

treasury

Department:
Treasury
PROVINCE OF KWAZULU-NATAL

CONSOLIDATED MUNICIPAL BUDGETS PERFORMANCE REPORT

4th Quarter Review 2021/22

MFQR: 30 June 2022

Compiled by: The 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 in Section 71(1) of the MFMA. The report has been compiled based on information provided by the municipalities in the form of mSCOA data strings, Financial Management Reports (FMR) and other budget performance information for the financial period ended 30 June 2022 from the NT LG Database. Therefore, any queries on the budget, revenue or expenditure figures reflected in the report must be referred to the relevant Municipal Manager or Chief Financial Officer. The quality of the report depends on the reliability and credibility of the information and figures submitted by the municipalities. It is noted that certain municipalities experience challenges with their financial systems as well as with the capturing of financial data in accordance with the mSCOA segments. These problems cause errors in the submitted data strings as well as inaccuracies in the financial information related to misalignment, cash flow and balance sheet budgeting.

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Methodology and Approach

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

The data for the analysis used in this report was extracted from the NT LG Database as reported by municipalities for the financial quarter ended 30 June 2022. The non-delegated municipalities, namely, the eThekwini Metro and the Msunduzi and uMhlathuze Local Municipalities are included in the report. By the time of extracting the fourth quarter financial information from the NT LG Database on 20 July 2022, some municipalities may not have corrected the errors in their monthly MFMA Section 71 performance data strings and uMkhanyakude District Municipality did not submit their Month 12 MFMA Section 71 data strings due to challenges with their server. Such errors may have distorted the reporting of the budget performance as at the end of the fourth quarter for the respective municipalities, the district totals and the aggregated provincial total.

All municipalities should have generated and spent their entire 2021/22 Adjusted Budgets as at the end of the fourth quarter of the 2021/22 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 2021/22 financial year ended 30 June 2022.

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

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

This is the third financial year that 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 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.

According to National Treasury, Msunduzi Local Municipality has been experiencing challenges with their Financial Management System service provider which triggered non-compliance with mSCOA implementation and reporting. They have advised that the service provider did not meet the Service Level Agreement provisions and legal action was taken against the system vendor. The final outcome of the legal proceedings was to terminate their service. As a result, the municipality is having challenges with budgeting, transacting and reporting and the mSCOA challenges are impacting on the quality and credibility of the information submitted.

As from Quarter 3 of 2021/22 financial year, the municipality has been submitting data strings with errors as a result not being fully mSCOA compliant. The municipality manually input the data strings to ensure submission to the portal as the function is not available in the financial system. In addition, the municipality does not lock the financial system before submission to National Treasury, which is in contravention of Treasury regulations on mSCOA. This has resulted in multiple resubmissions in an attempt to correct various errors such as the bad debts write-off. National Treasury has requested the municipality to resuscitate their mSCOA Steering Committee and technical meeting while the discussions on the way forward regarding the Financial Management System are underway.

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 - 2021/22

					Detail						
R'000	Original	Adjusted	Unaudited	%	Property rates		Service charges	i	Transfers	Other own	Other
11000	Budget	Budget	Actual	Generated		Electricity	Water revenue	Other ¹	recognised -	revenue	revenue ³
						revenue			operational ²		
eThekwini	43 656 807	43 357 192	41 305 958	95.3	9 948 072	14 910 070	5 236 765	2 018 001	4 085 541	3 625 634	1 481 876
Ugu	3 029 047	2 941 445	2 785 532	94.7	588 428	193 145	335 215	175 905	1 247 694	76 744	168 400
uMgungundlovu	8 545 493	8 653 453	16 625 181	192.1	3 289 402	6 154 591	2 176 979	607 378	3 448 859	245 428	702 544
uThukela	2 863 154	2 738 986	2 642 491	96.5	355 537	667 891	210 007	57 575	1 135 590	80 305	135 586
uMzinyathi	1 697 702	1 735 545	1 662 770	95.8	146 509	227 483	76 611	44 300	951 694	68 655	147 519
Amajuba	2 705 264	2 877 862	2 727 520	94.8	402 048	719 511	213 387	227 926	1 103 606	13 926	47 115
Zululand	2 325 643	2 407 915	2 191 228	91.0	293 334	336 970	84 236	91 506	1 305 471	4 351	75 360
uMkhanyakude	1 580 414	1 599 327	1 475 713	92.3	133 220	3 591	27 044	12 651	1 227 239	5 588	66 380
King Cetshwayo	5 596 871	5 927 382	5 579 094	94.1	735 382	1 668 288	546 308	269 360	1 696 131	48 456	615 168
iLembe	3 781 659	3 808 761	3 559 578	93.5	636 470	973 573	209 461	155 677	1 320 562	50 993	212 842
Harry Gwala	1 503 909	1 549 743	1 570 796	101.4	198 074	172 193	49 346	44 517	1 022 609	3 671	80 386
Total	77 285 963	77 597 611	82 125 861	105.8	16 726 475	26 027 306	9 165 359	3 704 797	18 544 997	4 223 751	3 733 176

Source: NT Igdatabase, downloaded 20 July 2022.

- In aggregate, municipalities in KwaZulu-Natal generated *Operating revenue* amounting to R82.1 billion or 105.8 percent of the Adjusted Budget of R77.6 billion as at the end of June 2022 which is above the expected straight-line projection of 100 percent at the end of the fourth quarter of the 2021/22 financial year.
- The eThekwini Metro with R41.3 billion or 50.3 percent contributed the most towards the total *Operating revenue* of R82.1 billion followed by the uMgungundlovu District with R16.6 billion or 20.2 percent. The over-performance in the uMgungundlovu District is primarily attributed to the Msunduzi Local Municipality having reported R14.6 billion or 225.6 percent against their Adjusted Budget of R6.5 billion as at the fourth quarter of the 2021/22 financial year due to incorrect reporting by the municipality. The error has also distorted the provincial average as at the end of quarter four of the 2021/22 financial year.
- The King Cetshwayo District contributed R5.6 billion or 6.8 percent towards the total *Operating revenue* of R82.1 billion, which can be attributed to the uMhlathuze Local Municipality having reported R3.9 billion or 69.2 percent of the total revenue reported by the district.
- The uMkhanyakude District with R1.5 billion or 1.8 percent contributed the least towards the total *Operating revenue*. This is due to the uMkhanyakude District having lowest Adjusted Budget of R1.6 billion which equates to 2.2 percent of the Total Adjusted Budget of R77.6 billion. It should however be noted that municipalities in the uMkhanyakude District reported to have generated 92.3 percent of their Adjusted Budgets of R1.6 billion as at 30 June 2022.
- The Service charges electricity revenue line item contributed the most towards Operating revenue as R26 billion or 31.7 percent was generated as at the end of the fourth quarter of the 2021/22 financial year. This was followed by Transfers and subsidies recognised of R18.5 billion or 22.6 percent as at the end of the 2021/22 financial year. Service charges other revenue of R3.7 billion or 4.5 percent contributed the least towards Operating revenue generated which is made up of Service charges sanitation and Service charges refuse.
- Out of 54 municipalities in KZN, 40 municipalities reflected that they are grant dependent as their own revenue generated is less than 50 percent of their total *Operating revenue* Adjusted Budget for the 2021/22 financial year.

¹ Include Service charges revenue for Sanitation and Refuse.

² Include Equitable Share, Financial Management Grant, Expanded Public Works Programme Integrated Grant, Provincial Operating Grant, 5% portion of Municipal Infrastructure Grant

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

2.2 Operating Expenditure

Table 2: Operating Expenditure per item and per district as at the end of Quarter 4 – 2021/22

								Detai					
	Original	Adjusted	Unaudited	%	Employee	Remun. of	Debt	Depreciation	Finance	Bulk	Contracted	Other	Other ¹
R'000	Budget	Budget	Actual	Spent	related	councillors	impairment	and asset	charges	purchases	services	expenditure	
	244901	244901	7101441	opo	costs			impairment					
eThekwini	43 488 681	43 356 553	39 692 438	91.5	11 551 821	129 485	(65 308)	2 578 558	866 362	12 055 498	4 734 308	1 990 395	5 851 318
Ugu	3 264 771	3 275 894	2 918 095	89.1	1 133 550	75 857	28 499	344 036	20 968	148 104	555 817	430 055	181 208
uMgungundlovu	8 167 507	8 391 552	16 675 188	198.7	4 224 124	172 066	1 018 376	1 111 230	99 900	5 407 980	1 771 283	489 231	2 380 998
uThukela	2 933 833	3 007 889	2 385 361	79.3	994 679	54 225	3 160	145 868	1 320	482 486	352 271	267 325	84 027
uMzinyathi	1 793 214	1 926 549	1 860 501	96.6	519 121	33 037	9 273	122 023	969	182 850	310 756	248 694	433 779
Amajuba	3 005 701	3 116 304	2 703 926	86.8	758 813	42 019	24 532	362 274	44 328	473 727	680 754	160 649	156 829
Zululand	2 295 548	2 485 253	2 372 022	95.4	850 859	73 767	11 649	154 277	2 951	375 757	540 742	261 887	100 132
uMkhanyakude	1 521 954	1 639 222	1 353 403	82.6	548 941	60 811	32 657	124 744	1 537	21 161	195 201	248 885	119 467
King Cetshwayo	5 899 564	6 361 956	6 072 824	95.5	1 577 730	91 472	143 562	595 867	67 853	1 238 189	809 396	569 730	979 025
iLembe	3 809 686	3 843 693	3 333 318	86.7	926 577	66 465	47 083	274 536	24 013	882 005	544 668	313 132	254 839
Harry Gwala	1 748 075	1 808 359	1 578 451	87.3	645 502	53 542	20 253	191 155	299	117 541	274 367	195 891	79 900
Total	77 928 535	79 213 225	80 945 527	102.2	23 731 717	852 747	1 273 737	6 004 569	1 130 500	21 385 297	10 769 562	5 175 874	10 621 523

Source: NT Igdatabase, downloaded 20 July 2022.

1 Include Inventory consumed, Transfers and subsidies and Losses.

- In aggregate, municipalities in KwaZulu-Natal incurred *Operating expenditure* amounting to R80.9 billion or 102.2 percent of the Adjusted Budget of R79.2 billion as at the end of June 2022 which is above the expected straight-line projection of 100 percent at the end of the fourth quarter of the 2021/22 financial year.
- The eThekwini Metro with R39.7 billion or 49 percent contributed the most towards the total *Operating expenditure* of R80.9 billion followed by the uMgungundlovu District with R16.7 billion or 20.6 percent. The high spending incurred in the uMgungundlovu District is primarily attributed to the Msunduzi Local Municipality having reported R14.6 billion or 234.7 percent against the Adjusted Budget of R6.2 billion as at the end of the fourth quarter of the 2021/22 financial year due to incorrect reporting by the municipality. The error has also distorted the provincial average as at the end of quarter four of the 2021/22 financial year.
- The King Cetshwayo District contributed R6.1 billion or 7.5 percent towards the total *Operating expenditure* of R80.9 billion which can be attributed to the uMhlathuze Local Municipality having reported R4.1 billion or 67.9 percent of the total expenditure reported by the district.
- The uMkhanyakude District with R1.4 billion or 1.7 percent contributed the least to the total Operating expenditure of R80.9 billion which is mainly due to the uMkhanyakude District having the lowest Operating expenditure Adjusted Budget of R1.6 billion which equates to 2.1 percent of the total Adjusted Budget of R79.2 billion.
- The *Employee related costs* line item contributed the most towards the total *Operating expenditure* as R23.7 billion or 29.3 percent was spent as at the end of the fourth quarter of the 2021/22 financial year. *Employee related costs* is a material component of the cost of delivering services to the communities served by municipalities. *Remuneration of councillors* of R852.7 million or 1.1 percent contributed the least towards the total *Operating expenditure*.
- Operating expenditure continue to be driven by Bulk purchases and Contracted Services as these line items contributed R21.4 billion or 26.4 percent and R10.8 billion or 13.3 percent respectively towards the total Operating expenditure.

2.3 Capital Revenue

Table 3: Capital Revenue (Source of Finance) per district as at the end of Quarter 4 – 2021/22

						Detail		
R'000	Original Budget	Adjusted Unaudited Budget Actual		% Generated	Transfers recognised - capital ¹	Borrowing	Internally generated funds	Public contr. and donations
eThekwini	5 321 542	5 328 607	3 052 440	57.3	2 442 477	738 552	(128 589)	-
Ugu	641 763	721 258	609 633	84.5	496 823	5 689	107 121	-
uMgungundlovu	928 584	1 131 533	6 825 371	603.2	5 616 661	130 718	1 077 992	-
uThukela	444 802	485 611	414 335	85.3	380 418	-	33 917	-
uMzinyathi	515 720	567 271	425 634	75.0	361 964	-	63 670	-
Amajuba	259 806	491 662	290 419	59.1	221 572	-	68 848	-
Zululand	808 301	791 501	598 189	75.6	573 783	-	24 407	-
uMkhanyakude	459 414	502 474	209 455	41.7	202 701	-	6 755	-
King Cetshwayo	1 262 848	1 325 647	1 003 326	75.7	500 924	277 436	224 966	-
iLembe	746 956	798 107	680 842	85.3	420 629	-	260 212	-
Harry Gwala	663 542	744 158	621 734	83.5	513 891	-	107 843	-
Total	12 053 278	12 887 830	14 731 378	114.3	11 731 842	1 152 395	1 847 141	

Source: NT Igdatabase, downloaded 20 July 2022.

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

- Municipalities in KwaZulu-Natal generated *Capital revenue* amounting to R14.7 billion or 114.3 percent of the Adjusted Budget of R12.9 billion at an aggregate level to fund their *Capital expenditure* as at the end of June 2022 which is above the expected straight-line projection of 100 percent at the end of the fourth quarter of the 2021/22 financial year.
- The uMgungundlovu District with R6.8 billion or 46.3 percent contributed the most to the total *Capital revenue* of R14.7 billion. The high *Capital revenue* reported by the uMgungundlovu District was mainly attributed to the Msunduzi Local Municipality incorrectly reporting R6.4 billion or 974 percent against their Adjusted Budget of R655.2 million as at the end of the fourth quarter of the 2021/22 financial year. The error has also distorted the provincial average as at the end of quarter four of the 2021/22 financial year.
- The eThekwini Metro was the second highest contributor towards the total *Capital revenue* with R3.1 billion or 20.7 percent, followed by the King Cetshwayo District with R1 billion or 6.8 percent.
- The uMkhanyakude District with R209.4 million or 1.4 percent contributed the least towards the total *Capital revenue* of R14.7 billion. The low generation of revenue in the uMkhanyakude District was mainly attributed to the uMkhanyakude District Municipality reporting only R63.2 million or 21.4 percent against the Adjusted Budget of R295.6 million.
- The reason for the low generation of *Capital revenue* by the uMkhanyakude District Municipality is mainly attributable to the delay in the approval of the 2021/22 Original Budget which had a negative impact on the implementation of the Capital budget, hence lower *Capital revenue* recognised. Furthermore, the Municipal Infrastructure Grant (MIG) of R64 million and Water Services Infrastructure Grant (WSIG) of R40 million were stopped by National Treasury due to under spending by the municipality.
- The reason for the low generation of *Capital revenue* by the uMkhanyakude District Municipality is mainly attributable to the delay in the approval of the 2021/22 Original Budget which had a negative impact on the implementation of the Capital budget resulting in delays in the procurement processes as well as the municipality not submitting the Month 12 data strings due to challenges with the municipal server.
- The highest contributor towards the total *Capital revenue* as at the end of the fourth quarter of the 2021/22 financial year was *Transfers recognised capital* at R11.7 billion or 79.7 percent followed by *Internally generated funds* at R1.8 billion or 12.5 percent. It should be noted that the high *Transfers recognised capital* reported of R11.7 billion was due to the Msunduzi Local Municipality incorrectly reporting R5.2 billion against an Adjusted Budget of R429.7 million. The *Borrowing* of R1.2 billion or 7.8 percent contributed the least towards the total *Capital revenue* as at the end of the 2021/22 financial year.

2.4 Capital Expenditure

Table 4: Capital Expenditure per item and per district as at the end of Quarter 4 – 2021/22

14010 11 0	zapitai =				Detail									
R'000	Original	Adjusted	•	%	Governance and Admin. ¹				Economic and Serv		Trading Services		s	
1,000	Budget	Budget		Spent		Housing	Health	Other ²	Road Transport	Other ³	Electricity	Water and Waste Water Mgt.	Waste Mgt	Other
eThekwini	5 321 542	5 328 607	3 052 420	57.3	334 486	140 708	5 121	215 749	1 668 457	(521 738)	537 122	603 892	29 842	38 781
Ugu	641 903	721 518	609 854	84.5	50 212	115	-	54 300	130 586	98 758	10 126	259 223	3 427	3 107
uMgungundlovu	928 584	1 099 634	7 210 723	655.7	471 966	(175 964)	-	471 939	2 881 138	35 623	2 292 866	1 224 734	8 149	273
uThukela	444 802	485 611	416 265	85.7	6 781	319	-	23 953	32 451	117 940	9 035	221 892	3 814	81
uMzinyathi	515 720	568 733	426 676	75.0	15 736	-	-	40 113	89 948	11 019	33 815	233 821	2 224	-
Amajuba	259 896	491 662	291 414	59.3	19 042	404	-	6 484	42 064	62 578	5 564	153 982	1 295	-
Zululand	808 301	791 501	600 379	75.9	12 984	130	-	54 259	82 063	24 526	20 461	401 416	4 539	-
uMkhanyakude	459 814	503 043	238 846	47.5	16 159	-	-	54 114	72 919	30 461	-	63 738	1 216	239
King Cetshwayo	1 262 848	1 325 647	1 003 900	75.7	78 316	-	-	77 679	197 604	11 256	146 569	469 432	23 045	-
iLembe	746 956	798 107	683 693	85.7	38 253	1 419	-	56 289	183 045	45 744	83 863	268 876	6 203	-
Harry Gwala	663 542	744 158	621 734	83.5	14 514	47 192	-	37 534	95 967	71 098	41 386	308 481	5 561	-
Total	12 053 908	12 858 223	15 155 903	117.9	1 058 449	14 323	5 121	1 092 413	5 476 242	(12 734)	3 180 807	4 209 487	89 314	42 481

Source: NT Igdatabase, downloaded 20 July 2022.

