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Department:

Treasury

PROVINCE OF KWAZULU-NATAL

CONSOLIDATED MUNICIPAL BUDGETS PERFORMANCE REPORT

3rd Quarter Review

2023/24

MFQR: 31 March 2024

Compiled by: KwaZulu-Natal (KZN) Provincial Treasury

Data Source and Reliability

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This report uses data reported by municipalities by the 10th working day of the month, as required by Section 71(1) of the MFMA. The report has been compiled based on information provided by the municipalities in the form of Municipal Standard Chart of Accounts (mSCOA) data strings, Financial Management Reports (FMR) and other budget performance information for the financial period ended 31 March 2024 from the NT LG Database. Therefore, any queries on the budget, revenue or expenditure figures reflected in the report must be referred to the relevant Municipal Manager or Chief Financial Officer. The quality of the report depends on the reliability and credibility of the information and figures submitted by the municipalities. It is noted that certain municipalities experience challenges with their financial systems as well as with the capturing of financial data in accordance with the mSCOA segments. These problems cause errors in the submitted data strings as well as inaccuracies in the financial information related to misalignment, cash flow and balance sheet budgeting.

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Methodology and Approach

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

The data for the analysis used in this report was extracted from the NT LG Database as reported by municipalities for the financial quarter ended 31 March 2024. The non-delegated municipalities, namely, the eThekweni Metro and the Msunduzi and uMhlathuze Local Municipalities are included in the report. By the legislated date for municipalities to upload their monthly MFMA Section 71 performance data strings onto the NT LG Database (National Treasury GoMuni Upload Portal), all KZN municipalities uploaded their MFMA Section 71 data strings.

All municipalities should have generated and spent approximately 75 percent of their 2023/24 Adjusted Budgets as at the end of the third quarter of the 2023/24 financial year.

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1. Introduction

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

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

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

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

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

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 3 – 2023/24

R000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail						
					Exchange Revenue			Non-Exchange Revenue			
					Service charges			Other revenue ²	Property rates	Transfers and subsidies - Operational ³	Other revenue ⁴
					Electricity revenue	Water revenue	Other ¹				
eThekweni	52 562 916	53 001 668	41 756 553	78.8	12 793 854	5 240 460	1 923 104	2 841 311	9 471 153	5 140 457	4 346 215
Ugu	3 331 028	3 493 472	2 844 210	81.4	166 208	291 095	157 311	133 346	590 319	1 446 388	59 543
uMgungundlovu	10 865 052	10 730 322	7 326 437	68.3	2 104 570	931 176	311 353	457 957	1 340 258	2 060 638	120 485
uThukela	3 103 282	3 197 709	2 734 617	85.5	580 666	192 048	49 423	123 356	366 312	1 323 508	99 304
uMzinyathi	2 045 801	2 133 759	1 526 398	71.5	184 221	33 150	41 809	59 056	172 040	1 004 865	31 258
Amajuba	2 964 396	3 072 901	2 399 015	78.1	638 689	184 849	190 518	58 543	364 046	944 079	18 291
Zululand	2 741 733	3 015 163	2 558 093	84.8	294 096	89 442	80 632	61 489	264 561	1 727 433	40 439
uMkhanyakude	1 800 610	1 876 001	1 747 852	93.2	3 312	32 501	9 655	64 305	116 675	1 493 442	27 962
King Cetshwayo	6 931 718	7 154 185	5 740 576	80.2	1 636 353	470 516	225 061	217 961	682 490	1 946 220	561 976
iLembe	4 851 366	4 977 049	3 911 685	78.6	881 433	214 807	147 809	386 275	571 819	1 663 775	45 767
Harry Gwala	1 810 924	1 876 518	1 625 091	86.6	140 883	37 752	37 762	115 429	195 712	1 077 833	19 722
Total	93 008 826	94 528 748	74 170 528	78.5	19 424 284	7 717 795	3 174 437	4 519 028	14 135 384	19 828 638	5 370 961

Source: NT Igdatabase, downloaded 18 April 2024.

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

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

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

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

- In aggregate, municipalities in KwaZulu-Natal generated *Operating revenue* amounting to R74.2 billion or 78.5 percent of their Adjusted Budgets of R94.5 billion as at the end of March 2024 which is above the expected straight-line projection of 75 percent at the end of the third quarter of the 2023/24 financial year.
- The eThekweni Metro with R41.8 billion or 56.3 percent contributed the most towards the total *Operating revenue* of R74.2 billion followed by the uMgungundlovu District with R7.3 billion or 9.9 percent. It should be noted that the Msunduzi Local Municipality contributed R5.1 billion or 69.5 percent towards the total *Operating revenue* reported by the uMgungundlovu District. The King Cetshwayo District contributed R5.7 billion or 7.7 percent towards the total *Operating revenue* of R74.2 billion. The uMhlathuze Local Municipality reported R3.9 billion or 68 percent of the total *Operating revenue* reported by the district. The non-delegated municipalities are considered to be significant contributors to the total *Operating revenue* generated as they are densely populated cities with a large number of consumers.
- The uMzinyathi District with a total revenue of R1.5 billion or 2.1 percent contributed the least towards the total *Operating revenue* generated by the province as at the end of Quarter 3. This is expected as the district was amongst the lowest contributors towards the total Adjusted Budget for the *Operating revenue*.
- *Transfers and subsidies - Operational* contributed the most towards *Operating revenue* as at the end of the third quarter of the 2023/24 financial year with R19.8 billion or 26.7 percent followed closely by *Service charges – electricity revenue* of R19.4 billion or 26.2 percent. *Service charges – other* which comprises of *Service charges – waste water management* and *Service charges – waste management* contributed the least towards total *Operating revenue* and generated R3.2 billion or 4.3 percent.

2.2 Operating Expenditure

Table 2: Operating Expenditure per item and per district as at the end of Quarter 3 – 2023/24

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail								
					Employee related costs	Remun. of councillors	Bulk purchases - electricity	Inventory consumed	Debt impairment	Depreciation and amortisation	Interest	Contracted services	Other ¹
eThekwini	52 289 469	52 921 652	35 761 513	67.6	9 227 431	111 518	10 917 162	2 387 224	1 742 313	2 066 628	761 558	4 411 918	4 135 761
Ugu	3 364 999	3 209 481	2 584 403	80.5	1 002 101	76 638	131 187	122 292	49 630	294 709	13 281	489 073	405 490
uMgungundlovu	10 216 053	10 461 752	6 803 973	65.0	1 745 393	95 275	2 174 131	769 730	197 288	399 358	95 829	827 209	499 760
uThukela	3 416 245	3 371 151	2 137 638	63.4	805 092	55 300	461 639	77 042	103 238	148 459	1 292	250 012	235 564
uMzinyathi	2 067 085	2 210 515	1 284 219	58.1	434 611	25 176	181 497	62 016	5 537	79 549	7 805	266 434	221 593
Amejuba	3 278 015	3 416 608	2 064 112	60.4	661 661	46 688	430 350	133 739	-	313 360	26 773	263 554	187 988
Zululand	2 604 290	2 858 778	2 266 663	79.3	740 948	63 165	326 297	91 216	3 339	250 003	6 481	464 004	321 211
uMkhanyakude	1 734 290	1 846 448	1 318 960	71.4	507 624	54 194	15 360	73 843	-	167 166	90	185 398	315 285
King Cetshwayo	7 125 937	7 577 852	5 389 795	71.1	1 405 160	81 116	1 229 016	592 586	128 464	399 127	115 077	652 429	786 820
iLembe	4 845 281	4 984 636	3 148 632	63.2	806 437	62 282	865 513	149 513	48 698	238 984	10 254	562 741	404 209
Harry Gwala	1 951 863	2 047 599	1 342 542	65.6	514 068	40 516	117 178	38 520	(2 757)	184 304	361	226 197	224 153
Total	92 893 527	94 906 472	64 102 449	67.5	17 850 525	711 868	16 849 330	4 497 721	2 275 751	4 541 648	1 038 802	8 598 970	7 737 834

Source: NT Igdatabase, downloaded 18 April 2024.

¹ Include Inventory consumed, Transfers and subsidies and Losses.

- In aggregate, municipalities in KwaZulu-Natal incurred *Operating expenditure* amounting to R64.1 billion or 67.5 percent of their Adjusted Budgets of R94.9 billion as at the end of March 2024 which is below the target of 75 percent expected at the end of the third quarter of the 2023/24 financial year.
- The eThekwini Metro with R35.8 billion or 55.8 percent contributed the most towards the total *Operating expenditure* of R64.1 billion followed by the uMgungundlovu District with R6.8 billion or 10.6 percent. It should be noted that the Msunduzi Local Municipality contributed R4.9 billion or 71.8 percent towards the total *Operating expenditure* reported by the uMgungundlovu District. The King Cetshwayo District contributed R5.4 billion or 8.4 percent towards the total *Operating expenditure* of R64.1 billion which can be attributed to the uMhlathuze Local Municipality having reported R3.8 billion or 70.7 percent of the total *Operating expenditure* reported by the district.
- The uMzinyathi District with R1.28 billion or 2 percent contributed the least to the total *Operating expenditure* incurred as at the end of the third quarter.
- The uMzinyathi District reported the lowest *Operating expenditure* against their Adjusted Budget with 58.1 percent which is mainly due to the Nquthu and the uMsinga Local Municipalities reporting expenditure of only 34.3 percent and 45.5 percent against their respective Adjusted Budgets as at the end of March 2024.
- The Nquthu Local Municipality attributed their significantly low *Operating expenditure* to the understatement of their *Employee related costs* caused by challenges regarding the integration of their payroll and financial systems. The uMsinga Local Municipality indicated that they have not yet accounted for *Debt Impairment* and *Depreciation*. The municipality further indicated that the journals to account for these line items will be processed on the financial system at year end.
- Thirty-eight municipalities did not report any *Debt Impairment* for the period ended 31 March 2024, while the uMzimkhulu Local Municipality reported negative R2.8 million for *Debt Impairment*. Most municipalities indicated that they will report on *Debt Impairment* by year end in preparation of their Annual Financial Statements (AFS).
- *Employee related costs* contributed the most towards the total *Operating expenditure* as at the end of the third quarter of the 2023/24 financial year with R17.9 billion or 27.8 percent followed by *Bulk purchases - electricity* with R16.8 billion or 26.3 percent and *Contracted services* with R8.6 billion or 13.4 percent.
- *Remuneration of councillors* of R711.9 million or 1.1 percent contributed the least towards the total *Operating expenditure*.

2.3 Capital Revenue (Source of Finance)

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

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail		
					Transfers recognised - capital ¹	Borrowing	Internally generated funds
eThekwini	8 143 224	7 630 469	2 576 787	33.8	1 944 012	368 947	263 828
Ugu	801 414	787 137	451 531	57.4	377 455	-	74 077
uMgungundlovu	1 164 006	1 288 690	576 168	44.7	463 439	7 318	105 411
uThukela	528 295	620 947	341 623	55.0	316 093	-	25 531
uMzinyathi	555 195	483 844	276 519	57.2	244 613	-	31 906
Amajuba	431 077	432 556	245 342	56.7	221 965	-	23 377
Zululand	1 043 868	1 081 028	722 229	66.8	699 991	-	22 238
uMkhanyakude	420 112	420 833	277 378	65.9	258 115	-	19 262
King Cetshwayo	1 485 346	1 469 108	1 131 799	77.0	596 516	360 672	174 610
iLembe	1 648 607	1 832 012	792 357	43.3	539 430	-	252 927
Harry Gwala	677 555	691 766	468 358	67.7	388 828	-	79 530
Total	16 898 700	16 738 390	7 860 090	47.0	6 050 456	736 937	1 072 696

Source: NT Igdatabase, downloaded 18 April 2024.

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

- Municipalities in KwaZulu-Natal generated Capital revenue of R7.9 billion or 47 percent of their Adjusted Budgets of R16.7 billion at an aggregate level to fund their Capital expenditure as at the end of March 2024 which is significantly below the target of 75 percent expected at the end of the third quarter of the 2023/24 financial year. The low Capital revenue recognised of R7.9 billion or 47 percent by KwaZulu-Natal municipalities is due to low Capital expenditure and it is primarily attributable to delays in Supply Chain Management (SCM) processes and inaccurate reporting by a number of municipalities.
- The highest contributor towards the total *Capital revenue* as at the end of the third quarter of the 2023/24 financial year was *Transfers recognised – capital* with R6.1 billion or 77 percent followed by *Internally generated funds* with R1.1 billion or 13.6 percent. *Borrowing* of R736.9 million or 9.4 percent contributed the least towards the total *Capital revenue* as at the end of the third quarter of the 2023/24 financial year.
- The eThekwini Metro with R2.6 billion or 32.8 percent contributed the most towards the total *Capital revenue* of R7.9 billion followed by the King Cetshwayo District with R1.1 billion or 14.4 percent and the iLembe District with R792.4 million or 10.1 percent.
- The Amajuba District with R245.3 million or 3.1 percent, the uMzinyathi District with R276.5 million or 3.5 percent and the uMkhanyakude District with R277.4 million or 3.5 percent contributed the least towards the total *Capital revenue* of R7.9 billion which is expected as the districts were the lowest contributors towards the total Adjusted Budget for the *Capital revenue*.
- The eThekwini Metro and the iLembe and uMgungundlovu Districts reported the lowest *Capital revenue* against their Adjusted Budgets as at the end of March 2024 with 33.8 percent, 43.3 percent and 44.7 percent respectively.
- The eThekwini Metro reported low *Capital revenue* in line with their low *Capital expenditure*. The municipality reported 37.7 percent spending of their Capital budget in their Month 09 MFMA Section 71 report based on R2.9 billion actual expenditure against R7.7 billion Adjusted Budget. The municipality further explained in the report that the under expenditure is mostly due to delays in SCM processes including the awarding of contractors. In some projects the contractors were unable to perform and the contracts were terminated before appointing new contractors. Many contractors have recently started projects and the municipality expects their *Capital expenditure* to escalate in the last few months of the financial year. Both municipal entities under the metro currently reported *Capital expenditure* below 50 percent but both anticipate to fully spend their capital budgets by the end of the financial year.

- The low *Capital revenue* reported by the iLembe District is attributed to the iLembe District Municipality reporting R154.9 million or 35.7 percent against an Adjusted Budget of R433.3 million and the KwaDukuza Local Municipality reporting R483 million or 42.4 percent of their Adjusted Budget of R1.1 billion. The iLembe District Municipality indicated that most of the grant funded projects were at the bid evaluation stage and that there are plans in place to ensure that processes are finalised to fast track full implementation of the projects by the end of the financial year end. The KwaDukuza Local Municipality indicated that there were SCM delays in procuring materials for some projects while other projects commenced later due to appeals from unsuccessful bidders. The municipality further indicated that inclement weather conditions also delayed the implementation of the projects.
- The low revenue reported by the uMgungundlovu District is attributed to the uMngeni Local Municipality reporting just R19 000 or 0.02 percent and the Mpofana and iMpendle Local Municipalities reporting R9.7 million or 18.3 percent and R13.8 million or 23.8 percent against their Adjusted Budgets respectively. The low *Capital revenue* reported by the uMngeni Local Municipality was as a result of errors in the data strings produced by the financial system. The municipality indicated that the correct *Capital revenue* is R47.2 million or 56.3 percent. The Mpofana Local Municipality reported in their Month 09 MFMA Section 71 narrative report that the municipality's data strings were incorrectly reported, however the correct *Capital revenue* is R41.1 million or 77.4 percent spent of their total allocation of R53.1 million. The capital budget of the iMpendle Local Municipality increased from R13.4 million to R57.8 million mainly due to an additional allocation of the Municipal Disaster Recovery Grant of R46.6 million as per the 2023 Division of Revenue Amendment Bill. The municipality has not started spending the grant which has resulted in the low *Capital revenue* recognised against the total adjusted capital revenue.

2.4 Capital Expenditure

Table 4: Capital Expenditure per item and per district as at the end of Quarter 3 – 2023/24

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail									
					Governance and Admin. ¹	Community and Public Safety			Economic and Environmental Services		Trading Services			Other
						Housing	Health	Other ²	Road Transport	Other ³	Energy	Water and Waste Water Mgt.	Waste Mgt	
eThekweni	8 143 224	7 633 015	2 576 787	33.8	68 652	221 988	8 243	157 645	493 052	255 967	272 722	1 047 965	31 965	18 588
Ugu	801 414	787 137	451 531	57.4	34 341	65	-	16 461	68 554	86 608	414	244 609	479	-
uMgungundlovu	1 164 006	1 288 690	676 971	52.5	67 767	48 159	-	32 876	173 444	90 202	16 702	239 218	7 587	1 017
uThukela	528 255	620 947	341 695	55.0	13 043	2	-	30 739	39 147	61 193	29 608	167 582	337	45
uMzinyathi	555 195	483 844	276 706	57.2	6 175	84	-	68 334	22 532	4 352	29 332	145 241	655	-
Amajuba	452 737	447 465	248 985	55.6	14 129	280	-	31 588	44 865	17 895	25 706	113 809	286	425
Zululand	1 044 326	1 081 485	722 229	66.8	9 210	-	-	47 147	87 928	26 547	21 440	529 907	50	-
uMkhanyakude	420 242	420 833	279 142	66.3	10 932	-	189	31 568	42 337	15 040	328	178 494	83	170
King Cetshwayo	1 485 346	1 469 108	1 131 799	77.0	30 636	-	-	126 659	164 456	17 633	74 625	693 151	20 052	4 587
iLembe	1 648 607	1 832 012	792 450	43.3	68 230	7	-	34 564	413 628	51 287	95 013	119 612	10 109	-
Harry Gwala	677 555	691 766	468 358	67.7	13 312	18 241	-	39 721	56 514	104 199	28 474	199 965	7 933	-
Total	16 920 947	16 756 302	7 966 651	47.5	336 427	288 825	8 432	617 301	1 606 458	730 925	594 364	3 679 552	79 535	24 832

Source: NT Igdatabase, downloaded 18 April 2024.

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

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

3 Include Planning and development and Environmental protection.

- Municipalities in KwaZulu-Natal incurred *Capital expenditure* of R7.99 billion or 47.5 percent in aggregate against their Adjusted Budgets of R16.8 billion as at the end of March 2024 which is significantly below the target of 75 percent expected at the end of the third quarter of the 2023/24 financial year. The low *Capital expenditure* of R7.99 billion or 47.5 percent reported by KwaZulu-Natal municipalities is primarily attributable to delays in SCM processes and inaccurate reporting for a number of municipalities.
- The bulk of the total *Capital expenditure* as at the end of the third quarter of the 2023/24 financial year was spent on *Water and Waste water management* with R3.7 billion or 46.2 percent with the eThekweni Metro contributing the most in this category with R1 billion or 28.5 percent followed by the King Cetshwayo District with R693.2 million or 18.8 percent.
- The lowest contributor towards the total *Capital expenditure* is *Community and Public safety – Health* with R8.4 million or 0.1 percent followed by *Other with* R24.8 million or 0.3 percent and *Trading services – waste management* with R79.5 million or 1 percent.
- The eThekweni Metro with R2.6 billion or 32.3 percent contributed the most towards the total *Capital expenditure* of R8 billion followed by the King Cetshwayo District with *Capital expenditure* of R1.1 billion or 14.2 percent and the iLembe District with R792.5 million or 9.9 percent.
- The Amajuba, uMzinyathi and uMkhanyakude Districts with R249 million or 3.1 percent, R276.7 million or 3.5 percent and R279.1 million or 3.5 percent contributed the least to the total *Capital expenditure* of R8 billion.
- The eThekweni Metro reported the lowest *Capital expenditure* percentage spending of 33.8 percent of their Adjusted Budget, whilst among the districts, the iLembe and uMgungundlovu Districts reported the lowest *Capital expenditure* percentage spending of 43.3 percent and 52.5 percent of their Adjusted Budgets respectively as at the end of March 2024.
- The low *Capital expenditure* for the Ethekeweni Metro as well as for the iLembe and uMgungundlovu Districts have been explained under the *Capital revenue* section.
- The low *Capital expenditure* reported by the uMzinyathi District is attributed to the uMsinga and eNdumeni Local Municipalities reporting R32.2 million or 40 percent and R13.8 million or 43.7 percent against their Adjusted Budgets respectively. The uMsinga Local Municipality indicated that they will accelerate their capital expenditure in the last quarter of the 2023/24 financial year. The low *Capital expenditure* reported by the eNdumeni Local Municipality was as attributed to user departments

delaying the submission of the Terms of References for the finalisation of the panel of contractors' appointment as well as Bid Committee quorum challenges.

