - Monthly Data strings	Age Creditors	Age Debtors	In Year Reporting - Monthly Data strings	Age Creditors	Age Debtors	In Year Reporting - Monthly Data strings	Age Creditors	Age Debtors
Non- Compliant	Ulundi	Ulundi	Ulundi	uMzumbe	uMzumbe	Ulundi,	uMkhanyakude DM	uMkhanyakude DM	uMkhanyakude DN
municipalities				uPhongolo	uPhongolo	uPhongolo	Mpofana	uMuziwabantu	uMuziwabantu
					uMfolozi	uMfolozi			

2.10 KZN Provincial Treasury combined Municipal Support Plan

The various sub-programmes within Provincial Treasury that provide support to KZN Municipalities develop the Combined Municipal Support Plan on an annual basis. The 2023/24 Combined Municipal Support Plan was signed by the MEC for Finance on 15 April 2023. The intention of the Combined Municipal Support Plan is to provide packaged support to municipalities. The 2021/22 Municipal Audit Reports and Management Letters from the Auditor-General of South Africa (AGSA) amongst other information were analysed to identify common trends / audit findings and potential municipalities to support as well as the type of support dependent on nature and extent of issues. Provincial Treasury has established the Municipal Support Co-ordination Steering Committee who is responsible to approve the annual combined plan and to monitor progress with the implementation of the plan. The Combined Municipal Support Plan is communicated to KZN COGTA to include it in the KZN Municipal Audit Outcomes Turnaround Plan. The combined plan is monitored by OPCA on a quarterly basis, which is attended by KZN COGTA, KZN Provincial Treasury, SALGA and the AGSA. This is to ensure that the support provided by the different stakeholders are efficiently aligned to avoid duplication.

The approved 2023/24 Combined Municipal Support Plan include the following support initiatives to be provided by Provincial Treasury at the prioritised municipalities. The 2023/24 support has been confirmed with the leadership of the identified municipalities to obtain their commitment and co-operation and will continue during the 2023/24 financial year until March 2024:

	p-Programme and Support Initiative	Municipalities identifi	ed for support
Mui	nicipal Accounting and Reporting		
•	Review of 2022/23 Annual Financial Statements (AFS): Conducted to assist in maintaining positive audit opinions or assist in improving from negative audit opinions. It includes providing technical guidance on the preparation of the AFS and supporting information, reviewing the AFS (and working papers, recons, registers, schedules, etc.) to assess compliance with GRAP and MFMA requirements as well as audit support.	uMngeni uMshwathi KwaDukuza eDumbe	Dr Nkosazana Dlamini Zuma uBuhlebezwe uMzimkhulu
	Financial Management Support: Provision of full time support to assist with complex, comprehensive and technical financial accounting matters and audit issues while also embedding the key fundamental principles of financial management. This is aimed at improving key processes and controls which ultimately assists the municipality with the preparation of GRAP and MFMA compliant AFS and working papers e.g. reconciliations, registers, etc.	eMadlangeni eNdumeni Harry Gwala DM	Mpofana Dannhauser Ulundi
Λu	nicipal Support Programme	T	
•	Targeted mSCOA Support: Support is provided to identified municipalities to promote the implementation of key processes, controls and procedures which will ultimately aid in the submission of credible data strings.	eMadlangeni Harry Gwala DM iLembe DM uMvoti uMshwathi	Alfred Duma Zululand DM Mandeni Richmond
•	Specialised Support Pilot Project for Financially Distressed Municipalities	Mthonjaneni	
Mu	nicipal Revenue and Debt Management	-	
•	Municipal Revenue and Debt Management projects: Implemented to assist with the review of revenue from service charges to assist with completeness as well as the review of the revenue and debt management policies, processes, procedures and controls to identify weaknesses and provide recommendations. Assistance is also provided with the implementation of the National Treasury tariff setting tool to help municipalities to determine whether tariffs for service charges are cost reflective.	iNkosi Langalibalele	eNdumeni
_	ovincial Internal Audit Services		
•	Provision of Risk Management Support: Review of the Internal Audit function and Audit Committee Support with the establishment of Disciplinary Boards	eMadlangeni eNdumeni Harry Gwala DM Mpofana Dannhauser Ulundi uMngeni iNkosi Langalibalele	uMdoni Nquthu Mtubatuba uMgungundlovu DM uMkhanyakude DM uThukela DM uMzinyathi DM Amajuba DM

Sub-Programme and Support Initiative	Municipalities identified for support
Infrastructure Management	
 Follow up Assessments: Conduct assessments to determine if the recommendations from prior support have been implemented in maintaining the municipality's Fixed Asset Register. 	eNdumeni Dannhauser uMngeni
 Training: Training on the National Treasury MFMA Circular No. 106: Local Government Framework for Infrastructure Delivery and Procurement Management. The training is provided in collaboration with the Provinc SCM unit. 	Harry Gwala DM uThukela DM iNkosi Langalibalele uMzinyathi DM uMkhanyakude DM Amajuba DM ial
 District Development Model (DDM): Continued support at District Municipalities in creating DDMs with COGTA with a specific focus on providing guidance on IDMS through the formulation of a "One Plan" which is a long term strategic framework guiding investment and delivery in each district 	District Municipalities
Supply Chain Management (SCM)	
 Revise or develop the SCM Municipal Support Plan to include SCM related findings from 2021/22 AG Management letter. Strengthen the internal controls in the following areas: SCM SOPS for Demand and Acquisition Bid Committees Contract Management Document Management Variations and Deviations Review of the checklists aligned to business processes, reporting templates, procurement plan and contract register Provide training to all municipalities in the following areas: Bid Committees CSD and uploading of employee information CIDB Infrastructure Procurement Contract Management Quotations Management Irregular Expenditure Preferential Procurement Regulations, 2022 	Harry Gwala DM iNkosi Langalibalele uMzinyathi DM Amajuba DM All KZN Municipalities
General SCM Compliance	
Public Private Partnerships (PPP)	1
 Advisory and Regulatory support: The advisory function provides support in the form of legal, technical an financial, to public sector institutions from the conceptualization of potential PPP projects through to complete closeout (i.e. from inception through to contract management phases). The regulatory function considers approval regarding the legislative framework at pre-deterministages within the PPP lifecycle. 	

2.11 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 Quarter 4 - 2022/23

										Exchange I	Revenue												Non-ex	change Revenue					
R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Electricity	Water	Waste Water Management	Waste Management	Sale of Goods and Rendering of Services	gency services	Interest	Interest earned from Receivables	Interest earned from Current and Non Current Assets	Dividends	Rent on Land	Rental from Fixed Assets	Licence and Permits	Operational Revenue	Property rates	Surcharges and Taxes	Fines, penalties and forfeits	Licences or permits	Transfers and subsidies - Operational	Interest	Fuel Levy	Operational Revenue	Gains on disposal of Assets	Other Gains	Discontin Operation
KZN2000 eThekwini	46 166 096	47 070 987	47 638 510	101.2	15 597 456	5 890 398	1 379 706	966 230	271 559	10 179	892	987 792	568 003	-	577	852 365	9 756	208 765	12 087 894	335 625	(59 425)	48 968	4 604 071	433 116	3 379 795		- 15 352	49 435	5
KZN212 uMdoni	332 676	334 739	356 445	106.5	14	-	-	11 302	3 342	1 818	-	1 629	14 244	_	-	7 835	17	2 206	118 020	-	2 270	6 846	178 199	8 702	-				
KZN213 uMzumbe	192 012	200 927	192 452	95.8	-	-	-	-	103	-	-	-	10 267	-	-	91	-	605	8 244	-	-	15	173 113	-	-		- 13		-
KZN214 uMuziwabantu	221 526	206 683	193 572	93.7	32 760	-	-	2 498	195	530	-	-	5 344	-	-	239	-	1 586	22 031	-	1 621	1 094	125 676	-	-				•
B KZN216 Ray Nkonyeni	1 174 628	1 139 727	1 075 248	94.3	154 018	-	-	59 372	16 156	5 363	-	6 568	9 505	-	-	4 399	598	1 652	480 199	-	23 971	7 733	277 636	28 077	-				•
C DC21 Ugu DM	1 234 623	1 265 906	1 135 204	89.7	-	338 627	108 430	-	2 213	-	-	57 117	10 793	-	-	2 286	-	16 828	-	-	-	-	598 909	-	-				•
Fotal: Ugu Municipalities	3 155 465	3 147 981	2 952 921	93.8	186 792	338 627	108 430	73 171	22 008	7 711	-	65 314	50 154	-	-	14 850	615	22 878	628 496	-	27 862	15 687	1 353 533	36 779	-		- 13		-
B KZN221 uMshwathi	205 581	215 404	203 316	94.4	-	-	-	2 400	297	3 239	-	960	3 334	-	-	408	10	-	49 498	-	23	-	142 075	1 073	-				-
3 KZN222 uMngeni	537 787	520 166	474 102	91.1	94 406	-	-	11 845	4 258	-	-	3 990	3 116	-	-	2 152	1 841	651	238 062	0	1 257	978	100 785	10 214	-		- 546		•
KZN223 Mpofana	172 980 61 829	198 815	137 742	69.3 97.3	47 921	-	-	4 655 87	209 37	71	-	(422)	288 299	-	-	236 496	4 795	7 264	15 240 8 287	-	6 289	-	50 756 53 150	174	-	•	- 89		•
3 KZN224 iMpendle 3 KZN225 Msunduzi	7 050 770	63 905 6 995 637	62 205 6 193 058	88.5	2 623 096	764 171	186 780	122 348	24 014	3 394	-	(432) 166 428	15 441	-	-	21 070	2 415	48 046	1 324 511	-	2 585	-	801 611	63 147	-		- (1 033)	25 025	-
B KZN226 Mkhambathini	118 924	128 867	128 491	99.7	2 023 090	704 171	100 700	596	503	3 334	-	100 420	3 703	_	-	75	7 091	129	23 937	-	2 303	-	92 456	03 147	-		- (1033)	23 020	,
B KZN227 Richmond	160 275	148 622	138 813	93.4	_	_	_	966	326	_	130	278	2 981	_	_	1 094	12	774	27 115	_	3 695	2 553	98 889	_	_				_
C DC22 uMgungundlovu DM	1 340 465	1 360 680	1 226 184	90.1	_	400 714	43 878	-	320	-	-	63 917	17 710	_	_	286	-	149		-	-		699 211						
Total: uMgungundlovu Municipalities	9 648 612	9 632 096	8 563 911	88.9	2 765 423		230 658	142 897	29 965	6 704	130	235 141	46 872	-	-	25 825	16 200	57 012	1 686 650	0	13 850	3 531	2 038 933	74 608	-		- (397)	25 025	5
3 KZN235 Okhahlamba	208 624	205 598	206 216	100.3	-	-	-	1 704	576	1 369	-	485	4 534	-	-	532	2 455	44	30 202	-	(165)	321	158 443	5 716	-				
3 KZN237 iNkosi Langalibalele	715 960	661 046	652 777	98.7	252 770	-	-	9 659	705	30	-	30 130	9 316	-	-	629	322	2 032	105 620	-	1 601	2 028	224 052	13 881	-				•
B KZN238 Alfred Duma	1 112 395	1 197 804	1 152 495	96.2	443 145	-	-	30 873	1 591	2 865	-	9 283	29 565	-	0	2 870	3 134	6 232	229 760	-	69 057	-	325 051	-	-			(933)
C DC23 uThukela DM	904 871	925 122	837 724	90.6	-	189 087	14 698	-	1 652	-	-	45 787	6 612	-	-	-	-	51 889	-	-	63	-	527 936	-	-				
Total: uThukela Municipalities	2 941 851	2 989 570	2 849 211	95.3	695 915	189 087	14 698	42 236	4 524	4 263	-	85 685	50 027	-	0	4 031	5 912	60 197	365 583	-	70 558	2 349	1 235 482	19 597	-			(933)
B KZN241 eNdumeni	416 713	417 008	312 799	75.0	112 359	-	-	22 842	456	-	-	715	1 976	-	-	778	279	(274)	95 288	-	981	3 698	71 988	1 246	-		- 468		-
B KZN242 Nquthu	271 192	258 231	170 074	65.9	20 672	-	-	1 502	184	-	61	493	2 473	-	-	745	-	194	30 639	-	729	878	109 773	1 732	-				-
B KZN244 uMsinga	289 503	260 092	184 774	71.0	-	-	-	1 344	312	-	-	-	241	-	-	485	-	-	31 950	1 052	-	-	149 391	-	-				-
B KZN245 uMvoti	347 449	348 815	324 605	93.1	82 374	- 07.070	40.400	11 477	3 122 707	-	-	20.000	4 097	-	-	332	2 624	781 54	50 025	-	119	-	169 652	4	-				-
C DC24 uMzinyathi DM	585 505 1 910 363	588 060 1 872 207	584 059 1 576 311	99.3 84.2	215 405	67 078 67 078	13 488 13 488	37 164	4 780	-	61	32 029 33 236	7 460 16 247	-	-	440 2 779	2 903	754	207 902	1 052	1 829	4 575	461 720 962 523	2 983	-		- 1 085 - 1 553		•
Total: Umzinyathi Municipalities B KZN252 Newcastle	2 693 263	2 248 440	2 151 629	95.7	705 535	213 865	127 648	103 291	9 002		- 01	6 532	5 404			8 325	2 903	1 548	376 265	1 052	5 428	62	587 316	2 903			- 1 407		<u>-</u>
B KZN253 eMadlangeni	112 232	108 852	109 369	100.5	14 892	213 003	127 040	1 917	348	-	_	0 332	445	_	_	1 392	1 766	(5)	25 546	_	477	- 02	59 768	2 824	-		- 1407		-
B KZN254 Dannhauser	191 117	197 642	173 587	87.8		_	_	1 345	988	1 397	_		1 150	_	_	19	-	36	31 703	_	34	485	136 430						_
C DC25 Amajuba DM	264 568	270 600	253 124	93.5	_	29 388	9 145	-	342	-	-	15 951	7 167	_	-	36	-	1 916	-	-	-	-	189 179	-	-			()
Total: Amajuba Municipalities	3 261 178	2 825 535	2 687 709	95.1	720 427	243 254	136 793	106 553	10 680	1 397	-	22 483	14 166	-	-	9 773	1 766	3 494	433 514	-	5 939	547	972 692	2 824			- 1 407	()
B KZN261 eDumbe	192 295	213 835	189 805	88.8	28 893	-	-	1 646	145	-	-	5 816	1 022	-	-	1 487	394	883	30 428	-	2 227	791	112 519	3 553	-				-
B KZN262 uPhongolo	297 690	316 994	306 177	96.6	45 572	-	-	9 415	348	949	-	(37)	2 743	-	-	502	1 714	1 300	45 549	-	1 041	-	196 255	826	-				-
B KZN263 AbaQulusi	715 544	713 924	652 326	91.4	213 962	43 331	36 295	22 127	1 438	-	-	19 462	1 975	-	-	1 115	5 796	5 963	99 004	-	630	-	201 227	-	-				-
B KZN265 Nongoma	237 544	233 719	236 362	101.1	-	-	-	2 101	65	-	-	928	522	-	-	249	130	804	29 551	-	1 525	907	198 655	926	-				
B KZN266 Ulundi	400 998	402 941	408 648	101.4	64 833	-	-	9 934	525	1 909	-	2 137	1 944	-	-	1 079	0	265	113 523	-	741	-	209 155	2 603	-				-
C DC26 Zululand DM	688 935	706 984	723 893	102.4	-	39 167	14 831	-	1 400	-	-	75	6 722	-	-	181	87	563	-	-	177	-	657 740	-	-		- 2775	174	
Total: Zululand Municipalities	2 533 006	2 588 396	2 517 209	97.2	353 261	82 497	51 127	45 223	3 920	2 858	-	28 382	14 928	-	-	4 612	8 122	9 777	318 055	-	6 342	1 698	1 575 551	7 908	-		- 2775	174	ı
B KZN271 uMhlabuyalingana	250 039	254 984	253 069	99.2	-	-	-	470	58	-	-	4 0 4 0	7 321	-	-	404	2 607	448	23 257	-	317	-	218 188	- 0.007	-				-
B KZN272 Jozini	298 351	295 568	295 299	99.9	-	-	-	3 843	442	-	-	1 849	4 500	-	-	3 326 255	226	746 189	32 236	-	758	962	243 403	3 007	-	•	- (2.201)		•
B KZN275 Mtubatuba B KZN276 Big Five Hlabisa	331 187 214 330	333 073 187 461	312 722 183 259	93.9 97.8	-	-	15	5 501 1 909	364 164	-	-	-	1 327 5 866	-	-	255 276	2 476 1 465	2 638	56 043 24 046	-	703 83	-	229 153 146 808	19 103 (12)	-		- (2 391)		-
C DC27 uMkhanyakude DM	619 479	619 479	605 086	97.7	2 405	29 344	367	1 303	104		-	9 577	13 525	-	-	206	1 403	478	24 040	-	- 05	-	549 185	(12)	-				_
Total: Umkhanyakude Municipalities	1 713 386	1 690 565	1 649 435	97.6	2 405	29 344	382	11 723	1 028			11 426	32 540	-	-	4 468	6 773	4 499	135 582		1 861	962		22 098			- (2 391)		
B KZN281 uMfolozi	209 877	209 613	207 749	99.1		-	-	669	154	-	-		3 061	_	-	458	10		27 379	-	35	300	174 249	936	-		- (2 00 .)		
B KZN282 uMhlathuze	4 468 276	4 473 675	4 447 342	99.4	1 743 205	506 813	107 728	107 256	10 689	6 539	-	-	34 661	_	57 586	7 957	-		615 808	7 668	3 708	3 291	499 934	-	-			713 254	ı
B KZN284 uMlalazi	455 969	462 340	709 889	153.5	79 681	-	-	14 869	1 543	2 051	-	601	8 140	-	-	1 199	1 952	291	68 422	-	2 832	36	525 647	-	-		- 2 625		-
B KZN285 Mthonjaneni	191 646	190 846	155 843	81.7	25 320	-	-	1 895	167	-	-	786	1 243	-	9	88	1 788	2 800	20 684	-	408	-	100 646	11	-				
B KZN286 Nkandla	205 522	210 875	177 804	84.3	10 535	-	-	1 305	351	-	33	2 007	1 183	-	-	1 317	212	67	63 299	16 021	49	95	81 331	-	-				-
C DC28 King Cetshwayo DM	842 364	888 425	861 128	96.9	-	65 611	9 159	36 634	2 834	-	-	3 905	25 788	-	-	358	-	1 807	-	-	431	122	714 480	-	-			()
Total: King Cetshwayo Municipalities	6 373 654	6 435 773	6 559 756	101.9	1 858 741	572 423	116 887	162 628	15 738	8 590	33	7 299	74 075		57 595	11 375	3 962		795 591	23 689	7 463	3 845	2 096 286	946	-		- 2 625	713 254	ļ
3 KZN291 Mandeni	328 592	344 324	362 847	105.4	50 266	-	-	11 436	1 001	-	-	1 029	20 010		106	250	22		48 558	-	1 002	525	223 107	2 215	-				•
3 KZN292 KwaDukuza	2 137 733	2 244 965	2 143 775	95.5	1 000 082	-	-	91 191	28 064	10 204	-		74 955	-	-	2 460	-		619 961	-	22 775	560	248 086	-	-			9 404	ļ
KZN293 Ndwedwe	218 716	221 057	221 994	100.4	-	-	-	580	217	159	-	848	7 594	-	-	682	31	803	18 611	-	-	-	192 293	176	-		(050)		•
3 KZN294 Maphumulo	142 198	142 119	143 131	100.7	-	240.245	62 440	229	139	155	-	-	1 662	40.277	-	1 103	2	747 5 103	22 253	-	540	59 8		7	-	•	- (350)	221	-
C DC29 iLembe DM	1 246 556	1 443 030	1 250 852	86.7	1 050 240	249 215	63 416 63 416	103 436	12 256	1 351	-	62 210 70 258	24 814 129 035		106	4 496	55	5 103 39 843	700 202			1 152	791 429	2 200	-			233 9 637	
Total: Ilembe Municipalities B KZN433 Greater Kokstad	4 073 795 450 579	4 395 495 465 306	4 122 598 433 117	93.8 93.1	1 050 348 174 521	249 215	03 416	18 914	41 677 3 351	11 870		70 258 4 916	7 092	40 2//	106	333	55	192	709 383 132 140	-		4 582	1 572 030 86 810	2 398			- (350)	9 63/	_
3 KZN434 uBuhlebezwe	184 280	187 301	185 676	99.1	117 021	-	-	3 238	163	1 067	-		14 548	-	-	1 031	124	1 286	23 561	-	833	2 539	137 287	-	-				
KZN435 uMzimkhulu	264 810	270 773	270 481	99.9	-	-	-	3 111	276	1 130	-	429	13 385	-	407	1 177	54	103	9 406	-	488	2 555	239 353	-	-		- 19		- - 114
KZN436 Dr. Nkosazana Dlamini Zuma	220 387	230 960	231 059	100.0	-	-	-	4 197	552	635	-	720	14 146	-	-01	1 306	414	237	38 708	-	965	3	161 665	6 469	-		- 1763		
B DC43 Harry Gwala DM	545 528	556 794	556 659	100.0		64 524	13 149	- 101	741	-	_	14 117	10 858		-			810	-		-	-	452 460	-					
0.111					174 521	64 524	13 149	29 461	5 082	2 831		19 462	60 029		407	3 846	592	2 627	203 815		2 553	7 124		6 469			- 1782		- 114
otal: Harry Gwala Municipalities	1 665 584	1 711 133	1 676 992	98.0	1/4 521	04 324			J U02			19 462	00 02.9											0 469	-		- 1/8/		