- Municipalities in KwaZulu-Natal incurred *Capital expenditure* amounting to R15.2 billion or 117.9 percent in aggregate against the Adjusted Budget of R12.9 billion as at the end of June 2022 which is above the expected straight-line projection of 100 percent at the end of the fourth quarter of the 2021/22 financial year.
- The uMgungundlovu District with R7.2 billion or 47.6 percent contributed the most towards the total *Capital expenditure* of R15.2 billion. The high *Capital expenditure* reported by the uMgungundlovu District was mainly attributed to the Msunduzi Local Municipality incorrectly reporting R6.7 billion or 1029.4 percent against their Adjusted Budget of R655.2 million as at the end of the fourth quarter of the 2021/22 financial year. The error has also distorted the provincial average as at the end of quarter four of the 2021/22 financial year.
- The eThekwini Metro contributed the second highest towards the total *Capital expenditure* with R3.1 billion or 20.1 percent whilst the uMkhanyakude District reported the least *Capital expenditure* of R238.8 million or 1.6 percent. The low *Capital expenditure* in the uMkhanyakude District was mainly attributed to the uMkhanyakude District Municipality reporting only R63.2 million or 21.4 percent against their Adjusted Budget of R295.6 million due to the delay in the approval of the 2021/22 Budget which had a negative impact on the implementation of the Capital budget resulting in delays in the procurement processes as well as the municipality not submitting the Month 12 data strings due to challenges with the municipal server.
- The bulk of the total *Capital expenditure* as at the end of the fourth quarter of the 2021/22 financial year was spent on *Road transport* with R5.5 billion or 36.1 percent, with the uMgungundlovu District contributing the most in this category with R2.9 billion or 52.6 percent due to the incorrect reporting by the Msunduzi Local Municipality. The second highest contributor towards *Capital expenditure* was *Water and waste water management* with R4.2 billion or 27.8 percent.
- The lowest contributor towards the total *Capital expenditure* was *Health* with R5.1 million or 0.03 percent with the eThekwini Metro being the only municipality reporting expenditure in this category.
- It should be noted that the *Other* expenditure item of negative R12.7 million within the *Economic and Environmental Services* category is incorrect due to the eThekwini Metro incorrectly reported R521.7 million.
- A total amount of R14.3 million was reported for *Housing* which was lower than the actual total
 expenditure incurred against this function due to the Msunduzi Local Municipality incorrectly reporting
 a negative amount of R176 million 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 - 2021/22

R'000 —	0 - 30 Days		30 - 60 Days	3	60- 90 Days	3	Over 90 Day	s	Total
1000	Total	%	Total	%	Total	%	Total	%	Total
eThekwini	2 186 941	11.3	810 223	4.2	682 748	3.5	15 622 076	80.9	19 301 988
Ugu	56 811	3.6	42 369	2.7	46 531	2.9	1 443 115	90.8	1 588 826
uMgungundlovu	207 211	3.2	130 628	2.0	128 709	2.0	6 083 367	92.9	6 549 915
uThukela	85 016	7.7	22 255	2.0	30 989	2.8	965 182	87.5	1 103 442
uMzinyathi	53 628	6.7	(7 399)	(0.9)	25 095	3.1	727 998	91.1	799 322
Amajuba	80 513	5.2	35 997	2.3	34 016	2.2	1 399 462	90.3	1 549 988
Zululand	79 734	6.8	17 984	1.5	27 018	2.3	1 045 078	89.3	1 169 814
uMkhanyakude	27 924	5.9	(5 547)	(1.2)	(1 342)	(0.3)	454 329	95.6	475 365
King Cetshwayo	367 042	30.6	38 568	3.2	72 118	6.0	721 480	60.2	1 199 209
iLembe	107 530	9.1	40 037	3.4	34 017	2.9	1 002 622	84.7	1 184 206
Harry Gwala	29 710	6.3	16 534	3.5	10 766	2.3	417 230	88.0	474 241
Total	3 282 061	9.3	1 141 650	3.2	1 090 666	3.1	29 881 939	84.4	35 396 316

Source: NT Igdatabase, downloaded 20 July 2022.

Table 6: Debtors by Customer Group (Total) as at the end of Quarter 4 - 2021/22

R'000	Organs of State		Commer	cial	Househ	old	Other	1	Total
K 000	Total	%	Total	%	Total	%	Total	%	Total
eThekwini	892 214	4.6	4 694 142	24.3	13 656 665	70.8	58 967	0.3	19 301 988
Ugu	122 038	7.7	261 564	16.5	1 198 047	75.4	7 177	0.5	1 588 826
uMgungundlovu	347 451	5.3	927 946	14.2	4 951 911	75.6	322 608	4.9	6 549 915
uThukela	279 355	25.3	373 451	33.8	427 379	38.7	23 257	2.1	1 103 442
uMzinyathi	127 157	15.9	108 465	13.6	545 232	68.2	18 468	2.3	799 322
Amajuba	46 036	3.0	107 414	6.9	1 305 524	84.2	91 013	5.9	1 549 988
Zululand	170 521	14.6	206 100	17.6	729 120	62.3	64 073	5.5	1 169 814
uMkhanyakude	103 503	21.8	137 866	29.0	193 509	40.7	40 486	8.5	475 365
King Cetshwayo	526 159	43.9	272 891	22.8	366 351	30.5	33 808	2.8	1 199 209
iLembe	62 592	5.3	138 800	11.7	980 227	82.8	2 588	0.2	1 184 206
Harry Gwala	72 850	15.4	68 741	14.5	309 286	65.2	23 364	4.9	474 241
Total	2 749 876		7 297 382	20.6	24 663 250	69.7	685 808	1.9	35 396 316

Source: NT Igdatabase, downloaded 20 July 2022.

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 2021/22 financial year was R35.4 billion which represents a decrease of R464.4 million or 1.3 percent from R35.9 billion reported by municipalities as at the end of the third quarter of the 2021/22 financial year.
- At the end of the fourth quarter, a substantial amount of debt totalling R29.9 billion or 84.4 percent was outstanding in the *Over 90 Days* category which represents an increase of R450.4 million or 1.5 percent from R29.4 billion reported in the same category as at the end of the third quarter of the 2021/22 financial year. As at 30 June 2022, the remaining Debtors per age category were as follows: *0-30 Days*: R3.3 billion or 9.3 percent; 30-60 Days: R1.1 billion or 3.2 percent; and 60-90 Days: R1.1 billion or 3.1 percent.
- The uMuziwabantu, uMngeni and Richmond Local Municipalities as well as the uThukela and uMkhanyakude District Municipalities reported no Debtors outstanding as at 30 June 2022 as the municipalities submitted Monthly Debtors data strings for Month 12 data string showing nil Debtors. The uMkhanyakude District Municipality had challenges with reporting on the Debtors Module and therefore did not submit the Monthly Debtors data string for Month 12. As a result, total Debtors are understated.
- The Debtors Age Analysis by *Customer group* indicates that a considerable portion of debt is owed by *Households* at R24.7 billion or 69.7 percent followed by *Commercial* at R7.3 billion or 20.6 percent.
- 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. The continued increase in the level of debt owed to municipalities is noted with concern as the municipalities should be implementing effective debt management and credit control measures in order to improve their Debtors collection rates, which in turn will have a positive impact on their cash flows.

2.6 Creditors Age Analysis

Table 7: Creditor Age Analysis per district (Total) as at the end of Quarter 4 - 2021/22

R'000	0 - 30 I	Days	30 - 60	Days	60- 90	Days	Over 90	Days	Total
K 000	Total	%	Total	%	Total	%	Total	%	Total
eThekwini	2 409 048	83.7		-	347 153	12.1	122 783	4.3	2 878 983
Ugu	85 716	19.8	31 331	7.2	16 410	3.8	298 993	69.1	432 450
uMgungundlovu	1 623 230	66.9	130 378	5.4	87 501	3.6	586 911	24.2	2 428 021
uThukela	26 160	39.4	2 961	4.5	5 966	9.0	31 291	47.1	66 378
uMzinyathi	63 658	15.4	189 527	45.7	8 479	2.0	153 028	36.9	414 692
Amajuba	37 937	11.2	3 411	1.0	- 776	(0.2)	298 624	88.0	339 197
Zululand	179 223	49.0	15 970	4.4	23 461	6.4	146 885	40.2	365 538
uMkhanyakude	(7 025)	40.9	(4 562)	26.6	(2 909)	16.9	(2 671)	15.6	(17 167)
King Cetshwayo	307 786	36.7	43 716	5.2	57 142	6.8	429 430	51.2	838 075
iLembe	36 474	90.9	1 710	4.3	168	0.4	1 785	4.4	40 137
Harry Gwala	6 542	44.8	1 658	11.3	508	3.5	5 908	40.4	14 616
Total	4 768 749	61.1	416 101	5.3	543 103	7.0	2 072 966	26.6	7 800 920

Source: NT Igdatabase, downloaded 20 July 2022.

Table 8: Creditor Per category (Total) as at the end of Quarter 4 - 2021/22

R' 000	0 - 30 Days		31 - 60	0 Days	61 - 90) Days	Over 9	0 Days	То	tal
K 000	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 042 354	80.5	6 704	0.3	9 414	0.4	479 744	18.9	2 538 216	32.5
Bulk Water	563 160	31.9	151 382	8.6	132 657	7.5	919 588	52.0	1 766 787	22.6
PAYE deductions	143 565	100.0	-	-	-	-	0	0.0	143 565	1.8
VAT (output less input)	186 468	100.0	-	-	-	-	-	-	186 468	2.4
Pensions / Retirement	155 827	97.3	2 224	1.4	1 004	0.6	1 118	0.7	160 172	2.1
Loan repayments	1 353	23.9	-	-	11	0.2	4 306	75.9	5 670	0.1
Trade Creditors	1 020 137	52.4	67 108	3.4	397 218	20.4	461 049	23.7	1 945 512	24.9
Auditor-General	1 588	40.2	1 340	34.0	(488)	(12.4)	1 506	38.2	3 945	0.1
Other ¹	654 298	62.3	187 344	17.8	3 288	0.3	205 654	19.6	1 050 584	13.5
Total	4 768 749	61.1	416 101	5.3	543 103	7.0	2 072 966	26.6	7 800 920	100.0

Source: NT Igdatabase, downloaded 20 July 2022.

1 Include Misclassifications of Trade Creditors and Retentions.

- The total debt owed by municipalities at the end of the fourth quarter was R7.8 billion which represents a significant increase of R2 billion or 35.6 percent from R5.8 billion owed by municipalities as at end of the third quarter of the 2021/22 financial year.
- At the end of the fourth quarter of the 2021/22 financial year, a substantial amount of debt totalling R2.1 billion or 26.6 percent was outstanding in the *Over 90 Days* category representing an increase of R213.4 million or 11.5 percent from R1.9 billion reported in the same category as at the end of the third quarter of the 2021/22 financial year. It is concerning that 38.9 percent of the debt owed by municipalities, which amounts to R3 billion was outstanding for longer than 30 days in contravention of Section 65(2)(e) of the MFMA.
- The uMkhanyakude District reflected a negative Creditors balance of R17.2 million as at 30 June 2022 as a result of incorrect reporting by the Mtubatuba and uMhlabuyalingana Local Municipalities which reported negative amounts of R12.4 million and R7.6 million respectively. The Mtubatuba Local Municipality is still experiencing challenges in the use of grants, liabilities and cash flow modules on their financial system as a result extracted reports reflect incorrectly mapped information. The reported Creditors balance for uMhlabuyalingana Local Municipality is incorrect and Month 12 data string will be re-uploaded before the Quarter 4 verification process is finalised.

- The uMzimkhulu and Dr. Nkosazana Dlamini Zuma Local Municipalities reported no Creditors outstanding as at 30 June 2022 as the municipalities submitted Monthly Creditors data strings for Month 12 data string showing nil Creditors. The uMkhanyakude District Municipality had challenges with reporting on the Creditors Module and therefore did not submit the Monthly Creditors data string for Month 12. As a result, total Creditors are understated.
- The majority of the outstanding *Creditors* relate mainly to *Bulk electricity* of R2.5 billion or 32.5 percent followed by *Trade creditors* of R1.9 billion or 24.9 percent.
- Of the *Bulk electricity* outstanding *Creditors* balance of R2.5 billion, R479.7 million was in the *Over 90 Days category*. This was mainly due to the fact that the Mpofana, Ulundi and Msunduzi Local Municipalities reported amounts in the *Over 90 Days* category owing to Eskom of R295.1 million, R131.7 million and R51.8 million respectively for unpaid electricity. Due to the poor collection of outstanding Debtors, the municipalities experienced cash flow challenges and were therefore unable to make full payment on invoices owed to Eskom. According to the MFMA Section 41 Report for June 2022 from Eskom, negotiations for a repayment plan with the Mpofana Local Municipality is still ongoing and that the active partnering concept has been proposed and currently being evaluated by the municipality. The Msunduzi Local Municipality is honouring the payment plan that was entered into with Eskom as per the MFMA Section 41 Report for June 2022 from Eskom. According to the MFMA Section 41 Report for June 2022 from Eskom. According to the mFMA Section 41 Report for June 2022 from Eskom and a breach notice was issued by Eskom on 10 March 2022. As a result, the Intergovernmental Relations Framework Act, Act 13 of 2005 (IRFA) process was initiated which is now at the mediation stage with the KZN Department of Co-Operative Governance and Traditional Affairs (CoGTA) acting as mediator.
- The Newcastle and eNdumeni Local Municipalities did not report the balances owed to Eskom in their MFMA Section 71 data string however, as per the MFMA Section 41 Report for June 2022 from Eskom, it was noted that the Newcastle and eNdumeni Local Municipalities owed Eskom R199.7 million and R81.7 million for unpaid Bulk electricity respectively as at the end of June 2022. Both municipalities have signed repayment plans with Eskom on the bulk account which are being honoured.
- Of the *Bulk water* outstanding *Creditors* balance of R1.8 billion, R919.6 million was in the *Over 90 Days category*. This was mainly due to the fact that the King Cetshwayo District Municipality, the Ugu District Municipality and the Msunduzi Local Municipality reported amounts owing to the Umgeni Water Board of R440.1 million, R238.5 million and R216.5 million respectively for unpaid *Bulk water* in the *Over 90 Days* category.
- The Amajuba District Municipality also reported R24.4 million in the *Over 90 Days category*. According to the municipality, this relates to *Bulk water* owed to uThukela Water which has been outstanding from prior years and has been carried over to the current financial year.
- A notice of intention to restrict the water supply was issued to the King Cetshwayo District Municipality as a result of non-payment towards the long outstanding amounts to Umgeni Water. Further correspondence was issued to the municipality by Umgeni Water in March 2022. Currently CoGTA is facilitating discussions to resolve the overdue debt and contractual disputes the Umgeni Water and King Cetshwayo District Municipality.
- Umgeni Water indicated in their MFMA Section 41 Report for June 2022 that a revised payment plan was received on 26 April 2022 from the Ugu District Municipality and it is currently being monitored for compliance wherein payment is expected on 15th of every month.
- According to the MFMA Section 41 Report for June 2022 from Umgeni Water, a payment plan with the Msunduzi Local Municipality was accepted on 28 February 2022 and it is currently being monitored. The municipality defaulted on the payment plan. However, the municipality paid R67.2 million on 06 July 2022 which was allocated against the October 2021 invoices and another payment amounting to R38.3 million was paid to Umgeni Water on 07 July 2022.
- 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 2022 from Umgeni Water, it was noted that the uThukela District Municipality owed the water board R194.5 million for unpaid *Bulk water*. The overdue amounts are subject to the mediation process in terms of the IRFA and an amount of R17.6 million was written off as per the board resolution of Umgeni Water.

2.7 National Conditional Grants

Table 9: National Conditional Grants -Summary, Quarter 4 – 2021/22

		Yea	r to date	Unaudited Ac	tual	Unaudited A	ctual
	DoRA 2021 Total	Approved payment	Transferred to	Actual expenditure	% Spent	Actual expenditure	% Spent
	Avail. (Inc. Adjust.)	schedule		National Department		by municipalities	
R'000			grants				
Local Government Financial Management Grant	108 620	108 620	108 620	68 411	63.0	67 177	61.8
Infrastructure Skills Development Grant	37 000	37 000	37 000	17 254	46.6	14 650	39.6
Neighbourhood Development Partnership (Schedule 5B)	406 429	406 429	406 429	63 166	15.5	76 173	18.7
Integrated Urban Development Grant	229 881	229 881	229 881	163 401	71.1	214 050	93.1
Municipal Disaster Grant	31 937	31 937	31 937	28 291	88.6	30 408	95.2
Public Transport Network Grant	784 612	784 612	784 612	564 064	71.9	102 788	13.1
Rural Road Assets Management Systems Grant	24 713	24 713	24 713	6 616	26.8	13 146	53.2
Expanded Public Works Programme Integrated Grant (Municipality)	222 137	222 137	222 137	200 283	90.2	137 363	61.8
Integrated National Electrification Programme (Municipal) Grant	449 535	449 535	449 535	214 025	47.6	275 488	61.3
Energy Efficiency and Demand Side Management (Municipal) Grant	35 000	35 000	35 000	21 290	60.8	33 808	96.6
Regional Bulk Infrastructure Grant (Schedule 5B)	242 531	242 531	242 531	134 229	55.3	180 818	74.6
Water Services Infrastructure Grant (Schedule 5B)	932 050	932 050	932 050	417 802	44.8	601 325	64.5
Water Services Infrastructure Grant (Schedule 6B)	460	460	-	-	-	-	-
Municipal Emergency Housing Grant	15 499	15 498	15 498	3 676	23.7	-	0.0
Metro Informal Settlements Partnership Grant	829 536	829 536	829 536	368 266	44.4	443 298	53.4
Programme and project support preparation grant	49 949	49 949	49 949	-	-	355	0.7
Municipal Infrastructure Grant	3 585 280	3 585 280	3 585 280	2 572 665	71.8	2 672 838	74.6
Subtotal	7 985 169	7 985 168	7 984 708	4 843 439	60.7	4 863 686	60.9
Allocation In Kind							
Neighbourhood Development Partnership (Schedule 6B)	6 600	6 600	35 258	35 258	-	-	-
Municipal Systems Improvement Grant (Schedule 6B)	34 779	34 779	-	-	-	-	-
Integrated National Electrification Programme (Allocation in-kind) Grant	674 090	674 090	-	-	-	-	-
Subtotal	715 469	715 469	35 258	35 258			
Total	8 700 638	8 700 637	8 019 966	4 878 697	60.8	4 863 686	55.9

Source: NT Igdatabase, downloaded 20 July 2022.

- In terms of the Division of Revenue Act, Act No. 4 of 2021 (DoRA), direct allocations to all 54 municipalities in KwaZulu-Natal, including the eThekwini Metro amounted to R7.99 billion, while allocations in-kind amounted to R715.5 million, totalling R8.7 billion. Municipalities have reflected spending of R4.9 billion or 60.9 percent against the total direct allocation of R7.99 billion.
- The total Municipal Infrastructure Grant (MIG) allocation to all the municipalities within the province was R3.6 billion, excluding allocations to the uMhlathuze and Ray Nkonyeni Local Municipalities as well as the eThekwini Metro. The eThekwini Metro receives the Integrated City Development Grant (ICDG) 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 2021/22 financial year, a total of R2.7 billion or 74.6 percent was spent of the total MIG allocations by the applicable municipalities.
- The total IUDG allocation to the Ray Nkonyeni and uMhlathuze Local Municipalities was R229.9 million of which, R214.1 million or 93.1 percent was spent when compared to the allocations to the municipalities as at the end of the 2021/22 financial year.
- According to the 2021 DoRA, the Integrated City Development Grant (ICDG) has been repurposed into the Programme and Project Preparation Support Grant (PPPSG). The eThekwini Metro was allocated R49.9 million for this grant for the 2021/22 financial year but has reported spending of only R355 000 against the allocation as at the 2021/22 financial year.
- A total of 15 municipalities reported expenditure less than 90 percent against their MIG allocations for the 2021/22 financial year. The uMshwathi, Nquthu, uMvoti, eMadlangeni, Dannhauser, Local Municipalities as well as uThukela and uMkhanyakude District Municipalities reported no expenditure against their MIG allocations due to challenges experienced with the grants module. The Nkandla Local Municipality incorrectly reported negative expenditure against their MIG allocation.
- The total Water Services Infrastructure Grant (WSIG) allocation to the municipalities within the
 province was R932.1 million. As at the end of the fourth quarter, a total of R601.3 million or 64.5 percent
 was spent when compared to the allocations to municipalities. The following municipalities did not
 report any expenditure against their allocations and contributed to the under-spending of the WSIG

namely: the uMhlathuze Local Municipality and the uThukela and uMkhanyakude District Municipalities. The Msunduzi Local Municipality reported negative R12.5 million against the WSIG allocation due to errors in the data strings.

2.8 Criteria for determining serious financial problems

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

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

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

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

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

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

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

The results of the assessment against the above criteria are set out in Annexure J. However, the reliability and credibility of the MFMA Section 71 reports are a serious concern for KZN Provincial Treasury due to the quality of the data strings submitted by municipalities. It is noted that certain municipalities experience

challenges with their financial systems as well 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, 40 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, 25 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 six (6) of the 40 municipalities are incorrect due to inaccurate reporting by the municipalities;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to disputes with service providers for five (5) of the 40 municipalities, while the municipalities have the financial means to settle those Creditors;
- 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 2021/22 financial year;
- The Operating deficit was the only criteria displayed for ten (10) municipalities however, these municipalities do not display any other signs of financial problems as at the end of the 2021/22 financial year;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to Retentions for one (1) municipality which distorted the overall Creditors balance; and
- The existence of Creditors over R1 million that are owed for more than 90 days is mainly due to amongst others, the inclusion of Short-term debt in the Creditors balance for one (1) municipality which distorts the overall Creditors balance.

The remaining 15 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	9	eMadlangeni
2	Mpofana	10	Amajuba DM
3	iMpendle	11	AbaQulusi
4	Msunduzi	12	Nongoma
5	uThukela DM	13	Ulundi
6	eNdumeni	14	Mtubatuba
7	uMzinyathi DM	15	uMkhanyakude DM
	Newcastle		

Source: KZN Provincial Treasury.

