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Department:

Treasury

PROVINCE OF KWAZULU-NATAL

CONSOLIDATED MUNICIPAL BUDGETS PERFORMANCE REPORT

4th Quarter Review 2024/25

MFQR: 30 June 2025

Compiled by: KwaZulu-Natal (KZN) Provincial Treasury

Data Source and Reliability

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This report uses data reported by municipalities by the 10th working day of the month, as required by Section 71(1) of the MFMA. The report has been compiled based on information provided by the municipalities in the form of Municipal Standard Chart of Accounts (mSCOA) data strings, Financial Management Reports (FMR) and other budget performance information for the financial period ended 30 June 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.

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Methodology and Approach

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

The data for the analysis used in this report was extracted from the NT LG Database as reported by municipalities for the fourth quarter of the 2024/25 financial year ended 30 June 2025. The non-delegated municipalities, namely, the eThekweni Metro and the Msunduzi and uMhlathuze Local Municipalities are included in the report. By the legislated date for municipalities to upload their monthly MFMA Section 71 performance data strings onto the NT LG Database (National Treasury GoMuni Upload Portal), only three KZN municipalities did not successfully upload/submitted with errors their MFMA Section 71 data strings. National Treasury extended the closure of the NT LG Database to 15 July 2025 and two of the three non-compliant municipalities, the uMsinga and the iNkosi Mtubatuba Local Municipalities managed to submit their data strings. According to the uMkhanyakude District Municipality, they could not submit their corrected data strings even by the extended closure date of the LG Database allowed by National Treasury due to the non-availability of the municipal personnel as a result of the ongoing protest at the municipality. All municipalities should have generated and spent their entire 2024/25 Adjusted Budgets as at the end of the fourth quarter of the 2024/25 financial year.

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1. Introduction

This consolidated municipal budget performance review covers the financial performance of municipalities in KZN as at the end of the fourth quarter of the 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 performance 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 4 – 2024/25

Table 7: Operating Revenue per source and per district as at the end of Quarter 4 – 2024/25											
R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail						
					Exchange Revenue			Other revenue ²	Non-Exchange Revenue		
					Service charges				Property rates	Transfers and subsidies - Operational ³	Other revenue ⁴
					Electricity revenue	Water revenue	Other ¹				
eThekweni	56 060 883	56 177 019	56 945 276	101.4	19 318 761	7 437 235	2 592 265	3 679 789	13 818 476	5 337 471	4 761 279
Ugu	3 475 206	3 531 709	3 450 720	97.7	245 430	462 436	220 007	200 637	690 927	1 549 762	81 520
uMgungundlovu	11 891 569	11 974 419	10 897 873	91.0	3 600 564	1 393 503	487 588	714 435	2 113 977	2 032 631	555 175
uThukela	3 528 863	3 488 595	3 392 190	97.2	866 901	237 542	66 818	233 827	474 257	1 409 005	103 839
uMzinyathi	2 218 747	2 247 447	2 083 994	92.7	293 831	63 708	59 221	132 079	233 038	1 265 503	36 615
Amajuba	3 145 026	3 264 033	3 187 109	97.6	936 096	259 678	267 864	60 665	527 216	1 085 546	50 043
Zululand	2 960 790	3 226 550	3 001 861	93.0	519 063	123 188	117 900	84 819	412 960	1 711 801	32 130
uMkhanyakude	1 945 860	1 993 439	1 931 490	96.9	7 674	41 744	13 235	93 006	158 958	1 588 131	28 741
King Cetshwayo	7 696 632	7 462 007	7 310 452	98.0	2 422 150	622 607	328 935	202 088	964 765	2 052 727	717 179
iLembe	5 199 777	5 301 844	5 132 713	96.8	1 331 094	323 199	230 251	538 374	861 078	1 797 485	51 234
Harry Gwala	1 952 278	2 023 998	1 973 375	97.5	204 254	63 688	46 985	139 845	265 089	1 220 187	33 326
Total	100 075 631	100 691 061	99 307 053	98.6	29 745 819	11 028 529	4 431 069	6 079 564	20 520 742	21 050 249	6 451 082

Source: NT Igdatabase, downloaded 18 July 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 R99.3 billion or 98.6 percent of their Adjusted Budgets of R100.7 billion as at the end of June 2025 resulting in a revenue shortfall of R1.4 billion for the 2024/25 financial year.
- The eThekweni Metro with R56.9 billion or 57.3 percent contributed the most towards the total *Operating revenue* of R99.3 billion followed by the uMgungundlovu District with R10.9 billion or 11 percent and the King Cetshwayo District with R7.3 billion or 7.4 percent. It should be noted that the Msunduzi Local Municipality contributed R8.2 billion or 75.5 percent towards the total *Operating revenue* reported by the uMgungundlovu District whilst the uMhlathuze Local Municipality contributed R5.2 billion or 71.5 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 uMkhanyakude, Harry Gwala and uMzinyathi Districts with a total revenue of R1.931 billion or 1.9 percent, R1.973 billion or 2 percent and R2.084 billion or 2.1 percent respectively contributed the least towards the total *Operating revenue* generated at a provincial level as at the end of the fourth 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 fourth quarter of the 2024/25 financial year with R29.7 billion or 30 percent followed by *Transfers and subsidies - Operational* with R21.1 billion or 21.2 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 R4.4 billion or 4.5 percent.

2.2 Operating Expenditure

Table 2: Operating Expenditure per item and per district as at the end of Quarter 4 – 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 ¹
eThekweni	55 640 744	56 546 568	48 715 877	86.2	12 952 559	148 768	16 273 232	3 306 495	(579 571)	2 987 832	1 071 025	6 544 966	6 010 572
Ugu	3 037 340	3 150 309	3 612 557	114.7	1 441 720	100 469	214 227	254 912	26 426	381 376	45 353	585 864	562 210
uMgungundlovu	11 266 842	10 922 964	10 412 114	95.3	2 448 303	119 759	2 990 225	1 448 369	210 636	544 290	97 084	1 442 785	1 110 663
uThukela	3 534 312	3 682 043	3 141 176	85.3	1 172 645	67 922	692 396	127 908	3 735	201 528	6 731	433 413	434 898
uMzinyathi	2 226 646	2 297 717	2 054 072	89.4	782 573	40 974	315 709	41 169	9 060	132 027	17 901	423 870	290 788
Amajuba	3 170 793	3 315 679	3 522 031	106.2	992 005	57 741	724 554	247 561	10 534	442 883	104 225	596 708	345 821
Zululand	2 939 166	3 428 429	3 271 449	95.4	1 070 492	84 760	529 104	143 420	5 860	359 160	48 752	561 029	468 872
uMkhanyakude	1 895 805	1 962 683	1 908 356	97.2	726 395	77 782	20 951	93 047	14 481	233 031	526	332 710	409 434
King Cetshwayo	7 976 817	8 084 897	7 815 743	96.7	1 914 721	110 575	1 938 917	677 423	205 189	556 885	201 669	917 452	1 292 912
iLembe	5 160 392	5 513 360	4 816 386	87.4	1 181 289	82 810	1 331 964	55 191	425	360 064	16 552	866 904	921 187
Harry Gwala	2 057 832	2 221 463	1 931 533	86.9	764 114	60 227	178 710	57 882	1 318	188 022	1 099	332 109	348 052
Total	98 906 688	101 126 112	91 201 293	90.2	25 446 816	951 789	25 209 989	6 453 376	(91 908)	6 387 097	1 610 916	13 037 810	12 195 408

Source: NT Igdatabase, downloaded 18 July 2025.

¹ 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 R91.2 billion or 90.2 percent of their Adjusted Budgets of R101.1 billion as at the end of June 2025 resulting in under-expenditure of R9.9 billion as at the end of the fourth quarter of the 2024/25 financial year.
- The eThekweni Metro with R48.7 billion or 53.4 percent contributed the most towards the total *Operating expenditure* of R91.2 billion followed by the uMgungundlovu District with R10.4 billion or 11.4 percent and the King Cetshwayo District with R7.8 billion or 8.6 percent. It should be noted that the Msunduzi Local Municipality contributed R7.2 billion or 68.7 percent towards the total *Operating expenditure* reported by the uMgungundlovu District whilst the uMhlathuze Local Municipality contributed R5.6 billion or 71.4 percent of the total *Operating expenditure* reported by the King Cetshwayo District.
- The uMkhanyakude, Harry Gwala and uMzinyathi Districts with R1.908 billion or 2.1 percent, R1.931 billion or 2.1 percent and R2.054 billion or 2.3 percent respectively contributed the least towards the total *Operating expenditure* incurred as at the end of the fourth 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 uMsinga Local Municipality, the uThukela District Municipality, the Harry Gwala District Municipality and the Johannes Phumani Phungula Local Municipality reported the lowest *Operating expenditure* against their Adjusted Budgets with R262.6 million or 74.6 percent, R835.1 million or 77.1 percent, R585 million or 77.2 percent and R243.5 million or 77.5 percent respectively.
- The under-expenditure reported by the uMsinga Local Municipality is due to budget savings and low expenditure reported on *Debt impairment* and *Depreciation and amortisation* as a result of incorrect reporting which will be corrected during the preparation of the Annual Financial Statements (AFS).
- The uThukela District Municipality indicated that the reported *Operating expenditure* as at the end of the fourth quarter of the 2024/25 financial year is understated mainly due to the low expenditure reported on *Inventory consumed*, *Debt impairment*, *Irrecoverable debt written off* and *Operational costs*. The municipality further indicated that they are experiencing delays in receiving invoices for *Bulk water* from the Department of Water and Sanitation (DWS) as well as for electricity from the Alfred Duma and Inkosi Langalibalele Local Municipalities which has contributed to the low expenditure reported for *Inventory consumed* and *Operational costs*. Moreover, a significant portion of the expenditure for *Irrecoverable debt written off* will be accounted for during the preparation of the 2024/25 AFS.

- The under-expenditure reported by the Harry Gwala District Municipality is due to the implementation of cost containment measures and low expenditure reported on *Debt impairment* as a result of incorrect reporting which will be corrected during the preparation of the AFS.
- The Johannes Phumani Phungula Local Municipality indicated that the reported *Operating expenditure* as at the end of the fourth quarter of the 2024/25 financial year is understated mainly due to expenditure for *Debt impairment* and *Depreciation and amortisation, Bonus accruals, Bonus provision and Leave accruals* processed subsequent to the data strings being submitted to the GoMuni Unpload Portal and will be accounted for during the preparation of the 2024/25 AFS.
- *Employee related costs* contributed the most towards the total *Operating expenditure* as at the end of the fourth quarter of the 2024/25 financial year with R25.4 billion or 27.9 percent followed by *Bulk purchases - electricity* with R25.2 billion or 27.6 percent and *Contracted services* with R13 billion or 14.3 percent.
- *Remuneration of councillors* with R951.8 million or 1 percent contributed the least towards the total *Operating expenditure*.
- It should however be noted that 35 municipalities did not report on *Debt impairment* for the period ended 30 June 2025 whilst the eThekweni Metro, the uMdoni Local Municipality and the Dr. Nkosazana Dlamini Zuma Local Municipality reported a reversal in *Debt impairment* of R579.6 million, R3.6 million and R150 000 respectively as a result of incorrect reporting which resulted in the negative amount reported. Those municipalities which did not report on *Debt impairment* indicated that they will report on *Debt Impairment* during the preparation of their 2024/25 AFS

Due to the incorrect reporting by the eThekweni Metro, the uMdoni and the Dr. Nkosazana Dlamini Zuma Local Municipalities, Total *Debt impairment* for 2024/25 is understated at negative R91.9 million.

- Furthermore, the uMzumbe, iNkosi Langalibalele and eDumbe Local Municipalities did not report on *Depreciation and amortisation* for the period ended 30 June 2025. The municipalities indicated that no expenditure was reported for *Depreciation and amortisation* due to challenges with their financial systems which is being addressed 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 4 – 2024/25

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail		
					Transfers recognised - capital ¹	Borrowing	Internally generated funds
eThekweni	7 680 538	7 689 534	5 252 946	68.3	2 284 677	1 184 791	1 783 478
Ugu	600 308	751 050	678 281	90.3	570 762	3 613	103 906
uMgungundlovu	1 228 992	1 190 159	526 307	44.2	445 127	18 336	62 845
uThukela	559 803	580 769	412 499	71.0	388 835	17 348	6 316
uMzinyathi	519 058	477 011	401 706	84.2	376 209	-	25 496
Amajuba	352 032	373 380	321 271	86.0	303 072	-	18 198
Zululand	715 547	1 015 253	970 081	95.6	896 386	38 124	35 571
uMkhanyakude	415 177	424 395	319 949	75.4	252 417	-	67 532
King Cetshwayo	1 249 871	1 249 713	1 128 538	90.3	750 721	289 831	87 985
iLembe	1 002 288	1 311 929	1 051 769	80.2	648 940	12 511	390 318
Harry Gwala	673 061	728 759	624 008	85.6	450 142	-	173 866
Total	14 996 675	15 791 952	11 687 353	74.0	7 367 289	1 564 553	2 755 511

Source: NT Igdatabase, downloaded 18 July 2025.

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

- Municipalities in KwaZulu-Natal generated *Capital revenue* of R11.7 billion or 74 percent of their Adjusted Budgets of R15.8 billion at an aggregate level to fund their *Capital expenditure* as at the end of June 2025 resulting in a revenue shortfall of R4.1 billion for the province at the end of the fourth quarter of the 2024/25 financial year. It is however noted with concern that the total *Capital revenue* recognised as at 30 June 2025 of R11.7 billion is less than the total *Capital expenditure* of R12.4 billion incurred. The low *Capital revenue* recognised of R11.7 billion or 74 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 fourth quarter of the 2024/25 financial year was *Transfers recognised – capital* with R7.4 billion or 63 percent. *Internally generated funds* contributed R2.8 billion or 23.6 percent towards the total *Capital revenue* as at the end of the fourth quarter of the 2024/25 financial year whilst *Borrowing* contributed the least towards the total *Capital revenue* with R1.6 million or 13.4 percent.
- The eThekweni Metro with R5.3 billion or 44.9 percent contributed the most towards the total *Capital revenue* of R11.7 billion followed by the King Cetshwayo District with R1.129 billion or 9.7 percent and the iLembe District with R1.052 billion or 9 percent.
- The uMkhanyakude, Amajuba and uMzinyathi Districts with R319.9 million or 2.7 percent, R321.3 million or 2.7 percent and R401.7 million or 3.4 percent respectively contributed the least towards the total *Capital revenue* of 11.7 billion.
- The uMgungundlovu District, the eThekweni Metro, the uThukela District and the uMkhanyakude District reported the lowest *Capital revenue* against their Adjusted Budgets as at the end of June 2025 with 44.2 percent, 68.3 percent, 71 percent and 75.4 percent respectively.
- The low revenue reported by the uMgungundlovu District against the Adjustments budget is mainly attributed to the Msunduzi Local Municipality that reported *Capital revenue* of only R51.2 million or 6.4 percent against their Adjusted Budget of R797 million. Furthermore, the uMngeni and Mpofana Local Municipalities reported *Capital revenue* of only R1.4 million or 1.5 percent and R24.7 million or 65.9 percent respectively in the district. The Msunduzi and the uMngeni Local Municipalities attributed the low revenue reported to financial system errors whilst the Mpofana Local Municipality indicated that the low *Capital revenue* reported is due to low expenditure incurred relating to the Municipal Infrastructure Grant (MIG) and the Municipal Disaster Recovery Grant allocations.
- The eThekweni Metro attributed the under-recognition of *Capital revenue* to delays by contractors in meeting project timelines, as well as social challenges encountered at the project sites.