2.5 Debtors Age Analysis

Table 5: Debtor Age Analysis per district (Total) as at the end of Quarter 3 – 2023/24

R'000	0 - 30 Days		30 - 60 Days		60- 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	3 093 622	10.2	1 846 882	6.1	1 269 353	4.2	24 006 521	79.4	30 216 378
Ugu	135 172	6.0	79 892	3.5	60 610	2.7	1 977 276	87.8	2 252 950
uMgungundlovu	628 627	7.2	249 892	2.9	148 066	1.7	7 660 673	88.2	8 687 258
uThukela	131 313	4.8	81 970	3.0	63 367	2.3	2 478 065	90.0	2 754 714
uMzinyathi	37 511	3.9	43 415	4.5	8 783	0.9	869 494	90.6	959 203
Amajuba	72 428	3.3	59 531	2.7	48 800	2.2	2 026 429	91.8	2 207 187
Zululand	75 964	5.4	49 221	3.5	20 353	1.4	1 262 221	89.7	1 407 759
uMkhanyakude	18 797	2.4	28 308	3.6	(838)	(0.1)	730 278	94.0	776 545
King Cetshwayo	518 285	38.8	69 452	5.2	23 865	1.8	724 309	54.2	1 335 911
iLembe	180 670	10.0	90 462	5.0	46 444	2.6	1 483 110	82.4	1 800 686
Harry Gwala	39 332	5.4	52 240	7.2	18 390	2.5	615 206	84.8	725 168
Total	4 931 724	9.3	2 651 265	5.0	1 707 192	3.2	43 833 580	82.5	53 123 761

Source: NT Igdatabase, downloaded 18 April 2024.

Table 6: Debtors by Customer Group (Total) as at the end of Quarter 3 – 2023/24

R'000	Organs of State		Commercial		Household		Other ¹		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	1 237 076	4.1	6 783 093	22.4	22 097 680	73.1	98 529	0.3	30 216 378
Ugu	160 458	7.1	383 124	17.0	1 700 522	75.5	8 846	0.4	2 252 950
uMgungundlovu	278 186	3.2	1 265 589	14.6	6 769 576	77.9	373 908	4.3	8 687 258
uThukela	462 628	16.8	550 440	20.0	1 710 010	62.1	31 637	1.1	2 754 714
uMzinyathi	89 109	9.3	7 697	0.8	838 080	87.4	24 317	2.5	959 203
Amajuba	29 851	1.4	175 477	8.0	1 962 938	88.9	38 922	1.8	2 207 187
Zululand	241 733	17.2	256 151	18.2	837 146	59.5	72 728	5.2	1 407 759
uMkhanyakude	157 452	20.3	196 140	25.3	376 372	48.5	46 582	6.0	776 545
King Cetshwayo	359 224	26.9	457 123	34.2	466 749	34.9	52 815	4.0	1 335 911
iLembe	116 242	6.5	231 783	12.9	1 435 971	79.7	16 690	0.9	1 800 686
Harry Gwala	296 425	40.9	65 281	9.0	326 902	45.1	36 560	5.0	725 168
Total	3 428 384	6.5	10 371 899	19.5	38 521 945	72.5	801 533	1.5	53 123 761

Source: NT Igdatabase, downloaded 18 April 2024.

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 third quarter of the 2023/24 financial year was R53.1 billion which represents an increase of R3.2 billion or 6.4 percent from R49.9 billion reported by municipalities as at the end of the second quarter of the 2023/24 financial year.
- At the end of the third quarter of the 2023/24 financial year, a substantial amount of debt totalling R43.8 billion or 82.5 percent was outstanding in the *Over 90 Days* category which represents an increase of R1.8 billion or 4.1 percent from R42 billion reported in the same age category as at the end of the second quarter of the 2023/24 financial year. As at 31 March 2024, the remaining Debtors per age category were as follows: *0-30 Days*: R4.9 billion or 9.3 percent; *30-60 Days*: R2.7 billion or 5 percent; and *60-90 Days*: R1.7 billion or 3.2 percent.
- A total of 23 municipalities reflected negative amounts for *Debtors* in at least one of the age categories, while the total Debtors for each of these municipalities at the end of the third quarter of the 2023/24 financial year remained positive. One of the reasons for the negative reporting by municipalities is system errors which lead to inaccurate data strings.
- The Debtors Age Analysis by *Customer group* indicates that a considerable portion of debt is owed by *Households* with R38.5 billion or 72.5 percent followed by *Commercial* with R10.4 billion or 19.5 percent and *Organs of State* with R3.4 billion or 6.5 percent.
- The Debtors owed by *Customer group: Households* grew by a significant R2.8 billion or 7.8 percent from the R35.7 billion owed by *Households* at the end of the second quarter of the 2023/24 financial year.

- Debt collection efforts must focus on these long outstanding debts, however some of these Debtors may still need to be written off as they may have arisen as a result of the incorrect billing of Indigent customers, amongst others. Municipalities are encouraged to update their Indigent registers to determine households that qualify for rebates and discounts with the aim of ensuring that Debtors are accurately billed and reported. Municipalities should continue to implement effective debt management and credit control measures in order to improve their Debtors collection rates, which in turn will have a positive impact on their cash flows.

2.6 Creditors Age Analysis

Table 7: Creditor Age Analysis per district (Total) as at the end of Quarter 3 – 2023/24

R'000	0 - 30 Days		30 - 60 Days		60- 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	1 635 846	97.7	10 401	0.6	11 250	0.7	16 114	1.0	1 673 610
Ugu	22 542	4.4	38 003	7.4	5 877	1.1	446 609	87.1	513 031
uMgungundlovu	602 436	22.7	77 757	2.9	10 502	0.4	1 965 027	74.0	2 655 722
uThukela	9 714	32.0	3 778	12.4	1 289	4.2	15 592	51.3	30 373
uMzinyathi	23 645	6.7	37 956	10.7	6 487	1.8	285 532	80.7	353 620
Amajuba	69 519	17.1	10 171	2.5	19 804	4.9	307 118	75.5	406 612
Zululand	53 611	20.0	20 851	7.8	1 669	0.6	191 563	71.6	267 694
uMkhanyakude	(3 565)	(2.2)	1 196	0.7	28 855	17.5	138 305	83.9	164 791
King Cetshwayo	191 822	86.4	2 133	1.0	4 704	2.1	23 290	10.5	221 948
iLembe	37 904	92.6	(26)	(0.1)	646	1.6	2 396	5.9	40 920
Harry Gwala	6 481	31.7	1 097	5.4	2 727	13.3	10 134	49.6	20 438
Total	2 649 955	41.7	203 318	3.2	93 808	1.5	3 401 679	53.6	6 348 760

Source: NT Igdatabase, downloaded 18 April 2024.

Table 8: Creditor Category Analysis per district (Total) as at the end of Quarter 3 - 2023/24

R'000	Bulk Electricity		Bulk Water		PAYE Deductions		VAT (output less input)		Pensions / Retirement		Loan repayments		Trade Creditors		Auditor-General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
eThekwini	-	-	-	-	153 394	9.2	-	-	152 480	9.1	-	-	1 367 736	81.7	-	-	-	-	1 673 610
Ugu	-	-	259 138	50.5	-	-	1 647	0.3	-	-	-	-	180 045	35.1	2 334	0.5	69 866	13.6	513 031
uMgungundlovu	1 394 196	52.5	642 910	24.2	-	-	-	-	-	-	-	-	604 653	22.8	803	0.0	13 160	0.5	2 655 722
uThukela	-	-	-	-	-	-	-	-	-	-	-	-	30 373	100.0	-	-	-	-	30 373
uMzinyathi	121 263	34.3	-	-	-	-	-	-	-	-	-	-	32 013	9.1	10	0.0	200 334	56.7	353 620
Amajuba	90 138	22.2	270 804	66.6	-	-	-	-	-	-	-	-	13 383	3.3	-	-	32 288	7.9	406 612
Zululand	222 772	83.2	-	-	-	-	-	-	-	-	-	-	27 472	10.3	464	0.2	16 986	6.3	267 694
uMkhanyakude	-	-	17 525	10.6	(0.0)	-	-	-	-	-	1 483	0.9	122 853	74.6	2 014	1.2	20 916	12.7	164 791
King Cetshwayo	157 927	71.2	29 543	13.3	-	-	-	-	-	-	-	-	31 287	14.1	2 291	1.0	900	0.4	221 948
iLembe	-	-	22 055	53.9	-	-	53	0.1	203	0.5	-	-	18 388	44.9	-	-	220	0.5	40 920
Harry Gwala	-	-	-	-	-	-	-	-	-	-	-	-	9 345	45.7	-	-	11 093	54.3	20 438
Total	1 986 295	31.3	1 241 976	19.6	153 394	2.4	1 700	0.0	152 683	2.4	1 483	0.0	2 437 548	38.4	7 917	0.1	365 763	5.8	6 348 760

Source: NT Igdatabase, downloaded 18 April 2024.

- The total debt owed by municipalities at the end of the third quarter of the 2023/24 financial year was R6.3 billion which represents a significant increase of R1.4 billion or 28.6 percent from R4.9 billion owed by municipalities as at end of the second quarter of the 2023/24 financial year.
- At the end of the third quarter of the 2023/24 financial year, a substantial amount of debt totalling R3.4 billion or 53.6 percent was outstanding in the *Over 90 Days* category representing an increase of R496.6 million or 17.1 percent from R2.9 billion reported in the same category as at the end of the second quarter of the 2023/24 financial year. It is concerning that R3.7 billion or 58.3 percent of the debt owed by municipalities was outstanding for longer than 30 days in contravention of Section 65(2)(e) of the MFMA.
- The iMpendle, uMsinga and Mandeni Local Municipalities reported nil *Creditors* as at the end of the third quarter of the 2023/24 financial year, whilst the uMhlabuyalingana Local Municipality reported negative *Creditors* balances at the end of the third quarter of the 2023/24 financial year. In addition to the uMhlabuyalingana Local Municipality, a further 13 municipalities reported negative amounts for *Creditors* in at least one of the age categories while the total *Creditors* for each of these municipalities at the end of the third quarter of the 2023/24 financial year remained positive. One of the reasons for the negative reporting is system errors that result in inaccurate data strings.
- The majority of the outstanding *Creditors* relate to *Trade Creditors* of R2.4 billion or 38.4 percent followed by *Bulk electricity* of R1.99 billion or 31.3 percent and *Bulk water* of R1.2 billion or 19.6 percent.
- Of the *Bulk electricity* outstanding *Creditors* balance of R1.99 billion, R1.2 billion or 62.9 percent was in the *Over 90 Days* category. This was mainly due to the fact that the Msunduzi Local Municipality, the Ulundi Local Municipality, the eNdameni Local Municipality, the AbaQulusi Local Municipality,

the Newcastle Local Municipality, the Mthonjaneni Local Municipality and the eMadlangeni Local Municipality reported amounts in the *Over 90 Days* category owing to Eskom of R935.7 million, R119 million, R84 million, R53 million, R39 million, R16.6 million and R1.3 million respectively for unpaid electricity. The *Bulk electricity* is understated as the Mpofana Local Municipality reported nil *Creditors* for *Bulk electricity*.

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

- The Mpofana Local Municipality applied for the National Treasury debt relief programme which was approved on 30 October 2023. However, according to the MFMA Section 41 report for March 2024 the municipality has not made payment since December 2023 and a notice of breach was issued by Eskom. The Mpofana Local Municipality owed Eskom a total of R472.7 million as at 31 March 2024 according to the MFMA Section 41 report.
- The Msunduzi Local Municipality applied for the National Treasury debt relief programme which was approved on 01 November 2023. As per the MFMA Section 41 report, Eskom reported that the municipality is currently complying with the terms and conditions of the programme and a payment arrangement was concluded at the end of March 2024.
- The Ulundi Local Municipality applied for the National Treasury debt relief programme which was approved on 01 June 2023. As per the MFMA Section 41 report, the municipality is not adhering to the terms and conditions of the programme and a notice of breach was issued by Eskom on 19 March 2024.
- According to the MFMA Section 41 report for March 2024, the AbaQulusi Local Municipality has honoured its payment arrangement to date.
- The Mthonjaneni Local Municipality applied for the National Treasury debt relief programme which was approved on 01 July 2023. However, according to the MFMA Section 41 report, the municipality is not adhering to the terms and conditions of the programme and a breach notice was issued to the municipality by Eskom.
- According to the MFMA Section 41 report for March 2024, the Newcastle Local Municipality was unable to pay their debt and has committed to sign a payment arrangement before the end of April 2024.
- The eNdameni Local Municipality applied for the National Treasury debt relief programme which was approved on 07 August 2023. However, according to the MFMA Section 41 Report for March 2024, the municipality did not honour the payment arrangement or pay the current amount therefore a default letter will be issued to the municipality by Eskom.
- Of the *Bulk water* outstanding *Creditors* balance of R1.2 billion, R969.4 million was in the *Over 90 Days* category. This was mainly due to the fact that the Msunduzi Local Municipality, the Ugu District Municipality, the Newcastle Local Municipality, the Amajuba District Municipality and the uMkhanyakude District Municipality reported amounts owing to the Water Boards of R495.1 million, R222.9 million, R193 million, R40.9 million and R17.5 million respectively for unpaid *Bulk water* in the *Over 90 Days* category.
- According to the MFMA Section 41 Report for March 2024 from the uMngeni-uThukela Water Board, a new payment plan was submitted by the Msunduzi Local Municipality at the end of May 2023 which was reviewed and accepted by the water board. The Msunduzi Local Municipality has been paying according to the payment plan from August 2023.
- The uMngeni-uThukela Water Board indicated in the MFMA Section 41 report for March 2024 that the Ugu District Municipality has been complying with the payment plan in respect of the historic debt, however since March 2023 the Ugu District Municipality has not been settling the current invoices which are also accumulating interest. The Water Board has been sending reminder letters to the municipality monthly.
- The Newcastle Local Municipality indicated that the bulk of the *Creditors* outstanding as at 31 March 2024 in the over 90 days' category is attributable to amounts owed to uThukela Water as the municipality is currently facing cash flow challenges. The municipality further confirmed that even though they owe

uThukela Water for bulk water supply, there is however no payment arrangement in place to settle this debt. The municipality indicated that a meeting to discuss the payment arrangement was convened with uThukela Water and it is waiting for the Board of Directors' approval.

- The Amajuba District Municipality has attributed the *Creditors* in the over 90 days category to the *Bulk water* owed to uThukela Water Board which has been outstanding from prior years and has been carried over to the current financial year. The municipality currently has a payment arrangement of R520 000 per month with uThukela Water Board from 31 August 2022. However, the municipality has not been able to honour the agreement owing to financial challenges, currently only the current debt is being serviced.
- The MFMA Section 41 Report from uMngeni-uThukela Water Board for March 2024 reflects that the debt owed to uMngeni-uThukela Water Board by the uMkhanyakude District Municipality of R38.1 million arose from Operations and Maintenance performed by the water board. The uMkhanyakude District Municipality has signed a payment arrangement with the water board for the historical debt taken over from the Department of Water and Sanitation.
- The uThukela District Municipality did not report the balance owed to the uMngeni-uThukela Water Board in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for March 2024, it was noted that the uThukela District Municipality owed the water board R170.5 million for unpaid Bulk water. As per the MFMA Section 41 Report, the water board met with the uThukela District Municipality on 12 June 2023 to discuss the overdue balance. The approved payment plan was received on 21 July 2023 and the municipality is now paying the water board according to the payment plan.
- The King Cetshwayo District Municipality did not report the balance owed to the uMngeni-uThukela Water Board in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for March 2024, it was noted that the municipality owed the water board R768 million for unpaid water. According to the MFMA Section 41 Report, the municipality is currently paying for Bulk Water invoices based on the same tariff structure applied to other municipalities by the water board. Restriction was implemented on 20 July 2023. However, the restriction was lifted with the understanding that both parties were to meet. A meeting was held on 11 September 2023, between the municipality and the water board executive to find an amicable solution. A friendly reminder letter was sent to the municipality on 02 January 2024. The municipality wrote to the water board indicating they wish to terminate the Bulk Water Services Agreement.

2.7 National Conditional Grants

Table 9: National Conditional Grants -Summary, Quarter 3 – 2023/24

R'000	Unaudited Actual		
	DoRA 2023 Total Avail. (Inc. Adjust.)	Actual expenditure by municipalities	% Spent
Programme and Project Preparation Support Grant	30 000	8 867	29.6
Local Government Financial Management Grant	112 830	65 914	58.4
Infrastructure Skills Development Grant	33 920	27 626	81.4
Neighbourhood Development Partnership (Schedule 5B)	283 801	234 868	82.8
Integrated Urban Development Grant	260 427	196 216	75.3
Municipal Disaster Recovery Grant	573 917	774 846	135.0
Public Transport Network Grant	602 337	213 241	35.4
Rural Road Assets Management Systems Grant	26 831	10 128	37.7
Expanded Public Works Programme Integrated Grant (Municipality)	207 530	176 238	84.9
Integrated National Electrification Programme (Municipal) Grant	506 235	294 374	58.1
Energy Efficiency and Demand Side Management (Municipal) Grant	41 000	21 762	53.1
Regional Bulk Infrastructure Grant (Schedule 5B)	636 452	516 823	81.2
Water Services Infrastructure Grant (Schedule 5B)	881 310	532 288	60.4
Metro Informal Settlements Partnership Grant	769 653	431 334	56.0
Municipal Infrastructure Grant	3 620 716	2 180 033	60.2
Total Direct Transfers	8 586 959	5 684 560	66.2
Allocation In Kind			
Neighbourhood Development Partnership (Schedule 6B)	99 289	-	-
Municipal Systems Improvement Grant (Schedule 6B)	34 786	-	-
Integrated National Electrification Programme (Allocation in-kind) Grant	779 905	-	-
Water Services Infrastructure Grant (Schedule 6B)	209 153	-	-
Municipal Infrastructure Grant (Schedule 6B)	10 000	-	-
Total Allocations in kind	1 133 133	-	-
Total	9 720 092	5 684 560	58.5

Source: NT Igdatabase, downloaded 26 April 2024.

- In terms of the Division of Revenue Act, Act No. 5 of 2023 (DoRA), direct allocations to all 54 municipalities in KwaZulu-Natal, including the eThekweni Metro, amounted to R8.6 billion while allocations in-kind amounted to R1.1 billion, totalling R9.7 billion. Municipalities have reflected spending of only R5.7 billion or 66.2 percent against the total direct allocation of R8.6 billion which is primarily attributable to delays in SCM processes and inaccurate reporting by a number of municipalities.
- The total Municipal Infrastructure Grant (MIG) allocation to all the municipalities within the province was R3.6 billion, excluding allocations to the uMhlathuze and Ray Nkonyeni Local Municipalities as well as the eThekweni Metro. The eThekweni Metro receives the Programme and Project Preparation Support Grant (PPPSG) while the uMhlathuze and Ray Nkonyeni Local Municipalities receive the Integrated Urban Development Grant (IUDG), therefore none of these municipalities receive the MIG allocation. As at the end of the third quarter of the 2023/24 financial year, a total of R2.2 billion or 60.2 percent was spent of the total MIG allocations of R3.6 billion by the municipalities.
- The total IUDG allocation to the Ray Nkonyeni and uMhlathuze Local Municipalities was R260.4 million of which R196.2 million or 75.3 percent was spent as at the end of the third quarter of the 2023/24 financial year.
- The PPPSG allocation to the eThekweni Metro was R30 million of which R8.9 million or 29.6 percent was spent as at the end of the third quarter of the 2023/24 financial year.
- A total of 18 municipalities reported expenditure less than 60 percent against their MIG allocations for the 2023/24 financial year as at the end of March 2024. Excluding the eThekweni Metro, Ray Nkonyeni and uMhlathuze Local Municipalities which did not receive MIG allocations for the 2023/24 financial year, a further five municipalities (the uThukela and uMkhanyakude District Municipalities as well as

the eNdumeni, eMadlangeni and Dannhauser Local Municipalities) reported nil expenditure against their MIG allocations.

- The Mtubatuba Local Municipality reported expenditure of negative R14.5 million against their MIG allocation due to challenges with their financial system. The Mtubatuba Local Municipality indicated that they are still experiencing challenges in the use of various modules on the financial system mainly with the grants, liabilities and cash flow reporting where extracted reports from the financial system reflect incorrectly mapped information. This has resulted in the various MFMA Section 71 Reports reflecting inaccurate information for operating expenditure, grants, capital, debtors, creditors and cash flows.
- The total Water Services Infrastructure Grant (WSIG) allocation to the municipalities within the province was R881.3 million. As at the end of the third quarter of the 2023/24 financial year, total expenditure of R532.3 million or 60.4 percent was reported against the allocations to municipalities.

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

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

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

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

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

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

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

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

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

31 municipalities in the province have been flagged as meeting the criteria for having serious financial problems based on the quarter three MFMA Section 71 figures, however, upon further scrutiny, 14 of the municipalities (list and details as reflected in Annexure J) do not appear to have financial problems due to the following:

- The data strings of eight (8) of the 14 municipalities are incorrect due to inaccurate reporting by the municipalities;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to Retentions and/or disputes with service providers for four (4) of the 31 municipalities; and
- The negative audit opinion was the only criteria displayed for two (2) municipalities however, these municipalities do not display any other signs of financial problems as at the end of the third quarter of the 2023/24 financial year.

