



**treasury**

---

Department:

Treasury

**PROVINCE OF KWAZULU-NATAL**

# **CONSOLIDATED MUNICIPAL BUDGETS PERFORMANCE REPORT**

## **3<sup>rd</sup> Quarter Review 2024/25**

**MFQR: 31 March 2025**

Compiled by: KwaZulu-Natal (KZN) Provincial Treasury

## Data Source and Reliability

*The information contained in this report is in summary form and is therefore intended for general guidance only. It is not intended to be a substitute for detailed research or the exercise of professional judgment. KZN Provincial Treasury hereby disclaims any and all responsibility for any loss, injury, damages, or expense directly or indirectly arising out of or relating to the use of or reliance on this publication or the material contained therein. This report has been prepared for the KZN Legislature. KZN Provincial Treasury does not accept responsibility to any other party to whom it may be shown, or who on their own volition, may decide to rely on it. This report has been compiled based on preliminary information provided by the municipalities in the form of the Annual Financial Statements (AFS), Budgets and from the National Treasury Local Government Database (NT LG Database). The information provided, accounting records or financial statements of the municipalities have not been audited and accordingly, KZN Provincial Treasury can express no assurances thereon. This report is prepared in compliance with, amongst others, Section 71(7) of the Municipal Finance Management Act, Act No. 56 of 2003 (MFMA) and is not to be used for any other purpose.*

*This report uses data reported by municipalities by the 10<sup>th</sup> working day of the month, as required by Section 71(1) of the MFMA. The report has been compiled based on information provided by the municipalities in the form of Municipal Standard Chart of Accounts (mSCOA) data strings, Financial Management Reports (FMR) and other budget performance information for the financial period ended 31 March 2025 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.*

*This report may not be copied in whole or in part without the written consent of KZN Provincial Treasury.*

© 2025 KwaZulu-Natal Provincial Treasury  
All rights reserved.

## 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 2025. The non-delegated municipalities, namely, the eThekweni Metro and the Msunduzi and uMhlathuze Local Municipalities are included in the report. All the municipalities in the province successfully uploaded their monthly data strings to the National Treasury GoMuni Upload Portal 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 municipalities should have generated and spent approximately 75 percent of their 2024/25 Adjusted Budgets as at the end of the third quarter of the 2024/25 financial year.

# CONTENTS

	Page No
<b>1. Introduction</b>	3
<b>2. District Overview</b>	
2.1 Operating Revenue	4
2.2 Operating Expenditure	5
2.3 Capital Revenue (Source of Finance)	7
2.4 Capital Expenditure	9
2.5 Debtors Age Analysis	11
2.6 Creditors Age Analysis	13
2.7 National Conditional Grants	17
2.8 Identification of municipalities in financial distress through the In-Year Monitoring (Early Warning System)	19
2.9 Non-Compliance with the MFMA Reporting Requirements	22
2.10 KZN Provincial Treasury combined Municipal Support Plan	23
2.11 Conclusion	25
<b>3. Annexures (Data per municipality)</b>	
Annexure A: Operating Revenue	26
Annexure B: Operating Expenditure	27
Annexure C: Capital Revenue (Source of Finance)	28
Annexure D: Capital Expenditure	29
Annexure E: Debtors Age Analysis (Total)	30
Annexure F: Debtors by Customer Group (Total)	31
Annexure G: Creditors Age Analysis (Total)	32
Annexure H: Creditors per Category (Total)	33
Annexure I: National Conditional Grants	34
Annexure J: Criteria for serious financial problems	36

# 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 2024/25 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 prescribes 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 – 2024/25**

Table 1: Operating Revenue per source and per district as at the end of Quarter 9 – 2024/25											
R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail						
					Exchange Revenue			Other revenue <sup>2</sup>	Non-Exchange Revenue		
					Service charges				Property rates	Transfers and subsidies - Operational <sup>3</sup>	Other revenue <sup>4</sup>
					Electricity revenue	Water revenue	Other <sup>1</sup>				
eThekwini	56 060 883	56 177 019	44 943 233	80.0	14 550 297	5 393 734	1 815 461	2 721 531	10 571 512	5 233 278	4 657 420
Ugu	3 475 206	3 535 550	3 013 936	85.2	181 139	346 619	179 863	147 921	598 284	1 508 181	51 928
uMgungundlovu	11 891 569	11 984 894	8 719 920	72.8	2 702 868	1 162 568	369 578	533 799	1 594 555	2 234 713	121 838
uThukela	3 528 863	3 498 259	2 880 284	82.3	631 889	145 615	53 193	173 198	391 867	1 405 978	78 544
uMzinyathi	2 218 747	2 241 690	1 856 341	82.8	213 218	49 846	44 414	99 349	190 133	1 234 171	25 210
Amajuba	3 145 026	3 264 033	2 629 307	80.6	714 663	192 891	200 608	40 900	397 954	1 067 148	15 143
Zululand	2 960 790	3 246 050	2 654 750	81.8	386 221	95 536	89 005	56 522	325 523	1 679 542	22 401
uMkhanyakude	1 945 860	1 993 509	1 850 190	92.8	5 707	35 423	9 865	72 484	125 626	1 575 389	25 696
King Cetshwayo	7 696 632	7 455 851	5 995 072	80.4	1 852 873	468 379	246 307	150 027	733 691	2 030 057	513 738
iLembe	5 199 777	5 276 126	4 248 842	80.5	976 973	243 836	172 925	409 587	653 117	1 754 380	38 023
Harry Gwala	1 952 278	2 023 729	1 779 213	87.9	153 808	47 199	35 597	101 070	208 743	1 206 053	26 743
Total	100 075 631	100 696 711	80 571 088	80.0	22 369 655	8 181 647	3 216 816	4 506 386	15 791 008	20 928 891	5 576 684

Source: NT Igdatabase, downloaded 15 April 2025.

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, Special rating levies 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 R80.6 billion or 80 percent of their Adjusted Budgets of R100.7 billion as at the end of March 2025 which is above the projected revenue of 75 percent expected as at the end of the third quarter of the 2024/25 financial year.
- The eThekweni Metro with R44.9 billion or 55.8 percent contributed the most towards the total *Operating revenue* of R80.6 billion followed by the uMgungundlovu District with R8.7 billion or 10.8 percent and the King Cetshwayo District with R6 billion or 7.4 percent. It should be noted that the Msunduzi Local Municipality contributed R6.4 billion or 73.4 percent towards the total *Operating revenue* reported by the uMgungundlovu District whilst the uMhlathuze Local Municipality contributed R4.1 billion or 68.2 percent of the total *Operating revenue* reported by the King Cetshwayo District. The non-delegated municipalities are considered to be significant contributors to the total *Operating revenue* generated for the province as they are densely populated cities with a large number of consumers who are billed for municipal services and *Property rates*.
- The Harry Gwala, uMkhanyakude and uMzinyathi Districts with a total revenue of R1.779 billion or 2.2 percent, R1.850 billion or 2.3 percent and R1.856 billion or 2.3 percent respectively, contributed the least towards the total *Operating revenue* generated at a provincial level as at the end of the third quarter of the 2024/25 financial year which is expected as the districts were the lowest contributors towards the total Adjusted Budget for *Operating revenue*.
- *Services charges – electricity revenue* contributed the most towards *Operating revenue* as at the end of the third quarter of the 2024/25 financial year with R22.4 billion or 27.8 percent followed by *Transfers and subsidies - Operational* with R20.9 billion or 26 percent. *Service charges – other* which comprises of *Service charges – waste water management* and *Service charges – waste management* contributed the least towards the total *Operating revenue* with R3.2 billion or 4 percent.

## 2.2 Operating Expenditure

**Table 2: Operating Expenditure per item and per district as at the end of Quarter 3 – 2024/25**

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail								
					Employee related costs	Remun. of councillors	Bulk purchases - electricity	Inventory consumed	Debt impairment	Depreciation and amortisation	Interest	Contracted services	Other <sup>1</sup>
eThekweni	55 640 744	56 546 568	39 912 366	70.6	9 887 030	112 184	12 517 693	2 728 347	2 412 338	2 218 542	770 171	4 675 432	4 590 629
Ugu	3 037 340	3 105 128	2 710 798	87.3	1 091 658	75 879	162 312	191 913	20 420	273 343	36 187	435 823	423 265
uMgungundlovu	11 266 842	10 913 320	7 757 892	71.1	1 856 101	92 248	2 471 007	1 006 051	209 290	438 860	70 003	951 494	662 838
uThukela	3 534 312	3 694 686	2 174 531	58.9	882 934	51 324	503 196	84 519	37 330	151 049	2 959	265 334	195 887
uMzinyathi	2 226 646	2 292 871	1 469 161	64.1	599 965	33 556	210 018	23 669	(713)	91 035	2 924	293 614	215 093
Amajuba	3 170 793	3 315 679	2 453 470	74.0	763 007	43 253	512 031	189 619	27 147	332 908	24 642	369 762	191 100
Zululand	2 939 166	3 460 674	2 385 671	68.9	790 026	63 612	401 849	90 443	4 395	277 465	34 952	408 263	314 668
uMkhanyakude	1 895 805	1 964 344	1 483 756	75.5	565 429	58 971	19 212	69 563	13 335	171 516	23	260 914	324 795
King Cetshwayo	7 976 817	8 074 786	5 823 332	72.1	1 421 802	83 288	1 462 840	515 540	170 535	427 649	152 551	646 568	942 561
iLembe	5 160 392	5 505 321	3 361 682	61.1	880 298	62 336	997 462	38 298	17 808	267 344	9 004	619 368	469 763
Harry Gwala	2 057 832	2 215 819	1 521 020	68.6	570 909	45 497	139 875	39 766	1 134	200 191	803	253 645	269 199
<b>Total</b>	<b>98 906 688</b>	<b>101 089 196</b>	<b>71 053 680</b>	<b>70.3</b>	<b>19 309 159</b>	<b>722 148</b>	<b>19 397 495</b>	<b>4 977 729</b>	<b>2 913 018</b>	<b>4 849 902</b>	<b>1 104 218</b>	<b>9 180 216</b>	<b>8 599 797</b>

Source: NT Igdatabase, downloaded 15 April 2025.

<sup>1</sup> Include Operational costs, Transfers and subsidies, Irrecoverable debts written off, Loss on disposal of Assets and Other Losses.

- In aggregate, municipalities in KwaZulu-Natal incurred *Operating expenditure* amounting to R71.1 billion or 70.3 percent of their Adjusted Budgets of R101.1 billion as at the end of March 2025 which is below the projected expenditure of 75 percent expected as at the end of the third quarter of the 2024/25 financial year.
- The eThekweni Metro with R39.9 billion or 56.2 percent contributed the most towards the total *Operating expenditure* of R71.1 billion followed by the uMgungundlovu District with R7.8 billion or 10.9 percent and the King Cetshwayo District with R5.8 billion or 8.2 percent. It should be noted that the Msunduzi Local Municipality contributed R5.5 billion or 70.5 percent towards the total *Operating expenditure* reported by the uMgungundlovu District whilst the uMhlathuze Local Municipality contributed R4.2 billion or 71.3 percent of the total *Operating expenditure* reported by the King Cetshwayo District.
- The uMzinyathi, uMkhanyakude and Harry Gwala Districts with R1.469 billion or 2.1 percent, R1.484 billion or 2.1 percent and R1.521 billion or 2.1 percent respectively contributed the least towards the total *Operating expenditure* incurred as at the end of the third quarter of the 2024/25 financial year which is expected as the districts also contributed the least towards the total Adjusted Budget for *Operating expenditure*.
- It should be noted that the uThukela District Municipality, the iLembe District Municipality, the uMsinga Local Municipality and the uMshwathi Local Municipality reported the lowest *Operating expenditure* against their Adjusted Budgets with R531.6 million or 48.6 percent, R815.1 million or 50.3 percent, R178.9 million or 50.8 percent and R159.6 million or 54.6 percent respectively.
- The uThukela District Municipality indicated that the reported *Operating expenditure* as at the end of the third quarter of the 2024/25 financial year is understated due to *Debt impairment* that has not yet been recognised and will only be reported at year end.
- The iLembe District Municipality attributed the under-performance on *Operating expenditure* to the low expenditure incurred on *Inventory consumed*, *Debt impairment* and *Irrecoverable Debt Written Off* and *Other losses* which will be reported on at the end of the financial year.
- The under-expenditure reported by the uMshwathi Local Municipality was due to low expenditure incurred on *Inventory consumed*, *Contracted services*, *Operational costs* and *Transfers and subsidies*. The municipality anticipates that the expenditure on *Inventory consumed*, *Contracted services*, *Operational costs* and *Transfers and subsidies* will be incurred in the fourth quarter of the 2024/25 financial year as most of the delays in the Supply Chain Management (SCM) process which had a negative impact on the reported *Operating expenditure* will be addressed.
- The under-expenditure reported by the uMsinga Local Municipality is due to the low expenditure incurred on *Remuneration of Councillors*, *Inventory consumed*, *Debt impairment* and *Depreciation*

*and amortisation* as a result of incorrect reporting. The municipality is in the process of engaging their service provider to ensure that the system challenges which resulted in incorrect reporting are addressed in the future.

- *Bulk purchases - electricity* contributed the most towards the total *Operating expenditure* as at the end of the third quarter of the 2024/25 financial year with R19.4 billion or 27.3 percent followed by *Employee related costs* with R19.3 billion or 27.2 percent and *Contracted services* with R9.2 billion or 12.9 percent.
- *Remuneration of councillors* with R722.1 million or 1 percent contributed the least towards the total *Operating expenditure*.
- It should be noted that 37 municipalities did not report on *Debt Impairment* for the period ended 31 March 2025 whilst the uMvoti Local Municipality incorrectly reported a reversal in the *Provision for debt impairment* of R714 948 as a result of incorrect reporting. Most municipalities indicated that they will report on *Debt Impairment* during the preparation of their 2024/25 Annual Financial Statements (AFS).
- Furthermore, the uMzumbe, uMuziwabantu, iNkosi Langalibalele, eNdumeni, uMsinga and eDumbe Local Municipalities did not report on *Depreciation and amortisation* for the period ended 31 March 2025. The municipalities indicated that expenditure on *Depreciation and amortisation* was not reported on due to challenges with their financial systems which they are in the process of addressing with their respective service providers.

## 2.3 Capital Revenue (Source of Finance)

**Table 3: Capital Revenue (Source of Finance) per district as at the end of Quarter 3 – 2024/25**

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail		
					Transfers recognised - capital <sup>1</sup>	Borrowing	Internally generated funds
eThekweni	7 680 538	7 689 534	2 985 891	38.8	1 542 958	458 726	984 207
Ugu	600 308	762 594	489 096	64.1	401 978	252	86 865
uMgungundlovu	1 228 992	1 193 315	201 257	16.9	165 679	14 280	21 298
uThukela	559 803	573 086	269 220	47.0	300 590	-	(31 370)
uMzinyathi	519 058	502 771	220 461	43.8	221 695	-	(1 234)
Amajuba	352 032	367 293	236 412	64.4	218 264	-	18 147
Zululand	715 547	778 030	637 080	81.9	593 464	13 458	30 158
uMkhanyakude	415 177	428 790	237 982	55.5	177 675	-	60 307
King Cetshwayo	1 249 871	1 246 517	823 813	66.1	571 081	217 696	35 037
iLembe	1 002 288	1 341 435	766 324	57.1	459 331	11 873	295 120
Harry Gwala	673 061	740 858	427 376	57.7	313 293	-	114 083
<b>Total</b>	<b>14 996 675</b>	<b>15 624 223</b>	<b>7 294 912</b>	<b>46.7</b>	<b>4 966 010</b>	<b>716 285</b>	<b>1 612 618</b>

Source: NT Igdatabase, downloaded 15 April 2025.

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

- Municipalities in KwaZulu-Natal generated *Capital revenue* of R7.3 billion or 46.7 percent of their Adjusted Budgets of R15.6 billion at an aggregate level to fund their *Capital expenditure* as at the end of March 2025 which is significantly below the projected revenue of 75 percent expected as at the end of the third quarter of the 2024/25 financial year. It is noted with concern that the total *Capital revenue* recognised as at 31 March 2025 of R7.3 billion is less than the total *Capital expenditure* of R7.7 billion incurred. The low *Capital revenue* recognised of R7.3 billion or 46.7 percent by the municipalities in KwaZulu-Natal is due to the low *Capital expenditure* reported by the municipalities which is primarily attributable to delays in the 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 2024/25 financial year was *Transfers recognised – capital* with R5 billion or 68.1 percent. *Internally generated funds* contributed R1.6 billion or 22.1 percent towards the total *Capital revenue* as at the end of the third quarter of the 2024/25 financial year whilst *Borrowing* contributed the least towards the total *Capital revenue* with R716.3 million or 9.8 percent.
- The eThekweni Metro with R3 billion or 40.9 percent contributed the most towards the total *Capital revenue* of R7.3 billion followed by the King Cetshwayo District with R823.8 million or 11.3 percent and the iLembe District with R766.3 million or 10.5 percent.
- The uMgungundlovu, uMzinyathi and Amajuba Districts with R201.3 million or 2.8 percent, R220.5 million or 3 percent and R236.4 million or 3.2 percent respectively, contributed the least towards the total *Capital revenue* of R7.3 billion.
- The uMgungundlovu District, the eThekweni Metro, the uMzinyathi District and the uThukela District reported the lowest *Capital revenue* against their Adjusted Budgets as at the end of March 2025 with 16.9 percent, 38.8 percent and 43.8 percent and 47 percent respectively.
- The low revenue reported by the uMgungundlovu District is mainly attributed to the Msunduzi Local Municipality that reported *Capital revenue* of only R9.9 million or 1.2 percent against their Adjusted Budget. Furthermore, the uMngeni and Mpofana Local Municipalities reported *Capital revenue* of R1.9 million or 2 percent and R7.4 million or 19.9 percent respectively in the district. The Msunduzi and Mpofana Local Municipalities attributed the low revenue reported to delays in SCM processes whilst the uMngeni Local Municipality indicated that incorrect reporting resulted in the low *Capital revenue* being recognised.
- The eThekweni Metro attributed the under-recognition of *Capital revenue* to challenges such as delays in SCM processes and issues with the contractor appointments including poor performance by some of the contractors.

- The low *Capital revenue* reported by the uMzinyathi District is mainly attributed to the Nquthu Local Municipality that reported revenue of only R11.5 million or 13.5 percent against their Adjusted Budget of R85.5 million due to a reporting error. The municipality indicated that they are engaging their service provider to resolve the reporting challenges. The municipality further indicated that the correct *Capital revenue* as at the end of March 2025 is R44.5 million or 52 percent.
- The Okhahlamba Local Municipality reported negative R3.4 million or negative 4 percent for *Capital revenue* which decreased the total revenue reported by the uThukela District. The municipality indicated that the negative *Capital revenue* reported was due to a reporting error and that they are engaging their service provider to resolve the reporting challenges. The municipality further indicated that the correct *Capital revenue* is R51.5 million or 100 percent.

## 2.4 Capital Expenditure

**Table 4: Capital Expenditure per item and per district as at the end of Quarter 3 – 2024/25**

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail									
					Governance and Admin. <sup>1</sup>	Community and Public Safety			Economic and Environmental Services		Trading Services			
						Housing	Health	Other <sup>2</sup>	Road Transport	Other <sup>3</sup>	Energy	Water and Waste Water Mgt.	Waste Mgt	Other
eThekwinini	7 680 538	7 689 746	2 985 891	38.8	115 624	311 428	6 598	217 480	529 326	251 926	406 174	1 057 213	86 947	3 176
Ugu	600 308	762 594	489 096	64.1	31 054	23	-	10 509	71 496	111 180	1 941	262 043	850	-
uMgungundlovu	1 230 869	1 218 471	605 557	49.7	66 038	55 869	-	20 031	238 897	31 141	9 339	177 185	7 192	(136)
uThukela	559 803	573 086	269 972	47.1	440	20	-	6 582	62 137	33 777	21 235	151 297	(1 892)	(3 623)
uMzinyathi	519 058	503 761	220 741	43.8	6 185	-	-	19 097	74 062	(6 656)	5 730	117 998	4 325	-
Amajuba	359 362	373 623	237 309	63.5	5 491	348	-	10 225	101 435	20 690	26 057	71 170	499	1 393
Zululand	715 721	778 204	638 170	82.0	6 266	-	-	75 211	41 490	24 620	24 189	463 678	2 715	-
uMkhanyakude	415 873	428 331	239 088	55.8	34 571	-	-	21 322	49 928	22 446	-	110 286	535	-
King Cetshwayo	1 249 871	1 246 517	823 813	66.1	28 464	-	-	53 125	139 967	18 839	20 125	545 535	7 187	10 570
iLembe	1 002 288	1 341 435	766 444	57.1	134 035	2 094	-	27 041	292 140	39 313	88 118	180 809	2 894	-
Harry Gwala	673 061	741 258	427 376	57.7	14 161	7 692	-	44 511	92 485	99 968	30 476	127 771	10 311	-
Total	15 006 751	15 657 025	7 703 457	49.2	442 330	377 474	6 598	505 133	1 693 365	647 244	633 384	3 264 986	121 564	11 380

Source: NT Igdatabase, downloaded 15 April 2025.