- The Okhahlamba Local Municipality reported negative R37.6 million for *Internally generated funds* and negative R3.6 million for *Provincial Government* 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 R83.2 million or 95.6 percent.
- The low *Capital revenue* reported by the uMkhanyakude District is primarily due to the under-performance across all municipalities within the district, excluding the Big Five Hlabisa Local Municipality against their Adjusted Budgets. Specifically, the iNkosi uMtubatuba Local Municipality, uMhlabuyalingana Local Municipality, uMkhanyakude District Municipality and the Jozini Local Municipality reported *Capital revenue* of R24 million (53.3 percent), R40.8 million (69 percent), R156.9 million (76.7 percent), and R68.9 million (79.1 percent) respectively, which is due to the low *Capital expenditure* reported by these municipalities as discussed under the Capital expenditure section.

2.4 Capital Expenditure

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

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail									Other
					Governance and Admin. ¹	Community and Public Safety			Economic and Environmental Services		Trading Services			
						Housing	Health	Other ²	Road Transport	Other ³	Energy	Water and Waste Water Mgt.	Waste Mgt	
eThekweni	7 680 538	7 689 746	5 261 435	68.4	319 607	470 363	19 038	429 008	788 120	338 580	565 782	2 170 129	136 043	24 764
Ugu	600 308	751 050	678 281	90.3	34 003	33	-	19 293	102 640	139 617	6 078	374 311	1 606	700
uMgungundlovu	1 230 869	1 211 287	1 209 581	99.9	132 462	103 428	-	64 623	423 844	47 746	14 629	395 816	24 244	2 788
uThukela	559 803	580 769	413 692	71.2	28 949	1 679	-	18 731	85 379	39 669	29 443	213 351	61	(3 571)
uMzinyathi	519 058	478 001	401 986	84.1	14 584	-	-	55 905	104 942	(4 521)	8 682	216 389	6 004	-
Amajuba	359 362	379 710	346 807	91.3	32 822	420	-	20 305	118 493	9 237	38 137	119 921	2 140	5 333
Zululand	715 721	1 015 427	971 170	95.6	8 094	-	-	92 692	57 100	26 643	31 228	752 442	2 972	-
uMkhanyakude	415 873	423 935	321 055	75.7	36 333	-	-	28 109	69 223	27 554	-	156 994	2 843	-
King Cetshwayo	1 249 871	1 249 713	1 128 626	90.3	47 814	1 361	-	97 496	180 603	38 999	66 950	674 490	8 938	11 974
iLembe	1 002 288	1 311 929	1 051 769	80.2	156 348	4 934	33	36 773	382 758	50 151	118 445	299 414	2 914	-
Harry Gwala	673 061	729 159	625 606	85.8	24 740	11 939	-	55 807	121 506	154 243	42 306	203 701	11 078	286
Total	15 006 751	15 820 726	12 410 008	78.4	835 757	594 156	19 071	918 742	2 434 609	867 919	921 681	5 576 957	198 843	42 274

Source: NT Igdatabase, downloaded 18 July 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 R12.4 billion or 78.4 percent in aggregate against their Adjusted Budgets of R15.8 billion as at the end of June 2025 which resulted in under-expenditure of R3.4 billion for the province at the end of the fourth quarter of the 2024/25 financial year which is primarily attributable to delays in the SCM processes and inaccurate reporting by a number of municipalities.
- The bulk of the total *Capital expenditure* as at the end of the fourth quarter of the 2024/25 financial year was spent on *Water and Waste water management* amounting to R5.6 billion or 44.9 percent with the eThekweni Metro contributing the most in this category with R2.2 billion or 38.9 percent followed by the Zululand District with R752.4 million or 13.5 percent and the King Cetshwayo District with R674.5 million or 12.1 percent.
- The lowest contributor towards the total *Capital expenditure* was *Health* with R19.1 million or 0.2 percent followed by *Other* with R42.3 million or 0.3 percent and *Waste management* with R198.8 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, uMzinyathi, Amajuba, Zululand and iLembe Districts with the total *Capital expenditure* reported by the districts being positive.
- The eThekweni Metro with R5.3 billion or 42.4 percent contributed the most towards the total *Capital expenditure* of R12.4 billion followed by the uMgungundlovu District with R1.2 billion or 9.7 percent, the King Cetshwayo District with R1.128 billion or 9.1 percent and the iLembe District with R1.052 billion or 8.5 percent.
- The uMkhanyakude, Amajuba and uMzinyathi Districts with R321.1 million or 2.6 percent, R346.8 million or 2.8 percent and R402 million or 3.2 percent respectively contributed the least to the total *Capital expenditure* of R12.4 billion.
- The eThekweni Metro reported the lowest *Capital expenditure* against their Adjusted Budget as at the end of June 2025 with 68.4 percent followed by the uThukela and uMkhanyakude Districts with 71.2 percent and 75.7 percent respectively.
- The Okhahlamba Local Municipality reported *Capital expenditure* of only R17.1 million or 19.6 percent which decreased the total expenditure reported by the uThukela District. The municipality indicated that the low expenditure 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 expenditure* is R83.2 million or 95.6 percent.

- The low *Capital expenditure* reported by the uMkhanyakude District is primarily due to the under-performance across all municipalities within the district, excluding the Big Five Hlabisa Local Municipality, against their Adjusted Budgets. The iNkosi uMtubatuba Local Municipality, uMhlabuyalingana Local Municipality, uMkhanyakude District Municipality and the Jozini Local Municipality reported *Capital expenditure* of R24.3 million (54.3 percent), R40.8 million (69 percent), R156.9 million (76.7 percent), and R68.7 million (80.1 percent) respectively.
- iNkosi uMtubatuba Local municipality indicated that the low Capital expenditure reported was due to a reporting error and that they are engaging their service provider to resolve the reporting challenges. As per the municipality's prepared Schedule C for Quarter 4, the municipality reflected capital expenditure of R48.9 million which exceeds the capital budget of R45.1 million.
- The uMhlabuyalingana Local municipality attributed the low Capital expenditure to certain invoices being recorded after month end and after system has been closed for submission of data strings. According to the municipality prepared Schedule C, the correct actual Capital revenue as at 30 June 2025 is R49.4 million or 83.7 percent.
- uMkhanyakude District Municipality attributed the low Capital expenditure to the fact that the Month 12 data strings were uploaded on GoMuni with errors, thus the expenditure relating to Month 12 was not reported. It was also noted that due to the non-availability of the municipal personnel as a result of the ongoing protest at the municipality, the municipality's prepared Schedule C has not been submitted to Provincial Treasury and thus, Provincial Treasury could not ascertain the true performance as at Month 12.
- The Jozini Local Municipality attributed the low Capital revenue against the capital budget to low expenditure against MIG. As per the municipality, delays in the processing of payments to creditors were experienced due to the poor cash position of the municipality and this resulted in service providers ceasing work due to non-payment, thus leading to the low expenditure.

2.5 Debtors Age Analysis

Table 5: Debtor Age Analysis per district (Total) as at the end of Quarter 4 – 2024/25

R'000	0 - 30 Days		30 - 60 Days		60- 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	4 208 350	10.4	1 663 894	4.1	1 306 746	3.2	33 199 949	82.2	40 378 940
Ugu	105 579	3.9	69 987	2.6	76 141	2.8	2 437 323	90.6	2 689 030
uMgungundlovu	1 031 240	9.7	152 851	1.4	202 070	1.9	9 299 430	87.0	10 685 591
uThukela	187 242	5.7	75 160	2.3	72 529	2.2	2 970 403	89.9	3 305 334
uMzinyathi	67 625	6.1	11 601	1.1	22 028	2.0	1 001 357	90.8	1 102 611
Amajuba	115 787	4.6	48 327	1.9	46 752	1.9	2 282 917	91.5	2 493 783
Zululand	98 858	5.8	23 440	1.4	35 322	2.1	1 539 502	90.7	1 697 123
uMkhanyakude	23 099	2.6	(1 313)	(0.1)	11 836	1.3	859 081	96.2	892 702
King Cetshwayo	463 101	33.1	51 765	3.7	42 104	3.0	843 932	60.2	1 400 902
iLembe	148 851	7.6	63 542	3.2	59 760	3.1	1 684 396	86.1	1 956 549
Harry Gwala	18 427	3.6	8 645	1.7	9 752	1.9	471 685	92.8	508 509
Total	6 468 158	9.6	2 167 898	3.2	1 885 041	2.8	56 589 975	84.3	67 111 072

Source: NT Igdatabase, downloaded 18 July 2025.

Table 6: Debtors by Customer Group (Total) as at the end of Quarter 4 – 2024/25

R'000	Organs of State		Commercial		Household		Other ¹		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	1 764 291	4.4	8 587 325	21.3	29 467 217	73.0	560 108	1.4	40 378 940
Ugu	189 685	7.1	419 233	15.6	2 067 246	76.9	12 866	0.5	2 689 030
uMgungundlovu	354 021	3.3	1 602 872	15.0	8 313 672	77.8	415 026	3.9	10 685 591
uThukela	514 235	15.6	733 246	22.2	2 023 520	61.2	34 333	1.0	3 305 334
uMzinyathi	115 878	10.5	139 192	12.6	807 252	73.2	40 289	3.7	1 102 611
Amajuba	89 296	3.6	186 954	7.5	2 169 902	87.0	47 631	1.9	2 493 783
Zululand	338 412	19.9	273 062	16.1	991 211	58.4	94 438	5.6	1 697 123
uMkhanyakude	180 194	20.2	211 427	23.7	434 530	48.7	66 552	7.5	892 702
King Cetshwayo	454 663	32.5	419 872	30.0	483 593	34.5	42 774	3.1	1 400 902
iLembe	171 356	8.8	274 591	14.0	1 488 814	76.1	21 788	1.1	1 956 549
Harry Gwala	106 263	20.9	51 698	10.2	302 910	59.6	47 638	9.4	508 509
Total	4 278 294	6.4	12 899 471	19.2	48 549 865	72.3	1 383 442	2.1	67 111 072

Source: NT Igdatabase, downloaded 18 July 2025.

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

- The total debt owed to municipalities at the end of the fourth quarter of the 2024/25 financial year was R67.1 billion which represents an increase of R2.8 billion or 4.3 percent from R64.3 billion reported by municipalities as at the end of the third quarter of the 2024/25 financial year.
- At the end of the fourth quarter of the 2024/25 financial year, a substantial amount of debt totalling R56.6 billion or 84.3 percent was outstanding in the *Over 90 Days* category which represents an increase of R1.8 billion or 3.2 percent from R54.8 billion reported in the same age category as at the end of the third quarter of the 2024/25 financial year. As at 30 June 2025, the remaining Debtors per age category were as follows: *0-30 Days*: R6.5 billion or 9.6 percent; *30-60 Days*: R2.2 billion or 3.2 percent; and *60-90 Days*: R1.9 billion or 2.8 percent.
- The uMsinga and Greater Kokstad Local Municipalities reported no *Debtors* outstanding as at the end of the fourth quarter of the 2024/25 financial year due to incorrect reporting. Additionally, a total of 18 municipalities reflected negative amounts for *Debtors* in at least one of the age categories which is mainly due to incorrect reporting, while the total *Debtors* for each of these municipalities at the end of the fourth quarter of the 2024/25 financial year remained positive.
- The Debtors Age Analysis by *Customer group* indicates that a considerable portion of debt is owed by *Households* with R48.5 billion or 72.3 percent followed by *Commercial* with R12.9 billion or 19.2 percent and *Organs of State* with R4.3 billion or 6.4 percent.
- The *Debtors* owed by *Households* increased by R1.9 billion or 4 percent from R46.7 billion owed at the end of the third 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 Consumers are accurately billed and debtor balances accurately reported. Municipalities should continue to implement effective debt management and credit control measures in order to improve their Debtors collection rates, which in turn will have a positive impact on their cash flows.

2.6 Creditors Age Analysis

Table 7: Creditor Age Analysis per district (Total) as at the end of Quarter 4 – 2024/25

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekweni	807 815	97.3	296	0.0	7 833	0.9	14 665	1.8	830 608
Ugu	95 839	9.3	53 460	5.2	35 611	3.5	842 669	82.0	1 027 579
uMgungundlovu	1 185 253	30.4	138 045	3.5	248 835	6.4	2 325 362	59.7	3 897 494
uThukela	121 563	73.3	3 817	2.3	1 233	0.7	39 240	23.7	165 854
uMzinyathi	146 994	23.9	30 236	4.9	82 872	13.5	353 979	57.6	614 081
Amajuba	320 756	27.6	94 260	8.1	83 057	7.1	664 369	57.2	1 162 442
Zululand	121 086	15.1	134 896	16.8	47 256	5.9	498 920	62.2	802 159
uMkhanyakude	15 644	7.2	24 874	11.5	(8 343)	(3.8)	184 821	85.2	216 996
King Cetshwayo	386 345	85.8	3 043	0.7	5 219	1.2	55 776	12.4	450 382
iLembe	97 435	84.6	(125)	(0.1)	936	0.8	16 962	14.7	115 207
Harry Gwala	22 485	99.0	46	0.2	-	-	188	0.8	22 720
Total	3 321 213	35.7	482 849	5.2	504 510	5.4	4 996 952	53.7	9 305 524

Source: NT Igdatabase, downloaded 18 July 2025.

Table 8: Creditor Category Analysis per district (Total) as at the end of Quarter 4 - 2024/25

R' 000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 166 730	32.5	296 052	8.2	408 791	11.4	1 721 383	47.9	3 592 955	38.6
Bulk Water	417 773	18.7	24 448	1.1	55 041	2.5	1 737 388	77.7	2 234 650	24.0
PAYE deductions	192 776	100.0	8	0.0	8	0.0	61	0.0	192 853	2.1
VAT (output less input)	(80 615)	100.0	-	-	-	-	39	(0.0)	(80 576)	(0.9)
Pensions / Retirement	185 180	99.9	13	0.0	34	0.0	93	0.1	185 320	2.0
Loan repayments	(128)	26.0	(425)	86.2	-	-	60	(12.3)	(493)	(0.0)
Trade Creditors	1 110 387	45.4	142 998	5.9	44 023	1.8	1 145 847	46.9	2 443 255	26.3
Auditor-General	7 009	47.5	(447)	(3.0)	(362)	(2.5)	8 549	58.0	14 749	0.2
Other ¹	208 142	34.2	20 203	3.3	(3 024)	(0.5)	383 531	63.0	608 851	6.5
Medical Aid deductions	113 960	100.0	-	-	-	-	-	-	113 960	1.2
Total	3 321 213	35.7	482 849	5.2	504 510	5.4	4 996 952	53.7	9 305 524	100.0

Source: NT Igdatabase, downloaded 18 July 2025.