Included in the list of the 15 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 remaining one (1) municipality, the Msunduzi Local Municipality, is being supported by National Treasury. Finance experts have been deployed to the uMkhanyakude, uThukela and uMzinyathi District Municipalities as well as the Mpofana Local Municipality. Financial management support will continue at the Mtubatuba Local Municipality during the 2022/23 financial year. The Finance experts will also support the municipalities 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 support to be provided for the 2022/23 financial year commenced during the latter part of the 2021/22 financial year.

The remaining eight (8) 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 of the 2021/22 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 - 2021/22

No.	Name of Municipality	No.	Name of Municipality
1	Ugu DM	5	eMadlangeni
2	iMpendle	6	Amajuba DM
3	eNdumeni	7	Nongoma
4	Newcastle	8	Ulundi

Source: KZN Provincial Treasury.

2.9 Non Compliance with the MFMA Reporting Requirements

KZN Provincial Treasury uses the monthly In-Year reports, creditors, debtors and conditional grants reports to produce the MFMA Section 71(7) Consolidated Municipal Budgets Performance Report. As at 20 July 2022, three (3) municipality did not submit their data strings for Month 12 within 10 workings days after the end of June 2022 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, two (2) of the three (3) municipalities submitted their data strings leaving only one (1) municipality that did not submit their required data strings as at 25 July 2022. The non-compliant municipalities for Months 12 are listed in Table 13 below. The remaining one (1) municipality is the uMkhanyakude District Municipality was unable to submit their Month 12 data strings due to challenges with the municipal server. A correspondence dated 14 July 2022 was received from the Ministerial Representative to that effect.

Table 13: List of municipalities that did not submit their data strings - Quarter 4 – 2021/22

Name of data strings	Period	Non-compliant municipalities
A 0 19	June 2022 Outstanding submissions as at 19 July 2022	uMkhanyakude DM
Age Creditors	June 2022 Outstanding submissions as at 25 July 2022	uMkhanyakude DM
And Debterm	June 2022 Outstanding submissions as at 19 July 2022	Dannhauser, Dr Nkosazana Dlamini Zuma and uMkhanyakude DM,
Age Debtors	June 2022 Outstanding submissions as at 25 July 2022	uMkhanyakude DM
In Very Depositing - Monthly Data strings	June 2022 Outstanding submissions as at 19 July 2022	uMkhanyakude DM
In Year Reporting - Monthly Data strings	June 2022 Outstanding submissions as at 25 July 2022	uMkhanyakude DM

2.10 Conclusion

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

			Finan	icial Management					R	egional Bulk Infra	astructure Grant (Sc						Municipal I	nfrastructure Gran			
R'000	DoRA 2021			Unaudite		Unaudited A		DoRA 2021			Unaudited		Unaudited		DoRA 2021			Unaudited		Unaudited	
	Total Avail. (Inc.Adjust.)	Approved	Transferred to	Expenditure Nat. Dept.	% Spent	Expenditure Munis.	% Spent	Total Avail. (Inc.Adjust.)	Approved	Transferred to	Expenditure Nat. Dept.	% Spent	Expenditure Munis.	% Spent	Total Avail. (Inc.Adjust.)	A d Daymant	Transformed to Munic	Expenditure Nat. Dept.	% Spent	Expenditure Munis.	% Spent
		Payment Schedule	Munis. (Year to date)						Payment Schedule	Munis. (Year to date)						Approved Payment Schedule	Transferred to Munis. (Year to date)				
A KZN2000 eThekwini	1 000	1 000	1 000	1 000	100.0	21	2.1			-		-	-			-	-	•	-	•	
B KZN212 uMdoni	1 950	1 950	1 950	434	22.3	481	24.7	-	-	-	-	-	-	-	32 253	32 253	32 253	19 848	61.5	33 697	104
B KZN213 uMzumbe	1 850	1 850	1 850	1 366	73.8	1 924	104.0	-	-	-	-	-	-	-	35 861	35 861	35 861	24 419	68.1	33 283	92
B KZN214 uMuziwabantu	1 850	1 850	1 850	1 850	100.0	1 331	72.0	-	-	-	-	-	-	-	32 464	32 464	32 464	26 066	80.3	30 901	95
B KZN216 Ray Nkonyeni	1 950	1 950	1 950	509	26.1	1 947	99.8	-	-	-	-	-	-	-	-	-	-	-	-	-	
C DC21 Ugu DM	1 750	1 750	1 750	390	22.3	1 750	100.0	-	-	-	-	-	-	-	255 524	255 524	255 524	162 231	63.5	255 524	100.
Total: Ugu Municipalities	9 350	9 350	9 350	4 549	48.7	7 433	79.5	-	-	-	-		-	-	356 102	356 102	356 102	232 564	65.3	353 405	99.
B KZN221 uMshwathi	1 920	1 920	1 920	698	36.4	-	0.0	-	-	-	-	-	-	-	33 977	33 977	33 977	23 706	69.8	-	0
B KZN222 uMngeni	1 720	1 720			82.2	1 720	100.0	-	-	-	-	-	-	-	24 146	24 146	24 146	19 433	80.5	22 556	
B KZN223 Mpofana	2 900	2 900			100.0	5 106	176.1	-	-	-	-	-	-	-	17 463		17 463	13 414	76.8	16 316	
B KZN224 iMpendle	2 200	2 200			58.4	-	0.0	-	-	-	-	-	-	-	20 130		20 130	14 580	72.4	20 130	
B KZN225 Msunduzi	1 900	1 900			18.8	-	0.0	-	-	-	-	-	-	-	209 331	209 331	209 331	139 290	66.5	38 638	
B KZN226 Mkhambathini	2 850	2 850			78.5	2 850	100.0	-	-	-	-	-	-	-	31 755		31 755	23 545	74.1	31 755	
B KZN227 Richmond	1 850	1 850			50.3	1 850	100.0	-	-	-	-	-	-	-	27 266		27 266	18 671	68.5	27 266	
C DC22 uMgungundlovu DM	1 000	1 000			61.4	965	96.5	-	-	-	-	-	-	-	132 893		132 893	107 894	81.2	131 083	
Total: uMgungundlovu Municipalities	16 340	16 340			63.9	12 491	76.4	-	-	-	-	•	-		496 961	496 961	496 961	360 533	72.5	287 744	
B KZN235 Okhahlamba	1 850	1 850			83.0	1 850	100.0		-	-	-	-	-	-	37 734		37 734	30 823	81.7	37 734	
B KZN237 iNkosi Langalibalele	2 100	2 100			83.1	920	43.8	_	-	-	-	-	-	-	39 665		39 665	28 411	71.6	33 101	
B KZN238 Alfred Duma	1 950 1 950	1 950 1 950			42.8 29.9	1 632	83.7 0.0	_	-	-	-	-	-	-	70 161 194 919	70 161 194 919	70 161 194 919	47 846 157 368	68.2 80.7	64 822	92. 0
C DC23 uThukela DM						4 400		-	-	-	-	-	-		 					405.057	
Total: uThukela Municipalities	7 850 2 100	7 850 2 100			59.9 47.9	4 403	56.1 0.0	-	-	-	-		-		342 479 15 836		342 479 15 836	264 448 11 846	77.2 74.8	135 657	39. 0
B KZN241 eNdumeni B KZN242 Nguthu	1 850	1 850			47.9	206	11.1	-	-	-	-	-	-	-	36 806		36 806	29 330	74.0	31 071	
B KZN244 uMsinga	1 850	1 850			67.8	817	44.1		_			-	_	-	48 412		48 412	34 374	71.0	19 835	
B KZN245 uMvoti	2 550	2 550			54.5	017	0.0								41 323		41 323	28 959	70.1	19 000	0
C DC24 uMzinyathi DM	1 550	1 550			70.9	1 758	113.4] [_	206 904		206 904	183 360	88.6	191 157	
Total: Umzinyathi Municipalities	9 900	9 900			57.1	2 781	28.1	l .	_	_	_		_		349 281	349 281	349 281	287 869	82.4	242 063	
B KZN252 Newcastle	1 650	1 650			22.9	1 486	90.1	 							119 182		119 182	91 119	76.5	120 230	
B KZN253 eMadlangeni	2 850	2 850			69.3	-	0.0		_	_	_	_	_	_	4 807	4 807	4 807	2 919	60.7	-	0
B KZN254 Dannhauser	1 850	1 850			82.8	_	0.0	l .	_	_	_	_	_		34 794		34 794	21 876	62.9	_	0
C DC25 Amajuba DM	2 550	2 550			53.7	1 316	51.6		_	_	_	_	_	_	43 250		43 250	25 812	59.7	52 648	
Total: Amajuba Municipalities	8 900	8 900			59.0	2 802	31.5								202 033		202 033	141 726	70.1	172 878	
B KZN261 eDumbe	2 900	2 900			49.0	2 851	98.3	_	_	-	_	-	_	_	24 847		24 847	18 848	75.9	24 768	
B KZN262 uPhongolo	2 900	2 900			85.1	2 652	91.5	_	_	_	_	-	_	_	34 732		34 732	23 740	68.4	34 636	
B KZN263 AbaQulusi	2 650	2 650			60.7	1 728	65.2	-	-	-	-	-	-	-	39 107	39 107	39 107	25 013	64.0	21 819	
B KZN265 Nongoma	1 920	1 920	1 920	1 620	84.4	1 720	89.6	-	-	-	-	-	-	-	33 521	33 521	33 521	25 361	75.7	40 594	121.
B KZN266 Ulundi	1 950	1 950	1 950	1 108	56.8	1 232	63.2	-	-	-	-	-	-	-	52 489	52 489	52 489	32 373	61.7	45 813	87.
C DC26 Zululand DM	1 200	1 200	1 200	649	54.1	994	82.8	222 531	222 531	222 531	127 433	57.3	160 818	72.3	269 111	269 111	269 111	232 797	86.5	222 248	82.
Total: Zululand Municipalities	13 520	13 520	13 520	8 877	65.7	11 176	82.7	222 531	222 531	222 531	127 433	57.3	160 818	72.3	453 807	453 807	453 807	358 132	78.9	389 878	85.
B KZN271 uMhlabuyalingana	1 850	1 850	1 850	1 030	55.7	1 850	100.0	-	-	-	-	-	-	-	36 754	36 754	36 754	25 755	70.1	27 181	74.
B KZN272 Jozini	2 850	2 850	2 850	2 284	80.1	2 850	100.0	-	-	-	-	-	-	-	51 381	51 381	51 381	39 381	76.6	51 381	100.
B KZN275 Mtubatuba	1 920	1 920	1 920	530	27.6	-	0.0	-	-	-	-	-	-	-	33 391	33 391	33 391	21 807	65.3	3 808	11.
B KZN276 Big Five Hlabisa	2 550	2 550			60.5	-	0.0	-	-	-	-	-	-	-	22 360	22 360	22 360	14 660	65.6	812	
C DC27 uMkhanyakude DM	1 950	1 950			9.5	-	0.0	-	-	-	-	-	-	-	163 844		163 844	78 700	48.0	-	0
Total: uMkhanyakude Municipalities	11 120	11 120			50.1	4 700	42.3		-		-	-	-	-	307 730		307 730	180 303	58.6	83 182	
B KZN281 uMfolozi	1 850	1 850			86.6	1 850	100.0	-	-	-	-	-	-	-	42 526	42 526	42 526	27 526	64.7	42 526	100.
B KZN282 uMhlathuze	2 450	2 450			80.5	-	0.0		-	-	-	-	-	-	-	-	-	-	- 1	-	
B KZN284 uMlalazi	1 720	1 720			86.5	1 695	98.5	-	-	-	-	-	-	-	42 551		42 551	24 916	58.6	42 551	
B KZN285 Mthonjaneni	2 650	2 650			65.1	2 650	100.0	_	-	-	-	-	-	-	28 832		28 832	19 081	66.2	23 139	
B KZN286 Nkandla	2 650	2 650			82.2	4.000	0.0		- 00.000			-	-	400.0	29 929		29 929	21 387	71.5	(9 404)	
C DC28 King Cetshwayo DM	1 200	1 200			72.3	1 200	100.0	20 000		1	1	34.0		100.0	 		180 995	118 152	65.3	180 995	
Total: King Cetshwayo Municipalities	12 520	12 520			78.5	7 395	59.1	20 000	20 000	20 000	6 796	34.0	20 000	100.0			324 833	211 062		279 808	
B KZN291 Mandeni	1 850	1 850			65.1	(678)	-36.6 100.0		-	-	_	-	_	-	42 232		42 232	26 839	63.6	33 420 53 147	
B KZN292 KwaDukuza B KZN293 Ndwedwe	1 750	1 750			46.8	1 750	100.0	Ι .	-		_	-	_	-	61 549		61 549	42 627	69.3	53 147	
	3 000 1 850	3 000 1 850			91.5 21.6	2 934 384	97.8 20.7	_	-	_	_	-	_	-	40 331 31 382	40 331 31 382	40 331 31 382	27 865 25 874	69.1 82.4	42 543 16 207	
B KZN294 Maphumulo C DC29 iLembe DM	1 000	1 000			39.1	507	20.7 50.7		_	_	_	-		-	217 109		217 109	158 240	72.9	199 916	
Total: ILembe Municipalities	9 450	9 450			58.8	4 898	51.8	_	-	-	-	-			392 603		392 603	281 445		345 234	
B KZN433 Greater Kokstad	1 750	1 750			90.9	1 783	101.9	-	-	•		-			18 073		18 073	17 673	97.8	41 611	
B KZN434 uBuhlebezwe	1 920	1 920			83.9	1 920	100.0] .		_		-		-	32 262		32 262	19 829	61.5	32 262	
B KZN435 uMzimkhulu	1 850	1 850			100.0	1 850	100.0] .		-	_	_	_	-	45 728		45 728	29 350	64.2	45 728	
B KZN436 Dr. Nkosazana Dlamini Zuma	1 950	1 950			65.9	2 325	119.2] .			_		_	-	42 508		42 508	34 327	80.8	42 508	
C DC43 Harry Gwala DM	1 200	1 200			54.0	1 200	100.0		_	_	_	-	_	-	220 880		220 880	153 404	69.5	220 880	
Total: Harry Gwala Municipalities	8 670	8 670			80.6	9 078	104.7								359 451		359 451	254 583	70.8	382 989	
							. •		1						1 222 101		222 701				. 30.

Annexure I: National Conditional Grant Annexure I: National Conditional Grant - 4th Quarter 2021/22 (Continued...)

D'000		D - D 4 - 000 4	interg	ateu National Ele	ctrification Progra		*	d Antur-l	DeD4 occi	Lapanued Publ	ic vvoiks Prograf	nme Intergrated (•	,	atus!	D-D4 0001	vvater Serv	ices illitastucture	Grant (Schedule 5		Hannelle 4.4	4
R'000		DoRA 2021 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Unaudited Expenditure Nat. Dept.	% Spent	Unaudited Expenditure Munis.	% Spent	DoRA 2021 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Expenditure Nat. Dept.		Unaudited A Expenditure Munis.		DoRA 2021 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Unaudited Ac Expenditure 9 Nat. Dept.		Unaudited Act Expenditure Munis.	stual % Spe
KZN2000	eThekwini	-		-	-	-		-	81 691	81 691	81 691	81 691	100.0	24 508	30.0	-	-	-	-	•		
KZN212	uMdoni	-	-	-	-	-	-	-	1 976	1 976	1 976	1 950	98.7	1 945	98.4	-	-	-	-	-		
KZN213	uMzumbe	21 500	21 500	21 500	1 827	8.5	25 439	118.3	1 658	1 658	1 658	1 173	70.7	1 614	97.4	-	-	-	-	-	-	
	uMuziwabantu	7 500	7 500	7 500	1 999	26.7	3 675	49.0	980	980	980	618	63.1	805	82.1	-	-	-	-	-	-	
	Ray Nkonyeni Ugu DM	8 040	8 040	8 040	3 119	38.8	8 311	103.4	5 558 3 611	5 558 3 611	5 558 3 611	5 558 2 841	100.0 78.7	5 558 3 611	100.0 100.0	72 350	72 350	72 350	35 000	48.4	72 350	10
tal: Ugu Munic	=	37 040	37 040	37 040	6 945	18.8	37 426	101.0	13 783	13 783		12 140	88.1	13 533	98.2	72 350	72 350	72 350	35 000	48.4	72 350	100
KZN221	uMshwathi	8 600	8 600		3 075	35.8	-	0.0	1 376	1 376			100.0	-	0.0	-	-	-	-	-	-	
	uMngeni	18 486	18 486	18 486	9 397	50.8	18 486	100.0	980	980		622	63.5	980	100.0	-	-	-	-	-	-	
KZN223 KZN224	Mpofana iMpendle		-	-	-	-	-	-	1 136 1 221	1 136 1 221	1 136 1 221	1 136 1 221	100.0 100.0	1 131 1 221	99.5 100.0	-	-	-	-	-	-	
	Msunduzi	20 000	20 000	20 000	14 654	73.3	8 000	40.0	3 516	3 516			37.9	5 274	150.0	40 000	40 000	40 000	28 051	70.1	(12 549)	(3
	Mkhambathini	18 110	18 110	18 110	12 732	70.3	-	0.0	1 329	1 329			100.0	791	59.5	-	-	-	-	-	(12 0 10)	(0
KZN227	Richmond	10 980	10 980	10 980	2 452	22.3	-	0.0	1 101	1 101	1 101	1 028	93.4	-	0.0	-	-	-	-	-	-	
	uMgungundlovu DM	-	-	-	-	-	-	-	2 299	2 299			71.4	2 294	99.8	125 000			65 702	52.6	125 000	10
	dlovu Municipalities Okhahlamba	76 176 6 000	76 176 6 000	76 176 6 000	42 310 9 069	55.5 151.2	26 486 6 000	34.8 100.0	12 958 2 513	12 958 2 513		9 685 2 513	74.7 100.0	11 691 2 513	90.2 100.0	165 000	165 000	165 000	93 753	56.8	112 451	6
	iNkosi Langalibalele	- 000		- 0000	-	101.2	-	100.0	2 114	2 114			100.0	2010	0.0	-	-	-	_	-	-	
	Alfred Duma	17 100	17 100	17 100	697	4.1	15 475	90.5	4 143	4 143			77.0	4 110	99.2	-	-	-	-	-	-	
DC23	uThukela DM	-	-	-	-	-	-	-	3 516	3 516	3 516	1 120	31.9	-	0.0	95 000	95 000	95 000	45 393	47.8		
otal: uThukela N	·	23 100	23 100	23 100	9 766	42.3	21 475	93.0	12 286	12 286		8 939	72.8	6 623	53.9	95 000	95 000	95 000	45 393	47.8	-	
KZN241 KZN242	eNdumeni Nguthu	14 111 24 800	14 111 24 800	14 111 24 800	6 364 2 954	45.1 11.9	13 585	0.0 54.8	1 589 1 260	1 589 1 260			69.8 100.0	847	0.0 67.2	-	-	-	-	-	-	
	uMsinga	16 420	16 420	16 420	2 589	15.8	16 204	98.7	3 989	3 989			87.8	565	14.2	-	_	_	-	-	-	
	uMvoti	17 237	17 237	17 237	11 859	68.8	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
DC24	uMzinyathi DM	-	-	-	-	-	-	-	4 841	4 841	4 841	2 095	43.3	3 994	82.5	74 000	74 000	74 000	28 980	39.2	57 383	7
otal: Umzinyathi		72 568	72 568	72 568	23 766	32.7	29 789	41.0	11 679	11 679		7 966	68.2	5 406	46.3	74 000	74 000		28 980	39.2	57 383	7
	Newcastle eMadlangeni	8 075	8 075	8 075	6 794	84.1	-	- 0.0	2 948	2 948	2 948	2 399	81.4	2 831	96.0	40 000	40 000	40 000	22 833	57.1	38 587	96
	Dannhauser	-	-	-	-	-	-	-	_	-	_	_	-	-	-	-	_	_	_	-	-	
	Amajuba DM	-	-	-	-	-	-	-	1 693	1 693	1 693	1 515	89.5	1 572	92.9	60 000	60 000	60 000	21 888	36.5	14 599	24
otal: Amajuba M	lunicipalities	8 075	8 075		6 794	84.1		-	4 641	4 641	4 641	3 914	84.3	4 403	94.9	100 000	100 000	100 000	44 721	44.7	53 185	53
	eDumbe	26 500	26 500		16 667	62.9	26 500	100.0	1 231	1 231	1 231	1 231	100.0	4 095	332.7	-	-	-	-	-	-	
	uPhongolo AbaQulusi	15 000 3 396	15 000 3 396	15 000 3 396	10 887 1 444	72.6 42.5	14 876 1 444	99.2 42.5	2 504 2 515	2 504 2 515			80.6 100.0	2 364 2 515	94.4 100.0	-	-	-	-	-	-	
	Nongoma	17 082	17 082	17 082	4 896	28.7	8 569	50.2	1 868	1 868		1 868	100.0	1 868	100.0	-	-	-	-	-	-	
KZN266	Ulundi	5 005	5 005	5 005	5 005	100.0	5 005	100.0	3 660	3 660	3 660	3 659	100.0	3 660	100.0	-	-	-	-	-	-	
5020	Zululand DM	-	-	-	-	-	-	-	9 612	9 612	0012		100.0	9 612	100.0	110 000	110 000		46 099	41.9	74 592	6
otal: Zululand M	•	66 983	66 983		38 899	58.1 51.7	56 393	84.2 107.4	21 390	21 390		20 903	97.7	24 114 1 759	112.7 100.0	110 000	110 000	110 000	46 099	41.9	74 592	6
KZN271 KZN272	uMhlabuyalingana Jozini	10 600 8 980	10 600 8 980		5 478 6 271	69.8	11 388	0.0	1 759 3 296	1 759 3 296			82.0 100.0	3 296	100.0	-	-	-	-	-	-	
	Mtubatuba	5 940	5 940		-	-	-	-	1 028	1 028			100.0	828	80.6	-	-	-	-	-	-	
	Big Five Hlabisa	5 500	5 500	5 500	-	-	-	-	1 545	1 545			82.8	-	0.0	-	-	-	-	-	-	
	uMkhanyakude DM	-	-	-	-	-	-	-	5 846	5 846			55.2	-	0.0	35 000	35 000		-	-		
-	kude Municipalities uMfolozi	31 020	31 020	31 020	11 749	37.9	11 388	36.7	13 474 1 557	13 474 1 557			76.2 92.3	5 883 1 558	43.7 100.0	35 000	35 000	35 000		•	-	
	uMhlathuze	-		-	-	-		-	3 417	3 417			69.0	2 768	81.0	40 000	40 000	40 000		47.9	-	
	uMlalazi	10 825	10 825	10 825	2 659	24.6	10 346	95.6	3 416	3 416			45.1	3 416	100.0	-	-	-	-	-	-	
	Mthonjaneni	20 805	20 805		16 873	81.1	20 805	100.0	1 891	1 891	1 891	1 891	100.0	1 891	100.0	-	-	-	-	-	-	
	Nkandla King Cotaleura DM	6 027	6 027	6 027	-	-	-	-	3 552	3 552			100.0	- 4.040	0.0	70.000	- 70.000	70.000	- 04.404	- 24.5	- 70,000	40
	King Cetshwayo DM	37 657	37 657	37 657	19 532	51.9	31 151	82.7	4 619 18 452	4 619 18 452	-		96.0 82.5	4 619 14 251	100.0 77.2	70 000 110 000	70 000 110 000		24 164 43 319	34.5 39.4	70 000 70 000	10
•	Mandeni	4 872	4 872		298	6.1	-	0.0	2 435	2 435			100.0	1 344	55.2	- 10 000	- 110 000	- 10000	-	-		
	KwaDukuza	3 080	3 080		3 818	124.0	3 080	100.0	1 732	1 732			100.0	1 732	100.0	-	-	-	-	-	-	
	Ndwedwe	16 900	16 900		5 542	32.8	14 562	86.2	2 412	2 412			84.6	2 824	117.1	-	-	-	-	-	-	
	Maphumulo	16 250	16 250		15 878	97.7	21 256	130.8	1 786	1 786			80.4	1 708	95.6	-	-	-	- 20.750	-	- 45 664	0
	iLembe DM inicipalities	41 102	41 102	41 102	25 536	62.1	38 898	94.6	6 363 14 728	6 363 14 728		5 942 13 586	93.4 92.2	5 664 13 273	89.0 90.1	55 000 55 000	55 000 55 000		29 759 29 759	54.1 54.1	45 664 45 664	8 8
	Greater Kokstad	23 538	23 538		16 791	71.3	-	0.0	4 628	4 628			96.0	4 628	100.0	-	-	-	-	-	-	
	uBuhlebezwe	8 000	8 000		7 466	93.3	8 432	105.4	2 131	2 131		1 354	63.5	2 131	100.0	-	-	-	-	-	-	
	uMzimkhulu	14 576	14 576		1 098	7.5	4 350	29.8	3 377	3 377		3 377	100.0	-	0.0	-	-	-	-	-	-	
	Dr. Nkosazana Dlamini Zuma	9 700	9 700		3 373	34.8	9 700	100.0	2 323	2 323			94.7	2 323	100.0	445.700	-	445 700	-	- 42.0	- 445 700	40
	Harry Gwala DM	- EE 04.4	- 55 81 <i>1</i>	55 814	28 728	- 51.5	22 482	40.3	4 596 17 055	4 596 17 055			100.0	4 596 13 678	100.0 80.2	115 700 115 700			50 778 50 778	43.9 43.9	115 700 115 700	100
iai. narry Gwai	la Municipalities	55 814 449 535	55 814 449 535			51.5 47.6	275 488	61.3	222 137	17 055 222 137			93.6 90.2	13 678 137 363	61.8	932 050			417 802	44.8	601 325	100 64