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 R7.7 billion or 49.2 percent in aggregate against their Adjusted Budgets of R15.7 billion as at the end of March 2025 which is significantly below the projected expenditure of 75 percent expected at the end of the third quarter of the 2024/25 financial year. The low *Capital expenditure* of R7.7 billion or 49.2 percent reported by the municipalities in KwaZulu-Natal 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 2024/25 financial year was spent on *Water* and *Waste water management* amounting to R3.3 billion or 42.4 percent with the eThekweni Metro contributing the most in this category with R1.1 billion or 32.4 percent followed by the King Cetshwayo District with R545.5 million or 16.7 percent and the Zululand District with R463.7 million or 14.2 percent.
- The lowest contributor towards the total *Capital expenditure* was *Health* with R6.6 million or 0.1 percent followed by *Other* with R11.4 million or 0.1 percent and *Waste management* with R121.6 million or 1.6 percent.
- It is noted with concern that negative figures were reported for one or more categories of *Capital expenditure* by various municipalities within the uMgungundlovu, uThukela and uMzinyathi Districts with the total *Capital expenditure* reported by the districts being positive.
- The eThekweni Metro with R3 billion or 38.8 percent contributed the most towards the total *Capital expenditure* of R7.7 billion followed by the King Cetshwayo District with R823.8 million or 10.7 percent, the iLembe District with R766.4 million or 9.9 percent and the Zululand District with R638.2 million or 8.3 percent.
- The uMzinyathi, Amajuba and uMkhanyakude Districts with R220.7 million or 2.9 percent, R237.3 million or 3.1 percent and R239.1 million or 3.1 percent respectively contributed the least to the total *Capital expenditure* of R7.7 billion.
- The eThekweni Metro reported the lowest *Capital expenditure* against their Adjusted Budget as at the end of March 2025 with 38.8 percent followed by the uMzinyathi and uThukela Districts with 43.8 percent and 47.1 percent respectively.
- The eThekweni Metro attributed the low *Capital expenditure* reported to challenges such as delays in SCM processes and issues with the contractor appointments including poor performance by some of the contractors.
- The low *Capital expenditure* reported by the uMzinyathi District is mainly attributed to the Nquthu Local Municipality that reported expenditure of only R11.5 million or 13.5 percent against their Adjusted Budget of R85.5 million due to a reporting error. The municipality indicated that they are engaging their service provider to resolve the reporting challenges. The municipality further indicated

that the correct *Capital expenditure* as at the end of March 2025 is R44.4 million or 52 percent.

- The low *Capital expenditure* reported by the uThukela District is mainly attributed to the Okhahlamba Local Municipality reporting negative R3.4 million or negative 4 percent against their Adjusted Budget of R85.8 million. The Okhahlamba Local Municipality indicated that the negative *Capital expenditure* reported was due to a reporting error and that they are engaging their service provider to resolve the reporting challenges. The municipality indicated that the correct *Capital expenditure* is R51.5 million or 100 percent.

## 2.5 Debtors Age Analysis

**Table 5: Debtor Age Analysis per district (Total) as at the end of Quarter 3 – 2024/25**

R'000	0 - 30 Days		30 - 60 Days		60- 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	3 230 493	8.6	1 602 218	4.3	1 133 170	3.0	31 702 227	84.2	37 668 108
Ugu	153 289	5.8	102 200	3.8	66 183	2.5	2 334 725	87.9	2 656 397
uMgungundlovu	881 053	8.4	406 705	3.9	67 858	0.6	9 089 954	87.0	10 445 570
uThukela	137 275	4.2	104 584	3.2	70 273	2.1	2 972 966	90.5	3 285 098
uMzinyathi	46 575	4.3	46 344	4.3	20 173	1.9	964 291	89.5	1 077 382
Amajuba	116 732	4.8	88 247	3.6	47 520	2.0	2 168 782	89.6	2 421 279
Zululand	86 013	5.2	62 256	3.7	33 128	2.0	1 485 028	89.1	1 666 426
uMkhanyakude	16 512	1.9	31 355	3.6	12 987	1.5	820 821	93.1	881 674
King Cetshwayo	450 603	32.6	57 497	4.2	32 710	2.4	841 953	60.9	1 382 763
iLembe	195 068	8.6	85 260	3.8	65 342	2.9	1 911 995	84.7	2 257 665
Harry Gwala	34 270	5.8	22 684	3.8	15 971	2.7	518 999	87.7	591 924
<b>Total</b>	<b>5 347 883</b>	<b>8.3</b>	<b>2 609 349</b>	<b>4.1</b>	<b>1 565 315</b>	<b>2.4</b>	<b>54 811 740</b>	<b>85.2</b>	<b>64 334 287</b>

Source: NT Igdatabase, downloaded 15 April 2025.

**Table 6: Debtors by Customer Group (Total) as at the end of Quarter 3 – 2024/25**

R'000	Organs of State		Commercial		Household		Other <sup>1</sup>		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	1 761 040	4.7	8 243 305	21.9	27 541 095	73.1	122 668	0.3	37 668 108
Ugu	184 598	6.9	432 559	16.3	2 026 668	76.3	12 572	0.5	2 656 397
uMgungundlovu	323 518	3.1	1 501 811	14.4	8 196 776	78.5	423 465	4.1	10 445 570
uThukela	517 075	15.7	698 079	21.2	2 036 923	62.0	33 020	1.0	3 285 098
uMzinyathi	132 824	12.3	139 005	12.9	768 132	71.3	37 420	3.5	1 077 382
Amajuba	96 974	4.0	178 771	7.4	2 099 831	86.7	45 703	1.9	2 421 279
Zululand	331 541	19.9	271 423	16.3	970 120	58.2	93 342	5.6	1 666 426
uMkhanyakude	190 532	21.6	207 783	23.6	420 830	47.7	62 529	7.1	881 674
King Cetshwayo	426 684	30.9	411 524	29.8	504 873	36.5	39 682	2.9	1 382 763
iLembe	180 855	8.0	285 913	12.7	1 769 458	78.4	21 438	0.9	2 257 665
Harry Gwala	134 283	22.7	79 537	13.4	332 875	56.2	45 228	7.6	591 924
<b>Total</b>	<b>4 279 924</b>	<b>6.7</b>	<b>12 449 711</b>	<b>19.4</b>	<b>46 667 582</b>	<b>72.5</b>	<b>937 069</b>	<b>1.5</b>	<b>64 334 287</b>

Source: NT Igdatabase, downloaded 15 April 2025.

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

- The total debt owed to municipalities at the end of the third quarter of the 2024/25 financial year was R64.3 billion which represents an increase of R3.2 billion or 5.2 percent from R61.2 billion reported by municipalities as at the end of the second quarter of the 2024/25 financial year.
- At the end of the third quarter of the 2024/25 financial year, a substantial amount of debt totalling R54.8 billion or 85.2 percent was outstanding in the *Over 90 Days* category which represents an increase of R2.7 billion or 5.2 percent from R52.1 billion reported in the same age category as at the end of the second quarter of the 2024/25 financial year. As at 31 March 2025, the remaining Debtors per age category were as follows: *0-30 Days*: R5.3 billion or 8.3 percent; *30-60 Days*: R2.6 billion or 4.1 percent; and *60-90 Days*: R1.6 billion or 2.4 percent.
- The Debtors Age Analysis by *Customer group* indicates that a considerable portion of debt is owed by *Households* with R46.7 billion or 72.5 percent followed by *Commercial* with R12.4 billion or 19.4 percent and *Organs of State* with R4.3 billion or 6.7 percent.
- The Debtors owed by *Households* increased by R2.4 billion or 5.5 percent from R44.2 billion owed at the end of the second quarter of the 2024/25 financial year.
- Debt collection efforts must focus on these long outstanding debts, however some of these debts 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 – 2024/25**

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekweni	900 738	96.3	12	0.0	7 803	0.8	26 462	2.8	935 015
Ugu	50 294	5.6	69 197	7.7	35 274	3.9	744 866	82.8	899 631
uMgungundlovu	616 675	19.6	(63 848)	(2.0)	6 534	0.2	2 592 778	82.3	3 152 140
uThukela	38 359	41.1	5 525	5.9	12 373	13.3	37 000	39.7	93 259
uMzinyathi	54 043	12.0	6 647	1.5	3 866	0.9	384 499	85.6	449 055
Amajuba	105 461	13.6	72 498	9.4	91 999	11.9	503 254	65.1	773 212
Zululand	48 738	8.8	17 669	3.2	18 886	3.4	466 299	84.5	551 592
uMkhanyakude	(5 886)	(3.1)	27 494	14.6	(8 886)	(4.7)	176 049	93.3	188 772
King Cetshwayo	205 158	75.5	6 478	2.4	18 502	6.8	41 745	15.4	271 883
iLembe	51 888	64.4	4 943	6.1	1 558	1.9	22 211	27.6	80 600
Harry Gwala	16 706	84.4	31	0.2	228	1.2	2 822	14.3	19 788
<b>Total</b>	<b>2 082 175</b>	<b>28.1</b>	<b>146 647</b>	<b>2.0</b>	<b>188 139</b>	<b>2.5</b>	<b>4 997 985</b>	<b>67.4</b>	<b>7 414 945</b>

Source: NT Igdatabase, downloaded 15 April 2025.

**Table 8: Creditor Category Analysis per district (Total) as at the end of Quarter 3 - 2024/25**

R' 000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	674 977	25.6	38 522	1.5	88 719	3.4	1 830 244	69.5	2 632 462	35.5
Bulk Water	308 512	15.2	10 851	0.5	57 295	2.8	1 656 942	81.5	2 033 599	27.4
PAYE deductions	168 990	100.0	8	0.0	-	-	49	0.0	169 047	2.3
VAT (output less input)	(63 503)	100.1	-	-	-	-	39	(0.1)	(63 464)	(0.9)
Pensions / Retirement	167 684	99.9	74	0.0	12	0.0	16	0.0	167 786	2.3
Loan repayments	(510)	113.4	-	-	-	-	60	(13.4)	(450)	(0.0)
Trade Creditors	673 747	35.1	63 495	3.3	42 390	2.2	1 141 430	59.4	1 921 062	25.9
Auditor-General	801	7.6	1 806	17.1	4 386	41.6	3 543	33.6	10 536	0.1
Other <sup>1</sup>	36 038	8.4	31 891	7.4	(4 664)	(1.1)	365 662	85.3	428 927	5.8
Medical Aid deductions	115 439	100.0	-	-	-	-	-	-	115 439	1.6
<b>Total</b>	<b>2 082 175</b>	<b>28.1</b>	<b>146 647</b>	<b>2.0</b>	<b>188 139</b>	<b>2.5</b>	<b>4 997 985</b>	<b>67.4</b>	<b>7 414 945</b>	<b>100.0</b>

Source: NT Igdatabase, downloaded 15 April 2025.

<sup>1</sup> Include Misclassifications of Trade Creditors, Salary control and Retentions.

- The total debt owed by municipalities at the end of the third quarter of the 2024/25 financial year was R7.4 billion which represents an increase of R955.8 million or 14.8 percent from R6.5 billion owed by municipalities as at end of the second quarter of the 2024/25 financial year.
- At the end of the third quarter of the 2024/25 financial year, a substantial amount of debt totalling R5 billion or 67.4 percent was outstanding in the *Over 90 Days* category representing an increase of R126.7 million or 2.6 percent from R4.9 billion reported in the same category as at the end of the second quarter of the 2024/25 financial year. It is concerning that R5.3 billion or 71.9 percent of the debt owed by municipalities was outstanding for longer than 30 days in contravention of Section 65(2)(e) of the MFMA.
- The Richmond Local Municipality reported no *Creditors* outstanding as at the end of the third quarter of the 2024/25 financial year, whilst the uMngeni Local Municipality reported a negative *Creditor* balance of R63.4 million at the end of the third quarter of the 2024/25 financial year due to inaccurate reporting. Additionally, a total of 18 municipalities reported negative amounts for *Creditors* in at least one of the age categories which is mainly due to inaccurate reporting, while the total *Creditors* balance for each of these municipalities at the end of the third quarter of the 2024/25 financial year remained positive.
- The majority of the outstanding *Creditors* relate to *Bulk electricity* of R2.6 billion or 35.5 percent followed by *Bulk Water* of R2 billion or 27.4 percent and *Trade Creditors* of R1.9 billion or 25.9 percent.
- It should be noted that negative balances were reported for *VAT* and *Loan repayments* amounting to negative R63.5 million and negative R450 000 respectively. The negative balance for *VAT* was mainly due to incorrect reporting by the uMngeni Local Municipality that reported negative R77.1 million for *VAT*. The negative balance for *Loan repayments* was mainly due to incorrect reporting by the uMkhanyakude District Municipality that reported negative R510 000 for *Loan repayments*.

- Of the *Bulk electricity* outstanding *Creditors* balance of R2.6 billion, R1.8 billion or 69.5 percent was in the *Over 90 Days* category. This was due to the fact that the Msunduzi, Ulundi, eNdumeni, Newcastle, AbaQulusi, Mthonjaneni and the eMadlangeni Local Municipalities reported amounts in the *Over 90 Days* category owing to Eskom of R1.1 billion, R249.9 million, R161.3 million, R158.2 million, R146.3 million, R26.6 million and R1.7 million respectively for unpaid electricity. Furthermore, *Bulk electricity* is understated as the Mpofana Local Municipality reported no amounts owed for *Bulk electricity* whilst the MFMA Section 41 report for March 2025 reflects an amount owed of R558.1 million in the *Over 90 Days* category.
- The Msunduzi Local Municipality applied for the National Treasury debt relief programme which was approved effective 01 November 2023. As per the March 2025 MFMA Section 41 report, Eskom reported that the municipality is not complying with the terms and conditions of the programme and therefore National Treasury issued a warning letter to the municipality. However, the payment arrangement instalment was honoured and the invoice for February 2025 was paid in full by the municipality.
- The Ulundi Local Municipality applied for the National Treasury debt relief programme which was approved effective 01 June 2023. As per the March 2025 MFMA Section 41 report, the municipality is currently not complying with the terms and conditions of the programme and therefore National Treasury issued a warning letter to the municipality. Furthermore, Eskom is preparing to initiate the Promotion of Administrative Justice Act. No. 3 of 2000 (PAJA) process.
- The eNdumeni Local Municipality applied for the National Treasury debt relief programme which was approved effective 01 July 2023. According to the MFMA Section 41 Report for March 2025, the municipality is currently not adhering to the terms and conditions of the debt relief programme and therefore National Treasury issued a warning letter to the municipality. The payment arrangement is not being honoured and only R6 million was paid by the municipality in March 2025 to Eskom. Therefore, Eskom is preparing to initiate the PAJA process.
- The Newcastle Local Municipality has a payment arrangement with Eskom however according to the MFMA Section 41 report for March 2025, the municipality has not honoured the payment arrangement and a notice of breach was issued to the municipality on 09 December 2024. The Chief Financial Officer of the municipality requested for payment arrangement with a duration of 24 months which is currently being evaluated by Eskom. The municipality made a payment of R64 million to Eskom in March 2025.
- The AbaQulusi Local Municipality has a payment arrangement with Eskom which it is currently honouring as per the MFMA Section 41 report for March 2025. However, the municipality sent a letter to Eskom on 10 March 2025 requesting to pay half of their payment arrangement instalment of R30 million and thus, only R15 million was paid by the municipality on 18 March 2025.
- The Mthonjaneni Local Municipality applied for the National Treasury debt relief programme which was approved effective 01 July 2023. According to the March 2025 MFMA Section 41 report, the municipality is not adhering to the terms and conditions of the debt relief programme therefore National Treasury issued a final warning letter to the municipality. The payment arrangement instalment was honoured but the current account was not fully settled. The municipality paid R2.6 million to Eskom in March 2025. However, Eskom is preparing to initiate the PAJA process.
- The eMadlangeni Local Municipality met with Eskom on 24 March 2025 and requested a payment plan for a duration of 6 months which is currently being evaluated by Eskom.
- The Mpofana Local Municipality applied for the National Treasury debt relief programme which was approved effective 01 October 2023. The municipality is currently not complying with the terms and conditions of the programme according to the MFMA Section 41 report from Eskom for March 2025 and the last payment was received on 01 October 2024. National Treasury therefore issued a final warning letter to the municipality and Eskom is preparing to initiate the PAJA process.
- Of the *Bulk water* outstanding *Creditors* balance of R2 billion, R1.7 billion or 81.5 percent 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, the

uMkhanyakude District Municipality and the Zululand District Municipality reported amounts owing to the Water Boards of R874.9 million, R472.2 million, R220.5 million, R59.4 million, R17.6 million and R12 million respectively for unpaid *Bulk water* in the *Over 90 Days* category.

- The Msunduzi Local Municipality has a payment arrangement with the uMngeni-uThukela Water Board however, the municipality has defaulted on the payment plan. A meeting was held by the municipality with KZN Department of Co-Operative Governance and Traditional Affairs (COGTA) and uMngeni-uThukela–Water Board on 04 April 2025 to discuss the shortfall of the payments made by the municipality and a way forward. The next meeting is scheduled for May 2025. The municipality has most recently paid an amount of R68.5 million to the water board on 04 April 2025.
- The Ugu District Municipality has a new payment arrangement with the uMngeni-uThukela Water Board which was accepted by the Chief Financial Officer of the municipality via email on 07 March 2025 however, acceptance of the new payment arrangement via an official is still outstanding. As per the new payment plan, the average payment per month will be R22 million inclusive of all current invoices. However, it is not clear as to which payment plan is currently being used as the new payment arrangement should have come into effect in March 2025. The municipality has most recently paid an amount of R10.7 million to the water board on 01 April 2025.
- The Newcastle Local Municipality has a payment arrangement with the uThukela Water (Proprietary) Limited Company which is being honoured. The municipality indicated that the bulk of the *Creditors* outstanding as at 31 March 2025 are in the over 90 days' category due to the cash flow challenges facing the municipality.
- The Amajuba District Municipality has a payment arrangement with the uThukela Water (Proprietary) Limited Company. The municipality finalised the latest payment arrangement with the uThukela Water (Proprietary) Limited Company on 09 May 2024 and has been honouring the payment arrangement.
- The MFMA Section 41 Report from the uMngeni-uThukela Water Board for March 2025 indicated that the water board has formally informed uMkhanyakude District Municipality of the default in payment of the long outstanding debt. The water board had requested that the payment be made before 28 February 2025 and should no payments be received from the services to the municipality would be suspended by water board until payment is made. The water board also further decided that interest would be raised on the municipality's account from April 2025.
- The outstanding amount owed by the Zululand District Municipality is attributable to a disputed payment due to the Department of Water and Sanitation (DWS) which has not been processed as there is a pending court case. The municipality has proactively engaged DWS to enter into a payment arrangement for the outstanding debt to ease the payment burden subsequent to the finalisation of the court case. The municipality has begun to make some payments towards the outstanding debt while the payment arrangement is in the process of being finalised.
- 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 2025, it was noted that the uThukela District Municipality owed the water board R155.7 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, however the municipality is currently five months behind on the payment plan. The municipality has most recently paid an amount of R2.2 million to the water board on 09 April 2025.
- 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 2025, it was noted that the municipality owed the water board R1.2 billion 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. A restriction of water supply was implemented by the water board to the municipality 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.

The municipality wrote to the water board on 15 January 2024 indicating they wish to terminate the Bulk Water Services Agreement. On 11 March 2025, a restriction letter was sent to the municipality informing the Municipal Manager of an intention to restrict the water supply by 20 percent with an action date of 12 March 2025. The municipality paid the water board R10.7 million on 11 March 2025 and R11.2 million on 12 March 2025 however, the water board implemented the restriction on 12 March 2025. After implementation of the restriction of water supply, the King Cetshwayo District Municipality indicated that they want to terminate the contract with the water board and the contract was subsequently terminated on 31 March 2025. The final meter reading was taken by the water board on 31 March 2025 and the final invoices was sent to the municipality on 03 April 2025.

## 2.7 National Conditional Grants

**Table 9: National Conditional Grants -Summary, Quarter 3 – 2024/25**

R'000	DoRA 2024 Total Avail. (Inc. Adjust.)	Unaudited Actual	
		Actual expenditure by municipalities	% Spent
Programme and Project Preparation Support Grant	40 000	5 430	13.6
Local Government Financial Management Grant	116 100	67 561	58.2
Infrastructure Skills Development Grant	29 500	26 414	89.5
Neighbourhood Development Partnership (Schedule 5B)	234 635	96 177	41.0
Integrated Urban Development Grant	239 178	146 532	61.3
Municipal Disaster Grant	93 531	-	-
Municipal Disaster Recovery Grant	90 263	110 730	122.7
Public Transport Network Grant	971 411	153 816	15.8
Rural Road Assets Management Systems Grant	27 137	8 022	29.6
Expanded Public Works Programme Integrated Grant (Municipality)	139 141	116 657	83.8
Integrated National Electrification Programme (Municipal) Grant	359 739	192 373	53.5
Energy Efficiency and Demand Side Management (Municipal) Grant	36 000	15 495	43.0
Regional Bulk Infrastructure Grant (Schedule 5B)	428 744	333 109	77.7
Water Services Infrastructure Grant (Schedule 5B)	1 070 000	620 862	58.0
Informal Settlements Upgrading Partnership Grant	785 485	410 103	52.2
Municipal Infrastructure Grant	3 696 451	2 012 994	54.5
<b>Total Direct Transfers</b>	<b>8 357 315</b>	<b>4 316 274</b>	<b>51.6</b>
<b>Allocation In Kind</b>			
Neighbourhood Development Partnership (Schedule 6B)	40 000	-	-
Municipal Systems Improvement Grant (Schedule 6B)	31 346	-	-
Integrated National Electrification Programme (Allocation in-kind) Grant	418 341	-	-
Water Services Infrastructure Grant (Schedule 6B)	200 000	-	-
Municipal Infrastructure Grant (Schedule 6B)	20 000		
<b>Total Allocations in kind</b>	<b>709 687</b>		
<b>Total</b>	<b>9 067 002</b>	<b>4 316 274</b>	<b>47.6</b>

Source: NT Igdatabase, downloaded 15 April 2025.