¹ Include Misclassifications of Trade Creditors, Salary control and Retentions.

- The total debt owed by municipalities at the end of the fourth quarter of the 2024/25 financial year was R9.3 billion which represents an increase of R1.9 billion or 25.5 percent from R7.4 billion owed by municipalities as at end of the third quarter of the 2024/25 financial year.
- At the end of the fourth quarter of the 2024/25 financial year, a substantial amount of debt totalling R4.997 billion or 53.7 percent was outstanding in the *Over 90 Days* category representing a decrease of R1 million or 0.02 percent from R4.998 billion reported in the same category as at the end of the third quarter of the 2024/25 financial year. It is concerning that R6 billion or 64.3 percent of the debt owed by municipalities was outstanding for longer than 30 days in contravention of Section 65(2)(e) of the MFMA.
- The uMdoni and uMzimkhulu Local Municipalities and the Harry Gwala District Municipality reported no *Creditors* outstanding as at the end of the fourth quarter of the 2024/25 financial year whilst the uMngeni and iMpindle Local Municipalities reported *Creditor* balances of negative R64.8 million and negative R88 000 respectively at the end of the fourth quarter of the 2024/25 financial year due to inaccurate reporting. Additionally, a total of 16 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 fourth quarter of the 2024/25 financial year remained positive.
- The majority of the outstanding *Creditors* relate to *Bulk electricity* of R3.6 billion or 38.6 percent followed by *Trade Creditors* of R2.4 billion or 26.3 percent and *Bulk Water* of R2.2 billion or 24 percent.
- It should be noted that negative balances were reported for *VAT* and *Loan repayments* amounting to negative R80.6 million and negative R493 000 respectively. The negative balance for *VAT* was mainly due to incorrect reporting by the uMngeni Local Municipality that reported negative R98.4 million for

VAT. The negative balance for *Loan repayments* was mainly due to incorrect reporting by the uMkhanyakude District Municipality that reported negative R553 000 for *Loan repayments*.

- Of the *Bulk electricity* outstanding *Creditors* balance of R3.6 billion, R1.7 billion or 47.9 percent was in the *Over 90 Days* category. This was due to the fact that the Msunduzi, Newcastle, Ulundi, AbaQulusi, eNdumeni, Mthonjaneni and eMadlangeni Local Municipalities reported amounts in the *Over 90 Days* category owing to Eskom of R875.6 million, R274.5 million, R247.7 million, R153.5 million, R127.2 million, R38.6 million and R4.3 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 June 2025 reflects an amount owed of R578.9 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 June 2025 MFMA Section 41 report, the municipality remains non-compliant with the conditions of the debt relief arrangement. While payment arrangement instalments have been honoured, the full amounts for the March, April, and May 2025 bills remain outstanding. A meeting between Eskom and the municipality was held on 07 July 2025, during which Eskom presented a proposal aimed at assisting the municipality in qualifying for the write-off of the first tranche of the ring-fenced debt. The municipality requested time to review the proposal and committed to providing a response by mid-July 2025. As at 29 July 2025, the municipality had not provided a response to Eskom, however the municipality has made payments to Eskom of R150 million and R182 million on 11 July 2025 and 18 July 2025 respectively.
- The Newcastle Local Municipality has a payment arrangement with Eskom however, according to the MFMA Section 41 report for June 2025, a payment arrangement was not concluded and a notice of breach was issued on 27 June 2025. A meeting with Eskom, the municipality, the Department of Cooperative Governance and Traditional Affairs (CoGTA) and Provincial Treasury was held on 21 July 2025 to determine a way forward and at the meeting it was resolved that the municipality informs Eskom by 15 August 2025 on a proposed solution to this matter. Eskom stance is that the municipality in the interim must pay its current account which falls due on 01 August 2025.
- The Ulundi Local Municipality applied for the National Treasury debt relief programme which was approved effective 01 June 2023. As per the June 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 AbaQulusi Local Municipality has an existing payment arrangement with Eskom. However, according to the MFMA Section 41 report for June 2025, the municipality did not fully settle its current account. As a result, a notice of breach was issued on 27 June 2025.
- 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 June 2025, the municipality is currently not adhering to the terms and conditions of the programme. The payment arrangement is not being honoured by the municipality and the current accounts is not being paid in full.
- The Mthonjaneni Local Municipality applied for the National Treasury debt relief programme which was approved effective 01 July 2023. According to the June 2025 MFMA Section 41 report, the municipality is not adhering to the terms and conditions of the debt relief programme. The payment arrangement instalment is being honoured by the municipality however, current account is not being fully settled.
- The eMadlangeni Local Municipality did not fully settle its current accounts for March, April, and May 2025. A meeting between Eskom, the municipality, Provincial Treasury and CoGTA was held on 03 July 2025 to address the matter. Negotiations for a new payment arrangement between the parties are currently underway.

- 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 June 2025. 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 R2.2 billion, R1.7 billion or 77.7 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, Zululand District Municipality and the eDumbe Local Municipality reported amounts owing to the Water Boards of R827.5 million, R560 million, R251.7 million, R68.1 million, R17.5 million, R12.2 million and R457 000 respectively for unpaid *Bulk water* in the *Over 90 Days* category. The outstanding *Bulk water* was incorrectly reported for the eDumbe Local Municipality due to a system error.
- 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 COGTA and the uMngeni-uThukela Water Board on 04 April 2025 to discuss the shortfall of the payments made by the municipality and a way forward. The municipality paid R52.8 million to the water board on 09 July 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 an official acceptance of the new payment arrangement from the municipality is still outstanding. As per the new payment plan, the average payment per month will be R22 million inclusive of all the 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. Furthermore, as at 31 May 2025 the Ugu District Municipality submitted a request to suspend implementation of the newly signed payment agreement and revert to the previous agreement until the end of the year, citing ongoing cash flow constraints. The municipality has most recently paid an amount of R8.9 million to the water board on 08 July 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 30 June 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 June 2025 indicates that a meeting was held on 16 April 2025 with the Chief Financial Officer (CFO) of uMkhanyakude District Municipality, during which a payment plan outlining two scenarios was presented for consideration. A payment of R1.8 million was expected on 07 May 2025 which. The uMngeni-uThukela Water Board is currently awaiting feedback on the progress of the proposed payment plan.
- The outstanding amount owed by the Zululand District Municipality is attributable to a payment due to the Department of Water and Sanitation (DWS). The municipality has temporarily suspended payments to the DWS pending the finalisation of the debt relief programme which may impact the municipality's outstanding obligations.

- 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 June 2025, it was noted that the uThukela District Municipality owed the water board R151.3 million for unpaid Bulk water. According to the MFMA Section 41 Report, uThukela District Municipality has been granted a three-year deferral on its payment obligations. However, the deferral agreement has not yet been formally signed, and payments in accordance with the agreed plan are still required to continue. A reminder letter was issued to the municipality on 06 May 2025 to abide with the agreed plan until the deferral agreement is signed. As at 31 May 2025, the uMngeni-uThukela Water Board had not received the monthly payment of R2.2 million as stipulated in the payment plan.
- The King Cetshwayo District Municipality did not report the balance owed to the uMngeni-uThukela Water Board in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for June 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 that 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 as at 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 4 – 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	17 025	42.6
Local Government Financial Management Grant	116 100	94 493	81.4
Infrastructure Skills Development Grant	29 500	29 631	100.4
Neighbourhood Development Partnership (Schedule 5B)	211 635	178 136	84.2
Integrated Urban Development Grant	239 178	224 228	93.7
Municipal Disaster Grant	170 252	48 520	28.5
Municipal Disaster Recovery Grant	242 679	177 942	73.3
Public Transport Network Grant	971 411	154 565	15.9
Rural Road Assets Management Systems Grant	25 323	18 083	71.4
Expanded Public Works Programme Integrated Grant (Municipality)	139 596	118 479	84.9
Integrated National Electrification Programme (Municipal) Grant	343 533	275 737	80.3
Energy Efficiency and Demand Side Management (Municipal) Grant	34 200	27 860	81.5
Regional Bulk Infrastructure Grant (Schedule 5B)	625 991	625 991	100.0
Water Services Infrastructure Grant (Schedule 5B)	1 087 534	842 953	77.5
Informal Settlements Upgrading Partnership Grant	919 844	692 051	75.2
Municipal Infrastructure Grant	3 697 321	3 040 377	82.2
Total Direct Transfers	8 894 097	6 566 070	73.8
Allocation In Kind			
Neighbourhood Development Partnership (Schedule 6B)	52 011	-	-
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	-	-
Total Allocations in kind	721 698		
Total	9 615 795	6 566 070	68.3

Source: NT Igdatabase, downloaded 18 July 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 R8.9 billion while allocations in-kind amounted to R721.7 million, totalling R9.6 billion. The aggregate expenditure reported of R6.6 billion or 73.8 percent against the total direct allocation of R8.9 billion which has resulted in under-expenditure on the Conditional grants for the province of R2.3 billion as at the end of the fourth 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. The reported performance against the total MIG allocation is distorted as negative amounts were reported by the Okhahlamba, Dannhauser and iNkosi uMtubatuba Local Municipalities. Excluding the negative amounts reported by the three (3) municipalities, R3.2 billion or 85.3 percent was spent against the total MIG allocation of R3.7 billion as at the end of fourth quarter of the 2024/25 financial year.
- The Okhahlamba Local Municipality reported expenditure of negative R110 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 R44.2 million or 100 percent was spent against the MIG allocation of R44.2 million as at the end of 30 June 2025.

- The Dannhauser Local Municipality reported expenditure of negative R1.7 million against their MIG allocation due to challenges with their financial system. The municipality indicated that R23.1 million or 92 percent was spent against the MIG allocation of R24.9 million as at the end of June 2025.
- The Inkosi uMtubatuba Local Municipality reported expenditure of negative R1.5 million against their MIG allocation due to challenges with their financial system. The municipality reflected 100 percent expenditure against the MIG allocation as per the MFMA Section 52 report for the fourth quarter of the 2024/25 financial year.
- The uMkhanyakude District Municipality as well as the eNdumeni Local Municipality reported no expenditure against their MIG allocations. The Amajuba District Municipality reported the lowest expenditure against their MIG allocations of 49.9 percent for the 2024/25 financial year as at the end of June 2025 due to challenges with their financial system.
- The total IUDG allocation to the Ray Nkonyeni and uMhlathuze Local Municipalities was R239.2 million of which R224.2 million or 93.7 percent was spent as at the end of the fourth quarter of the 2024/25 financial year.
- The PPPSG allocation to the eThekweni Metro was R40 million of which R17 million or 42.6 percent was spent as at the end of the fourth 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 fourth quarter of the 2024/25 financial year, R843 million or 77.5 percent was reported against the allocations to municipalities.
- The Ugu District Municipality reported expenditure of negative R20.9 million against their WSIG allocation, negative R50 000 against the FMG allocation and negative R742 000 against the EPWP allocation due to a reporting error in the grants module within the financial system. As per the Grant register for June 2025, these grants have been fully spent as at the end of the fourth quarter of the 2024/25 financial year.
- It was also noted that the Okhahlamba Local Municipality reported negative R6 million against the Financial Management Grant (FMG) allocation, negative R15.4 million against the Integrated National Electrification Programme Grant (INEP) allocation and negative R9 million against the Expanded Public Works Programme Integrated Grant (EPWP) allocation due to system challenges which resulted in the uploading of incorrect data strings to the National Treasury GoMuni Upload Portal. As at the end of the fourth quarter of the 2024/25 financial year, these grants have been fully spent as per the Grants register for June 2025.
- The eNdumeni Local Municipality and uMkhanyakude District Municipality reported no expenditure against their FMG allocations, MIG allocations, INEP allocations and EPWP allocations for the 2024/25 financial year as at the end of June 2025. The eNdumeni Local Municipality indicated that a reporting error in the grants module within the financial system resulted in no expenditure being reported the grants. The municipality further indicated that these grants are fully spent as per the Grants register for June 2025. At the time of preparing this report, due to the non-availability of the municipal personnel as a result of the ongoing protest at the municipality, the reasons for the municipality not reporting any expenditure against these grants could not be obtained.
- The iNkosi uMtubatuba Local Municipality reported expenditure of negative R1.5 million against the MIG allocation. Furthermore, the iNkosi uMtubatuba Local Municipality reported no expenditure against their FMG allocation and EPWP allocation for the 2024/25 financial year as at the end of June 2025. As per the MFMA Section 52 report for the fourth quarter of the 2024/25 financial year, the municipality fully spent both the MIG and EPWP allocations whilst R1.6 million or 82.3 percent was reported against the FMG allocation of R1.9 million.

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 percent 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, 38 municipalities in the province have been flagged as meeting the criteria for having serious financial

problems based on the quarter four MFMA Section 71 figures, however upon further scrutiny, 18 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 four (4) municipalities;
- For seven (7) municipalities, whilst the Operating deficit that exceeds five (5) percent of revenue, the municipalities have sufficient cash backed reserves to continue funding their operations; and
- The negative audit opinion was the only criteria for two (2) municipalities, however the municipality does not display any other signals of financial problems as at the end of the fourth quarter of the 2024/25 financial year.

The remaining 20 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	Intervention /Support	No.	Name of Municipality	Intervention /Support
1	Ugu DM	N/A	11	Dannahuser	N/A
2	Mpofana	N/A	12	Amajuba DM	N/A
3	iMpendle	N/A	13	AbaQulusi	N/A
4	Msunduzi	Section 154	14	Nongoma	Section 154
5	uThukela DM	Section 139(1)(b)	15	Ulundi	N/A
6	Okhahlamba	N/A	16	Zululand DM	N/A
7	eNdumeni	N/A	17	Jozini	N/A
8	uMzinyathi DM	Section 139(1)(b)	18	Inkosi uMtubatuba	Section 154
9	New castle	N/A	19	uMkhanyakude DM	Section 139(1)(b)
10	eMadlangeni	N/A	20	Mthonjaneni	N/A

Source: KZN Provincial Treasury.

Twenty (20) municipalities have been identified as meeting the criteria for having financial problems, based on the financial performance as at the end of quarter four of the 2024/25 financial year and will need to be closely monitored going forward. Included in the list of 20 municipalities are three (3) municipalities that are currently under intervention by COGTA in terms of Section 139(1)(b) of the Constitution, whilst another three (3) are receiving support from COGTA in terms of Section 154 of the Constitution.