The remaining 17 municipalities have been identified as meeting the criteria for having serious financial problems as shown in Table 10.

Table 10: Municipalities meeting the criteria of having financial problems

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

Source: KZN Provincial Treasury.

Included in the list of the 17 municipalities identified as meeting the criteria for having financial problems are seven (7) municipalities which are listed in Table 11 that have also been identified by National Treasury as being in financial distress. In addition, six (6) of the seven (7) municipalities listed in Table 11 are also under intervention in terms of Section 139(1)(b) of the Constitution.

Table 11: Municipalities in financial distress as per National Treasury

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

Source: KZN Provincial Treasury.

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

The remaining 10 municipalities shown in Table 12 also meet the criteria for having financial problems based on the financial performance as at the end of quarter three of the 2023/24 financial year and will need to be closely monitored going forward.

Table 12: Municipalities meeting the criteria of having financial problems based on Quarter 3 figures – 2023/24

No.	Name of Municipality	No.	Name of Municipality
1	Ugu DM	6	eMadlangeni
2	Newcastle	7	Ulundi
3	eNdumeni	8	iMpindle
4	Amajuba DM	9	Nongoma
5	uMuziwabantu	10	Mthonjaneni

Source: KZN Provincial Treasury.

During the second quarter of the 2023/24 financial year, letters were sent from Provincial Treasury to 23 municipalities that met the criteria of having financial problems. Municipalities were requested to table the letters to their Councils. Despite all efforts made by the Provincial Treasury to encourage municipalities to table the letters in Council, only 18 of the 23 municipalities complied with this request and submitted the relevant Council resolutions. The remaining five (5) municipalities in Table 13 did not table their letters to their Councils.

Table 13: Municipalities that did not table the Provincial Treasury letters for Quarter 2 of the 2023/24 financial year to their Councils

No.	Name of Municipality	No.	Name of Municipality
1	Newcastle	3	Mtubatuba
2	eMadlangeni		

Source: KZN Provincial Treasury.

2.9 Non Compliance with the MFMA Reporting Requirements

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

For the quarter under review, that is Quarter 3 covering the months of January 2024 (M07), February 2024 (M08) and March 2024 (M09), all municipalities timeously submitted their data strings for the relevant months in the quarter under review.

2.10 KZN Provincial Treasury combined Municipal Support Plan

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

The table below provides an overview of the progress made with the implementation of the approved 2023/24 KZN PT Combined Municipal Support Plan as at 31 March 2024:

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

Sub-Programme and Support Initiative	Municipalities identified for support	Q3 Progress
Municipal Accounting and Reporting		
Review of 2022/23 Annual Financial Statements (AFS)		
Conducted to assist in maintaining positive audit opinions or assist in improving from negative audit opinions. It includes providing technical guidance on the preparation of the AFS and supporting information, reviewing the AFS (and working papers, recons, registers, schedules, etc.) to assess compliance with GRAP and MFMA requirements as well as audit support.	uMshwathi uMngeni eDumbe KwaDukuza	uBuhlebezwe uMzimkhulu Dr Nkosazana Dlamini Zuma
		The reviews were conducted during August 2023 and audit support was provided during quarter 2. The projects were concluded in quarter 3 by presenting close out reports to all 7 municipalities. The reports include the findings and recommendations of the support provided as well as action plans for the municipalities to implement.
Financial Management Support		
Provision of full time support to assist with complex, comprehensive and technical financial accounting matters and audit issues while also embedding the key fundamental principles of financial management. This is aimed at improving key processes and controls which ultimately assists the municipality with the preparation of GRAP and MFMA compliant AFS and working papers e.g. reconciliations, registers, etc.	Mpofana eNdumeni eMadlangeni	Dannhauser Ulundi Harry Gwala DM
		Financial Management Support commenced in April 2023 at the identified municipalities and all 6 projects were concluded in quarter 3 as planned. Close out reports were presented to the municipalities which includes the findings and recommendations of the support provided as well as action plans for the municipalities to implement.
Municipal Support Programme		
Targeted mSCOA Support		
Support is provided to identified municipalities to promote the implementation of key processes, controls and procedures which will ultimately aid in the submission of credible data strings.	uMshwathi Richmond Alfred Duma uMvoti eMadlangeni	Zululand DM Mandeni iLembe DM Harry Gwala DM
		The targeted support commenced in April 2023 and were completed at all 9 municipalities during quarter 3. Close out reports were presented to the municipalities which includes the findings and recommendations of the support provided as well as action plans for the municipalities to implement.
Specialised Support Pilot Project for Financially Distressed Municipalities		
Specialised Support Pilot Project for Financially Distressed Municipality to assist with cash flow management and the implementation of the National Treasury Debt Relief Programme	Mthonjaneni	
		The pilot project commenced in September 2023 and was completed in March 2024. The close out report was presented to the municipality which included the findings and recommendations of the support provided as well as an action plan for the municipality to implement.
Municipal Revenue and Debt Management		
Municipal Revenue and Debt Management projects		
Implemented to assist with the review of revenue from service charges to assist with completeness as well as the review of the revenue and debt management policies, processes, procedures and controls to identify weaknesses and provide recommendations. Assistance is also provided with the implementation of the National Treasury tariff setting tool to help municipalities to determine whether tariffs for service charges are cost reflective.	iNkosi Langalibalele	eNdumeni
		The support commenced at both municipalities during June 2023 and was completed during quarter 3 as planned. The close out reports were presented to the municipalities which included the findings and recommendations of the support provided as well as an action plan for the municipality to implement.
Provincial Internal Audit Services		
* Provision of Risk Management Support * Review of the Internal Audit function and Audit Committee * Support with the establishment of Disciplinary Boards	uMdoni uMngeni Mpofana uMgungundlovu DM iNkosi Langalibalele uThukela DM eNdumeni Nquthu	eMadlangeni Dannhauser Amajuba DM Ulundi uMkhanyakude DM Harry Gwala DM uMzinyathi DM Mubatuba
		The support planned for the 2023/24 provincial financial year was completed at the following municipalities: Endumeni, uMgungundlovu DM, Harry Gwala DM, Ulundi, uMdoni, Nquthu Continued support will be provided during 2024/25 to the following municipalities: eMadlangeni, Mpofana, Dannhauser, uMngeni, iNkosi Langalibalele, Mubatuba, uMkhanyakude DM, uThukela DM, uMzinyathi DM, Amajuba DM

Source: KZN PT

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

Sub-Programme and Support Initiative	Municipalities identified for support	Q3 Progress
Infrastructure Management		
Follow up Assessments		
Conduct assessments to determine if the recommendations from prior support have been implemented in maintaining the municipality's Fixed Asset Register.	uMngeni eNdumeni Dannhauser	All follow up assessments were completed during quarters 1 and 2.
Training		
Training on the National Treasury MFMA Circular No. 106: Local Government Framework for Infrastructure Delivery and Procurement Management. The training is provided in collaboration with the Provincial SCM unit.	iNkosi Langalibalele uThukela DM uMzinyathi DM	Amajuba DM uMkhanyakude DM Harry Gwala DM
		Training on Infrastructure Procurement with a focus on contract management was provided to all of the identified municipalities during the 2023/24 provincial financial year.
Supply Chain Management (SCM)		
* Revise or develop the SCM Municipal Support Plan to include SCM related findings from 2021/22 AG Management Report. * Strengthen the internal controls in the following areas: - SCM SOPS for Demand and Acquisition; - Bid Committees; - Contract Management; - Document Management; - Variations and Deviations; and - Review of the checklists aligned to business processes, reporting templates, procurement plan and contract register.	iNkosi Langalibalele uThukela DM uMzinyathi DM	Amajuba DM uMkhanyakude DM Harry Gwala DM
		Support planned for the 2023/24 provincial financial year was completed during quarter 3 at the identified municipalities. The municipalities will be provided with continued support during the 2024/25 provincial financial year.
* Provide training to all municipalities in the following areas: - Bid Committees; - CSD and uploading of employee information; - CIDB Infrastructure Procurement; - Contract Management; - Quotations Management; - Preferential Procurement Regulations, 2002; and - General SCM Compliance.	All KZN Municipalities	The KZN PT provided the planned training throughout the 2023/24 provincial financial year.
Public Private Partnerships (PPP)		
Advisory and Regulatory support		
The advisory function provides support in the form of legal, technical and financial, to public sector institutions from the conceptualization of potential PPP projects through to complete closeout (i.e. from inception through to contract management phases). The regulatory function considers approval regarding the legislative framework at pre-determined stages within the PPP lifecycle.	uMvothi uMhlathuze	KwaDukuza iLembe DM
		Continued support was provided to the identified municipalities.

Source: KZN PT

2.11 Conclusion

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

Annexure A: Operating Revenue - As at the end of Quarter 3 - 2023/24

R000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail																										
					Exchange Revenue										Non-exchange Revenue																
					Electricity	Water	Waste Water Management	Waste Management	Sale of Goods and Rendering of Services	Agency services	Interest	Interest earned from Receivables	Interest earned from Current and Non Current Assets	Dividends	Rent on Land	Rental from Fixed Assets	Licence and Permits	Operational Revenue	Property rates	Surcharges and Taxes	Fines, penalties and forfeits	Licences or permits	Transfers and subsidies - Operational	Interest	Fuel Levy	Operational Revenue	Gains on disposal of Assets	Other Gains	Discontinued Operations		
A	KZN2000 eThekweni	52 662 916	53 001 668	41 756 553	78.8	12 793 854	5 240 460	1 162 388	760 716	241 252	20 707	470	1 058 285	665 988	-	22	676 309	4 280	173 999	9 471 153	281 204	6 350	33 975	5 140 457	448 681	3 557 475	-	14 259	4 271	-	
B	KZN212 uMdoni	368 149	382 966	316 605	82.7	0	-	-	8 924	1 944	1 969	-	1 406	10 523	-	-	5 636	2	365	96 973	-	356	2 630	176 889	8 988	-	-	-	-	-	-
B	KZN213 uMzuzembe	219 682	234 281	214 366	91.5	-	-	-	-	97	-	-	-	6 964	-	-	72	-	158	8 273	-	-	9	198 792	-	-	-	-	-	-	-
B	KZN214 uMzuzwabantu	204 177	207 969	153 792	73.9	28 560	-	-	1 730	225	425	-	-	5 942	-	-	210	-	917	21 626	-	1 509	643	92 605	-	-	-	-	-	-	-
B	KZN216 Ray Nkonyeni	1 251 108	1 276 300	1 078 444	84.5	137 647	-	-	57 979	8 343	4 349	-	-	6 083	-	-	3 306	483	668	463 446	-	14 487	6 711	343 249	23 706	-	-	503	-	-	
C	DC21 Ugu DM	1 287 912	1 391 956	1 081 004	77.7	-	291 095	88 679	-	2 941	-	-	-	50 980	10 130	-	872	-	1 454	-	-	-	-	634 853	-	-	-	-	-	-	-
Total: Ugu Municipalities	3 331 028	3 493 472	2 844 210	81.4	166 208	291 095	88 679	68 633	13 551	6 742	-	58 469	40 462	-	10 096	465	590 319	465	590 319	-	16 352	9 993	1 446 388	32 695	-	-	-	503	-	-	
B	KZN221 uMshwathi	220 539	237 695	212 477	89.4	-	-	-	2 366	419	2 897	-	719	6 129	-	-	525	11	660	42 737	9 728	11	-	139 391	5 934	-	-	949	-	-	-
B	KZN222 uMngeni	571 897	577 974	414 357	71.7	80 270	-	-	8 938	3 136	-	-	2 849	2 399	-	-	1 084	2 163	267	195 708	-	1 777	636	105 696	9 434	-	-	-	-	-	-
B	KZN223 Mpofana	200 217	191 974	103 398	53.9	25 750	-	-	3 765	106	-	-	-	3 765	-	-	149	3 452	3 851	12 232	-	4 521	-	49 192	-	-	-	-	-	-	0
B	KZN224 uMpendle	64 448	65 200	61 042	93.6	-	-	-	58	95	-	-	3	231	-	-	634	32	35	5 905	-	-	-	53 822	-	-	-	-	-	-	-
B	KZN225 uMsunduli	8 120 726	7 908 043	5 092 840	64.4	1 998 550	604 155	155 299	96 834	11 053	2 314	-	201 225	29 195	-	-	25 841	1 643	50 348	1 039 197	-	13 649	-	793 530	70 007	-	-	-	-	-	-
B	KZN226 Mkhambathini	126 922	236 273	117 813	49.9	-	-	-	472	1 157	-	-	-	1 530	-	-	736	5 608	269	18 369	-	1	-	89 672	-	-	-	-	-	-	-
B	KZN227 Richmond	154 499	164 287	133 817	81.5	-	-	-	772	293	-	103	216	2 553	-	-	574	9	982	26 112	-	1 737	1 962	98 504	-	-	-	-	-	-	-
C	DC22 uMgungundlovu DM	1 405 804	1 348 875	1 190 702	88.3	-	327 021	42 849	-	313	-	-	62 343	27 005	-	-	5	-	135	-	-	-	-	731 032	-	-	-	-	-	-	-
Total: uMgungundlovu Municipalities	10 865 052	10 730 322	7 326 437	68.3	2 104 570	931 176	198 149	113 204	16 572	5 501	103	267 356	69 412	-	-	29 547	12 919	56 547	1 340 258	9 728	21 696	2 599	2 060 638	85 513	-	-	949	-	-	0	
B	KZN235 Okhahlamba	213 040	215 375	203 328	94.4	-	-	-	1 281	2 245	1 359	-	560	4 275	-	-	1 009	1 496	6	19 513	-	277	186	165 757	5 405	-	-	-	-	-	-
B	KZN237 Nkosi Langalibalele	718 038	724 841	614 308	84.9	210 215	-	-	7 502	480	24	-	28 337	9 845	-	-	510	227	1 250	89 644	-	2 685	1 477	252 086	10 924	-	-	-	-	-	-
B	KZN238 Alfred Duma	1 289 873	1 333 015	1 076 007	80.7	370 451	-	-	27 802	2 609	2 825	-	9 309	28 385	-	-	3 567	2 771	2 831	257 155	-	41 292	-	324 486	-	-	2 526	-	-	-	-
C	DC23 uThukela DM	882 331	924 678	840 974	90.9	-	192 048	12 839	-	537	-	-	12 112	7 494	-	-	-	-	233	-	-	-	-	581 179	-	-	-	-	-	-	-
Total: uThukela Municipalities	3 103 282	3 197 709	2 734 617	85.5	580 666	192 048	12 839	36 584	6 871	4 208	-	50 319	49 098	-	-	5 086	4 454	4 321	366 312	-	78 786	1 663	1 323 508	16 329	-	-	2 526	-	-	-	
B	KZN241 eNdameni	435 205	441 490	295 300	66.9	92 990	-	-	20 175	400	-	-	2 188	1 431	-	-	541	206	350	86 051	-	13 356	2 865	74 489	-	-	1 258	-	-	-	-
B	KZN242 Nquthu	282 002	289 794	248 882	84.1	18 212	-	-	1 141	144	45	-	462	1 222	-	-	706	-	140	37 927	-	1 096	752	185 118	1 917	-	-	-	-	-	-
B	KZN244 uMhanga	231 028	235 976	224 023	75.8	-	-	-	1 172	832	-	-	1 172	9 546	-	-	560	-	(25)	14 315	-	158	-	187 625	-	-	-	-	-	-	-
B	KZN245 uMvoti	380 694	405 342	308 568	78.1	73 019	-	-	10 305	496	-	-	4 103	-	-	-	279	2 186	37	34 747	9 841	18	-	183 379	(1)	-	-	-	-	-	-
C	DC24 uMzinyathi DM	665 972	701 756	449 626	64.1	-	33 150	9 015	-	213	-	-	25 860	5 661	-	-	326	-	1 148	-	-	-	-	374 253	-	-	-	-	-	-	-
Total: uMzinyathi Municipalities	2 045 801	2 133 759	1 526 398	71.5	184 221	33 150	9 015	32 793	2 085	45	28 509	21 962	-	2 413	2 392	1 650	172 040	9 841	14 627	3 617	1 004 865	1 916	1 004 865	1 916	-	-	1 258	-	-	-	
B	KZN252 Newcastle	2 355 468	2 397 032	1 857 521	77.5	616 083	165 019	100 975	81 407	4 991	-	-	2 967	1 535	-	-	8 062	-	691	301 894	-	5 269	33	561 274	3 340	-	-	3 981	-	-	-
B	KZN253 eMadiqeni	124 667	125 416	124 060	98.9	22 606	-	-	1 507	209	-	-	0	814	-	-	1 292	1 310	708	28 436	-	741	-	61 861	4 576	-	-	-	-	-	-
B	KZN254 Danisauser	190 869	212 157	155 037	73.1	-	-	-	998	169	972	-	-	1 227	-	-	38	-	6	33 717	-	6	345	117 564	-	-	-	-	-	-	-
C	DC25 Amajuba DM	284 392	338 296	262 397	77.6	-	19 830	5 632	-	227	-	-	18 974	6 916	-	-	18	-	7 422	-	-	-	-	203 378	-	-	-	-	-	-	-
Total: Amajuba Municipalities	2 964 396	3 072 901	2 389 015	78.1	638 689	184 849	106 606	83 912	5 595	972	-	21 942	10 493	-	-	9 410	1 310	8 820	364 046	-	6 016	378	944 079	7 916	-	-	3 981	-	-	-	
B	KZN261 eDumbe	210 761	303 647	233 638	76.9	26 802	-	-	1 972	67	-	-	4 132	1 073	-	-	1 137	213	360	26 985	-	1 425	587	164 382	2 875	1 539	-	88	-	-	-
B	KZN262 uPhongolo	314 936	339 427	285 587	84.1	39 878	-	-	8 550	221	923	-	(34)	3 498	-	-	385	1 288	3 867	33 681	-	1 218	-	191 398	734	-	-	-	-	-	-
B	KZN263 AluQuleni	786 412	828 988	613 638	74.0	172 039	47 388	27 649	22 430	1 358	-	-	11 157	1 621	-	-	805	3 405	6 186	81 973	-	23 129	-	210 424	-	-	3 871	-	-	-	-
B	KZN265 Nonzoma	245 247	248 578	240 272	96.7	-	-	-	1 654	29	-	-	-	441	-	-	178	689	6	27 870	-	6	636	208 639	1 914	-	-	-	-	-	-
B	KZN266 Ulundi	466 129	471 622	380 106	80.6	55 377	-	-	7 574	424	1 239	-	19	1 822	-	-	838	125	1 093	94 053	-	197	-	215 671	1 653	-	-	21	-	-	
C	DC26 Zululand DM	718 248	823 201	804 852	97.8	-	42 054	10 802	-	720	-	-	572	10 645	-	-	303	74	450	-	-	314	-	738 9							