											Detail						
R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Employee related costs	Remun. of councillors	Bulk purchases - electricity	Inventory consumed	Debt impairment	Depreciation and amortisation	Interest	Contracted services	Transfers and subsidies	Irrecoverable debts written off	Operational costs	Losses on disposal of Assets	Other Losses
A KZN2000 eThekwini	45 837 892	46 376 202	42 112 265	90.8	11 539 637	135 881	12 642 304	3 230 766	1 113 812	2 719 433	878 674	5 264 698	463 426	5 94	2 221 289	2 798	1 899 455
B KZN212 uMdoni	380 445	421 566	350 694	83.2	137 627	15 256	_	4 389	962	42 280	_	104 227	555	i -	45 399	_	_
B KZN213 uMzumbe	243 710	282 425	255 381	90.4	72 927	22 925	_	2 725	-	20 395	0	90 680	8 402		37 329	_	_
B KZN214 uMuziwabantu	253 203	263 928	224 848	85.2	79 911	9 315	36 151	2 375	-	17 631	1	40 726			38 739	-	_
B KZN216 Ray Nkonyeni	1 171 585	1 170 699	1 044 102	89.2	459 649	29 567	107 470	11 645	-	75 168	1 359	202 779	10 721	7 794	137 754	-	197
B DC21 Ugu DM	1 343 805	1 285 970	1 464 971	113.9	479 391	11 758	-	130 617	-	267 338	6 782	274 423	10 062	82 245	202 362	-	(8)
Total: Ugu Municipalities	3 392 748	3 424 587	3 339 997	97.5	1 229 504	88 821	143 621	151 751	962	422 811	8 142	712 835	29 740	90 039	461 583	-	189
B KZN221 uMshwathi	195 633	243 829	193 269	79.3	91 099	10 713	-	1 246	-	17 121	-	42 529	(13)	-	28 129	-	2 446
B KZN222 uMngeni	537 601	519 981	519 797	100.0	133 681	10 397	139 532	1 861	-	58 487	462	83 508	1 377		49 075	-	-
B KZN223 Mpofana	188 842	225 382	211 426	93.8	59 070	2 622	69 532	12 505	-	-	27 446	13 513	597		26 140	-	-
B KZN224 iMpendle	74 076	72 994	69 610	95.4	42 495	4 385	2.002.004	544	(4.405.000)	5 924	46	7 117	880		8 225	4.200	(6)
B KZN225 Msunduzi B KZN226 Mkhambathini	6 454 947	6 624 478	4 563 168	68.9 89.6	1 478 420 47 570	51 818	2 062 964	738 874	(1 185 286)	379 046	18 697 39	763 622	58 468	15 502	175 948	1 360	3 736
B KZN226 Mkhambathini B KZN227 Richmond	126 611 160 275	142 714 166 583	127 913 153 231	92.0	62 291	6 288 6 051	-	3 201 7 938	12 776	10 960 16 165	58	34 429 29 805	556	- }	25 425 17 590	-	-
C DC22 uMgungundlovu DM	943 811	976 836	789 851	80.9	263 333	14 587	-	88 579	12 110	50 146	18 250	205 822	9 348		63 876	31	(2 246)
Total: uMgungundlovu Municipalities	8 681 796	8 972 797	6 628 265	73.9	2 177 959	106 861	2 272 029	854 748	(1 172 510)	537 848	64 999	1 180 345	71 213		394 408	1 391	3 930
B KZN235 Okhahlamba	239 396	262 571	237 954	90.6	117 850	11 348		1 911	3 664		201	41 313	171		40 754	(3)	31
B KZN237 iNkosi Langalibalele	720 945	695 728	561 736	80.7	182 251	14 077	226 291	18 145	(1 405)	-	330	88 639	234	` ,	33 174	(5)	-
B KZN238 Alfred Duma	1 186 659	1 272 068	918 729	72.2	366 047	27 557	306 584	22 351	-	6 261	366	77 311	7 148		89 311	-	-
B DC23 uThukela DM	980 427	941 421	759 255	80.6	342 726	6 389		27 920	-	69 613	2	162 325	3 120	-	147 159	-	-
Total: uThukela Municipalities	3 127 427	3 171 788	2 477 674	78.1	1 008 875	59 371	532 876	70 327	2 259	96 845	899	369 588	10 674	15 536	310 397	(3)	31
B KZN241 eNdumeni	432 370	426 901	243 636	57.1	141 900	4 644	24 160	2 204	25	46	2 833	39 921	1 419	-	26 433	-	51
B KZN242 Nquthu	310 685	309 011	145 524	47.1	23 085	4 604	28 005	18 017	-	-	-	37 940	7 314	81	26 479	-	-
B KZN244 uMsinga	307 943	286 998	286 799	99.9	8 228	1 169	-	13 599	-	-	-	135 524		-	128 279	-	-
B KZN245 uMvoti	362 402	412 717	372 535	90.3	151 554		74 580	10 531	5 375		12	39 784	1 064		47 469	(91)	-
C DC24 uMzinyathi DM	603 466	572 439	596 324	104.2	210 043	6 057	-	109 301	-	73 956	2 417	112 254	1 500		80 796	-	-
Total: Umzinyathi Municipalities	2 016 866	2 008 065	1 644 818	81.9	534 809	26 775	126 745	153 653	5 401	105 957	5 262	365 423	11 297		309 456	(91)	51
B KZN252 Newcastle	3 010 876	2 446 078	2 190 562	89.6	654 154	26 983	462 911	153 937	-	0.02.2	47 059	298 354		- 86 514	119 621	-	788
B KZN253 eMadlangeni	105 710	109 236	99 428	91.0	45 551	4 597	15 832	3 861	-		465	11 776	•	-	7 110	-	-
B KZN254 Dannhauser	129 712	169 295	171 685	101.4	34 614	10 806	-	173	-	30 138	2 846	68 155			24 952	-	-
C DC25 Amajuba DM	212 436	268 851	264 723	98.5	126 958	9 359	470 744	16 906	-		344	52 342	55 55		42 749	-	788
Total: Amajuba Municipalities B KZN261 eDumbe	3 458 734 186 648	2 993 460 186 525	2 726 398 177 625	91.1 95.2	861 277 80 734	51 745 8 081	478 744 35 591	174 878	-		50 714	430 627 24 303		700	194 432 17 766	-	/ 88
B KZN262 uPhongolo	273 704	300 001	307 834	102.6	118 031	11 125	33 197	13 534	-		97	42 747	712		45 522	-	_
B KZN263 AbaQulusi	700 544	664 021	692 364	104.3	187 753	17 265	194 157	20 195	_		2 388	109 953	2		51 730	_	_
B KZN265 Nongoma	211 527	225 100		120.0	112 949	17 461	-	5 980			610	53 207	3 352	, ,	40 839	-	_
B KZN266 Ulundi	427 171	444 256	463 094	104.2	154 248	17 051	121 838	7 125	24 026		8 230	70 680	524		39 995	1 769	_
C DC26 Zululand DM	626 161	695 390	830 675	119.5	274 438	9 275	-	34 791	-	97 598	196	253 405	4 248	-	155 963	451	309
Total: Zululand Municipalities	2 425 754	2 515 292	2 741 751	109.0	928 154	80 257	384 782	81 626	24 026	279 439	11 582	554 296	8 839	34 407	351 815	2 220	309
B KZN271 uMhlabuyalingana	234 212	244 312	178 938	73.2	76 919	14 592	22	3 240	-	9 273	10	26 371	11 121	300	37 091	-	-
B KZN272 Jozini	286 628	323 931	375 237	115.8	128 327	17 245	-	1 042	-	25 624	-	45 637	38 548	11 309	107 506	-	-
B KZN275 Mtubatuba	297 082	305 362	248 470	81.4	93 410	13 116	-	6 037	-	21 710	-	65 675	26	8 814	39 684	-	-
B KZN276 Big Five Hlabisa	214 786	200 607	162 926	81.2	83 911	8 681	-	-	-	3 649	0	25 784	1 994	593	38 314	-	-
C DC27 uMkhanyakude DM	622 719	622 719		82.9	187 170	9 469	16 942	120 878	-		1 174	38 252		-	93 527	-	-
Total: uMkhanyakude Municipalities	1 655 428	1 696 930	1 481 503	87.3	569 737	63 103	16 964	131 197	-		1 184	201 718	51 689		316 122	-	
B KZN281 uMfolozi	208 702	207 802	211 521	101.8	77 270	13 257	4 050 740	1 996	250 505		2	51 803	4 225		44 781	- 4.500	
B KZN282 uMhlathuze	4 541 932	4 629 584	4 972 948	107.4	1 054 326	31 642	1 250 740	542 428	358 565		87 384	444 490 81 650	8 726		327 073	4 503	527 138
B KZN284 uMlalazi B KZN285 Mthonjaneni	499 393 181 709	509 939 182 899	458 450 177 114	89.9 96.8	162 415 56 684	23 231 8 737	64 583 18 468	15 653 3 484	7 444		212 851	81 659 32 514	4 798		51 796 31 807	-	-
B KZN286 Nkandla	213 781	211 176		77.8	27 808	11 000	19 507	6 948	-	24 569 19 658	93	28 803	624		49 502	-	-
C DC28 King Cetshwayo DM	991 079	1 128 073		90.0	309 130	14 644	19 307	229 032	-		13 950	238 444	2 400		103 275	-	
Total: King Cetshwayo Municipalities	6 636 595	6 869 473	6 999 891	101.9	1 687 632	102 512	1 353 298	799 541	366 010		102 493	877 712	20 773		608 234	4 503	527 138
B KZN291 Mandeni	361 725	371 753		89.1	116 032	13 767	45 194	4 015	4	30 497	260	57 683	20770		43 066	(314)	50
B KZN292 KwaDukuza	2 136 507	2 244 965		88.0	493 984	32 812	906 039	19 088	-		18 002	288 722	14 926		103 111	-	150
B KZN293 Ndwedwe	218 534	221 014	210 803	95.4	67 467	16 161	-	1 547	662	23 067	9	57 115	4 340	55	40 357	-	23
B KZN294 Maphumulo	139 798	141 537	131 418	92.9	48 609	9 293	-	1 602	-	8 881	9	35 793	5 629	-	21 602	-	-
C DC29 iLembe DM	1 239 613	1 395 060	1 104 683	79.2	261 657	10 319	-	227 771	13 467	132 401	3 704	263 015	38 290	-	153 283	96	680
Total: Ilembe Municipalities	4 096 176	4 374 329	3 752 974	85.8	987 749	82 352	951 233	254 022	14 132	289 717	21 985	702 328	63 184	24 168	361 419	(219)	903
B KZN433 Greater Kokstad	442 579	449 236	440 439	98.0	140 750	8 103	136 497	9 171	-	50 603	-	52 136	-		35 170	-	-
B KZN434 uBuhlebezwe	202 600	205 852		90.8	92 184	11 233	-	1 369	-		3	20 263	4 099		27 386	-	-
B KZN435 uMzimkhulu	354 167	353 598	298 574	84.4	122 087	17 951	-	3 520	1 357		-	51 798	-	2 011	56 740	-	-
B KZN434 Dr. Nkosazana Dlamini Zuma	237 209	261 486	217 123	83.0	76 521	11 759	-	2 602	-		849	45 141	499		34 384	<u>-</u>	-
C DC43 Harry Gwala DM	607 834	645 616	577 062	89.4	240 484	6 988	-	28 901	-		75	135 443	15 290		65 321	2 875	
Total: Harry Gwala Municipalities	1 844 388	1 915 787	1 720 200	89.8	672 026	56 034	136 497	45 563	1 357	250 025	927	304 781	19 889		219 001	2 875	9 490 700
Total	83 173 806	84 318 710	75 625 737	89.7	22 197 359	853 712	19 039 091	5 948 071	355 447	5 742 133	1 146 861	10 964 350	750 779	433 511	5 748 155	13 476	2 432 793