Furthermore, 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 as well as the eNdumeni Local Municipality. A second Advisor is currently supporting the uMkhanyakude District Municipality and the Inkosi uMtubatuba Local Municipality. Additionally, the third Technical Advisor supports the Mpofana and the iMpendle Local Municipalities, whilst the fourth Advisor supports the Abaqulusi, the Ulundi and the Mthonjaneni Local Municipalities.

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 fourth quarter of the 2024/25 financial year which covers April 2025 to June 2025, as reflected in Table 13 below, the uMkhanyakude District Municipality, uMsinga Local Municipality and iNkosi Mtubatuba Local Municipality were the only municipalities which did not successfully submit their monthly data strings for Month 12 within 10 working days of the end of June 2025 as required by Section 71(1) of the MFMA and were therefore issued with a non-compliance letters. All other municipalities in the province successfully uploaded their monthly data strings to the National Treasury GoMuni Upload Portal for Month 10 to Month 12.

Table 11: List of municipalities that did not submit their data strings timeously

Non-compliant municipalities	June 2025 Outstanding submissions as at 14 July 2025		
	In Year Reporting - Monthly Data strings	Age Creditors	Age Debtors
uMkhanyakude DM	X	-	-
uMsinga	X	X	X
Inkosi uMtubatuba	X	X	X

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 2025/26 departmental financial year was signed by the MEC for Finance on 12 March 2025. 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 2023/24 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 finalise 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 rescue plan. The Provincial 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 rescue plan for the 2025/26 departmental financial year includes the following support initiatives to be provided by Provincial Treasury at the prioritised municipalities. The support for the 2025/26 departmental financial year was confirmed with the leadership of the identified municipalities to obtain their acceptance and commitment of the respective support initiatives offered by Provincial Treasury. The implementation of the plan commenced during the fourth quarter of the 2024/25 municipal financial year and will continue during the 2025/26 financial year until March 2026.

Table 12: Progress on the implementation of the approved 2025/26 KZN PT Combined municipal support plan

Sub-Programme and Support Initiative		Municipalities identified for support	
Municipal Accounting and Reporting			
<ul style="list-style-type: none">Review of 2024/25 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.	1. uMshwathi 2. uMzimkhulu 3. Nkandla 4. eDumbe <i>Support not yet commenced</i>	5. Richmond 6. Harry Gwala 7. Ulundi	
<ul style="list-style-type: none">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.	1. Mpofana 2. eMadlangeni 3. AbaQulusi <i>Support commenced in April 2025 during Quarter 4 of 2024/25</i>	4. Jozini 5. Dannhauser 6. uPhongolo	
Municipal Support Programme			
<ul style="list-style-type: none">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 training as well as assessing or assisting in establishing an Interim Finance committee	1. iMpendle 2. Nkandla 3. uMngeni 4. Dannhauser <i>Support commenced in June 2025 during Quarter 4 of 2024/25</i>	5. Richmond 6. uMfolozi 7. Ulundi	
Municipal Revenue and Debt Management			
<ul style="list-style-type: none">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, accounting records 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.	1. Ulundi 2. eMadlangeni <		

Source: KZN PT

Provincial Internal Audit Services		
<ul style="list-style-type: none">Support initiatives to be provided:<ul style="list-style-type: none">* Risk Assessments and Risk Management Maturity Review* Internal Audit Capacity Building* Review of Internal Audit and Audit Committee function* Establishment of Disciplinary Board	<ol style="list-style-type: none">1. Mpofana2. eNdumeni3. AbaQulusi4. Mthonjaneni5. Inkosi uMtubatuba6. Okhahlamba7. Nongoma8. uMdoni9. uMgungundlovu DM	<ol style="list-style-type: none">11. uMzombe12. Maphumulo13. Mkhambathini14. Dannhauser15. Nkandla16. Ray Nkonyeni17. Nquthu18. uMzinyathi DM19. uMuziwabantu
Support commenced in April 2025 during Quarter 4 of 2024/25		
Infrastructure Management		
Support is 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 experience available	<ol style="list-style-type: none">1. Mpofana (Infrastructure asset management support)	
Support not yet commenced		
Supply Chain Management (SCM)		
<ul style="list-style-type: none">Technical Support<ul style="list-style-type: none">* Technical Support in the review and alignment of SCM policies, SOPS, bidding documents, checklists and structure.* 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.* Review of Quotations and Bid management process and establish controls and checklists to mitigate procurement non-compliance.* 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.* Provide technical guidance in analysing and reviewing the SCM structure and job descriptions to ensure	<ol style="list-style-type: none">1. uMzombe2. uMdoni3. Nongoma4. uThukela DM5. uMzinyathi DM6. Amajuba DM7. uMkhanyakude DM	<ol style="list-style-type: none">8. eNdumeni9. AbaQulusi10. Ulundi11. Inkosi uMtubatuba12. iNkosi Langalibalele13. iMpendle14. uMhlabuyalingana
Support commenced in April 2025 during Quarter 4 of 2024/25		

Source: KZN PT

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 4 - 2024/25

						Detail																								Non-exchange Revenue									
R000		Original Budget	Adjusted Budget	Unaudited Actual	% Generated	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								
A	KZN2000 eThekweni	56 060 883	56 177 019	56 945 276	101.4	19 318 761	7 437 235	1 539 795	1 052 470	288 731	29 272	2 361	1 613 280	587 800	-	800	681 428	3 931	-	472 185	13 818 476	304 883	(77 377)	52 935	5 337 471	691 949	3 742 866	-	42 990	3 033	-								
B	KZN212 uMdoni	403 171	401 214	403 632	100.6	1	-	-	12 430	13 664	2 109	-	2 061	14 037	-	-	7 374	7	-	484	129 666	-	1 335	3 044	202 963	14 456	-	-	-	-	-								
B	KZN213 uMzumba	205 972	208 269	181 435	87.1	-	-	-	-	177	-	-	-	4 232	-	-	139	-	-	781	189	-	-	36	175 880	-	-	-	-	-	-								
B	KZN214 uMuziwabantu	228 672	229 489	220 934	96.3	51 266	-	-	3 324	151	601	-	5 581	-	-	-	205	-	-	1 776	28 447	-	541	772	128 097	171	-	-	-	-	-								
B	KZN216 Ray Nkomyeni	1 270 142	1 302 520	1 247 457	95.8	194 163	-	-	64 484	12 668	5 004	-	10 415	11 068	-	-	4 188	511	-	1 057	532 624	-	17 925	7 220	350 111	36 020	-	-	-	-	-								
C	DC21 Ugu DM	1 367 249	1 390 216	1 397 262	100.5	-	462 436	139 769	-	5 474	-	-	83 644	10 339	-	-	593	-	-	2 296	-	-	-	-	692 711	-	-	-	-	-	-								
Total:	Ugu Municipalities	3 475 206	3 531 709	3 450 720	97.7	245 430	462 436	139 769	80 238	32 135	7 714	-	96 120	45 257	-	-	12 499	519	-	6 394	690 927	-	19 801	11 072	1 549 762	50 647	-	-	-	-	-								
B	KZN221 uMshwathi	234 907	232 991	232 468	100.0	-	-	-	3 055	2 555	2 940	-	865	10 627	-	-	808	17	-	218	58 858	-	36	-	147 522	4 944	-	-	-	-	-								
B	KZN222 uMngeni	614 613	625 756	564 223	90.2	111 182	-	-	17 490	6 202	-	-	2 844	3 956	-	-	1 820	4 286	-	2 520	275 079	-	2 089	-	115 946	12 720	-	-	8 088	-	-								
B	KZN223 uMofana	205 989	301 081	140 219	46.6	52 062	-	-	5 473	357	-	-	(175)	456	-	-	193	4 858	-	3 196	13 756	-	801	-	59 242	-	-	-	-	-	-								
B	KZN224 uMpendle	73 347	72 359	45 737	63.2	-	-	-	101	14	300	-	-	378	-	-	685	79	-	271	11 352	-	27	-	32 531	(0)	-	-	-	-	-								
B	KZN225 Msunduzi	8 963 903	8 970 488	8 223 098	91.7	3 437 319	983 512	244 918	158 977	15 053	3 414	-	388 094	32 221	-	-	33 050	2 127	-	54 218	1 693 601	-	19 964	-	1 017 842	123 665	-	-	5 187	10 536	-								
B	KZN226 Mkhambathini	151 400	151 502	150 935	99.6	-	-	-	616	644	-	-	-	3 566	-	-	158	7 214	-	720	31 930	-	1	-	106 085	-	-	-	1	-	-								
B	KZN227 Richmond	150 764	150 220	150 086	99.9	-	-	-	987	503	-	14	452	2 873	-	-	1 220	28	-	662	29 400	-	8	2 687	106 684	3 145	-	-	1 423	-	-								
C	DC22 uMgungundlovu DM	1 496 646	1 470 621	1 391 108	94.6	-	409 991	55 971	-	15	-	-	85 510	32 233	-	-	-	-	-	157	-	-	-	-	446 779	-	-	-	-	-	-								
Total:	uMgungundlovu Municipalities	11 891 569	11 974 419	10 897 873	91.0	3 600 564	1 393 503	300 889	186 699	25 342	6 653	14	477 611	86 310	-	-	37 932	18 767	-	61 805	2 113 977	-	22 327	2 687	2 032 631	144 474	360 452	-	14 699	10 536	-								
B	KZN235 Okhahlamba	232 263	231 178	233 002	100.8	-	-	-	1 965	6 438	1 911	-	1 091	4 107	-	-	831	1 896	-	81	30 668	-	181	406	174 959	8 467	-	-	-	-	-								
B	KZN237 iNkosi Langalibalele	796 768	791 300	780 976	98.7	316 878	-	-	10 521	644	12	-	40 836	7 388	-	-	697	354	-	2 070	119 025	-	1 920	-	260 362	19 034	-	-	-	12	-								
B	KZN238 Alfred Duma	1 468 841	1 468 627	1 418 679	96.6	550 023	-	-	35 205	11 093	3 087	-	16 317	42 693	-	-	3 309	4 026	-	5 804	324 564	-	16 682	-	350 344	52 289	-	-	3 141	102	-								
C	DC23 uThukela DM	1 030 991	997 490	959 533	96.2	-	237 542	19 127	-	597	-	-	6 948	-	-	-	-	-	-	3 160	-	-	-	-	623 339	-	-	-	-	-	-								
Total:	uThukela Municipalities	3 528 863	3 488 595	3 392 190	97.2	866 901	237 542	19 127	47 691	18 772	5 010	-	126 683	61 135	-	-	4 837	6 275	-	11 115	474 257	-	18 467	2 326	1 409 005	79 790	-	-	3 141	102	12								
B	KZN241 eMdumeni	463 127	468 169	417 037	89.1	146 744	-	-	27 903	555	-	-	4 625	6 009	-	-	1 221	3 647	-	355	111 713	-	27 298	2	86 518	-	-	-	447	-	-								
B	KZN242 Nquthu	311 031	315 720	322 450	102.1	32 844	-	-	2 029	811	-	19	778	4 736	-	-	799	-	-	492	57 582	-	1 436	867	214 756	3 790	-	-	-	1 510	-								
B	KZN244 uMsaing	301 820	344 294	287 167	83.4	-	-	-	1 147	273	-	-	-	28 649	-	-	663	-	-	46	14 279	-	547	22	241 541	-	-	-	-	-	-								
B	KZN245 uMhloji	444 521	439 174	384 378	87.5	114 243	-	-	15 040	4 344	-	-	4 411	-	-	-	457	2 809	-	303	49 464	-	2	-	192 792	(0)	-	-	514	-	-								
C	DC24 uMzinyathi DM	698 248	680 090	672 962	99.0	-	63 708	13 101	-	137	-	-	59 214	6 225	-	-	-	-	-	4	-	-	-	-	529 897	-	-	-	-	-	-								
Total:	uMzinyathi Municipalities	2 218 747	2 247 447	2 083 994	92.7	293 831	63 708	13 101	46 119	6 120	-	19	64 618	50 029	-	-	3 636	6 456	-	1 200	233 038	-	29 284	891	1 265 503	3 790	-	-	-	2 650	-								
B	KZN252 Newcastle	2 480 656	2 585 852	2 599 017	100.5	915 794	236 228	142 811	113 251	7 932	-	-	3 249	6 770	-	-	13 482	-	-	1 557	437 018	-	27 628	66	683 318	5 339	-	-	4 575	-	-								
B	KZN253 eMadlangeni	131 416	138 348	132 006	95.4	20 302	-	-	2 752	480	-	-	1 580	1 336	-	-	1 445	2 234	-	724	44 356	-	753	-	48 671	7 372	-	-	-	-	-								
B	KZN254 Dannhauser	203 167	184 655	182 515	98.8	-	-	-	1 533	843	438	-	-	827	-	-	21	-	-	831	45 842	-	1 263	1 040	125 895	1 978	-	-	-	-	-								
C	DC25 Amajuba DM	329 787	355 178	273 571	77.0	-	23 450	7 517	-	25	-	-	6 579	7 726	-	-	-	-	-	562	-	-	-	-	227 661	-	-	-	-	-	-								
Total:	Amajuba Municipalities	3 148 026	3 264 033	3 187 109	97.6	936 096	259 678	150 328	117 536	9 280	438	-	11 409	18 659	-	-	14 972	2 234	-	3 674	527 216	-	29 643	1 132	1 085 546	14 689	-	-	4 579	-	-								
B	KZN261 eDumbe	238 603	238 603	209 076	87.6	42 727	-	-	2 874	160	-	-	4 716	1 046	-	-	1 740	334	-	354	32 567	-	2 447	837	115 277	3 987	-	-	-	9	-								
B	KZN262 uPhongolo	338 065	353 412	352 690	99.8	72 160	-	-	12 005	597	1 351	-	2	4 462	-	-	572	1 738	-	6 976	48 208	-	1 059	-	202 480	1 080	-	-	-	-	-								
B	KZN263 AbaQulusi	755 023	998 066	873 055	87.5	310 654	67 774	32 461	37 640	2 488	-	-	24 690	2 809	-	-	1 720	6 028	-	830	138 259	-	10 923	-	232 063	-	-	-	-	4 698	-								
B	KZN265 Nongoma	259 215	269 466	259 954	96.5	-	-	-	2 203	237	-	-	1 601	-	-	-	292	1 045	-	404	44 370	-	-	569	207 513	1 491	-	-	49	-	-								
B	KZN266 Ulundi	504 215	545 840	500 771	91.7	93 523	-	-	12 589	859	1 498	-	31	1 687	-	-	1 232																						