Annexure B: Operating Expenditure - As at the end of Quarter 3 - 2023/24

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail														
					Employee related costs	Remun. of councillors	Bulk purchases - electricity	Inventory consumed	Debt impairment	Depreciation and amortisation	Interest	Contracted services	Transfers and subsidies	Irrecoverable debts written off	Operational costs	Losses on disposal of Assets	Other Losses		
A	KZN2000	eThekweni	52 289 469	52 921 652	35 761 513	67.6	9 227 431	111 518	10 917 162	2 387 224	1 742 313	2 066 628	761 558	4 411 918	435 391	14 401	2 058 122	503	1 627 344
B	KZN212	uMdoni	449 028	462 953	270 067	58.3	111 939	12 488	-	3 418	-	33 760	-	68 199	1 007	-	39 255	1	-
B	KZN213	uMzombe	281 527	307 485	196 384	63.9	53 555	14 557	0	1 676	-	15 514	-	76 309	8 390	-	26 382	-	-
B	KZN214	uMuziwabantu	271 497	289 310	183 336	63.4	61 832	8 008	37 842	1 118	-	14 487	-	25 303	396	-	34 349	-	-
B	KZN216	Ray Nkonyeni	1 253 191	1 323 690	875 287	66.1	358 862	31 606	93 345	10 877	-	65 453	1 459	182 367	7 336	4 079	121 308	(1 404)	-
B	DC21	Ugu DM	1 109 757	826 043	1 059 329	128.2	415 913	9 980	-	105 203	49 630	165 495	11 823	136 895	-	2 277	162 140	-	(26)
Total: Ugu Municipalities			3 364 999	3 209 481	2 584 403	80.5	1 002 101	76 638	131 187	122 292	49 630	294 709	13 281	489 073	17 129	6 356	383 435	(1 403)	(26)
B	KZN221	uMshwathi	243 215	342 814	397 067	115.8	71 576	9 386	-	2 380	181 592	14 716	-	31 163	-	61 386	24 868	-	0
B	KZN222	uMngeni	571 590	587 056	371 574	63.3	108 856	8 965	126 258	1 033	-	45 010	30	43 516	951	-	36 189	766	-
B	KZN223	Mpofana	190 428	244 548	137 901	56.4	33 226	1 789	54 331	6 371	-	-	25 617	-	-	-	9 892	-	-
B	KZN224	iMpendle	68 400	79 781	65 510	82.1	36 060	3 406	-	94	-	6 243	182	10 355	1 256	-	7 936	-	(22)
B	KZN225	Msunduzi	7 703 788	7 564 072	4 883 269	64.6	1 175 456	49 024	1 993 541	630 864	10 737	272 500	57 179	509 589	50 124	5 815	128 805	-	(364)
B	KZN226	Mkhambathini	141 302	245 345	105 885	43.2	40 529	5 189	-	3 491	-	8 531	-	26 569	-	-	21 577	-	-
B	KZN227	Richmond	166 135	177 021	123 848	70.0	52 738	5 062	-	3 602	4 959	12 016	27	24 175	399	-	20 869	-	-
C	DC22	uMgungundlovu DM	1 131 196	1 221 114	718 920	58.9	226 952	12 453	-	121 895	-	40 343	12 794	175 170	11 606	-	54 309	15	63 382
Total: uMgungundlovu Municipalities			10 216 053	10 461 752	6 803 973	65.0	1 745 393	95 275	2 174 131	769 730	197 288	399 358	95 829	827 209	64 335	67 200	304 446	782	62 997
B	KZN235	Okhahlamba	239 024	261 895	193 210	73.8	97 187	9 423	-	2 166	-	21 535	-	30 798	182	373	31 547	-	-
B	KZN237	iNkosi Langalibalele	756 798	788 314	461 067	58.5	149 218	18 429	178 411	13 565	1 849	-	525	73 418	200	-	25 452	-	-
B	KZN238	Alfred Duma	1 369 887	1 384 536	809 971	58.5	292 359	22 831	283 228	20 559	-	59 549	211	52 342	785	4	78 104	-	-
B	DC23	uThukela DM	1 050 536	936 405	673 388	71.9	266 327	4 617	-	40 752	101 389	67 375	556	93 455	3 285	-	95 633	-	-
Total: uThukela Municipalities			3 416 245	3 371 151	2 137 638	63.4	805 092	55 300	461 639	77 042	103 238	148 459	1 292	250 012	4 451	377	230 736	-	-
B	KZN241	eNdumeni	452 596	440 913	270 866	61.4	109 229	3 720	97 883	1 404	-	-	7 005	30 930	593	-	20 103	-	-
B	KZN242	Nquthu	284 119	312 703	107 131	34.3	97	-	25 289	12 525	-	-	-	23 365	3 655	22	42 177	-	-
B	KZN244	uMsinga	323 196	391 381	177 915	45.5	54 535	8 193	-	4 099	-	-	-	59 700	-	20 735	30 653	-	-
B	KZN245	uMvoti	412 010	452 893	281 755	62.2	106 909	8 740	58 326	5 579	5 537	25 548	0	37 386	636	-	33 109	(16)	-
C	DC24	uMzinyathi DM	595 164	612 625	446 552	72.9	163 841	4 523	-	38 409	-	54 001	800	115 054	2 497	-	67 428	-	-
Total: Umzinyathi Municipalities			2 067 085	2 210 515	1 284 219	58.1	434 611	25 176	181 497	62 016	5 537	79 549	7 805	266 434	7 381	20 757	193 471	(16)	-
B	KZN252	Newcastle	2 724 589	2 771 049	1 659 315	59.9	488 583	24 622	416 008	117 356	-	279 091	24 975	174 697	-	49 349	84 630	-	4
B	KZN253	eMadlangeni	130 136	129 046	79 201	61.4	34 971	3 098	14 342	2 133	-	4 419	165	12 417	-	108	7 548	-	-
B	KZN254	Dannhauser	179 073	191 570	117 248	61.2	33 467	10 902	-	58	-	17 167	1 418	36 495	-	-	17 741	-	-
C	DC25	Amajuba DM	244 217	324 943	208 348	64.1	104 640	8 065	-	14 192	-	12 683	215	39 944	6	183	28 419	-	-
Total: Amajuba Municipalities			3 278 015	3 416 608	2 064 112	60.4	661 661	46 688	430 350	133 739	-	313 360	26 773	263 554	6	49 640	138 337	-	4
B	KZN261	eDumbe	209 180	228 724	132 867	58.1	61 599	6 492	31 046	-	-	-	2	19 148	-	1 612	12 968	-	-
B	KZN262	uPhongolo	296 245	323 773	225 382	69.6	94 902	8 679	30 140	15 572	3 339	14 933	5	25 544	-	362	31 905	-	-
B	KZN263	AbaQulusi	720 495	699 271	619 109	88.5	145 109	13 529	178 077	44 430	-	101 172	6 398	79 109	-	(211)	43 018	-	8 479
B	KZN265	Nongoma	228 435	241 618	205 213	84.9	90 210	13 751	-	6 932	-	15 535	2 553	40 753	3 049	223	32 206	-	-
B	KZN266	Ulundi	427 832	540 106	384 555	71.2	124 156	13 335	87 034	5 403	-	43 712	(2 931)	71 468	286	1 691	40 400	-	-
C	DC26	Zululand DM	722 102	825 286	699 538	84.8	224 972	7 379	-	18 879	-	74 651	454	227 982	2 698	28	142 007	489	-
Total: Zululand Municipalities			2 604 290	2 858 778	2 266 663	79.3	740 948	63 165	326 297	91 216	3 339	250 003	6 481	464 004	6 033	3 705	302 504	489	8 479
B	KZN271	uMhlabyalingana	245 314	283 167	153 805	54.3	64 270	11 985	-	1 139	-	19 339	1	24 334	4 550	253	27 933	-	-
B	KZN272	Jozini	310 512	364 076	291 595	80.1	109 160	13 042	-	242	-	27 283	-	34 609	22 129	12 921	72 139	70	-
B	KZN275	Mtubatuba	291 382	284 481	188 788	66.4	93 954	12 732	-	990	-	19 828	-	36 616	-	3 259	21 408	-	-
B	KZN276	Big Five Hlabisa	211 946	219 808	137 938	62.8	66 652	7 173	-	-	-	8 732	-	26 961	1 075	630	26 714	-	-
C	DC27	uMkhanyakude DM	675 136	694 915	546 834	78.7	173 588	9 262	15 360	71 472	-	91 985	88	62 879	-	-	122 201	-	-
Total: uMkhanyakude Municipalities			1 734 290	1 846 448	1 318 960	71.4	507 624	54 194	15 360	73 843	-	167 166	90	185 398	27 755	17 064	270 396	70	-
B	KZN281	uMfolozi	222 246	227 342	184 504	81.2	62 578	11 072	-	2 034	-	20 636	3	41 440	3 636	-	43 105	-	-
B	KZN282	uMhlathuze	4 937 024	5 286 027	3 808 347	72.0	861 915	22 992	1 142 947	382 534	124 241	232 666	111 602	371 172	4 954	13 844	241 170	7 520	290 790
B	KZN284	uMlalazi	521 063	531 430	365 071	68.7	133 258	19 122	59 353	11 204	4 185	37 395	1 439	56 804	5 175	-	37 136	-	-
B	KZN285	Mthonjaneni	176 682	183 865	149 686	81.4	53 885	7 785	12 201	917	-	18 398	1 427	28 689	2 313	-	24 071	-	-
B	KZN286	Nkandla	237 281	201 727	142 970	70.9	52 293	8 659	14 514	3 784	-	14 062	107	26 034	903	8	22 605	-	-
C	DC28	King Cetshwayo DM	1 031 642	1 147 462	739 216	64.4	241 232	11 485	-	192 114	38	75 970	499	128 289	3 400	-	86 189	-	-
Total: King Cetshwayo Municipalities			7 125 937	7 577 852	5 389 795	71.1	1 405 160	81 116	1 229 016	592 586	128 464	399 127	115 077	652 429	20 381	13 852	454 277	7 520	290 790
B	KZN291	Mandeni	402 121	438 379	281 474	64.2	92 762	11 482	38 702	1 706	18 652	24 977	33	47 520	-	3 750	41 823	-	69
B	KZN292	KwaDukuza	2 572 794	2 584 434	1 708 689	66.1	406 054	23 238	82										

Annexure C: Capital Revenue (Source of finance) - As at the end of Quarter 3 - 2023/24

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail							
					Sources of Finance				Transfers recognised - capital			
					National Govt.	Provincial Govt.	District Municipality	Other transfers and grants	Borrowing	Internally generated funds		
A	KZN2000	eThekweni	8 143 224	7 630 469	2 576 787	33.8	1 909 674	34 148	-	190	368 947	263 828
B	KZN212	uMdoni	54 356	57 591	34 430	59.8	26 342	1 659	-	-	-	6 429
B	KZN213	uMzombe	94 051	89 887	39 164	43.6	16 763	-	-	-	-	22 401
B	KZN214	uMuziwabantu	47 122	46 808	17 440	37.3	13 524	-	-	-	-	3 916
B	KZN216	Ray Nkonyeni	150 893	176 379	99 808	56.6	74 931	-	-	-	-	24 877
B	DC21	Ugu DM	454 992	416 471	260 689	62.6	244 235	-	-	-	-	16 453
	Total: Ugu Municipalities		801 414	787 137	451 531	57.4	375 795	1 659	-	-	-	74 077
B	KZN221	uMshwathi	45 670	50 829	35 632	70.1	25 641	707	-	-	-	9 284
B	KZN222	uMngeni	83 818	93 627	19	0.0	524	-	-	-	-	(505)
B	KZN223	Mpofana	20 828	53 209	9 711	18.3	9 298	-	-	-	-	413
B	KZN224	iMpindle	13 369	57 842	13 754	23.8	12 061	1 026	-	-	-	666
B	KZN225	Msunduzi	768 760	802 544	339 277	42.3	176 314	76 607	-	-	7 318	79 039
B	KZN226	Mkhambathini	22 922	26 835	18 334	68.3	12 550	-	-	-	-	5 784
B	KZN227	Richmond	24 324	23 995	16 080	67.0	13 917	-	-	-	-	2 163
C	DC22	uMgungundlovu DM	184 315	179 809	143 360	79.7	134 794	-	-	-	-	8 566
	Total: uMgungundlovu Municipalities		1 164 006	1 288 690	576 168	44.7	385 099	78 340	-	-	7 318	105 411
B	KZN235	Okhahlamba	34 234	58 406	29 222	50.0	21 179	-	-	6 442	-	1 601
B	KZN237	iNkosi Langalibalele	54 004	93 524	78 100	83.5	77 660	-	-	-	-	440
B	KZN238	Alfred Duma	131 661	162 148	74 794	46.1	45 434	6 418	-	-	-	22 942
B	DC23	uThukela DM	308 395	306 868	159 507	52.0	158 960	-	-	-	-	548
	Total: uThukela Municipalities		528 295	620 947	341 623	55.0	303 233	6 418	-	6 442	-	25 531
B	KZN241	eNdameni	25 669	31 544	13 611	43.1	13 611	-	-	-	-	-
B	KZN242	Nquthu	60 608	103 579	57 036	55.1	33 038	6 179	-	-	-	17 819
B	KZN244	uMsinga	57 968	80 442	32 173	40.0	25 684	-	-	-	-	6 489
B	KZN245	uMvoti	39 698	36 169	27 632	76.4	22 897	-	-	-	-	4 735
C	DC24	uMzinyathi DM	371 253	232 110	146 066	62.9	142 094	1 109	-	-	-	2 863
	Total: uMzinyathi Municipalities		555 195	483 844	276 519	57.2	237 324	7 288	-	-	-	31 906
B	KZN252	Newcastle	255 338	250 902	140 535	56.0	121 109	2 521	-	-	-	16 905
B	KZN253	eMadlangeni	39 051	55 241	26 641	48.2	23 649	-	-	-	-	2 992
B	KZN254	Dannhauser	52 996	38 262	17 590	46.0	14 227	-	-	-	-	3 363
C	DC25	Amajuba DM	83 693	88 152	60 576	68.7	60 143	-	-	316	-	117
	Total: Amajuba Municipalities		431 077	432 556	245 342	56.7	219 128	2 521	-	316	-	23 377
B	KZN261	eDumbe	36 938	102 910	74 478	72.4	27 497	45 268	-	-	-	1 713
B	KZN262	uPhongolo	43 124	39 515	22 319	56.5	14 063	4 641	-	-	-	3 615
B	KZN263	AbaQulusi	83 440	80 885	37 361	46.2	30 439	371	-	-	-	6 551
B	KZN265	Nongoma	49 623	47 029	29 142	62.0	24 512	-	-	-	-	4 629
B	KZN266	Ulundi	40 776	53 302	26 764	50.2	22 429	-	-	-	-	4 335
C	DC26	Zululand DM	789 967	757 386	532 166	70.3	530 770	-	-	-	-	1 396
	Total: Zululand Municipalities		1 043 868	1 081 028	722 229	66.8	649 712	50 280	-	-	-	22 238
B	KZN271	uMhlabayalingana	58 829	60 632	17 641	29.1	14 505	-	-	-	-	3 136
B	KZN272	Jozini	44 865	66 817	43 792	65.5	34 430	170	-	-	-	9 192
B	KZN275	Mtubatuba	47 556	46 282	17 307	37.4	16 273	539	-	-	-	494
B	KZN276	Big Five Hlabisa	35 190	33 825	24 684	73.0	18 244	-	-	-	-	6 440
C	DC27	uMkhanyakude DM	233 671	213 276	173 954	81.6	173 954	-	-	-	-	-
	Total: uMkhanyakude Municipalities		420 112	420 833	277 378	65.9	257 406	710	-	-	-	19 262
B	KZN281	uMfolozi	40 311	38 494	38 215	99.3	26 386	-	-	-	-	11 828
B	KZN282	uMhlathuze	802 941	817 407	643 973	78.8	174 796	-	-	2 194	337 004	129 979
B	KZN284	uMlalazi	110 155	105 671	73 260	69.3	43 111	-	-	-	23 668	6 481
B	KZN285	Mthonjaneni	35 933	27 758	18 116	65.3	17 046	-	-	-	-	1 070
B	KZN286	Nkandla	43 469	43 043	27 522	63.9	26 861	-	-	-	-	661
C	DC28	King Cetshwayo DM	452 538	436 735	330 713	75.7	306 122	-	-	-	-	24 591
	Total: King Cetshwayo Municipalities		1 485 346	1 469 108	1 131 799	77.0	594 322	-	-	2 194	360 672	174 610
B	KZN291	Mandeni	143 945	139 784	72 570	51.9	36 863	160	-	-	-	35 547
B	KZN292	KwaDukuza	950 898	1 139 218	482 966	42.4	346 441	7	-	-	-	136 517
B	KZN293	Ndwedwe	74 985	94 623	62 539	66.1	27 745	-	-	-	-	34 794
B	KZN294	Maphumulo	26 315	25 053	19 399	77.4	16 484	(198)	-	-	-	3 113
C	DC29	iLembe DM	452 465	433 334	154 883	35.7	104 012	7 915	-	-	-	42 956
	Total: Ilembe Municipalities		1 648 607	1 832 012	792 357	43.3	531 546	7 884	-	-	-	252 927
B	KZN433	Greater Kokstad	111 109	135 619	76 677	56.5	33 511	26 293	-	-	-	16 873
B	KZN434	uBuhlebezwe	59 605	61 823	40 482	65.5	28 758	3 858	-	-	-	7 865
B	KZN435	uMzimkhulu	108 906	92 795	59 546	64.2	25 112	-	-	-	-	34 434
B	KZN436	Dr. Nkosazana Dlamini Zuma	91 794	84 661	37 973	44.9	23 393	-	-	-	-	14 579
C	DC43	Harry Gwala DM	306 141	316 868	253 681	80.1	247 903	-	-	-	-	5 778
	Total: Harry Gwala Municipalities		677 555	691 766	468 358	67.7	358 677	30 151	-	-	-	79 530
Total			16 898 700	16 738 390	7 860 090	47.0	5 821 916	219 398	-	9 142	736 937	1 072 696

Source: NT Igdatabase

Annexure D: Capital Expenditure - As at the end of Quarter 3 - 2023/24

R000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail																		
					Governance and Admin.			Community and Public Safety					Economic and Environmental Services			Trading Services				Other			
					Executive & Council	Finance and administration	Internal audit	Community & Social Services	Sport And Recreation	Public Safety	Housing	Health	Planning and Dev.	Road Transport	Environ. Protection	Energy source	Water management	Waste Water Mgt.	Waste Mgt.				
A	KZN2000	eThekweni	8 143 224	7 633 015	2 576 787	33.8	16 499	52 204	(51)	50 224	100 566	6 855	221 988	8 243	250 467	493 052	5 500	272 722	358 955	689 010	31 965	18 588	
B	KZN212	uMdoni	54 356	57 591	34 430	59.8	-	1 392	-	7 940	6 518	-	-	-	1 659	16 921	-	-	-	-	-	-	-
B	KZN213	uMzumbi	94 051	89 887	39 164	43.6	-	13 674	-	1 582	-	-	-	-	5 729	18 151	-	-	-	-	-	28	-
B	KZN214	uMuziwabantu	47 122	46 808	17 440	37.3	-	465	-	-	-	-	-	-	-	16 561	-	-	-	-	-	-	-
B	KZN216	Ray Nkonyeni	150 893	176 379	99 808	56.6	-	2 542	188	-	-	420	65	-	78 929	16 920	292	414	-	-	-	-	452
C	DC21	Ugu DM	454 992	416 471	260 689	62.6	-	16 079	-	-	-	-	-	-	-	-	-	-	144 263	100 347	-	-	-
	Total: Ugu Municipalities		801 414	787 137	451 531	57.4	-	34 153	188	9 522	6 518	420	65	-	86 316	68 554	292	414	144 263	100 347	479	-	-
B	KZN221	uMshwathi	45 670	50 829	35 632	70.1	-	5 645	-	154	-	-	-	-	10 394	18 976	-	-	-	-	-	464	-
B	KZN222	uMngeni	83 818	93 627	29 962	32.0	20	7 366	-	1 901	-	-	-	-	-	11 563	-	9 112	-	-	-	-	-
B	KZN223	Mpofana	20 828	53 209	9 740	18.3	-	289	-	-	814	-	-	-	-	8 637	-	-	-	-	-	-	-
B	KZN224	iMpendle	13 369	57 842	13 754	23.8	3	148	-	583	1 439	-	-	-	521	11 061	-	-	-	-	-	-	-
B	KZN225	Msunduzi	768 760	802 544	409 586	51.0	26 709	19 584	-	22 748	2 320	585	48 159	-	78 976	94 308	-	7 590	50 218	50 469	7 123	797	-
B	KZN226	Mkhambathini	26 922	26 835	18 334	68.3	-	2 423	-	-	991	-	-	-	-	14 700	-	-	-	-	-	220	-
B	KZN227	Richmond	24 324	23 995	16 080	67.0	149	1 716	-	-	-	-	-	-	17	14 199	-	-	-	-	-	-	-
C	DC22	uMgungundlovu DM	184 315	179 809	143 883	80.0	30	3 687	-	98	-	1 243	-	-	294	-	-	-	138 531	-	-	-	-
	Total: uMgungundlovu Municipalities		1 164 006	1 288 690	676 971	52.5	26 910	40 857	-	25 484	5 564	1 828	48 159	-	90 202	173 444	-	16 702	188 749	50 469	7 587	1 017	-
B	KZN235	Okhahlamba	34 234	58 406	29 222	50.0	-	473	-	-	791	-	-	-	27 622	-	-	-	-	-	-	337	-
B	KZN237	iNkosi Langalibalele	54 004	93 524	78 100	83.5	100	241	-	94	-	-	-	-	33 348	30 729	-	13 588	-	-	-	-	-
B	KZN238	Alfred Duma	131 661	162 148	74 794	46.1	37	11 573	-	28 438	-	1 416	2	-	223	8 418	-	16 020	-	8 622	-	-	45
C	DC23	uThukela DM	308 395	306 868	159 579	52.0	71	548	-	-	-	-	-	-	-	-	-	-	145 003	13 957	-	-	-
	Total: uThukela Municipalities		528 295	620 947	341 695	55.0	208	12 835	-	28 532	-	2 207	2	-	61 193	39 147	-	29 608	145 003	22 579	337	45	-
B	KZN241	eDumeni	25 669	31 544	13 798	43.7	-	81	-	6 445	1 603	-	-	-	-	4 122	-	1 547	-	-	-	-	-
B	KZN242	Nquthu	60 608	103 579	57 036	55.1	608	-	-	40 426	-	-	-	-	2 325	11 738	-	1 940	-	-	-	-	-
B	KZN244	uMsinga	57 968	80 442	32 173	40.0	11	787	-	740	2 320	421	84	-	1 965	-	-	25 845	-	-	-	-	-
B	KZN245	uMvoti	39 698	36 169	27 632	76.4	2 953	975	-	14 035	2 342	-	-	-	-	6 673	-	-	-	-	-	655	-
C	DC24	uMzinyathi DM	371 253	232 110	146 066	62.9	117	644	-	3	-	-	-	-	62	-	-	-	133 857	11 384	-	-	-
	Total: Umzinyathi Municipalities		555 195	483 844	276 706	57.2	3 689	2 486	-	61 649	6 264	421	84	-	4 352	22 532	-	29 332	133 857	11 384	655	-	-
B	KZN252	Newcastle	255 338	250 902	142 321	56.7	10 753	1 585	-	400	20 725	-	280	-	207	37 201	-	7 036	62 399	1 735	-	-	-
B	KZN253	eMadlangeni	39 051	55 241	26 641	48.2	-	202	-	15	1 338	-	-	-	-	5 990	-	18 670	-	-	-	-	425
B	KZN254	Dannhauser	74 656	53 051	19 447	36.7	0	1 472	-	-	-	-	-	-	17 688	-	-	-	-	-	-	-	-
C	DC25	Amajuba DM	83 693	88 272	60 576	68.6	-	117	-	9 110	-	-	-	-	-	1 673	-	-	43 303	6 372	-	-	-
	Total: Amajuba Municipalities		452 737	447 465	248 985	55.6	10 753	3 376	-	9 525	22 063	-	280	-	17 895	44 865	-	25 706	105 703	8 107	286	425	-
B	KZN261	eDumbe	102 910	74 478	74 478	72.4	-	1 713	-	-	-	-	-	-	16 834	45 268	-	10 664	-	-	-	-	-
B	KZN262	uPhongolo	43 124	39 515	22 319	56.5	1 865	292	-	1 450	9 023	507	-	-	8 374	808	-	-	-	-	-	-	-
B	KZN263	AbaQulusi	83 440	80 885	37 361	46.2	-	883	-	7 224	3 993	-	-	-	371	19 410	-	5 376	105	-	-	-	-
B	KZN265	Nongoma	49 623	47 029	29 142	62.0	21	1 734	-	1 570	-	1 107	-	-	-	21 980	-	2 679	-	-	-	50	-
B	KZN266	Ulundi	40 776	53 302	26 764	50.2	588	718	-	12 750	588	307	-	-	-	462	-	2 722	-	-	-	-	-
C	DC26	Zululand DM	790 424	757 844	532 166	70.2	167	1 228	-	-	-	-	-	-	968	-	-	-	529 802	-	-	-	-
	Total: Zululand Municipalities		1 044 326	1 081 485	722 229	66.8	2 642	6 568	-	22 994	22 234	1 920	-	-	26 547	87 928	-	21 440	529 907	-	50	-	-
B	KZN271	uMhlabuyalingana	58 959	60 632	19 862	32.8	-	2 905	-	-	1 033	-	-	189	-	15 735	-	-	-	-	-	-	-
B	KZN272	Jozini	44 865	66 817	43 336	64.9	31	1 464	-	92	10 580	59	-	-	11 946	14 125	-	328	4 540	-	-	-	170
B	KZN275	Mtubatuba	47 556	46 282	17 307	37.4	-	494	-	4 086	-	-	-	-	340	12 387	-	-	-	-	-	-	-
B	KZN276	Big Five Hlabisa	35 190	33 825	24 684	73.0	-	6 038	-	8 644	5 015	2 059	-	-	2 755	89	-	-	-	-	-	83	-
C	DC27	uMkhanyakude DM	233 671	213 276	173 954	81.6	-	-	-	-	-	-	-	-	-	-	-	-	157 472	16 482	-	-	-
	Total: Umkhanyakude Municipalities		420 242	420 833	279 142	66.3	31	10 902	-	12 822	16 628	2 118	-	189	15 040	42 337	-	328	162 012	16 482	83	170	-
B	KZN281	uMfolozi	40 311	38 494	38 215	99.3	44	11 413	-	6 399	1 951	-	-	-	1 382	16 784	-	-	-	-	-	242	-
B	KZN282	uMhlatuze	802 941	817 407	643 973	78.8	57	16 734	-	30 394	66 367	773	-	-	7 141	75 332	150	58 861	307 551	74 089	1 936	-	4 587
B	KZN284	uMlalazi	110 155	105 671	73 260	69.3	204	50	-	8 282	8 920	76	-	-	405	52 955	-	1 569	-	799	-	-	-
B	KZN285	Mthonjaneni	35 933	27 758	18 116	65.3	-	-	-	364	-	-	-	-	-	14 179	-	-	-	-	-	-	-
B	KZN286	Nkandla	43 469	43 043	27 522	63.9	-	552	-	2 473	155	-	-	-	8 514	5 206	-	10 623	-	-	-	-	-
C	DC28	King Cetshwayo DM	452 538	436 735	330 713	75.7	120	1 462	-	-	-	505	-	-	12	-	29	-	304 840	5 871	17 874	-	-
	Total: King Cetshwayo Municipalities		1 485 346	1 469 108	1 131 799	77.0	425	30 211	-	47 912	77 393	1 354	-	-	17 454	164 456	179	74 625	612 391	80 759	20 052	4 587	-
B																							