- In terms of the adjusted Division of Revenue Act, Act No. 24 of 2024 (DoRA), direct allocations to all 54 municipalities in KwaZulu-Natal, including the eThekweni Metro, amounted to R8.4 billion while allocations in-kind amounted to R709.7 million, totalling R9.1 billion. The aggregate expenditure reported of R4.3 billion or 51.6 percent against the total direct allocation of R8.4 billion which is significantly below the projected expenditure of 75 percent expected as at the end of the third quarter of the 2024/25 financial year is primarily as a result of inaccurate reporting by a number of municipalities.
- The total Municipal Infrastructure Grant (MIG) allocation to all the municipalities within the province was R3.7 billion, excluding allocations to the uMhlathuze and Ray Nkonyeni Local Municipalities as well as the 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 2024/25 financial year, R2 billion or 54.5 percent was reported against the total MIG allocation of R3.7 billion. The reported performance against the total MIG allocation is distorted as negative amounts were reported by the Okhahlamba and Inkosi uMtubatuba Local Municipalities. Excluding the negative amounts reported by the two (2) municipalities, R2.1 billion or 57.6 percent was spent against the total MIG allocation of R3.7 billion as at the end of third quarter of the 2024/25 financial year.

- The Okhahlamba Local Municipality reported expenditure of negative R110.3 million against the MIG allocation due to system challenges which resulted in the uploading of incorrect data strings to the National Treasury GoMuni Upload Portal. The municipality indicated that R42.7 million or 100 percent was spent against the MIG allocation of R42.7 million as at 31 March 2025.
- The Inkosi uMtubatuba Local Municipality reported expenditure of negative R6.6 million against their MIG allocation due to challenges with their financial system. The municipality indicated that R28.6 million or 77.7 percent was spent against the MIG allocation of R36.8 million as at the end of March 2025.
- The uThukela and uMkhanyakude District Municipalities as well as the eNdumeni Local Municipality reported no expenditure against their MIG allocations whilst the Amajuba District Municipality and the KwaDukuza, Msunduzi and Dannhauser Local Municipalities reported expenditure of less than 50 percent against their MIG allocations for the 2024/25 financial year as at the end of March 2025 of 10 percent, 39.6 percent, 43 percent and 48.9 percent respectively.
- The total IUDG allocation to the Ray Nkonyeni and uMhlathuze Local Municipalities was R239.2 million of which R146.5 million or 61.3 percent was spent as at the end of the third quarter of the 2024/25 financial year.
- The PPPSG allocation to the eThekweni Metro was R40 million of which R5.4 million or 13.6 percent was spent as at the end of the third quarter of the 2024/25 financial year.
- The total Water Services Infrastructure Grant (WSIG) allocation to the municipalities within the province was R1.1 billion. As at the end of the third quarter of the 2024/25 financial year, R620.9 million or 58 percent was reported against the allocations to municipalities.
- The uThukela District Municipality reported no expenditure against their WSIG allocation whilst the uMzinyathi, Amajuba and Harry Gwala District Municipalities reported expenditure of less than 50 percent against their WSIG allocations for the 2024/25 financial year as at the end of March 2025 with 17.5 percent, 28.9 percent and 33.9 percent respectively.
- It was also noted that the Okhahlamba Local Municipality reported negative R6 million against the Financial Management Grant (FMG), negative R15.6 million against the Integrated National Electrification Programme Grant (INEP) and negative R9 million against the Expanded Public Works Programme Integrated Grant (EPWP) due to system challenges which resulted in the uploading of incorrect data strings to the National Treasury GoMuni Upload Portal.

## 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.*

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, 28 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, 11 of the municipalities (list and details as reflected in Annexure J) do not appear to have financial problems due to the following:

- The data strings of five (5) municipalities are incorrect due to inaccurate reporting by the municipalities and/or system errors;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to disputes with service providers for five (5) municipalities; and
- The negative audit opinion was the only criteria for one (1) municipality, however the municipality does not display any other signals of financial problems as at the end of the third quarter of the 2024/25 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	Amajuba DM
2	Mpofana	11	AbaQulusi
3	iMpendle	12	Nongoma
4	Msunduzi	13	Ulundi
5	uThukela DM	14	Zululand DM
6	eNdumeni	15	Inkosi uMtubatuba
7	uMzinyathi DM	16	uMkhanyakude DM
8	Newcastle	17	Mthonjaneni
9	eMadlangeni		

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, four (4) of the seven (7) municipalities listed in Table 11 are also under intervention in terms of Sections 139(1)(b) of the Constitution whilst two (2) are supported as per Section 154 of the Constitution.

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

No.	Name of Municipality	Intervention/Support
1	Mpofana	Section 139(1)(b)
2	Msunduzi	Section 154
3	uThukela DM	Section 139(1)(b)
4	uMzinyathi DM	Section 139(1)(b)
5	AbaQulusi	N/A
6	Inkosi uMtubatuba	Section 154
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 provided support to the Msunduzi Local Municipality. In the previous financial year, Finance experts were deployed to the uMkhanyakude, uThukela, uMzinyathi District Municipalities as well as the Mpofana and Inkosi uMtubatuba Local Municipalities. Provincial Treasury is currently providing the Mpofana Local Municipality with Financial Management Support. National Treasury through the Municipal Finance Improvement Programme (MFIP IIIx) has deployed four Technical Advisors. One Technical Advisor is currently supporting the uThukela and uMzinyathi District Municipalities. A second Advisor is currently supporting the uMkhanyakude District Municipality and Inkosi uMtubatuba Local Municipality. Additionally, the third Technical Advisor supports the Mpofana Local Municipality, while the fourth Advisor supports the AbaQulusi 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 2024/25 financial year and will need to be closely monitored going forward. Moreover, it should be noted the iMpendle, eNdumeni, Ulundi and Mthonjaneni Local Municipalities are also supported by National Treasury MFIP IIIx Technical Advisors.

**Table 12: Municipalities meeting the criteria of having financial problems based on Quarter 3 figures – 2024/25**

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

Source: KZN Provincial Treasury.

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

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

As at the end of the third quarter of the 2024/25 financial year which covers January 2025 to March 2025, the Jozini Local Municipality was the only municipality which did not successfully submit their Creditors monthly data string for Month 07 within 10 working days of the end of January 2025 as required by Section 71(1) of the MFMA and was therefore issued with a non-compliance letter. All other municipalities in the province successfully uploaded their monthly data strings to the National Treasury GoMuni Upload Portal for Month 07 to Month 09.

## 2.10 KZN Provincial Treasury combined Municipal Support Plan

The various sub-programmes within Provincial Treasury that provide support to KZN municipalities develop the Combined municipal support plan on an annual basis. The Combined municipal support plan for the 2024/25 departmental financial year was signed by the MEC for Finance on 05 April 2024. The intention of the Combined municipal support plan is to provide packaged support to municipalities. The Audit reports and Management letters of the municipalities for the 2022/23 financial year from the Auditor-General of South Africa (AGSA) amongst other information were analysed to identify common trends/audit findings and potential municipalities to support as well as the type of support dependent on the nature and extent of issues. Provincial Treasury established the Municipal support co-ordination steering committee which is responsible to approve the annual combined plan and to monitor progress with the implementation of the plan. The Combined municipal support plan was communicated to the KZN Department of Co-Operative Governance and Traditional Affairs (COGTA) to include it in the Provincial municipal audit outcomes turnaround plan. The combined plan is monitored by the Operation clean audit committee (OPCA) on a quarterly basis, which is attended by KZN COGTA, KZN Provincial Treasury, the South African Local Government Association (SALGA) and the AGSA to ensure that the support provided by the different stakeholders are efficiently aligned to avoid duplication.

The approved Combined municipal support plan for the 2024/25 departmental financial year includes the following support initiatives to be provided by Provincial Treasury at the identified municipalities. The support for the 2024/25 departmental financial year was confirmed with the leadership of the identified municipalities to obtain their commitment and co-operation for the respective support initiatives by Provincial Treasury. The implementation of the plan commenced during the fourth quarter of the 2023/24 municipal financial year and was concluded during quarter three of the municipal 2024/25 financial year:

**Table 13: Progress on the implementation of the approved 2024/25 KZN PT Combined municipal support plan**  
**KZN PT Combined 2024/25 Municipal Support Plan**

Sub-Programme and Support Initiative	Municipalities identified for support	
<b>Municipal Accounting and Reporting</b>		
<ul style="list-style-type: none"> <li>Review of 2023/24 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.</li> </ul>	1. eDumbe 2. Big 5 Hlabisa 3. uMshwathi 4. KwaDukuza	5. Richmond 6. uMzimkhulu 7. Maphumulo 8. Johannes Phumani Phungula (uBuhlebezwe)
	<i>Support completed.</i>	
<ul style="list-style-type: none"> <li>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 implementing 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.</li> </ul>	1. Mpošana 2. eMadlangeni 3. Harry Gwala DM	4. Jozini 5. Ulundi
	<i>Support completed.</i>	
<b>Municipal Support Programme</b>		
<ul style="list-style-type: none"> <li>Specialised Support - Post Implementation Assessments of AFS Reviews conducted in the prior year: Support includes an assessment to determine if the key recommendations provided to the municipality during the 2022/23 AFS Review have been implemented. A risk-based approach will be applied, including support assisting on high level review with recommendations of audit readiness taking cognisance of prior recommendations, key accounting records and interim financial statements (where available)</li> </ul>	1. uMshwathi 2. eDumbe 3. Johannes Phumani Phungula (uBuhlebezwe)	4. uMngeni 5. Dr. Nkosazana Dlamini Zuma
	<i>Support completed</i>	
<ul style="list-style-type: none"> <li>Specialised Support - Cash Management A risk based approach will be applied to identify key focus areas that will assist the municipality regarding Cash Management with an emphasis on cost containment and effective debtor management, including implementing Interim Finance committee</li> </ul>	1. iMpindle 2. eMadlangeni 3. Nkandla	
	<i>Support completed.</i>	
<b>Municipal Revenue and Debt Management</b>		
<ul style="list-style-type: none"> <li>Municipal Revenue and Debt Management project 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. Assisting the municipality to populate the National Treasury tariff setting tool to determine whether tariffs for service charges are cost reflective. Support is also provided with regards to the Eskom Municipal Debt Relief Programme in line with MFMA Circular 124.</li> </ul>	1. Ulundi	
	<i>Support completed.</i>	

Source: KZN PT

Sub-Programme and Support Initiative	Municipalities identified for support	
<b>Provincial Internal Audit Services</b> <ul style="list-style-type: none"><li>Support initiatives to be provided:</li><li>* Risk Assessments and Risk Management Maturity Review</li><li>* Internal Audit Capacity Building</li><li>* Review of Internal Audit and Audit Committee function</li><li>* Establishment of Disciplinary Board</li></ul>	1. eMadlangeni 2. Mpošana 3. eDumbe 4. Big 5 Hlabisa 5. Nkandla 6. uMkhanyakude DM 7. Jozini 8. uMzinyathi DM	9. iNkosi Langalibalele 10. uMuziwabantu 11. Mkhambathini 12. AbaQulusi 13. uPhongolo 14. Dannhauser * 15. Inkosi uMtabaluba 16. uMngeni
* Support completed at 15 municipalities. It was agreed with the Dannhauser municipality to postpone the support to the 2025/26 provincial financial year.		
<b>Infrastructure Management</b> <p>Support will be provided in response to specific requests for assistance as received from municipalities. Support will be customised dependent on the request of the municipality and taking cognisance of applicable expertise available.</p>	1. uMzinyathi DM	2. Johannes Phumani Phungula (uBuhlebezwe)
Support completed at uMzinyathi DM. The Johannes Phumani Phungula municipality requested an extension of the support to October 2025.		
<b>Supply Chain Management (SCM)</b> <ul style="list-style-type: none"><li>Technical Support</li><li>* Technical Support in the review and alignment of SCM policies, SOPS, bidding documents, checklists and structure.</li><li>* Audit Improvement Plan: Assisting in drafting and implementing action plans to effectively address the root causes of SCM non-compliance issues raised by the Auditor-General, Internal Audit units and National Treasury.</li><li>* Review of Quotations and Bid management process and establish controls and checklists to mitigate procurement non-compliance.</li><li>* Review contract registers against expenditure reports, check contract documentation relative to extensions, variation orders, documentation approvals and contract performance. Follow-up on recommendations made during contract register reviews.</li></ul> <p>Provide technical guidance in analysing and reviewing the SCM structure and job descriptions to ensure alignment to the acceptable and applicable SCM structure and job descriptions.</p>	1. eMadlangeni 2. Harry Gwala DM 3. Mpošana 4. uMkhanyakude DM 5. iMpendle 6. Jozini 7. Ulundi	8. Ugu 9. uMzinyathi DM 10. iNkosi Langalibalele 11. Nquthu 12. Amajuba DM 13. uThukela DM
Support completed.		
<ul style="list-style-type: none"><li>Training:</li></ul> <p>Provision of training to all municipalities, including Bid Committees, CSD and uploading of employee information, CIDB Infrastructure Procurement, Contract Management, Quotations Management</p>	All KZN Municipalities	
<b>Public Private Partnerships (PPP)</b> <ul style="list-style-type: none"><li>Advisory and Regulatory support</li></ul> <p>Support will be based on the requirements of Section 120 of the MFMA, read with the PPP Regulations and the PPP Practice Notes issued by National Treasury.</p> <p>The support will extend to technical, legal, financial advisory and regulatory support to public sector institutions from the conceptualization of potential projects through to complete closeout (i.e. from inception through to contract management phases).</p>	1. uMhlatuze 2. KwaDukuza	3. iLembe DM
<ul style="list-style-type: none"><li>PPP Training</li></ul>	1. Harry Gwala DM 2. Ugu DM	3. Mandeni 4. Okhahlamba
Training completed		

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 - 2024/25

R'000					Detail																							Non-exchange Revenue									
					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	Special rating levies	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							
Original Budget					Adjusted Budget					Unaudited Actual					% Generated																						
A					KZN2000 eThekweni																																
					56 060 883	56 177 019	44 943 233	80.0	14 550 297	5 393 734	1 027 219	788 242	224 451	20 990	1 846	1 199 983	459 168	-	198	464 881	2 761	-	347 252	10 571 512	264 951	46 212	40 210	5 233 278	527 035	3 742 866	-	33 231	2 916	-			
B					KZN212 uMdoni	403 171	403 014	334 226	82.9	1	-	-	9 849	11 575	1 555	-	1 521	9 854	-	-	2 059	7	-	386	93 943	-	763	2 363	199 260	1 090	-	-	-	-			
B					KZN213 uMzombe	205 972	206 672	179 695	86.9	-	-	-	2	-	-	-	3 521	-	-	83	-	-	765	42 190	-	27	32	175 291	-	-	-	-	-	-			
B					KZN214 uMzizwabantu	228 672	229 489	190 761	83.1	35 495	-	-	2 046	123	446	-	-	5 095	-	-	90	-	1 293	19 000	-	8	616	125 945	604	-	-	-	-	-			
B					KZN216 Ray Nkonyeni	1 270 142	1 306 158	1 107 242	84.8	145 644	-	-	64 274	9 939	3 560	-	7 621	9 332	-	-	3 204	368	-	2 121	485 341	-	15 089	4 985	329 386	26 378	-	-	-	-			
C					DC21 Ugu DM	1 367 249	1 390 216	1 202 013	86.5	-	-	346 619	103 693	-	2 359	-	61 207	7 864	-	-	400	-	1 571	-	-	-	-	678 299	-	-	-	-	-	-			
Total: Ugu Municipalities					3 475 206	3 535 550	3 013 936	85.2	181 139	346 619	103 693	76 170	23 998	5 561	-	70 349	35 665	-	-	5 837	375	-	6 136	598 284	-	15 861	7 995	1 508 181	28 072	-	-	-	-	-			
B					KZN221 uMshwathi	234 907	232 391	172 244	74.1	-	-	-	2 614	1 321	2 453	-	689	7 003	-	-	583	14	-	218	42 190	-	27	109 994	5 138	-	-	-	-	-			
B					KZN222 uMngeni	614 613	616 061	440 885	71.6	85 275	-	-	13 085	4 599	-	2 143	2 984	-	-	1 048	3 252	-	1 183	206 079	-	2 056	-	111 526	7 655	-	-	-	-	-			
B					KZN223 uMofana	205 989	301 081	106 615	35.4	36 209	-	-	4 087	272	-	-	(122)	244	-	-	154	3 873	-	3 140	11 582	-	616	-	46 561	-	-	-	-	-			
B					KZN224 uMpendle	73 347	72 359	42 125	58.2	-	-	-	75	9	274	-	-	351	-	-	592	50	-	271	9 241	-	-	31 263	(0)	-	-	-	-	-			
B					KZN225 Msunduzi	8 963 903	8 970 488	6 404 376	71.4	2 581 384	825 049	184 104	117 184	11 421	2 955	-	271 473	19 614	-	-	24 886	1 698	-	50 038	1 274 507	-	15 560	-	937 638	90 146	-	-	(3 282)	-	-		
B					KZN226 Mkhambathini	151 400	153 728	137 820	89.7	-	-	-	448	604	-	-	-	1 180	-	-	121	5 415	-	701	23 666	-	1	105 684	-	-	-	1	-	-			
B					KZN227 Richmond	150 764	148 622	141 365	95.1	-	-	-	808	380	-	14	362	2 237	-	-	1 335	24	-	553	27 291	-	7	1 979	104 441	1 934	-	-	-	-			
C					DC22 uMgungundlovu DM	1 496 646	1 490 163	1 274 490	85.5	-	-	337 519	47 173	-	-	76 624	25 430	-	-	-	-	-	123	-	-	-	-	-	787 606	-	-	-	-	-	-		
Total: uMgungundlovu Municipalities					11 891 569	11 984 894	8 719 920	72.8	2 702 868	1 162 568	231 278	138 301	18 621	5 682	14	351 170	59 042	-	-	28 719	14 448	-	56 103	1 594 555	-	18 266	1 979	2 234 713	104 874	-	-	(3 281)	-	-			
B					KZN235 Okhahlamba	232 263	231 178	220 041	95.2	-	-	-	1 474	6 170	1 290	-	793	3 554	-	-	932	1 474	-	76	22 925	-	122	310	174 387	6 532	-	-	-	-	-		
B					KZN237 iNkosi Langalibalele	796 768	791 300	658 005	83.2	230 870	-	-	7 874	374	11	-	29 603	6 142	-	-	494	274	-	1 621	96 657	-	1 130	1 320	266 232	15 403	-	-	-	-	-		
B					KZN238 Alfred Duma	1 468 841	1 471 200	1 159 467	78.8	401 019	-	-	29 487	1 249	2 300	-	12 769	33 149	-	-	2 455	3 213	-	3 937	272 285	-	12 008	-	344 247	38 610	-	-	2 637	102	-		
C					DC23 uThukela DM	1 030 991	1 004 581	842 771	83.9	-	-	14 369	399	-	-	53 427	4 440	-	-	-	-	-	-	-	-	-	-	621 112	-	-	-	-	-	-	-		
Total: uThukela Municipalities					3 528 863	3 498 259	2 890 284	82.3	631 889	145 615	14 369	38 834	8 193	3 601	-	96 592	47 285	-	-	3 881	4 962	-	6 684	391 867	-	13 629	1 630	1 405 978	60 546	-	-	2 637	102	-	-		
B					KZN241 eNdameni	468 127	468 169	325 540	69.5	-	-	-	21 079	402	-	-	3 403	3 076	-	-	711	2 748	-	257	90 025	-	18 028	31	79 513	-	-	-	447	-	-		
B					KZN242 Nquthu	311 031	315 720	296 163	93.8	24 747	-	-	1 526	643	-	19	573	4 022	-	-	601	-	-	344	52 780	-	1 249	655	204 742	2 754	-	-	1 510	-	-		
B					KZN244 uMzinga	301 820	344 294	270 719	78.6	-	-	-	877	195	-	-	24 780	-	-	-	487	-	-	46	10 192	-	335	20	233 788	-	-	-	-	-	-		
B					KZN245 uMhloji	444 521	439 174	331 128	75.4	82 651	-	-	11 293	2 250	-	-	3 613	-	-	-	363	2 170	-	262	37 137	-	2	-	191 367	(0)	-	-	-	-	-		
C					DC24 uMzinyathi DM	698 248	674 333	632 790	93.8	-	-	49 846	9 638	-	-	43 533	4 379	-	-	-	-	-	-	4	-	-	-	534 742	-	-	-	-	179	-	-		
Total: uMzinyathi Municipalities					2 218 747	2 241 690	1 856 341	82.8	213 218	49 846	9 638	34 775	3 571	-	19	47 509	39 870	-	-	2 549	4 918	-	912	190 133	-	19 614	706	1 234 171	2 753	-	-	2 136	-	-			
B					KZN252 Newcastle	2 480 656	2 585 852	2 100 661	81.2	700 371	177 248	107 462	84 972	6 070	-	-	2 353	3 861	-	-	7 932	-	-	553	330 151	-	2 978	45	672 749	3 909	-	-	7	-	-		
B					KZN253 eMadlangeni	131 416	138 348	104 735	75.7	14 292	-	-	2 046	315	-	-	1 110	1 190	-	-	1 089	1 696	-	105	33 225	-	600	-	43 911	5 156	-	-	-	-	-		
B					KZN254 Dannhauser	203 167	184 655	166 286	90.1	-	-	-	1 152	568	259	-	-	2 060	-	-	-	-	-	831	34 579	-	30	919	124 396	1 469	-	-	-	-	-	-	
C					DC25 Amajuba DM	329 787	355 178	257 625	72.5	-	-	15 642	4 976	-	-	4 929	5 397	-	-	-	-	-	19	-	-	-	26	226 092	-	-	-	-	-	-	-		
Total: Amajuba Municipalities					3 148 026	3 264 033	2 629 307	80.6	714 663	192 891	112 438	88 170	6 975	259	-	8 392	12 508	-	-	9 059	1 696	-	2 011	397 954	-	3 608	989	1 067 148	10 534	-	-	11	-	-	-		
B					KZN261 eDumbe	238 603	238 603	188 730	79.1	33 638	-	-	2 337	78	-	-	3 762	758	-	-	1 301	265	-	294	29 591	-	1 612	683	111 160	3 156	-	-	-	94	-		
B					KZN262 uPhongolo	338 065	354 310	309 635	87.4	55 706	-	-	9 003	445	1 093	-	2	3 476	-	-	427	1 352	-	1 606	32 860	-	879	-	201 947	839	-	-	-	-	-		
B					KZN263 AbaDulusi	755 023	998 086	690 823	69.2	227 652	51 494	24 527	27 546	1 854	-	-	17 884	2 280	-	-	665	3 671	-	518	94 866	-	7 244	-	227 629	-	-	-	2 994	-	-		
B					KZN265 Nongoma	259 215	269 466	251 104	93.2	1 647	-	-	1 847	128	-	-	1 269	-	-	-	227	836	-	398	38 001	-	401	-	207 012	1 086	-	-	4	-	-		
B					KZN266 Ulundi	504 215	527 184	442 530	83.9	69 224	-	-	9 800	698	1 180	-	22	1 287	-	-	912	235	-	88	130 205	-	571	-	225 914	2 393	-	-	-	-	-		
C					DC26 Zululand DM	865 670	858 421	771 929	89.9	-	-	44 042	14 145	-	-	578	4 806	-	-	355	202	-	1 038	-	-	348	-	705 880	-	-	-	-	3	-	-		
Total: Zululand Municipalities					2 960 790	3 246 050	2 654 750	81.8	386 221	95 536	38 672	50 333	3 734	2 272	-	22 248	13 876	-	-	3 889	6 561	-	3 942	325 523	-	10 702	1 084	1 679 542	7 474	-	-	49	-	3 091			
B					KZN271 uMthabuyalingana	305 470	311 848	281 327	90.2	-	-	-	352	48	-	-	8 723	-	-	296	2 040	-	962	19 504	-	708	-	-	248 580	-	-	-	-	-	-		
B					KZN272 Josini	342 834	342 481	321 917	94.0	-	-	-	4 436	1 391	-	-	2 570	332	-	-	4 436	332	-	570	32 804	-	770	-	271 024	1 853	-	-	-	-	-		
B					KZN275 iNkosi uMthabutaba	352 675	378 429	334 169	88.3	-	-	-	4 099	250	375	-	-	1 535	-	-	105	2 340	-	500	49 122	-	1 790	-	254 613	19 440	-	-	-	-	-		
B					KZN276 Big Five Hlabisa	211 994	218 861	204 749	93.6	-	-	7	1 699	5 666	-	-	7 446	-	-	238	1 047	-	349	24 191	-	461	4	163 641	-	-	-	-	-	-			
C					DC27 uMkhanyakude DM	732 887	741 883	708 028	95.4	5 592	35 423	477	-	-	14 276	13 355	-	-	3 653	-	-	875	-	-	978	-	21	-	637 531	-	-	-	-	-	-		
Total: uMkhanyakude Municipalities					1 945 860	1 993 509	1 85																														