Annexure B: Operating Expenditure - As at the end of Quarter 4 - 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	eThekwini	55 640 744	56 546 568	48 715 877	86.2	12 952 559	148 768	16 273 232	3 306 495	(579 571)	2 987 832	1 071 025	6 544 966	268 043	33	2 675 900	27 361	3 039 236
B	KZN212	uMdoni	452 715	448 190	384 448	85.8	154 985	16 853	-	4 835	(3 622)	42 021	-	101 468	2 505	5 075	60 327	-	-
B	KZN213	uMzumb	206 492	207 924	197 063	94.8	82 562	24 634	-	3 002	-	-	30	52 818	3 753	-	30 265	-	-
B	KZN214	uMuziwabantu	270 512	290 904	267 088	91.8	88 235	10 426	56 102	3 813	5 090	24 095	3	36 953	4 184	-	38 186	-	-
B	KZN216	Ray Nkonyeni	1 249 698	1 347 014	1 252 147	93.0	552 865	35 322	158 126	11 156	-	81 878	1 788	237 453	13 985	5 852	153 723	-	-
B	DC21	Ugu DM	857 923	856 277	1 511 811	176.6	563 074	13 234	-	232 106	24 957	233 382	43 532	157 172	-	9 016	235 330	-	7
Total: Ugu Municipalities			3 037 340	3 150 309	3 612 557	114.7	1 441 720	100 469	214 227	254 912	26 426	381 376	45 353	585 864	24 428	19 944	517 831	-	7
B	KZN221	uMshwathi	289 246	292 050	228 601	78.3	99 091	12 725	-	566	-	18 900	-	52 073	5 334	4 860	35 051	-	1
B	KZN222	uMngeni	614 180	645 189	584 818	90.6	152 989	11 752	198 254	5 429	-	59 803	52	73 742	1 510	24 711	56 294	282	-
B	KZN223	Mpofana	192 830	235 919	217 880	92.4	69 088	3 284	81 004	4 835	-	3 723	22 104	17 976	4	-	15 698	-	163
B	KZN224	iMpendle	73 316	71 683	73 218	102.1	44 948	3 965	-	8	-	5 385	396	9 097	1 742	-	7 592	-	84
B	KZN225	Msunduzi	8 380 271	7 870 440	7 155 446	90.9	1 597 480	58 365	2 710 967	1 168 102	7 883	334 039	59 316	954 346	53 589	8 029	201 122	286	1 923
B	KZN226	Mkhambathini	157 981	177 368	167 310	94.3	60 053	6 787	-	6 849	-	14 614	-	47 043	-	1 156	30 808	-	-
B	KZN227	Richmond	172 981	175 901	192 298	109.3	77 060	6 522	-	3 678	3 611	46 911	12	31 938	-	119	22 448	-	-
C	DC22	uMgungundlovu DM	1 386 036	1 454 414	1 792 543	123.2	347 594	16 359	-	258 902	199 143	60 914	15 204	256 570	12 910	244 280	85 987	136	294 542
Total: uMgungundlovu Municipalities			11 266 842	10 922 964	10 412 114	95.3	2 448 303	119 759	2 990 225	1 448 369	210 636	544 290	97 084	1 442 785	75 090	283 155	455 000	704	296 714
B	KZN235	Okhahlamba	251 944	281 170	289 875	103.1	138 925	12 277	-	1 590	3 735	30 919	718	39 654	238	23 886	37 932	-	-
B	KZN237	iNkosi Langalibalele	846 295	848 772	736 910	86.8	210 993	19 348	291 026	36 098	-	-	5 051	130 640	371	-	43 370	-	12
B	KZN238	Alfred Duma	1 468 841	1 468 627	1 279 302	87.1	423 356	30 013	401 370	36 467	0	86 437	154	86 937	4 514	100 445	109 432	177	-
B	DC23	uThukela DM	967 232	1 083 474	835 089	77.1	399 371	6 284	-	53 753	-	84 173	808	176 181	-	-	114 369	150	-
Total: uThukela Municipalities			3 534 312	3 682 043	3 141 176	85.3	1 172 645	67 922	692 396	127 908	3 735	201 528	6 731	433 413	5 123	124 331	305 104	327	12
B	KZN241	eNdumeni	459 107	463 464	452 464	97.6	153 024	5 348	169 772	2 938	2	15 306	17 310	55 093	610	-	33 023	-	37
B	KZN242	Nquthu	322 072	322 124	257 752	80.0	82 805	13 402	45 257	1 597	-	21 654	-	49 205	4 555	667	38 280	330	-
B	KZN244	uMsinga	297 637	351 999	262 572	74.6	118 823	2 813	-	859	-	431	-	88 845	80	-	50 722	-	-
B	KZN245	uMvoti	480 371	482 271	449 203	93.1	149 785	11 389	100 680	8 450	9 058	30 869	64	71 261	1 964	-	65 683	-	-
C	DC24	uMzinyathi DM	667 458	677 858	632 081	93.2	278 135	8 023	-	27 325	-	63 768	527	159 467	8 700	-	86 137	-	-
Total: Umzinyathi Municipalities			2 226 646	2 297 717	2 054 072	89.4	782 573	40 974	315 709	41 169	9 060	132 027	17 901	423 870	15 908	667	273 845	330	37
B	KZN252	Newcastle	2 617 460	2 675 259	2 892 753	108.1	736 726	30 534	700 418	220 502	10 534	392 725	99 057	440 479	-	91 191	170 502	21	65
B	KZN253	eMadlangeni	124 022	138 325	125 903	91.0	52 653	4 714	24 136	144	-	7 831	306	22 595	-	2 207	11 317	-	-
B	KZN254	Dannhauser	172 696	205 333	161 304	78.6	53 251	13 131	-	400	-	21 800	1 753	42 378	-	28	28 564	-	-
C	DC25	Amajuba DM	256 615	296 762	342 071	115.3	149 375	9 362	-	26 515	-	20 527	3 110	91 257	-	64	41 861	-	-
Total: Amajuba Municipalities			3 170 793	3 315 679	3 522 031	106.2	992 005	57 741	724 554	247 561	10 534	442 883	104 225	596 708	-	93 491	252 244	21	65
B	KZN261	eDumbe	237 120	235 693	197 104	83.6	88 359	8 902	48 447	-	-	-	120	30 904	-	2 102	18 270	-	-
B	KZN262	uPhongolo	330 181	342 795	342 427	99.9	141 325	11 593	44 719	27 088	5 860	19 879	(12)	40 235	-	5 118	46 621	-	-
B	KZN263	AbaQulusi	876 649	996 317	994 459	99.8	227 058	18 578	282 172	82 543	-	153 857	22 521	125 841	430	-	80 665	-	793
B	KZN265	Nongoma	220 760	207 316	234 020	112.9	116 846	18 256	-	155	-	22 490	1 131	45 545	224	1 224	28 148	-	-
B	KZN266	Ulundi	506 819	658 936	566 815	86.0	160 293	16 893	153 766	8 247	-	56 714	14 133	104 185	-	1 553	51 030	-	-
C	DC26	Zululand DM	767 636	987 372	936 625	94.9	336 610	10 539	-	25 387	-	106 220	10 858	214 318	8 732	1 355	222 599	6	-
Total: Zululand Municipalities			2 939 166	3 428 429	3 271 449	95.4	1 070 492	84 760	529 104	143 420	5 860	359 160	48 752	561 029	9 386	11 353	447 33		

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

R'000						Detail						
						Sources of Finance				Transfers recognised - capital		
										Borrowing	Internally generated funds	
						National Govt.	Provincial Govt.	District Municipality	Other transfers and grants			
A	KZN2000	eThekwin	7 680 538	7 689 534	5 252 946	68.3	2 189 438	95 240	-	-	1 184 791	1 783 478
B	KZN212	uMdoni	50 041	64 129	50 272	78.4	36 036	1 819	-	-	-	12 417
B	KZN213	uMzumbe	63 420	84 777	87 655	103.4	54 457	-	-	-	-	33 198
B	KZN214	uMuziwabantu	28 555	28 388	25 261	89.0	22 194	579	-	-	-	2 488
B	KZN216	Ray Nkonyeni	187 558	173 065	135 716	78.4	86 718	-	-	-	3 613	45 384
B	DC21	Ugu DM	270 733	400 691	379 377	94.7	368 958	-	-	-	-	10 418
Total: Ugu Municipalities			600 308	751 050	678 281	90.3	568 364	2 398	-	-	3 613	103 906
B	KZN221	uMshwathi	48 924	45 753	39 896	87.2	28 089	-	-	-	-	11 807
B	KZN222	uMngeni	79 811	95 165	1 432	1.5	1 046	177	-	-	-	208
B	KZN223	Mpofana	18 099	37 453	24 685	65.9	24 967	-	-	-	-	(282)
B	KZN224	iMpindle	29 840	28 640	37 685	131.6	37 118	-	-	439	-	128
B	KZN225	Msunduzi	823 982	797 049	51 163	6.4	(52 879)	74 297	-	-	18 336	11 409
B	KZN226	Mkhambathini	21 859	26 184	27 665	105.7	17 385	-	-	-	-	10 280
B	KZN227	Richmond	22 214	23 603	20 373	86.3	17 802	2 283	-	-	-	288
C	DC22	uMgungundlovu DM	184 264	136 313	323 409	237.3	294 402	-	-	-	-	29 006
Total: uMgungundlovu Municipalities			1 228 992	1 190 159	526 307	44.2	367 931	76 757	-	439	18 336	62 845
B	KZN235	Okhahlamba	66 997	87 073	17 089	19.6	40 991	(3 623)	-	-	17 348	(37 626)
B	KZN237	iNkosi Langalibalele	47 804	48 994	60 760	124.0	58 787	529	-	-	-	1 444
B	KZN238	Alfred Duma	136 473	193 275	129 520	67.0	75 312	11 823	-	-	-	42 385
B	DC23	uThukela DM	308 529	251 427	205 129	81.6	205 016	-	-	-	-	113
Total: uThukela Municipalities			559 803	580 769	412 499	71.0	380 106	8 729	-	-	17 348	6 316
B	KZN241	eNdumeni	28 655	38 686	34 071	88.1	29 532	2 644	-	-	-	1 896
B	KZN242	Nquthu	80 208	85 528	28 617	33.5	33 282	2 249	-	-	-	(6 914)
B	KZN244	uMsinga	67 270	71 526	55 465	77.5	45 769	12	-	-	-	9 684
B	KZN245	uMvoti	60 936	49 283	66 188	134.3	41 102	6 142	-	-	-	18 944
C	DC24	uMzinyathi DM	281 989	231 988	217 364	93.7	215 477	-	-	-	-	1 887
Total: uMzinyathi Municipalities			519 058	477 011	401 706	84.2	365 163	11 047	-	-	-	25 496
B	KZN252	Newcastle	173 486	157 452	136 354	86.6	119 981	1 915	-	-	-	14 458
B	KZN253	eMadlangeni	29 228	52 360	53 587	102.3	51 069	-	-	-	-	2 518
B	KZN254	Dannhauser	36 051	50 104	9 040	18.0	8 424	-	-	-	-	616
C	DC25	Amajuba DM	113 267	113 464	122 289	107.8	121 684	-	-	-	-	606
Total: Amajuba Municipalities			352 032	373 380	321 271	86.0	301 158	1 915	-	-	-	18 198
B	KZN261	eDumbe	24 581	24 581	24 832	101.0	24 430	-	-	-	-	402
B	KZN262	uPhongolo	56 883	71 671	62 375	87.0	31 910	16 532	-	-	-	13 933
B	KZN263	AbaQulusi	54 044	67 339	55 466	82.4	45 406	3 847	-	-	-	6 213
B	KZN265	Nongoma	35 857	33 371	30 768	92.2	29 632	-	-	-	-	1 137
B	KZN266	Ulundi	43 761	42 871	44 728	104.3	31 104	-	-	-	-	13 624
C	DC26	Zululand DM	500 421	775 419	751 911	97.0	713 526	-	-	-	38 124	261
Total: Zululand Municipalities			715 547	1 015 253	970 081	95.6	876 007	20 379	-	-	38 124	35 571
B	KZN271	uMhlabyalingana	41 546	59 023	40 754	69.0	28 167	-	-	-	-	12 587
B	KZN272	Jozini	74 084	85 832	67 869	79.1	29 573	-	-	-	-	38 295
B	KZN275	iNkosi uMtubatuba	54 762	45 094	24 017	53.3	9 461	2 160	-	-	-	12 397
B	KZN276	Big Five Hlabisa	29 980	29 838	30 362	101.8	29 057	-	-	-	-	1 305
C	DC27	uMkhanyakude DM	214 806	204 608	156 948	76.7	154 000	-	-	-	-	2 948
Total: uMkhanyakude Municipalities			415 177	424 395	319 949	75.4	250 257	2 160	-	-	-	67 532
B	KZN281	uMfolozi	42 895	45 995	51 907	112.9	47 039	2 452	-	-	-	2 415
B	KZN282	uMhlathuze	610 994	627 805	513 060	81.7	184 850	613	-	-	289 831	37 765
B	KZN284	uMlalazi	66 090	76 758	67 405	87.8	48 832	1 891	-	-	-	16 683
B	KZN285	Mthonjaneni	30 720	25 873	32 811	126.8	33 669	-	-	-	-	(858)
B	KZN286	Nkandla	34 164	34 994	30 268	86.5	28 330	237	-	-	-	1 701
C	DC28	King Cetshwayo DM	465 008	438 287	433 087	98.8	402 797	-	-	11	-	30 279
Total: King Cetshwayo Municipalities			1 249 871	1 249 713	1 128 538	90.3	745 516	5 194	-	11	289 831	87 985
B	KZN291	Mandeni	127 600	135 814	116 185	85.5	36 473	590	-	-	-	79 123
B	KZN292	KwaDukuza	328 573	616 440	419 866	68.1	247 186	711	-	19	-	171 950
B	KZN293	Ndwedwe	41 194	84 704	75 957	89.7	48 581	-	-	-	-	27 376
B	KZN294	Maphumulo	23 810	46 337	38 364	82.8	33 976	37	-	-	-	4 352
C	DC29	iLembe DM	481 111	428 634	401 397	93.6	281 032	337	-	-	12 511	107 517
Total: iLembe Municipalities			1 002 288	1 311 929	1 051 769	80.2	647 247	1 674	-	19	12 511	390 318
B	KZN433	Greater Kokstad	105 308	99 420	88 220	88.7	40 624	11 939	-	-	-	35 657
B	KZN434	Johannes Phumani Phungula	62 504	67 392	54 528	80.9	25 068	-	-	-	-	29 460
B	KZN435	uMzimkhulu	92 387	114 640	97 472	85.0	56 741	16 996	-	-	-	23 735
B	KZN436	Dr. Nkosazana Dlamini Zuma	90 551	86 233	70 308	81.5	29 500	-	-	-	-	40 808
C	DC43	Harry Gwala DM	322 312	361 074	313 481	86.8	265 775	3 500	-	-	-	44 206
Total: Harry Gwala Municipalities			673 061	728 759	624 008	85.6	417 708	32 434	-	-	-	173 866
Total			14 996 675	15 791 952	11 687 353	74.0	7 108 895	257 926	-	469	1 564 553	2 755 511