Annexure A: Operating Revenue - As at the end of June 2022

					_ ·				•	• .		Detail			B: : : :	-			- ,	•	
					Property rates	Property rates - penalties	Service charges -electricity	Service charges - water	Service charges -sanitation	Service charges -refuse	Service charges -	Rental of facilities and equipment	Interest earned -	Interest earned -	Dividends received	Fines	Licences and permits	Agency services	Transfers recognised -	Other own revenue	Gains on disposal of
	Original Budget	Adjusted	Unaudited Actual	% Generated	iutos	and collection	revenue	revenue	revenue	revenue	Other	and equipment	external	outstanding	received		permits	30111003	operational		PPE
2,000		Budget				charges							investments	debtors							
KZN2000 eThekwini	43 656 807	43 357 192	41 305 958	95.3	9 948 072	2 -	14 910 070	5 236 765	1 192 397	825 604		- 743 006	242 801	453 440		(44 618)	44 191	20 352	4 085 541	3 625 634	22 70
3 KZN212 uMdoni	306 073	313 312	303 445	96.9	97 285	5 -	-			9 551		- 6 265	5 181	6 366		1 019	6 715	2 047	165 413	3 604	
3 KZN213 uMzumbe	189 864	198 894		90.3	7 812		-	-	-	-		- 109		-	-	-	12	-	163 684	889	
B KZN214 uMuziwabantu	205 065	203 247		94.0	18 690		35 691	-	-	2 516				-	-	1 873		464	110 736	13 997	
B KZN216 Ray Nkonyeni	1 124 639	1 126 042		93.4	464 641	-	157 454	225.045	400.450	57 387		- 3 024		31 183	-	15 816	8 138	4 965	256 551	48 070	
C DC21 Ugu DM Total: Ugu Municipalities	1 203 406 3 029 047	1 099 951 2 941 445	1 059 402 2 785 532	96.3 94.7	588 428		193 145	335 215 335 215	106 452 106 452	69 453		- 1 417 - 10 891		47 045 84 594		18 708	16 003	7 476	551 310 1 247 694	10 184 76 744	
B KZN221 uMshwathi	188 227	192 006		53.5	45 696		- 100 140	-	-	2 441		504		9 866	-	16	2 030	4	39 513	182	
B KZN222 uMngeni	489 122	498 416		94.9	231 671		93 132	-	-	9 358		- 1 671		19 364	-	2 571	3 691	-	105 688	4 367	
B KZN223 Mpofana	169 603	168 268		90.1	17 080		68 899	-	-	4 104		- 233		-	-	5 797		-	45 555	5 422	
B KZN224 iMpendle	58 292	58 659		93.8	7 858		-	-	-	91		- 644		173	-	-	34	532	44 949	494	
B KZN225 Msunduzi	6 418 414	6 483 155		225.6	2 944 159		5 992 559	1 874 677	415 299	154 032		- 56 455		442 060	-	26 074		8 058	2 428 704	231 391	
B KZN226 Mkhambathini B KZN227 Richmond	110 688 118 219	100 991 118 730	110 768 114 867	109.7 96.7	23 652 19 286		-	-	-	556 827		- 417 - 964		271	-	1 3 429	5 592 2 052	-	76 559 84 762	1 749 1 781	
C DC22 uMgungundlovu DM	992 929	1 033 227	991 242	95.9	19 280	, - 	-	302 302	20 670	027				34 208	-	3 429 6 876	2 032	-	623 129	43	
Total: uMgungundlovu Municipalities	8 545 493	8 653 453		192.1	3 289 402	2 -	6 154 591	2 176 979	435 969	171 409		- 61 823			-	44 763	19 563	8 593	3 448 859	245 428	
B KZN235 Okhahlamba	196 536	193 501	192 742	99.6	27 962	2 -	-	-	-	1 280		- 535	2 509	8 874	-	218	2 893	1 645	146 386	440	
B KZN237 iNkosi Langalibalele	677 636	642 320		90.1	110 120		244 000	-	-	9 319		- 724		(4 794)	-	228		49	208 855	3 683	
B KZN238 Alfred Duma C DC23 uThukela DM	1 057 270 931 711	1 062 630 840 534		98.4 98.2	217 456		423 891	210 007	17 636	29 340		- 1 619	18 053 4 203	9 236 32 740	-	43 410 12	2 772	3 354	295 447 484 901	993 75 189	
Total: uThukela Municipalities	2 863 154	2 738 986	2 642 491	96.5	355 537		667 891	210 007	17 636	39 939				46 056		43 867	9 966	5 047	1 135 590	80 305	
B KZN241 eNdumeni	386 290	383 535		84.7	64 526		114 777	-	-	18 521		- 856		6 362	-	(2 552)		-	70 557	48 916	
B KZN242 Nquthu	236 977	239 799	162 081	67.6	14 412	2 -	22 696	-	-	1 705		- 568	898	4 919	-	662	932	-	114 613	677	
B KZN244 uMsinga	242 224	245 394		136.7	22 404			-	-	738		00.		-	-	3		-	204 080	16 329	
B KZN245 uMvoti	310 503	332 462		92.5	45 167		90 011	70.044	40.405	9 912		- 560		-	-	46	3 524	-	152 473	2 591	
C DC24 uMzinyathi DM Total: Umzinyathi Municipalities	521 709 1 697 702	534 355 1 735 545	532 830 1 662 770	99.7 95.8	146 509	<u> </u>	227 483	76 611 76 611	13 425 13 425	30 876	•	- 417 - 3 038		30 445 41 727		(1 841)	6 651	<u> </u>	409 971 951 694	142 68 655	
B KZN252 Newcastle	2 214 242	2 378 500		94.2	352 585		704 742	188 622	118 993	98 211		0.074		3 792		5 353			737 946	11 902	
B KZN253 eMadlangeni	106 840	100 023		78.3	20 751		14 769	-	-	1 679		1 005		2 884	-	2	1 150	-	35 157	382	
B KZN254 Dannhauser	150 762	150 873		118.5	28 711	- ا	-	-	-	1 302				-	-	(137)	525	1 349	145 441	785	
C DC25 Amajuba DM	233 420	248 467	231 081	93.0				24 765	7 742					9 044					185 062	858	
Total: Amajuba Municipalities B KZN261 eDumbe	2 705 264 170 462	2 877 862 180 328	2 727 520 144 752	94.8 80.3	402 048 21 967		719 511 23 734	213 387	126 734	101 192 1 313		- 9 457 - 1 677		15 720 2 086	-	5 217 470		1 349	1 103 606 91 304	13 926 558	
B KZN261 eDullide B KZN262 uPhongolo	312 768	307 011	299 695	97.6	43 250		45 088	-	-	12 215		- 616		17 938		1 892		872	174 792	463	
B KZN263 AbaQulusi	613 934	690 032		89.5	102 034		204 717	45 858	32 326	22 221		- 527		12 673	-	11 370		-	178 320	674	
B KZN265 Nongoma	215 399	215 954	167 079	77.4	26 035	5 -	-	-	-	1 837		- 150		1 972	-	583	919	-	135 185	15	
B KZN266 Ulundi	410 238	411 137	369 734	89.9	100 048	-	63 431		-	9 092		- 1 033		2 215	-	181	17	2 030	189 066	1 993	
C DC26 Zululand DM	602 842	603 453		98.2		<u> </u>	-	38 378	12 502			- 195		288	-	202			536 805	647	
Total: Zululand Municipalities B KZN271 uMhlabuyalingana	2 325 643 228 193	2 407 915 222 587	2 191 228 227 983	91.0 102.4	293 33 4 22 991		336 970	84 236	44 828	46 678 624				37 172		14 698 1 160	9 167 2 944	2 903	1 305 471 196 639	4 351 538	
B KZN272 Jozini	286 748	301 120		89.6	30 089		-	_	-	4 075		- 3 118		6 787	-	458		-	219 102	2 299	
B KZN275 Mtubatuba	303 180	311 528		90.6	53 353		-	-	-	5 392		- 206		19 316	-	1 594		-	197 373	1 797	
B KZN276 Big Five Hlabisa	199 869	200 956		90.6	26 787	7 -	-	-	20	2 142		- (4 195)		-	-	116	1 700	-	152 485	329	
C DC27 uMkhanyakude DM	562 424	563 137		91.2	400.00	<u> </u>	3 591	27 044	399	- 40.000		- 250		13 752	-	-		-	461 640	625	
Total: Umkhanyakude Municipalities B KZN281 uMfolozi	1 580 414 188 522	1 599 327 189 619	1 475 713 186 520	92.3 98.4	133 220 25 635		3 591	27 044	418	12 232 667		(/		39 855 1 164	-	3 328 474	8 013 385	- :	1 227 239 154 916	5 588 308	
B KZN282 uMhlathuze	3 762 787	4 170 571	3 858 837	92.5	566 553		1 560 356	486 163	107 277	102 228		- 6 420		387		17 500		4 640	437 500	33 794	
B KZN284 uMlalazi	490 470	415 015		95.8	66 437		75 458	-	-	14 139		- 1 557		-	-	4 487	24	4 015	223 117	2 019	
B KZN285 Mthonjaneni	172 450	175 650	180 455	102.7	22 617	7 -	23 685	-	-	1 871		- 46	1 598	750	-	95	1 557	-	128 713	(476)	
B KZN286 Nkandla	195 770	192 781	181 527	94.2	54 141		8 790		-	1 311				1 680	-	37		-	106 628	7 356	
C DC28 King Cetshwayo DM	786 871	783 746		98.8			-	60 144	8 557	33 311		- 464		1 620		25		-	645 257	5 456	
Total: King Cetshwayo Municipalities B KZN291 Mandeni	5 596 871 309 163	5 927 382 327 992		94.1 93.7	735 382 41 306		1 668 288 44 741	546 308	115 834	153 526 10 822		- 10 431 - 145		5 601 3 094		22 618 103		8 655	1 696 131 197 251	48 456 1 199	
B KZN292 KwaDukuza	2 059 853	2 006 387	1 873 303	93.4	554 757		928 832	-	-	77 674		- 2 051		6 043	-	10 717	912	10 179	215 323	41 008	
B KZN293 Ndwedwe	200 155	199 642		100.1	18 346		-	-	-	515		- 700			-	-	1	-	173 489	1 196	
B KZN294 Maphumulo	131 881	129 911	102 226	78.7	22 061	- ا	-	-	-	202		- 888		219	-	6	14	172	76 939	992	
C DC29 iLembe DM	1 080 607	1 144 830		94.1			-	209 461	66 464				12 589	23 186	-	84	34	2 011	657 560	6 598	
Total: Ilembe Municipalities B KZN433 Greater Kokstad	3 781 659 385 899	3 808 761 401 450		93.5 105.4	636 470 129 591		973 573 172 193	209 461	66 464	89 212 22 264				33 656 6 191		10 910 163		12 361	1 320 562 78 597	50 993 913	
B KZN433 Greater Kokstad B KZN434 uBuhlebezwe	167 766	169 798		98.3	24 389		1/2 193	-	-	3 055				- 181	-	163		1 340	124 486	643	
B KZN435 uMzimkhulu	242 206	279 583		87.1	9 403		-	-	-	2 984				340	-	634		1 348	217 491	808	
B KZN436 Dr. Nkosazana Dlamini Zuma	204 780	204 374	204 522	100.1	34 690		-	-	-	4 006		1 230	6 834	6 149	-	1 311	381	576	148 096	512	
B DC43 Harry Gwala DM	503 258	494 538		107.7		<u> </u>	-	49 346	12 207	-			5 055	11 221	-			-	453 939	794	
Total: Harry Gwala Municipalities	1 503 909	1 549 743	1 570 796	101.4	198 074		172 193	49 346	12 207	32 310		- 8 000	33 405	23 901		2 274	8 802	3 264	1 022 609	3 671	73