Annexure C: Capital Revenue (Source of finance) - As at the end of Quarter 4 - 2022/23

			Original	Adjusted		%		Sources of Fina		etail	Transfers rec	ognised - capital
R'000			Budget	Budget	Unaudited Actual	Generated	National Govt.	Provincial Govt.	District Municipality	Other transfers and grants	Borrowing	Internally generated funds
	7112000	aThalouini	5 500 544	C 444 257	2 720 202	04.0	2 200 204	CE 040		440	000 000	400.4
	ZN2000	eThekwini	5 589 511	6 111 357	3 738 263	61.2	2 260 361	65 919	-		988 689	423 1
	(ZN212 (ZN213	uMdoni uMzumbe	86 436 94 374	70 216 100 422	60 300 84 231	85.9 83.9	37 462 41 341	3 475	-	-	-	19 3 42 8
	(ZN214	uMuziwabantu	56 565	56 913	38 327	67.3	19 330	344	-	-	_	18 6
	KZN216	Ray Nkonyeni	172 044	222 060	211 249	95.1	130 437	31 512	-	-	6 094	43 2
1	DC21	Ugu DM	314 988	399 023	409 159	102.5	361 471	5 476	-	-	-	42 2
-	Municipa		724 407	848 634	803 266	94.7	590 041	40 807	-	-	6 094	166 3
	(ZN221 (ZN222	uMshwathi uMngeni	30 232 41 603	55 994 69 933	38 759 6 302	69.2 9.0	23 072 5 986	9 885	-	-	-	5 8 3
	KZN222 KZN223	Mpofana	12 458	16 852	14 395	85.4	10 156	3 000	-	_	-	1 2
	KZN224	iMpendle	11 399	12 444	12 317	99.0	12 211	0	-	-	-	1
	KZN225	Msunduzi	835 918	526 985	281 691	53.5	102 612	85 065	-	-	-	94 0
	(ZN226	Mkhambathini	17 962	32 676	41 666	127.5	39 131		-	-	-	2 5
	CZN227 DC22	Richmond uMgungundlovu DM	27 529 180 212	33 692 284 678	52 774 (142 528)	156.6 (50.1)	40 148 (152 322)	8 793 7 979	-		-	3 8 1 4
		vu Municipalities	1 157 314	1 033 254	305 375	29.6	80 995	114 723				109 2
-	KZN235	Okhahlamba	58 356	72 717	55 059	75.7	36 390	3 913			-	3 9
	KZN237	iNkosi Langalibalele	61 405	177 987	137 163	77.1	135 783	-	-		-	1 3
	KZN238	Alfred Duma	133 079	161 947	126 479	78.1	61 594	6 108	-	-	-	58 7
	DC23	uThukela DM	264 840	243 124	163 426	67.2	163 254	-	-		-	1
		nicipalities	517 680	655 775	482 127	73.5	397 020	10 021	-	10111	-	64 3
	(ZN241 (ZN242	eNdumeni Nguthu	17 567 44 321	19 340 79 790	16 186 61 409	83.7 77.0	14 394 27 459	-	-		-	1 7 33 9
	\ZN242 \ZN244	uMsinga	71 914	61 584	60 994	99.0	43 258	-	-	_	-	17 7
	(ZN245	uMvoti	32 416	45 922	38 414	83.7	37 570	-	_	_	-	8
	DC24	uMzinyathi DM	259 312	264 969	193 049	72.9	177 637	6 087	-	_	-	9 3
otal: uMz	inyathi Mu	unicipalities	425 530	471 604	370 052	78.5	300 318	6 087	-	-	-	63 6
K	KZN252	Newcastle	209 378	214 172	144 845	67.6	114 404	5 490	-	-	-	24 9
	KZN253	eMadlangeni	27 788	27 579	20 725	75.1	16 713	478	-	-	-	3 5
	KZN254	Dannhauser	76 209	61 939	44 038	71.1	23 175	7.000	-		-	20 8
	DC25	Amajuba DM	109 797	117 965	92 230	78.2	76 087	7 620	-		-	8 5 57 8
	ajuba Muni KZN261	eDumbe	423 172 60 421	421 655 36 902	301 838 46 373	71.6 125.7	230 379 36 075	13 588 12 071		-	-	(177
	(ZN262	uPhongolo	28 791	48 253	41 004	85.0	31 383	4 843	_	_	_	47
	KZN263	AbaQulusi	55 904	52 974	48 961	92.4	41 708	333	-	_	-	6 9
K K	KZN265	Nongoma	35 973	41 671	63 144	151.5	49 235	-	-	-	-	13 9
	KZN266	Ulundi	38 182	65 465	68 489	104.6	66 712	-	-	-	-	17
	DC26	Zululand DM	332 162	541 793	535 254	98.8	526 067	2 797	-	-	-	6 3
	ıland Muni	•	551 433	787 059	803 225	102.1	751 180	20 043	-	-	-	32 0
	KZN271 KZN272	uMhlabuyalingana Jozini	51 533 42 330	58 935 62 260	(6 070) 61 976	(10.3) 99.5	(13 290) 56 527	2 822 617	-	-	-	4 3 4 8
	(ZN275	Mtubatuba	54 235	58 064	13 379	23.0	10 407	7 487	_	_	_	(4 51
	KZN276	Big Five Hlabisa	28 368	26 027	17 842	68.6	12 595	391	-	_	-	4 8
;	DC27	uMkhanyakude DM	271 718	221 667	97 552	44.0	97 552	-	-	_	-	
otal: uMk	hanyakud	le Municipalities	448 184	426 954	184 679	43.3	163 791	11 317	-	-	-	9 5
	KZN281	uMfolozi	32 463	41 331	37 672	91.1	32 779	-	-	-	-	4 8
	(ZN282	uMhlathuze uMlalazi	835 076 69 656	1 081 609 73 831	942 110	87.1	242 708 41 635	1 257	-	-	504 684	193 4 12 4
	(ZN284 (ZN285	umaazi Mthonjaneni	39 094	54 700	54 073 49 703	73.2 90.9	46 958	-		_	-	27
	(ZN286	Nkandla	31 525	38 062	25 454	66.9	23 975	-	-	-	-	14
	DC28	King Cetshwayo DM	483 080	455 338	402 620	88.4	366 145	-	-	_	-	36 4
otal: King	g Cetshwa	yo Municipalities	1 490 894	1 744 871	1 511 632	86.6	754 201	1 257	-	-	504 684	251 4
	KZN291	Mandeni	78 311	86 666	73 105	84.4	33 745	519	-	-	-	38 8
	(ZN292	KwaDukuza	510 265	1 023 114	593 327	58.0	386 824	27	-	-	-	206 4
	(ZN293	Ndwedwe	78 450	82 224 33 363	78 307 27 735	95.2	36 202	- 640	-	-	-	42 1
	KZN294 DC29	Maphumulo iLembe DM	33 687 344 042	33 363 336 292	27 735 272 581	83.1 81.1	22 300 232 840	612 18 154	-	-	-	4 8 21 5
	ibe Munici		1 044 755	1 561 659	1 045 055	66.9	711 911	19 312				313 8
	KZN433	Greater Kokstad	127 201	134 566	81 772	60.8	44 202	20 156	-		-	17 4
	KZN434	uBuhlebezwe	50 949	49 822	34 918	70.1	26 243	1 341	-	-	-	73
	KZN435	uMzimkhulu	129 741	137 921	99 088	71.8	44 418	1 950	736	-	-	51 9
k K	KZN436	Dr. Nkosazana Dlamini Zuma	94 890	93 174	73 375	78.8	26 362	5 067	-	-	-	41 9
	DC43	Harry Gwala DM	298 180	278 954	249 897	89.6	245 809	-	-	-	-	4 0
		Municipalities	700 961	694 437	539 051	77.6	387 034	28 514	736			122 7