Source: NT Igdatabase

Annexure D: Capital Expenditure - As at the end of Quarter 4 - 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	5 261 435	68.4	67 538	251 700	370	111 956	280 088	36 964	470 363	19 038	323 439	788 120	15 141	565 782	1 050 742	1 119 387	136 043	24 764
B	KZN212	uMdoni	50 041	64 129	50 272	78.4	-	4 542	-	10 988	2 608	3 978	-	-	1 819	26 235	-	-	-	-	101	-
B	KZN213	uMzumbi	63 420	84 777	87 655	103.4	7	21 535	-	635	-	559	-	-	27 853	36 273	-	-	-	-	94	700
B	KZN214	uMuziwabantu	28 555	28 388	25 261	89.0	-	296	-	-	-	-	-	-	-	23 996	-	-	-	-	579	-
B	KZN216	Ray Nkonyeni	187 558	173 065	135 716	78.4	-	2 556	-	-	-	525	33	-	109 393	16 136	552	5 688	-	-	833	-
C	DC21	Ugu DM	270 733	400 691	379 377	94.7	-	5 066	-	-	-	-	-	-	-	-	-	-	207 087	167 224	-	-
Total: Ugu Municipalities			600 308	751 050	678 281	90.3	7	33 996	-	11 623	2 608	5 062	33	-	139 065	102 640	552	6 078	207 087	167 224	1 606	700
B	KZN221	uMshwathi	48 924	45 753	39 896	87.2	116	5 338	-	163	-	-	-	-	22 960	10 963	-	-	-	-	357	-
B	KZN222	uMngeni	79 811	95 165	75 640	79.5	52	7 363	51	4 179	67	593	-	-	10	49 982	-	13 344	-	-	-	-
B	KZN223	Mpofana	18 099	37 453	25 083	67.0	-	80	-	13 002	713	-	-	-	-	8 542	-	2 745	-	-	-	-
B	KZN224	iMpendle	29 840	28 640	37 685	131.6	-	26	-	102	650	-	-	-	8	36 460	-	-	-	-	-	439
B	KZN225	Msunduzi	823 982	797 049	657 682	82.5	74 021	31 648	(67)	15 099	15 150	2 123	103 428	-	20 947	290 956	58	(1 460)	31 714	47 827	23 888	2 350
B	KZN226	Mkhambathini	21 859	26 184	27 665	105.7	-	5 552	-	9 576	2 138	113	-	-	1 401	8 886	-	-	-	-	-	-
B	KZN227	Richmond	24 090	44 731	22 520	50.3	513	1 434	-	53	104	-	-	-	2 362	18 054	-	-	-	-	-	-
C	DC22	uMgungundlovu DM	184 264	136 313	323 409	237.3	10	6 325	-	762	-	37	-	-	-	-	-	-	316 275	-	-	-
Total: uMgungundlovu Municipalities			1 230 869	1 211 287	1 209 581	99.9	74 712	57 766	(15)	42 936	18 822	2 866	103 428	-	47 688	423 844	58	14 629	347 989	47 827	24 244	2 788
B	KZN235	Okhahlamba	66 997	87 073	17 089	19.6	-	(3 045)	-	(819)	-	(5 535)	-	-	32 563	(587)	-	-	-	-	(1 863)	(3 623)
B	KZN237	iNkosi Langalibalele	47 804	48 994	60 984	124.5	92	932	-	200	-	-	-	-	6 770	41 735	-	10 727	-	-	529	-
B	KZN238	Alfred Duma	136 473	193 275	129 528	67.0	812	30 047	-	2 676	22 027	184	1 679	-	336	44 231	-	18 716	-	7 373	1 395	52
C	DC23	uThukela DM	308 529	251 427	206 090	82.0	-	113	-	-	-	-	-	-	-	-	-	-	205 977	-	-	-
Total: uThukela Municipalities			559 803	580 769	413 692	71.2	904	28 045	-	2 057	22 027	(5 352)	1 679	-	39 669	85 379	-	29 443	205 977	7 373	61	(3 571)
B	KZN241	eNdumeni	28 655	38 686	34 061	88.0	624	803	-	3 832	760	45	-	-	220	23 280	-	4 497	-	-	-	-
B	KZN242	Nquthu	80 208	85 528	28 617	33.5	709	1 084	-	(414)	5 555	16	-	-	(8 652)	21 036	-	3 911	-	5 372	-	-
B	KZN244	uMsinga	67 270	72 516	55 755	76.9	68	3 102	-	795	19 039	3 226	-	-	2 581	26 943	-	-	-	-	-	-
B	KZN245	uMvoti	60 936	49 283	66 188	134.3	343	7 073	-	14 275	2 412	6 189	-	-	1 309	33 683	-	273	-	-	631	-
C	DC24	uMzinyathi DM	281 989	231 988	217 364	93.7	97	680	-	176	-	-	-	-	21	-	-	-	216 389	-	-	-
Total: Umzinyathi Municipalities			519 058	478 001	401 986	84.1	1 842	12 742	-	18 664	27 765	9 476	-	-	(4 521)	104 942	-	8 682	216 389	-	6 004	-
B	KZN252	Newcastle	173 486	157 452	136 354	86.6	4 800	4 483	-	1 383	17 746	74	420	-	(48)	53 307	-	19 325	31 107	-	536	3 222
B	KZN253	eMadlangeni	29 228	52 360	54 806	104.7	76	969	-	17	-	25	-	-	-	32 795	-	18 813	-	-	-	2 111
B	KZN254	Dannhauser	43 381	56 434	33 359	59.1	-	22 470	-	-	-	-	-	-	9 284	-	-	-	-	-	1 604	-
C	DC25	Amajuba DM	113 267	113 464	122 289	107.8	-	24	-	1 060	-	-	-	-	-	32 392	-	-	75 909	12 905	-	-
Total: Amajuba Municipalities			359 362	379 710	346 807	91.3	4 876	27 946	-	2 460	17 746	99	420	-	9 237	118 493	-	38 137	107 015	12 905	2 140	5 333
B	KZN261	eDumbe	24 581	24 581	24 832	101.0	-	402	-	-	-	-	-	-	18 778	-	-	-	-	-	-	-
B	KZN262	uPhongolo	56 883	71 671	62 375	87.0	-	1 732	-	5 811	30 275	352	-	-	5 133	7 223	-	9 359	-	-	2 490	-
B	KZN263	AbaQulusi	54 044	67 339	56 556	84.0	-	2 497	45	21 557	5 241	-	-	-	1 739	18 473	-	4 798	-	1 725	481	-
B	KZN265	Nongoma	35 857	33 371	30 768	92.2	-	1 101	-	74	-	(185)	-	-	-	29 778	-	-	-	-	-	-
B	KZN266	Ulundi	43 761	42 871	44 728	104.3	-	2 116	-	22 842	6 273	452	-	-	-	1 626	-	-	11 419	-	-	-
C	DC26	Zululand DM	500 595	775 592	751 911	96.9	-	201	-	-	-	-	-	-	994	-	-	-	750 717	-	-	-
Total: Zululand Municipalities			715 721	1 015 427	971 170	95.6	-	8 049	45	50 283	41 789	620	-	-	26 643	57 100	-	31 228	750 717	1 725	2 972	-
B	KZN271	uMhlabuyalingana	41 546	59 023	40 754	69.0	-	8 466	-	-	376	-	-	-	-	28 167	-	-	-	2 795	950	-
B	KZN272	Jozini	74 779	85 832	68 741	80.1	-	17 322	-	1 261	7 139	-	-	-	8 166	34 654	-	199	-	-	-	-
B	KZN275	iNkosi uMthabatha	54 762	44 634	24 251	54.3	-	6 592	-	233	7 704	125	-	-	2 160	5 544	-	-	-	-	1 893	-
B	KZN276	Big Five Hlabisa	29 980	29 838	30 362	101.8	-	1 005	-	2 172	7 505	1 592	-	-	17 228	858	-	-	-	-	-	-
C	DC27	uMkhanyakude DM	214 806	204 608	156 948	76.7	-	2 948	-	-	-	-	-	-	-	-	-	-	100 911	53 088	-	-
Total: Umkhanyakude Municipalities			415 873	423 935	321 055	75.7	-	36 333	-	3 667	22 725	1 717	-	-	27 554	69 223	-	-	101 110	55 884	2 843	-
B	KZN281	uMfolozi	42 895	45 995	51 907	112.9	-	1 676	-	13 449	14 100	-	-	-	289	22 135	-	-	-	-	257	-
B	KZN282	uMhlatuze	610 994	627 805	513 148	81.7	15	39 102	-	3 531	40 371	66	1 361	-	26 060	90 568	63	52 365	170 795	76 734	144	11 974
B	KZN284	uMlalazi	66 090	76 758	67 405	87.8	-	1 232	-	10 614	13 944	-	-	-	4 699	28 684	-	1 755	-	-	6 478	-
B	KZN285	Mthonjaneni	30 720	25 873	32 811	126.8	80	186	-	917	-	-	-	-	-	27 525	-	4 102	-	-	-	-
B	KZN286	Nkandla	34 164	34 994	30 268	86.5	-	1 550	-	237	241	-	-	-	7 819	11 691	-	-	-	-	-	-
C	DC28	King Cetshwayo DM	465 008	438 287	433 087	98.8	2 044	1 929	-	25	-	-	-	-	20	-	50	-	417 824	9 137	2 058	-
Total: King Cetshwayo Municipalities			1 249 87																			

Annexure E: Debtors Age Analysis (Total) - As at the end of Quarter 4 - 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	4 208 350	10.4	1 663 894	4.1	1 306 746	3.2	33 199 949	82.2	40 378 940	(298 448)	(0.7)	93 507	0.2
B	KZN212	uMdoni	10 912	4.8	4 181	1.8	3 799	1.7	209 880	91.7	228 771	-	-	-	-
B	KZN213	uMzumbe	160	0.3	-	-	30	0.1	47 191	99.6	47 380	-	-	-	-
B	KZN214	uMuziwabantu	5 617	18.0	2 166	6.9	1 336	4.3	22 069	70.8	31 188	-	-	-	-
B	KZN216	Ray Nkonyeni	25 566	3.7	16 116	2.3	24 728	3.6	628 762	90.4	695 172	(538)	(0.1)	-	-
C	DC21	Ugu DM	63 324	3.8	47 524	2.8	46 248	2.7	1 529 421	90.7	1 686 518	-	-	-	-
Total: Ugu Municipalities			105 579	3.9	69 987	2.6	76 141	2.8	2 437 323	90.6	2 689 030	(538)	(0.0)	-	-
B	KZN221	uMshwathi	8 648	6.7	710	0.6	2 851	2.2	116 521	90.5	128 730	-	-	-	-
B	KZN222	uMngeni	22 438	9.4	5 528	2.3	4 597	1.9	205 400	86.3	237 963	-	-	-	-
B	KZN223	Mpofana	8 484	4.8	(917)	(0.5)	2 126	1.2	166 606	94.5	176 299	-	-	-	-
B	KZN224	iMpendle	1 145	5.0	(14)	(0.1)	506	2.2	21 081	92.8	22 718	-	-	-	-
B	KZN225	Msunduzi	888 915	10.2	146 487	1.7	149 797	1.7	7 492 809	86.3	8 678 008	-	-	4 894 297	56.4
B	KZN226	Mkhambathini	4 179	9.1	(25)	(0.1)	1 034	2.3	40 545	88.7	45 732	-	-	-	-
B	KZN227	Richmond	1 097	2.0	1 081	2.0	957	1.8	50 695	94.2	53 830	(176)	(0.3)	-	-
C	DC22	uMgungundlovu DM	96 334	7.2	1	0.0	40 202	3.0	1 205 774	89.8	1 342 311	-	-	-	-
Total: uMgungundlovu Municipalities			1 031 240	9.7	152 851	1.4	202 070	1.9	9 299 430	87.0	10 685 591	(176)	(0.0)	4 894 297	45.8
B	KZN235	Okhahlamba	5 170	5.9	(61)	(0.1)	1 724	2.0	80 954	92.2	87 786	-	-	-	-
B	KZN237	iNkosi Langalibalele	43 937	6.7	17 075	2.6	16 236	2.5	575 744	88.2	652 992	0	0.0	-	-
B	KZN238	Alfred Duma	91 049	8.0	32 528	2.9	27 574	2.4	983 263	86.7	1 134 414	-	-	-	-
C	DC23	uThukela DM	47 087	3.3	25 618	1.8	26 996	1.9	1 330 442	93.0	1 430 142	-	-	-	-
Total: uThukela Municipalities			187 242	5.7	75 160	2.3	72 529	2.2	2 970 403	89.9	3 305 334	0	0.0	-	-
B	KZN241	eNdumeni	23 925	10.1	11 310	4.8	5 970	2.5	195 951	82.6	237 157	-	-	-	-
B	KZN242	Nquthu	4 026	18.4	835	3.8	604	2.8	16 446	75.1	21 912	-	-	-	-
B	KZN244	uMsinga	-	-	-	-	-	-	-	-	-	-	-	-	-
B	KZN245	uMvoti	13 796	21.6	(43)	(0.1)	2 036	3.2	48 074	75.3	63 864	-	-	-	-
C	DC24	uMzinyathi DM	25 878	3.3	(501)	(0.1)	13 417	1.7	740 885	95.0	779 678	-	-	-	-
Total: uMzinyathi Municipalities			67 625	6.1	11 601	1.1	22 028	2.0	1 001 357	90.8	1 102 611	-	-	-	-
B	KZN252	Newcastle	95 812	4.3	45 555	2.1	37 556	1.7	2 037 074	91.9	2 215 997	-	-	-	-
B	KZN253	eMadlangeni	2 068	2.2	(586)	(0.6)	3 439	3.7	88 911	94.8	93 831	-	-	-	-
B	KZN254	Dannhauser	3 051	3.1	2 605	2.6	2 426	2.4	90 960	91.8	99 042	(59)	(0.1)	-	-
C	DC25	Amajuba DM	14 855	17.5	754	0.9	3 331	3.9	65 972	77.7	84 912	-	-	-	-
Total: Amajuba Municipalities			115 787	4.6	48 327	1.9	46 752	1.9	2 282 917	91.5	2 493 783	(59)	(0.0)	-	-
B	KZN261	eDumbe	9 804	4.0	(16)	(0.0)	3 333	1.4	232 384	94.7	245 505	-	-	-	-
B	KZN262	uPhongolo	17 545	5.4	(8)	(0.0)	3 057	0.9	301 526	93.6	322 120	-	-	-	-
B	KZN263	AbaQulusi	40 567	7.8	18 845	3.6	17 700	3.4	446 100	85.3	523 211	78	0.0	-	-
B	KZN265	Nongoma	3 255	4.1	(298)	(0.4)	1 084	1.4	75 610	94.9	79 651	-	-	-	-
B	KZN266	Ulundi	19 791	7.8	(97)	(0.0)	4 835	1.9	228 424	90.3	252 952	-	-	-	-
C	DC26	Zululand DM	7 898	2.9	5 014	1.8	5 313	1.9	255 459	93.3	273 683	-	-	-	-
Total: Zululand Municipalities			98 858	5.8	23 440	1.4	35 322	2.1	1 539 502	90.7	1 697 123	78	0.0	-	-
B	KZN271	uMhlabyalingana	3 171	3.9	(1)	(0.0)	1 610	2.0	76 692	94.1	81 472	-	-	-	-
B	KZN272	Jozini	(3 338)	-2.4	659	0.5	1 932	1.4	140 832	100.5	140 085	-	-	-	-
B	KZN275	iNkosi uMtubatuba	7 654	2.7	(454)	(0.2)	2 941	1.0	278 643	96.5	288 784	-	-	-	-
B	KZN276	Big Five Hlabisa	2 711	3.9	(651)	(0.9)	854	1.2	67 383	95.9	70 298	-	-	-	-
C	DC27	uMkhanyakude DM	12 901	4.1	(866)	(0.3)	4 499	1.4	295 531	94.7	312 064	-	-	-	-
Total: uMkhanyakude Municipalities			23 099	2.6	(1 313)	(0.1)	11 836	1.3	859 081	96.2	892 702	-	-	-	-
B	KZN281	uMfolozi	4 002	6.6	21 988	36.0	1 617	2.6	33 449	54.8	61 056	-	-	-	-
B	KZN282	uMhlathuze	423 931	45.9	18 587	2.0	27 191	2.9	454 623	49.2	924 332	37 224	4.0	-	-
B	KZN284	uMlalazi	11 621	8.6	6 709	5.0	5 668	4.2	111 191	82.2	135 190	-	-	-	-
B	KZN285	Mthonjaneni	4 224	10.7	49	0.1	821	2.1	34 572	87.2	39 666	-	-	-	-
B	KZN286	Nkandla	8 703	8.0	0	0.0	4 096	3.8	95 749	88.2	108 549	-	-	-	-
C	DC28	King Cetshwayo DM	10 618	8.0	4 432	3.4	2 711	2.1	114 348	86.6	132 109	3 253	2.5	-	-
Total: King Cetshwayo Municipalities			463 101	33.1	51 765	3.7	42 104	3.0	843 932	60.2	1 400 902	40 477	2.9	-	-
B	KZN291	Mandeni	130	0.1	54	0.0	3 115	1.2	253 930	98.7	257 229	-	-	-	-
B	KZN292	KwaDukuza	95 699	19.0	26 140	5.2	19 244	3.8	361 652	71.9	502 736	-	-	-	-
B	KZN293	Ndwedwe	1 149	3.6	(12)	(0.0)	511	1.6	30 406	94.9	32 054	-	-	-	-
B	KZN294	Maphumulo	147	0.6	69	0.3	236	1.0	23 335	98.1	23 787	-	-	-	-
C	DC29	iLembe DM	51 725	4.5	37 290	3.3	36 654	3.2	1 015 073	89.0	1 140 742	(314 950)	(27.6)	-	-
Total: Ilembe Municipalities			148 851	7.6	63 542	3.2	59 760	3.1	1 684 396	86.1	1 956 549	(314 950)	(16.1)	-	-
B	KZN433	Greater Kokstad	-	-	-	-	-	-	-	-	-	-	-	-	-
B	KZN434	Johannes Phumani Phungula	7 185	5.5	(149)	(0.1)	4 081	3.1	119 918	91.5	131 035	-	-	-	-
B	KZN435	uMzimkhulu	963	6.3	558	3.7	446	2.9	13 319	87.1	15 286	(1 880)	(12.3)	-	-
B	KZN434	Dr. Nkosazana Dlamini Zuma	2 355	1.9	2 022	1.6	2 007	1.6	119 040	94.9	125 423	-	-	-	-
C	DC43	Harry Gwala DM	7 923	3.3	6 214	2.6	3 218	1.4	219 409	92.7	236 764	-	-	-	-
Total: Harry Gwala Municipalities			18 427	3.6	8 645	1.7	9 752	1.9	471 685	92.8	508 509	(1 880)	(0.4)	-	-
Total			6 468 158	9.6	2 167 898	3.2	1 885 041	2.8	56 589 975	84.3	67 111 072	(575 495)	(0.9)	4 987 804	7.4