Annexure B: Operating Expenditure - As at the end of Quarter 3 - 2024/25

R'000					Detail														
					Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Employee related costs	Remun. of councillors	Bulk purchases - electricity	Inventory consumed	Debt impairment	Depreciation and amortisation	Interest	Contracted services	Transfers and subsidies	Irrecoverable debts written off	Operational costs
A	KZN2000	eThekweni	55 640 744	56 546 568	39 912 366	70.6	9 887 030	112 184	12 517 693	2 728 347	2 412 338	2 218 542	770 171	4 675 432	202 241	-	2 184 364	530	2 203 494
B	KZN212	uMdoni	452 715	449 990	275 725	61.3	115 583	12 696	-	2 976	-	31 516	-	70 474	1 558	-	40 923	-	-
B	KZN213	uMzumbhe	206 492	206 327	156 385	75.8	63 953	18 785	-	1 818	-	-	30	42 604	3 545	-	25 650	-	-
B	KZN214	uMuziwabantu	270 512	290 904	181 300	62.3	65 412	7 907	43 878	1 233	-	-	3	26 962	3 378	-	32 528	-	-
B	KZN216	Ray Nkonyeni	1 249 698	1 301 630	960 186	73.8	423 957	26 467	118 434	8 245	-	66 991	1 368	182 868	11 052	4 291	116 511	-	-
B	DC21	Ugu DM	857 923	856 277	1 137 202	132.8	422 754	10 023	-	177 642	20 420	174 836	34 786	112 914	-	5 454	178 366	-	7
Total: Ugu Municipalities			3 037 340	3 105 128	2 710 798	87.3	1 091 658	75 879	162 312	191 913	20 420	273 343	36 187	435 823	19 534	9 745	393 978	-	7
B	KZN221	uMshwathi	289 246	292 050	159 585	54.6	74 660	10 018	-	391	-	14 143	-	31 022	3 913	-	25 438	-	1
B	KZN222	uMngeni	614 180	615 689	411 500	66.8	112 993	8 847	146 315	3 336	-	44 630	50	52 218	989	-	42 121	-	-
B	KZN223	Mpofana	192 830	235 919	167 375	70.9	52 157	2 225	63 389	4 415	-	3 723	15 428	14 127	4	-	11 907	-	-
B	KZN224	iMpendle	73 316	71 683	66 238	92.4	40 516	3 581	-	-	-	5 385	298	8 446	1 550	-	6 377	-	84
B	KZN225	Msunduzi	8 380 271	7 870 440	5 468 466	69.5	1 208 923	45 205	2 261 303	853 574	6 736	301 130	42 659	595 887	39 861	6 011	107 339	197	(358)
B	KZN226	Mkhambathini	157 981	177 769	133 084	74.9	43 897	5 134	-	6 238	-	11 205	-	42 404	-	890	23 317	-	-
B	KZN227	Richmond	172 981	174 383	120 775	69.3	58 072	4 881	-	2 726	3 411	12 805	11	21 100	-	-	17 769	-	-
C	DC22	uMgungundlovu DM	1 386 036	1 475 388	1 230 870	83.4	264 882	12 358	-	135 373	199 143	45 838	11 556	186 291	12 910	520	61 554	120	300 325
Total: uMgungundlovu Municipalities			11 266 842	10 913 320	7 757 892	71.1	1 856 101	92 248	2 471 007	1 006 051	209 290	438 860	70 003	951 494	59 228	7 420	295 821	317	300 052
B	KZN235	Okhahlamba	251 944	281 170	207 913	73.9	104 941	9 286	-	1 530	3 735	24 825	-	33 513	177	486	29 421	-	-
B	KZN237	iNkosi Langalibalele	846 295	848 772	517 457	61.0	157 476	14 653	195 233	22 517	-	-	2 392	95 339	371	-	29 475	-	-
B	KZN238	Alfred Duma	1 468 841	1 471 200	917 518	62.4	317 188	22 674	307 962	26 975	33 594	63 412	156	56 676	3 680	4 210	80 813	177	-
B	DC23	uThukela DM	967 232	1 093 544	531 643	48.6	303 330	4 711	-	33 496	-	62 812	410	79 806	-	-	46 928	150	-
Total: uThukela Municipalities			3 534 312	3 694 686	2 174 531	58.9	882 934	51 324	503 196	84 519	37 330	151 049	2 959	265 334	4 227	4 696	186 637	326	-
B	KZN241	eNdumeni	459 107	463 464	289 745	62.5	114 766	3 918	110 172	2 250	2	-	2 576	32 930	482	-	22 611	-	37
B	KZN242	Nquthu	322 072	322 124	207 190	64.3	73 233	12 194	32 424	1 167	-	21 654	-	30 222	3 756	643	31 566	330	-
B	KZN244	uMsinga	297 637	351 999	178 851	50.8	88 724	2 813	-	194	-	-	-	52 846	-	-	34 274	-	-
B	KZN245	uMvoti	480 371	482 271	322 447	66.9	112 208	9 022	67 422	3 483	(715)	21 382	5	63 480	1 599	-	44 560	-	-
C	DC24	uMzinyathi DM	667 458	673 011	470 929	70.0	211 034	5 609	-	16 574	-	47 999	343	114 135	6 800	-	68 434	-	-
Total: Umzinyathi Municipalities			2 226 646	2 292 871	1 469 161	64.1	599 965	33 556	210 018	23 669	(713)	91 035	2 924	293 614	12 638	643	201 445	330	37
B	KZN252	Newcastle	2 617 460	2 675 259	1 974 789	73.8	569 963	23 017	496 296	168 568	27 147	294 267	20 457	246 087	-	27 061	101 927	-	1
B	KZN253	eMadlangeni	124 022	138 325	90 778	65.6	40 268	3 532	15 736	136	-	5 629	35	15 038	-	679	9 726	-	-
B	KZN254	Dannhauser	172 696	205 333	132 538	64.5	41 144	9 532	-	314	-	17 694	3 203	37 707	-	-	22 942	-	-
C	DC25	Amajuba DM	256 615	296 762	255 365	86.1	111 631	7 173	-	20 602	-	15 317	947	70 931	-	83	28 682	-	-
Total: Amajuba Municipalities			3 170 793	3 315 679	2 453 470	74.0	763 007	43 253	512 031	189 619	27 147	332 908	24 642	369 762	-	27 822	163 277	-	1
B	KZN261	eDumbe	237 120	235 693	142 018	60.3	64 247	6 704	35 343	-	-	-	119	20 106	-	1 940	13 559	-	-
B	KZN262	uPhongolo	330 181	343 576	249 489	72.6	105 646	8 675	33 882	21 339	4 395	17 969	(12)	21 572	-	-	36 023	-	-
B	KZN263	AbaQulusi	876 649	996 317	730 997	73.4	171 564	13 907	215 428	50 449	-	116 682	16 089	93 438	309	-	52 989	-	141
B	KZN265	Nongoma	220 760	207 289	171 279	82.6	83 420	13 902	-	150	-	16 393	948	35 629	251	1 135	19 449	-	-
B	KZN266	Ulundi	506 819	653 169	424 059	64.9	115 522	12 413	117 196	6 156	-	38 937	8 947	84 176	-	673	40 040	-	-
C	DC26	Zululand DM	767 636	1 024 630	667 829	65.2	249 627	8 010	-	12 349	-	87 483	8 861	153 340	1 508	-	146 651	-	-
Total: Zululand Municipalities			2 939 166	3 460 674	2 385 671	68.9	790 026	63 612	401 849	90 443	4 395	277 465	34 952	408 263	2 068	3 748	308 711	-	141
B	KZN271	uMhlabyalingana	290 504	311 259	193 9														

Annexure C: Capital Revenue (Source of finance) - As at the end of Quarter 3 - 2024/25

R'000			Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail				Transfers recognised - capital	
							Sources of Finance					
							National Govt.	Provincial Govt.	District Municipality	Other transfers and grants	Borrowing	Internally generated funds
A	KZN2000	eThekwini	7 680 538	7 689 534	2 985 891	38.8	1 491 404	51 554	-	-	458 726	984 207
B	KZN212	uMdoni	50 041	64 129	36 076	56.3	23 191	1 155	-	-	-	11 730
B	KZN213	uMzumbe	63 420	83 277	68 326	82.0	38 985	-	-	-	-	29 341
B	KZN214	uMuziwabantu	28 555	28 388	17 460	61.5	15 623	-	-	-	-	1 837
B	KZN216	Ray Nkonyeni	187 558	186 109	101 100	54.3	66 334	-	-	-	252	34 514
B	DC21	Ugu DM	270 733	400 691	266 133	66.4	256 691	-	-	-	-	9 442
Total: Ugu Municipalities			600 308	762 594	489 096	64.1	400 823	1 155	-	-	252	86 865
B	KZN221	uMshwathi	48 924	45 753	25 346	55.4	22 011	90	-	-	-	3 245
B	KZN222	uMngeni	79 811	94 193	1 873	2.0	216	-	-	-	-	1 657
B	KZN223	Mpofana	18 099	37 453	7 440	19.9	7 905	-	-	-	-	(465)
B	KZN224	iMpindle	29 840	28 640	34 097	119.1	33 530	-	-	439	-	128
B	KZN225	Msunduzi	823 982	797 049	9 864	1.2	(62 287)	54 075	-	-	14 280	3 797
B	KZN226	Mkhambathini	21 859	26 184	18 276	69.8	10 769	-	-	-	-	7 507
B	KZN227	Richmond	22 214	23 603	14 538	61.6	12 668	1 679	-	-	-	192
C	DC22	uMgungundlovu DM	184 264	140 440	89 821	64.0	81 905	2 680	-	-	-	5 236
Total: uMgungundlovu Municipalities			1 228 992	1 193 315	201 257	16.9	106 718	58 523	-	439	14 280	21 298
B	KZN235	Okhahlamba	66 997	85 769	(3 435)	(4.0)	56 947	(3 623)	-	-	-	(56 759)
B	KZN237	iNkosi Langalibalele	47 804	48 994	42 772	87.3	42 118	-	-	-	-	653
B	KZN238	Alfred Duma	136 473	194 083	85 078	43.8	52 505	8 926	-	-	-	23 646
B	DC23	uThukela DM	308 529	244 241	144 806	59.3	143 717	-	-	-	-	1 089
Total: uThukela Municipalities			559 803	573 086	269 220	47.0	295 287	5 303	-	-	-	(31 370)
B	KZN241	eNdumeni	28 655	38 686	18 453	47.7	17 637	-	-	-	-	817
B	KZN242	Nquthu	80 208	85 528	11 540	13.5	20 217	2 249	-	-	-	(10 926)
B	KZN244	uMsinga	67 270	71 526	41 019	57.3	35 369	1 874	-	-	-	3 776
B	KZN245	uMvoti	60 936	49 283	30 488	61.9	27 108	-	-	-	-	3 381
C	DC24	uMzinyathi DM	281 989	257 749	118 960	46.2	117 242	-	-	-	-	1 718
Total: uMzinyathi Municipalities			519 058	502 771	220 461	43.8	217 572	4 122	-	-	-	(1 234)
B	KZN252	Newcastle	173 486	157 452	82 994	52.7	74 750	1 810	-	-	-	6 434
B	KZN253	eMadlangeni	29 228	46 273	48 709	105.3	46 197	-	-	-	-	2 512
B	KZN254	Dannhauser	36 051	50 104	20 933	41.8	12 338	-	-	-	-	8 595
C	DC25	Amajuba DM	113 267	113 464	83 776	73.8	83 170	-	-	-	-	606
Total: Amajuba Municipalities			352 032	367 293	236 412	64.4	216 454	1 810	-	-	-	18 147
B	KZN261	eDumbe	24 581	24 581	22 341	90.9	21 678	-	-	-	-	663
B	KZN262	uPhongolo	56 883	71 671	46 733	65.2	22 324	12 081	-	-	-	12 328
B	KZN263	AbaQulusi	54 044	67 339	43 884	65.2	35 099	4 507	-	-	-	4 278
B	KZN265	Nongoma	35 857	35 153	25 112	71.4	24 238	-	-	-	-	874
B	KZN266	Ulundi	43 761	45 506	36 981	81.3	25 054	-	-	-	-	11 927
C	DC26	Zululand DM	500 421	533 779	462 030	86.6	448 483	-	-	-	13 458	89
Total: Zululand Municipalities			715 547	778 030	637 080	81.9	576 876	16 588	-	-	13 458	30 158
B	KZN271	uMhlabyalingana	41 546	63 418	23 046	36.3	13 876	-	-	-	-	9 170
B	KZN272	Jozini	74 084	85 832	66 578	77.6	28 318	-	-	-	-	38 259
B	KZN275	iNkosi uMtubatuba	54 762	45 094	14 698	32.6	4 047	2 160	-	-	-	8 491
B	KZN276	Big Five Hlabisa	29 980	29 838	21 252	71.2	19 813	-	-	-	-	1 439
C	DC27	uMkhanyakude DM	214 806	204 608	112 408	54.9	109 460	-	-	-	-	2 948
Total: uMkhanyakude Municipalities			415 177	428 790	237 982	55.5	175 515	2 160	-	-	-	60 307
B	KZN281	uMfolozi	42 895	39 425	29 452	74.7	25 141	2 437	-	-	-	1 874
B	KZN282	uMhlathuze	610 994	627 805	372 529	59.3	149 867	565	-	-	217 696	4 401
B	KZN284	uMlalazi	66 090	75 958	45 473	59.9	34 213	1 891	-	-	-	9 368
B	KZN285	Mthonjaneni	30 720	25 873	24 895	96.2	26 112	-	-	-	-	(1 217)
B	KZN286	Nkandla	34 164	35 294	21 228	60.1	19 843	-	-	-	-	1 385
C	DC28	King Cetshwayo DM	465 008	442 161	330 236	74.7	311 011	-	-	-	-	19 225
Total: King Cetshwayo Municipalities			1 249 871	1 246 517	823 813	66.1	566 187	4 893	-	-	217 696	35 037
B	KZN291	Mandeni	127 600	135 814	82 757	60.9	23 060	302	-	-	-	59 395
B	KZN292	KwaDukuza	328 573	624 287	327 232	52.4	208 703	119	-	-	-	118 410
B	KZN293	Ndwedwe	41 194	83 774	56 183	67.1	33 805	-	-	-	-	22 378
B	KZN294	Maphumulo	23 810	46 337	23 332	50.4	20 993	31	-	-	-	2 308
C	DC29	iLembe DM	481 111	451 223	276 820	61.3	172 318	-	-	-	11 873	92 629
Total: Ilembe Municipalities			1 002 288	1 341 435	766 324	57.1	458 880	452	-	-	11 873	295 120
B	KZN433	Greater Kokstad	105 308	108 139	62 672	58.0	29 217	7 692	-	-	-	25 763
B	KZN434	Johannes Phumani Phungula	62 504	67 392	44 792	66.5	22 540	-	-	-	-	22 252
B	KZN435	uMzimkhulu	92 387	118 021	73 795	62.5	42 184	14 227	-	-	-	17 384
B	KZN436	Dr. Nkosazana Dlamini Zuma	90 551	86 233	52 521	60.9	23 052	-	-	-	-	29 469
C	DC43	Harry Gwala DM	322 312	361 074	193 595	53.6	174 380	-	-	-	-	19 215
Total: Harry Gwala Municipalities			673 061	740 858	427 376	57.7	291 374	21 920	-	-	-	114 083
Total			14 996 675	15 624 223	7 294 912	46.7	4 797 091	168 480	-	439	716 285	1 612 618