Annexure D: Capital Expenditure - As at the end of Quarter 4 - 2022/23

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Gov Executive & Council	vernance and Admin. Finance and	Internal audit C	ommunity & Social		unity and Public Safe Public Safety	ty Housing	Health		nd Environmental Service Road Transport	es Environ.	Energy source	Trading Service Water management	es Vaste Water Mgt.	Waste Mgt.	Other
A KZN2000 eThekwini	5 589 511	6 111 447	3 738 352	61.2	24 044	administration 247 050	452	Services 67 544	Recreation 71 794	(4 415)	420 026	12 234	215 811	877 613	Protection 623	601 530	534 319	456 521	194 241	18 965
			-							, ,										
B KZN212 uMdoni	86 436 94 374	70 216	60 300	85.9 83.9		821 8 520	-	4 899 16 740	12 510 2 537	-	-	-	328	33 785 56 231	-	-	-	-	7 957 139	-
B KZN213 uMzumbe B KZN214 uMuziwabantu	56 565	100 422 56 913	84 231 38 327	67.3		763	_	4 975	2 557	-	-	-	348	28 243]	1 575	-	_	150	-
B KZN216 Ray Nkonyeni	172 044	222 060	211 249	95.1		3 973	130	195	_	1 473	328	_	108 029	78 861	389	13 308	-	_	3 957	286
C DC21 Ugu DM	314 988	399 023	409 159	102.5		39 048	-	-	-	-	-	-	-	-	-	-	274 547	95 565	-	-
Total: Ugu Municipalities	724 407	848 634	803 266	94.7		53 125	130	26 808	15 047	1 473	328	-	108 704	197 120	389	14 883	274 547	95 565	12 203	286
B KZN221 uMshwathi	30 232	55 994	38 759	69.2		5 731	-	4 435	-	-	-	-	23 189	5 404	-	-	-	-	-	-
B KZN222 uMngeni	41 603	69 933	60 412	86.4		27 194	-	149	-	-	-	-	-	15 409	-	17 650	-	-	-	-
B KZN223 Mpofana B KZN224 iMpendle	12 458 11 399	16 852 12 444	14 395 12 317	85.4 99.0		65 45	-	334	1 725	-	-	-	4 693	13 179 5 520	-	1 150	-	-	-	-
B KZN225 Msunduzi	835 918	526 985	509 207	96.6		(12 811)	(3)	46 673	(665)	238	36 024	_	111 142	142 708	21	75 320	67 842	18 616	3 541	(4 184)
B KZN226 Mkhambathini	17 962	32 676	41 666	127.5		569	-	674	8 363	-	-	-	18	29 812	-	-	-	-	-	2 230
B KZN227 Richmond	27 529	33 692	53 495	158.8	749	1 926	-	6 540	-	-	-	-	320	43 959	-	-	-	-	-	-
C DC22 uMgungundlovu DM	179 777	284 678	(142 528)	(50.1)	-	761	-	575	-	515	-	-	-	-	-	-	(144 379)	-	-	_
Total: uMgungundlovu Municipalities	1 156 879	1 033 254	587 722	56.9		23 481	(3)	59 380	9 423	753	36 024	-	139 362	255 991	21	94 120	(76 537)	18 616	3 541	(1 954)
B KZN235 Okhahlamba	58 356	72 717	55 059	75.7		1 506	-	(1 593)	-	1 379	-	-	50 487	587	-	22 944	-	-	2 694	-
B KZN237 iNkosi Langalibalele B KZN238 Alfred Duma	61 405 133 079	177 987 161 947	137 235 126 575	77.1 78.2		329 25 445	-	100 641	833	2 567	269	-	73 945 59 054	39 395	-	22 844 35 510	-	-	-	86
C DC23 uThukela DM	264 840	243 124	163 426	67.2		173]	U4 I -	-	2 301	-	-	39 004	-]	33 3 10	130 198	33 056	_	-
Total: uThukela Municipalities	517 680	655 775	482 294	73.5		27 453	-	(852)	833	3 946	269		183 485	39 982	-	58 354	130 198	33 056	2 694	86
B KZN241 eNdumeni	17 567	19 340	16 186	83.7		218	-	-	0	-	-	-	-	14 333	-	1 636	-	-	-	
B KZN242 Nquthu	44 321	79 790	61 409	77.0		448	-	14 910	-	-	-	-	3 186	38 978	-	(759)	-	-	4 647	-
B KZN244 uMsinga	71 914	61 624	60 994	99.0		4 204	-	-	11 403	1 671	-	-	3 793	39 773	-	-	-	-	15	-
B KZN245 uMvoti	32 416	45 922	38 414	83.7		843	-	16 237	(0)	-	-	-	-	21 333	-	-	-	-	(0)	-
C DC24 uMzinyathi DM	259 312 425 530	264 969 471 644	193 049 370 052	72.9 78.5		814 6 526	-	4 526 35 673	11 403	1 671	-	-	49 7 027	114 416	-	877	183 440 183 440	-	4 662	
Total: Umzinyathi Municipalities B KZN252 Newcastle	209 378	214 232	145 522	67.9		16 686		1 174	2 092	10/1	386		17 468	18 288	-	- 011	61 554	27 876	4 002	
B KZN253 eMadlangeni	27 788	27 579	20 725	75.1		235	_	478	2 032	_	-	_	-	5 694	_	11 812	-	-	_	2 506
B KZN254 Dannhauser	81 539	63 999	44 070	68.9		3 078	-	-	-	-	-	-	40 916	-	-	-	-	-	72	
C DC25 Amajuba DM	109 797	117 965	92 230	78.2	-	6 190	-	8 823	-	-	-	-	439	10 866	-	-	64 079	1 834	-	-
Total: Amajuba Municipalities	428 502	423 775	302 547	71.4		26 188	-	10 474	2 092	-	386		58 822	34 848	-	11 812	125 633	29 710	72	2 506
B KZN261 eDumbe	60 421	36 902	46 373	125.7		(1 773)	-	393	89	-	-	-	28 309	10 619	-	8 736	-	-	-	-
B KZN262 uPhongolo	28 791	48 253	41 004	85.0		3 203	-	7 232	4 350	-	-	-	8 261	11 272	-	4 885	-	-	867	-
B KZN263 AbaQulusi B KZN265 Nongoma	55 904 35 973	52 974 41 671	48 894 63 144	92.3 151.5		314 6 035	_	1 195 7 437	-	86	-	-	333	37 709 49 235]	7 300	-	,	_	-
B KZN266 Ulundi	38 182	65 465	68 489	104.6		447	0	44 320	_	-	-	_	_	22 392	_	875	-	4	_	_
C DC26 Zululand DM	332 162	541 793	535 254	98.8		637	-	1 203	-	-	-	-	7 544	-	-	-	525 736	-	-	-
Total: Zululand Municipalities	551 433	787 059	803 157	102.0	3 906	8 865	0	61 780	4 439	86	-	-	44 447	131 227	-	21 795	525 736	10	867	-
B KZN271 uMhlabuyalingana	51 533	58 935	(6 070)	(10.3)		(1 845)	-	7 060	-	196	-	-	189	(14 142)	-	-	-	-	(343)	2 822
B KZN272 Jozini	42 330	63 265	63 066	99.7		2 294	-	2 865	20 307	-	-	-	16 652	20 360	173	-	414	-	-	-
B KZN275 Mtubatuba	54 235	58 064 26 027	13 379 17 842	23.0		(2 157) 2 285	-	3 911	(1 418)	-	-	-	4 137	9 590 5 470	-	-	-	(750)	-	-
B KZN276 Big Five Hlabisa C DC27 uMkhanyakude DM	28 368 271 718	20 027	97 552	68.6 44.0		2 200	_	2 677	2 686	827	-	_	3 874	5470	_	-	65 799	31 753	22	-
Total: Umkhanyakude Municipalities	448 184	427 959	185 769	43.4		578	-	16 514	21 575	1 023	-		24 851	21 278	173			31 003	(320)	2 822
B KZN281 uMfolozi	32 463	41 331	37 672	91.1		2 605	-	4 669	2 050	-	-	-	39	28 108	-	-	-	-	171	
B KZN282 uMhlathuze	835 076	1 081 609	942 110	87.1	37	68 701	-	31 198	168 177	1 245	-	-	3 567	56 783	655	70 158	403 111	130 015	1 835	6 628
B KZN284 uMlalazi	69 656	73 831	54 073	73.2		1 173	-	6 342	14 715	1 026	-	-	403	24 368	-	4 697	-	670	508	-
B KZN285 Mthonjaneni	39 094	54 700	49 703	90.9		302	-	3 838	-	-	-	-	-	26 247	-	18 894	-	-	-	-
B KZN286 Nkandla	31 525	38 062	25 454	66.9		1 243	-	2 558	3 890	-	-	-	896	11 702	45	5 166	242 220	- 25 026	-	-
C DC28 King Cetshwayo DM Total: King Cetshwayo Municipalities	483 080 1 490 894	455 338 1 744 871	402 620 1 511 632	88.4 86.6		2 547 76 570	3	233 48 838	188 831	56 2 326			893 5 798	147 208	700	98 916	343 238 746 349	25 926 156 612	28 010 30 523	6 628
B KZN291 Mandeni	78 311	86 666	73 105	84.4		5 344	-	4 937	8 618	4			9 883	30 625	-	6 831	-	-	6 420	
B KZN292 KwaDukuza	510 265	1 023 114	593 327	58.0		30 495	-	22 208	20 063	7 790	4 428	-	3 292	395 019	-	104 625	-	-	5 407	-
B KZN293 Ndwedwe	78 450	82 224	78 307	95.2		3 076	-	11 056	-	-	-	-	60 303	3 393	-	-	-	-	-	-
B KZN294 Maphumulo	33 687	33 363	27 735	83.1		3 167	-	1 279	4 135	-	-	-	-	19 154	-	-	-	-	-	-
C DC29 iLembe DM	344 042	336 292	272 581	81.1		3 008	-	-	-			-	4 682	-	-	-		84 291	-	-
Total: ILembe Municipalities	1 044 755	1 561 659	1 045 055	66.9		45 090 1 570	-	39 480	32 816	7 793	4 428	-	78 159	448 190	-	111 457	180 601	84 291	11 827	-
B KZN433 Greater Kokstad B KZN434 uBuhlebezwe	127 201 50 949	134 566 49 822	81 739 34 918	60.7 70.1		1 579 4 382	-	209 8 418	11 772	1 160 52	20 156	-	1 036 2 841	14 954 6 561	-	38 756	-	-	1 987 893	-
B KZN434 uBunlebezwe B KZN435 uMzimkhulu	129 741	137 921	99 399	70.1		805	-	311	21 890	-	-	-	1 698	60 296]	351	2 801	-	11 191	-
B KZN436 Dr. Nkosazana Dlamini Zuma	94 890	93 174	73 375	78.8		5 336	-	1 471		9 718	-	-	47 563	7 411	-	-	-	-	-	-
C DC43 Harry Gwala DM	298 180	279 229	250 172	89.6		1 349	-	439	-	-	-	-	30 725	-	-	-	173 124	44 534	-	-
Total: Harry Gwala Municipalities	700 961	694 712	539 604	77.7		13 451	-	10 849	33 662	10 931	20 156		83 863	89 222	-	39 107	175 925	44 534	14 071	
Total	13 078 737	14 760 789	10 369 450	70.2	70 410	528 377	582	376 488	391 914	25 587	481 616	12 234	950 330	2 357 095	1 907	1 052 851	2 866 425	949 917	274 379	29 339

Total
Source: NT lgdatabase

Annexure E: Debtors Age Analysis (Total) - As at the end of Quarter 4 - 2022/23

R'000			0 - 30 Days Total	%	30 - 60 Days	s %	60 - 90 Day Total	's %	Over 90 Day	s %	Total	Actual Bad Debts Written Off to Debtors	Council	
Α	KZN2000	eThekwini	2 620 492	10.4	1 111 908	4.4	909 215	3.6	20 462 751	81.5	25 104 365	Amount %	Amount 0.0 -	%
			7 348		3 594		3 088				169 522			
B B		uMdoni uMzumbe	(210)	4.3 -0.6	3 394	2.1	(10)	1.8 -0.0	155 493 32 774	91.7 100.7	32 555	-		-
В		uMuziwabantu	(210)	-0.0	-	-	(10)	-0.0	32 114	-	32 333	-		_
В		Ray Nkonyeni	37 790	7.3	9 496	1.8	19 378	3.7	453 273	87.2	519 938	-		-
С		Ugu DM	44 386	3.9	32 118	2.8	35 053	3.1	1 018 417	90.1	1 129 974	-		-
Total: l	Ugu Munici _l	palities	89 314	4.8	45 208	2.4	57 509	3.1	1 659 958	89.6	1 851 989	•		
В	KZN221	uMshwathi	6 381	4.0	(72)	-0.0	2 425	1.5	152 150	94.6	160 884	-		-
В		uMngeni	-	-	-	-	-	-	-	-	-	-		-
В		Mpofana	4 654 (1 006)	3.2	(4 127) 111	-2.9 0.7	1 911 467	1.3 3.2	142 351 15 189	98.3 102.9	144 788 14 760	-	- -	-
В		iMpendle	, ,	-6.8		-						-	2 205 000	-
В		Msunduzi Mshambathini	494 939 2 280	8.3	120 252	2.0	123 613 506	2.1	5 224 821 32 442	87.6	5 963 625 35 184	-	- 3 325 889	-
B B		Mkhambathini Richmond	2 200	6.5	(44)	-0.1	500	1.4	32 44 2 -	92.2	35 104	-	-	-
С		uMgungundlovu DM	90 977	9.9	(69)	-0.0	57 923	6.3	768 475	83.8	917 306	-		-
		dlovu Municipalities	598 225	8.3	116 049	1.6	186 845	2.6	6 335 429	87.5	7 236 548		- 3 325 889	46.0
В	• •	Okhahlamba	5 121	5.9	(34)	-0.0	1 792	2.1	79 336	92.0	86 215	<u> </u>	- 0020000	-
В		iNkosi Langalibalele	33 544	7.8	12 654	2.9	11 236	2.6	374 153	86.7	431 587	-	_	_
В		Alfred Duma	41 179	4.9	22 363	2.7	20 902	2.5	747 550	89.9	831 994	-		-
С		uThukela DM	-	-	-	-	-	-	-	-	-	-		-
Total: ι	uThukela M	unicipalities	79 844	5.9	34 983	2.6	33 930	2.5	1 201 040	89.0	1 349 796			
В	KZN241	eNdumeni	16 579	8.4	6 982	3.5	5 093	-	169 194	85.5	197 849	-		-
В	KZN242	Nquthu	2 526	15.4	274	1.7	297	1.8	13 332	81.2	16 429	-		-
В	KZN244	uMsinga	(942)	-1.4	(1 016)	-1.5	9	0.0	68 007	103.0	66 058	-		-
В	KZN245	uMvoti	11 038	20.6	(107)	-0.2	1 823	3.4	40 812	76.2	53 566	-	-	-
С	DC24	uMzinyathi DM	18 473	3.3	(1 708)	-0.3	8 193	1.5	536 491	95.6	561 449	-		-
Total: ι	uMzinyathi	Municipalities	47 674	5.3	4 425	0.5	15 416	1.7	827 836	92.5	895 351	•		•
В		Newcastle	69 257	4.3	41 341	2.6	36 577	2.3	1 460 531	90.8	1 607 707	-		-
В		eMadlangeni	4 644	6.2	(59)	-0.1	2 759	3.7	68 050	90.3	75 394	-	-	-
В		Dannhauser	3 916	5.9	1 592	2.4	1 414	2.1	59 085	89.5	66 007	-	-	-
C		Amajuba DM	10 315	4.9	(17)	-0.0	4 893	2.3	194 788	92.8	209 979	-		-
	-	unicipalities	88 132	4.5	42 858	2.2	45 643	2.3	1 782 454	91.0	1 959 087	•		•
В		eDumbe uDhangala	7 976	4.1	(18)	2.6	2 573 2 249	2.3	186 068	90.8	196 598	-	-	-
B B		uPhongolo AbaQulusi	654 29 688	0.2 9.4	(28) 19 680	-0.0 6.2	8 683	0.4 2.8	287 861 256 918	49.5 81.6	290 735 314 969	-	-	-
В		Nongoma	2 299	4.1	(309)	-0.6	576	1.0	53 335	95.4	55 900	-		-
В		Ulundi	12 899	7.9	(269)	-0.2	1 731	1.1	148 312	91.2	162 673	-	_	_
C		Zululand DM	9 791	4.9	3 627	1.8	3 446	1.7	184 371	91.6	201 235	-		-
Total: 2		unicipalities	63 306	5.2	22 682	1.9	19 258	1.6	1 116 865	91.4	1 222 110			
В		uMhlabuyalingana	1 976	3.0	0	0.0	840	1.3	62 936	95.7	65 752	-		-
В	KZN272	Jozini	4 444	3.0	(11)	-0.0	1 588	1.1	140 018	95.9	146 039	-		-
В	KZN275	Mtubatuba	11 523	4.6	(94)	-0.0	4 584	1.8	231 974	93.5	247 986	-		-
В	KZN276	Big Five Hlabisa	(525)	-0.9	(292)	-0.5	633	1.1	56 798	100.3	56 614	-	-	-
С	DC27	uMkhanyakude DM	-	-	-	-	-	-	-	-	-	-		-
Total: ι	uMkhanyak	ude Municipalities	17 417	3.4	(396)	-0.1	7 645	1.5	491 726	95.2	516 391	•		
В		uMfolozi	1 970	8.2	6 084	25.4	480	2.0	15 414	64.4	23 949	-	-	-
В		uMhlathuze	418 545	54.8	17 909	2.3	17 923	2.3	309 130	40.5	763 507	186 055	- -	-
В		uMlalazi	1 728	2.6	1 744	2.7	1 347	2.1	60 484	92.6	65 303	-	-	-
B B		Mthonjaneni	3 786 5 065	9.9 7.1	(23) 158	-0.1 0.2	1 118 1 752	2.9	33 523 64 834	87.3 90.3	38 405 71 810	-	-	-
С		Nkandla King Cetshwayo DM	11 216	9.2	6 393	5.3	4 065	3.3	100 026	82.2	121 701	3 423 2	2.8 -	-
		wayo Municipalities	442 311	40.8	32 265	3.0	26 685	2.5	583 412	53.8	1 084 673	189 478 17		
B	KZN291	• •	3 943	1.9	1 796	0.9	3 305	1.6	194 393	95.6	203 437	109 470 17	.5 -	-
В		KwaDukuza	118 042	28.4	22 577	5.4	16 099	3.9	258 197	62.2	414 916	-		_
В		Ndwedwe	(1 099)	-3.9	73	0.3	399	1.4	28 773	102.2	28 146	-	_	_
В		Maphumulo	122	4.9	(173)	-7.0	(244)	-9.9	2777	111.9	2 481	-	-	-
С	DC29	iLembe DM	38 671	4.6	27 658	3.3	23 716	2.8	752 640	89.3	842 685	6 0	- 0.0	-
Total: I	llembe Mun		159 678	10.7	51 932	3.5	43 274	2.9	1 236 779	82.9	1 491 664		.0 -	
В		Greater Kokstad	23 100	28.8	11 501	14.3	2 303	2.9	43 278	54.0	80 182	-		-
В	KZN434	uBuhlebezwe	51	0.1	1 656	2.2	1 674	2.2	72 289	95.5	75 669	-	- -	-
В	KZN435	uMzimkhulu	1 130	8.0	336	2.4	312	2.2	12 274	87.3	14 051	(956) -6	5.8	-
В	KZN434	Dr. Nkosazana Dlamini Zuma	1 440	1.6	2 110	2.4	1 846	2.1	83 277	93.9	88 673	-	- -	-
С	DC43	Harry Gwala DM	24 929	5.8	38 897	9.0	8 948	2.1	359 001	83.1	431 776	-		-
Total: I	Harry Gwala	a Municipalities	50 649	7.3	54 500	7.9	15 084	2.2	570 119	82.6	690 351	. ,	.1 -	-
Total			4 257 041	9.8	1 516 414	3.5	1 360 505	3.1	36 268 367	83.6	43 402 327	188 528 0	.4 3 325 889	7.7