					Familian and stand	D	D-L4	D	F:	Detail	Other Meterials	0	T	041	
R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Employee related costs	Remun. of councillors	Debt impairment	Depreciation and asset impairment	Finance charges	Bulk purchases	Other Materials	Contracted services	Transfers and grants	Other expenditure	Loss on disposal of PPE
A KZN2000 eThekwini	43 488 681	43 356 553	39 692 438	91.5	11 551 821	129 485	(65 308)	2 578 558	866 362	12 055 498	3 706 557	4 734 308	440 981	1 990 395	1 703 780
B KZN212 uMdoni	326 350	370 045	293 897	79.4	137 034	14 325	-	35 301	-	-	3 195	58 433	1 803	43 805	
B KZN213 uMzumbe	234 878	267 864	214 967	80.3	68 110	16 754	-	23 536	0	-	1 069	74 026	6 496	24 977	
B KZN214 uMuziwabantu	237 514	237 374	186 347	78.5		8 764	-	-	1	37 706	1 124	38 277	244	25 945	
B KZN216 Ray Nkonyeni	1 116 811	1 152 419		88.1		26 249	4 375	80 104	338	110 398	13 470	204 739		128 179	
B DC21 Ugu DM	1 349 217	1 248 192		96.8		9 765	24 124	205 095	20 629	-	134 938	180 342	9 191	207 149	
Total: Ugu Municipalities	3 264 771	3 275 894		89.1		75 857	28 499	344 036	20 968	148 104	153 795	555 817	27 413	430 055	•
B KZN221 uMshwathi	187 227	190 953		95.0		9 336	-	15 394	-	1 384	2 778	37 260		15 956	
B KZN222 uMngeni B KZN223 Mpofana	488 256	498 243		96.3		9 619	-	55 601	1 272	148 602	1 370	97 463		43 803	
B KZN223 Mpofana B KZN224 iMpendle	168 754 68 538	192 062 66 918		97.8 96.3		2 483 4 047	_	2 536 3 590	13 882 1	86 494	2 573 30	6 730 7 155		18 371 6 366	
B KZN225 Msunduzi	6 118 414	6 240 523		234.7		122 036	980 977	956 994	73 015	5 171 499	1 943 016	1 404 495		304 006	
B KZN226 Mkhambathini	142 902	141 151		98.1		6 877	-	10 714	1	-	2 832	46 557	-	25 283	
B KZN227 Richmond	143 420	142 494		95.2		6 444	4 535	17 399	8	_	4 512	28 453		15 656	
C DC22 uMgungundlovu DM	849 995	919 209		91.2		11 224	32 863	49 002	11 721	-	254 314	143 169		59 790	
Total: uMgungundlovu Municipalities	8 167 507	8 391 552	16 675 188	198.7	4 224 124	172 066	1 018 376	1 111 230	99 900	5 407 980	2 211 425	1 771 283	167 275	489 231	2 299
B KZN235 Okhahlamba	216 950	230 201	224 011	97.3	104 393	10 755	13 723	27 039	686	-	1 957	32 954	105	33 560	(1 162
B KZN237 iNkosi Langalibalele	625 943	598 332	525 258	87.8	191 946	11 864	5	-	199	191 609	9 694	90 767	-	29 173	
B KZN238 Alfred Duma	1 169 384	1 127 032	868 094	77.0	339 828	25 143	1 187	43 961	435	290 877	14 165	67 833	10 472	74 193	
B DC23 uThukela DM	921 557	1 052 324	767 998	73.0	358 513	6 463	(11 755)	74 868	-	-	48 794	160 716	-	130 399	
Total: uThukela Municipalities	2 933 833	3 007 889	2 385 361	79.3	994 679	54 225	3 160	145 868	1 320	482 486	74 611	352 271	10 578	267 325	(1 162
B KZN241 eNdumeni	381 749	380 513	252 811	66.4	104 835	2 889	-	0	-	76 775	2 497	39 958	1 896	23 906	54
B KZN242 Nquthu	233 762	284 196	107 295	37.8		-	360	-	-	30 637	9 104	30 636		24 893	
B KZN244 uMsinga	261 377	261 280		95.7		14 005	-	-	-	-	24 984	76 092		52 888	
B KZN245 uMvoti	341 010	403 981		87.7		10 148	8 913	31 779	(49)	75 439	8 375	37 965		44 222	
C DC24 uMzinyathi DM	575 315	596 580		150.2		5 995	-	90 244	1 018	-	370 005	126 105		102 786	
Total: Umzinyathi Municipalities	1 793 214	1 926 549		96.6		33 037	9 273	122 023	969	182 850	414 965	310 756	18 759	248 694	
B KZN252 Newcastle	2 488 931	2 654 252		85.6		23 742	24 532	346 669	39 125	456 985	136 795	558 455		108 764	•
B KZN253 eMadlangeni B KZN254 Dannhauser	101 497	98 958		69.1		3 078	-	3 384	287	10 808	2 515	10 294	-	5 242	
	160 624 254 650	152 476 210 618		90.2 107.1		8 038 7 161	-	- 12 221	3 401 1 515	5 935	115 17 525	65 914 46 091	924	24 618 22 025	
C DC25 Amajuba DM Total: Amajuba Municipalities	3 005 701	3 116 304		86.8		42 019	24 532	362 274	44 328	473 727	156 950	680 754	924	160 649	
B KZN261 eDumbe	165 237	175 771		84.3		7 377	10	302 274	37	31 126	124	25 194		12 008	
B KZN262 uPhongolo	282 300	294 521		93.3		9 321	9 584	22 083	222	33 680	15 347	59 646		30 642	
B KZN263 AbaQulusi	613 553	683 249		84.1		18 069	3 304	2 073	215	197 107	20 124	117 019		33 987	300
B KZN265 Nongoma	212 171	213 775		100.3		13 529	7	14 775	789	-	8 726	32 310		39 998	
B KZN266 Ulundi	425 663	428 727		102.6		16 835	2 048	27 123	1 688	113 844	5 232	91 303		29 816	
C DC26 Zululand DM	596 623	689 210	720 174	104.5	256 463	8 638	-	88 223	-	-	24 850	215 270	11 295	115 435	
Total: Zululand Municipalities	2 295 548	2 485 253	2 372 022	95.4	850 859	73 767	11 649	154 277	2 951	375 757	74 403	540 742	24 825	261 887	903
B KZN271 uMhlabuyalingana	216 283	222 364	208 497	93.8	72 591	13 815	796	18 553	236	-	1 553	38 990	11 595	50 368	•
B KZN272 Jozini	279 078	296 742	318 986	107.5	119 144	15 507	30 770	25 801	-	-	528	32 278	28 583	66 375	
B KZN275 Mtubatuba	273 724	293 107	237 683	81.1	105 138	16 013	69	21 871	927	-	10 869	62 646		19 865	
B KZN276 Big Five Hlabisa	215 383	216 780		72.6		7 572	861	10 328	0	-	-	21 215		33 734	
C DC27 uMkhanyakude DM	537 485	610 229	430 873	70.6		7 904	162	48 191	373	21 161	64 601	40 072		78 543	
Total: uMkhanyakude Municipalities	1 521 954	1 639 222		82.6		60 811	32 657	124 744	1 537	21 161	77 551	195 201	41 915	248 885	
B KZN281 uMfolozi	189 915	203 259		106.7		12 197	-	22 156	528	-	1 786	60 195		46 596	
B KZN282 uMhlathuze	3 913 242	4 321 276		95.4		29 954	126 753	368 532	57 197	1 148 605	527 806	310 606		317 696	
B KZN284 uMlalazi	530 455	467 062		95.4		20 684	7 522	51 523	319	62 544	12 733	82 233		44 229	
B KZN285 Mthonjaneni B KZN286 Nkandla	164 702 195 502	169 077 205 985		106.5 74.8		8 557 8 284	140	23 946	29 17	21 041 5 999	5 451 8 668	33 662 35 667	(26) (770)	27 563 45 588	
C DC28 King Cetshwayo DM	905 749	995 298		95.9		11 796	9 147	- 129 712	9 762	3 999	159 229	287 034	(770)	88 057	
Total: King Cetshwayo Municipalities	5 899 564	6 361 956		95.5		91 472	143 562	595 867	67 853	1 238 189	715 672	809 396		569 730	
B KZN291 Mandeni	323 462	339 729		87.7		13 816	18 972	28 174	57	35 148	1 106	48 743		41 388	
B KZN292 KwaDukuza	2 076 260	2 022 794		88.3		21 418	6 175	84 151	18 937	846 856	19 112	239 702		89 055	
B KZN293 Ndwedwe	200 076	199 563		94.5		13 930	7 524	18 853	2	-	665	48 731	4 513	33 503	
B KZN294 Maphumulo	143 330	138 671		90.9		8 697	-	6 915	4	-	1 216	32 802		23 859	
C DC29 iLembe DM	1 066 557	1 142 937		81.8		8 603	14 412	136 443	5 013	-	172 961	174 691	34 994	125 327	7 25
Total: Ilembe Municipalities	3 809 686	3 843 693		86.7		66 465	47 083	274 536	24 013	882 005	195 061	544 668	50 360	313 132	
B KZN433 Greater Kokstad	408 995	434 994		85.9		7 665	17 207	-	-	117 541	8 619	48 786		32 805	
B KZN434 uBuhlebezwe	186 558	189 271	175 675	92.8	83 139	10 372	19	34 014	-	-	1 224	17 956	5 841	22 988	122
B KZN435 uMzimkhulu	335 701	320 631	264 461	82.5	115 394	17 001	2 737	41 365	-	-	1 052	37 741	166	49 006	
B KZN434 Dr. Nkosazana Dlamini Zuma	239 228	238 273	198 145	83.2	72 824	11 265	290	38 790	11	-	3 400	39 798	850	30 916	
C DC43 Harry Gwala DM	577 594	625 189	566 455	90.6	233 055	7 239	-	76 987	288	-	41 779	130 087	15 100	60 176	1 746
Total: Harry Gwala Municipalities	1 748 075	1 808 359	1 578 451	87.3	645 502	53 542	20 253	191 155	299	117 541	56 075	274 367	21 958	195 891	1 867
Total	77 928 535	79 213 225	80 945 527	102.2	23 731 717	852 747	1 273 737	6 004 569	1 130 500	21 385 297	7 837 065	10 769 562	821 614	5 175 874	1 962 84

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

		Original	Adjusted		%		Sources of Fina	ance		Trai	nsfers recognised - capital	ıl
R'000		Budget	Budget	Unaudited Actual	Generated	National Govt.	Provincial Govt.	District Municipality	Other transfers and grants	Borrowing	Internally generated funds	Public cont and donation
A KZN2000	eThekwini	5 321 542	5 328 607	3 052 440	57.3	2 420 985	21 358	-	133	738 552	(128 589)	
B KZN212	uMdoni	38 595	50 865	47 379	93.1	35 107	1 459	-	-	-	10 813	
B KZN213		62 185	114 100	69 630	61.0	30 672	-	-	-	-	38 958	
B KZN214	uMuziwabantu	46 091	47 199	35 669	75.6	27 530	-	-		-	0.00	
B KZN216		161 345	190 224	170 020	89.4	128 606	4 402		.0 000	5 689		
B DC21	Ugu DM	333 548	318 871	286 935	90.0	252 633	5 528	-		-	20	
Total: Ugu Municip	•	641 763	721 258	609 633	84.5	474 549	11 389	-	10 885	5 689		
B KZN221	uMshwathi	29 977	42 477	30 944	72.8	26 726	9	-	-	-	1 200	
B KZN222 B KZN223	uMngeni Mpofana	29 048 11 840	37 653 17 463	5 249 17 463	13.9 100.0	1 752 17 463	-	-	-	-	3 497	
B KZN223	iMpendle	20 687	21 697	21 680	99.9	20 891	64	-	-	-	725	
B KZN225		576 302	655 207	6 381 469	974.0	5 176 728	1 952	_	(67)	130 718		
B KZN226		31 621	70 067	40 109	57.2	37 176	1 302	_	(07)	-	2 933	
B KZN227	Richmond	33 630	41 021	20 822	50.8	19 728	60	-	_	-	1 035	
C DC22	uMgungundlovu DM	195 479	245 947	307 634	125.1	314 179	-	-	_	-		
Total: uMgungund	dlovu Municipalities	928 584	1 131 533	6 825 371	603.2	5 614 644	2 084	-	(67)	130 718		
B KZN235		29 734	44 904	40 440	90.1	33 218	5 482	-	` -	-		
B KZN237	iNkosi Langalibalele	40 348	40 348	46 521	115.3	42 742	660	-	-	-	3 119	
B KZN238	Alfred Duma	122 911	141 979	107 001	75.4	69 196	20 345	-	-	-	17 460	
B DC23	uThukela DM	251 809	258 381	220 373	85.3	208 775	-		-	-	11 598	
Total: uThukela Mu	unicipalities	444 802	485 611	414 335	85.3	353 931	26 487	-	-	-	33 917	
B KZN241	eNdumeni	26 429	24 883	21 455	86.2	17 519	275	-	-	-	0 00.	
B KZN242	Nquthu	92 505	134 112	65 507	48.8	37 166	-	-	-	-	28 342	
B KZN244	uMsinga	68 452	62 989	58 944	93.6	40 205	-	-	-	-		
B KZN245		40 762	47 282	45 568	96.4	39 719	3 351	-	-	-	2 100	
C DC24	uMzinyathi DM	287 572	298 006	234 159	78.6	223 730	-	-	-	-		
•	Municipalities	515 720	567 271	425 634	75.0	358 339	3 626		-	-		
B KZN252		68 741	185 364	162 896	87.9	116 887	9 659	-	-	-		
B KZN253	eMadlangeni	18 987	18 700	11 041	59.0	8 946	-	-	-	-	2 000	
B KZN254	Dannhauser	63 516	68 125	49 841	73.2	20 835	- 4 400	-	-	-	29 006	
C DC25	Amajuba DM	108 563	219 473	66 640	30.4	63 844	1 400	-	-	-		
Total: Amajuba Mu	•	259 806	491 662	290 419	59.1	210 513	11 059 569		-			
B KZN261 B K7N262	eDumbe	46 209 52 076	55 209 43 652	44 392 33 276	80.4 76.2	41 528 24 909	1	-	-	-	2 294 8 366	
B KZN262B KZN263	uPhongolo AbaQulusi	44 908	47 330	36 260	76.2	31 601		_	_	-	4 659	
B KZN265		51 254	50 814	23 355	46.0	23 790					(435)	
	•	33 577	52 877	44 176	83.5	41 916					2 260	
C DC26	Zululand DM	580 277	541 618	416 731	76.9	402 663	6 805		_	_	7 262	
Total: Zululand Mu		808 301	791 501	598 189	75.6	566 407	7 375		_			
B KZN271	•	47 208	53 490	18 943	35.4	30 436	1 731			-	(10.001)	
B KZN272	, ,	44 922	60 472	66 087	109.3	53 229	1 398	_	_	_	44 400	
B KZN275		50 267	64 336	39 909	62.0	21 357	15 256	-	_	-	3 297	
B KZN276		25 565	28 565	21 278	74.5	13 031	3 024	-	_	-	5 223	
C DC27	uMkhanyakude DM	291 452	295 611	63 240	21.4	63 240	-	-	_	-		
	ude Municipalities	459 414	502 474	209 455	41.7	181 291	21 409		_	-	6 755	
B KZN281	•	30 838	56 369	53 071	94.1	45 173	-	-	-	-	7 899	
B KZN282		830 967	834 530	624 869	74.9	166 483	7 516	-	_	277 436		
B KZN284	uMlalazi	67 123	86 593	61 520	71.0	41 113	-	-	_	-	20 407	
B KZN285		47 316	56 348	37 004	65.7	32 994	-	-	_	-	4 010	
B KZN286	Nkandla	42 136	48 136	17 344	36.0	14 128	-	-	-	-	3 215	
C DC28	King Cetshwayo DM	244 467	243 671	209 519	86.0	193 517					16 002	
Total: King Cetshv	wayo Municipalities	1 262 848	1 325 647	1 003 326	75.7	493 408	7 516	-	_	277 436	224 966	
B KZN291	Mandeni	73 920	84 280	59 760	70.9	31 471	668	-	-	-	27 621	
B KZN292	KwaDukuza	321 401	316 100	220 252	69.7	57 651	8 134	-	4 503	-	149 964	
B KZN293	Ndwedwe	82 662	91 407	72 060	78.8	36 148	-	-	-	-	35 912	
B KZN294	•	33 587	42 824	45 632	106.6	24 848	1 423	-	-	-	19 361	
C DC29	iLembe DM	235 386	263 497	283 138	107.5	246 829	8 954	-	-	-	2. 000	
Total: Ilembe Muni	•	746 956	798 107	680 842	85.3	396 947	19 179	-				
B KZN433		98 060	133 559	107 186	80.3	38 771	38 356	-	3 744	-		
B KZN434		44 995	54 668	41 212	75.4	28 019	-	-	-	-	13 193	
B KZN435		120 404	130 303	71 911	55.2	39 403	8 379	-	-	-	24 129	
B KZN436		92 800	97 311	73 196	75.2	36 686	375	-		-	36 135	
	Harry Gwala DM	307 283	328 318	328 229	100.0	278 127	42 031	-	-	-	8 071	
C DC43 Total: Harry Gwala		663 542	744 158	621 734	83.5	421 007	89 140	_	3 744		107 843	

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

	Original Budget	Adjusted	Unaudited Actual	% Spent	Go	vernance and Admir	1.		Comm	unity and Public Safe	ety			and Environmental Service	es		Trading Servi			
R'000	Original Budget	Budget	Ollaudited Actual		Executive & Council	Budget & Treasury Office	Corporate Services	Community & Social Services	Sport And Recreation	Public Safety	Housing	Health Pl	lanning and Dev.	Road Transport	Environ. Protection	Electricity	Water	Waste Water Mgt.	Waste Mgt.	Other
A KZN2000 eThekwini	5 321 542	5 328 607	3 052 420	57.3	42 293	291 079	1 113		127 960	44 723	140 708	5 121	(523 682)	1 668 457	1 944	537 122	310 470	293 422	29 842	2 38 7
B KZN212 uMdoni	38 595	50 865	47 379	93.1	6	2 077		15 404	7 904	-	-	-	3 041	17 412	-	-	-	-	1 534	
B KZN213 uMzumbe	62 185	114 100	69 630	61.0		14 717	-	8 198	10 622	-	-	_	181	35 912	-	-	-	-	-	
B KZN214 uMuziwabantu	46 091	47 199	35 669	75.6		1 181	-	3 037	-	-	-	-	6 736	23 632	-	349	-	-	-	
B KZN216 Ray Nkonyeni	161 345	190 484	170 242	89.4		3 515	95	3 076	-	6 058	115	-	87 991	53 630	803	9 776	-	-	1 893	
C DC21 Ugu DM	333 687	318 871	286 934	90.0		27 707						-	5				149 085	110 138		(
Total: Ugu Municipalities	641 903	721 518 42 477	609 854 30 944	84.5		49 196	95		18 526	6 058	115	-	97 954	130 586	803	10 126	149 085	110 138	3 427	3 10
B KZN221 uMshwathi B KZN222 uMngeni	29 977 29 048	42 477 37 653	25 756	72.8 68.4		4 208 1 083	-	277 2 783	234	-	-	-	12 266 50	14 122 17 879	-	937	-	-	2 742	,
B KZN223 Mpofana	11 840	17 463	18 784	107.6		907	_	2 422	234	-			- 30	15 455]	931	-	-	2 142	
B KZN224 iMpendle	20 687	21 697	21 680	99.9		35		3 963	6 289]	5 131	6 041]	-]	
B KZN225 Msunduzi	576 302	655 207	6 744 632	1 029.4		444 990	80	284 869	159 809	28	(175 964)	_	18 091	2 779 218	_	2 291 859	803 121	114 064	5 407	2
B KZN226 Mkhambathini	31 621	70 067	40 109	57.2		430		3 694	7 153	-	-	-	-	28 831	-	-	-	-	-	
B KZN227 Richmond	33 630	41 383	21 184	51.2	7	1 085	-	244	172	-	-	-	85	19 591	-	-	-	-	-	
C DC22 uMgungundlovu DM	195 479	213 686	307 634	144.0		85		-	-	-	-	-	-	-	-	-	305 811	1 738	-	
Total: uMgungundlovu Municipalities	928 584	1 099 634	7 210 723	655.7		452 823	80	298 253	173 658	28	(175 964)	-	35 623	2 881 138	-	2 292 866	1 108 932	115 802	8 149	
B KZN235 Okhahlamba	29 734	44 904	40 440	90.1		1 121	-	289	-	-	-	-	38 699	-	-	-	-	-	331	
B KZN237 iNkosi Langalibalele	40 348	40 348	46 521	115.3		263	-	10 463	-	-	137	-	74	32 451	-	412	-	-	-	
B KZN238 Alfred Duma	122 911	141 979	107 001	75.4		2 180 412	-	736	220	12 245	183	-	79 166	-	-	8 623	221 892	-	3 483	8
C DC23 uThukela DM	251 809 444 802	258 381 485 611	222 304 416 265	86.0 85.7		3 975	-	11 488	220	12 245	319	-	117 940	32 451	-	9 035	221 892 221 892	-	3 814	. 8
Total: uThukela Municipalities B KZN241 eNdumeni	26 429	24 883	21 455	85.7 86.2		1 055	•	11 488	570	12 240	319		117 940	13 421	-	5 942	221 092	•	3 814 279	
B KZN241 endullerii B KZN242 Nguthu	92 505	134 112	65 507	48.8		643		16 112	370				1 978	20 177]	25 372			219	
B KZN244 uMsinga	68 452	64 451	59 986	93.1		11 435		1 565	2 568	2 191	_		2 810	37 213		1 259	_	_	915	
B KZN245 uMvoti	40 762	47 282	45 568	96.4		705		5 190	11 710	-	_	_	6 210	19 136	_	1 243	_	_	1 030	
C DC24 uMzinyathi DM	287 572	298 006	234 159	78.6		270		24	_	-	_	-	14	-	-	-	232 948	873	-	
Total: Umzinyathi Municipalities	515 720	568 733	426 676	75.0	1 628	14 108		23 075	14 847	2 191		-	11 019	89 948	-	33 815	232 948	873	2 224	,
B KZN252 Newcastle	68 831	185 364	162 896	87.9		15 917		1 063	3 170	-	404	-	12 778	30 581	-	-	60 525	36 874	1 054	
B KZN253 eMadlangeni	18 987	18 700	11 041	59.0		210	-	1 884	-	-	-	-	-	3 383	-	5 564	-	-	-	
B KZN254 Dannhauser	63 516	68 125	50 836	74.6		2 121	-	-	-	-	-	-	48 403	-	-	-	-	-	241	
C DC25 Amajuba DM	108 563	219 473	66 640	30.4		193	-	367	-	-	-	-	1 398	8 101	-		47 003	9 579	-	
Total: Amajuba Municipalities	259 896	491 662	291 414	59.3		18 442	•	3 314	3 170	•	404	-	62 578	42 064	-	5 564	107 528	46 454	1 295	
B KZN261 eDumbe	46 209 52 076	55 209 43 652	44 889	81.3		2 294 436	-	1 453	1 182	-	-	-	16 283	9 966	-	13 710	-	-	3 073	
B KZN262 uPhongolo B KZN263 AbaQulusi	52 076 44 908	43 652 47 330	33 276 37 952	76.2 80.2		43b 869		20 311 5 940	253	353 2	-	-	-	8 664 23 576	-	3 809	-	192	1 466	
B KZN265 Nongoma	51 254	50 814	23 355	46.0		(588)	_	1 185	_	2	130		264	22 406]	3 009	-	(13)	1 400	
B KZN266 Ulundi	33 577	52 877	44 176	83.5		456		23 328			-		204	17 450		2 942	_	(10)	_	
C DC26 Zululand DM	580 277	541 618	416 731	76.9		668		253	_	_	_	_	7 979	- 17 400		2 542	401 237	_	_	
Total: Zululand Municipalities	808 301	791 501	600 379	75.9		4 136		52 469	1 435	355	130	-	24 526	82 063	_	20 461	401 237	179	4 539	,
B KZN271 uMhlabuyalingana	47 208	53 490	38 925	72.8		4 736		6 051	-	-	-	-	-	28 201	-	-	-	-	(298)	
B KZN272 Jozini	45 322	61 042	74 569	122.2		1 326	-	24 729	13 569	-	-	-	20 671	14 270	-	-	-	-	` 1	il
B KZN275 Mtubatuba	50 267	64 336	39 909	62.0		-	-	264	1 896	76	-	-	6 049	29 656	-	-	762	-	1 123	
B KZN276 Big Five Hlabisa	25 565	28 565	22 202	77.7		9 738	-	4 504	3 024	-	-	-	3 741	791	-	-	-	-	389	
C DC27 uMkhanyakude DM	291 452	295 611	63 240	21.4		263	-	-	-	-	-	-	-	-	-	-	59 684	3 292	-	
Total: Umkhanyakude Municipalities	459 814	503 043	238 846	47.5		16 062		35 548	18 489	76	•	-	30 461	72 919	-	•	60 446	3 292	1 216	
B KZN281 uMfolozi B KZN282 uMhlathuze	30 838 830 967	56 369 834 530	53 071 624 869	94.1 74.9		6 206 61 151	-	7 015 12 207	9 307 34 407	229	-	-	2 018 227	28 303 109 612	-	125 206	246.052	34 165	222	
B KZN282 uMhlathuze B KZN284 uMlalazi	67 123	834 530 86 593	58 542	74.9 67.6		3 809		12 207	5 038	229 427	-	-	2 615	36 239	-	125 206 3 581	246 952	4 057	713 690	
B KZN284 umlalazi B KZN285 Mthonjaneni	47 316	56 348	40 556	72.0		473	-	260	J UJ0	22	-]	2010	20 000	_	17 782	-	4 057	197	
B KZN286 Nkandla	42 136	48 136	17 344	36.0		132		6 515	851	-	-	_	6 396	3 449]	-			-	.
C DC28 King Cetshwayo DM	244 467	243 671	209 519	86.0		3 041	10	34	-	_	-	_	-	-	_	-	167 685	16 573	21 223	,
Total: King Cetshwayo Municipalities	1 262 848	1 325 647	1 003 900	75.7		74 813	10	27 398	49 603	678			11 256	197 604	-	146 569	414 637	54 795	23 045	
B KZN291 Mandeni	73 920	84 280	59 760	70.9	42	3 670		3 372	5 340	-	-	-	4 264	35 679	-	7 393	-	-	-	
B KZN292 KwaDukuza	321 401	316 100	220 372	69.7		11 878	-	19 767	8 479	1 983	1 419	-	326	93 846	-	76 470	-	-	6 203	
B KZN293 Ndwedwe	82 662	91 407	72 060	78.8		1 587	-	2 837	-	-	-	-	39 046	25 621	-	-	-	-	-	
B KZN294 Maphumulo	33 587	42 824	45 632	106.6		2 757	-	14 509	-	-	-	-	438	27 899	-	-	-		-	
C DC29 iLembe DM	235 386	263 497	285 869	108.5		15 323	-	-	-			-	1 670		-	-	194 028	74 849	-	
Total: ILembe Municipalities	746 956 98 060	798 107	683 693 107 186	85.7		35 215		40 486 497	13 819	1 983	1 419	-	45 744	183 045	-	83 863	194 028	74 849	6 203	
B KZN433 Greater Kokstad B KZN434 uBuhlebezwe	98 060 44 995	133 559 54 668	107 186 41 212	80.3 75.4		1 984 1 702	-	12 238	305 3 338	1 526	38 073 9 120	-	8 209	22 793 9 727	-	35 325 3 365	-	-	145	
B KZN434 uBuniebezwe B KZN435 uMzimkhulu	120 404	130 303	71 911	75.4 55.2		309	-	859	8 379	1 320	9 120	-	156	57 245	-	2 697	-	-	2 222	
B KZN436 Dr. Nkosazana Dlamini Zuma	92 800	97 311	73 196	75.2		3 344	-	1 183	0 3/9	9 163	-]	49 952	6 202	_	2 091	-	-	3 193	
C DC43 Harry Gwala DM	307 283	328 318	328 229	100.0		6 920		47	-	-			12 781	5 202]		228 456	80 025	5 195	
Total: Harry Gwala Municipalities	663 542	744 158	621 734	83.5		14 260		14 824	12 021	10 689	47 192	-	71 098	95 967	_	41 386	228 456	80 025	5 561	
				117.9		974 108														42 48