Source: NT Igdatabase

Annexure D: Capital Expenditure - As at the end of Quarter 3 - 2024/25

R'000			Original Budget	Adjusted Budget	Unaudited Actual	% Spent	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	eThekwini	7 680 538	7 689 746	2 985 891	38.8	15 503	99 790	332	55 904	152 089	9 487	311 428	6 598	242 819	529 326	9 106	406 174	511 872	545 342	86 947	3 176
B	KZN212	uMdoni	50 041	64 129	36 076	56.3	-	4 390	-	6 769	2 608	-	-	-	1 155	21 153	-	-	-	-	-	-
B	KZN213	uMzumbi	63 420	83 277	68 326	82.0	7	20 259	-	612	-	-	-	-	25 388	21 965	-	-	-	-	94	-
B	KZN214	uMuziwabantu	28 555	28 388	17 460	61.5	-	35	-	-	-	-	-	-	-	17 425	-	-	-	-	-	-
B	KZN216	Ray Nkonyeni	187 558	186 109	101 100	54.3	-	2 272	-	-	-	519	23	-	84 185	10 952	452	1 941	-	-	-	757
C	DC21	Ugu DM	270 733	400 691	266 133	66.4	-	4 090	-	-	-	-	-	-	-	-	-	-	146 329	115 714	-	-
Total: Ugu Municipalities			600 308	762 594	489 096	64.1	7	31 047	-	7 381	2 608	519	23	-	110 728	71 496	452	1 941	146 329	115 714	850	-
B	KZN221	uMshwathi	48 924	45 753	25 346	55.4	116	757	-	90	-	-	-	-	16 493	7 534	-	-	-	-	357	-
B	KZN222	uMngeni	79 811	98 221	54 971	56.0	404	5 012	-	3 995	-	-	-	-	(379)	35 165	-	10 736	-	-	36	-
B	KZN223	Mpofana	18 099	37 453	7 838	20.9	-	(102)	-	-	713	-	-	-	-	7 164	-	64	-	-	-	-
B	KZN224	iMpendle	29 840	28 640	34 097	119.1	-	26	-	102	650	-	-	-	8	32 873	-	-	-	-	-	439
B	KZN225	Msunduzi	823 982	797 049	359 060	45.0	25 038	25 307	(67)	(221)	7 789	(1 925)	55 869	-	13 202	136 668	58	(1 460)	57 900	34 677	6 799	(575)
B	KZN226	Mkhambathini	21 859	26 184	18 276	69.8	-	3 061	-	8 504	-	113	-	-	-	6 598	-	-	-	-	-	-
B	KZN227	Richmond	24 090	44 731	16 147	36.1	195	1 175	-	19	104	-	-	-	1 759	12 896	-	-	-	-	-	-
C	DC22	uMgungundlovu DM	184 264	140 440	89 821	64.0	-	5 116	-	60	-	37	-	-	-	-	-	-	84 608	-	-	-
Total: uMgungundlovu Municipalities			1 230 869	1 218 471	605 557	49.7	25 753	40 352	(67)	12 550	9 256	(1 775)	55 869	-	31 083	238 897	58	9 339	142 508	34 677	7 192	(136)
B	KZN235	Okhahlamba	66 997	85 769	(3 435)	(4.0)	-	(20 393)	-	(819)	-	(5 535)	-	-	29 415	(587)	-	-	-	-	(1 892)	(3 623)
B	KZN237	iNkosi Langalibalele	47 804	48 994	42 996	87.8	72	440	-	80	-	-	-	-	4 195	30 758	-	7 451	-	-	-	-
B	KZN238	Alfred Duma	136 473	194 083	85 078	43.8	50	19 763	-	2 537	10 177	143	20	-	167	31 966	-	13 784	-	6 471	-	-
C	DC23	uThukela DM	308 529	244 241	145 334	59.5	-	508	-	-	-	-	-	-	-	-	-	-	144 826	-	-	-
Total: uThukela Municipalities			559 803	573 086	269 972	47.1	122	318	-	1 797	10 177	(5 392)	20	-	33 777	62 137	-	21 235	144 826	6 471	(1 892)	(3 623)
B	KZN241	eNdumeni	28 655	38 686	18 596	48.1	585	153	-	2 594	482	-	-	-	181	12 463	-	2 138	-	-	-	-
B	KZN242	Nquthu	80 208	85 528	11 540	13.5	709	457	(4 138)	5 555	16	-	-	-	(8 652)	10 479	-	3 297	-	-	3 818	-
B	KZN244	uMsinga	67 270	72 516	41 157	56.8	-	2 199	-	112	-	1 095	-	-	580	37 171	-	-	-	-	-	-
B	KZN245	uMvoti	60 936	49 283	30 488	61.9	66	1 252	-	11 136	2 023	46	-	-	1 214	13 949	-	296	-	-	507	-
C	DC24	uMzinyathi DM	281 989	257 749	118 960	46.2	97	667	-	176	-	-	-	-	21	-	-	116 429	1 569	-	-	-
Total: Umzinyathi Municipalities			519 058	503 761	220 741	43.8	1 457	4 728	-	9 880	8 060	1 158	-	-	(6 656)	74 062	-	5 730	116 429	1 569	4 325	-
B	KZN252	Newcastle	173 486	157 452	82 994	52.7	-	3 362	-	894	8 162	74	348	-	(80)	36 698	-	12 099	19 634	803	499	501
B	KZN253	eMadlangeni	29 228	46 273	48 709	105.3	76	969	-	18	-	18	-	-	-	32 778	-	13 957	-	-	-	893
B	KZN254	Dannhauser	43 381	56 434	21 830	38.7	-	1 060	-	-	-	-	-	-	20 770	-	-	-	-	-	-	-
C	DC25	Amajuba DM	113 267	113 464	83 776	73.8	-	24	-	1 060	-	-	-	-	-	31 959	-	-	44 576	6 157	-	-
Total: Amajuba Municipalities			359 362	373 623	237 309	63.5	76	5 415	-	1 971	8 162	92	348	-	20 690	101 435	-	26 057	64 210	6 960	499	1 393
B	KZN261	eDumbe	24 581	24 581	22 341	90.9	-	663	-	-	-	-	-	-	17 688	-	-	3 990	-	-	-	-
B	KZN262	uPhongolo	56 883	71 671	46 733	65.2	-	1 338	-	2 315	24 013	352	-	-	5 133	2 944	-	8 147	-	-	2 490	-
B	KZN263	AbaQulusi	54 044	67 339	44 973	66.8	-	1 713	45	20 085	4 846	-	-	-	1 739	12 682	-	1 913	-	1 725	225	-
B	KZN265	Nongoma	35 857	35 153	25 112	71.4	(14)	931	-	130	-	(185)	-	-	-	24 238	-	-	12	-	-	-
B	KZN266	Ulundi	43 761	45 506	36 981	81.3	-	1 563	-	17 154	6 273	226	-	-	-	1 626	-	10 138	-	-	-	-
C	DC26	Zululand DM	500 595	533 953	462 030	86.5	-	28	-	-	-	-	-	-	61	-	-	-	461 941	-	-	-
Total: Zululand Municipalities			715 721	778 204	638 170	82.0	(14)	6 235	45	39 685	35 133	394	-	-	24 620	41 490	-	24 189	461 953	1 725	2 715	-
B	KZN271	uMhlabuyalingana	41 546	63 418	23 046	36.3	-	7 923	-	-	85	-	-	-	-	13 876	-	-	-	628	535	-
B	KZN272	Jozini	74 779	85 832	67 450	78.6	-	17 322	-	1 261	6 685	-	-	-	8 166	33 818	-	199	-	-	-	-
B	KZN275	iNkosi uMthubatuba	54 762	44 634	14 931	33.5	-	5 239	-	233	5 798	125	-	-	2 160	1 376	-	-	-	-	-	-
B	KZN276	Big Five Hlabisa	29 980	29 838	21 252	71.2	-	1 139	-	1 947	3 739	1 449	-	-	12 120	858	-	-	-	-	-	-
C	DC27	uMkhanyakude DM	214 806	204 608	112 408	54.9	-	2 948	-	-	-	-	-	-	-	-	-	-	78 299	31 161	-	-
Total: Umkhanyakude Municipalities			415 873	428 331	239 088	55.8	-	34 571	-	3 441	16 306	1 574	-	-	22 446	49 928	-	-	78 498	31 788	535	-
B	KZN281	uMfolozi	42 895	39 425	29 452	74.7	-	1 541	-	3 714	9 322	-	-	-	164	14 693	-	-	-	-	17	-
B	KZN282	uMhlatuze	610 994	627 805	372 529	59.3	15	23 555	-	400	23 204	-	-	-	12 370	76 662	-	7 309	150 622	67 823	-	10 570
B	KZN284	uMlalazi	66 090	75 958	45 473	59.9	-	340	-	8 382	7 863	-	-	-	1 940	20 081	-	1 755	-	-	5 112	-
B	KZN285	Mthonjaneni	30 720	25 873	24 895	96.2	85	325	-	-	-	-	-	-	-	20 383	-	4 102	-	-	-	-
B	KZN286	Nkandla	34 164	35 294	21 228	60.1	-	1 550	-	-	241	-	-	-	4 330	8 148	-	6 960	-	-	-	-
C	DC28	King Cetshwayo DM	465 008	442 161	330 236	74.7	3	1 050	-	-	-	-	-	-	-	-	34	-	317 953	9 137	2 058	-
Total: King Cetshwayo Municipalities			1 249 871	1 246 517	823 813	66.1	103	28 361	-	12 496	40 629	-	-	-	18 805	139 967	34	20 125	468 575	76 960	7 187	10 570
B	KZN291	Mandeni	127 600	135 814	82 75																	

Annexure E: Debtors Age Analysis (Total) - As at the end of Quarter 3 - 2024/25

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 ito Council Policy	
			Total	%	Total	%	Total	%	Total	%		Amount	%	Amount	%
A	KZN2000	eThekwini	3 230 493	8.6	1 602 218	4.3	1 133 170	3.0	31 702 227	84.2	37 668 108	-	0.0	849 338	2.3
B	KZN212	uMdoni	8 503	3.9	4 099	1.9	3 989	1.8	202 227	92.4	218 819	-	-	-	-
B	KZN213	uMzumbe	-	-	-	-	-	-	48 566	100.0	48 566	-	-	-	-
B	KZN214	uMuziwabantu	4 914	-	2 946	-	1 028	-	22 434	-	31 321	-	-	-	-
B	KZN216	Ray Nkonyeni	72 700	9.8	37 299	5.0	23 301	3.1	607 708	82.0	741 007	(877)	-0.1	-	-
C	DC21	Ugu DM	67 172	4.2	57 856	3.6	37 865	2.3	1 453 790	89.9	1 616 683	-	-	-	-
Total: Ugu Municipalities			153 289	5.8	102 200	3.8	66 183	2.5	2 334 725	87.9	2 656 397	(877)	-0.0	-	-
B	KZN221	uMshwathi	5 382	4.4	6 382	5.2	2 562	2.1	108 886	88.4	123 212	-	-	-	-
B	KZN222	uMngeni	20 712	-	5 855	-	4 919	-	223 779	-	255 266	-	-	-	-
B	KZN223	Mpofana	3 723	2.1	3 954	2.3	1 390	0.8	165 450	94.8	174 517	-	-	-	-
B	KZN224	iMpendle	(930)	-4.3	1 082	5.0	297	1.4	21 078	97.9	21 528	-	-	-	-
B	KZN225	Msunduzi	788 757	-	296 215	-	17 833	-	7 165 231	-	8 268 036	-	-	4 658 089	-
B	KZN226	Mkhambathini	2 162	5.1	2 101	4.9	28	0.1	38 347	89.9	42 637	-	-	-	-
B	KZN227	Richmond	1 810	-	1 089	-	952	-	53 934	-	57 785	-	-	-	-
C	DC22	uMgungundlovu DM	59 436	4.0	90 026	6.0	39 877	2.7	1 313 250	87.4	1 502 589	-	-	-	-
Total: uMgungundlovu Municipalities			881 053	8.4	406 705	3.9	67 858	0.6	9 089 954	87.0	10 445 570	-	-	4 658 089	44.6
B	KZN235	Okhahlamba	3 217	3.0	3 885	3.6	1 733	1.6	98 704	91.8	107 539	-	-	-	-
B	KZN237	iNkosi Langalibalele	36 128	5.8	21 983	3.5	16 592	2.7	550 643	88.1	625 346	(9)	-0.0	-	-
B	KZN238	Alfred Duma	67 083	5.6	52 756	4.4	27 022	2.3	1 042 937	87.7	1 189 797	-	-	-	-
C	DC23	uThukela DM	30 846	-	25 960	-	24 927	-	1 280 682	-	1 362 415	-	-	-	-
Total: uThukela Municipalities			137 275	4.2	104 584	3.2	70 273	2.1	2 972 966	90.5	3 285 098	(9)	-0.0	-	-
B	KZN241	eNdumeni	18 576	-	10 177	-	7 093	-	191 122	-	226 968	-	-	-	-
B	KZN242	Nquthu	3 231	14.8	871	4.0	772	3.5	16 897	77.6	21 772	-	-	-	-
B	KZN244	uMsinga	1 169	4.0	1 110	3.8	989	3.4	25 836	88.8	29 104	-	-	-	-
B	KZN245	uMvoti	10 464	16.5	5 245	8.3	1 444	2.3	46 086	72.9	63 239	-	-	-	-
C	DC24	uMzinyathi DM	13 134	1.8	28 941	3.9	9 875	1.3	684 349	92.9	736 299	-	-	-	-
Total: uMzinyathi Municipalities			46 575	4.3	46 344	4.3	20 173	1.9	964 291	89.5	1 077 382	-	-	-	-
B	KZN252	Newcastle	104 137	4.8	71 630	3.3	38 603	1.8	1 938 438	90.0	2 152 808	-	-	-	-
B	KZN253	eMadlangeni	5 961	6.2	6 622	6.9	3 277	3.4	80 363	83.5	96 222	-	-	-	-
B	KZN254	Dannhauser	3 229	3.3	2 848	2.9	2 665	2.8	87 950	91.0	96 692	(344)	-0.4	-	-
C	DC25	Amajuba DM	3 405	4.5	7 147	9.5	2 974	3.9	62 031	82.1	75 557	-	-	-	-
Total: Amajuba Municipalities			116 732	4.8	88 247	3.6	47 520	2.0	2 168 782	89.6	2 421 279	(344)	-0.0	-	-
B	KZN261	eDumbe	5 526	2.3	7 595	3.3	2 367	1.8	228 116	90.0	243 605	-	-	-	-
B	KZN262	uPhongolo	13 020	4.1	9 216	1.4	3 114	0.5	295 920	46.1	321 270	-	-	-	-
B	KZN263	AbaQulusi	43 020	8.5	22 595	4.5	16 887	3.3	422 136	83.7	504 637	126	0.0	-	-
B	KZN265	Nongoma	2 328	-	2 328	-	1 117	-	72 711	-	78 484	-	-	-	-
B	KZN266	Ulundi	13 862	5.6	13 404	5.4	3 873	1.6	216 694	87.4	247 834	-	-	-	-
C	DC26	Zululand DM	8 257	3.1	7 118	2.6	5 770	2.1	249 451	92.2	270 595	-	-	-	-
Total: Zululand Municipalities			86 013	5.2	62 256	3.7	33 128	2.0	1 485 028	89.1	1 666 426	126	0.0	-	-
B	KZN271	uMhlabyalingana	1 823	2.3	3 285	4.2	1 713	2.2	71 447	91.3	78 268	-	-	-	-
B	KZN272	Jozini	3 777	2.6	5 002	3.4	2 135	1.5	135 158	92.5	146 073	-	-	-	-
B	KZN275	iNkosi uMtubatuba	3 841	1.3	9 711	3.4	3 482	1.2	268 219	94.0	285 253	-	-	-	-
B	KZN276	Big Five Hlabisa	1 701	2.4	1 811	2.6	810	1.2	65 242	93.8	69 564	-	-	-	-
C	DC27	uMkhanyakude DM	5 370	-	11 545	-	4 846	-	280 755	-	302 516	-	-	-	-
Total: uMkhanyakude Municipalities			16 512	1.9	31 355	3.6	12 987	1.5	820 821	93.1	881 674	-	-	-	-
B	KZN281	uMfolozi	1 963	5.2	3 716	9.8	1 309	3.4	31 043	81.6	38 032	-	-	-	-
B	KZN282	uMhlathuze	415 420	-	32 299	-	18 723	-	456 569	-	923 012	-	-	-	-
B	KZN284	uMlalazi	14 415	10.0	6 636	4.6	4 546	3.2	117 970	82.2	143 567	-	-	-	-
B	KZN285	Mthorjaneni	3 157	7.1	1 936	4.4	764	1.7	38 478	86.8	44 334	-	-	-	-
B	KZN286	Nkandla	5 581	5.6	6 377	6.4	2 994	3.0	84 804	85.0	99 756	-	-	-	-
C	DC28	King Cetshwayo DM	10 066	7.5	6 533	4.9	4 373	3.3	113 089	84.4	134 063	-	-	530	0.4
Total: King Cetshwayo Municipalities			450 603	32.6	57 497	4.2	32 710	2.4	841 953	60.9	1 382 763	-	-	530	0.0
B	KZN291	Mandeni	5 530	2.1	6 668	2.5	2 967	1.1	246 472	94.2	261 637	-	-	-	-
B	KZN292	KwaDukuza	130 493	23.8	33 419	6.1	20 055	3.7	365 159	66.5	549 126	-	-	-	-
B	KZN293	Ndwedwe	689	1.7	1 062	2.6	510	1.3	38 192	94.4	40 453	-	-	-	-
B	KZN294	Maphumulo	237	1.0	435	1.8	144	0.6	24 018	96.7	24 834	-	-	-	-
C	DC29	iLembe DM	58 118	4.2	43 677	3.2	41 666	3.0	1 238 155	89.6	1 381 615	(457)	-0.0	-	-
Total: Ilembe Municipalities			195 068	8.6	85 260	3.8	65 342	2.9	1 911 995	84.7	2 257 665	(457)	-0.0	-	-
B	KZN433	Greater Kokstad	20 011	24.3	8 749	10.6	6 573	8.0	46 905	57.0	82 238	1 445	1.8	-	-
B	KZN434	Johannes Phumani Phungula	5 489	4.4	5 888	4.7	1 062	0.8	113 043	90.1	125 481	-	-	-	-
B	KZN435	uMzimkhulu	988	4.3	524	2.3	477	2.1	21 074	91.4	23 063	(53)	-0.2	-	-
B	KZN434	Dr. Nkosazana Dlamini Zuma	883	0.7	2 154	1.8	2 004	1.7	114 183	95.8	119 224	-	-	-	-
C	DC43	Harry Gwala DM	6 898	2.9	5 369	2.2	5 855	2.4	223 796	92.5	241 918	-	-	-	-
Total: Harry Gwala Municipalities			34 270	5.8	22 684	3.8	15 971	2.7	518 999	87.7	591 924	1 392	0.2	-	-
Total			5 347 883	8.3	2 609 349	4.1	1 565 315	2.4	54 811 740	85.2	64 334 287	(169)	-0.0	5 507 956	8.6

Source: NT Publication

Annexure F: Debtors by Customer Group (Total) - As at the end of Quarter 3 - 2024/25

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							
	30 - 60	60 - 90	Over 90	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	263 652	161 582	197 987	1 137 819	1 761 040	4.7	1 290 512	420 872	239 927	6 291 994	8 243 305	21.9	1 653 840	1 015 377	692 888	24 178 991	27 541 095	73.1	22 490	4 386	2 368	93 424	122 668	0.3	37 668 108		
B	KZN212	uMdoni	937	241	307	35 189	36 674	16.8	1 485	522	558	24 190	26 755	12.2	6 047	3 307	3 081	139 019	151 453	69.2	34	30	44	3 828	3 936	1.8	218 819		
B	KZN213	uMzumb	-	-	-	28 526	28 526	-	-	-	-	11 254	11 254	23.2	-	-	-	-	-	-	-	-	-	8 786	8 786	18.1	48 566		
B	KZN214	uMuziwabantu	841	516	341	10 920	12 619	-	3 205	1 795	305	5 341	10 646	-	868	634	382	6 172	8 056	-	-	-	-	-	-	-	31 321		
B	KZN216	Ray Nkonyeni	2 885	1 682	901	66 160	71 629	9.7	27 589	12 053	6 163	108 917	154 722	20.9	42 226	23 564	16 236	432 631	514 657	69.5	-	-	-	-	-	-	741 007		
C	DC21	Ugu DM	3 927	3 070	2 278	25 874	35 149	-	19 718	10 854	6 061	192 549	229 182	14.2	43 571	43 964	29 536	1 235 432	1 352 502	83.7	(44)	(32)	(10)	(64)	(150)	-0.0	1 616 683		
Total: Ugu Municipalities			8 591	5 509	3 827	166 670	184 598	6.9	51 997	25 225	13 087	342 250	432 559	16.3	92 711	71 468	49 235	1 813 254	2 026 668	76.3	(10)	(2)	34	12 550	12 572	0.5	2 656 397		
B	KZN221	uMshwathi	1 374	1 345	672	13 529	16 919	13.7	2 371	2 058	799	42 174	47 403	38.5	1 423	2 595	941	53 304	58 263	47.3	213	384	150	(121)	626	0.5	123 212		
B	KZN222	uMngeni	112	206	211	3 273	3 803	-	1 111	101	51	1 900	3 162	-	19 021	4 985	4 165	188 181	216 351	-	468	564	492	30 425	31 950	-	255 266		
B	KZN223	Mpofana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 723	3 954	1 390	165 450	174 517	100.0	174 517		
B	KZN224	iMpendle	(1 520)	193	55	7 220	5 947	27.6	54	122	3	1 435	1 615	7.5	51	77	31	975	1 135	5.3	484	690	208	11 447	12 830	59.6	21 528		
B	KZN225	Msunduzi	79 831	20 549	104	121 783	222 267	-	333 057	49 663	4 767	1 000 847	1 388 334	-	375 869	226 004	12 962	6 042 600	6 657 435	-	-	-	-	-	-	-	8 268 036		
B	KZN226	Mkhambathini	40	61	1	684	786	1.8	1 321	704	24	15 392	17 441	40.9	318	359	1	5 517	6 196	14.5	483	976	1	16 754	18 213	42.7	42 637		
B	KZN227	Richmond	289	86	52	16 565	16 990	-	292	74	40	211	618	-	1 229	930	861	37 158	40 177	-	-	-	-	-	-	-	57 785		
C	DC22	uMgungundlovu DM	5 335	4 775	1 236	45 458	56 805	3.8	8 123	7 613	2 036	25 465	43 237	2.9	37 924	64 266	30 298	1 084 731	1 217 219	81.0	8 054	13 372	6 307	157 596	185 329	12.3	1 502 589		
Total: uMgungundlovu Municipalities			85 461	27 215	2 330	208 512	323 518	3.1	346 331	60 335	7 720	1 087 425	1 501 811	14.4	435 835	299 216	49 259	7 412 466	8 196 776	78.5	13 426	19 939	8 548	381 552	423 465	4.1	10 445 570		
B	KZN235	Okhahlamba	432	829	410	34 841	36 512	34.0	981	736	315	14 069	16 100	15.0	603	862	363	20 079	21 907	20.4	1 201	1 457	646	29 716	33 020	30.7	107 539		
B	KZN237	iNkosi Langalibalele	3 313	3 153	3 251	72 295	82 012	13.1	25 452	13 563	7 996	256 817	303 829	48.6	7 364	5 268	5 344	221 531	239 506	38.3	-	-	-	-	-	-	625 346		
B	KZN238	Alfred Duma	16 060	11 725	10 007	296 500	334 292	28.1	32 502	29 200	7 650	231 524	300 877	25.3	18 521	11 830	9 365	514 912	554 628	46.6	-	-	-	-	-	-	1 189 797		
C	DC23	uThukela DM	3 249	2 367	1 369	57 274	64 259	-	4 786	1 970	1 300	69 218	77 274	-	22 811	21 624	22 258	1 154 190	1 220 883	-	-	-	-	-	-	-	1 362 415		
Total: uThukela Municipalities			23 054	18 075	15 037	460 910	517 075	15.7	63 721	45 468	17 262	571 628	698 079	21.2	49 299	39 583	37 329	1 910 712	2 036 923	62.0	1 201	1 457	646	29 716	33 020	1.0	3 285 098		
B	KZN241	eNdameni	2 177	1 229	1 066	19 817	24 288	-	9 261	4 213	2 139	34 243	49 856	-	7 138	4 735	3 888	137 062	152 824	-	-	-	-	-	-	-	226 968		
B	KZN242	Nquthu	998	583	411	5 409	7 401	34.0	1 873	142	106	1 452	3 573	16.4	187	64	137	2 708	3 095	14.2	174	82	118	7 328	7 702	35.4	21 772		
B	KZN244	uMsinga	784	761	759	17 497	19 802	68.0	376	339	220	7 831	8 765	30.1	10	9	9	508	537	1.8	-	-	-	-	-	-	29 104		
B	KZN245	uMvoti	1 079	1 292	153	5 137	7 661	-	6 141	1 347	319	6 049	13 856	21.9	2 687	2 102	760	22 440	27 989	44.3	557	504	212	12 461	13 733	21.7	63 239		
C	DC24	uMzinyathi DM	2 421	6 723	1 355	63 173	73 672	10.0	990	2 225	763	58 977	62 955	8.6	9 345	18 975	7 540	547 828	583 688	79.3	378	1 018	217	14 371	15 985	2.2	736 299		
Total: Umzinyathi Municipalities			7 458	10 588	3 745	111 033	132 824	12.3	18 642	8 265	3 547	108 552	139 005	12.9	19 366	25 885	12 335	710 546	768 132	71.3	1 109	1 605	547	34 160	37 420	3.5	1 077 382		
B	KZN252	Newcastle	(612)	1 025	1 358	17 418	19 190	0.9	40 222	5 121	3 848	98 292	147 483	6.9	64 523	65 463	33 377	1 822 532	1 985 895	92.2	4	20	20	196	241	0.0	2 152 808		
B	KZN253	eMadlangeni	2 800	2 007	1 214	27 081	33 101	34.4	737	544	159	3 065	4 504	4.7	885	1 223	546	17 216	19 870	20.7	1 539	2 847	1 359	33 001	38 747	40.3	96 222		
B	KZN254	Dannhauser	1 234	1 155	1 118	28 430	31 936	33.0	972	812	697	20 281	22 763	23.5	1 023	881	850	39 239	41 993	43.4	-	-	-	-	-	-	96 692		
C	DC25	Amajuba DM	269	538	256	11 684	12 747	16.9	214	423	219	3 165	4 022	5.3	1 950	4 356	2 096	43 671	52 073	68.9	972	1 829	403	3 511	6 715	8.9	75 557		
Total: Amajuba Municipalities			3 691	4 726	3 945	84 613	96 974	4.0	42 145	6 901	4 923	124 803	178 771	7.4	68 381	71 923	36 869	1 922 658	2 099 831	86.7	2 515	4 697	1 783	36 708	45 703	1.9	2 421 24		