Source: NT Publication

Annexure F: Debtors by Customer Group (Total) - As at the end of Quarter 4 - 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									
A	KZN2000 eThekwini	388 293	171 102	83 826	1 121 070	1 764 291	4.4	-	-	-	-	1 513 326	328 270	281 499	6 464 230	8 587 325	21.3	1 867 376	1 159 677	928 243	25 511 921	29 467 217	73.0	439 355	4 846	13 178	102 728	560 108	1.4	40 378 940
B	KZN212 uMdoni	666	258	230	33 667	34 822	15.2	-	-	-	-	1 922	572	560	25 156	28 210	12.3	8 328	3 323	2 981	146 983	161 614	70.6	(3)	27	27	4 075	4 126	1.8	228 771
B	KZN213 uMzumbhe	160	-	30	27 152	27 341	57.7	-	-	-	-	-	-	-	11 254	11 254	23.8	-	-	-	-	-	-	-	-	-	8 786	8 786	18.5	47 380
B	KZN214 uMuziwabantu	1 079	732	459	10 262	12 531	40.2	-	-	-	-	3 443	898	464	5 433	10 237	32.8	1 096	536	414	6 374	8 420	27.0	-	-	-	-	-	-	31 188
B	KZN216 Ray Nkonyeni	2 448	1 103	2 188	67 586	73 324	10.5	-	-	-	-	13 163	9 201	6 028	111 566	139 958	20.1	9 956	5 811	16 512	449 610	481 889	69.3	-	-	-	-	-	-	695 172
C	DC21 Ugu DM	4 342	3 414	2 651	31 259	41 667	2.5	-	-	-	-	15 898	8 874	7 162	197 639	229 574	13.6	43 127	35 346	36 456	1 300 394	1 415 323	83.9	(43)	(110)	(21)	129	(45)	-0.0	1 686 518
Total: Ugu Municipalities		8 694	5 507	5 558	169 925	189 685	7.1	-	-	-	-	34 426	19 546	14 213	351 047	419 233	15.6	62 506	45 016	56 363	1 903 361	2 067 246	76.9	(47)	(83)	7	12 989	12 866	0.5	2 689 030
B	KZN221 uMshwathi	2 282	(6)	770	18 109	21 156	16.4	-	-	-	-	3 336	38	928	44 450	48 753	37.9	2 444	(110)	993	49 225	52 552	40.8	585	787	160	4 736	6 268	4.9	128 730
B	KZN222 uMngeni	999	252	187	3 031	4 469	1.9	-	-	-	-	1 195	173	91	1 835	3 294	1.4	19 514	4 562	3 863	169 935	197 874	83.2	730	542	454	30 599	32 326	13.6	237 963
B	KZN223 Mpofana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8 484	(917)	2 126	166 606	176 299	100.0	176 299
B	KZN224 iMpendle	144	(1)	62	5 898	6 103	26.9	-	-	-	-	101	(3)	52	1 565	1 715	7.5	99	-	41	1 109	1 249	5.5	801	(11)	352	12 509	13 651	60.1	22 718
B	KZN225 Msunduzi	97 593	7 122	7 780	141 928	254 423	2.9	-	-	-	-	393 388	27 631	29 282	1 037 075	1 487 376	17.1	397 933	111 734	112 735	6 313 805	6 936 208	79.9	-	-	-	-	-	-	8 678 008
B	KZN226 Mkhambathini	80	(1)	29	947	1 055	2.3	-	-	-	-	2 129	(15)	345	15 198	17 656	38.6	514	(9)	172	5 841	6 518	14.3	1 457	-	488	18 559	20 503	44.8	45 732
B	KZN227 Richmond	114	72	47	12 484	12 717	23.6	-	-	-	-	74	75	51	272	472	0.9	908	935	859	37 940	40 641	75.5	-	-	-	-	-	-	53 830
C	DC22 uMgungundlovu DM	6 231	9	1 236	46 624	54 099	4.0	-	-	-	-	7 781	4	2 340	33 480	43 606	3.2	69 340	(77)	29 764	979 601	1 078 628	80.4	12 983	65	6 862	146 068	165 978	12.4	1 342 311
Total: uMgungundlovu Municipalities		107 443	7 448	10 110	229 020	354 021	3.3	-	-	-	-	408 005	27 902	33 089	1 133 876	1 602 872	15.0	490 751	117 035	148 429	7 557 457	8 313 672	77.8	25 040	466	10 442	379 077	415 026	3.9	10 685 591
B	KZN235 Okhahlamba	428	(5)	213	16 987	17 623	20.1	-	-	-	-	1 302	(1)	315	11 166	12 782	14.6	1 162	(24)	406	21 504	23 048	26.3	2 279	(32)	790	31 296	34 333	39.1	87 786
B	KZN237 iNkosi Langalibalele	4 156	3 629	3 314	73 601	84 700	13.0	-	-	-	-	33 304	7 792	7 711	269 085	317 892	48.7	6 477	5 654	5 211	233 059	250 400	38.3	-	-	-	-	-	-	652 992
B	KZN238 Alfred Duma	39 960	12 556	10 569	283 356	346 440	30.5	-	-	-	-	42 675	9 407	6 957	252 082	311 121	27.4	8 414	10 565	10 048	447 825	476 852	42.0	-	-	-	-	-	-	1 134 414
C	DC23 uThukela DM	5 413	3 203	5 297	51 558	65 472	4.6	-	-	-	-	18 221	1 731	1 299	70 201	91 452	6.4	23 452	20 684	20 399	1 208 683	1 273 219	89.0	-	-	-	-	-	-	1 430 142
Total: uThukela Municipalities		49 957	19 383	19 393	425 502	514 235	15.6	-	-	-	-	95 502	18 929	16 282	602 534	733 246	22.2	39 504	36 880	36 065	1 911 071	2 023 520	61.2	2 279	(32)	790	31 296	34 333	1.0	3 305 334
B	KZN241 eNdameni	2 826	1 421	421	16 236	20 904	8.8	-	-	-	-	13 797	5 152	1 827	36 275	57 051	24.1	7 302	4 737	3 722	143 440	159 202	67.1	-	-	-	-	-	-	237 157
B	KZN242 Nguthu	1 517	572	336	4 443	6 868	31.3	-	-	-	-	2 176	123	122	1 615	4 035	18.4	189	79	74	2 847	3 189	14.6	145	61	73	7 541	7 820	35.7	21 912
B	KZN244 uMsinga	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	KZN245 uMvoti	3 497	(2)	528	7 325	11 349	17.8	-	-	-	-	6 146	(113)	359	6 083	12 476	19.5	3 486	80	863	21 208	25 636	40.1	667	(8)	286	13 458	14 403	22.6	63 864
C	DC24 uMzinyathi DM	4 941	13	1 558	70 244	76 756	9.8	-	-	-	-	2 844	(25)	889	61 924	65 631	8.4	17 579	(464)	10 567	591 543	619 225	79.4	514	(25)	402	17 174	18 066	2.3	779 678
Total: uMzinyathi Municipalities		12 781	2 004	2 844	98 248	115 878	10.5	-	-	-	-	24 962	5 137	3 196	105 897	139 192	12.6	28 556	4 432	15 226	759 038	807 252	73.2	1 326	28	762	38 174	40 289	3.7	1 102 611
B	KZN252 Newcastle	(1 831)	2 001	403	16 589	17 163	0.8	-	-	-	-	37 177	7 649	3 781	105 406	154 013	7.0	60 449	35 883	33 350	1 914 824	2 044 506	92.3	18	22	21	255	315	0.0	2 215 997
B	KZN253 eMadlangeni	(3 080)	(493)	1 140	29 731	27 298	29.1	-	-	-	-	661	(8)	314	3 583	4 550	4.8	1 626	(68)	582	18 564	20 703	22.1	2 862	(17)	1 403	37 033	41 281	44.0	93 831
B	KZN254 Dannhauser	1 139	957	931	28 509	31 536	31.8	-	-	-	-	945	760	662	21 482	23 849	24.1	967	887	834	40 970	43 657	44.1	-	-	-	-	-	-	99 042
C	DC25 Amajuba DM	799	(4)	342	12 162	13 300	15.7	-	-	-	-																			

Annexure G: Creditors Age Analysis (Total) - As at the end of Quarter 4 - 2024/25