Source: NT Publication

Annexure F: Debtors by Customer Group (Total) - As at the end of Quarter 4 - 2022/23

			Organs	of State					Comme	rcial					House	ehold					Other	r			
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 categor 30 - 60	y (Days) 60 - 90	Over 90	Total	%		Age catego 30 - 60	ory (Days) 60 - 90	Over 90	Total	%	Total
A KZN2000 eThekwini	203 767	65 598	34 977	658 557	962 900	3.8	1 083 825	306 069	240 328	4 270 542	5 900 765	23.5	1 322 002	680 571	631 205	15 485 517	18 119 295	72.2	10 898	59 670	2 704	48 134	121 405	0.5	25 104 365
B KZN212 uMdoni	201	115	112	37 439	37 867	22.3	1 183	491	449	19 786	21 908	12.9	5 996	2 968	2 507	95 553	107 023	63.1	(32)	20	20	2 716	2 724	1.6	169 522
B KZN213 uMzumbe	-	-	(10)	18 882	18 873	-	(210)	-	-	8 426	8 216	25.2	-	-	-	-	-	-	-	-	-	5 466	5 466	16.8	32 55
B KZN214 uMuziwabantu	-	-	-	-	-	.:	-	-	-		-		-	-	-		-		-	-	-	-	-	-	
B KZN216 Ray Nkonyeni	2 696	710	766	41 441	45 613	8.8	13 207	4 192	4 304	81 277	102 980	19.8	21 888	4 594	14 309	330 555	371 346	71.4	- (00)	- (40)	-	- (450)	(000)	-	519 93
C DC21 Ugu DM	2 656	1 741	1 421	10 723	16 541		10 639	6 164	6 556	138 635	161 995	14.3	31 112	24 256	27 081	869 211	951 661	84.2	(22)	(43)	(5)	(152)	(222)	-0.0	1 129 97
Total: Ugu Municipalities B KZN221 uMshwathi	5 553 1 787	2 566	2 289 811	108 485 48 339	118 893 50 980	6.4 31.7	24 819 3 201	10 847 (73)	11 309 1 093	248 125 38 755	295 099 42 977	15.9 26.7	58 996 1 048	31 818 (40)	43 897 367	1 295 319 63 155	1 430 030 64 530	77.2 40.1	(54) 345	(23)	15 153	8 030 1 901	7 968 2 397	0.4	1 851 98 160 88
B KZN222 uMngeni	1707	45	-	40 333	30 300	31.7	3 201	(13)	1 033	30 735	42 511	20.7	1 040	(40)	301	03 133	04 330	40.1	343	(3)	155	1 901	2 351	1.5	100 00
B KZN223 Mpofana	(193)	(1 093)	444	5 989	5 147	3.6	3 319	(2 286)	1 022	21 510	23 565	16.3	1 528	(748)	444	114 852	116 076	80.2	_		-	-	-		144 78
B KZN224 iMpendle	(1 563)	10	94	5 987	4 528	30.7	57	95	37	829	1 018	6.9	(13)	` 1	35	729	753	5.1	513	4	300	7 645	8 461	57.3	14 76
B KZN225 Msunduzi	41 023	10 131	9 154	345 053	405 362	-	210 011	21 771	22 532	526 179	780 493	-	243 905	88 350	91 926	4 353 589	4 777 771	-	-	-	-	-	-	-	5 963 62
B KZN226 Mkhambathini	104	(1)	17	731	851	2.4	1 532	(37)	269	13 281	15 045	42.8	486	(7)	153	4 857	5 488	15.6	159	1	67	13 573	13 799	39.2	35 18
B KZN227 Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C DC22 uMgungundlovu DM	14 389	(23)	2 323	20 907	37 595	4.1	8 747	(1)	1 754	17 884	28 385	3.1	60 195	(48)	47 387	643 801	751 335	81.9	7 646	3	6 459	85 882	99 990	10.9	917 30
Total: uMgungundlovu Municipalities	55 546	9 068	12 844	427 006	504 464	7.0	226 866	19 470	26 708	618 439	891 483	12.3	307 150	87 507	140 314	5 180 982	5 715 953	79.0	8 663	4	6 980	109 001	124 648	1.7	7 236 54
B KZN235 Okhahlamba	648	(2)	320	28 420	29 387	34.1	1 085	32	288	10 550	11 956	13.9	1 110	(37)	420	15 000	16 492	19.1	2 277	(27)	765	25 366	28 381	32.9	86 21
B KZN237 iNkosi Langalibalele	2 218	1 731	560	53 704	58 213	13.5	24 991	6 157	5 961	173 364	210 474	48.8	6 335	4 765	4 715	147 086	162 900	37.7	-	-	-	-	-	-	431 58
B KZN238 Alfred Duma	9 954	8 215	7 191	226 894	252 254	30.3	25 137	5 564	6 747	142 643	180 091	21.6	6 088	8 584	6 963	378 013	399 648	48.0	-	-		-	-	-	831 994
C DC23 uThukela DM	- 40.000				-		-	44.750	40.000	-	-		- 40.500	- 40.040	40.000	-	-	-	-	- (07)	- 705	- 05 000			4 040 ===
Total: uThukela Municipalities	12 820	9 945	8 071 1 251	309 017	339 854	25.2	51 214	11 753	12 996	326 558	402 521	29.8	13 533	13 312	12 098	540 098	579 041	42.9	2 277	(27)	765	25 366	28 381	2.1	1 349 79 6
B KZN241 eNdumeni B KZN242 Nquthu	2 827 938	1 093 43	1 251	10 249 3 929	15 419 4 958	30.2	8 661 1 421	2 579 158	1 617 174	26 669 6 589	39 525 8 342	50.8	5 092 167	3 311 73	2 226 75	132 276 2 814	142 905 3 130	19.0	_	-	-	-	-		197 849
B KZN244 uMsinga	(1 898)	(2 050)	(1 071)	47 400	42 380	64.2	1 023	1 053	1 065	18 223	21 363	32.3	(33)	(34)	(34)	1 544	1 441	2.2	(33)	16	50	840	873	1.3	66 058
B KZN245 uMvoti	1 612	3	270	6 882	8 768		5 008	10	344	5 402	10 764	20.1	3 732	31	940	18 780	23 483	43.8	686	(152)	268	9 748	10 551	19.7	53 566
C DC24 uMzinyathi DM	3 900	(13)	1 655	55 773	61 314	10.9	2 007	(50)	867	47 920	50 745	9.0	12 017	(1 293)	5 438	427 907	444 068	79.1	550	(352)	233	4 892	5 322	0.9	561 449
Total: Umzinyathi Municipalities	7 378	(924)	2 153	124 232	132 839	14.8	18 120	3 749	4 067	104 804	130 739	14.6	20 974	2 088	8 645	583 320	615 027	68.7	1 202	(488)	551	15 480	16 746	1.9	895 35
B KZN252 Newcastle	431	2 699	293	14 650	18 073	1.1	22 309	5 165	2 772	61 686	91 932	5.7	51 619	30 536	30 721	1 321 421	1 434 297	89.2	(5 102)	2 941	2 791	62 775	63 405	3.9	1 607 707
B KZN253 eMadlangeni	1 772	(2)	1 773	25 994	29 538	39.2	868	6	87	2 990	3 951	5.2	974	(60)	382	16 412	17 708	23.5	1 029	(3)	518	22 654	24 198	32.1	75 394
B KZN254 Dannhauser	1 811	598	578	21 407	24 394	37.0	1 518	443	324	10 839	13 124	19.9	587	552	511	26 839	28 489	43.2	-	-	-	-	-	-	66 007
C DC25 Amajuba DM	794	3	249	9 823	10 869	5.2	602	(3)	904	10 216	11 719	5.6	7 525	(11)	3 610	172 721	183 845	87.6	1 393	(5)	130	2 028	3 546	1.7	209 979
Total: Amajuba Municipalities	4 808	3 298	2 894	71 873	82 873	4.2	25 298	5 611	4 087	85 731	120 727	6.2	60 706	31 016	35 223	1 537 393	1 664 339	85.0	(2 680)	2 933	3 439	87 457	91 149	4.7	1 959 087
B KZN261 eDumbe	1 852	4	729	24 693	27 278	-	2 443	(11)	661	29 551	32 644	16.6	2 179	(11)	969	121 273	124 410	63.3	1 502	(0)	214	10 550	12 266	6.2	196 598
B KZN262 uPhongolo	65	-	31	2 261	2 356	0.8	5 763	(12)	548	66 741	73 040	25.1	(5 640)	(14)	1 627	218 394	214 366	73.7	466	(3)	44	466	974	0.3	290 735
B KZN263 AbaQulusi	4 765	2 180	1 735	60 647	69 327	22.0	11 951	4 755	1 371	30 226	48 303	15.3	12 972	12 745	5 577	166 045	197 340	62.7	-	-	-	- (4)	-	-	314 969
B KZN265 Nongoma B KZN266 Ulundi	318 5 631	(140) (60)	63 602	16 261 55 237	16 501 61 411	-	1 459 3 178	(10) (18)	311 233	22 332 17 053	24 091 20 445	12.6	521 2 481	(159) (156)	202 794	14 743 25 734	15 307 28 853	17.7	0 1 609	(35)	102	(1) 50 289	0 51 964	31.9	55 900 162 673
C DC26 Zululand DM	3 190	1 011	809	17 014	22 024	10.9	1 360	411	418	11 642	13 830	6.9	5 240	2 205	2 220	155 715	165 380	82.2	1 003	(33)	102	30 209	31 904	31.3	201 235
Total: Zululand Municipalities	15 821	2 996	3 967	176 113	198 897	16.3	26 153	5 114	3 541	177 544	212 353	17.4	17 755	14 610	11 389	701 903	745 657	61.0	3 577	(37)	360	61 304	65 204	5.3	1 222 110
B KZN271 uMhlabuyalingana	762	-	380	32 001	33 144	50.4	1 131	0	421	30 232	31 784	48.3	7	-	3	372	382	0.6	76	- (01)	35	331	443	0.7	65 752
B KZN272 Jozini	1 014	(15)	404	45 907	47 310	32.4	2 304	2	646	39 991	42 943	29.4	758	(3)	376	49 850	50 981	34.9	369	5	161	4 269	4 804	3.3	146 039
B KZN275 Mtubatuba	1 309	(4)	73	33 696	35 074	-	2 894	(18)	1 103	34 074	38 053	15.3	5 510	(52)	2 486	128 061	136 005	54.8	1 810	(20)	922	36 142	38 854	15.7	247 986
B KZN276 Big Five Hlabisa	(1 509)	(37)	294	15 168	13 916	24.6	600	(176)	40	13 584	14 048	24.8	319	(79)	266	26 618	27 124	47.9	65	-	33	1 428	1 526	2.7	56 614
C DC27 uMkhanyakude DM	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	
Total: uMkhanyakude Municipalities	1 575	(56)	1 152	126 773	129 444	25.1	6 928	(192)	2 211	117 881	126 828	24.6	6 593	(133)	3 131	204 901	214 491	41.5	2 321	(15)	1 151	42 171	45 628	8.8	516 391
B KZN281 uMfolozi	293	6 093	156	2 819	9 361	39.1	1 201	(1)	194	7 992	9 387	39.2	192	(4)	64	3 636	3 888	16.2	283	(5)	66	968	1 313	5.5	23 949
B KZN282 uMhlathuze	156 428	8 300	11 639	109 051	285 418	-	214 004	5 312	(389)	28 768	247 695		46 718	3 662	6 168	165 586	222 134	-	1 396	634	505	5 725	8 260	-	763 507
B KZN284 uMlalazi B KZN285 Mthonianeni	(162)	125	125	15 223	15 312		696	245	261	5 804	7 005	10.7	(2 039)	762	543 397	31 940	31 206	47.8	3 232	611	419	7 518	11 780	18.0	65 303
B KZN285 Mthonjaneni B KZN286 Nkandla	756 2 176	148	282 964	11 645 23 844	12 683 27 132	33.0 37.8	2 012 1 103	(2)	252 179	5 557 5 989	7 818 7 268	20.4	902 748	(20)	397 306	13 889 17 886	15 169 18 938	39.5 26.4	116 1 038	- 15	187 302	2 432 17 116	2 734 18 471	7.1 25.7	38 405 71 810
C DC28 King Cetshwayo DM	2 878	1 819	829	7 892	13 417	11.0	4 206	3 595	2 177	25 072	35 050	28.8	4 132	980	1 060	67 063	73 234	60.2	- 1000	-	-	- 110	- 10 47 1	23.1	121 701
Total: King Cetshwayo Municipalities	162 369	16 485	13 995	170 473	363 322	33.5	223 222	9 147	2 674	79 181	314 224	29.0	50 654	5 378	8 538	299 999	364 569	33.6	6 065	1 256	1 478	33 759	42 558	3.9	1 084 673
B KZN291 Mandeni	(72)	248	(745)	25 304	24 734	12.2	2 431	745	571	28 390	32 136	15.8	1 287	753	3 334	137 922	143 295	70.4	298	51	145	2 778	3 271	1.6	203 437
B KZN292 KwaDukuza	990	77	70	3 999	5 136	1.2	16 761	4 151	2 297	49 115	72 323	17.4	100 291	18 350	13 733	205 083	337 456	81.3		-	-	-			414 916
B KZN293 Ndwedwe	(1 931)	(3)	22	8 863	6 951	24.7	445	(0)	204	10 827	11 475	40.8	31	-	16	2 918	2 964	10.5	356	77	158	6 165	6 756	24.0	28 146
B KZN294 Maphumulo	(36)	(36)	(311)	996	614	24.8	37	(4)	0	438	470	19.0	17	-	9	825	851	34.3	103	(133)	58	518	545	22.0	2 48
C DC29 iLembe DM	7 569	3 054	1 677	26 884	39 184	4.6	5 352	2 250	1 374	34 260	43 236	5.1	25 750	22 355	20 664	691 496	760 265	90.2	-	-	-	-	-	-	842 685
Total: llembe Municipalities	6 520	3 340	713	66 047	76 620	5.1	25 025	7 141	4 445	123 029	159 641	10.7	127 376	41 457	37 755	1 038 243	1 244 831	83.5	757	(6)	361	9 461	10 573	0.7	1 491 664
B KZN433 Greater Kokstad	1 465	432	342	12 278	14 518	18.1	17 843	8 815	546	8 213	35 417	44.2	3 792	2 254	1 416	22 786	30 247	37.7	-	-	-	-	-	-	80 183
B KZN434 uBuhlebezwe	(849)	407	391	15 255	15 204	20.1	407	256	210	13 799	14 671	19.4	33	599	654	31 099	32 385	42.8	460	394	419	12 136	13 409	17.7	75 669
B KZN435 uMzimkhulu	5	2	1	1 350	1 358	9.7	559	86	69	865	1 579	11.2	566	247	242	10 059	11 114	79.1	-	-	-	-	-		14 05
B KZN436 Dr. Nkosazana Dlamini Zuma	696	610	604	31 660	33 570	37.9	222	292	240	7 310	8 064	9.1	316	961	785	32 562	34 625	39.0	206	246	217	11 745	12 414	14.0	88 673
C DC43 Harry Gwala DM	11 704	35 281	5 833	165 563	218 380	50.6	1 102	1 075	642	13 336	16 154	3.7	12 124	2 541	2 473	180 103	197 241	45.7	-		-	22 004	25.000	-	431 776
Total: Harry Gwala Municipalities	13 020	36 733	7 172	226 106	283 031	41.0 7.4	20 132	10 524	1 707	43 523	75 886	11.0 19.9	16 831	6 602	5 569	276 609	305 612	44.3 71.4	665	641	636	23 881	25 823	3.7 1.3	690 351
Total	489 178	149 048	90 228	2 464 682	3 193 136	1.4	1 731 602	389 234	314 073	6 195 357	8 630 266	15.5	2 002 570	914 225	937 764	27 144 285	30 998 844	71.4	33 691	63 907	18 440	464 043	580 082	1.3	43 402 327