Annexure G: Creditors Age Analysis (Total) - As at the end of Quarter 3 - 2024/25

R'000			0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total
			Total	%	Total	%	Total	%	Total	%	
A	KZN2000	eThekwini	900 738	96.3	12	0.0	7 803	0.8	26 462	2.8	935 015
B	KZN212	uMdoni	1 272	100.0	-	-	-	-	-	-	1 272
B	KZN213	uMzumbe	2 789	73.5	235	6.2	262	6.9	509	13.4	3 795
B	KZN214	uMuziwabantu	219	100.0	-	-	-	-	-	-	219
B	KZN216	Ray Nkonyeni	-	-	-	-	-	-	28	100.0	28
C	DC21	Ugu DM	46 014	5.1	68 962	7.7	35 012	3.9	744 329	83.2	894 317
Total: Ugu Municipalities			50 294	5.6	69 197	7.7	35 274	3.9	744 866	82.8	899 631
B	KZN221	uMshwathi	87	100.0	-	-	-	-	-	-	87
B	KZN222	uMngeni	(63 595)	100.3	-	-	-	-	166	(0.3)	(63 429)
B	KZN223	Mpofana	4 330	0.7	12 081	1.9	6 749	1.1	596 811	96.3	619 970
B	KZN224	iMpendle	271	100.0	(44)	(16.1)	44	16.1	(0)	(0.0)	271
B	KZN225	Msunduzi	674 016	26.0	(80 302)	(3.1)	-	-	1 995 093	77.1	2 588 807
B	KZN226	Mkhambathini	1 224	81.3	(158)	(10.5)	(260)	(17.2)	699	46.4	1 506
B	KZN227	Richmond	-	-	-	-	-	-	-	-	-
C	DC22	uMgungundlovu DM	344	7.0	4 575	92.8	1	0.0	8	0.2	4 929
Total: uMgungundlovu Municipalities			616 675	19.6	(63 848)	(2.0)	6 534	0.2	2 592 778	82.3	3 152 140
B	KZN235	Okhahlamba	4 451	72.3	1 707	27.7	(0)	(0.0)	-	-	6 159
B	KZN237	iNkosi Langalibalele	38	2.4	-	-	-	-	1 576	97.6	1 614
B	KZN238	Alfred Duma	3 284	100.0	-	-	-	-	-	-	3 284
C	DC23	uThukela DM	30 586	37.2	3 818	4.6	12 373	15.1	35 425	43.1	82 202
Total: uThukela Municipalities			38 359	41.1	5 525	5.9	12 373	13.3	37 000	39.7	93 259
B	KZN241	eNdumeni	33 783	14.8	-	-	-	-	193 926	85.2	227 710
B	KZN242	Nquthu	2 875	43.7	2 430	37.0	114	1.7	1 157	17.6	6 576
B	KZN244	uMsinga	395	96.7	14	3.3	-	-	-	-	409
B	KZN245	uMvoti	1 478	30.5	1 271	26.2	-	-	2 095	43.2	4 844
C	DC24	uMzinyathi DM	15 512	7.4	2 931	1.4	3 752	1.8	187 322	89.4	209 517
Total: uMzinyathi Municipalities			54 043	12.0	6 647	1.5	3 866	0.9	384 499	85.6	449 055
B	KZN252	Newcastle	98 458	15.7	57 658	9.2	85 876	13.7	383 948	61.3	625 940
B	KZN253	eMadlangeni	(3 943)	(27.7)	1 775	12.5	3 859	27.1	12 540	88.1	14 231
B	KZN254	Dannhauser	2 095	41.3	508	10.0	79	1.5	2 395	47.2	5 077
C	DC25	Amajuba DM	8 852	6.9	12 556	9.8	2 186	1.7	104 371	81.6	127 964
Total: Amajuba Municipalities			105 461	13.6	72 498	9.4	91 999	11.9	503 254	65.1	773 212
B	KZN261	eDumbe	2 152	60.3	(3)	(0.1)	-	-	1 420	39.8	3 569
B	KZN262	uPhongolo	407	28.1	(47)	(3.2)	-	-	1 088	75.1	1 448
B	KZN263	AbaQulusi	46 039	23.0	1 585	0.8	2 012	1.0	150 459	75.2	200 094
B	KZN265	Nongoma	5 647	14.4	1 320	3.4	3	0.0	32 189	82.2	39 159
B	KZN266	Ulundi	(6 042)	(2.2)	13 869	5.1	13 327	4.9	249 910	92.2	271 064
C	DC26	Zululand DM	536	1.5	945	2.6	3 544	9.8	31 233	86.1	36 258
Total: Zululand Municipalities			48 738	8.8	17 669	3.2	18 886	3.4	466 299	84.5	551 592
B	KZN271	uMhlabyalingana	1 147	237.0	556	115.0	(1 136)	(234.8)	(83)	(17.1)	484
B	KZN272	Jozini	3 496	25.8	9 969	73.6	58	0.4	18	0.1	13 540
B	KZN275	iNkosi uMtubatuba	(18 689)	(165.2)	5 415	47.9	(2 031)	(18.0)	26 615	235.3	11 310
B	KZN276	Big Five Hlabisa	875	585.1	(32)	(21.1)	(14)	(9.7)	(679)	(454.4)	150
C	DC27	uMkhanyakude DM	7 286	4.5	11 586	7.1	(5 761)	(3.5)	150 179	92.0	163 289
Total: uMkhanyakude Municipalities			(5 886)	(3.1)	27 494	14.6	(8 886)	(4.7)	176 049	93.3	188 772
B	KZN281	uMfolozi	1 059	80.5	(2)	(0.2)	175	13.3	84	6.4	1 316
B	KZN282	uMhlathuze	182 684	100.0	-	-	-	-	-	-	182 684
B	KZN284	uMlalazi	1 882	100.0	-	-	-	-	-	-	1 882
B	KZN285	Mthonjaneni	(110)	(0.2)	6 522	9.9	18 327	27.7	41 308	62.5	66 048
B	KZN286	Nkandla	288	150.8	(42)	(22.1)	-	-	(55)	(28.6)	191
C	DC28	King Cetshwayo DM	19 354	97.9	-	-	-	-	407	2.1	19 762
Total: King Cetshwayo Municipalities			205 158	75.5	6 478	2.4	18 502	6.8	41 745	15.4	271 883
B	KZN291	Mandeni	157	100.0	-	-	-	-	-	-	157
B	KZN292	KwaDukuza	10 649	64.4	4 996	30.2	192	1.2	691	4.2	16 528
B	KZN293	Ndwedwe	346	67.5	(66)	(12.9)	78	15.3	154	30.0	512
B	KZN294	Maphumulo	650	129.4	-	-	-	-	(148)	(29.4)	502
C	DC29	iLembe DM	40 087	63.7	13	0.0	1 287	2.0	21 514	34.2	62 901
Total: iLembe Municipalities			51 888	64.4	4 943	6.1	1 558	1.9	22 211	27.6	80 600
B	KZN433	Greater Kokstad	93	10.2	-	-	211	23.2	606	66.6	911
B	KZN434	Johannes Phumani Phungula	2 542	100.0	-	-	-	-	-	-	2 542
B	KZN435	uMzimkhulu	-	-	-	-	-	-	522	100.0	522
B	KZN436	Dr. Nkosazana Dlamini Zuma	13 097	88.9	28	0.2	11	0.1	1 601	10.9	14 737
C	DC43	Harry Gwala DM	974	90.5	3	0.3	6	0.5	94	8.7	1 076
Total: Harry Gwala Municipalities			16 706	84.4	31	0.2	228	1.2	2 822	14.3	19 788
Total			2 082 175	28.1	146 647	2.0	188 139	2.5	4 997 985	67.4	7 414 945

Source: NT Publication

Annexure H : Creditors per Category (Total) - As at the end of Quarter 3 - 2024/25

R'000		Bulk Electricity		Bulk Water		PAYE Deductions		VAT (output less input)		Pensions / Retirement		Loan repayments		Trade Creditors		Auditor-General		Other		Medical Aid Dections		Total
		Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
A	KZN2000 eThekwini	-	-	-	-	168 978	18.1	-	-	167 446	17.9	-	-	482 083	51.6	1 069	0.1	-	-	115 439	12.3	935 015
B	KZN212 uMdoni	-	-	-	-	-	-	1 272	100.0	-	-	-	-	-	-	-	-	-	-	-	-	1 272
B	KZN213 uMzumbe	-	-	-	-	-	-	-	-	-	-	-	-	1 672	44.0	-	-	2 123	56.0	-	-	3 795
B	KZN214 uMuziwabantu	-	-	-	-	-	-	-	-	-	-	-	-	219	100.0	-	-	-	-	-	-	219
B	KZN216 Ray Nkonyeni	-	-	-	-	-	-	-	-	-	-	-	-	28	100.0	-	-	-	-	-	-	28
C	DC21 Ugu DM	-	-	568 887	63.6	-	-	-	-	-	-	-	-	259 051	29.0	764	0.1	65 616	7.3	-	-	894 317
Total: Ugu Municipalities		-	-	568 887	63.2	-	-	1 272	0.1	-	-	-	-	260 968	29.0	764	0.1	67 740	7.5	-	-	899 631
B	KZN221 uMshwathi	-	-	-	-	-	-	-	-	-	-	-	-	87	100.0	-	-	-	-	-	-	87
B	KZN222 uMngeni	-	-	-	-	-	-	(77 140)	121.6	-	-	60	(0.1)	105	(0.2)	-	-	13 544	(21.4)	-	-	(63 429)
B	KZN223 Mpofana	-	-	-	-	-	-	-	-	-	-	-	-	615 942	99.4	1 953	0.3	2 074	0.3	-	-	619 970
B	KZN224 iMpendle	-	-	-	-	-	-	-	-	-	-	-	-	271	100.0	-	-	(0)	(0.0)	-	-	271
B	KZN225 Msunduzi	1 458 701	56.3	1 035 983	40.0	69	0.0	-	-	-	-	-	-	94 054	3.6	-	-	-	-	-	-	2 588 807
B	KZN226 Mkhambathini	-	-	-	-	-	-	-	-	-	-	-	-	326	21.6	-	-	1 180	78.4	-	-	1 506
B	KZN227 Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C	DC22 uMgungundlovu DM	-	-	-	-	-	-	-	-	-	-	-	-	3 250	66.0	-	-	1 678	34.0	-	-	4 929
Total: uMgungundlovu Municipalities		1 458 701	46.3	1 035 983	32.9	69	0.0	(77 140)	(2.4)	-	-	60	0.0	714 035	22.7	1 953	0.1	18 477	0.6	-	-	3 152 140
B	KZN235 Okhahlamba	-	-	-	-	-	-	-	-	-	-	-	-	6 128	99.5	-	-	31	0.5	-	-	6 159
B	KZN237 iNkosi Langalibalele	-	-	-	-	-	-	-	-	-	-	-	-	1 614	100.0	-	-	-	-	-	-	1 614
B	KZN238 Alfred Duma	-	-	-	-	-	-	-	-	-	-	-	-	3 284	100.0	-	-	-	-	-	-	3 284
C	DC23 uThukela DM	-	-	-	-	-	-	-	-	-	-	-	-	82 202	100.0	-	-	-	-	-	-	82 202
Total: uThukela Municipalities		-	-	-	-	-	-	-	-	-	-	-	-	93 227	100.0	-	-	31	0.0	-	-	93 259
B	KZN241 eNdumeni	195 121	85.7	-	-	-	-	-	-	-	-	-	-	32 588	14.3	-	-	-	-	-	-	227 710
B	KZN242 Nquthu	-	-	-	-	-	-	-	-	-	-	-	-	5 794	88.1	-	-	782	11.9	-	-	6 576
B	KZN244 uMsinga	-	-	-	-	-	-	-	-	-	-	-	-	409	100.0	-	-	-	-	-	-	409
B	KZN245 uMvoti	-	-	-	-	-	-	-	-	-	-	-	-	2 520	52.0	-	-	2 324	48.0	-	-	4 844
C	DC24 uMzinyathi DM	-	-	-	-	-	-	-	-	-	-	-	-	13 126	6.3	-	-	196 390	93.7	-	-	209 517
Total: uMzinyathi Municipalities		195 121	43.5	-	-	-	-	-	-	-	-	-	-	54 438	12.1	-	-	199 496	44.4	-	-	449 055
B	KZN252 Newcastle	329 258	52.6	290 290	46.4	-	-	-	-	-	-	-	-	1 078	0.2	-	-	5 314	0.8	-	-	625 940
B	KZN253 eMadlangeni	4 334	30.5	-	-	-	-	-	-	-	-	-	-	2 702	19.0	2 593 694	18.2	4 601	32.3	-	-	14 231
B	KZN254 Dannhauser	-	-	-	-	-	-	-	-	-	-	-	-	5 077	100.0	-	-	-	-	-	-	5 077
C	DC25 Amajuba DM	-	-	68 082	53.2	-	-	-	-	-	-	-	-	11 548	9.0	1 780	1.4	46 554	36.4	-	-	127 964
Total: Amajuba Municipalities		333 592	43.1	358 372	46.3	-	-	-	-	-	-	-	-	20 405	2.6	4 374	0.6	56 470	7.3	-	-	773 212
B	KZN261 eDumbe	-	-	457	12.8	-	-	-	-	-	-	-	-	1 078	30.2	-	-	2 034	57.0	-	-	3 569
B	KZN262 uPhongolo	-	-	-	-	-	-	-	-	-	-	-	-	1 407	97.2	-	-	40	2.8	-	-	1 448
B	KZN263 AbaQulusi	170 993	85.5	-	-	-	-	-	-	12	0.0	-	-	29 077	14.5	11 800	0.0	-	-	-	-	200 094
B	KZN265 Nongoma	-	-	-	-	-	-	-	-	-	-	-	-	16 980	43.4	7 138	0.0	22 173	56.6	-	-	39 159
B	KZN266 Ulundi	271 064	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271 064
C	DC26 Zululand DM	47	0.1	12 205	33.7	-	-	-	-	-	-	-	-	23 548	64.9	-	-	457	1.3	-	-	36 258
Total: Zululand Municipalities		442 105	80.2	12 662	2.3	-	-	-	-	12	0.0	-	-	72 090	13.1	19	0.0	24 705	4.5	-	-	551 592
B	KZN271 uMhlabyalingana	-	-	-	-	(0)	(0.0)	-	-	-	-	-	-	(23)	(4.8)	(10)	(2.1)	517	106.9	-	-	484
B	KZN272 Jozini	-	-	-	-	-	-	-	-	-	-	-	-	3 218	23.8	-	-	10 321	76.2	-	-	13 540
B	KZN275 iNkosi uMtubatuba	-	-	-	-	-	-	-	-	-	-	-	-	3 786	33.5	(210 270)	(1.9)	7 734	68.4	-	-	11 310
B	KZN276 Big Five Hlabisa	-	-	-	-	-	-	-	-	-	-	-	-	426	285.1	-	-	(277)	(185.1)	-	-	150
C	DC27 uMkhanyakude DM	-	-	17 525	10.7	-	-	-	-	-	-	(510)	(0.3)	115 144	70.5	380 349	0.2	30 749	18.8	-	-	163 289
Total: uMkhanyakude Municipalities		-	-	17 525	9.3	(0)	(0.0)	-	-	-	-	(510)	(0.3)	122 552	64.9	160	0.1	49 045	26.0	-	-	188 772
B	KZN281 uMfolozi	-	-	-	-	-	-	-	-	-	-	-	-	367	27.9	-	-	949	72.1	-	-	1 316
B	KZN282 uMhlathuze	161 017	88.1	-	-	-	-	-	-	-	-	-	-	21 667	11.9	-	-	-	-	-	-	182 684
B	KZN284 uMlalazi	-	-	-	-	-	-	-	-	-	-	-	-	1 777	94.4	-	-	105	5.6	-	-	1 882
B	KZN285 Mthonjaneni	41 908	63.5	-	-	-	-	-	-	-	-	-	-	13 174	19.9	2 400 155	3.6	8 565	13.0	-	-	66 048
B	KZN286 Nkandla	-	-	-	-	-	-	-	-	-	-	-	-	191	100.0	-	-	-	-	-	-	191
C	DC28 King Cetshwayo DM	-	-	7 950	40.2	-	-	-	-	-	-	-	-	11 812	59.8	-	-	-	-	-	-	19 762
Total: King Cetshwayo Municipalities		202 925	74.6	7 950	2.9	-	-	-	-	-	-	-	-	48 988	18.0	2 400 155	0.9	9 619	3.5	-	-	271 883
B	KZN291 Mandeni	-	-	-	-	-	-	-	-	-	-	-	-	155	98.7	-	-	2	1.3	-	-	157
B	KZN292 KwaDukuza	-	-	-	-	-	-	39	0.2	328	2.0	-	-	16 161	97.8	-	-	-	-	-	-	16 528
B	KZN293 Ndwedwe	-	-	-	-	-	-	-	-	-	-	-	-	371	72.5	0	0.0	141	27.5	-	-	512
B	KZN294 Maphumulo	-	-	-	-	-	-	-	-	-	-	-	-	(119)	(23.7)	(202 529)	(40.3)	823	164.0	-	-	502
C	DC29 iLembe DM	-	-	32 220	51.2	-	-	-	-	-	-	-	-	30 681	48.8	-	-	-	-	-	-	62 901
Total: iLembe Municipalities		-	-	32 220	40.0	-	-	39	0.0	328	0.4	-	-	47 249	58.6	(203)	(0.3)	966	1.2	-	-	80 600
B	KZN433 Greater Kokstad	-	-	-	-	-	-	-	-	-	-	-	-	911	100.0	-	-	-	-	-	-	911
B	KZN434 Johannes Phumani Phungula	18	0.7	-	-	-	-	6	0.2	-	-	-	-	2 518	99.1	-	-	-	-	-	-	2 542
B	KZN435 uMzimkhulu	-	-	-	-	-	-	-	-	-	-	-	-	522	100.0	-	-	-	-	-	-	522
B	KZN436 Dr. Nkosazana Dlamini Zuma	-	-	-	-	-	-	12 358	83.9	-	-	-	-	-	-	-	-	2 379	16.1	-	-	14 737
C	DC43 Harry Gwala DM	-	-	-	-	-	-	-	-	-	-	-	-	1 076	100.0	-	-	-	-	-	-	1 076
Total: Harry Gwala Municipalities		18	0.1	-	-	-	-	12 364	62.5	-	-	-	-	5 027	25.4	-	-	2 379	12.0	-	-	19 788
Total		2 632 462	35.5	2 033 599	27.4	169 047	2.3	(63 464)	(0.9)	167 786	2.3	(450)	(0.0)	1 921 062	25.9	10 536	0.1	428 927	5.8	115 439	1.6	7 414 945