Annexure E: Debtors Age Analysis (Total) - As at the end of Quarter 3 - 2023/24

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy			
	Total	%	Total	%	Total	%	Total	%		Amount	%	Amount	%		
	A	KZN2000	eThekweni	3 093 622	10.2	1 846 882	6.1	1 269 353		4.2	24 006 521	79.4	30 216 378	-	0.0
B	KZN212	uMdoni	6 312	3.2	3 606	1.8	3 443	1.8	182 992	93.2	196 353	-	-	-	-
B	KZN213	uMzumbane	-	-	-	-	-	-	36 699	100.0	36 699	-	-	-	-
B	KZN214	uMuziwabantu	7 106	-	1 332	-	1 073	-	29 039	-	38 550	-	-	-	-
B	KZN216	Ray Nkonyeni	67 771	10.3	37 214	5.7	20 890	3.2	532 004	80.9	657 879	-	-	-	-
C	DC21	Ugu DM	53 983	4.1	37 740	2.9	35 204	2.7	1 196 543	90.4	1 323 470	-	-	-	-
Total: Ugu Municipalities			135 172	6.0	79 892	3.5	60 610	2.7	1 977 276	87.8	2 252 950	-	-	-	-
B	KZN221	uMshwathi	4 495	4.4	5 626	5.5	(297)	-0.3	92 432	90.4	102 256	-	-	-	-
B	KZN222	uMngeni	20 812	-	5 625	-	5 151	-	210 911	-	242 499	-	-	-	-
B	KZN223	Mpofana	4 969	2.5	6 996	3.6	(629)	-0.3	184 575	94.2	195 910	-	-	-	-
B	KZN224	iMpendle	716	3.5	1 392	6.8	(5)	-0.0	18 285	89.7	20 388	-	-	-	-
B	KZN225	Msunduzi	535 612	-	149 845	-	142 710	-	6 049 936	-	6 878 104	-	-	3 834 663	-
B	KZN226	Mkhambathini	1 688	4.6	1 213	3.3	(32)	-0.1	33 563	92.1	36 432	-	-	-	-
B	KZN227	Richmond	1 676	-	1 116	-	1 123	-	50 637	-	54 552	-	-	-	-
C	DC22	uMgungundlovu DM	58 660	5.1	78 078	6.7	46	0.0	1 020 334	88.2	1 157 118	-	-	-	-
Total: uMgungundlovu Municipalities			628 627	7.2	249 892	2.9	148 066	1.7	7 660 673	88.2	8 687 258	-	-	3 834 663	44.1
B	KZN235	Okhahlamba	2 986	3.1	5 330	5.6	(794)	-0.8	88 203	92.1	95 724	-	-	-	-
B	KZN237	iNkosi Langalibalele	29 471	5.9	17 012	3.4	14 084	2.8	443 160	88.0	503 728	-	-	-	-
B	KZN238	Alfred Duma	63 992	6.5	29 319	3.0	23 177	2.3	874 679	88.2	991 167	-	-	-	-
C	DC23	uThukela DM	34 864	-	30 308	-	26 899	-	1 072 023	-	1 164 095	-	-	-	-
Total: uThukela Municipalities			131 313	4.8	81 970	3.0	63 367	2.3	2 478 065	90.0	2 754 714	-	-	-	-
B	KZN241	eNdameni	16 719	-	9 865	-	6 842	-	169 291	-	202 718	-	-	-	-
B	KZN242	Nquthu	2 314	12.4	921	4.9	600	3.2	14 867	79.5	18 702	-	-	-	-
B	KZN244	uMsinga	1 748	2.8	2 008	3.3	3 092	5.0	54 589	88.9	61 437	-	-	-	-
B	KZN245	uMvoti	10 591	18.6	5 479	9.6	(978)	-1.7	41 766	73.5	56 858	-	-	-	-
C	DC24	uMzinyathi DM	6 138	1.0	25 141	4.1	(773)	-0.1	588 981	95.1	619 488	-	-	-	-
Total: uMzinyathi Municipalities			37 511	3.9	43 415	4.5	8 783	0.9	869 494	90.6	959 203	-	-	-	-
B	KZN252	Newcastle	58 225	3.2	39 524	2.2	44 686	2.5	1 671 585	92.1	1 814 020	-	-	-	-
B	KZN253	eMadlangeni	1 629	2.1	5 476	7.2	1 975	2.6	66 910	88.1	75 989	-	-	-	-
B	KZN254	Dannhauser	2 553	3.5	2 270	3.1	2 160	2.9	66 468	90.5	73 451	-	-	-	-
C	DC25	Amajuba DM	10 021	4.1	12 261	5.0	(21)	-0.0	221 466	90.9	243 727	-	-	-	-
Total: Amajuba Municipalities			72 428	3.3	59 531	2.7	48 800	2.2	2 026 429	91.8	2 207 187	-	-	-	-
B	KZN261	eDumbe	5 870	2.8	4 917	2.2	(19)	2.5	201 993	92.1	212 762	-	-	-	-
B	KZN262	uPhongolo	10 329	3.4	8 219	1.4	(18)	-0.0	281 830	46.9	300 359	-	-	-	-
B	KZN263	AbaQulusi	40 727	9.8	18 035	4.3	15 062	3.6	343 551	82.3	417 376	20	0.0	-	-
B	KZN265	Nongoma	1 383	-	1 902	-	(13)	-	60 529	-	63 800	-	-	-	-
B	KZN266	Ulundi	10 236	5.7	8 643	4.8	(206)	-0.1	162 199	89.7	180 872	-	-	-	-
C	DC26	Zululand DM	7 419	3.2	7 507	3.2	5 547	2.4	212 119	91.2	232 591	-	-	-	-
Total: Zululand Municipalities			75 964	5.4	49 221	3.5	20 353	1.4	1 262 221	89.7	1 407 759	20	0.0	-	-
B	KZN271	uMhlabyalingana	977	1.5	1 559	2.4	(582)	-0.9	63 957	97.0	65 911	-	-	-	-
B	KZN272	Jozini	2 896	2.2	3 290	2.5	(58)	-0.0	123 734	95.3	129 862	-	-	-	-
B	KZN275	Mtubatuba	7 734	3.0	10 155	4.0	(179)	-0.1	239 177	93.1	256 887	-	-	-	-
B	KZN276	Big Five Hlabisa	1 414	2.3	1 675	2.7	(13)	-0.0	58 741	95.0	61 817	-	-	-	-
C	DC27	uMkhanyakude DM	5 777	-	11 629	-	(6)	-	244 669	-	262 069	-	-	-	-
Total: uMkhanyakude Municipalities			18 797	2.4	28 308	3.6	(838)	-0.1	730 278	94.0	776 545	-	-	-	-
B	KZN281	uMfolozi	1 930	4.9	16 384	41.6	(12)	-0.0	21 050	53.5	39 351	-	-	-	-
B	KZN282	uMhlatuze	489 568	-	34 843	-	17 885	-	392 990	-	935 286	-	-	-	-
B	KZN284	uMlalazi	9 521	7.7	5 226	4.2	3 757	3.0	105 909	85.1	124 412	-	-	-	-
B	KZN285	Mthonjaneni	3 222	8.1	2 552	6.4	(32)	-0.1	34 107	85.6	39 849	-	-	-	-
B	KZN286	Nkandla	2 701	3.7	4 328	5.9	(762)	-1.0	66 642	91.4	72 908	-	-	-	-
C	DC28	King Cetshwayo DM	11 343	9.1	6 120	4.9	3 029	2.4	103 612	83.5	124 104	-	-	-	-
Total: King Cetshwayo Municipalities			518 285	38.8	69 452	5.2	23 865	1.8	724 309	54.2	1 335 911	-	-	-	-
B	KZN291	Mandeni	10 208	4.5	11 561	5.1	(1 132)	-0.5	204 373	90.8	225 010	-	-	-	-
B	KZN292	KwaDukuza	114 401	24.1	32 182	6.8	16 429	3.5	311 832	65.7	474 844	-	-	-	-
B	KZN293	Ndwedwe	478	1.4	2 979	8.8	(131)	-0.4	30 634	90.2	33 960	-	-	-	-
B	KZN294	Maphumulo	382	3.0	576	4.5	(16)	-0.1	11 760	92.6	12 702	-	-	-	-
C	DC29	iLembe DM	55 202	5.2	43 164	4.1	31 293	3.0	924 511	87.7	1 054 176	1	0.0	-	-
Total: iLembe Municipalities			180 670	10.0	90 462	5.0	46 444	2.6	1 483 110	82.4	1 800 686	1	0.0	-	-
B	KZN433	Greater Kokstad	19 017	23.9	6 385	8.0	3 155	4.0	51 065	64.1	79 622	-	-	-	-
B	KZN434	uBuhlebezwe	3 955	3.8	5 776	5.6	3 087	3.0	90 995	87.7	103 813	-	-	-	-
B	KZN435	uMzimkhulu	737	6.4	521	4.5	357	3.1	9 864	85.9	11 479	-	-	-	-
B	KZN434	Dr. Nkosazana Dlamini Zuma	1 440	1.6	2 110	2.4	1 846	2.1	83 277	93.9	88 673	-	-	-	-
C	DC43	Harry Gwala DM	14 183	3.2	37 448	8.5	9 945	2.3	380 006	86.1	441 582	-	-	-	-
Total: Harry Gwala Municipalities			39 332	5.4	52 240	7.2	18 390	2.5	615 206	84.8	725 168	-	-	-	-
Total			4 931 724	9.3	2 651 265	5.0	1 707 192	3.2	43 833 580	82.5	53 123 761	21	0.0	4 919 084	9.3

Source: NT Publication

Annexure F: Debtors by Customer Group (Total) - As at the end of Quarter 3 - 2023/24

R'000	Organs of State							Commercial					Household					Other					Total				
	Age category (Days)			Total	%	Age category (Days)			Total	%	Age category (Days)			Total	%	Age category (Days)			Total	%							
	30 - 60	60 - 90	Over 90			30 - 60	60 - 90	Over 90			30 - 60	60 - 90	Over 90			30 - 60	60 - 90	Over 90									
A	KZN2000	eThekwini	248 484	141 576	44 434	802 582	1 237 076	4.1	1 167 061	402 287	193 359	5 020 386	6 783 093	22.4	1 665 855	1 291 405	1 021 235	18 119 186	22 097 680	73.1	12 223	11 614	10 326	64 367	98 529	0.3	30 216 378
B	KZN212	uMdoni	612	241	253	46 078	47 184	24.0	1 117	539	514	22 851	25 020	12.7	4 549	2 784	2 633	110 864	120 830	61.5	34	42	43	3 199	3 318	1.7	196 353
B	KZN213	uMzombe	-	-	-	21 438	21 438	-	-	-	-	9 226	9 226	25.1	-	-	-	-	-	-	-	-	-	6 035	6 035	16.4	36 699
B	KZN214	uMuziwabantu	1 326	276	228	12 174	14 005	-	4 180	545	388	6 591	11 704	-	1 599	511	456	10 275	12 841	-	-	-	-	-	-	-	38 550
B	KZN216	Ray Nkonyeni	2 411	859	731	53 559	57 560	8.7	25 768	13 540	5 310	100 050	144 668	22.0	39 593	22 815	14 850	378 394	455 651	69.3	-	-	-	-	-	-	657 879
C	DC21	Ugu DM	3 551	1 443	1 094	14 183	20 272	-	12 697	8 078	5 872	165 858	192 506	14.5	37 745	28 285	28 247	1 016 923	1 111 199	84.0	(9)	(66)	(10)	(422)	(507)	-0.0	1 323 470
Total: Ugu Municipalities			7 901	2 820	2 306	147 432	160 458	7.1	43 762	22 702	12 084	304 576	383 124	17.0	83 485	54 394	46 186	1 516 456	1 700 522	75.5	25	(24)	33	8 812	8 846	0.4	2 252 950
B	KZN221	uMshwathi	287	548	(221)	14 245	14 859	14.5	2 242	2 303	(45)	40 657	45 158	44.2	1 713	2 502	(43)	39 217	43 390	42.4	253	273	11	(1 687)	(1 150)	-1.1	102 256
B	KZN222	uMngeni	(74)	57	58	2 537	2 578	-	692	47	43	1 901	2 682	-	19 817	4 950	4 528	179 960	209 255	-	377	571	523	26 512	27 983	-	242 499
B	KZN223	Mpofana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 969	6 996	(629)	184 575	195 910	100.0	195 910
B	KZN224	iMpendle	110	652	-	6 845	7 607	37.3	41	67	(0)	1 148	1 256	6.2	43	62	-	985	1 090	5.3	521	611	(5)	9 308	10 435	51.2	20 388
B	KZN225	Msunduzi	33 186	7 874	8 847	134 808	184 714	-	256 396	29 776	29 368	848 130	1 163 670	-	246 030	112 195	104 496	5 066 999	5 529 719	-	-	-	-	-	-	-	6 878 104
B	KZN226	Mkhambathini	63	48	(1)	566	676	1.9	1 233	628	(7)	14 542	16 396	45.0	319	393	(24)	4 994	5 682	15.6	73	144	-	13 461	13 678	37.5	36 432
B	KZN227	Richmond	321	130	76	21 122	21 649	-	261	93	210	223	787	-	1 094	893	837	29 292	32 115	-	-	-	-	-	-	-	54 552
C	DC22	uMgungundlovu DM	8 729	5 572	10	31 791	46 102	4.0	7 540	6 138	(0)	21 962	35 640	3.1	37 844	58 187	36	852 257	948 324	82.0	4 546	8 181	0	114 324	127 052	11.0	1 157 118
Total: uMgungundlovu Municipalities			42 623	14 881	8 769	211 913	278 186	3.2	268 406	39 052	29 568	928 562	1 265 589	14.6	306 860	179 182	109 830	6 173 704	6 769 576	77.9	10 739	16 776	(100)	346 493	373 908	4.3	8 687 258
B	KZN235	Okhahlamba	399	1 088	(66)	30 562	31 983	33.4	885	767	(1)	12 029	13 680	14.3	577	914	(16)	16 949	18 424	19.2	1 125	2 560	(711)	28 664	31 637	33.0	95 724
B	KZN237	iNkosi Langalibalele	2 831	3 097	2 059	57 360	65 347	13.0	20 298	8 195	6 777	208 707	243 978	48.4	6 342	5 720	5 249	177 093	194 403	38.6	-	-	-	-	-	-	503 728
B	KZN238	Alfred Duma	18 542	10 321	8 711	261 126	298 700	30.1	29 087	8 268	5 751	176 011	219 117	22.1	16 364	10 730	8 715	437 542	473 351	47.8	-	-	-	-	-	-	991 167
C	DC23	uThukela DM	6 864	4 285	4 180	51 270	66 599	-	4 865	3 351	1 922	63 526	73 665	-	23 135	22 673	20 797	957 227	1 023 831	-	-	-	-	-	-	-	1 164 095
Total: uThukela Municipalities			28 635	18 791	14 884	400 318	462 628	16.8	55 135	20 582	14 449	460 274	550 440	20.0	46 419	40 036	34 745	1 588 810	1 710 010	62.1	1 125	2 560	(711)	28 664	31 637	1.1	2 754 714
B	KZN241	eNdameni	1 829	1 184	696	14 815	18 525	-	8 025	3 963	2 374	30 970	45 332	-	6 865	4 718	3 772	123 506	138 861	-	-	-	-	-	-	-	202 718
B	KZN242	Nquthu	923	465	341	4 556	6 286	33.6	1 104	178	118	1 326	2 726	14.6	161	90	52	2 809	3 113	16.6	126	188	88	6 176	6 578	35.2	18 702
B	KZN244	uMsinga	2	2	2	64	69	0.1	(3 498)	(4 018)	(6 185)	(100 170)	(113 870)	-185.3	5 245	6 024	9 275	154 695	175 239	285.2	-	-	-	-	-	-	61 437
B	KZN245	uMvoti	1 275	559	(705)	6 516	7 645	-	4 914	2 675	(61)	8 119	15 648	27.5	3 153	1 667	(272)	17 134	21 682	38.1	1 248	578	60	9 996	11 883	20.9	56 858
C	DC24	uMzinyathi DM	(3 122)	3 791	(251)	56 167	56 584	9.1	2 006	2 615	(10)	53 250	57 861	9.3	7 184	17 907	(352)	474 447	499 186	80.6	70	829	(160)	5 117	5 856	0.9	619 488
Total: Umzinyathi Municipalities			907	6 000	83	82 118	89 109	9.3	12 551	5 413	(3 763)	(6 504)	7 697	0.8	22 608	30 406	12 475	772 591	838 080	87.4	1 444	1 595	(12)	21 289	24 317	2.5	959 203
B	KZN252	Newcastle	(41 953)	649	1 806	14 311	(25 187)	-1.4	43 885	5 220	3 311	87 347	139 763	7.7	56 296	33 653	39 559	1 569 854	1 699 363	93.7	(3)	2	10	73	82	0.0	1 814 020
B	KZN253	eMedlangeni	(868)	1 726	-	19 892	20 751	27.3	517	509	(11)	3 179	4 195	5.5	837	1 280	(17)	16 803	18 903	24.9	1 142	1 960	2 003	27 035	32 140	42.3	75 989
B	KZN254	Dannhauser	779	700	681	19 856	22 016	30.0	884	746	690	15 233	17 554	23.9	890	823	789	31 379	33 881	46.1	-	-	-	-	-	-	73 451
C	DC25	Amajuba DM	300	546	-	11 426	12 272	5.0	407	664	(2)	12 897	13 966	5.7	8 356	9 319	(19)	193 134	210 790	86.5	958	1 732	(1)	4 010	6 700	2.7	243 727
Total: Amajuba Municipalities			(41 742)	3 621	2 487	65 485	29 851	1.4	45 693	7 140	3 988	118 656	175 477	8.0	66 379	45 075	40 312	1 811 171	1 962 938	88.9	2 097	3 694	2 012	31 118	38 922	1.8	2 207 187
B	KZN261	eDumbe	1 326	1 003	-	30 605	32 933	-	1 794	1 376	(13)	31 514	34 671	16.3	1 076	1 994	(5)	127 798	130 862	61.5	1 675	545	(1)	12 078	14 297	6.7	212 762
B	KZN262	uPhongolo	36	65	-	2 406	2 507	0.8	4 845	3 884	(8)	63 634	72 355	24.1	4 870	3 977	(10)	215 187	224 024	74.6	578	292	-	603	1 474	0.5	300 359
B	KZN263	AbaQulusi	6 672	3 464	2 410	71 532	84 078	20.1	19 200	5 127	3 997	54 979	83 303	20.0	14 856	9 444	8 655	217 040	249 995	59.9	-	-	-	-	-	-	417 376
B	KZN265	Nongoma	233	307	-	19 744	20 284	-	901	1 142	(13)	24 662	26 692	-	249	452	(0)	16 119	16 819	-	-	-	1	4	5	-	63 800
B	KZN266	Ulundi	5 464	3 463	(15)	62 526	71 437	-	2 479	2 021	(87)	18 281	22 695	12.5	1 611	1 947	(103)	26 330	29 786	16.5	681	1 211	(1)	55 062	56 953	31.5	180 872
C	DC28	Zululand DM	2 439	2 741	1 624	23 691	30 495	13.1	1 281	1 121	667	13 367	16 436	7.1	3 698	3 644	3 256	175 062	185 661	79.8	-	-	-	-	-	-	232 591
Total: Zululand Municipalities			16 170	11 042	4 019	210 502	241 733	17.2	30 500	14 671	4 543	206 437	256 151	18.2	26 360	21 459	11 792	777 536	837 146	59.5	2 934	2 049	(1)	67 746	72 728	5.2	1 407 759
B	KZN271	uMhlaluyalingana	293	578	(583)	30 525	30 813	46.7	641	894	(0)																