Source: NT Publication

Annexure G: Creditors Age Analysis (Total) - As at the end of Quarter 4 - 2022/23

R'000			0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total
			Total	%	Total	%	Total	%	Total	%	Total
Α	KZN2000	eThekwini	764 338	94.8	-	-	4 250	0.5	37 671	4.7	806 259
В	KZN212	uMdoni	3 120	100.0	_		_	_	_		3 120
В	KZN213	uMzumbe	2 823	71.5	54	1.4	22	0.5	1 049	26.6	3 948
В	KZN214	uMuziwabantu	577	93.0	38	6.1	6	0.9	-	-	620
В	KZN216	Ray Nkonyeni	6 479	100.0	-	-		-	-	_	6 479
С	DC21	Ugu DM	128 929	24.7	50 914	9.8	31 611	6.1	310 543	59.5	521 997
Total: L	Jgu Munici	-	141 927	26.5	51 006	9.5	31 638	5.9	311 592	58.1	536 165
В	KZN221	uMshwathi	6 020	48.5	2 566	20.7	1 282	10.3	2 542	20.5	12 410
В	KZN222	uMngeni	(6 241)	101.0	-	-	-	_	60	(1.0)	(6 181)
В	KZN223	Mpofana	11 415	2.6	4 982	1.1	8 643	2.0	414 329	94.3	439 369
В	KZN224	iMpendle	1 397	88.6	180	11.4	-	-	-	-	1 577
В	KZN225	Msunduzi	932 671	51.2	(41 177)	(2.3)	65 426	3.6	864 072	47.5	1 820 993
В	KZN226	Mkhambathini	1 971	98.4	0	0.0	7	0.4	24	1.2	2 003
В	KZN227	Richmond	87	100.0	-	-	-	-	-	-	87
С	DC22	uMgungundlovu DM	42 471	74.5	4 153	7.3	811	1.4	9 595	16.8	57 030
Total: u	Mgungun	dlovu Municipalities	989 791	42.5	(29 296)	(1.3)	76 170	3.3	1 290 623	55.5	2 327 287
В	KZN235	Okhahlamba	4 913	100.0	-	-	-	-	-	-	4 913
В	KZN237	iNkosi Langalibalele	-	-	-	-	-	-	(214)	100.0	(214)
В	KZN238	Alfred Duma	11 169	99.2	71	0.6	15	0.1	-	-	11 255
С	DC23	uThukela DM	1 937	12.0	2 954	18.3	1 424	8.8	9 834	60.9	16 150
Total: u	ıThukela N	lunicipalities	18 019	56.1	3 025	9.4	1 439	4.5	9 620	30.0	32 103
В	KZN241	eNdumeni	-	-		-	-	-	7	100.0	7
В	KZN242	Nguthu	18 948	73.3	4 647	18.0	163	0.6	2 080	8.1	25 838
В	KZN244	uMsinga	_	-		-		_	221	100.0	221
В	KZN245	uMvoti	14 683	52.1	1 344	4.8	647	2.3	11 523	40.9	28 198
С	DC24	uMzinyathi DM	65 010	23.3	9 688	3.5	7 533	2.7	197 209	70.6	279 440
		Municipalities	98 640	29.6	15 680	4.7	8 344	2.5	211 041	63.2	333 704
В	KZN252	Newcastle	156 016	47.5	29 243	8.9	700	0.2	142 263	43.3	328 222
В	KZN253	eMadlangeni	4 785	59.9	(288)	(3.6)	788	9.9	2 702	33.8	7 987
В	KZN254	Dannhauser	14 375	97.7	111	0.8	44	0.3	179	1.2	14 708
С	DC25	Amajuba DM	48 850	45.0	12 058	11.1	2 034	1.9	45 497	42.0	108 439
-		unicipalities	224 026	48.8	41 124	9.0	3 566	0.8	190 641	41.5	459 356
B	KZN261	•	15 033	77.4	1 297	6.7	2 593	13.3	500	2.6	19 422
В	KZN262	uPhongolo	(289)	(67.2)	415	96.8	50	11.6	253	58.9	429
В	KZN263	AbaQulusi	44 147	64.3	18 759	27.3	3 654	5.3	2 069	3.0	68 629
В	KZN265	Nongoma	39 527	68.0	1 543	2.7	5 839	10.0	11 230	19.3	58 139
В	KZN266	Ulundi	14 204	9.0	120	0.1	8 709	5.5	134 858	85.4	157 892
С	DC26	Zululand DM	1 183	100.0	-	0.1	-	-	104 000	00.4	1 183
-		unicipalities	113 805	37.2	22 133	7.2	20 845	6.8	148 910	48.7	305 694
B	KZN271	uMhlabuyalingana	10 311	(52.5)	(5 383)	27.4	(6 619)	33.7	(17 956)	91.4	(19 647)
В	KZN271	Jozini	9 454	99.5	(3 303)	0.3	5	0.1	17	0.2	9 503
В	KZN272	Mtubatuba	(3 489)	(49.7)	(1 133)	(16.1)	(2 026)	(28.9)	13 665	194.7	7 018
В	KZN275	Big Five Hlabisa	(6 581)	193.7	3 023	(89.0)	(2 020)	(0.1)	155	(4.6)	(3 398)
С	DC27	uMkhanyakude DM	(0.301)	193.7	3 023	(09.0)	J	(0.1)	133	(4.0)	(5 590)
		•	9 695	(148.6)	(3 466)	53.1	(8 635)	132.3	(4 119)	63.1	(6 524)
	KZN281	rude Municipalities uMfolozi	1 232	47.8	990	38.4		(53.9)	1 748	67.8	2 579
В			222 953	95.1	1 375	0.6	(1 391)	(55.9)	10 220		234 549
B B	KZN282 KZN284	uMhlathuze uMlalazi	1 339	97.9	1 3/5	0.0	-	-	10 220	4.4 2.1	1 368
В			14 018	37.8	8 002	21.6	- 3 185	8.6	11 864	32.0	37 070
_	KZN285 KZN286	Mthonjaneni Nkandla	5 598	95.1	103	1.8	3 185	0.1	178	3.0	5 886
B C	DC28	King Cetshwayo DM	20 597	95.1 65.5	1 121	3.6	Ö	0.1	9 716	30.9	31 435
-							-	-			
	-	wayo Municipalities	265 737	84.9	11 592	3.7	1 801	0.6	33 756	10.8	312 886
В	KZN291	Mandeni	17 300	100.0	4.005	-	-	-	2	0.0	17 303
В	KZN292	KwaDukuza	16 492	86.3	1 325	6.9	395	2.1	889	4.7	19 101
В	KZN293	Ndwedwe	(442)	(60.8)	1 067	146.5	(289)	(39.7)	393	53.9	728
В	KZN294	Maphumulo	2 441	98.7	-	-	-	-	31	1.3	2 472
C	DC29	iLembe DM	30 431	93.6	835	2.6	509	1.6	737	2.3	32 512
		nicipalities	66 222	91.8	3 227	4.5	614	0.9	2 053	2.8	72 116
В	KZN433	Greater Kokstad	9 357	97.7		-	4	0.0	221	2.3	9 582
В	KZN434	uBuhlebezwe	910	11.3	343	4.3	411	5.1	6 394	79.3	8 059
В	KZN435	uMzimkhulu	-	-	-	-	-	-	-	-	-
В	KZN436	Dr. Nkosazana Dlamini Zuma	17 321	99.7	-	-	-	-	47	0.3	17 368
С	DC43	Harry Gwala DM	2 816	100.0	-	-	-	-	-	-	2 816
	larry Gwal	a Municipalities	30 404	80.4	343	0.9	415	1.1	6 662	17.6	37 825
Total			2 722 604	52.2	115 369	2.2	140 448	2.7	2 238 450	42.9	5 216 871

Source: NT Dublication

Annexure H : Creditors per Category (Total) - As at the end of Quarter 4 - 2022/23

R'000	Bulk Electricity		Bulk Water		PAYE Dedu	ctions	VAT (output le	ess input)	Pensions / Re	etirement	Loan repayr	ments	Trade Cred	ditors	Auditor-Ge	eneral	Other	Total	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total
A KZN2000 eThekwini	-	-	-	-	143 191	17.8		-	152 673	18.9	•	-	510 396	63.3		-	-	-	806 259
B KZN212 uMdoni	-	-	-	-	-	-	3 120	100.0	-	-	-	-	-	-	-	-	-	-	3 120
B KZN213 uMzumbe	-	-	-	-	-	-	-	-	-	-	-	-	713	18.1	-	-	3 235	81.9	3 948
B KZN214 uMuziwabantu	-	-	-	-	-	-	603	97.3	-	-	-	-	17	2.7	-	-	-	-	620
B KZN216 Ray Nkonyeni	-	-	-	-	-	-	-	-	-	-	-	-	6 479	100.0	-	-	-	-	6 479
C DC21 Ugu DM	-	-	208 575	40.0	-	-	-		-	-	620	0.1	244 689	46.9	1 124	0.2	66 989	12.8	521 997
Total: Ugu Municipalities	-	-	208 575	38.9	-	-	3 724	0.7	-	-	620	0.1	251 898	47.0	1 124	0.2	70 224	13.1	536 165
B KZN221 uMshwathi	-	-	-	-	-	-	- (6 241)	101.0	-	-	60	(1.0)	1 329	10.7	-	-	11 081	89.3	12 410 (6 181)
B KZN222 uMngeni B KZN223 Mpofana	425 190	96.8	-	-	_	-	(0 241)	101.0	_	-	-	(1.0)	13 363	3.0	816	0.2	_	-	439 369
B KZN224 iMpendle	-	-	-	-	_	-	-	-	_	-	_	-	1 570	99.6	-	-	7	0.4	1 577
B KZN225 Msunduzi	926 628	50.9	651 687	35.8	-	-	-	-	_	-	-	-	-	-	-	-	242 677	13.3	1 820 993
B KZN226 Mkhambathini	-	-	-	-	-	-	-	-	-	-	-	-	369	18.4	-	-	1 634	81.6	2 003
B KZN227 Richmond	1	1.1	-	-	-	-	-	-	-	-	-	-	86	98.9	-	-	-	-	87
C DC22 uMgungundlovu DM	-	-	(780)	(1.4)	-	-	-	-	-	-	-	-	37 018	64.9	-	-	20 791	36.5	57 030
Total: uMgungundlovu Municipalities	1 351 819	58.1	650 908	28.0	-	-	(6 241)	(0.3)	-	-	60	0.0	53 735	2.3	816	0.0	276 190	11.9	2 327 287
B KZN235 Okhahlamba	-	-	-	-	-	-	-	-	-	-	-	-	4 542	92.5	-	-	371	7.5	4 913
B KZN237 iNkosi Langalibalele B KZN238 Alfred Duma	-	-	-	-	-	-	-	-	-	-	-	-	(214) 11 255	100.0 100.0	_	-	-	-	(214) 11 255
B KZN238 Alfred Duma C DC23 uThukela DM	_	-	-	-	-	-	-	-	_	-	_	-	16 150	100.0	_	-	_	-	16 150
Total: uThukela Municipalities	-		-	-	-	-	-		-		-	-	31 732	98.8	-	-	371	1.2	32 103
B KZN241 eNdumeni	7	100.0	-	-	_	-	-		_		-		-	-	-	-	-	- 1.2	7
B KZN242 Nguthu	4 155	16.1	-	-	-	-	-	-	_	-	-	-	19 640	76.0	-	-	2 044	7.9	25 838
B KZN244 uMsinga	-	-	-	-	-	-	-	-	-	-	-	-	221	100.0	-	-	-	-	221
B KZN245 uMvoti	11 489	40.7	-	-	-	-	-	-	-	-	-	-	3 095	11.0	-	-	13 614	48.3	28 198
C DC24 uMzinyathi DM	-	-	-	-	-	-	-	-	-	-	-	-	16 843	6.0	-	-	262 597	94.0	279 440
Total: uMzinyathi Municipalities	15 650	4.7	-	-	-	-	-		-	-	-	-	39 800	11.9	-	-	278 255	83.4	333 704
B KZN252 Newcastle	-		166	0.1	-	-	-	-	-	-	-	-	304 756	92.9	-	-	23 300	7.1	328 222
B KZN253 eMadlangeni	2 689	33.7	-	-	-	-	-	-	-	-	-	-	3 569 14 708	44.7	21 562	0.3	1 709	21.4	7 987 14 708
B KZN254 Dannhauser C DC25 Amajuba DM	-		- 40 110	37.0	-		-	-	_	-	-	-	16 054	100.0 14.8	17	0.0	52 257	48.2	108 439
Total: Amajuba Municipalities	2 689	0.6	40 276	8.8	-		-		-		-	_	339 087	73.8	38	0.0	77 266	16.8	459 356
B KZN261 eDumbe	-	-	21	0.1	<u>-</u>		-		_		-	-	7 461	38.4	-	-	11 939	61.5	19 422
B KZN262 uPhongolo	(9)	(2.2)	-	-	-	-	-	-	-	-	-	-	288	67.0	-	-	151	35.2	429
B KZN263 AbaQulusi	36 160	52.7	-	-	-	-	-	-	2 382	3.5	-	-	30 087	43.8	-	-	-	-	68 629
B KZN265 Nongoma	-	-	-	-	-	-	-	-	-	-	-	-	20 295	34.9	-	-	37 844	65.1	58 139
B KZN266 Ulundi	157 747	99.9	-	-	-	-	-	-	-	-	-	-	306	0.2	-	-	(162)	(0.1)	157 892
C DC26 Zululand DM	-	-	-	-	-	-	-	-	-	-	-	-	1 183	100.0	-	-	-	-	1 183
Total: Zululand Municipalities	193 898	63.4	21	0.0	- (4)	-	-	-	2 382	0.8	-	-	59 621	19.5	(247)	-	49 772	16.3	305 694
B KZN271 uMhlabuyalingana B KZN272 Jozini	-	-	-	-	(1)	0.0	-	-	-	-	-	-	(2 235) 5 206	11.4 54.8	(217)	1.1	(17 194) 4 297	87.5 45.2	(19 647) 9 503
B KZN275 Mtubatuba	- -	-	-		-		-	-	_	-	_	-	1 897	27.0	276 008	3.9	4 845	69.0	7 018
B KZN276 Big Five Hlabisa	_	_	-	_	_	_	-	_	_	_	_	_	(612)	18.0	-	-	(2 786)	82.0	(3 398)
C DC27 uMkhanyakude DM	-	-	-	-	-	-	-	-	-	-	-	-	- 1	-	-	-	- 1	-	` - ´
Total: uMkhanyakude Municipalities	-	-	-	-	(1)	0.0	-	-	-	-	-	-	4 256	(65.2)	59	(0.9)	(10 838)	166.1	(6 524)
B KZN281 uMfolozi	-	-	-	-	-	-	-	-	-	-	-	-	37	1.4	-	-	2 542	98.6	2 579
B KZN282 uMhlathuze	160 153	68.3	17 314	7.4	-	-	-	-	-	-	-	-	57 021	24.3	-	-	61	0.0	234 549
B KZN284 uMlalazi	-		-	-	-	-	-	-	-	-	-	-	1 149	84.0	40.000	-	219	16.0	1 368
B KZN285 Mthonjaneni	13 029	35.1	-	-	-	-	-	-	-	-	-	-	21 367 289	57.6	43 092	0.1	2 630 5 597	7.1 95.1	37 070 5 886
B KZN286 Nkandla C DC28 King Cetshwayo DM	-	-	- 18 759	59.7	-	-	-	-	_	-	-	-	12 676	4.9 40.3	-	-	5 597	95.1	31 435
Total: King Cetshwayo Municipalities	173 182	55.3	36 073	11.5		_	-				_		92 539	29.6	43 092	0.0	11 049	3.5	312 886
B KZN291 Mandeni	4 991	28.8	-	-	-	-	-	_	-		-	-	3 276	18.9	-	-	9 036	52.2	17 303
B KZN292 KwaDukuza	-	-	-	-	-	-	-	-	530	2.8	-	-	18 572	97.2	-	-	-	-	19 101
B KZN293 Ndwedwe	-	-	-	-	-	-	-	-	-	-	-	-	153	21.0	-	-	575	79.0	728
B KZN294 Maphumulo	-	-	-	-	-	-	-	-	-	-	-	-	1 049	42.4	-	-	1 423	57.6	2 472
C DC29 iLembe DM	-	-	23 192	71.3	-	-	-	-	-	-	-	-	9 320	28.7	-	-	-	-	32 512
Total: iLembe Municipalities	4 991	6.9	23 192	32.2	-	-	-	-	530	0.7	-	-	32 370	44.9	-	-	11 034	15.3	72 116
B KZN433 Greater Kokstad	-	-	-	-	-	-	-	-	-	-	-	-	9 582	100.0	-	-		-	9 582
B KZN434 uBuhlebezwe	-	-	-	-	-	-	-	-	_	-	_	-	53	0.7	_	-	8 006	99.3	8 059
B KZN435 uMzimkhulu B KZN436 Dr. Nkosazana Dlamini Zuma		-	-	-	-	-	- 17 321	99.7		-	l	-	-	-		-	47	0.3	17 368
C DC43 Harry Gwala DM	_	-	-	-	-	-	-	99.7	-	-	-	-	2 816	100.0	-	-	-	0.3	2 816
Total: Harry Gwala Municipalities	-	-	<u> </u>	-	-	-	17 321	45.8	-		-	-	12 450	32.9	-	-	8 053	21.3	37 825
Total	1 742 229	33.4	959 045	18.4	143 189	2.7	14 804	0.3	155 584	3.0	681	0.0	1 427 883	27.4	2 080	0.0	771 375	14.8	5 216 871
Source: NT Iqdatabase		55.7		.0.7		2.1		0.0	, ,,,,,,,	5.0		0.0		41.7		0.0		. 7.0	