Source: NT Igdatabase

Annexure I: National Conditional Grant - As at the end of Quarter 3 - 2024/25

R'000			Financial Management Grant			Regional Bulk Infrastructure Grant (Schedule 5B Grant)			Municipal Infrastructure Grant		
			DoRA 2024 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2024 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2024 Total Avail. (Inc.Adjust.)	Unaudited Actual	
				Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent
A	KZN2000	eThekwini	1 000	727	72.7	-	-	-	-	-	-
B	KZN212	uMdoni	1 900	888	46.7	-	-	-	38 529	25 818	67.0
B	KZN213	uMzumbe	1 800	955	53.1	-	-	-	39 542	35 899	90.8
B	KZN214	uMuziwabantu	1 800	1 771	98.4	-	-	-	26 795	19 028	71.0
B	KZN216	Ray Nkonyeni	1 900	1 360	71.6	-	-	-	-	-	-
C	DC21	Ugu DM	1 900	1 246	65.6	-	-	-	274 746	197 884	72.0
Total: Ugu Municipalities			9 300	6 221	66.9	-	-	-	379 612	278 629	73.4
B	KZN221	uMshwathi	1 900	984	51.8	-	-	-	31 849	24 659	77.4
B	KZN222	uMngeni	1 800	869	48.3	-	-	-	26 469	18 901	71.4
B	KZN223	Mpofana	3 000	1 815	60.5	-	-	-	13 365	9 870	73.8
B	KZN224	iMpendle	2 400	1 653	68.9	-	-	-	12 982	6 526	50.3
B	KZN225	Msunduzi	1 900	1 010	53.2	-	-	-	230 554	99 230	43.0
B	KZN226	Mkhambathini	3 000	2 915	97.2	-	-	-	18 159	12 227	67.3
B	KZN227	Richmond	1 900	1 768	93.1	-	-	-	20 974	15 008	71.6
C	DC22	uMgungundlovu DM	1 200	549	45.7	-	-	-	116 018	97 383	83.9
Total: uMgungundlovu Municipalities			17 100	11 564	67.6	-	-	-	470 370	283 803	60.3
B	KZN235	Okhahlamba	1 800	(6 021)	(334.5)	-	-	-	42 689	(110 341)	(258.5)
B	KZN237	iNkosi Langelibalele	3 500	2 665	76.1	-	-	-	43 819	35 840	81.8
B	KZN238	Alfred Duma	2 000	1 716	85.8	-	-	-	82 415	60 252	73.1
C	DC23	uThukela DM	2 000	-	-	-	-	-	189 400	-	-
Total: uThukela Municipalities			9 300	(1 640)	(17.6)	-	-	-	358 323	(14 248)	(4.0)
B	KZN241	eNdumeni	2 000	-	-	-	-	-	17 155	-	-
B	KZN242	Nquthu	1 800	1 026	57.0	-	-	-	46 128	25 364	55.0
B	KZN244	uMsinga	1 800	1 119	62.2	-	-	-	43 516	34 087	78.3
B	KZN245	uMvoti	2 500	2 033	81.3	-	-	-	44 480	29 534	66.4
C	DC24	uMzinyathi DM	3 000	2 101	70.0	-	-	-	214 137	117 583	54.9
Total: Umzinyathi Municipalities			11 100	6 280	56.6	-	-	-	365 416	206 569	56.5
B	KZN252	Newcastle	1 800	766	42.6	-	-	-	131 129	91 176	69.5
B	KZN253	eMadlangeni	3 000	1 787	59.6	-	-	-	10 160	8 219	80.9
B	KZN254	Dannhauser	1 900	1 298	68.3	-	-	-	24 921	12 179	48.9
C	DC25	Amajuba DM	3 800	3 162	83.2	-	-	-	46 315	4 638	10.0
Total: Amajuba Municipalities			10 500	7 013	66.8	-	-	-	212 525	116 212	54.7
B	KZN261	eDumbe	3 000	2 751	91.7	-	-	-	20 507	20 523	100.1
B	KZN262	uPhongolo	3 000	2 827	94.2	-	-	-	40 696	26 314	64.7
B	KZN263	AbaQulusi	3 000	2 036	67.9	-	-	-	43 212	30 375	70.3
B	KZN265	Nongoma	2 000	1 470	73.5	-	-	-	36 925	28 891	78.2
B	KZN266	Ulundi	2 000	1 370	68.5	-	-	-	35 780	32 458	90.7
C	DC26	Zululand DM	1 200	683	56.9	214 000	177 681	83.0	256 939	181 706	70.7
Total: Zululand Municipalities			14 200	11 136	78.4	214 000	177 681	83.0	434 059	320 267	73.8
Treas	KZN271	uMhlabuyalingana	1 800	1 420	78.9	-	-	-	40 541	24 271	59.9
B	KZN272	Jozini	3 000	1 116	37.2	-	-	-	43 490	21 888	50.3
B	KZN275	iNkosi uMtubatuba	1 900	-	-	-	-	-	36 784	(6 601)	(17.9)
B	KZN276	Big Five Hlabisa	2 700	2 050	75.9	-	-	-	24 436	17 043	69.7
C	DC27	uMkhanyakude DM	3 500	-	-	-	-	-	244 239	-	-
Total: uMkhanyakude Municipalities			12 900	4 586	35.6	-	-	-	389 490	56 601	14.5
B	KZN281	uMfolozi	1 800	1 428	79.3	-	-	-	37 418	28 763	76.9
B	KZN282	uMhlathuze	2 500	1 864	74.6	-	-	-	-	-	-
B	KZN284	uMlalazi	1 800	1 248	69.3	-	-	-	57 042	39 829	69.8
B	KZN285	Mthonjaneni	2 800	2 722	97.2	-	-	-	20 490	15 652	76.4
B	KZN286	Nkandla	2 600	1 313	50.5	-	-	-	26 189	15 506	59.2
C	DC28	King Cetshwayo DM	1 200	869	72.4	214 744	155 428	72.4	194 543	142 906	73.5
Total: King Cetshwayo Municipalities			12 700	9 444	74.4	214 744	155 428	72.4	335 682	242 656	72.3
B	KZN291	Mandeni	1 800	1 286	71.4	-	-	-	41 101	27 466	66.8
B	KZN292	KwaDukuza	1 800	871	48.4	-	-	-	60 549	23 995	39.6
B	KZN293	Ndwedwe	3 000	2 670	89.0	-	-	-	34 473	30 931	89.7
B	KZN294	Maphumulo	1 800	1 305	72.5	-	-	-	25 576	18 675	73.0
C	DC29	iLembe DM	1 000	237	23.7	-	-	-	219 314	176 582	80.5
Total: iLembe Municipalities			9 400	6 369	67.8	-	-	-	381 013	277 649	72.9
B	KZN433	Greater Kokstad	1 800	1 240	68.9	-	-	-	19 666	19 891	101.1
B	KZN434	Johannes Phumani Phungula	1 900	1 210	63.7	-	-	-	31 042	28 029	90.3
B	KZN435	uMzimkhulu	1 800	1 800	100.0	-	-	-	59 593	48 350	81.1
B	KZN436	Dr. Nkosazana Dlamini Zuma	1 900	1 240	65.3	-	-	-	31 318	26 258	83.8
C	DC43	Harry Gwala DM	1 200	371	30.9	-	-	-	228 342	122 326	53.6
Total: Harry Gwala Municipalities			8 600	5 861	68.2	-	-	-	369 961	244 855	66.2
Total			116 100	67 561	58.2	428 744	333 109	77.7	3 696 451	2 012 994	54.5

Source: NT Igdatabase

Annexure I: National Conditional Grant - 3rd Quarter 2024/25 (Continued...)

R'000			Intergrated National Electrification Programme (municipal) Grant			Expanded Public Works Programme Intergrated Grant (municipality)			Water Services Infrastructure Grant (Schedule 5B Grant)		
			DoRA 2024 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2024 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2024 Total Avail. (Inc.Adjust.)	Unaudited Actual	
				Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent
A	KZN2000	eThekwini	-	-	-	18 790	18 790	100.0	-	-	-
B	KZN212	uMdoni	11 487	-	-	1 249	1 129	90.4	-	-	-
B	KZN213	uMzumbe	1 597	1 880	117.7	1 400	1 344	96.0	-	-	-
B	KZN214	uMuziwabantu	-	-	-	1 497	1 433	95.7	-	-	-
B	KZN216	Ray Nkonyeni	11 521	7 862	68.2	3 255	3 255	100.0	-	-	-
C	DC21	Ugu DM	-	-	-	2 864	1 990	69.5	100 000	77 181	77.2
Total: Ugu Municipalities			24 605	9 742	39.6	10 265	9 150	89.1	100 000	77 181	77.2
B	KZN221	uMshwathi	2 265	-	-	1 760	1 696	96.4	-	-	-
B	KZN222	uMngeni	14 620	11 620	79.5	1 336	1 336	100.0	-	-	-
B	KZN223	Mpofana	917	-	-	1 267	1 479	116.7	-	-	-
B	KZN224	iMpendle	14 773	-	-	1 645	1 645	100.0	-	-	-
B	KZN225	Msunduzi	4 971	4 753	95.6	2 092	2 036	97.3	70 000	52 043	74.3
B	KZN226	Mkhambathini	11 643	15 217	130.7	1 541	1 311	85.1	-	-	-
B	KZN227	Richmond	-	-	-	1 410	1 096	77.8	-	-	-
C	DC22	uMgungundlovu DM	-	-	-	1 889	1 454	77.0	100 000	65 074	65.1
Total: uMgungundlovu Municipalities			49 189	31 590	64.2	12 940	12 053	93.1	170 000	117 117	68.9
B	KZN235	Okhahlamba	6 701	(15 596)	(232.7)	2 657	(9 012)	(339.2)	-	-	-
B	KZN237	iNkosi Langelibalele	11 851	8 194	69.1	1 807	10 073	557.4	-	-	-
B	KZN238	Alfred Duma	15 556	401	2.6	2 471	2 865	115.9	-	-	-
C	DC23	uThukela DM	-	-	-	1 685	-	-	100 000	-	-
Total: uThukela Municipalities			34 108	(7 001)	(20.5)	8 620	3 926	45.5	100 000	-	-
B	KZN241	eNdumeni	9 559	-	-	1 561	-	-	-	-	-
B	KZN242	Nquthu	16 474	9 226	56.0	1 478	1 478	100.0	-	-	-
B	KZN244	uMsinga	18 629	14 288	76.7	3 287	2 283	69.5	-	-	-
B	KZN245	uMvoti	13 811	15 547	112.6	2 115	1 652	78.1	-	-	-
C	DC24	uMzinyathi DM	-	-	-	5 349	2 884	53.9	85 000	14 872	17.5
Total: Umzinyathi Municipalities			58 473	39 061	66.8	13 790	8 297	60.2	85 000	14 872	17.5
B	KZN252	Newcastle	22 344	11 195	50.1	1 896	1 793	94.5	70 000	69 468	99.2
B	KZN253	eMadlangeni	15 518	13 972	90.0	1 331	-	-	-	-	-
B	KZN254	Dannhauser	-	-	-	1 770	-	-	-	-	-
C	DC25	Amajuba DM	-	-	-	1 551	-	-	85 000	24 550	28.9
Total: Amajuba Municipalities			37 862	25 167	66.5	6 548	1 793	27.4	155 000	94 018	60.7
B	KZN261	eDumbe	7 753	9 203	118.7	1 482	667	45.0	-	-	-
B	KZN262	uPhongolo	4 474	2 084	46.6	1 990	1 990	100.0	-	-	-
B	KZN263	AbaQulusi	5 518	2 200	39.9	1 793	2 401	133.9	-	-	-
B	KZN265	Nongoma	-	-	-	2 307	2 307	100.0	-	-	-
B	KZN266	Ulundi	4 934	4 099	83.1	2 420	2 420	100.0	-	-	-
C	DC26	Zululand DM	-	-	-	5 227	5 227	100.0	100 000	89 377	89.4
Total: Zululand Municipalities			22 679	17 585	77.5	15 219	15 012	98.6	100 000	89 377	89.4
Treas	KZN271	uMhlabuyalingana	13 533	9 725	71.9	2 452	2 452	100.0	-	-	-
B	KZN272	Jozini	7 801	-	-	3 674	3 674	100.0	-	-	-
B	KZN275	iNkosi uMtubatuba	-	-	-	2 226	175	7.9	-	-	-
B	KZN276	Big Five Hlabisa	8 777	6 341	72.2	1 909	1 336	70.0	-	-	-
C	DC27	uMkhanyakude DM	-	-	-	4 270	-	-	-	-	-
Total: uMkhanyakude Municipalities			30 111	16 066	53.4	14 531	7 637	52.6	-	-	-
B	KZN281	uMfolozi	-	-	-	2 099	2 099	100.0	-	-	-
B	KZN282	uMhlatuze	9 850	2 660	27.0	2 674	1 478	55.3	60 000	60 000	100.0
B	KZN284	uMlalazi	4 021	1 696	42.2	2 787	2 253	80.8	-	-	-
B	KZN285	Mthonjaneni	8 184	5 373	65.7	2 243	2 243	100.0	-	-	-
B	KZN286	Nkandla	7 039	6 874	97.7	2 477	2 477	100.0	-	-	-
C	DC28	King Cetshwayo DM	-	-	-	4 040	4 040	100.0	100 000	73 567	73.6
Total: King Cetshwayo Municipalities			29 094	16 603	57.1	16 320	14 590	89.4	160 000	133 567	83.5
B	KZN291	Mandeni	9 227	-	-	1 815	1 842	101.5	-	-	-
B	KZN292	KwaDukuza	18 523	10 748	58.0	1 589	1 589	100.0	-	-	-
B	KZN293	Ndwedwe	11 477	8 045	70.1	2 067	2 067	100.0	-	-	-
B	KZN294	Maphumulo	10 051	6 013	59.8	1 536	1 536	100.0	-	-	-
C	DC29	iLembe DM	-	-	-	3 071	2 999	97.6	100 000	60 852	60.9
Total: iLembe Municipalities			49 278	24 806	50.3	10 078	10 033	99.6	100 000	60 852	60.9
B	KZN433	Greater Kokstad	14 620	13 534	92.6	1 657	7 701	464.8	-	-	-
B	KZN434	Johannes Phumani Phungula	4 216	4 030	95.6	1 620	1 620	100.0	-	-	-
B	KZN435	uMzimkhulu	-	-	-	2 471	1 729	70.0	-	-	-
B	KZN436	Dr. Nkosazana Dlamini Zuma	5 504	1 190	21.6	1 832	1 206	65.8	-	-	-
C	DC43	Harry Gwala DM	-	-	-	4 460	3 121	70.0	100 000	33 878	33.9
Total: Harry Gwala Municipalities			24 340	18 754	77.1	12 040	15 377	127.7	100 000	33 878	33.9
Total			359 739	192 373	53.5	139 141	116 657	83.8	1 070 000	620 862	58.0

Source: NT Igdatabase

Source: NT Igdatabase

Annexure J : Criteria for serious financial problems - As at the end of Quarter 3 - 2024/25																																	
R'000			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					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 - 2023/24 financial year	Indicator	Bulk electricity amount owed > 90 days	Indicator	Bulk water amount owed > 90 days	Indicator	Cash and cash equivalents - 31 December 2024	Cash and cash equivalents - 31 March 2025	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	26 462	TRUE	5 030 866	44 943 233	11.2	-	Unqualified with findings	-	-	-	-	-	6 182 164	6 542 372	-	56 546 568	-	-	-	-	-	-	-	-	-	-	26 462	0.0	-	-	TRUE
B	KZN212	uMdoni	-	-	58 501	334 226	17.5	-	Qualified	TRUE	-	-	-	-	54 754	23 436	-	449 990	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B	KZN213	uMzombe	509	-	23 310	179 695	13.0	-	Adverse	TRUE	-	-	-	-	(190 487)	(178 821)	TRUE	206 327	-	-	-	-	-	-	-	-	-	509	0.2	-	-	TRUE	
B	KZN214	uMuziwabantu	-	-	9 461	190 761	5.0	-	Unqualified with findings	-	-	-	-	-	74 189	82 863	-	290 904	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN216	Ray Nkonyeni	28	-	147 056	1 107 242	13.3	-	Unqualified with findings	-	-	-	-	-	256 631	215 874	-	1 301 630	-	-	-	-	-	-	-	-	-	28	0.0	-	-	-	
C	DC21	Ugu DM	744 329	TRUE	64 811	1 202 013	5.4	-	Unqualified with findings	-	-	-	472 185	2 305 434	2 953 355	-	856 277	-	-	-	-	-	472 185	55.1	TRUE	TRUE	744 329	86.9	TRUE	TRUE	TRUE	TRUE	
B	KZN221	uMshwathi	-	-	12 659	172 244	7.3	-	Unqualified with no findings	-	-	-	-	-	129 632	102 271	-	292 050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN222	uMngeni	166	-	29 385	440 885	6.7	-	Unqualified with findings	-	-	-	-	-	63 653	94 700	-	615 689	-	-	-	-	-	-	-	-	-	166	0.0	-	-	-	
B	KZN223	Mpofana	596 811	TRUE	(60 760)	106 615	(57.0)	TRUE	Unqualified with findings	-	-	-	-	-	71 844	132 863	-	235 919	-	-	-	-	-	-	-	-	-	596 811	253.0	TRUE	TRUE	TRUE	TRUE
B	KZN224	iMpindle	(0)	-	(24 113)	42 125	(57.2)	TRUE	Unqualified with findings	-	-	-	-	-	66 145	79 422	-	71 683	-	-	-	-	-	-	-	-	-	(0)	(0.0)	-	-	TRUE	
B	KZN225	Msunduzi	1 995 093	TRUE	935 910	6 404 376	14.6	-	Qualified	TRUE	1 086 187	TRUE	874 879	TRUE	(5 107 437)	(4 953 799)	TRUE	7 870 440	1 086 187	13.8	TRUE	-	874 879	11.1	TRUE	-	1 995 093	25.3	TRUE	-	TRUE	TRUE	
B	KZN226	Mkhambathini	699	-	4 736	137 820	3.4	-	Unqualified with findings	-	-	-	-	-	239 102	342 864	-	177 769	-	-	-	-	-	-	-	-	-	699	0.4	-	-	-	
B	KZN227	Richmond	-	-	20 589	141 365	14.6	-	Unqualified with no findings	-	-	-	-	-	179 192	178 084	-	174 383	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC22	uMgungundlovu DM	8	-	43 621	1 274 490	3.4	-	Unqualified with findings	-	-	-	-	-	2 615 572	3 846 824	-	1 475 388	-	-	-	-	-	-	-	-	-	8	0.0	-	-	-	
B	KZN235	Okhahlamba	-	-	12 128	220 041	5.5	-	Unqualified with findings	-	-	-	-	-	24 565	(7 623)	-	281 170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN237	iNkosi Langalibalele	1 576	TRUE	140 548	658 005	21.4	-	Qualified	TRUE	-	-	-	-	317 515	370 902	-	848 772	-	-	-	-	-	-	-	-	-	1 576	0.2	-	-	TRUE	
B	KZN238	Alfred Duma	-	-	241 949	1 159 467	20.9	-	Unqualified with findings	-	-	-	-	-	994 396	1 228 541	-	1 471 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC23	uThukela DM	35 425	TRUE	311 129	842 771	36.9	-	Qualified	TRUE	-	-	-	-	524 220	737 405	-	1 093 544	-	-	-	-	-	-	-	-	-	35 425	3.2	TRUE	-	TRUE	
B	KZN241	eNdumeni	193 926	TRUE	35 796	325 540	11.0	-	Disclaimer	TRUE	161 338	TRUE	-	-	149 283	219 236	-	463 464	161 338	34.8	TRUE	-	-	-	-	-	-	193 926	41.8	TRUE	TRUE	TRUE	TRUE
B	KZN242	Nquthu	1 157	TRUE	88 973	296 163	30.0	-	Unqualified with findings	-	-	-	-	-	27 462	47 981	-	322 124	-	-	-	-	-	-	-	-	-	1 157	0.4	-	-	TRUE	
B	KZN244	uMzinga	-	-	91 868	270 719	33.9	-	Unqualified with no findings	-	-	-	-	-	175 145	209 216	-	351 999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN245	uMvoti	2 095	TRUE	8 681	331 128	2.6	-	Unqualified with no findings	-	-	-	-	-	250 704	426 005	-	482 271	-	-	-	-	-	-	-	-	-	2 095	0.4	-	-	TRUE	
C	DC24	uMzinyathi DM	187 322	TRUE	161 861	632 790	25.6	-	Adverse	TRUE	-	-	-	-	1 348 818	1 901 155	-	673 011	-	-	-	-	-	-	-	-	-	187 322	27.8	TRUE	-	TRUE	
B	KZN252	Newcastle	383 948	TRUE	125 872	2 100 661	6.0	-	Unqualified with findings	-	158 219	TRUE	220 499	TRUE	1 157 124	1 421 787	-	2 675 259	158 219	5.9	TRUE	-	220 499	8.2	TRUE	-	383 948	14.4	TRUE	-	TRUE	TRUE	
B	KZN253	eMadlangeni	12 540	TRUE	13 957	104 735	13.3	-	Unqualified with findings	-	1 663	TRUE	-	-	16 583	61 812	-	138 325	1 663	1.2	-	-	-	-	-	-	-	12 540	9.1	TRUE	-	TRUE	
B	KZN254	Dannhauser	2 395	TRUE	33 748	166 286	20.3	-	Unqualified with findings	-	-	-	-	-	(8 960)	(17 671)	TRUE	205 333	-	-	-	-	-	-	-	-	-	2 395	1.2	-	-	TRUE	
C	DC25	Amajuba DM	104 371	TRUE	2 260	257 625	0.9	-	Qualified	TRUE	-	-	59 433	TRUE	120 256	121 014	-	296 762	-	-	-	-	59 433	20.0	TRUE	-	104 371	35.2	TRUE	-	TRUE	TRUE	
B	KZN261	eDumbe	1 420	TRUE	46 711	188 730	24.8	-	Unqualified with findings	-	-	-	457	-	(11 569)	(40 212)	TRUE	235 693	-	-	-	-	457	0.2	-	-	-	1 420	0.6	-	-	TRUE	
B	KZN262	uPhongolo	1 088	TRUE	60 146	309 635	19.4	-	Unqualified with findings	-	-	-	-	-	(65 710)	(43 163)	TRUE	343 576	-	-	-	-	-	-	-	-	-	1 088	0.3	-	-	TRUE	
B	KZN263	AbaQulusi	150 459	TRUE	(40 173)	690 823	(5.8)	TRUE	Unqualified with findings	-	146 335	TRUE	-	-	81 182	28 554	-	996 317	146 335	14.7	TRUE	-	-	-	-	-	150 459	15.1	TRUE	-	TRUE	TRUE	
B	KZN265	Nongoma	32 189	TRUE	79 825	251 104	31.8	-	Qualified	TRUE	-	-	-	-	23 174	(164 532)	-	207 289	-	-	-	-	-	-	-	-	32 189	15.5	TRUE	-	TRUE	TRUE	
B	KZN266	Ulundi	249 910	TRUE	18 471	442 530	4.2	-	Unqualified with findings	-	249 910	TRUE	-	-	316 034	290 970	-	653 169	249 910	38.3	TRUE	-	-	-	-	-	249 910	38.3	TRUE	-	TRUE	TRUE	
C	DC26	Zululand DM	31 233	TRUE	104 100	771 929	13.5	-	Unqualified with findings	-	-	-	11 965	TRUE	599 219	1 311 548	-	1 024 630	-	-	-	-	11 965	1.2	-	-	31 233	3.0	TRUE	-	TRUE	TRUE	
B	KZN271	uMhlabuyalingana	(83)	-	87 377	281 327	31.1	-	Unqualified with findings	-	-	-	-	-	71 627	86 017	-	311 259	-	-	-	-	-	-	-	-	-	(83)	(0.0)	-	-	-	
B	KZN272	Jozini	18	-	37 899	321 917	11.8	-	Unqualified with findings	-	-	-	-	-	478 934	618 549	-	377 342	-	-	-	-	-	-	-	-	-	18	0.0	-	-	-	
B	KZN275	iNkosi uMtubatuba	26 615	TRUE	146 955	334 169	44.0	-	Qualified	TRUE	-	-	-	-	65 012	95 244	-	303 726	-	-	-	-	-	-	-	-	26 615	8.8	TRUE	-	TRUE	TRUE	
B	KZN276	Big Five Hlabisa	(679)	-	53 856	204																											