Annexure G: Creditors Age Analysis (Total) - As at the end of Quarter 3 - 2023/24

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		
	Total	%	Total	%	Total	%	Total	%			
A	KZN2000	eThekwini	1 635 846	97.7	10 401	0.6	11 250	0.7	16 114	1.0	1 673 610
B	KZN212	uMdoni	1 038	94.8	-	-	-	-	56	5.2	1 095
B	KZN213	uMzombe	262	13.8	279	14.7	2	0.1	1 357	71.4	1 900
B	KZN214	uMuziwabantu	756	100.0	-	-	-	-	-	-	756
B	KZN216	Ray Nkonyeni	181	15.7	68	5.9	917	79.7	(15)	(1.3)	1 151
C	DC21	Ugu DM	20 304	4.0	37 657	7.4	4 958	1.0	445 210	87.6	508 129
Total: Ugu Municipalities			22 542	4.4	38 003	7.4	5 877	1.1	446 609	87.1	513 031
B	KZN221	uMshwathi	367	3.7	-	-	-	-	9 667	96.3	10 034
B	KZN222	uMngeni	-	-	0	3.9	(1)	(57.4)	3	153.5	2
B	KZN223	Mpofana	1 701	0.3	5 935	1.1	8 560	1.6	520 995	97.0	537 191
B	KZN224	iMpindle	-	-	(0)	-	0	-	-	-	-
B	KZN225	Msunduzi	595 668	28.3	73 227	3.5	-	-	1 433 837	68.2	2 102 733
B	KZN226	Mkhambathini	55	57.7	(1 933)	(2 017.3)	1 943	2 027.3	31	32.3	96
B	KZN227	Richmond	33	100.0	-	-	-	-	-	-	33
C	DC22	uMgungundlovu DM	4 611	81.9	528	9.4	1	0.0	493	8.8	5 633
Total: uMgungundlovu Municipalities			602 436	22.7	77 757	2.9	10 502	0.4	1 965 027	74.0	2 655 722
B	KZN235	Okhahlamba	(72)	(25.8)	332	119.6	17	6.3	-	-	277
B	KZN237	iNkosi Langalibalele	201	30.8	444	68.0	-	-	8	1.2	653
B	KZN238	Alfred Duma	2 161	89.4	105	4.3	-	-	152	6.3	2 417
C	DC23	uThukela DM	7 424	27.5	2 898	10.7	1 271	4.7	15 432	57.1	27 026
Total: uThukela Municipalities			9 714	32.0	3 778	12.4	1 289	4.2	15 592	51.3	30 373
B	KZN241	eNdameni	8 925	6.4	25 515	18.4	-	-	104 521	75.2	138 960
B	KZN242	Nquthu	4 936	87.2	310	5.5	183	3.2	233	4.1	5 662
B	KZN244	uMsinga	-	-	-	-	-	-	-	-	-
B	KZN245	uMvoti	(1 347)	(258.9)	-	-	-	-	1 868	358.9	520
C	DC24	uMzinyathi DM	11 133	5.3	12 131	5.8	6 303	3.0	178 911	85.8	208 478
Total: uMzinyathi Municipalities			23 645	6.7	37 956	10.7	6 487	1.8	285 532	80.7	353 620
B	KZN252	Newcastle	64 565	20.5	1 000	0.3	15 541	4.9	233 143	74.2	314 249
B	KZN253	eMadlangeni	(1 226)	(33.2)	(1 956)	(53.0)	3 108	84.2	3 766	102.0	3 692
B	KZN254	Dannhauser	179	32.8	338	61.8	29	5.4	-	-	546
C	DC25	Amajuba DM	6 001	6.8	10 790	12.2	1 125	1.3	70 209	79.7	88 125
Total: Amajuba Municipalities			69 519	17.1	10 171	2.5	19 804	4.9	307 118	75.5	406 612
B	KZN261	eDumbe	3 431	93.1	-	-	0	0.0	256	6.9	3 687
B	KZN262	uPhongolo	541	32.9	75	4.5	-	-	1 029	62.6	1 645
B	KZN263	AbaQulusi	31 603	34.9	4 797	5.3	2	0.0	54 127	59.8	90 529
B	KZN265	Nongoma	4 355	18.2	985	4.1	1 649	6.9	16 986	70.8	23 974
B	KZN266	Ulundi	13 682	9.3	14 995	10.1	2	0.0	119 165	80.6	147 843
C	DC26	Zululand DM	-	-	-	-	16	100.0	-	-	16
Total: Zululand Municipalities			53 611	20.0	20 851	7.8	1 669	0.6	191 563	71.6	267 694
B	KZN271	uMhlabyalingana	(5 540)	89.0	(1 637)	26.3	2 480	(39.8)	(1 530)	24.6	(6 227)
B	KZN272	Jozini	276	100.0	-	-	(490)	(177.8)	490	177.8	276
B	KZN275	Mtubatuba	(14 813)	(458.1)	(5 397)	(166.9)	647	20.0	22 796	705.0	3 233
B	KZN276	Big Five Hlabisa	(106)	(4.2)	2 605	102.7	125	4.9	(87)	(3.4)	2 537
C	DC27	uMkhanyakude DM	16 617	10.1	5 625	3.4	26 093	15.8	116 636	70.7	164 971
Total: uMkhanyakude Municipalities			(3 565)	(2.2)	1 196	0.7	28 855	17.5	138 305	83.9	164 791
B	KZN281	uMfolozi	1 606	67.2	137	5.7	455	19.0	193	8.1	2 390
B	KZN282	uMhlathuze	161 622	100.0	4	0.0	-	-	-	-	161 626
B	KZN284	uMlalazi	244	99.6	-	-	-	-	1	0.4	245
B	KZN285	Mthonjaneni	(5 056)	(23.4)	141	0.7	4 249	19.6	22 321	103.1	21 655
B	KZN286	Nkandla	1 400	93.2	108	7.2	-	-	(5)	(0.4)	1 502
C	DC28	King Cetshwayo DM	32 007	92.7	1 743	5.0	-	-	780	2.3	34 531
Total: King Cetshwayo Municipalities			191 822	86.4	2 133	1.0	4 704	2.1	23 290	10.5	221 948
B	KZN291	Mandeni	-	-	-	-	-	-	-	-	-
B	KZN292	KwaDukuza	4 587	75.4	552	9.1	27	0.4	920	15.1	6 086
B	KZN293	Ndwedwe	538	103.8	(605)	(116.7)	614	118.3	(28)	(5.4)	519
B	KZN294	Maphumulo	344	179.0	0	0.2	0	0.2	(153)	(79.5)	192
C	DC29	iLembe DM	32 434	95.1	27	0.1	5	0.0	1 657	4.9	34 123
Total: iLembe Municipalities			37 904	92.6	(26)	(0.1)	646	1.6	2 396	5.9	40 920
B	KZN433	Greater Kokstad	707	70.9	65	6.5	-	-	225	22.5	997
B	KZN434	uBuhlebezwe	1 250	13.6	184	2.0	0	0.0	7 780	84.4	9 214
B	KZN435	uMzimkhulu	5	34.0	9	66.0	-	-	-	-	14
B	KZN436	Dr. Nkosazana Dlamini Zuma	345	11.3	436	14.2	373	12.2	1 907	62.3	3 062
C	DC43	Harry Gwala DM	4 174	58.4	401	5.6	2 353	32.9	222	3.1	7 150
Total: Harry Gwala Municipalities			6 481	31.7	1 097	5.4	2 727	13.3	10 134	49.6	20 438
Total			2 649 955	41.7	203 318	3.2	93 808	1.5	3 401 679	53.6	6 348 760

Source: NT Publication

Annexure H : Creditors per Category (Total) - As at the end of Quarter 3 - 2023/24

R'000	Bulk Electricity		Bulk Water		PAYE Deductions		VAT (output less input)		Pensions / Retirement		Loan repayments		Trade Creditors		Auditor-General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
A KZN2000 eThekweni	-	-	-	-	153 394	9.2	-	-	152 480	9.1	-	-	1 367 736	81.7	-	-	-	-	1 673 610
B KZN212 uMdoni	-	-	-	-	-	-	921	84.1	-	-	-	-	174	15.9	-	-	-	-	1 095
B KZN213 uMzambe	-	-	-	-	-	-	-	-	-	-	-	-	729	38.4	-	-	1 171	61.6	1 900
B KZN214 uMuziwabantu	-	-	-	-	-	-	727	96.1	-	-	-	-	30	3.9	-	-	-	-	756
B KZN216 Ray Nkonyeni	-	-	-	-	-	-	-	-	-	-	-	-	1 151	100.0	-	-	-	-	1 151
C DC21 Ugu DM	-	-	259 138	51.0	-	-	-	-	-	-	-	-	177 961	35.0	2 334	0.5	68 695	13.5	508 129
Total: Ugu Municipalities	-	-	259 138	50.5	-	-	1 647	0.3	-	-	-	-	180 045	35.1	2 334	0.5	69 666	13.6	513 031
B KZN221 uMshwathi	-	-	-	-	-	-	-	-	-	-	-	-	33	0.3	-	-	10 001	99.7	10 034
B KZN222 uMngeni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	100.0	2
B KZN223 Mpozana	-	-	-	-	-	-	-	-	-	-	-	-	536 282	99.8	803	0.1	106	0.0	537 191
B KZN224 iMpendle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN225 Msunduzi	1 394 196	66.3	642 910	30.6	-	-	-	-	-	-	-	-	65 626	3.1	-	-	-	-	2 102 733
B KZN226 Mkhambathini	-	-	-	-	-	-	-	-	-	-	-	-	29	30.5	-	-	67	69.5	96
B KZN227 Richmond	-	-	-	-	-	-	-	-	-	-	-	-	33	100.0	-	-	-	-	33
C DC22 uMgungundlovu DM	-	-	-	-	-	-	-	-	-	-	-	-	2 650	47.0	-	-	2 984	53.0	5 633
Total: uMgungundlovu Municipalities	1 394 196	52.5	642 910	24.2	-	-	-	-	-	-	-	-	604 653	22.8	803	0.0	13 160	0.5	2 655 722
B KZN235 Okhahlamba	-	-	-	-	-	-	-	-	-	-	-	-	277	100.0	-	-	-	-	277
B KZN237 iNkosi Langalibalele	-	-	-	-	-	-	-	-	-	-	-	-	653	100.0	-	-	-	-	653
B KZN238 Alfred Duma	-	-	-	-	-	-	-	-	-	-	-	-	2 417	100.0	-	-	-	-	2 417
C DC23 uThukela DM	-	-	-	-	-	-	-	-	-	-	-	-	27 026	100.0	-	-	-	-	27 026
Total: uThukela Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	30 373	100.0	-	-	-	-	30 373
B KZN241 eNdumeni	118 467	85.3	-	-	-	-	-	-	-	-	-	-	20 493	14.7	-	-	-	-	138 960
B KZN242 Nquthu	2 627	46.4	-	-	-	-	-	-	-	-	-	-	2 401	42.4	10 096	0.2	623	11.0	5 662
B KZN244 uMsinga	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN245 uMvoti	169	32.4	-	-	-	-	-	-	-	-	-	-	352	67.6	-	-	0	0.0	520
C DC24 uMzinyathi DM	-	-	-	-	-	-	-	-	-	-	-	-	8 767	4.2	-	-	199 711	95.8	208 478
Total: uMzinyathi Municipalities	121 263	34.3	-	-	-	-	-	-	-	-	-	-	32 013	9.1	10	0.0	200 334	56.7	353 620
B KZN252 Newcastle	88 767	28.2	223 208	71.0	-	-	-	-	-	-	-	-	1 101	0.4	-	-	1 172	0.4	314 249
B KZN253 eMadlangeni	1 370	37.1	-	-	-	-	-	-	-	-	-	-	2 165	58.6	-	-	156	4.2	3 692
B KZN254 Dannhauser	-	-	-	-	-	-	-	-	-	-	-	-	546	100.0	-	-	-	-	546
C DC25 Amajuba DM	-	-	47 596	54.0	-	-	-	-	-	-	-	-	9 570	10.9	-	-	30 959	35.1	88 125
Total: Amajuba Municipalities	90 138	22.2	270 804	66.6	-	-	-	-	-	-	-	-	13 383	3.3	-	-	32 288	7.9	406 612
B KZN261 eDumbe	-	-	-	-	-	-	-	-	-	-	-	-	463	12.5	0	0.0	3 224	87.5	3 687
B KZN262 uPhongolo	-	-	-	-	-	-	-	-	-	-	-	-	1 177	71.5	-	-	468	28.5	1 645
B KZN263 Abaqulusi	73 453	81.1	-	-	-	-	-	-	-	-	-	-	17 076	18.9	-	-	-	-	90 529
B KZN265 Nongoma	-	-	-	-	-	-	-	-	-	-	-	-	8 757	36.5	464 219	1.9	14 753	61.5	23 974
B KZN266 Ulundi	149 318	101.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1 475)	(1.0)	147 843
C DC26 Zululand DM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	100.0	16
Total: Zululand Municipalities	222 772	83.2	-	-	-	-	-	-	-	-	-	-	27 472	10.3	464	0.2	16 986	6.3	267 694
B KZN271 uMhlabyalingana	-	-	-	-	(0)	0.0	-	-	-	-	-	-	(2 410)	38.7	-	-	(3 816)	61.3	(6 227)
B KZN272 Jozini	-	-	-	-	-	-	-	-	-	-	-	-	49	17.8	-	-	227	82.2	276
B KZN275 Mtubatuba	-	-	-	-	-	-	-	-	-	-	-	-	2 920	90.3	419 149	13.0	(105)	(3.3)	3 233
B KZN276 Big Five Hlabisa	-	-	-	-	-	-	-	-	-	-	-	-	201	7.9	693 697	27.3	1 642	64.7	2 537
C DC27 uMkhanyakude DM	-	-	17 525	10.6	-	-	-	-	-	1 483	0.9	-	122 093	74.0	901 300	0.5	22 969	13.9	164 971
Total: uMkhanyakude Municipalities	-	-	17 525	10.6	(0)	(0.0)	-	-	-	1 483	0.9	-	122 853	74.6	2 014	1.2	20 916	12.7	164 791
B KZN281 uMfolozi	-	-	-	-	-	-	-	-	-	-	-	-	49	2.1	1 588 747	66.5	752	31.5	2 390
B KZN282 uMhlathuze	141 941	87.8	-	-	-	-	-	-	-	-	-	-	19 680	12.2	-	-	5	0.0	161 626
B KZN284 uMlalazi	-	-	-	-	-	-	-	-	-	-	-	-	245	100.0	-	-	-	-	245
B KZN285 Mthonjaneni	15 881	73.3	-	-	-	-	-	-	-	-	-	-	4 928	22.8	702 707	3.2	143	0.7	21 655
B KZN286 Nkandla	105	7.0	-	-	-	-	-	-	-	-	-	-	1 397	93.0	-	-	-	-	1 502
C DC28 King Cetshwayo DM	-	-	29 543	85.6	-	-	-	-	-	-	-	-	4 988	14.4	-	-	-	-	34 531
Total: King Cetshwayo Municipalities	157 927	71.2	29 543	13.3	-	-	-	-	-	-	-	-	31 287	14.1	2 291 454	1.0	900	0.4	221 948
B KZN291 Mandeni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN292 KwaDukuza	-	-	-	-	-	-	53	0.9	203	3.3	-	-	5 830	95.8	-	-	-	-	6 086
B KZN293 Ndwedwe	-	-	-	-	-	-	-	-	-	-	-	-	464	89.4	0	0.0	55	10.6	519
B KZN294 Maphumulo	-	-	-	-	-	-	-	-	-	-	-	-	27	13.9	-	-	165	86.1	192
C DC29 iLembe DM	-	-	22 055	64.6	-	-	-	-	-	-	-	-	12 068	35.4	-	-	-	-	34 123
Total: iLembe Municipalities	-	-	22 055	53.9	-	-	53	0.1	203	0.5	-	-	18 388	44.9	0	0.0	220	0.5	40 920
B KZN433 Greater Kokstad	-	-	-	-	-	-	-	-	-	-	-	-	997	100.0	-	-	-	-	997
B KZN434 uBuhlebezwe	-	-	-	-	-	-	-	-	-	-	-	-	1 183	12.8	-	-	8 031	87.2	9 214
B KZN435 uMzimkhulu	-	-	-	-	-	-	-	-	-	-	-	-	14	100.0	-	-	-	-	14
B KZN436 Dr. Nkosazana Dlamini Zuma	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 062	100.0	3 062
C DC43 Harry Gwala DM	-	-	-	-	-	-	-	-	-	-	-	-	7 150	100.0	-	-	-	-	7 150
Total: Harry Gwala Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	9 345	45.7	-	-	11 093	54.3	20 438
Total	1 986 295	31.3	1 241 976	19.6	153 394	2.4	1 700	0.0	152 683	2.4	1 483	0.0	2 437 548	38.4	7 917	0.1	365 763	5.8	6 348 760