Annexure I: National Conditional Grant - As at the end of Quarter 4 - 2022/23

R'000		Financ	cial Management	Grant	Regional Bulk I	nfrastructure Grar Grant)	nt (Schedule 5B	Municipal Infrastructure Grant					
R'000		DoRA 2022	Unaudite		DoRA 2022	Unaudite		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	1 000	1 000	100.0		-	•		-			
В	KZN212	uMdoni	1 950	2 005	102.8	-	-	-	44 631	49 048	109.		
В	KZN213	uMzumbe	1 850	1 850	100.0	-	-	-	38 552	38 035	98.		
В	KZN214	uMuziwabantu	1 850	1 619	87.5	-	-	-	26 163	22 026	84.		
В		Ray Nkonyeni	1 950	1 286	66.0	-	-	-	-	-			
C	DC21	Ugu DM	1 950	1 907	97.8	-	-	-	277 374	21 850	7.		
	Jgu Munici		9 550	8 667	90.8	-	-	-	386 720	130 959	33.		
3		uMshwathi	1 920 1 720	- 1 720	0.0 100.0	-	-	-	31 069 30 816	28 310 30 816	91. 100.		
B B	KZN222 KZN223	uMngeni Mpofana	3 000	3 000	100.0		-		13 114	10 311	78.		
В	KZN224	iMpendle	2 400	2 341	97.5	-	-	-	12 753	17 852	140.		
В	KZN225	Msunduzi	1 950	1 950	100.0	_	-	-	227 153	227 126	100.		
В	KZN226	Mkhambathini	3 000	3 000	100.0	-	-	-	27 881	27 881	100.		
В	KZN227	Richmond	1 950	1 950	100.0	-	-	-	20 511	20 511	100.		
С	DC22	uMgungundlovu DM	1 200	1 200	100.0	-	-	-	185 841	185 841	100.		
		dlovu Municipalities	17 140	15 161	88.5	-	•	-	549 138	548 649	99.		
В		Okhahlamba	1 850	1 850	100.0	-	-	-	47 791	47 791	100.		
В	KZN237	iNkosi Langalibalele	2 300	2 203	95.8	-	-	-	42 690	45 984	107.		
B	KZN238	Alfred Duma	2 100	2 100	100.0	-	-	-	70 409	70 484	100.		
C Tatal i i	DC23	uThukela DM	2 100	- C 4E2	0.0	-	-	-	171 484	464.250	40		
Total: u B	KZN241	lunicipalities eNdumeni	8 350 2 100	6 153	73.7 0.0	-	-	-	332 374 16 782	164 259	49.		
В		Nguthu	1 850	1 581	85.5				52 231	33 561	64.		
В	KZN244	uMsinga	1 850	-	0.0	_	_		42 414	15 615	36.		
В		uMvoti	2 550	1 934	75.9	-	-	-	48 120	42 569	88		
С	DC24	uMzinyathi DM	1 800	1 801	100.0	-	-	-	216 735	217 604	100.		
Total: L	Jmzinyathi	Municipalities	10 150	5 316	52.4	-	-	-	376 282	309 349	82.		
В	KZN252	Newcastle	1 850	965	52.2	-	-	-	129 141	126 617	98.		
В	KZN253	eMadlangeni	3 000	-	0.0	-	-	-	10 010	-			
В	KZN254	Dannhauser	1 950	-	0.0	-	-	-	19 347	23 526	121		
С	DC25	Amajuba DM	2 750	1 331	48.4	-	-	-	44 687	23 663	53.		
	-	unicipalities	9 550	2 296	24.0	-	-	-	203 185	173 806	85.		
В		eDumbe	3 000	3 000	100.0	-	-	-	29 055	29 055	100.		
В		uPhongolo	3 000 3 000	3 000 1 893	100.0 63.1	-	-	-	31 889 42 083	32 889 38 780	103. 92.		
B B	KZN263 KZN265	AbaQulusi Nongoma	2 000	2 000	100.0	_	-		56 009	57 280	92. 102.		
В		Ulundi	2 100	2 100	100.0				74 888	74 888	102.		
C	DC26	Zululand DM	1 200	1 200	100.0	250 247	250 247	100.0	259 530	259 530	100.		
-		unicipalities	14 300	13 193	92.3	250 247	250 247	100.0	493 454	492 423	99.		
В		uMhlabuyalingana	1 850	(974)	-52.6	-	-		39 523	(20 148)	(51.0		
В	KZN272		3 000	3 000	100.0	-	-	-	64 381	64 381	100.		
В	KZN275	Mtubatuba	1 920	-	0.0	-	-	-	35 867	(4 942)	(13.8		
В	KZN276	Big Five Hlabisa	2 750	2 750	100.0	-	-	-	22 500	20 624	91.		
С		uMkhanyakude DM	2 192	-	0.0	-	-	-	217 281	-			
	_	ude Municipalities	11 712	4 776	40.8	-	-	-	379 552	59 915	15.		
В		uMfolozi	1 850	1 800	97.3	-	-	-	44 491	46 976	105.		
3	KZN282	uMhlathuze	2 500	1 877	75.1	-	-	-	45 997	- 42.670	05		
3 3	KZN284 KZN285	uMlalazi Mthonjaneni	1 720 2 850	1 720 2 850	100.0 100.0	-	-	-	45 827 48 539	43 679 48 539	95. 100.		
3	KZN286	Nkandla	2 650	2 650	100.0		_		25 579	25 312	99.		
3	DC28	King Cetshwayo DM	1 200	1 200	100.0	213 563	213 563	100.0	196 344	196 344	100.		
		wayo Municipalities	12 770	12 097	94.7	213 563	213 563	100.0	360 780	360 850	100.		
3	-	Mandeni	1 850	1 850	100.0	-	-	-	40 044	40 979	102.		
3		KwaDukuza	1 750	1 148	65.6		-		68 871	68 034	98.		
3	KZN293	Ndwedwe	3 100	3 275	105.7	-	-	-	41 627	42 901	103.		
1	KZN294	Maphumulo	1 850	1 811	97.9	-	-	-	24 986	24 986	100.		
;	DC29	iLembe DM	1 000	833	83.3	-	-	-	221 475	222 305	100.		
		nicipalities	9 550	8 917	93.4	•	•	-	397 003	399 204	100.		
}		Greater Kokstad	1 750	1 887	107.8	-	-	-	19 214	12 420	64		
	KZN434	uBuhlebezwe	1 950	1 950	100.0	-	-	-	30 291	30 291	100		
		uMzimkhulu	1 850	1 850	100.0	-	-	-	49 281	49 281	100		
		Dr. Nkosazana Dlamini Zuma	1 950	1 950 1 200	100.0		-	-	30 558	30 558 204 867	100		
;		Harry Gwala DM a Municipalities	1 200 8 700	1 200 8 837	100.0 101.6	-	•	-	231 011 360 355	204 867 327 417	88 90		
الملما	Janes . C	a milinirinalities	X /00	8 837	101.6	-	-	- 1	360 355	327 417	40		

Annexure I: National Conditional Grant - Fourth Quarter 2022/23 (Continued...)

				tional Electrification (municipal) Grant		Intergrated (olic Works Progra Grant (municipalit	ty)		frastucture Grant (5B Grant)	`
R'000			DoRA 2022	Unaudited A		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
١	KZN2000 eThekwini			•		61 257	61 257	100.0	-		-
3	KZN212 uMdoni		-	-	-	1 772	1 822	102.8	-		-
3	KZN213 uMzumbe		15 000	14 876	99.2	1 699	1 743	102.6	-	-	-
3	KZN214 uMuziwaba	ntu	13 769	10 734	78.0	981	-	-	-	-	-
3	KZN216 Ray Nkony	eni	5 332	5 005	93.9	6 076	5 105	84.0	-	-	-
2	DC21 Ugu DM		-	-	-	3 319	2 843	85.6	220 000	220 000	
	Ugu Municipalities		34 101	30 616	89.8	13 847	11 513	83.1	220 000	220 000	100.0
3	KZN221 uMshwathi		11 425	9 367	82.0	1 820	-	400.0	-	-	-
3	KZN222 uMngeni		18 855	18 855	100.0	1 400	1 400	100.0	-	-	-
3 3	KZN223 Mpofana KZN224 iMpendle		12 590 6 100	-		1 216 1 430	1 216 2 125	100.0 148.6	-	-	-
3	KZN225 Msunduzi		29 154	27 380	93.9	5 231	5 228	99.9	60 000	60 000	100.0
3	KZN226 Mkhambath	ini	20 800	20 383	98.0	1 671	1 671	100.0	-	-	100.0
3	KZN227 Richmond		2 700	8 195	-	1 287	1 287	100.0	_		-
2	DC22 uMgungung	llovu DM	-	-	-	2 287	2 287	100.0	122 600	122 600	100.0
rotal: ι	uMgungundlovu Munic		101 624	84 180	82.8	16 342	15 214	93.1	182 600	182 599	
3	KZN235 Okhahlamb	•	7 100	7 100	100.0	3 638	3 638	100.0	-	-	-
3	KZN237 iNkosi Lang		22 070	21 239	-	2 043	2 043	100.0	-		-
3	KZN238 Alfred Dum		12 252	4 243	34.6	2 993	2 993	100.0	-	-	-
2	DC23 uThukela D	M	-	-	-	2 881	-	-	80 800	-	-
Γotal: ι	uThukela Municipalitie	3	41 422	32 582	78.7	11 555	8 674	75.1	80 800		-
3	KZN241 eNdumeni		18 167	-	-	1 577	-	-	-	-	-
3	KZN242 Nquthu		9 549	5 795	60.7	1 546	1 546	100.0	-	-	-
3	KZN244 uMsinga		16 440	-	-	4 867	-	-	-	-	-
3	KZN245 uMvoti		17 100	17 100	100.0	2 704	2 704	-	-	-	-
	DC24 uMzinyathi		-	-	-	4 779	4 779	100.0	80 000	48 086	
	Umzinyathi Municipalit	ies	61 256	22 895	37.4	15 473	9 029	58.4	80 000	48 086	
3	KZN252 Newcastle		- 40.000	-	-	3 753	3 753	100.0	48 000	47 927	99.8
}	KZN253 eMadlange		16 693	-		978	-	-	-	-	-
3	KZN254 Dannhause		3 540	-	-	950 1 902	- 1 839	96.7	60 000	- 18 985	31.6
Cotols	DC25 Amajuba D Amajuba Municipalities		20 233	-	-	7 583	5 592	73.7	108 000	66 912	
10tai. 1 3	KZN261 eDumbe	•	11 850	11 850	100.0	1 500	1 500	100.0	100 000	00 912	02.0
3	KZN262 uPhongolo		4 280	4 730	110.5	2 978	2 978	100.0	_		_
3	KZN263 AbaQulusi		18 485	10 568	57.2	2 773	2 143	77.3	_		_
3	KZN265 Nongoma		3 000	3 056	101.9	2 946	2 946	100.0	_		-
3	KZN266 Ulundi		6 000	6 000	100.0	4 711	4 711	100.0	-		-
2	DC26 Zululand D	М	-	-	-	8 517	8 517	100.0	95 000	95 000	100.0
Γotal: 2	Zululand Municipalities	•	43 615	36 203	83.0	23 425	22 795	97.3	95 000	95 000	100.0
3	KZN271 uMhlabuya	ingana	6 000	(10 302)	-	1 975	(540)	(27.4)	-	-	-
3	KZN272 Jozini		6 600	-	-	4 095	4 095	100.0	-	-	-
3	KZN275 Mtubatuba		7 862	-	-	2 077	479	23.0	-	-	-
3	KZN276 Big Five Hla		6 000	-	-	2 304	1 267	-	-	-	-
0	DC27 uMkhanyak		-	-	-	6 993	-	-	-	-	#DIV/0!
	uMkhanyakude Munici	palities	26 462	(10 302)	(38.9)	17 444	5 300	30.4	-	•	#DIV/0!
3	KZN281 uMfolozi		3 000	-	-	1 847	1 847	100.0		-	45.5
3	KZN282 uMhlathuze		4 175	4 400	- 00.4	3 213	2 229	69.4	37 000	5 821	15.7
3	KZN284 uMlalazi	:	4 175	4 109 7 280	98.4	4 098	4 098 2 773	100.0	-	-	-
3 3	KZN285 Mthonjaner KZN286 Nkandla	I	7 280 14 736	14 736	100.0 100.0	2 536 3 626	3 626	109.4 100.0	_	-	-
)]	DC28 King Cetsh	wayo DM	14 730	14 730	100.0	4 742	4 742	100.0	70 000	67 308	96.2
	King Cetshwayo Munic		29 191	26 125	89.5	20 062	19 315	96.3	107 000	73 129	
3	KZN291 Mandeni	ipanties	7 200	4 472	62.1	2 372	2 372	100.0	-	- 10 123	-
3	KZN292 KwaDukuza	1	15 418	14 272	92.6	1 868	1 868	100.0	_		-
3	KZN293 Ndwedwe		10 000	9 506	95.1	2 277	3 727	163.7	_		
}	KZN294 Maphumulo	1	30 750	30 822	100.2	2 081	2 241	107.7	_		-
	DC29 iLembe DM			-		5 439	5 614	103.2	100 000	90 626	90.6
otal: I	Lembe Municipalities		63 368	59 073	93.2	14 037	15 822	112.7	100 000	90 626	90.6
3	KZN433 Greater Ko	kstad	28 500	27 487	96.4	4 266	(7 520)	(176.3)	-	-	
3	KZN434 uBuhlebezy	ve	6 994	6 994	100.0	2 245	2 245	100.0	-	-	-
1	KZN435 uMzimkhuli		10 070	8 247	81.9	3 573	3 573	100.0	-	-	-
3		ana Dlamini Zuma	8 452	8 452	100.0	2 476	2 476	100.0	-	-	-
0	DC43 Harry Gwal		-	-	-	5 221	5 221	100.0	85 000	85 000	
fotal: I	Harry Gwala Municipal	ties	54 016	51 180	94.7	17 781	5 995	33.7	85 000	85 000	
			475 288	332 552	70.0	218 806	180 506	82.5	1 058 400	861 353	81.4