Total
Source: NT Igdatabase

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

R'000			0 - 30 Days		30 - 60 Da		60 - 90 Day		Over 90 Day	-	Total	Actual Bad Debt		Impairment - Ba Council P	
			Total	%	Total	%	Total	%	Total	%		Amount	%	Amount	%
Α	KZN2000	eThekwini	2 186 941	11.3	810 223	4.2	682 748	3.5	15 622 076	80.9	19 301 988	•	-	(24 147)	-0.1
В	KZN212	uMdoni	5 037	3.6	3 170	2.3	2 515	1.8	129 326	92.3	140 048	-	-	-	-
В	KZN213	uMzumbe	-	-	(75)	-0.3	-	-	28 870	100.3	28 795	-	-	-	-
В	KZN214	uMuziwabantu	-	-	-	-	-	-	-	-	-	-	-	-	-
В		Ray Nkonyeni	19 230	4.2	8 433	1.8	17 433	3.8	418 260	90.3	463 357	-	-	-	-
C 	DC21	Ugu DM	32 543	3.4	30 841	3.2	26 583	2.8	866 659	90.6	956 626	-	-	-	
	Ugu Munici		56 811 11 508	3.6 6.5	42 369 297	2.7 0.2	46 531 2 950	2.9 1.7	1 443 115 161 119	90.8 91.6	1 588 826 175 874	•	-	•	•
B B	KZN221 KZN222	uMshwathi uMngeni	11 506	0.5	291	0.2	2 930	1.7	101 119	91.0	1/3 6/4	-	-	-	
В	KZN223	Mpofana	12 073	8.6	(4 897)	-3.5	909	0.6	132 690	94.3	140 775	-	-	-	_
В		iMpendle	789	5.8	(3)	-0.0	401	2.9	12 488	91.3	13 675	-	-	-	-
В	KZN225	Msunduzi	515 558	9.6	133 852	2.5	103 312	1.9	4 638 644	86.0	5 391 367	-	-	2 925 375	54.3
В	KZN226	Mkhambathini	2 033	6.3	(50)	-0.2	478	1.5	30 023	92.4	32 484	-	-	-	-
В	KZN227	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-
С	DC22	uMgungundlovu DM	(334 750)	-42.1	1 430	0.2	20 659	2.6	1 108 402	139.3	795 741	-	-	-	-
Total:	uMgungund	dlovu Municipalities	207 211	3.2	130 628	2.0	128 709	2.0	6 083 367	92.9	6 549 915	•	-	2 925 375	44.7
В	KZN235	Okhahlamba	813	1.0	(133)	-0.2	1 458	1.8	79 202	97.4	81 341	-	-	-	-
В	KZN237	iNkosi Langalibalele	40 460	13.6	(96)	-0.0	12 474	4.2	245 017	82.3	297 856	-	-	-	-
В		Alfred Duma	43 743	6.0	22 484	3.1	17 057	2.4	640 962	88.5	724 246	-	-	-	-
C	DC23	uThukela DM	-	-	-	-	-	-	-	-	- 4400 440	-	-	-	-
		Nunicipalities	85 016	7.7	22 255	2.0	30 989	2.8	965 182	87.5 84.8	1 103 442	-	•	•	•
B B		eNdumeni Navithi	22 712 651	12.5 4.6	(6 660) 345	-3.7 2.4	11 670 474	6.4 3.3	154 325 12 675	89.6	182 046 14 144	-	-	-	-
В	KZN242 KZN244	uMsinga	3 229	5.4	1 247	2.4	1 242	2.1	54 419	90.5	60 137	-	-	-	-
В	KZN245	uMvoti	13 643	22.7	(824)	-1.4	1 490	2.5	45 804	76.2	60 114	_	-	_	_
С	DC24	uMzinyathi DM	13 394	2.8	(1 506)	-0.3	10 219	2.1	460 775	95.4	482 882	-	-	_	_
Total:		Municipalities	53 628	6.7	(7 399)	-0.9	25 095	3.1	727 998	91.1	799 322	•	-	-	-
В		Newcastle	69 676	5.0	35 542	2.5	28 838	2.1	1 267 851	90.4	1 401 906	-	-	-	
В	KZN253	eMadlangeni	7 356	11.8	(945)	-1.5	2 987	4.8	52 686	84.9	62 085	-	-	-	-
В	KZN254	Dannhauser	1 669	3.0	1 401	2.5	1 309	2.4	51 028	92.1	55 407	-	-	-	-
С	DC25	Amajuba DM	1 812	5.9	-	-	882	2.9	27 896	91.2	30 590	-	-	-	-
Total:	Amajuba M	lunicipalities	80 513	5.2	35 997	2.3	34 016	2.2	1 399 462	90.3	1 549 988	•	-	-	•
В	KZN261	eDumbe	9 853	0.7	(77)	2.5	3 253	2.1	161 069	90.4	1 401 906	-	-	-	-
В	KZN262	uPhongolo	16 252	5.6	(202)	-0.0	4 512	0.8	267 591	46.4	288 153	-	-	-	-
В	KZN263	AbaQulusi	28 904	8.7	14 495	4.3	12 717	3.8	277 615	83.2	333 731	-	-	-	-
В		Nongoma	2 167	3.6	(1)	-0.0	558	0.9	58 108	95.5	60 832	-	-	-	-
В	KZN266		11 572 10 985	8.5	(72) 3 840	-0.1	2 217 3 761	1.6	123 195 157 501	90.0 89.4	136 912 176 087	-	-	-	-
Total		Zululand DM lunicipalities	79 734	6.2 6.8	17 984	2.2 1.5	27 018	2.1	1 045 078	89.3	1 169 814	<u> </u>	-	<u>-</u>	-
тоцат. В		uMhlabuyalingana	1 651	2.8	(1)	-0.0	656	2.3 1.1	56 525	96.1	58 831	•	-	<u> </u>	·
В	KZN271		4 666	3.4	(1)	-0.0	2 235	1.6	128 730	94.9	135 628	-	-	_	-
В	KZN275	Mtubatuba	19 602	8.6	(5 436)	-2.4	(4 548)	-2.0	218 430	95.8	228 048	-	-	-	-
В		Big Five Hlabisa	2 005	3.8	(108)	-0.2	315	0.6	50 645	95.8	52 857	-	-	_	-
С	DC27	uMkhanyakude DM	-	-	-	-	-	-	-	-	-	-	-	-	-
Total:	uMkhanyak	rude Municipalities	27 924	5.9	(5 547)	-1.2	(1 342)	-0.3	454 329	95.6	475 365	•	-	-	
В	KZN281	uMfolozi	1 886	10.3	(26)	-0.1	2 520	13.8	13 910	76.1	18 289	-	-	-	-
В	KZN282	uMhlathuze	338 195	37.1	31 074	3.4	59 889	6.6	481 464	52.9	910 622	29 740	3.3	-	-
В	KZN284	uMlalazi	724	0.9	4 260	5.4	2 613	3.3	71 777	90.4	79 373	-	-	-	-
В	KZN285	Mthonjaneni	4 440	9.3	(13)	-0.0	1 242	2.6	42 220	88.2	47 889	-	-	-	-
В		Nkandla	12 163	22.8	(260)	-0.5	3 597	6.8	37 778	70.9	53 278	-	-	-	-
C		King Cetshwayo DM	9 634	10.7	3 533	3.9	2 258	2.5	74 331	82.8	89 757		-	-	-
	-	wayo Municipalities	367 042	30.6	38 568	3.2	72 118	6.0	721 480	60.2	1 199 209	29 740	2.5	•	-
B B	KZN291 KZN292	Mandeni KwaDukuza	8 102 75 714	4.5 23.3	(586) 18 772	-0.3 5.8	2 498 12 690	1.4 3.9	171 495 217 495	94.5 67.0	181 509 324 670	-	-	-	-
В	KZN292 KZN293	Ndwedwe	(5 604)	-32.8	(51)	-0.3	(945)	-5.5	23 690	138.6	17 090	-	-	-	-
В	KZN294	Maphumulo	162	6.4	(7)	-0.3	(55)	-2.2	2 443	96.1	2 543	-	-	-	_
C	DC29	iLembe DM	29 156	4.4	21 909	3.3	19 829	3.0	587 499	89.2	658 394	300	0.0	-	_
-	llembe Mun		107 530	9.1	40 037	3.4	34 017	2.9	1 002 622	84.7	1 184 206	300	0.0		
В		•	20 797	26.7	8 469	10.9	2 637	3.4	45 925	59.0	77 828	-	-	-	_
В		uBuhlebezwe	1 824	2.7	1 665	2.5	1 237	1.8	62 667	93.0	67 394	-	-	-	-
В	KZN435	uMzimkhulu	1 023	7.7	297	2.2	281	2.1	11 702	88.0	13 303	(128)	-1.0	-	-
В		Dr. Nkosazana Dlamini Zuma	806	1.0	1 758	2.2	1 589	2.0	74 213	94.7	78 367	-	-	-	-
С	DC43	Harry Gwala DM	5 260	2.2	4 345	1.8	5 022	2.1	222 722	93.8	237 350	-	-	-	
Total:	Harry Gwala	a Municipalities	29 710	6.3	16 534	3.5	10 766	2.3	417 230	88.0	474 241	(128)	-0.0	•	
			3 282 061	9.3	1 141 650	3.2	1 090 666	3.1	29 881 939	84.4	35 396 316	29 912	0.1	2 901 228	8.2