Source: NT Igdatabase

Annexure I: National Conditional Grant - As at the end of Quarter 3 - 2023/24

R'000	Financial Management Grant			Regional Bulk Infrastructure Grant (Schedule 5B Grant)			Municipal Infrastructure Grant				
	DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual			
		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		
A	KZN2000	eThekweni	1 000	517	51.7	-	-	-	-	-	
B	KZN212	uMdoni	1 950	1 086	55.7	-	-	-	37 635	29 570	78.6
B	KZN213	uMzumbe	1 850	1 563	84.5	-	-	-	29 934	10 553	35.3
B	KZN214	uMuziwabantu	1 850	1 532	82.8	-	-	-	25 356	14 296	56.4
B	KZN216	Ray Nkonyeni	1 950	374	19.2	-	-	-	-	-	-
C	DC21	Ugu DM	1 950	1 582	81.1	-	-	-	270 958	240 522	88.8
Total: Ugu Municipalities			9 550	6 138	64.3	-	-	-	363 883	294 941	81.1
B	KZN221	uMshwathi	1 920	1 006	0.0	-	-	-	33 153	29 831	90.0
B	KZN222	uMngeni	1 720	777	45.2	-	-	-	25 017	18 639	74.5
B	KZN223	Mpofana	3 000	2 438	81.3	-	-	-	20 063	13 721	68.4
B	KZN224	iMpendle	2 400	2 400	0.0	-	-	-	12 245	9 978	81.5
B	KZN225	Msunduzi	1 950	1 116	0.0	-	-	-	229 322	160 328	69.9
B	KZN226	Mkhambathini	3 000	3 000	100.0	-	-	-	17 162	14 099	82.1
B	KZN227	Richmond	1 950	1 647	84.5	-	-	-	22 331	17 336	77.6
C	DC22	uMgungundlovu DM	1 200	616	51.4	-	-	-	114 034	107 657	94.4
Total: uMgungundlovu Municipalities			17 140	13 001	75.9	-	-	-	473 327	371 589	78.5
B	KZN235	Okhahlamba	1 850	1 517	82.0	-	-	-	30 956	23 830	77.0
B	KZN237	iNkosi Langelibalele	2 300	1 515	65.9	-	-	-	41 513	35 517	85.6
B	KZN238	Alfred Duma	2 100	1 315	62.6	-	-	-	63 613	47 666	74.9
C	DC23	uThukela DM	2 100	-	0.0	-	-	-	196 538	-	-
Total: uThukela Municipalities			8 350	4 346	52.0	-	-	-	332 620	107 014	32.2
B	KZN241	eNdameni	2 100	-	0.0	-	-	-	17 416	-	-
B	KZN242	Nquthu	1 850	681	36.8	-	-	-	39 222	35 161	89.6
B	KZN244	uMsinga	1 850	34	1.8	-	-	-	50 244	18 902	37.6
B	KZN245	uMvoti	2 550	1 970	77.3	-	-	-	32 647	29 661	90.9
C	DC24	uMzinyathi DM	1 850	1 673	90.4	-	-	-	211 672	151 194	71.4
Total: Umzinyathi Municipalities			10 200	4 358	42.7	-	-	-	351 201	234 918	66.9
B	KZN252	Newcastle	1 850	855	46.2	-	-	-	133 499	76 171	57.1
B	KZN253	eMadlangeni	3 000	-	0.0	-	-	-	17 028	-	-
B	KZN254	Dannhauser	1 950	1 364	69.9	-	-	-	23 581	-	-
C	DC25	Amajuba DM	2 750	263	9.6	-	-	-	45 323	1 696	3.7
Total: Amajuba Municipalities			9 550	2 482	26.0	-	-	-	219 431	77 868	35.5
B	KZN261	eDumbe	3 000	2 539	84.6	-	-	-	19 385	16 981	87.6
B	KZN262	uPhongolo	3 000	2 904	96.8	-	-	-	30 954	22 404	72.4
B	KZN263	AbaQulusi	3 000	2 452	81.7	-	-	-	40 385	20 269	50.2
B	KZN265	Nongoma	2 000	1 464	73.2	-	-	-	34 983	24 349	69.6
B	KZN266	Ulundi	2 100	1 892	90.1	-	-	-	46 885	26 722	57.0
C	DC26	Zululand DM	1 200	631	52.6	413 905	321 504	77.7	256 512	193 029	75.3
Total: Zululand Municipalities			14 300	11 881	83.1	413 905	321 504	77.7	429 104	303 756	70.8
Treas	KZN271	uMhlabyalingana	1 850	(291)	-15.8	-	-	-	45 883	(10 650)	(23.2)
B	KZN272	Jozini	3 000	1 474	49.1	-	-	-	50 211	41 920	83.5
B	KZN275	Mtubatuba	1 920	-	0.0	-	-	-	42 309	(14 526)	(34.3)
B	KZN276	Big Five Hlabisa	2 750	1 692	61.5	-	-	-	30 584	19 317	63.2
C	DC27	uMkhanyakude DM	2 200	-	0.0	-	-	-	241 535	-	-
Total: uMkhanyakude Municipalities			11 720	2 874	24.5	-	-	-	410 522	36 062	8.8
B	KZN281	uMfolozi	1 850	1 635	88.4	-	-	-	32 180	27 281	84.8
B	KZN282	uMhlathuze	2 500	947	37.9	-	-	-	-	-	-
B	KZN284	uMlalazi	1 720	1 547	90.0	-	-	-	58 576	49 126	83.9
B	KZN285	Mthonjaneni	2 850	2 788	97.8	-	-	-	19 370	15 901	82.1
B	KZN286	Nkandla	2 650	1 719	64.9	-	-	-	24 785	19 502	78.7
C	DC28	King Cetshwayo DM	1 200	736	61.3	222 547	195 320	87.8	191 737	130 884	68.3
Total: King Cetshwayo Municipalities			12 770	9 372	73.4	222 547	195 320	87.8	326 648	242 694	74.3
B	KZN291	Mandeni	1 850	1 473	79.6	-	-	-	46 392	27 282	58.8
B	KZN292	KwaDukuza	1 750	662	37.8	-	-	-	40 640	30 561	75.2
B	KZN293	Ndwedwe	3 100	2 788	89.9	-	-	-	32 654	31 611	96.8
B	KZN294	Maphumulo	1 850	1 227	66.4	-	-	-	19 327	18 776	97.1
C	DC29	iLembe DM	1 000	279	27.9	-	-	-	216 306	116 432	53.8
Total: iLembe Municipalities			9 550	6 430	67.3	-	-	-	355 319	224 661	63.2
B	KZN433	Greater Kokstad	1 750	707	40.4	-	-	-	18 562	15 187	81.8
B	KZN434	uBuhlebezwe	1 950	1 179	60.5	-	-	-	36 857	33 016	89.6
B	KZN435	uMzimkhulu	1 850	1 725	93.2	-	-	-	47 958	28 332	59.1
B	KZN436	Dr. Nkosazana Dlamini Zuma	1 950	120	6.2	-	-	-	29 654	6 127	20.7
C	DC43	Harry Gwala DM	1 200	783	65.3	-	-	-	225 630	203 871	90.4
Total: Harry Gwala Municipalities			8 700	4 515	51.9	-	-	-	358 661	286 532	79.9
Total			112 830	65 914	58.4	636 452	516 823	81.2	3 620 716	2 180 033	60.2

Source: NT Igdatabase

Annexure I: National Conditional Grant - 3rd Quarter 2023/24 (Continued...)

R'000	Intergrated National Electrification Programme (municipal) Grant			Expanded Public Works Programme Intergrated Grant (municipality)			Water Services Infrastructure Grant (Schedule 5B Grant)		
	DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2023 Total Avail. (Inc.Adjust.)	Unaudited Actual	
		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent
A KZN2000 eThekweni	-	-	-	60 790	60 790	100.0	-	-	-
B KZN212 uMdoni	815	815	-	1 601	1 401	87.5	-	-	-
B KZN213 uMzumbe	23 506	14 482	61.6	1 431	1 265	88.4	-	-	-
B KZN214 uMuziwabantu	640	658	102.9	1 155	1 155	100.0	-	-	-
B KZN216 Ray Nkonyeni	-	-	-	5 084	3 772	74.2	-	-	-
C DC21 Ugu DM	-	-	-	3 606	2 629	72.9	135 900	100 090	73.6
Total: Ugu Municipalities	24 961	15 956	63.9	12 877	10 223	79.4	135 900	100 090	73.6
B KZN221 uMshwathi	-	-	-	2 968	2 968	100.0	-	-	-
B KZN222 uMngeni	19 476	7 586	39.0	2 199	2 429	110.5	-	-	-
B KZN223 Mpofana	33 819	20 161	-	1 215	1 162	95.7	-	-	-
B KZN224 iMpendle	-	-	-	1 545	2 068	133.9	-	-	-
B KZN225 Msunduzi	10 500	7 152	68.1	4 701	3 549	75.5	53 659	30 572	57.0
B KZN226 Mkhambathini	30 055	20 769	69.1	1 456	-	-	-	-	-
B KZN227 Richmond	8 000	4 031	-	1 125	1 125	100.0	-	-	-
C DC22 uMgungundlovu DM	-	-	-	2 794	2 225	79.6	90 650	54 918	60.6
Total: uMgungundlovu Municipalities	101 850	59 700	58.6	18 003	15 527	86.2	144 309	85 489	59.2
B KZN235 Okhahlamba	9 000	5 938	66.0	2 437	2 437	100.0	-	-	-
B KZN237 iNkosi Langalibalele	15 000	14 598	-	1 860	7 864	422.8	-	-	-
B KZN238 Alfred Duma	1 244	-	-	2 808	2 056	73.2	-	-	-
C DC23 uThukela DM	-	-	-	1 816	-	-	85 000	-	-
Total: uThukela Municipalities	25 244	20 536	81.3	8 921	12 357	138.5	85 000	-	-
B KZN241 eNdameni	-	-	-	1 542	-	-	-	-	-
B KZN242 Nquthu	14 000	9 419	67.3	1 162	1 162	100.0	-	-	-
B KZN244 uMsinga	20 000	17 935	89.7	4 046	1 945	48.1	-	-	-
B KZN245 uMvoti	12 355	5 534	44.8	2 967	2 967	-	-	-	-
C DC24 uMzinyathi DM	-	-	-	4 942	3 550	71.8	42 500	21 330	50.2
Total: Umzinyathi Municipalities	46 355	32 888	70.9	14 659	9 624	65.7	42 500	21 330	50.2
B KZN252 Newcastle	20 550	8 005	-	2 932	2 230	76.1	50 000	28 271	56.5
B KZN253 eMadlangeni	30 834	-	-	1 124	-	-	-	-	-
B KZN254 Dannhauser	-	-	-	950	-	-	-	-	-
C DC25 Amajuba DM	-	-	-	2 901	736	25.4	46 600	5 491	11.8
Total: Amajuba Municipalities	51 384	8 005	15.6	7 907	2 966	37.5	96 600	33 762	35.0
B KZN261 eDumbe	18 005	17 172	95.4	1 638	572	34.9	-	-	-
B KZN262 uPhongolo	3 240	1 571	48.5	2 169	1 990	91.8	-	-	-
B KZN263 Abaqulusi	15 000	5 492	36.6	2 220	429	19.3	-	-	-
B KZN265 Nongoma	9 000	5 074	56.4	2 130	-	-	-	-	-
B KZN266 Ulundi	5 800	2 823	48.7	3 681	3 475	94.4	-	-	-
C DC26 Zululand DM	-	-	-	7 077	6 682	94.4	95 000	90 971	95.8
Total: Zululand Municipalities	51 045	32 132	62.9	18 915	13 148	69.5	95 000	90 971	95.8
Treas KZN271 uMhlabyalingana	24 760	12 424	-	2 037	62	3.0	-	-	-
B KZN272 Jozini	15 000	-	-	3 184	3 184	100.0	-	-	-
B KZN275 Mtubatuba	6 760	-	-	2 100	(429)	(20.4)	-	-	-
B KZN276 Big Five Hlabisa	2 600	1 020	39.2	1 906	1 906	-	-	-	-
C DC27 uMkhanyakude DM	-	-	-	5 082	-	-	-	-	-
Total: uMkhanyakude Municipalities	49 120	13 444	27.4	14 309	4 723	33.0	-	-	-
B KZN281 uMfolozi	8 500	2 012	-	2 012	-	-	-	-	-
B KZN282 uMhlathuze	13 840	9 144	-	2 916	2 320	79.6	52 001	36 514	70.2
B KZN284 uMlalazi	3 500	1 804	51.6	3 146	2 419	76.9	-	-	-
B KZN285 Mthonjaneni	13 000	9 244	71.1	2 092	2 092	100.0	-	-	-
B KZN286 Nkandla	15 000	12 216	81.4	3 651	3 651	100.0	-	-	-
C DC28 King Cetshwayo DM	-	-	-	5 534	5 035	91.0	60 000	48 956	81.6
Total: King Cetshwayo Municipalities	53 840	34 420	63.9	19 351	15 517	80.2	112 001	85 470	76.3
B KZN291 Mandeni	7 384	6 421	87.0	2 553	539	21.1	-	-	-
B KZN292 KwaDukuza	10 800	7 036	65.2	1 624	1 624	100.0	-	-	-
B KZN293 Ndwedwe	14 500	8 725	60.2	1 760	1 722	97.8	-	-	-
B KZN294 Maphumulo	23 168	13 262	57.2	1 524	1 323	86.8	-	-	-
C DC29 iLembe DM	-	-	-	3 840	3 150	82.0	80 000	39 037	48.8
Total: iLembe Municipalities	55 852	35 444	63.5	11 301	8 358	74.0	80 000	39 037	48.8
B KZN433 Greater Kokstad	16 560	19 542	118.0	2 508	7 424	296.0	-	-	-
B KZN434 uBuhlebezwe	21 863	18 555	84.9	7 394	5 894	79.7	-	-	-
B KZN435 uMzimkhulu	600	0	0.0	2 594	2 594	100.0	-	-	-
B KZN436 Dr. Nkosazana Dlamini Zuma	7 561	3 752	49.6	2 178	1 762	80.9	-	-	-
C DC43 Harry Gwala DM	-	-	-	5 823	5 330	91.5	90 000	76 139	84.6
Total: Harry Gwala Municipalities	46 584	41 848	89.8	20 497	23 005	112.2	90 000	76 139	84.6
Total	506 235	294 374	58.1	207 530	176 238	84.9	881 310	532 288	60.4

Source: NT Igdatabase

Annexure J : Criteria for serious financial problems - As at the end of Quarter 3 - 2023/24

R000	Failure to make payments as and when due as per Section 138(a) of the MFMA		Operating deficit in excess of five per cent of revenue as per Section 138(d) of the MFMA				Late submission of AFS/Negative audit opinion as per Sections 138(e) and (f) of the MFMA		Failure to make payments as and when due - amounts of R1 million or more owed for longer than 90 days				Negative cash position for two consecutive quarters as per Section 138(h) of the MFMA			Failure to make payment which is greater than two percent of Operating expenditure and failure to make payment greater than 40 percent of Operating expenditure as per Section 140(2)(c) of the MFMA					Failure to make payment which is greater than two percent of Operating expenditure and failure to make payment greater than 40 percent of Operating expenditure as per Section 140(2)(c) of the MFMA				Municipality meeting one or more criteria for financial problems								
	Total creditors owed > 90 days	Indicator	Operating Surplus/(Deficit)	Direct revenue	Percentage	Indicator	Opinion - 2022/23 financial year	Indicator	Bulk electricity amount owed > 90 days	Indicator	Bulk water amount owed > 90 days	Indicator	Cash and cash equivalents - 31 December 2023	Cash and cash equivalents - 31 March 2024	Indicator (Negative cash for two consecutive quarters)	Bulk electricity				Bulk water				Total creditors									
																Operating expenditure Budget	Bulk electricity creditors > 90 days	Bulk electricity creditors > 90 days as % Opex Budget	Indicator (> 2%)	Indicator (> 40%)	Bulk water creditors > 90 days	Bulk water creditors > 90 days as % Opex Budget	Indicator (> 2%)	Indicator (> 40%)		Total creditors > 90 days	Total creditors > 90 days as % Opex Budget	Indicator (> 2%)	Indicator (> 40%)				
A KZN2000 eThekweni	16 114	TRUE	5 995 040	41 756 553	14.4	-	Unqualified with findings	-	-	-	-	4 130 294	(979 260)	-	52 921 652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE		
B KZN212 uMdoni	56	-	46 538	316 605	14.7	-	Unqualified with findings	-	-	-	-	180 388	177 571	-	462 953	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
B KZN213 uMzombe	1 357	TRUE	17 982	214 366	8.4	-	Qualified	TRUE	-	-	-	(22 424)	14 665	-	307 485	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE		
B KZN214 uMuziwabantu	-	-	(29 544)	153 792	(19.2)	TRUE	Unqualified with findings	-	-	-	-	(20 560)	34 796	-	289 310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE		
B KZN216 Ray Nkonyeni	(15)	-	203 157	1 078 444	18.8	-	Unqualified with findings	-	-	-	-	246 406	304 707	-	1 323 690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
C DC21 Ugu DM	445 210	TRUE	21 674	1 081 004	2.0	-	Unqualified with findings	-	-	222 900	TRUE	2 647 076	3 284 866	-	826 043	-	-	-	-	-	-	222 900	27.0	TRUE	-	-	-	445 210	53.9	TRUE	TRUE	TRUE	
B KZN221 uMshwathi	9 667	TRUE	(184 590)	212 477	(86.9)	TRUE	Unqualified with findings	-	-	-	-	101 018	98 831	-	342 814	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN222 uMngeni	3	-	42 783	414 357	10.3	-	Unqualified with findings	-	-	-	-	232 301	114 010	-	587 056	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN223 uMfofana	520 995	TRUE	(34 513)	103 388	(33.4)	TRUE	Qualified	TRUE	-	-	-	2 001	(49 392)	-	244 548	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN224 uMpendle	-	-	(4 468)	61 042	(7.3)	TRUE	Unqualified with findings	-	-	-	-	37 961	81 756	-	79 781	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN225 Msunduzi	1 433 837	TRUE	209 570	5 092 840	4.1	-	Qualified	TRUE	935 694	TRUE	495 071	TRUE	22 720	262 970	-	7 564 072	935 694	12.4	TRUE	-	495 071	6.5	TRUE	-	-	-	1 433 837	19.0	TRUE	-	TRUE		
B KZN226 uMkhambathini	31	-	11 929	117 813	10.1	-	Unqualified with findings	-	-	-	-	38 331	47 156	-	245 345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN227 Richmond	-	-	9 969	133 817	7.4	-	Unqualified with findings	-	-	-	-	153 592	194 714	-	177 021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C DC22 uMgungundlovu DM	493	-	471 783	1 190 702	39.6	-	Unqualified with findings	-	-	-	-	491 950	541 439	-	1 221 114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN235 uMkhambathini	-	-	10 118	203 328	5.0	-	Unqualified with no findings	-	-	-	-	(40 062)	(60 409)	TRUE	261 895	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B KZN237 uMkhambathini	8	-	153 240	614 308	24.9	-	Qualified	TRUE	-	-	-	107 883	265 051	-	788 314	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B KZN238 Alfred Duma	152	-	266 036	1 076 007	24.7	-	Unqualified with findings	-	-	-	-	850 349	1 066 754	-	1 384 536	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C DC23 uThukela DM	15 432	TRUE	167 586	840 974	19.9	-	Qualified	TRUE	-	-	-	508 034	617 966	-	936 405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B KZN241 eNdameni	104 521	TRUE	24 434	295 300	8.3	-	Qualified	TRUE	84 027	TRUE	-	188 982	225 307	-	440 913	84 027	19.1	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B KZN242 uMquthu	233	-	141 751	248 882	57.0	-	Unqualified with findings	-	-	-	-	(125 875)	(198 198)	TRUE	312 703	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN244 uMzinga	-	-	46 108	224 023	20.6	-	Unqualified with findings	-	-	-	-	221 735	291 144	-	391 381	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN245 uMvoti	1 868	TRUE	26 813	308 568	8.7	-	Unqualified with findings	-	-	-	-	330 872	507 102	-	452 893	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
C DC24 uMzinyathi DM	178 911	TRUE	3 074	449 626	0.7	-	Adverse	TRUE	-	-	-	755 270	1 048 373	-	612 625	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B KZN252 Newcastle	233 143	TRUE	198 206	1 857 521	10.7	-	Unqualified with findings	-	39 051	TRUE	193 025	TRUE	1 165 334	1 654 687	-	2 771 049	39 051	1.4	-	-	193 025	7.0	TRUE	-	-	-	233 143	8.4	TRUE	-	TRUE	TRUE	
B KZN253 eMadlangeni	3 766	TRUE	44 859	124 060	36.2	-	Unqualified with findings	-	1 314	TRUE	-	-	(3 410)	-	129 046	9 597	1 314	1.0	-	-	-	-	-	-	-	-	-	3 766	2.9	TRUE	-	TRUE	TRUE
B KZN254 Darnhauser	-	-	37 789	155 037	24.4	-	Unqualified with findings	-	-	-	-	(18 168)	(8 945)	TRUE	191 570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
C DC25 Amajuba DM	70 209	TRUE	54 049	262 397	20.6	-	Qualified	TRUE	-	-	40 893	TRUE	64 698	36 156	-	324 943	-	-	-	-	40 893	12.6	TRUE	-	-	-	70 209	21.6	TRUE	-	TRUE	TRUE	
B KZN261 eDumbe	256	-	100 770	233 638	43.1	-	Unqualified with findings	-	-	-	-	(146 776)	(209 582)	TRUE	228 724	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B KZN262 uPhongolo	1 029	TRUE	60 205	285 587	21.1	-	Unqualified with findings	-	-	-	-	42 525	(13 916)	-	323 773	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B KZN263 uMkhayeli	54 127	TRUE	(5 471)	613 638	(0.9)	-	Unqualified with findings	-	53 034	TRUE	-	135 498	183 752	-	699 271	53 034	7.6	TRUE	-	-	-	-	-	-	-	-	-	54 127	7.7	TRUE	-	TRUE	TRUE
B KZN265 Nongoma	16 986	TRUE	35 059	240 272	14.6	-	Unqualified with findings	-	-	-	-	35 193	47 942	-	241 618	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B KZN266 uLundi	119 165	TRUE	(4 449)	380 106	(1.2)	-	Unqualified with findings	-	118 985	TRUE	-	225 706	280 211	-	540 106	118 985	22.0	TRUE	-	-	-	-	-	-	-	-	-	119 165	22.1	TRUE	-	TRUE	TRUE
C DC26 Zululand DM	-	-	105 314	804 852	13.1	-	Unqualified with findings	-	-	-	-	1 287 664	1 750 518	-	825 286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN271 uMhlaluyalingana	(1 530)	-	112 239	266 044	42.2	-	Unqualified with findings	-	-	-	-	157 302	267 805	-	283 167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN272 Jozini	490	-	10 377	301 972	3.4	-	Qualified	TRUE	-	-	-	237 052	368 336	-	364 076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B KZN275 Mtubatuba	22 796	TRUE	131 690	320 478	41.1	-	Qualified	TRUE	-	-	-	(204)	(295)	TRUE	284 481	-	-	-	-	-	-	-	-	-	-	-	-	22 796	8.0	TRUE	-	TRUE	TRUE
B KZN276 Big Five Hlabisa	(87)	-	50 280	188 218	26.7	-	Unqualified with findings	-	-	-	-	81 015	75 681	-	219 808	-	-	-	-	-	-	-	-	-	-	-	-	(87)	(0.0)	-	-	-	-
C DC27 uMkhanyakude DM	116 636	TRUE	124 306	671 140	18.5	-	Qualified	TRUE	-	-	17 525	TRUE	269 600	383 911	-	694 915	-	-	-	-	17 525	2.5	TRUE	-	-	-	116 636	16.8	TRUE	-	TRUE	TRUE	
B KZN281 uMfolozi	193	-	38 470	222 975	17.3	-	Unqualified with findings	-	-	-	-	169 572	238 272	-	227 342	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN282 uMhlathuze	-	-	96 175	3 904 522	2.5	-	Unqualified with no findings	-	-	-	-	260 197	429 223	-	5 286 027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN284 uMlalazi	1	-	53 314	418 386	12.7	-	Unqualified with no findings	-	-	-	-	103 849	86 592	-	531 430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B KZN285 Mthonjaneni	22 321	TRUE	6 121	155 808	3.9	-	Unqualified with findings	-	16 638	TRUE	-	12 538	12 059	-	183 865	16 638	9.0	TRUE	-	-	-	-	-	-	-	-	-	22 321	12.1	TRUE	-	TRUE	TRUE
B KZN286 Nkandla	(5)	-	52 128	195 097	26.7	-	Unqualified with findings	-																									