Annexure J : Criteria for serious financial	problems - As at the end of Quarter 4 - 2022/23

000	Failure to make as and when de Section 138(a MFMA	ie as per) of the			eficit in excess of five per cent of per Section 138(d) of the MFMA		audit opinion as per Sec	Late submission of AFS/Negative udit opinion as per Sections 138(e) and (f) of the MFMA		R1 million or	ents as and when more owed for lon days	consecutiv	e cash position e quarters as p B(h) of the MFN	er Section	Operating e	make payment w xpenditure and fa Operating expen	reater than	percent of Op	perating exp greater than	penditure and n 40 percent o	failure to of Operating	po Failure to make payment which is greater than two percent of Operating expenditure and failure to g make payment greater than 40 percent of Operatin expenditure as per Section 140(2)(c) of the MFMA							
	Total creditors owed > 90 days	Indicator	Operating Surplus/(Defi cit)	Direct revenue	Percentage	Indicator	r Opinion - 2021/22 financial year	Indicator	Bulk electricity amount owed > 90 days	Indicator	Bulk water in amount owed > 90 days	ndicator	Cash and cash equivalents - 31 March 2023	Cash and cash equivalents - 30 June 2023	Indicator (Negative cash for two consecutive quarters)		Bulk electricity creditors > 0 90 days		Indicator (> 2%)	Indicator (> 40%)	creditors > 0	Bulk vater creditors > 90 days as % Opex Budget	Indicator (> 2%)	Indicator (> 40%)		Total cre Total creditors > 90 days as % Opex Budget		Indicator (> 40%)	final prob
KZN2000 eThekwini	37 671	TRUE	5 526 245	47 638 510	11.6		- Unqualified with findings	-	-	-	-	-	5 814 260	7 510 263		46 376 202	-	-	-		-	-			37 671	0.1	-		-
KZN212 uMdoni	-	-	5 751	356 445	1.6		- Unqualified with findings		-		-		528 488	560 317		421 566	-	-			-	-		-	-	-	-		-
KZN213 uMzumbe	1 049	TRUE	(62 930)	192 452	(32.7)	TRU	Unqualified with findings	-	-	-	-	-	(189 093)	(345 026)	TRUE	282 425	-	-	-		-	-	-	-	1 049	0.4	-	-	-
KZN214 uMuziwabantu	-	-	(31 276)	193 572	(16.2)	TRU	Unqualified with findings	-	-	-	-	-	114 842	86 609		263 928	-	-	-		-	-	-	-	-	-	-	-	-
KZN216 Ray Nkonyeni	-	-	31 146	1 075 248	2.9		- Unqualified with no findings		-		-		144 049	(50 328)		1 170 699	-	-	-		-	-	-	-	-	-	-	-	-
DC21 Ugu DM	310 543	TRUE	(329 767)	1 135 204	(29.0)	TRU	Unqualified with findings		-		179 375	TRUE	1 509 639	2 088 972		1 285 970	-	-	-		179 375	13.9	TRUE	-	310 543	24.1	TRUE	-	-
KZN221 uMshwathi	2 542	TRUE	10 047	203 316	4.9		- Unqualified with findings		-		-		1 172	(4 831)		243 829	-	-	-		-	-		-	2 542	1.0	-	-	-
KZN222 uMngeni	60	-	(45 696)	474 102	(9.6)		IE Unqualified with findings		-		-	-	321 471	360 834		519 981	-	-	-		-	-		-	60	0.0	-	-	1
KZN223 Mpofana	414 329	TRUE	(73 684)	137 742	(53.5)		IE Qualified	TRUE	398 656	TRUE	-		10 229	565		225 382	398 656	176.9	TRUE	TRUE	-	-	-	-	414 329	183.8	TRUE	TRUE	=
KZN224 iMpendle	-		(7 406)	62 205	(11.9)	TRU	Unqualified with findings		-		-		38 560	44 084		72 994	-	-				-		-	-	-			1
KZN225 Msunduzi	864 072	TRUE	1 629 890	6 193 058	26.3		- Qualified	TRUE	395 950	TRUE	464 515	TRUE		888 503		6 624 478	395 950	6.0	TRUE		464 515	7.0	TRUE	-	864 072	13.0	TRUE	•	1
KZN226 Mkhambathini	24	-	578	128 491	0.4		- Unqualified with findings		-		-	•	30 127	127		142 714	-	-	-		-	-		-	24	0.0	-	•	1
KZN227 Richmond	-		(14 418)	138 813	(10.4)	TRU	Unqualified with findings		-		-		217 888	229 531		166 583	-	-	-			-		-	-	-	-	•	1
DC22 uMgungundlovu DM	9 595	TRUE	436 334	1 226 184	35.6		Unqualified with findings		-		2 866	TRUE		(287 115)		976 836	-	-	-		2 866	0.3	•	•	9 595	1.0	•		1_
KZN235 Okhahlamba	- (04.4)	1	(31 738)	206 216	(15.4)	TRU	Unqualified with no findings		-		-		(3 054)	(2 687)	TRUE			-	-		.	-		-	-	-	-		
KZN237 iNkosi Langalibalele	(214)	1	91 041	652 777	13.9		- Qualified	TRUE	-		-		79 146	53 979		695 728		-	-] .	-		-	(214)	(0.0)	-		
KZN238 Alfred Duma	-	- -	233 766	1 152 495	20.3		- Unqualified with findings] -		-		1 007 218	1 109 342		1 272 068		-	-		.	-		-	-	-	-		1
DC23 uThukela DM	9 834	TRUE	78 469	837 724	9.4		- Qualified	TRUE			-		760 510	619 320		941 421		-				-	•	•	9 834	1.0	-		1_
KZN241 eNdumeni	7	-	69 163	312 799	22.1		- Qualified	TRUE			-		(8 257)	46 459		426 901	,	0.0	•			-		•	0.000	0.0	-		
KZN242 Nquthu	2 080	TRUE	24 550	170 074	14.4	TDU	- Qualified	IKUE	-		-		27 841	(19 519)		309 011	-	-	•		1	-		•	2 080	0.7	-		
KZN244 uMsinga KZN245 uMvoti	221 11 523	TRUE	(102 025) (47 930)	184 774 324 605	(55.2) (14.8)		IE Unqualified with findings IE Unqualified with findings				-		160 628 457 580	224 569 492 183		286 998	-	-	-]	-		-	221 11 523	0.1 2.8	TRUE		
DC24 uMzinyathi DM	197 209	TRUE	(12 265)	584 059	(2.1)	INC	- Adverse	TRUE			_		1 388 660	1 682 239		572 439		-				-]	197 209	34.5	TRUE		
KZN252 Newcastle	142 263	TRUE	(38 933)	2 151 629	(1.8)		Unqualified with findings						2 758 624	3 244 397		2 446 078	_								142 263	5.8	TRUE		1
KZN253 eMadlangeni	2 702	TRUE	9 941	109 369	9.1		- Qualified	TRUE	1 014	TRUE	_		(6 079)	(9 532)	TRUE		1 014	0.9				-			2 702	2.5	TRUE		
KZN254 Dannhauser	179		1 902	173 587	1.1		- Unqualified with findings]		_		167 877	161 036		169 295	-	- 0.5				_		_	179	0.1			
DC25 Amajuba DM	45 497	TRUE	(11 599)	253 124	(4.6)		- Qualified	TRUE	_		29 142	TRUE	9 434	28 688		268 851	_	_			29 142	10.8	TRUE	_	45 497	16.9	TRUE		
KZN261 eDumbe	500		12 180	189 805	6.4		Unqualified with findings						(133 687)	(170 363)	TRUE		-	-				-			500	0.3			-
KZN262 uPhongolo	253		(1 658)	306 177	(0.5)		- Unqualified with findings				_		(130 355)	(199 507)	TRUE		_	-				_			253	0.1			
KZN263 AbaQulusi	2 069	TRUE	(40 038)	652 326	(6.1)	TRU	IE Unqualified with findings				_		153 574	176 478		664 021	_	-				_			2 069	0.3	_		
KZN265 Nongoma	11 230	TRUE	(33 797)	236 362	(14.3)		IE Unqualified with findings				-		(255)	(255)	TRUE		_	-				_			11 230	5.0	TRUE		
KZN266 Ulundi	134 858	TRUE	(54 446)	408 648	(13.3)		IE Qualified	TRUE	134 734	TRUE	-		245 022	220 791		444 256	134 734	30.3	TRUE			_			134 858	30.4	TRUE		
DC26 Zululand DM	-		(106 783)	723 893	(14.8)	TRU	IE Unqualified with findings				-		952 262	823 742		695 390	-	-				-			-	-			
KZN271 uMhlabuyalingana	(17 956)		74 131	253 069	29.3		Unqualified with findings				-	-	330 057	315 471		244 312	-	-				-			(17 956)	(7.3)			
KZN272 Jozini	17	-	(79 938)	295 299	(27.1)	TRU	IE Unqualified with findings				-		(10 571)	(71 125)	TRUE	323 931	_	-				-			17	0.0	-		-
KZN275 Mtubatuba	13 665	TRUE	64 252	312 722	20.5		- Qualified	TRUE	-		-		(2 758)	(3 999)	TRUE	305 362	-	-				-			13 665	4.5	TRUE		-
(ZN276 Big Five Hlabisa	155	-	20 332	183 259	11.1		- Unqualified with findings				-		108 363	79 373		200 607	_	-				-	-	-	155	0.1	-		-
DC27 uMkhanyakude DM	-	-	89 156	605 086	14.7		- Disclaimer	TRUE	-		-		378 867	293 103		622 719	_	-				-	-	-	-	-	-		-
CZN281 uMfolozi	1 748	TRUE	(3 772)	207 749	(1.8)		- Unqualified with findings				-		5 703	13 827		207 802	-	-				-	-		1 748	0.8	-		+
(ZN282 uMhlathuze	10 220	TRUE	(525 606)	4 447 342	(11.8)	TRU	IE Unqualified with no findings				-		(494 868)	(207 474)	TRUE	4 629 584	-	-	-			-	-	-	10 220	0.2	-		-
CZN284 uMlalazi	29	-	251 439	709 889	35.4		- Unqualified with findings				-		13 456	(33 899)		509 939	-	-	-		-	-	-	-	29	0.0	-		-
CZN285 Mthonjaneni	11 864	TRUE	(21 271)	155 843	(13.6)	TRU	IE Unqualified with findings		7 253	TRUE	-		(822)	646		182 899	7 253	4.0	TRUE		-	-	-	-	11 864	6.5	TRUE		-
KZN286 Nkandla	178	-	13 477	177 804	7.6		- Unqualified with findings		-		-		(18 317)	(35 139)	TRUE	211 176	-	-	-		-	-	-	-	178	0.1	-		-
DC28 King Cetshwayo DM	9 716	TRUE	(154 402)	861 128	(17.9)	TRU	Le Unqualified with no findings				6 221	TRUE	445 295	179 696		1 128 073	-	-	-		6 221	0.6	-	-	9 716	0.9	-		-
(ZN291 Mandeni	2	-	31 595	362 847	8.7		- Unqualified with findings		-		-		206 181	198 112		371 753	-	-	-		-	-	-	-	2	0.0	-		+
ZN292 KwaDukuza	889	-	168 957	2 143 775	7.9		- Unqualified with findings		-	-	-		2 556 056	2 668 780		2 244 965	-	-	-		-	-	-	-	889	0.0	-		-
ZN293 Ndwedwe	393	-	11 191	221 994	5.0		- Unqualified with findings		-		-		401 507	479 102		221 014	-	-	-		-	-	-	-	393	0.2	-		-
ZN294 Maphumulo	31	-	11 713	143 131	8.2		- Unqualified with findings	-	-		-		158 469	232 052		141 537	-	-	-		-	-	-	-	31	0.0	-		-
DC29 iLembe DM	737	-	146 169	1 250 852	11.7		- Unqualified with findings	-	-		-		414 779	251 204		1 395 060	-	-	-		-	-	-	-	737	0.1	-		-
ZN433 Greater Kokstad	221	-	(7 322)	433 117	(1.7)		- Unqualified with findings		-		-		247 189	282 028		449 236	-	-	-		-	-	-	-	221	0.0	-		-
ZN434 uBuhlebezwe	6 394	TRUE	(1 326)	185 676	(0.7)		- Unqualified with findings		-		-		73 493	25 934		205 852	-	-	-		-	-	-	-	6 394	3.1	TRUE		-
ZN435 uMzimkhulu	-	-	(28 094)	270 481	(10.4)	TRU	IE Unqualified with findings		-		-		352 045	375 206		353 598	-	-	-		-	-	-	-	-	-	-		-
KZN436 Dr. Nkosazana Dlamini Zuma	47	-	13 936	231 059	6.0		- Unqualified with findings	-	-	-	-		248 194	188 266		261 486	-	-	-		-	-	-	-	47	0.0	-		-
DC43 Harry Gwala DM		_	(20 403)	556 659	(3.7)		- Qualified	TRUE	-		-		1 374 604	1 312 167		645 616	_	_				-			l -	_			-

oality 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 ocnfirm receipt of these services. The municipality provided an audit action plan that includes a plan to address the qualification issue. There are thus no financial problems at the municipality.