Source: NT Publication

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

-			Organs	of State					Commer	rcial					House	ehold					Othe	r			
2'000		Age catego 30 - 60	ory (Days) 60 - 90	Over 90	Total	%		Age categor	y (Days) 60 - 90	Over 90	Total	%		Age catego	ry (Days) 60 - 90	Over 90	Total	%		Age categor	ry (Days) 60 - 90	Over 90	Total	%	Total
KZN2000 eThekwini	197 076	48 781	32 060	614 298	892 214	4.6	899 468	270 623	195 940	3 328 112	4 694 142	24.3	1 082 370	485 728	443 771	11 644 796	13 656 665	70.8	8 027	5 092	10 978	34 869	58 967	0.3	19 301 9
		107	102	37 830	37 111	26.5	1 324	491	401	16 418	18 634	13.3	4 648	2 553	1 993	72 739	81 934	58.5		18	18	2 339	2 369	17	140 04
KZN212 uMdoni KZN213 uMzumbe	(929)	(75)	102	16 489	16 414	20.5	1 324	491	401	7 458	7 458	25.9	4 040	2 333	1 993	12 139	01934	50.5	(6)	-	-	4 923	4 923	17.1	28 7
KZN214 uMuziwabantu	-	-		-	-	-	_	_		- 100	-	-	-			-	-	.	-			-	-	-	20
KZN216 Ray Nkonyeni	1 905	1 040	737	45 291	48 974	10.6	9 484	3 493	3 843	75 153	91 973	19.8	7 842	3 900	12 853	297 815	322 411	69.6	-	-		-	-	-	463 3
DC21 Ugu DM	1 310	1 327	894	16 008	19 539	-	8 213	6 958	4 806	123 523	143 499	15.0	23 078	22 572	20 943	727 110	793 703	83.0	(58)	(15)	(60)	18	(115)	-0.0	956 6
l: Ugu Municipalities	2 286	2 400	1 733	115 618	122 038	7.7	19 020	10 941	9 050	222 553	261 564	16.5	35 568	29 025	35 790	1 097 664	1 198 047	75.4	(64)	3	(42)	7 280	7 177	0.5	1 588
KZN221 uMshwathi	5 102	-	748	61 063	66 913	38.0	3 461	180	1 178	40 571	45 391	25.8	2 763	116	970	58 401	62 250	35.4	182	-	53	1 085	1 320	0.8	175
KZN222 uMngeni	-	- (400)	-	-	-	-	-	-	- (222)	-	-		-	-	-	-	-		-	-	-	-	-	-	440
KZN223 Mpofana KZN224 iMpendle	453 146	(128) 10	382 111	5 042 6 230	5 749 6 497	4.1 47.5	9 705 35	(4 118) 1	(202) 31	19 807 1 075	25 191 1 142	17.9 8.4	1 916 70	(651) 4	729 38	107 841 835	109 835 948	78.0 6.9	538	(18)	221	4 347	5 088	37.2	140 13
KZN225 Msunduzi	47 056	6 425	5 036	160 427	218 944	4 1	230 055	38 861	18 994	521 918	809 828	15.0	237 854	84 731	75 127	3 743 850	4 141 562	76.8	593	3 835	4 156	212 449	221 033	4.1	5 391
KZN226 Mkhambathini	87	(1)	22	551	659	2.0	1 467	(30)	279	12 392	14 109	43.4	340	(20)	120	4 212	4 652	14.3	139	-	57	12 868	13 064	40.2	32
KZN227 Richmond	-	-		-	-		-	-	-	-	-	-	-	-	-	-	-	- 1	-	-		-	-	-	
DC22 uMgungundlovu DM	8 473	(89)	1 527	38 778	48 689	6.1	6 448	23	2 477	23 337	32 285	4.1	(315 135)	572	14 629	932 598	632 664	79.5	(34 537)	924	2 025	113 689	82 102	10.3	795
l: uMgungundlovu Municipalities	61 317	6 218	7 826	272 090	347 451	5.3	251 171	34 918	22 756	619 101	927 946	14.2	(72 193)	84 752	91 614	4 847 737	4 951 911	75.6	(33 084)	4 741	6 512	344 439	322 608	4.9	6 549
KZN235 Okhahlamba	583	(10)	287	25 704	26 565	32.7	1 079	(19)	246	9 104	10 409	12.8	(2 574)	(47)	444	23 381	21 204	26.1	1 724	(56)	482	21 013	23 163	28.5	81
KZN237 iNkosi Langalibalele	4 567	(14)	943	23 309	28 805	9.7	29 040	(12)	6 510	168 594	204 131	68.5	6 842	(69)	5 016	53 037	64 826	21.8	11	-	5	78	94	0.0	297
KZN238 Alfred Duma	9 409	8 680	6 577	199 319	223 985	30.9	29 420	5 942	4 244	119 304	158 911	21.9	4 913	7 862	6 235	322 339	341 350	47.1	-	-	-	-	-	-	724
DC23 uThukela DM	- 44.550			-				-	- 44.000			-			- 44.005		- 407.070			- (50)	-				4 400
uThukela Municipalities KZN241 eNdumeni	14 559 2 110	8 656 (1 027)	7 807 1 107	248 332 15 206	279 355 17 396	25.3 9.6	59 540 8 753	5 910 (4 210)	11 000 6 348	297 002 19 915	373 451 30 806	33.8 16.9	9 181 8 933	7 745	11 695 3 601	398 757 116 487	427 379 126 740	38.7 69.6	1 735 2 916	(56) 857	487 614	21 091 2 717	23 257 7 103	2.1	1 103
KZN241 endumeni KZN242 Nguthu	146	115	79	4 271	4 611	32.6	436	174	347	5 697	6 654	47.0	69	(2 200)	47	2 708	2 879	20.4	2910	007	014	2717	7 103	3.9	14
KZN244 uMsinga	2 236	814	807	37 929	41 786	69.5	971	422	424	14 899	16 717	27.8	22	11	11	1 592	1 635	2.7	-			-	-	_	60
KZN245 uMvoti	1 918	(14)	508	7 398	9 809	-	5 979	2	344	4 699	11 024	18.3	4 317	(115)	932	26 283	31 417	52.3	1 428	(696)	(293)	7 425	7 864	13.1	60
DC24 uMzinyathi DM	1 339	(70)	1 780	50 508	53 556	11.1	567	(21)	1 167	41 552	43 265	9.0	10 838	(1 144)	7 078	365 787	382 560	79.2	650	(271)	194	2 928	3 501	0.7	482
Imzinyathi Municipalities	7 749	(183)	4 281	115 311	127 157	15.9	16 706	(3 633)	8 630	86 762	108 465	13.6	24 179	(3 472)	11 669	512 857	545 232	68.2	4 994	(110)	515	13 069	18 468	2.3	799
KZN252 Newcastle	625	2 179	536	10 079	13 419	1.0	27 054	3 737	2 099	58 475	91 365	6.5	47 133	27 149	24 034	1 146 708	1 245 024	88.8	(5 136)	2 477	2 169	52 589	52 098	3.7	1 401
KZN253 eMadlangeni	3 103	(477)	1 377	7 682	11 686	18.8	1 165	(346)	549	2 360	3 728	6.0	863	(39)	253	6 839	7 917	12.8	2 224	(84)	808	35 805	38 753	62.4	62
KZN254 Dannhauser	559	477	439	17 946	19 421	35.1	542	382	360	9 435	10 720	19.3	568	542	509	23 647	25 267	45.6	-	-	-	-	-	-	55
DC25 Amajuba DM	104	- 0.470	50	1 356 37 063	1 510	4.9 3.0	121		56	1 426	1 602 107 414	5.2	1 564		766	24 986	27 315	89.3 84.2	23	-	10 2 987	129	162	0.5	30 : 1 549 :
Amajuba Municipalities KZN261 eDumbe	4 392 3 109	2 179	2 403 1 365	16 945	46 036 21 413	3.0	28 882 2 653	3 773 (45)	3 064 553	71 696 24 419	27 578	6.9 15.8	50 128 2 104	27 652 (37)	25 562 988	1 202 181 111 000	1 305 524 114 055	65.5	(2 889) 1 988	2 393	347	88 522 8 706	91 013 11 051	6.3	1749
KZN261 eDumbe KZN262 uPhongolo	93	(0)	44	1 971	2 108	0.7	7 141	(158)	1 723	61 505	70 211	24.4	8 749	(44)	2 695	203 748	215 148	74.7	269	- "	51	367	686	0.3	288
KZN263 AbaQulusi	4 646	3 385	2 389	51 123	61 542	18.4	12 070	4 528	4 075	31 856	52 529	15.7	12 188	6 582	6 253	194 637	219 660	65.8	-	-	-	-	-	-	333
KZN265 Nongoma	504	-	82	23 112	23 698	39.0	1 192	(0)	290	20 643	22 125	36.4	209	(0)	96	6 578	6 883	11.3	262	(0)	89	7 774	8 125	13.4	60
KZN266 Ulundi	6 433	(3)	799	41 894	49 122	-	2 723	7	343	15 278	18 352	13.4	2 084	(73)	854	22 364	25 228	18.4	332	(2)	221	43 659	44 210	32.3	136
DC26 Zululand DM	3 746	635	667	7 589	12 637	7.2	1 795	453	571	12 487	15 305	8.7	5 444	2 752	2 523	137 425	148 145	84.1	-	-	-	-	-	-	176
Zululand Municipalities	18 531	4 011	5 346	142 633	170 521	14.6	27 574	4 785	7 555	166 187	206 100	17.6	30 778	9 179	13 410	675 753	729 120	62.3	2 851	9	708	60 505	64 073	5.5	1 169
KZN271 uMhlabuyalingana	474	-	237	28 960	29 671	50.4	1 170	-	417	27 235	28 823	49.0	7	-	3	332	342	0.6	(0)	(1)	(1)	(2)	(4)	-0.0	58
KZN272 Jozini	1 402	(077)	858	42 711	44 971	33.2	2 148	-	791	36 654	39 592	29.2 18.9	756	(2)	429	45 544	46 727	34.5	359	(0)	158	3 821	4 338	3.2 15.3	135
KZN275 Mtubatuba KZN276 Big Five Hlabisa	10 337 38	(677) (87)	(8 223) (413)	27 590 298	29 026 (165)	-0.3	2 739 1 295	49 (14)	1 380 527	39 002 24 474	43 170 26 281	49.7	4 344 599	(4 224)	2 320 165	118 467 24 775	120 908 25 533	53.0 48.3	2 183 73	(584)	(24) 36	33 371 1 098	34 945 1 207	2.3	228 52
DC27 uMkhanyakude DM	-	(01)	(413)	230	(105)	-0.5	1 233	(14)	J21 -	24 4/4	20 201	45.7	-	(1)	-	24 113	23 333	40.5	-		-	1 090	1 207	2.0	JZ
uMkhanyakude Municipalities	12 251	(764)	(7 542)	99 559	103 503	21.8	7 352	35	3 115	127 365	137 866	29.0	5 706	(4 232)	2 917	189 118	193 509	40.7	2 615	(585)	169	38 288	40 486	8.5	475
KZN281 uMfolozi	341	(0)	2 196	2 620	5 157	28.2	1 153	(1)	203	6 619	7 973	43.6	211	(24)	68	3 828	4 084	22.3	180	(1)	53	843	1 075	5.9	18
KZN282 uMhlathuze	152 316	16 253	45 774	237 968	452 310	49.7	138 369	9 276	5 462	69 903	223 010	24.5	46 602	5 238	8 293	171 022	231 155	25.4	908	307	360	2 571	4 147	0.5	910
KZN284 uMlalazi	1 302	824	430	21 811	24 367	-	3 243	1 214	478	7 992	12 927	16.3	(2 081)	1 526	1 251	33 530	34 226	43.1	(1 740)	696	454	8 443	7 853	9.9	79
KZN285 Mthonjaneni	1 274	-	388	17 817	19 479	40.7	1 743	-	289	6 554	8 586	17.9	1 409	(13)	560	16 258	18 214	38.0	14	-	5	1 591	1 610	3.4	47
KZN286 Nkandla	9 754	-	2 725	(160)	12 319	23.1	981	(0)	236	5 265	6 482	12.2	436	(2)	304	14 617	15 355	28.8	993	(258)	332	18 056	19 123	35.9	53
DC28 King Cetshwayo DM	3 255	1 623	745	6 903	12 526	14.0	3 228	1 174	431	9 080	13 913	15.5	3 151	737	1 082	58 348	63 318	70.5	-		-		-	-	89
King Cetshwayo Municipalities	168 242 22	18 700	52 258	286 959	526 159	43.9	148 717	11 662	7 099 624	105 414	272 891 27 933	22.8	49 728	7 463	11 558	297 603	366 351	30.5	356 346	744	1 204 153	31 504 1 124	33 808	0.9	1 199 181
KZN291 Mandeni KZN292 KwaDukuza	1 479	(568) 175	173 55	21 341 3 102	20 967 4 811	11.6	4 406 25 050	(2) 2 087	1 515	22 905 38 059	66 711	15.4 20.5	3 328 49 185	(17) 16 509	1 549 11 119	126 125 176 335	130 986 253 149	72.2 78.0	340		100	1 124	1 622	0.9	324
KZN293 Ndwedwe	(126)		(1 372)	6 739	5 192	30.4	(5 022)	(1)	236	13 994	9 206	53.9	(378)	-	20	3 179	2 821	16.5	(77)	(0)	170	(222)	(129)	-0.8	17
KZN294 Maphumulo	()	(315)	(275)	1 134	544	21.4	29	(172)	30	319	206	8.1	48		24	626	698	27.5	85	480	166	364	1 095	43.0	2
DC29 iLembe DM	4 598	2 506	2 019	21 954	31 078	4.7	4 103	3 035	1 292	26 313	34 743	5.3	20 455	16 368	16 518	539 232	592 573	90.0	-		-	-	-	-	658
lembe Municipalities	5 973	1 749	601	54 270	62 592	5.3	28 566	4 948	3 697	101 589	138 800	11.7	72 639	32 860	29 231	845 497	980 227	82.8	353	480	488	1 266	2 588	0.2	1 184
KZN433 Greater Kokstad	1 272	626	276	12 227	14 401	18.5	15 711	5 593	808	10 987	33 099	42.5	3 814	2 250	1 552	22 712	30 328	39.0	-	-	-	-	-	-	77
KZN434 uBuhlebezwe	416	406	256	12 682	13 761	20.4	320	250	228	12 547	13 345	19.8	640	641	624	25 536	27 441	40.7	448	368	128	11 902	12 847	19.1	67
KZN435 uMzimkhulu	2	0	0	1 411	1 413	10.6	483	51	45	855	1 435	10.8	538	245	236	9 437	10 455	78.6	- (770)	-	-	-	-		13
KZN436 Dr. Nkosazana Dlamini Zuma	132	492	445	30 008	31 077	39.7	436	350	311	6 394	7 491	9.6	308	702	640	27 633	29 283	37.4	(70)	215	194	10 178	10 516	13.4	78
DC43 Harry Gwala DM	2 445	1 466 2 991	1 630 2 608	6 658 62 985	12 199 72 850	5.1 15.4	514 17 464	413 6 657	435 1 827	12 009 42 793	13 371 68 741	5.6 14.5	2 302 7 602	2 465 6 303	2 958 6 009	204 055 289 372	211 780 309 286	89.2 65.2	378	583	322	22 080	23 364	4.9	237 : 474 :
: Harry Gwala Municipalities	4 266																								

Source: NT Publication

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

R'000			0 - 30 Day		30 - 60 Da	•	60 - 90 Day		Over 90 Day		Total
			Total	%	Total	%	Total	%	Total	%	
Α	KZN2000	eThekwini	2 409 048	83.7	-	-	347 153	12.1	122 783	4.3	2 878 983
В	KZN212	uMdoni	-	-	371	100.0	-	-	-	-	371
В	KZN213	uMzumbe	3 248	98.8	3	0.1	0	0.0	37	1.1	3 288
В	KZN214	uMuziwabantu	485	89.5	12	2.3	-	-	45	8.2	542
В	KZN216	Ray Nkonyeni	2 722	89.5	-	-	-	-	320	10.5	3 042
С	DC21	Ugu DM	79 261	18.6	30 945	7.3	16 410	3.9	298 591	70.2	425 207
	Ugu Munic		85 716	19.8	31 331	7.2	16 410	3.8	298 993	69.1	432 450
В	KZN221	uMshwathi	(43)	(78.1)	13	23.5	-	-	85	154.6	55
В	KZN222	uMngeni	5 619	56.6	-	-	-	-	4 306	43.4	9 925
B B	KZN223	Mpofana	11 681 2 997	3.5 104.4	3 377	1.0	10 011	3.0	305 255 (125)	92.4 (4.4)	330 323 2 872
	KZN224	iMpendle			400.070	0.4		0.7			
В	KZN225	Msunduzi	1 600 026	76.9	126 879	6.1	77 530	3.7	277 141	13.3	2 081 575
В	KZN226	Mkhambathini	681 1 219	94.6	26	3.7	(28)	(3.9)	40	5.6	720
В	KZN227	Richmond	1 050	100.0 78.9	83	6.3	(11)	(0.9)	209	15.7	1 219 1 332
C	DC22	uMgungundlovu DM					(11)	(0.8)		15.7	
		dlovu Municipalities	1 623 230 2 872	66.9	130 378	5.4	87 501	3.6	586 911	24.2	2 428 021
В	KZN235 KZN237	Okhahlamba	2012	100.0	-	-	-	-	- 4 025	100.0	2 872 4 025
B B	KZN237 KZN238	iNkosi Langalibalele Alfred Duma	17 627	89.2	6	0.0	-	-	4 025 2 122	100.0	19 755
С	DC23	uThukela DM	5 661	14.3	2 955	7.4	5 966	15.0	25 144	63.3	39 726
			26 160	39.4	2 961	4.5	5 966	9.0	31 291	47.1	66 378
B	KZN241	/lunicipalities eNdumeni	26 160	100.0	£ 30 l	4.0	J 300 -	5.0	31 231	47.1	5
В	KZN241	Nguthu	8 437	38.8	662	3.0	214	1.0	12 455	57.2	21 768
В	KZN244	uMsinga	643	100.0	-	-	-	-	-	-	643
В	KZN245	uMvoti	25 331	69.8	455	1.3	357	1.0	10 170	28.0	36 313
С	DC24	uMzinyathi DM	29 242	8.2	188 410	52.9	7 908	2.2	130 403	36.6	355 963
		Municipalities	63 658	15.4	189 527	45.7	8 479	2.0	153 028	36.9	414 692
В	KZN252	Newcastle	21 968	7.9	6	0.0	-		255 686	92.1	277 660
В	KZN253	eMadlangeni	2 782	36.0	(1 144)	(14.8)	(988)	(12.8)	7 070	91.6	7 720
В	KZN254	Dannhauser	284	59.2	196	40.8	-	-	-		481
С	DC25	Amajuba DM	12 903	24.2	4 353	8.2	212	0.4	35 868	67.2	53 336
Total:	Amajuba M	lunicipalities	37 937	11.2	3 411	1.0	(776)	(0.2)	298 624	88.0	339 197
В	-	eDumbe	4 506	100.0	-	-	-	-	(0)	(0.0)	4 506
В	KZN262	uPhongolo	2 446	26.0	5 615	59.8	676	7.2	657	7.0	9 394
В	KZN263	AbaQulusi	37 601	77.4	3 899	8.0	1 330	2.7	5 735	11.8	48 565
В	KZN265	Nongoma	11 865	46.6	3 341	13.1	1 422	5.6	8 831	34.7	25 459
В	KZN266	Ulundi	-	-	-	-	-	-	131 662	100.0	131 662
С	DC26	Zululand DM	122 804	84.1	3 115	2.1	20 033	13.7	•	-	145 952
Total:	Zululand M	lunicipalities	179 223	49.0	15 970	4.4	23 461	6.4	146 885	40.2	365 538
В	KZN271	uMhlabuyalingana	(1 918)	25.2	(2 996)	39.3	(686)	9.0	(2 023)	26.5	(7 623)
В	KZN272	Jozini	1 060	96.4	22	2.0	3	0.3	15	1.3	1 100
В	KZN275	Mtubatuba	(4 338)	35.0	358	(2.9)	(4 207)	33.9	(4 219)	34.0	(12 406)
В	KZN276	Big Five Hlabisa	(1 829)	(103.8)	(1 945)	(110.4)	1 981	112.4	3 556	201.8	1 762
С	DC27	uMkhanyakude DM	-	-	-	-	-	-	•	-	-
	-	kude Municipalities	(7 025)	40.9	(4 562)	26.6	(2 909)	16.9	(2 671)	15.6	(17 167)
В	KZN281	uMfolozi	139	3.6	2 979	77.2	126	3.3	617	16.0	3 860
В	KZN282	uMhlathuze	228 729	99.5	-	-	-	-	1 179	0.5	229 908
В	KZN284	uMlalazi	1 945	99.5	10	0.5	-	-	-	-	1 955
В	KZN285	Mthonjaneni	20 822	81.1	1 686	6.6	2 200	8.6	978	3.8	25 686
В	KZN286	Nkandla King Ontokana BM	(2 753)	10.0	3 905	(14.2)	(5 011)	18.3	(23 557)	85.9	(27 416)
C	DC28	King Cetshwayo DM	58 904	9.8	35 137	5.8	59 827	9.9	450 213	74.5	604 081
	-	wayo Municipalities	307 786	36.7	43 716	5.2	57 142	6.8	429 430	51.2	838 075
В	KZN291	Mandeni	4 152	100.0	4 707	-	-	- 0.4	2	0.0	4 154
В	KZN292	KwaDukuza	23 813	89.0 48.5	1 707	6.4	27 138	0.1	1 205	4.5	26 752
В	KZN293 KZN294	Ndwedwe	627 4 101	48.5 98.6	2	0.1	138 3	10.7 0.1	527 52	40.8 1.2	1 292 4 158
B C	DC29	Maphumulo iLembe DM	3 781	100.0	2	0.1	3	0.1	52	1.2	3 781
			36 474	90.9	1 710	4.3	168	0.4	1 785	4.4	40 137
B	KZN433	inicipalities Greater Kokstad	2 877	96.7	1 / 10	4.3	100	0.4	98	3.3	2 976
В	KZN433 KZN434	uBuhlebezwe	1 064	15.7	(368)	(5.4)	- 279	4.1	5 809	3.3 85.6	6 784
В	KZN434 KZN435	uBuniepezwe uMzimkhulu	1 004	13.7	(300)	(5.4)	219	4.1	5 608	03.0	0 / 04
В	KZN435 KZN436	umzimknulu Dr. Nkosazana Dlamini Zuma	_	_	• -	-	-	-	<u>-</u>	-	-
	11430		2 600	53.6	2 026	41.7	229	4.7	<u>-</u>	-	- 4 855
	DC43										
С	DC43	Harry Gwala DM la Municipalities	6 542	44.8	1 658	11.3	508	3.5	5 908	40.4	14 616