Criteria for serious financial problems - As at the end of Quarter 3 - 2023/24 (Continued...)

R000	Municipality meeting one or more criteria for financial problems	Comments
A KZN200 eThekweni	TRUE	The municipality reported R16.1 million of Creditors over 90 days as at 31 March 2024. The municipality indicated in its Section 71 report for March 2024 that outstanding creditors are due to outstanding documents and the controls within the accounts payable process. This is not an indication that the municipality is in financial distress.
B KZN212 uMdoni	-	-
B KZN213 uMzumbane	TRUE	The municipality reported R1.4 million of Creditors that are older than 90 days and indicated that the outstanding amount in the Over 90 days category is mainly due to errors in their financial reporting system. The municipality should correct these errors in the month 10 data strings. The municipality also received a qualified audit opinion for the 2022/23 financial year relating to Commitments, Contingent liabilities, Unauthorised expenditure and irregular expenditure however, the municipalities financial information indicates that the municipality is not in financial distress.
B KZN214 uMuziwabantu	TRUE	As at the end of quarter three, the municipality reported an Operating deficit of R29.5 million for the quarter ended 31 March 2024, which is 19.2 percent of direct revenue of R153.8 million. This is due to the municipality adopting a 2023/24 Adjustments Budget which included an Operating deficit of R81.3 million. The municipality has indicated that all expenditure incurred to date is consistent with procurement plans. The municipality also indicated that it has a positive cash balance and are therefore not in financial distress.
B KZN216 Ray Nkonyeni	-	-
C DC21 Ugu DM	TRUE	As at 31 March 2024, the municipality owed R369.6 million to uMngeni-uThukela Water Board which is an increase of R98.1 million from the balance of R271.5 million as at 31 December 2023. According to the uMngeni-uThukela Water Board, the municipality is currently in breach of the signed repayment plan for uMngeni-uThukela Water Board debt, however they are maintaining payment of the ring fenced debt.
B KZN221 uMshwathi	TRUE	The municipality reported R9.7 million of Creditors over 90 days, however these are due to Retentions and an Operating deficit of R184.6 million for the quarter ended 31 March 2024 which is 86.9 percent of direct revenue of R212.5 million. The municipality has indicated that the Operating deficit is as a result of an Irrecoverable debt write-off of R61.4 million. The municipality has also reported Debt impairment of R181.6 million as at 31 March 2024 which appears to be overstated. The municipality has indicated that the reported amount will be investigated and rectified in the next Section 71 report. The municipality is therefore not in financial distress.
B KZN222 uMngeni	-	-
B KZN223 Mpotana	TRUE	The Mpotana Local Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The municipality has a long outstanding debt from Eskom which is reported as Creditors over 90 days. As at 31 March 2024, the municipality owed R472.7 million to Eskom which is a decrease of R17.9 million from the balance of R490.6 million as at 31 December 2023. The municipality is still not monitoring and controlling expenditure which has resulted in a significant Operating deficit of R34.5 million or 33.4 percent of Revenue which exceeds 5 percent.
B KZN224 iMpende	TRUE	iMpende Local Municipality reported an Operating deficit of R4.5 million for the quarter ended 31 March 2024, which is 7.3 percent of direct revenue of R61 million. The municipality stated that the Operating deficit occurred due to expenses related to Contracted services for community electrification. The Integrated National Electrification Programme Grant of R6.1 million, intended to fund the operational electrification costs, was not approved for a rollover to the 2023/24 financial year. However, the project continued as the contractors were already appointed and invoiced the municipality for the work that has been conducted. Consequently, the municipality accumulated an Operating deficit of R4.5 million by the end of the quarter.
B KZN225 Msunduzi	TRUE	The Msunduzi Local Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The municipality has high creditors and is closely monitoring their cashflow. According to the MFMA Section 41 report for March 2024 from Eskom, the Msunduzi Local Municipality is currently complying with the conditions of the debt relief programme and has entered into a payment arrangement with Eskom. The municipality owed Eskom R1.4 billion as at 31 March 2024. Furthermore, according to the MFMA Section 41 Report for March 2024 from the uMngeni-uThukela Water Board, a new payment plan was submitted by the Msunduzi Local Municipality at the end of May 2023 which was reviewed and accepted by uMngeni-uThukela Water Board. As from August 2023, Msunduzi Municipality is paying according to the payment plan. The municipality owed the water board R646.8 million as at 31 March 2024.
B KZN226 Mkhambathini	-	-
B KZN227 Richmond	-	-
C DC22 uMgungundlovu DM	-	-
B KZN235 Okhahlamba	TRUE	The municipality indicated that the MFMA Section 71 report for March 2024 incorrectly reflected Cash and cash equivalents of negative R60.4 million. The Bank statement and Investment register as at the end of March 2024 reflects R5.8 million and R97.4 million respectively therefore the correct Cash and cash equivalents balance is R103.2 million as at the end of the third quarter of the 2023/24 financial year. The MFMA Section 71 report as at 31 December 2023 reflected negative R40.1 million as opposed to R70.4 million as per the Bank reconciliation and Investment register as at the end of December 2023. There are thus no financial problems at the municipality. The municipality indicated that they are engaging with their system vendor to ensure accurate reporting going forward.
B KZN237 iNkosi Langalibalele	TRUE	The municipality received a qualified audit opinion in the 2022/23 financial year as the municipality did not correctly record all items of Property, Plant and Equipment in accordance with GRAP 17, Property, Plant and Equipment. The municipality has an audit action plan which includes a plan to address the qualification issue. Thus, the qualification matter is not an indication of financial distress.
B KZN238 Alfred Duma	-	-
C DC23 uThukela DM	TRUE	The uThukela District Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The Creditors over 90 days are attributed to the unfavourable cash position at the municipality. The municipality finalised new repayment plans and the municipality is paying monthly instalments of R2 million to uMngeni-uThukela Water and R1 million to the Department of Water and Sanitation. It should also be noted that the Creditors over 90 days of R15.4 million is significantly understated in relation to the outstanding balance of R170.5 million in the over 120 days category as per the MFMA Section 41 report at the end of March 2024.
B KZN241 eNdameni	TRUE	The municipality stated that it is facing financial difficulties thus struggling to make full payments as and when due. The municipality has captured the payments that were overdue into the system. The municipality entered into a payment arrangement with Eskom to settle the Municipal historical debt.
B KZN242 Ngquthu	TRUE	The municipality indicated that the Cash and cash equivalents balance is due to system errors as they are stinging on a positive bank balance per bank statement.
B KZN244 uMzinga	-	-
B KZN245 uMvoti	TRUE	The municipality indicated that the outstanding creditors over 90 days relates retentions and amounts in dispute (approximately R200 000). The municipality further indicated that retentions will be transferred out of the Trade Payables listing moving forward.
C DC24 uMzinyathi DM	TRUE	The municipality stated that it is facing financial difficulties and low collection of revenue that lead the municipality not paying on time. The municipality is in the process of payment arrangement with the two major creditors namely uThukela water (PTY) Ltd and Department of water Affairs.
B KZN252 Newcastle	TRUE	The municipality stated that Creditors over 90 days of R233.1 million according to the municipality is attributable to uThukela Water, Eskom and other creditors. The reason for non-payment is due to financial constraints, however a meeting to discuss the payment arrangement was convened with uThukela Water and it is waiting for the Board of Directors' approval. The municipality has entered into a payment arrangement with Eskom to pay off outstanding debt. The municipality further indicated that it is applying the affordability criteria and an Interim Finance Committee is in place to ensure that all Creditors more than 30 days are paid sooner. The municipality is planning to clear all such invoices within the next 30 days.
B KZN253 eMadlangeni	TRUE	The municipality has indicated that the Outstanding creditors of R3.8 million for greater than 90 days is mainly caused by financial challenges facing the municipality, as well as a dispute with their Financial System service provider which is not yet resolved. Furthermore, the municipality has indicated that they have made payment arrangements with some of the suppliers for the disputes that have been resolved. The municipality further indicated that the reported figures do not agree to what they currently have on their system, which could be an indication of errors in the data strings.
B KZN254 Dannhauser	TRUE	The municipality stated that it does not have a deficit or an over draft, this could be an indication of an error in the data strings.
C DC25 AmaJoba DM	TRUE	The municipality stated that an amount of R15 million of the total balance over 90 days relates to retentions which are included in the aging analysis, the balance is still owed to creditors. The municipality received qualified audit opinion in 2022/23 and audit action plan has been developed to address re-occurrence of matters that resulted in qualification. The municipality entered into a payment arrangement with bulk supplier (uThukela) and has not been able to honor the agreement owing to financial challenges, currently only the current debt is being serviced. The municipality has not been able to pay all its creditors as they fall due owing to ability to collect all revenue due from debtors. There are current incentive programmes to encourage customers to pay their debts.
B KZN261 eDumbe	TRUE	The municipality attributed the negative Cash and cash equivalents of R146.8 million and R209.6 million reported at 31 December 2023 and 31 March 2024 respectively to challenges with cash flow reporting. The municipality indicated that they are engaging with their system vendor to ensure accurate reporting going forward.
B KZN262 uPhongolo	TRUE	The municipality indicated that the outstanding creditor's balance as at the end of Quarter 3 relates to the invoice from the Department of Labour, which is under dispute. The municipality has handed over the matter for litigation, and it is waiting to finalize the disagreement on the relevant invoice.
B KZN263 Abaqulusi	TRUE	The municipality has indicated that the R54.1 million of the Creditors outstanding as at 31 March 2024 in the over 90 days' category is attributable to Eskom debt of R53 million where the municipality was unable to fully pay the Eskom invoices. The municipality has signed a repayment agreement with Eskom for the Vryheid and Emondlo accounts. The other portion of long outstanding debt is due to that the municipality financial system does not process payments to suppliers that have issues on the Central Supplier Database (CSD) such as their tax matters as well as SALGA debt and there is an existing payment arrangement for this debt.
B KZN265 Nongoma	TRUE	The municipality indicated that the Creditors outstanding as at 31 March 2024 in the over 90 days' category of R17 million is attributable to cash flow challenges faced by the municipality. The municipality also indicated that payment arrangements have been made to settle amounts owed to these Creditors.
B KZN266 Ulundi	TRUE	The municipality has a long outstanding debt with Eskom and the municipality is unable to meet its payment obligations due to financial challenges. The Ulundi Local Municipality defaulted on the repayment plan. The municipality has applied for Debt relief that has been approved by the National Treasury, and the municipality has been honoring the current obligations. Should the municipality meet all the conditions stated in MFMA Circular No. 124, the Creditor's balance is expected to reduce.
C DC26 Zululand DM	-	-
B KZN271 uMhlabuyalingana	-	-
B KZN272 Jozini	TRUE	The municipality obtained a qualified opinion for the 2022/23 financial year and thus, triggered the criterion for financial distress with regards to the Late submission of AFS/Negative audit opinion as per Sections 138(e) and (f) of the MFMA.
B KZN275 Mthabatha	TRUE	The Mthabatha Local Municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. As part of the intervention process, all payments to Creditors are approved by an Interim Finance Committee which according to the municipality continues to result in delays in payments. The municipality further indicated that Creditors balance outstanding for a period of greater than 30 days are due to the cash position of the municipality which results in Creditors being settled on a priority basis. The Creditors balance outstanding for a period of greater than 90 days of R22.8 million is incorrect and exceeds the total creditors balance of R3.2 million reported in the MFMA Section 71 report to the challenges with the use of the Creditors' module (discussed below) which resulted in negative creditors balance being reflected in the other creditors age categories, amongst others. As per the Section 52(d) report (municipality prepared Schedule C) for Quarter 3, the municipality reflected total creditors of R30.9 million with R21.9 million (71 percent) in the Over 90 days' category. The municipality also maintained the explanation that part of the creditors' balance outstanding for a period of greater than 90 days are related to disputes where work performed before the commencement of the Section 139 Intervention could not be verified. During the In-Year-Monitoring (IYM) engagement on the Month 04 performance held on 07 December 2024, the municipality indicated that a program was being implemented to reduce the long outstanding creditors balance wherein the municipality advertised in local media for legitimate creditors to come forward. According to the municipality, this process has now been completed and payment arrangements are being made to pay the long outstanding creditors. The remaining creditors balance will be written off during the 2023/24 AFS preparation process. It is noted that the total reported creditors of R30.9 million represents a decrease from the amount of R40.4 million reported in the Quarter 2 Section 52(d) report with creditors outstanding for over 90 days have decreased to R21.9 million from the R27.5 million reported in the Quarter 2 Section 52(d) report. The negative Cash and cash equivalent balance of R295 000 as at 31 March 2024 and the negative amount of R204 000 as at 31 December 2023 are clearly inaccurate. As per the Section 52(d) reports and accompanying narrative reports submitted for March 2024 (Quarter 3) and December 2023 (Quarter 2), the municipality had positive balances of R61.5 million and R43.5 million as Cash and cash equivalent balances as at 31 March 2024 and as at 31 December 2023, respectively. In explaining the incorrect Section 71 Reporting for operating expenditure, grants, capital, debtors, creditors and cash flows, the Mthabatha Local Municipality indicated that they are still experiencing challenges with the use of various modules on the financial system mainly with the grants, liabilities and cash flow reporting where extracted reports from the financial system reflect incorrectly mapped information. As per the municipality, they continue to be in constant communication with the financial system service provider to improve the quality of the Section 71 reporting. During the engagement between Provincial Treasury and the municipality on the Section 72 report held on 15 February 2024, the municipality reiterated the challenges with the financial system.
B KZN276 Big Five Hlabisa	-	-
C DC27 uMkhanyakude DM	TRUE	The uMkhanyakude District Municipality is under intervention in terms of Section 139(1)(b) of the Constitution. As explained by the municipality in prior reporting periods, the municipality has included payments of long outstanding Creditors as a priority over the 3 years of the 2023/24 MTREF Budget approved by Council. As part of the Section 139(1)(b) intervention process, all payments to Creditors continue to be first approved by an Interim Finance Committee (IFC), which is chaired by the Ministerial Representative. The amount reflected in the Over 90 days category for Creditors as at the end of March 2024 is mainly attributable to the bulk water amount owed to Mhlathuze Water and Department of Water and Sanitation (DWS). The municipality indicated that there have been engagements with Mhlathuze Water Board with the last one being at the beginning of April 2024 regarding outstanding payments as a result of disputes. The municipality further indicated that the invoices under dispute are for the water scheme that belongs to DWS and not the municipality. Since the DWS could not be part of the said meeting, the municipality advised that they will secure another meeting to further engage on the matter. The municipality is again reminded that a higher creditors balance poses a risk to the funding position of the municipality's budget and the payment arrangements with Mhlathuze and DWS must be concluded as a matter of urgency. Similar to Quarter 2, it is also noted that the amount of R17.5 million reflected in the Over the 90 Days' category for Bulk Water as at Month 09 is incorrect due to the ongoing challenges being experienced by the municipality with the use of the Creditors' module where the municipality has incorrectly classified the outstanding debt for DWS in the mSCOA guid. The correct amount in the Over 90 Days' category for Bulk water is a total of R129.5 million (R111.9 million and Mhlathuze: R17.5 million) as per the Accounts Payables Age Analysis submitted by the municipality.
B KZN281 uMfolozi	-	-
B KZN282 uMhlathuze	-	-
B KZN284 uMalazi	-	-
B KZN285 Mthonjaneni	TRUE	The R22.3 million creditors balance on table above includes R16.6 million for Eskom debt and the balance relates to Trade creditors. The municipality was not in a position to pay its creditors due to financial constraints. The municipality's application for Debt relief was approved by National Treasury and Eskom, however Mthonjaneni LM paid R2 million on 14 March 2024 for the full February 2024 current account which was due on 3 April 2024. In a response dated 19 April 2024 by the municipality to NT on the impending termination of debt relief, the municipality has submitted an eight months repayment plan and will engage Eskom and propose a payment arrangement for the short payment of R8.2 million in current account since March 2023.
B KZN286 Nkandla	-	-
C DC28 King Cetshwayo DM	-	-
B KZN291 Mandeni	-	-
B KZN292 KwaDukuza	-	-
B KZN293 Ntshongwe	-	-
B KZN294 Mqamulo	-	-
C DC29 iLembe DM	TRUE	As per the municipality, the Creditors balance of R1.7 million in the Over the 90 days' category as reflected in the MFMA Section 71 report is due to invoices not paid as a result of disputes. The municipality indicated that these are being resolved and should be cleared in the next reporting period. It must however be noted that the municipality has reflected balances over the 90 days' category resulting from disputed creditors over the last 2 quarters.
B KZN333 Greater Kokstad	-	-
B KZN334 uButhebuthe	TRUE	The municipality attributed the Creditors balance over 90 days to Retentions where payments have to be withheld until all criteria in relation to each project are met. There are thus no financial problems at the municipality.
B KZN335 uMzimkhulu	-	-
B KZN336 Dr. Nkosazana Dlamini Zuma	TRUE	The municipality indicated that all Creditors due are paid within 30 days and there are no difficulties in the municipality meeting its financial obligations. The municipality further indicated that the Creditors reflected as unpaid over 30 days are as a result of the on-going data recovery process following the crash of the municipality's financial system which caused duplications of creditors' invoices being reflected on the system but then not being paid. The municipality is in the process of data verification and correction which is scheduled for completion at the end of April 2024. The Bank statement and Investment register as at the end of March 2024 reflects R3.1 million and R171.3 million respectively therefore the Cash and cash equivalents balance of R174.4 million significantly exceeds the Creditors over 90 days of R1.9 million. There are thus no financial problems at the municipality.
C DC43 Harry Gwala DM	-	-
Total	31	

Source: NT Iptabase