Annexure J : Criteria for serious financial problems - As at the end of Quarter 3 - 2024/25

R000		Municipality meeting one or more criteria for financial problems	Comments
A	KZN2000	eThekweni	TRUE The municipality has indicated that it is not experiencing financial distress. It has attributed the total creditors owed for more than 90 days to several factors, including payments rejected by the bank due to outdated beneficiary banking details, unsuccessful efforts to update banking information with service providers and difficulties in contacting cessionaries to submit outstanding documentation. In addition, certain service providers were flagged with CSD compliance issues, preventing the release of payments. Other payments have been placed on hold pending the outcome of internal investigations, with the final decision to either void or process the transactions resting with the respective departmental head. The municipality further advised that process constraints had contributed to the delays in payments, but these have since been addressed to mitigate future occurrences.
B	KZN212	uMdoni	TRUE The municipality received a qualified audit opinion for the 2023/24 financial year due to issues relating to the disclosure of Irregular expenditure in the AFS. However, the municipality's financial information indicates no signs of financial distress.
B	KZN213	uMzumbane	TRUE The municipality received an adverse audit opinion for the 2023/24 financial year due to issues relating to the disclosure of the line items, including Property, Plant, and Equipment; Receivables from non-exchange transactions; Retentions; Revenue from exchange transactions; Construction revenue; Commitments; Unauthorised expenditure; and Irregular expenditure in the AFS. The municipality reported a negative cash position for two consecutive quarters due to inaccurate financial reporting. The municipality has indicated that steps have been taken to address the incorrect reporting by collaborating with the system vendor to rectify the errors. However, despite these issues, the municipality's financial information shows that it is not in financial distress.
B	KZN214	uMuziwabantu	-
B	KZN216	Ray Nkonyeni	-
C	DC21	Ugu DM	TRUE The Ugu District Municipality reported outstanding creditors of R744.3 million for more than 90 days as at 31 March 2025. According to the MFMA Section 41 report from the uMngeni-uThukela Water Board, the municipality owed R586.8 million to the water board, reflecting an increase of R50.3 million from the balance of R536.5 million as at 31 December 2024. The uMngeni-uThukela Water Board indicated that it had received and accepted a new payment plan from the municipality's Chief Financial Officer on 7 March 2025. The payment plan excludes interest of R92.36 million and the Harding/Weza initial invoice of R82.75 million, which was ring-fenced. The repayment on the historical debt will span 58 months, with an additional 13 months allocated to the Harding/Weza invoice. The municipality is in financial distress.
B	KZN221	uMshwathi	-
B	KZN222	uMngeni	-
B	KZN223	Mpofana	TRUE The Mpofana Local Municipality is one of the municipalities which were identified by National Treasury to be in financial crisis. 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 2025, the municipality owed R578.9 million to Eskom which reflects an increase of R20.8 million from the balance of R551.8 million as at 31 December 2024. The municipality has challenges in controlling expenditure which has resulted in a significant Operating deficit of R73.7 million or 68.1 percent of Revenue which exceeds 5 percent as at 31 March 2025. The municipality is in financial distress.
B	KZN224	iMpende	TRUE As at 31 March 2025, the iMpende Local Municipality reported an operating deficit of R24.1 million. The deficit is primarily attributed to reduced revenue, as a portion of the Equitable Share allocation was used to offset R36.7 million in unspent conditional grant funding relating to the 2023/24 Municipal Disaster Recovery Grant, which was not approved for rollover into the 2024/25 financial year. In addition, operating expenditure increased significantly, reaching 92.4 percent of the Adjusted Budget by the end of the third quarter. This rise was primarily driven by increased employee-related costs and higher expenditure on contracted services. The municipality is in financial distress.
B	KZN225	Msunduzi	TRUE The municipality indicated that it has not made payments to Eskom in accordance with the payment arrangement due to cashflow constraints and is in the process of honouring the arrangement. The municipality has indicated that the uMngeni-uThukela Water Board account is up to date with only the current month's invoice and payment arrangement amount outstanding which is due by the end of the month as per the payment arrangement.
B	KZN226	Mkhambathini	-
B	KZN227	Richmond	-
C	DC22	uMgungundlovu DM	-
B	KZN235	Okhahlamba	-
B	KZN237	iNkosi Langalibalele	TRUE The municipality received a qualified audit opinion for the 2023/24 financial year due to non-compliance with GRAP 17 (Property, Plant and Equipment) and GRAP 3 (Accounting Policies, Changes in Accounting Estimates, and Errors) in the recording of Property, Plant and Equipment. Specifically, the municipality relied on estimates for asset valuations, which included calculation errors, the use of inappropriate sources for valuing similar assets, incorrect determination of useful lives and improper write-offs of assets which led to incorrect carrying amounts for certain classes of Property, Plant and Equipment. The municipality has developed and is implementing an audit action plan to address the qualification findings.  The Creditors over 90 days are due Telkom and uThukela interest charges which are scheduled for reversal through journal adjustments before the end of the financial year.  There are thus no financial problems at the municipality.
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 for the overdue Creditor balances. The municipality is currently paying monthly instalments of R2 million to the uMngeni-uThukela Water Board and R1 million to the Department of Water and Sanitation. It should also be noted that the Creditors over 90 days of R35.4 million is significantly understated in relation to the outstanding balance of R155.7 million in the over 120 days category as per the MFMA Section 41 report at the end of March 2025.
B	KZN241	eNdameni	TRUE The municipality stated that the main reason for its Creditors outstanding for greater than 90 days is due to the fact that it is facing financial difficulties and they are thus struggling to make full payments as and when due. The municipality currently owes Eskom an amount of R281.7 million as at the end of March 2025. The municipality is currently part of the National Treasury Debt Relief Programme in respect of its Eskom debt and it has a payment arrangement in place with Eskom from 01 August 2024 for the arrear debt that does not form part thereof. Due to its current cash flow challenges, the municipality is currently unable to honour the terms of the National Treasury Debt Relief Programme as well as the Eskom payment arrangement on a monthly basis. The municipality is currently in financial distress.
B	KZN242	Nquthu	TRUE The municipality indicated that the main reason for its Total creditors outstanding for greater than 90 days is due to system errors which the municipality is currently attended to. The municipality further indicated that it does not have any Creditors outstanding for greater than 90 days. The municipality is currently not in financial distress.
B	KZN244	uMsinga	-
B	KZN245	uMvoti	TRUE The municipality stated that the reason for its Creditors outstanding for greater than 90 days is due to disputes with suppliers and as a result thereof has withheld the payments until such a time that the disputes have been addressed. The municipality further indicated that it has enough resources to cover these liabilities, however it requires the disputes to be resolved before payment can be made to avoid irregularities linked to payments made where no services have been fairly rendered. The municipality is currently not in financial distress.
C	DC24	uMzinyathi DM	TRUE The municipality stated that the reason for its Creditors outstanding for more than 90 days is due to it currently experiencing financial constraints which has resulted in a significant amount of creditors outstanding for longer than 90 days. To partly address the situation, the municipality has entered into a payment arrangement with uThukela Water for its outstanding Bulk water debt which it is currently honouring. The municipality is currently in financial distress.
B	KZN252	Newcastle	TRUE The Newcastle Local Municipality indicated that the bulk of the Creditors outstanding as at 31 March 2025 are in the over 90 days' category due to the cash flow challenges facing the municipality. The municipality has however signed payment arrangements with uThukela Water and Eskom to pay off their outstanding debt as these are two of their largest Creditors. The municipality is currently honouring the payment arrangement with uThukela Water and it has entered in negotiations with Eskom for a new payment arrangement as it is not able to fully meet the conditions of the payment arrangement signed in July 2024. The municipality is currently in financial distress.
B	KZN253	eMadlangeni	TRUE The municipality stated that most outstanding creditors in excess of 90 days are in the legal dispute resolution phase. The municipality further indicated that it has made payment arrangements with some of the suppliers for payments where disputed matters have been resolved. The Legal Services Unit is championing this matter. In addition, the eMadlangeni Local Municipality is currently negotiating a payment arrangement with Eskom for its outstanding Bulk electricity account due to its current cash flow challenges. The municipality is currently in financial distress.
B	KZN254	Dannhauser	TRUE The municipality indicated that the reason for its total creditors outstanding for greater than 90 days is due to those invoices submitted by suppliers not meeting the municipality's requirements to authorise payment and that payment will only be authorised once all the necessary requirements for payment have been met. In addition, the municipality attributed having a negative Cash and cash equivalents position for two consecutive quarters to a capturing error that will be corrected in the following reporting period. The municipality is currently not in financial distress.
C	DC25	Amajuba DM	TRUE The municipality indicated that the aging creditor balance stems from ongoing cash flow constraints, resulting in delayed payments despite active efforts to prioritize critical services and negotiate structured payment arrangements. The municipality has indicated that due to its limited cash flow it has not always been able to honour the payment arrangement in full on a monthly basis and has been restricted to making partial payments in those months, however in the months where their cash flow allowed the municipality made extra payments and as a result the municipality is up to date with the payment arrangement. The municipality has further stated that these challenges are largely the result of ongoing cash flow constraints and low reserves, which continue to impact the municipality's ability to meet its 30-day payment obligations. Measures are in progress to improve revenue recovery, implement controls and strengthen supplier engagements. The municipality is currently in financial distress.
B	KZN261	eDumbe	TRUE The negative Cash and cash equivalents as per Cash flow statement is not a true reflection of the cash position of the municipality due to system issues which are being addressed by the municipality. The municipality indicated that the Creditors outstanding for greater than 90 Days is attributable to amounts owed to Salga and Zululand District Municipality (ZDM). However, the municipality has entered into payment arrangements with these Creditors in order to settle the outstanding debt of R1.4 million. Based on the explanation provided, the municipality does not appear to be financial distress.
B	KZN262	uPhongolo	TRUE The municipality indicated that the negative cash position observed for two consecutive quarters is due to inaccuracies in financial reporting and incorrect cash flow transactions. In response, corrective measures have been initiated, including active collaboration with the system vendor to identify and resolve the underlying errors in financial data capture and reporting processes.  The municipality indicated that the Creditors in the Over 90 days category as at 31 March 2025 of R1.1 million mainly relates to a dispute and the matter is with the lawyer awaiting their recommendation. Based on the explanation provided, the municipality does not appear to be financial distress.
B	KZN263	Abaqulusi	TRUE The municipality indicated that Creditors outstanding as at 31 March 2025 in the Over 90 days' category is attributable to the Eskom debt of R146.3 million where the municipality was unable to fully pay the Eskom invoices. The Abaqulusi Local Municipality has a payment arrangement with Eskom which it is currently being honouring as per the MFMA Section 41 report for March 2025. However, the municipality sent a letter to Eskom on 10 March 2025 requesting to pay half of their payment arrangement instalment of R30 million and thus, only R15 million was paid by the municipality on 18 March 2025. Furthermore, the municipality indicated reason for not paying the other portion of Creditors in Over 90 days category is that their financial system does not process payments to suppliers who have issues on the Central Supplier Database (CSD) such as their tax matters.  The municipality indicated that Operating deficit noted for the third quarter resulted from overspending on inventory consumed (Repairs and Maintenance) due to the heavy rains, storm damage affecting roads, pumps and electrical infrastructure and Contracted Services due to assistance required from contractors during the repairs of municipal infrastructure. Furthermore, overspending was reported on Employee cost due to the five (5) percent increase that was implemented in March and overtime payments as well as the overspending on Depreciation and impairment as a result of underbudgeting for this line item.  Based on the non payment of Eskom debt and overspending reported, the municipality appears to be financial distress.
B	KZN265	Nongoma	TRUE The municipality indicated that the Creditors outstanding as at 31 March 2025 in the over 90 days' category of R32.2 million is attributable to severe financial constraints currently facing the municipality. The municipality also indicated that payment arrangements have been made to settle amounts owed to the Creditors, however due to limited financial resources, the municipality is unable to enter into payment arrangements with service providers that require 20 percent upfront payment. The municipality appears to be financial distress.  The municipality received a qualified audit opinion for the 2023/24 financial year due to among other things non-compliance with Section 125 (2)(e) of the MFMA where the municipality is required to disclose particulars of non compliance with the MFMA in the financial statements. This disclosure requirement was not met by the municipality. The municipality indicated that they have implemented more than 80 percent of their approved Audit action plan.
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 applied for Debt relief that was approved by the National Treasury, however the municipality has not been able honour the current obligations in line with Debt relief conditions and the Eskom debt is reflecting an increasing trend on monthly basis. The latest payment made by municipality of R18.4 million on 20 March 2025 relates to the July 2024 invoice. The municipality appears to be financial distress.
C	DC26	Zululand DM	TRUE Failure to make payments for amounts in excess of R1 million which are outstanding for longer than 90 days results from R13 million for Retention creditors, R12 million for the bulk water account. The balance of Creditors relates to suppliers for maintenance work, which were unpaid due to cash constraints and these have since been paid.  The municipality also indicated that the Bulk water balance of R12.4 million relates to invoices due to Department of Water and Sanitation (DWS) which were not processed for payment due to dispute with DWS and there is a pending court case in this regard. The municipality has proactively engaged DWS to enter into a payment arrangement for the outstanding debt to ease the payment burden subsequent to the finalisation of the court case. The municipality has begun to make some payments towards the outstanding debt while the payment arrangement is in the process of being finalised. The municipality appears to be financial distress.
B	KZN271	uMhlabuyalingana	-
B	KZN272	Jozini	-
B	KZN275	iNkosi uMbatubane	TRUE The iNkosi Mbatubane Local Municipality is currently under Intervention in terms of Section 154 of the Constitution of the Republic of South Africa, 1996. As part of the intervention process, all payments to Creditors are approved by an Interim Finance Committee (IFC) which according to the municipality continues to result in delays in payments. The municipality further indicated that the Creditors balance outstanding for a period of greater than 90 days are due to the constraints relating to the cash position of the municipality which results in Creditors being settled on a priority basis.  The total Creditors balance outstanding amount of R11.3 million (R26.6 million outstanding for a period greater than 90 days) reported in the MFMA Section 71 report is incorrect (negative reporting against certain age categories) and is far below total Creditors balance of R20.1 million as per the municipality's prepared MFMA Section 52(d) report as at March 2025 (Month 09) due to challenges with the use of the Creditors' module. 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 prior Section 139 Intervention could not be previously verified. The municipality undertook and completed a creditors verification exercise in the 2023/24 financial year in an effort to identify legitimate long outstanding creditors. The municipality indicated that they have proactively entered into payment negotiations with several long outstanding creditors in order to ensure that the already constraint cash position does not deteriorate any further. The municipality has also prioritised some of the long outstanding creditors for payment in order to avoid judgements against the municipality, since these long outstanding creditors have taken the municipality to court. In addition, the municipality has accepted targeted mSCOA support from Provincial Treasury in order to improve the credibility of future MFMA Section 71 reports
B	KZN276	Big Five Hlabisa	-
C	DC27	uMkhanyakude DM	TRUE The uMkhanyakude District Municipality (UKDM) 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 of R150.2 million as at the end of March 2025 is mainly attributable to the bulk water amount owed to Umngeni-uThukela Water (UUW) and the Department of Water and Sanitation (DWS). The municipality indicated that there have been engagements with the UUW 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 April 2024 meeting, the municipality advised that they have made a request to secure another meeting to further engage on the matter.  During an In-Year-Monitoring (IYM) engagement held between Provincial Treasury and the district municipality in December 2024, the municipality indicated that the implementing agent UUW did not transfer the asset to the municipality, however the municipality was still liable for repairs and maintenance relating to the same asset. After lodging a complaint, the municipality indicated that the UUW had agreed to charge the municipality only bulk water purchases going forward.  On 25 February 2025, the UUW formally informed the municipality of the default in payment in respect of the long outstanding debt. The UUW requested that payment be made before the 28 February 2025 and failure to settle by the due date would result in the suspension of services until payment is made. As per the latest update provided by the municipality on 23 April 2025, subsequent to default payment letter sent to UKDM, both CFO's (UUW and UKDM) scheduled a meeting for 16 April 2025 which took place and resolved as follows:  1.The proposed payment plan (revised) be circulated by UUW for UKDM perusal and be concluded before the end of April 2025 subject to disputed items on the invoices be excluded on agreement between parties. 2.Payment of any invoice (from outstanding invoices) be done preferable before the end of April 2025 depending on the cashflow to show commitment to settling the debt. 3.The meeting left the issue of Operating and Maintenance contract and Scheme transfer for the Senior Management of both parties to conclude as per proposed Tripartite agreement (DWS/UUW/UKDM).  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 UUW and DWS must be concluded as a matter of urgency. The municipality had committed to providing supporting documents relating to the dispute, but none have been received thus far.
B	KZN281	uMfolosi	-
B	KZN282	uMhlathuze	-
B	KZN284	uMlalazi	-
B	KZN285	Mthoranjani	TRUE The Creditors balance of R41.3 million in the Over 90 days category includes the R26.6 million Eskom arrear account which the municipality was not in a position to pay due to financial constraints. The municipality paid R2.4 million on 28 March 2025 towards the R1.9 million February 2025 current account which was due on 02 April 2025. The municipality entered into a 12 months payment arrangement to settle the R3.9 million arrears from 01 April 2023 to debt relief approval date. The municipality has honoured it's seventh debt order payment of R328 923.81 on 02 April 2025. The municipality indicated that they are also cash flow constraints being experienced by the municipality which makes it difficult for the municipality to meet its obligations on time. However, the municipality has established an Interim Finance Committee to address a number of challenges being experienced by the municipality. The municipality appears to be in financial distress.  The negative cash/cash equivalent at period end is due to the Cash flow statement mapping challenges. This matter is being investigated by the service provider for corrective action for future reporting purpose.
B	KZN286	Nkandla	-
C	DC28	King Cetshwayo DM	-
B	KZN291	Mandeni	-
B	KZN292	KwaDukuza	-
B	KZN293	Ndwedwe	-
B	KZN294	Maghamulo	-
C	DC29	iLembe DM	TRUE As per the iLembe District Municipality, the Creditors balance reported in the Over 90 days category of R21.5 million as at March 2025 (Month 09) relates to a legal dispute with a supplier where the matter is currently in a court of law. The municipality indicated that while they have raised the debt, they are currently waiting the court decision on the matter. It must however be noted that the municipality has reflected balances over the 90 days' category resulting from disputed creditors over the last 3 quarters.
B	KZN433	Greater Kokstad	-
B	KZN434	Johannes Phumani Phungula	-
B	KZN435	uMzimkhulu	-
B	KZN436	Dr. Nkosazana Dlamini Zuma	TRUE The municipality indicated that all Creditors are settled within 30 days. The Creditors which were reflected as outstanding in the over 90 days category were attributable to system problems as the creditors had been paid however the linkage between the recognition of the creditor and payment of the creditor did not operate as planned. The municipality estimates that the system error will be resolved in month 10.
C	DC43	Harry Gwala DM	-
Total		28	