Source: NT Publication

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

R'000	Bulk Electricity		Bulk W	/ater	PAYE Dedu	ctions	VAT (output l	ess input)	Pensions / Re	etirement	Loan repay	ments	Trade Cre	ditors	Auditor-Ge	neral	Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
A KZN2000 eThekwini	1 343 028	46.6	315 560	11.0	143 565	5.0	•	-	146 568	5.1	-	-	849 418	29.5	20	0.0	80 824	2.8	2 878 983
B KZN212 uMdoni	-	-	-	-	-	-	-	-	-	-	-	-	371	100.0	-	-	-	-	371
B KZN213 uMzumbe	-	-	-	-	-	-	-	-	-	-	-	-	128	3.9	-	-	3 160	96.1	3 288
B KZN214 uMuziwabantu	=	-	1	0.2	-	-	-	-	-	-	-	-	540	99.8	-	-	-	-	542
B KZN216 Ray Nkonyeni	-	-	288 876	67.9	-	-	-	-	-	-	1 364	0.3	3 042 129 119	100.0 30.4	- 2 144	0.5	3 703	0.9	3 042 425 207
C DC21 Ugu DM Total: Ugu Municipalities	<u> </u>	-	288 877	66.8	<u> </u>	-		-	<u>-</u>		1 364	0.3	133 201	30.4	2 144	0.5	6 863	1.6	432 450
B KZN221 uMshwathi	-	-		-	-	-	-		-		-	-	-		-	-	55	100.0	55
B KZN222 uMngeni	-	-	-	-	-	-	5 630	56.7	-	-	4 306	43.4	(12)	(0.1)	-	-	-	-	9 925
B KZN223 Mpofana	319 647	96.8	-	-	-	-	-	-	-	-	-	-	10 676	3.2	0	0.0	-	-	330 323
B KZN224 iMpendle	-	-	-	-	-	-	-	-	-	-	-	-	2 722	94.8	-	-	150	5.2	2 872
B KZN225 Msunduzi	552 499	26.5	570 803	27.4	-	-	180 838	8.7	-	-	-	-	197 938	9.5	384 423	0.0	579 112	27.8	2 081 575
B KZN226 Mkhambathini	-	-	-	-	-	-	-	-	-	-	-	-	73	10.1	-	-	647	89.9	720
B KZN227 Richmond C DC22 uMgungundlovu DM	-	-	(16 413)	(1 232.5)	_	-	-	-	-	-	_	-	1 219 10 945	100.0 821.9	-	-	6 800	510.6	1 219 1 332
Total: uMgungundlovu Municipalities	872 147	35.9	554 390	22.8	-	-	186 468	7.7			4 306	0.2	223 562	9.2	384	0.0	586 763	24.2	2 428 021
B KZN235 Okhahlamba	-	-	-	-	-		-		_		-	-	2 791	97.2	-	-	81	2.8	2 872
B KZN237 iNkosi Langalibalele	-	-	-	-	-	-	-	-	-	-	_	-	-	-	-	-	4 025	100.0	4 025
B KZN238 Alfred Duma	-	-	-	-	-	-	-	-	1 334	6.8	-	-	18 421	93.2	-	-	-	-	19 755
C DC23 uThukela DM	-	-	-	-	-	-	-	-	2 175	5.5	-	-	37 552	94.5	-	-	-	-	39 726
Total: uThukela Municipalities	-	-	-	-	-	-	-	-	3 509	5.3	-	-	58 764	88.5	-	-	4 106	6.2	66 378
B KZN241 eNdumeni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	100.0	5
B KZN242 Nquthu	115	0.5	196	0.9	-	-	-	-	-	-	-	-	19 660	90.3	103 767	0.5	1 694	7.8	21 768
B KZN244 uMsinga	- 11 257	31.0	-	-	_	-	-		-	-	_	-	643 13 148	100.0 36.2	-	-	- 11 908	32.8	643 36 313
B KZN245 uMvoti C DC24 uMzinyathi DM	120	0.0	-	-	_	-	-	-	-	-	_	-	20 393	5.7	_	-	335 450	94.2	355 963
Total: uMzinyathi Municipalities	11 491	2.8	196	0.0	-	_	-	_	-		-	-	53 844	13.0	104	0.0	349 056	84.2	414 692
B KZN252 Newcastle	-	-	-	-	-	-	-	-	-	-	-	-	275 825	99.3	-	-	1 835	0.7	277 660
B KZN253 eMadlangeni	2 058	26.7	-	-	-	-	-	-	-	-	-	-	822	10.6	887 633	11.5	3 953	51.2	7 720
B KZN254 Dannhauser	-	-	-	-	-	-	-	-	-	-	-	-	481	100.0	-	-	-	-	481
C DC25 Amajuba DM	-	-	31 887	59.8	-	-	-	-	-	-	-	-	14 658	27.5	151	0.3	6 640	12.4	53 336
Total: Amajuba Municipalities	2 058	0.6	31 887	9.4	-	-	-	-	-	-	-	-	291 786	86.0	1 038	0.3	12 427	3.7	339 197
B KZN261 eDumbe	- 3 544	- 07.7	-	-	- 0	-	-	-	-	-	-	-	1 203 2 540	26.7	- (1)	(0.0)	3 303 3 310	73.3	4 506 9 394
B KZN262 uPhongolo B KZN263 AbaQulusi	20 745	37.7 42.7	-	-		0.0	-	-	3 510	7.2		-	24 310	27.0 50.1	(1)	(0.0)	-	35.2	48 565
B KZN265 Nongoma	287	1.1	-	_	_	-	-	-	-	- 1.2	_	-	6 983	27.4	_	-	18 189	71.4	25 459
B KZN266 Ulundi	131 662	100.0	-	-	-	_	-	_	-	-	_		-	-	-	-	-	-	131 662
C DC26 Zululand DM	-	-	-	-	-	-	-	-	-	-	-	-	145 952	100.0	-	-	-	-	145 952
Total: Zululand Municipalities	156 238	42.7	-	-	0	0.0	-	-	3 510	1.0	-	-	180 988	49.5	(0)	(0.0)	24 801	6.8	365 538
B KZN271 uMhlabuyalingana	-	-	-	-	-	-	-	-	-	-	-	-	(2 619)	34.4	-	-	(5 003)	65.6	(7 623)
B KZN272 Jozini	-	-	-	-	-	-	-	-	-	-	-	-	1 083	98.5	-	-	17	1.5	1 100
B KZN275 Mtubatuba	-	-	-	-	-	-	-	-	-	-	-	-	(312)	2.5	-	-	(12 095) 614	97.5	(12 406) 1 762
B KZN276 Big Five Hlabisa C DC27 uMkhanyakude DM	-	-	-	-	_	-	-	-	-	-		-	1 148	65.2	_	-	- 014	34.8	1702
Total: uMkhanyakude Municipalities	-				-		-		-		-		(700)	4.1	-		(16 467)	95.9	(17 167
B KZN281 uMfolozi	-	-	-		-	-	-	-	-		-	-	1 424	36.9	-	_	2 436	63.1	3 860
B KZN282 uMhlathuze	148 545	64.6	18 371	8.0	-	-	-	-	-	-	-	-	62 351	27.1	326 413	0.1	314	0.1	229 908
B KZN284 uMlalazi	-	-	-	-	-	-	-	-	-	-	-	-	1 329	68.0	-	-	626	32.0	1 955
B KZN285 Mthonjaneni	4 708	18.3	-	-	-	-	-	-	-	-	-	-	4 685	18.2	-	-	16 293	63.4	25 686
B KZN286 Nkandla	-	-	-	-	-	-	-	-	-	-	-	-	(664)	2.4	(71 843)	0.3	(26 680)	97.3	(27 416)
C DC28 King Cetshwayo DM	452.254	-	557 505	92.3	-	-	-	-	-	-	-	-	46 576	7.7	254 570	-	- (7.012)	-	604 081
Total: King Cetshwayo Municipalities	153 254	18.3	575 876	68.7	-	-	-	-	-		-		115 702 1 034	13.8 24.9	234 370	0.0	(7 012) 3 120	(0.8) 75.1	838 075 4 154
B KZN291 Mandeni B KZN292 KwaDukuza	-	-	-	-	_	-	-	-	6 585	24.6	_		20 167	75.4	_	-	3 120	75.1	26 752
B KZN293 Ndwedwe	-	-	-	-	-	_	-	_	-	-	_		147	11.3	-	-	1 146	88.7	1 292
B KZN294 Maphumulo	-	-	-	-	-	-	-	-	-	-	-	-	4 144	99.7	-	-	14	0.3	4 158
C DC29 iLembe DM	-	-	-	-	-	-	-	-	-	-	-	-	3 781	100.0	-	-	-	-	3 781
Total: iLembe Municipalities	-	-	-	-	-	-	-	-	6 585	16.4	-	-	29 272	72.9	-	-	4 279	10.7	40 137
B KZN433 Greater Kokstad	-	-	-	-	-	-	-	-	-	-	-	-	2 976	100.0	-	-	-	-	2 976
B KZN434 uBuhlebezwe	-	-	-	-	-	-	-	-	-	-	-	-	1 843	27.2	-	-	4 942	72.8	6 784
B KZN435 uMzimkhulu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN436 Dr. Nkosazana Dlamini Zuma	-	-	-	-	-	-	-	-	-	-	_	-	4 855	100.0	-	-	-	-	- 4 855
C DC43 Harry Gwala DM Total: Harry Gwala Municipalities	<u> </u>	-	<u> </u>		-	-	-	-	-		-	-	9 674	66.2	-		4 942	33.8	14 616
	2 538 216	32.5	1 766 787	22.6	143 565	1.8	186 468	2.4	160 172	2.1	5 670	0.1	1 945 512	24.9	3 945	0.1	1 050 584	13.5	7 800 920
Total		32.3		22.0		1.0		4.4		4.1		0.1		24.3		U. I		10.0	

Annexure J : Criteria for serious financial p	problems - 4th Qu	uarter 2021/	22																								
R'000	Failure to make	payments	Operating det	ficit in excess o	of five per cent	of revenue	Late submission of AFS/Neg	ative audit	Failure to mak	e payments	as and when due -	amounts		cash position			make payment which is gre			Failure to make payment			Failure to ma	ke payment wh	ich is greater th	nan two	Municipality
	as and when d		as p	er Section 138	(d) of the MFMA	A		of R1 million or more owed for longer than 90 days								penditure and failure to mal							meeting one				
	Section 138(the MFMA					of the MFMA			percent of	Operating expenditure as pe	er Section 140	(2)(c) of the	payment greater than 4					or more			
	MFMA															MFMA			expenditure as per Secti					criteria for			
												J												financial problems			
																	Bulk electricity	_			water			Total cred			problems
	Total	Indicator	Operating		Percentage	Indicator		Indicator	Bulk	Indicator		ndicator	Cash and	Cash and	Indicator	Operating	Bulk Bulk	Indicator	Indicator			Indicator	Total			dicator	
	creditors		Surplus/(Defi	revenue			financial year		electricity		amount owed		cash	cash	(Negative	expenditure	electricity electricity	(> 2%)	(> 40%)			(> 40%)	creditors > 90		(> 2%)	· 40%)	
	owed > 90 days		cit)						amount owed > 90 days		> 90 days		equivalents - June 2020/21	equivalents - 2021/22	cash for two consecutive		creditors > 90 creditors > days 90 days as			days 90 days as % Opex			days	90 days as % Opex			
	uays								> 30 days				Julie 2020/21	(YTD)	years)		% Opex	'		Budget				Budget			
													1	()	jouito		Budget			Juagot				Dauget			
																-											
A KZN2000 eThekwini	122 783	TRUE	1 613 519	41 305 958	3.9	-	Unqualified with findings	-	-	-		-	-	(97 961)		- 43 356 553		1					122 783	0.3	-	-	TRU
B KZN212 uMdoni	-		9 548	303 445	3.1		Unqualified with findings	-	-			-		526 838		- 370 045			-					-	-	-	
B KZN213 uMzumbe	37		(35 276)	179 692	(19.6)	TRUE	Unqualified with findings	-	-				-	(228 726)		- 267 864							. 37	0.0	-	-	TRU
B KZN214 uMuziwabantu	45		4 681	191 027	2.5		Unqualified with findings	-	-				130 625	94 233		- 237 374							45	0.0	-	-	
B KZN216 Ray Nkonyeni	320		37 082	1 051 966	3.5		Unqualified with findings		_			-	133 807	264 439		1 152 419							320	0.0	-	-	
C DC21 Ugu DM	298 591	TRUE		1 059 402	(14.0)	TRUE	Qualified	TRUE	_		233 931	TRUE	25	(73 854)		- 1 248 192				- 238 541 19.1	TRUE		298 591	23.9	TRUE		TRU
B KZN221 uMshwathi	85		(78 749)	102 716	(76.7)		Qualified	TRUE						4		- 190 953							85	0.0			TRU
B KZN222 uMngeni	4 306	TRUE		473 049	(1.4)		Qualified	TRUE					1 -	376 240		- 498 243							4 306	0.9			TRU
B KZN223 Mpofana	305 255	TRUE	(, , ,	151 542	(24.0)	TRUE	Qualified	TRUE	280 607	TRUE			1 -	2 559		- 192 062		TRUE	TRU	F .			305 255	158.9	TRUE	TRUE	TRU
·		INJE	, , ,		(24.0)			ANUE	200 007	INJE		-		37 274		- 66 918		INUE					1				TRU
B KZN224 iMpendle	(125)	TRUE	(9 432)	55 021	. ,	IRUE	Unqualified with findings	-	07 400	TRUE	110 540	TRUE	1			1			1	216.402	TRUE		(125)	(0.2)	TRUE	1	TRU
B KZN225 Msunduzi	277 141	IKUE	1 ' '	14 625 977	(0.2)	TD:-	Unqualified with findings	-	87 126	IKUE	119 548	IKUE		1 001 241		6 240 523	51 807 0.8	·	1	- 216 483 3.5	IKUE	1	277 141	4.4	INUE	-	
B KZN226 Mkhambathini	40		(27 724)	110 768	(25.0)		Unqualified with findings	-	-	-	-	-	(144)	13 663		- 141 151		'	-	1		'	40	0.0	-	-	TRU
B KZN227 Richmond			(20 728)	114 867	(18.0)	TRUE	Unqualified with findings	-	-	-	-	-	21 087	263 541		142 494		'	-	1		'	1	-	-	-	TRU
C DC22 uMgungundlovu DM	209		152 971	991 242	15.4		Unqualified with findings	-	-		-	-		224 998		919 209		1					209	0.0	•	-	
B KZN235 Okhahlamba	-		(31 269)	192 742	(16.2)	TRUE	Unqualified with no findings	-	-		-	-	-	(3 988)		- 230 201			-				-	-	-	-	TRU
B KZN237 iNkosi Langalibalele	4 025	TRUE	1	578 971	9.3		Disclaimer	TRUE	-	-	-	-	-	(62 577)		- 598 332			-				4 025	0.7	-	-	TRU
B KZN238 Alfred Duma	2 122	TRUE	1	1 045 570	17.0		Unqualified with findings	-	-	-	-	-	453 462	1 108 042		1 127 032			-				2 122	0.2	-	-	TRU
C DC23 uThukela DM	25 144	TRUE	57 210	825 208	6.9		Qualified	TRUE	-		-	-	45 858	821 730		1 052 324			-				25 144	2.4	TRUE	-	TRU
B KZN241 eNdumeni	-		72 160	324 971	22.2		Qualified	TRUE	-		-	-	-	(19 884)		- 380 513			-				-	-	-	-	TRUE
B KZN242 Nquthu	12 455	TRUE	54 786	162 081	33.8		Disclaimer	TRUE	43		-	-	-	118 714		- 284 196	99 0.0		-	- 128 0.0			12 455	4.4	TRUE	-	TRUE
B KZN244 uMsinga	-		85 272	335 352	25.4		Unqualified with findings	-	-			-	84 916	304 190		- 261 280			-					-	-	-	
B KZN245 uMvoti	10 170	TRUE	(46 830)	307 535	(15.2)	TRUE	Unqualified with findings	-	-			-	-	942		- 403 981			-				10 170	2.5	TRUE	-	TRUE
C DC24 uMzinyathi DM	130 403	TRUE	(363 119)	532 830	(68.1)	TRUE	Qualified	TRUE	-			-	-	1 673 793		- 596 580			-				130 403	21.9	TRUE	-	TRUE
B KZN252 Newcastle	255 686	TRUE	(33 144)	2 239 373	(1.5)		Unqualified with findings		-				-	2 613 519		- 2 654 252							255 686	9.6	TRUE	-	TRUE
B KZN253 eMadlangeni	7 070	TRUE		78 311	12.6		Qualified	TRUE	_			-	-	(22 777)		- 98 958	1 102 1.1						7 070	7.1	TRUE	-	TRUE
B KZN254 Dannhauser	_		41 258	178 756	23.1		Qualified	TRUE	_			-	11 322	183 719		- 152 476								_	-	-	TRUI
C DC25 Amajuba DM	35 868	TRUE		231 081	2.4		Qualified	TRUE	_		20 524	TRUE	(50 267)	(165 685)	TRUE					- 24 377 11.6	TRUE		35 868	17.0	TRUE		TRUI
B KZN261 eDumbe	(0)		(3 480)	144 752	(2.4)		Qualified	TRUE	_		20021		(0)	6 375		175 771							. (0)	(0.0)			TRUE
B KZN262 uPhongolo	657		24 865	299 695	8.3		Unqualified with findings		_					(244 074)		294 521	(11) (0.0	١ .]			657	0.2]	11101
B KZN263 AbaQulusi	5 735	TRUE		617 251	6.9		Qualified	TRUE					25 135	209 211		683 249		'					5 735	0.2			TRUE
		TRUE	1			TDUE		IKUE	-		-	-								1 .			1	4.1	TRUE	1	TRUE
B KZN265 Nongoma	8 831		(,	167 079	(28.3)		Unqualified with findings	1	- 00.400	TDUE	-		0	12 862		213 775		TOUT		1			8 831			1	
B KZN266 Ulundi	131 662	TRUE	1 ' '	369 734	(19.0)		Unqualified with findings	1	98 496	TRUE	-	-	40.750	237 576		428 727		TRUE	-				131 662	30.7	TRUE	-	TRUI
C DC26 Zululand DM	-		(127 457)	592 718	(21.5)	IRUE	Unqualified with findings		-		-		18 759	72 017		- 689 210		-	•					-	-		TRUI
B KZN271 uMhlabuyalingana	(2 023)		19 486	227 983	8.5		Unqualified with findings	-	-	-	-	-	10 722	74 157		- 222 364		'	-	1		'	(2 023)	(0.9)	-	-	
B KZN272 Jozini	15		(49 144)	269 842	(18.2)	TRUE	Unqualified with findings		-	-	-	-	1 -	(136 903)		296 742		'	-	1		1 .	15	0.0	-	-	TRUI
B KZN275 Mtubatuba	(4 219)		44 653	282 335	15.8	-	Qualified	TRUE	-	-	-	-	(3)	(4 056)	TRUE			'	-			'	(4 219)	(1.4)	-	-	TRUI
B KZN276 Big Five Hlabisa	3 556	TRUE	1	182 153	13.6	-	Unqualified with findings	-	-	-	-	-	-	71 770		- 216 780		'	-				3 556	1.6	-	-	TRUI
C DC27 uMkhanyakude DM	-		82 527	513 400	16.1		Disclaimer	TRUE	-		7 351	TRUE	-	(23 990)		- 610 229			-				-	-	-	-	TRUI
B KZN281 uMfolozi	617		(30 447)	186 520	(16.3)		Unqualified with findings	-	-	-	-	-	-	(2 383)		203 259		'	-				617	0.3	-	-	TRUE
B KZN282 uMhlathuze	1 179	TRUE	(263 307)	3 858 837	(6.8)	TRUE	Unqualified with no findings	-	-		-	-	-	440 346		4 321 276		'	-			- -	1 179	0.0	-	-[TRUE
B KZN284 uMlalazi	-		(48 016)	397 468	(12.1)	TRUE	Unqualified with findings	-	-	-	-	-	-	(533 161)		467 062			-				-	-	-	-	TRUI
B KZN285 Mthonjaneni	978		465	180 455	0.3		Unqualified with findings	-	-		-	-	-	11 515		- 169 077		.	-				978	0.6	-	-	
B KZN286 Nkandla	(23 557)		27 380	181 527	15.1	-	Unqualified with findings	-	-			-	54 185	234 412		- 205 985			-				(23 557)	(11.4)	-	-	
C DC28 King Cetshwayo DM	450 213	TRUE	(179 805)	774 287	(23.2)	TRUE	Unqualified with findings	-	-		344 293	TRUE	(210 437)	2 749 161		995 298		.	-	- 440 060 44.2	TRUE	TRUE	450 213	45.2	TRUE	TRUE	TRU
B KZN291 Mandeni	2		9 365	307 184	3.0		Unqualified with findings		-		-		-	257 495		- 339 729							. 2	0.0		-1	
B KZN292 KwaDukuza	1 205	TRUE		1 873 303	4.7		Unqualified with findings					-	973 742	1 401 576		2 022 794		.	-				1 205	0.1	-	-	TRU
B KZN293 Ndwedwe	527		11 239	199 769	5.6		Unqualified with findings						-	407 581		199 563		.	-				527	0.3	-	-	
B KZN294 Maphumulo	52		(23 809)	102 226	(23.3)	TRUE	Unqualified with findings		_			-	809	373 977		- 138 671			-				52	0.0	_	.	TRU
C DC29 iLembe DM	-		141 651	1 077 096	13.2		Unqualified with findings		_				184 652	953 710		1 142 937		.					.			_	
B KZN433 Greater Kokstad	98		49 568	423 281	11.7		Unqualified with findings		-		-		50 424	181 903		- 434 994		1			١ .		. 98	0.0			
B KZN434 uBuhlebezwe	5 809	TRUE		166 859	(5.3)	TRUE	Unqualified with findings		_			_	30 727	97 752		189 271							5 809	3.1	TRUE	_[TRU
B KZN434 uBulliebezwe B KZN435 uMzimkhulu	5 009	INJE	(20 891)	243 571	(8.6)		Unqualified with findings	-	-			-	2/2 566	387 663		- 320 631							3 009	3.1]	TRU
B KZN436 Dr. Nkosazana Dlamini Zuma			6 377	204 522	3.1	INUE	Unqualified with findings	-	_		_	-	243 566	202 739		- 238 273		'] -	-			iku
C DC43 Harry Gwala DM			1	532 562		TDUE	Unqualified with findings	1	_		1	-	51 622			- 625 189		']	-	1	-[TRU
<u> </u>	_		(33 893)	552 502	(6.4)			- 40	-		-		31022	(105 211)		2 020 169		+ - :	,		-		-		- 44		
Fotal Source: NT lodstabase		22				22		16		3	1	5				4		2	4	1	4	+ 1			14	2	4

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B KZN436 Dr. Nkosazana Dlamini Zuma C DC43 Harry Gwala DM

TRUE
The municipality reported an Operating deficit of R33.9 million as at the end of June 2022 which is due to non-cash items such as Depreciation and asset impairment. The Cash and cash equivalents balance of negative R100.2 million as per the MFMA Section 71 report is incorrect. The municipality has total Cash and cash equivalents of R59.7 million as per the Bank reconciliation and Investment register as at the end of June 2022. Therefore, collectively, there are no apparent financial problems at the municipality.