R'000			0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total
			Total	%	Total	%	Total	%	Total	%	
A	KZN2000	eThekwini	807 815	97.3	296	0.0	7 833	0.9	14 665	1.8	830 608
B	KZN212	uMdoni	-	-	-	-	-	-	-	-	-
B	KZN213	uMzumbe	3 730	83.1	(24)	(0.5)	24	0.5	757	16.9	4 487
B	KZN214	uMuziwabantu	19	100.0	-	-	-	-	-	-	19
B	KZN216	Ray Nkonyeni	50 856	99.9	70	0.1	-	-	5	0.0	50 930
C	DC21	Ugu DM	41 234	4.2	53 415	5.5	35 587	3.7	841 907	86.6	972 143
Total: Ugu Municipalities			95 839	9.3	53 460	5.2	35 611	3.5	842 669	82.0	1 027 579
B	KZN221	uMshwathi	10 616	100.0	-	-	-	-	-	-	10 616
B	KZN222	uMngeni	(66 575)	102.7	1 554	(2.4)	-	-	166	(0.3)	(64 856)
B	KZN223	Mpofana	34 855	5.3	4 762	0.7	8 865	1.3	611 415	92.7	659 896
B	KZN224	iMpendle	(88)	100.0	-	-	-	-	(0)	0.0	(88)
B	KZN225	Msunduzi	1 204 539	36.6	131 299	4.0	239 970	7.3	1 713 502	52.1	3 289 311
B	KZN226	Mkhambathini	(170)	(31.5)	431	79.8	-	-	279	51.7	540
B	KZN227	Richmond	82	100.0	-	-	-	-	-	-	82
C	DC22	uMgungundlovu DM	1 993	100.0	-	-	-	-	-	-	1 993
Total: uMgungundlovu Municipalities			1 185 253	30.4	138 045	3.5	248 835	6.4	2 325 362	59.7	3 897 494
B	KZN235	Okhahlamba	4 856	100.0	(5)	(0.1)	5	0.1	-	-	4 856
B	KZN237	iNkosi Langalibalele	37 840	100.0	-	-	-	-	-	-	37 840
B	KZN238	Alfred Duma	12 206	99.8	25	0.2	-	-	-	-	12 231
C	DC23	uThukela DM	66 661	60.1	3 797	3.4	1 229	1.1	39 240	35.4	110 927
Total: uThukela Municipalities			121 563	73.3	3 817	2.3	1 233	0.7	39 240	23.7	165 854
B	KZN241	eNdumeni	36 623	12.3	18 189	6.1	83 261	28.0	159 757	53.6	297 830
B	KZN242	Nquthu	15 426	81.8	1 109	5.9	710	3.8	1 606	8.5	18 853
B	KZN244	uMsinga	157	100.0	-	-	-	-	-	-	157
B	KZN245	uMvoti	29 677	94.8	231	0.7	-	-	1 394	4.5	31 302
C	DC24	uMzinyathi DM	65 110	24.5	10 707	4.0	(1 099)	(0.4)	191 222	71.9	265 940
Total: uMzinyathi Municipalities			146 994	23.9	30 236	4.9	82 872	13.5	353 979	57.6	614 081
B	KZN252	Newcastle	286 570	29.1	89 307	9.1	78 998	8.0	529 929	53.8	984 804
B	KZN253	eMadlangeni	6 980	27.5	2 698	10.6	1 453	5.7	14 231	56.1	25 362
B	KZN254	Dannhauser	1 926	27.2	681	9.6	645	9.1	3 826	54.1	7 077
C	DC25	Amajuba DM	25 280	17.4	1 575	1.1	1 961	1.4	116 383	80.2	145 199
Total: Amajuba Municipalities			320 756	27.6	94 260	8.1	83 057	7.1	664 369	57.2	1 162 442
B	KZN261	eDumbe	19 624	74.6	407	1.5	3 808	14.5	2 453	9.3	26 293
B	KZN262	uPhongolo	(852)	(82.8)	751	72.9	102	9.9	1 029	99.9	1 029
B	KZN263	AbaQulusi	62 124	22.1	54 170	19.3	3 812	1.4	160 508	57.2	280 613
B	KZN265	Nongoma	5 525	13.7	(312)	(0.8)	385	1.0	34 627	86.1	40 225
B	KZN266	Ulundi	20 000	6.4	13 085	4.2	32 513	10.4	247 671	79.1	313 269
C	DC26	Zululand DM	14 665	10.4	66 794	47.5	6 637	4.7	52 633	37.4	140 729
Total: Zululand Municipalities			121 086	15.1	134 896	16.8	47 256	5.9	498 920	62.2	802 159
B	KZN271	uMhlabuyalingana	(325)	(32.3)	(7)	(0.7)	917	91.2	420	41.8	1 005
B	KZN272	Jozini	15 270	52.9	1 230	4.3	(782)	(2.7)	13 138	45.5	28 856
B	KZN275	iNkosi uMtubatuba	4 933	20.5	(4 687)	(19.5)	(1 092)	(4.5)	24 878	103.5	24 032
B	KZN276	Big Five Hlabisa	1 912	152.5	(2)	(0.1)	21	1.7	(678)	(54.1)	1 254
C	DC27	uMkhanyakude DM	(6 146)	(3.8)	28 340	17.5	(7 407)	(4.6)	147 062	90.9	161 849
Total: uMkhanyakude Municipalities			15 644	7.2	24 874	11.5	(8 343)	(3.8)	184 821	85.2	216 996
B	KZN281	uMfolozi	3 928	93.6	52	1.2	-	-	218	5.2	4 197
B	KZN282	uMhlathuze	304 215	100.0	-	-	-	-	-	-	304 215
B	KZN284	uMlalazi	31 534	100.0	-	-	-	-	-	-	31 534
B	KZN285	Mthonjaneni	19 525	23.5	2 991	3.6	5 219	6.3	55 499	66.7	83 234
B	KZN286	Nkandla	11 411	100.6	-	-	0	0.0	(64)	(0.6)	11 347
C	DC28	King Cetshwayo DM	15 733	99.2	-	-	-	-	123	0.8	15 856
Total: King Cetshwayo Municipalities			386 345	85.8	3 043	0.7	5 219	1.2	55 776	12.4	450 382
B	KZN291	Mandeni	15 992	99.4	91	0.6	14	0.1	-	-	16 096
B	KZN292	KwaDukuza	12 543	84.7	293	2.0	663	4.5	1 303	8.8	14 802
B	KZN293	Ndwedwe	1 821	131.7	(514)	(37.2)	7	0.5	68	4.9	1 383
B	KZN294	Maphumulo	400	158.2	-	-	(56)	(22.2)	(91)	(36.0)	253
C	DC29	iLembe DM	66 679	80.7	4	0.0	308	0.4	15 682	19.0	82 673
Total: iLembe Municipalities			97 435	84.6	(125)	(0.1)	936	0.8	16 962	14.7	115 207
B	KZN433	Greater Kokstad	4 737	95.5	33	0.7	-	-	188	3.8	4 959
B	KZN434	Johannes Phumani Phungula	0	100.0	-	-	-	-	-	-	0
B	KZN435	uMzimkhulu	-	-	-	-	-	-	-	-	-
B	KZN436	Dr. Nkosazana Dlamini Zuma	17 748	99.9	13	0.1	-	-	-	-	17 761
C	DC43	Harry Gwala DM	-	-	-	-	-	-	-	-	-
Total: Harry Gwala Municipalities			22 485	99.0	46	0.2	-	-	188	0.8	22 720
Total			3 321 213	35.7	482 849	5.2	504 510	5.4	4 996 952	53.7	9 305 524

Source: NT Publication

Annexure H : Creditors per Category (Total) - As at the end of Quarter 4 - 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	-	-	-	-	175 987	21.2	-	-	167 460	20.2	-	-	373 201	44.9	-	-	-	-	113 960	13.7	830 608
B	KZN212 uMdoni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	KZN213 uMzumbe	-	-	-	-	-	-	-	-	-	-	-	-	1 754	39.1	-	-	2 733	60.9	-	-	4 487
B	KZN214 uMuziwabantu	-	-	-	-	-	-	19	100.0	-	-	-	-	-	-	-	-	-	-	-	-	19
B	KZN216 Ray Nkonyeni	14 879	29.2	-	-	-	-	-	-	-	-	-	-	36 051	70.8	-	-	-	-	-	-	50 930
C	DC21 Ugu DM	-	-	616 474	63.4	-	-	-	-	-	-	-	-	285 534	29.4	583	0.1	69 552	7.2	-	-	972 143
Total: Ugu Municipalities		14 879	1.4	616 474	60.0	-	-	19	0.0	-	-	-	-	323 339	31.5	583	0.1	72 284	7.0	-	-	1 027 579
B	KZN221 uMshwathi	-	-	-	-	-	-	-	-	-	-	-	-	10 616	100.0	-	-	-	-	-	-	10 616
B	KZN222 uMngeni	-	-	-	-	-	-	(98 368)	151.7	-	-	60	(0.1)	105	(0.2)	-	-	33 346	(51.4)	-	-	(64 856)
B	KZN223 Mpofana	-	-	-	-	-	-	-	-	-	-	-	-	648 881	98.3	2 030	0.3	8 985	1.4	-	-	659 896
B	KZN224 iMpendle	-	-	-	-	-	-	-	-	-	-	-	-	(88)	100.0	-	-	-	-	-	-	(88)
B	KZN225 Msunduzi	1 884 513	57.3	1 135 262	34.5	-	-	-	-	-	-	-	-	268 575	8.2	959 571	0.0	-	-	-	-	3 289 311
B	KZN226 Mkhambathini	-	-	-	-	-	-	-	-	-	-	-	-	512	94.8	-	-	28	5.2	-	-	540
B	KZN227 Richmond	-	-	-	-	-	-	-	-	-	-	-	-	82	100.0	-	-	-	-	-	-	82
C	DC22 uMgungundlovu DM	-	-	-	-	-	-	-	-	-	-	-	-	181	9.1	-	-	1 811	90.9	-	-	1 993
Total: uMgungundlovu Municipalities		1 884 513	48.4	1 135 262	29.1	-	-	(98 368)	(2.5)	-	-	60	0.0	928 866	23.8	2 990	0.1	44 171	1.1	-	-	3 897 494
B	KZN235 Okhahlamba	-	-	-	-	-	-	-	-	-	-	-	-	4 233	87.2	18 498	0.4	604	12.4	-	-	4 856
B	KZN237 iNkosi Langalibalele	37 840	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37 840
B	KZN238 Alfred Duma	-	-	-	-	-	-	-	-	-	-	-	-	12 231	100.0	-	-	-	-	-	-	12 231
C	DC23 uThukela DM	-	-	-	-	-	-	-	-	-	-	-	-	110 927	100.0	-	-	-	-	-	-	110 927
Total: uThukela Municipalities		37 840	22.8	-	-	-	-	-	-	-	-	-	-	127 392	76.8	18	0.0	604	0.4	-	-	165 854
B	KZN241 eNdumeni	261 576	87.8	-	-	-	-	-	-	-	-	-	-	36 254	12.2	-	-	-	-	-	-	297 830
B	KZN242 Nquthu	5 241	27.8	-	-	-	-	-	-	-	-	-	-	11 293	59.9	-	-	2 318	12.3	-	-	18 853
B	KZN244 uMsinga	-	-	-	-	-	-	-	-	-	-	-	-	157	100.0	-	-	-	-	-	-	157
B	KZN245 uMvoti	15 764	50.4	-	-	-	-	-	-	-	-	-	-	12 948	41.4	-	-	2 589	8.3	-	-	31 302
C	DC24 uMzinyathi DM	-	-	-	-	-	-	-	-	-	-	-	-	17 720	6.7	-	-	248 220	93.3	-	-	265 940
Total: uMzinyathi Municipalities		282 581	46.0	-	-	-	-	-	-	-	-	-	-	78 373	12.8	-	-	253 127	41.2	-	-	614 081
B	KZN252 Newcastle	557 632	56.6	322 865	32.8	-	-	-	-	-	-	-	-	69 085	7.0	5 106 962	0.5	30 115	3.1	-	-	984 804
B	KZN253 eMadlangeni	12 270	48.4	-	-	-	-	-	-	-	-	-	-	7 728	30.5	1 878 818	7.4	3 485	13.7	-	-	25 362
B	KZN254 Dannhauser	-	-	-	-	-	-	-	-	-	-	-	-	7 077	100.0	-	-	-	-	-	-	7 077
C	DC25 Amajuba DM	-	-	76 765	52.9	-	-	-	-	-	-	-	-	12 811	8.8	1 631	1.1	53 991	37.2	-	-	145 199
Total: Amajuba Municipalities		569 902	49.0	399 631	34.4	-	-	-	-	-	-	-	-	96 702	8.3	8 617	0.7	87 591	7.5	-	-	1 162 442
B	KZN261 eDumbe	113	0.4	457	1.7	-	-	-	-	-	-	-	-	5 834	22.2	-	-	19 889	75.6	-	-	26 293
B	KZN262 uPhongolo	-	-	-	-	-	-	-	-	-	-	-	-	1 029	100.0	-	-	(0)	(0.0)	-	-	1 029
B	KZN263 AbaQulusi	230 153	82.0	-	-	-	-	-	-	2 804	1.0	-	-	47 656	17.0	-	-	-	-	-	-	280 613
B	KZN265 Nongoma	-	-	-	-	-	-	-	-	-	-	-	-	16 383	40.7	3 252	0.0	23 838	59.3	-	-	40 225
B	KZN266 Ulundi	313 269	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	313 269
C	DC26 Zululand DM	1 342	1.0	15 065	10.7	-	-	-	-	-	-	-	-	102 301	72.7	-	-	22 022	15.6	-	-	140 729
Total: Zululand Municipalities		544 876	67.9	15 522	1.9	-	-	-	-	2 804	0.3	-	-	173 204	21.6	3	0.0	65 749	8.2	-	-	802 159
B	KZN271 uMhlabyalingana	-	-	-	-	-	-	-	-	-	-	-	-	866	86.1	-	-	140	13.9	-	-	1 005
B	KZN272 Jozini	-	-	-	-	-	-	-	-	-	-	-	-	9 063	31.4	227 746	0.8	19 565	67.8	-	-	28 856
B	KZN275 iNkosi uMtubatuba	-	-	-	-	-	-	-	-	-	-	-	-	6 824	28.4	64 667	0.3	17 143	71.3	-	-	24 032
B	KZN276 Big Five Hlabisa	-	-	-	-	-	-	-	-	-	-	-	-	1 522	121.4	-	-	(269)	(21.4)	-	-	1 254
C	DC27 uMkhanyakude DM	-	-	17 525	10.8	-	-	-	-	-	-	(553)	(0.3)	123 157	76.1	4 791	0.0	21 716	13.4	-	-	161 849
Total: uMkhanyakude Municipalities		-	-	17 525	8.1	-	-	-	-	-	-	(553)	(0.3)	141 432	65.2	297	0.1	58 295	26.9	-	-	216 996
B	KZN281 uMfolozi	-	-	-	-	-	-	-	-	-	-	-	-	972	23.2	-	-	3 225	76.8	-	-	4 197
B	KZN282 uMhlathuze	200 994	66.1	-	-	16 866	5.5	-	-	14 336	4.7	-	-	70 604	23.2	-	-	1 415	0.5	-	-	304 215
B	KZN284 uMlalazi	-	-	-	-	-	-	-	-	-	-	-	-	29 597	93.9	-	-	1 937	6.1	-	-	31 534
B	KZN285 Mthonjaneni	51 834	62.3	-	-	-	-	-	-	-	-	-	-	16 586	19.9	2 239 858	2.7	12 575	15.1	-	-	83 234
B	KZN286 Nkandla	5 445	48.0	-	-	-	-	-	-	-	-	-	-	5 806	51.2	-	-	95	0.8	-	-	11 347
C	DC28 King Cetshwayo DM	-	-	13 263	83.7	-	-	-	-	-	-	-	-	2 592	16.3	-	-	-	-	-	-	15 856
Total: King Cetshwayo Municipalities		258 273	57.3	13 263	2.9	16 866	3.7	-	-	14 336	3.2	-	-	126 158	28.0	2 239 858	0.5	19 247	4.3	-	-	450 382
B	KZN291 Mandeni	91	0.6	-	-	-	-	-	-	-	-	-	-	9 284	57.7	-	-	6 721	41.8	-	-	16 096
B	KZN292 KwaDukuza	-	-	-	-	-	-	39	0.3	720	4.9	-	-	14 044	94.9	-	-	-	-	-	-	14 802
B	KZN293 Ndwedwe	-	-	-	-	-	-	-	-	-	-	-	-	612	44.2	0	0.0	771	55.8	-	-	1 383
B	KZN294 Maphumulo	-	-	-	-	-	-	-	-	-	-	-	-	(11)	(4.3)	-	-	264	104.3	-	-	253
C	DC29 iLembe DM	-	-	36 972	44.7	-	-	-	-	-	-	-	-	45 701	55.3	-	-	-	-	-	-	82 673
Total: iLembe Municipalities		91	0.1	36 972	32.1	-	-	39	0.0	720	0.6	-	-	69 630	60.4	0	0.0	7 755	6.7	-	-	115 207
B	KZN433 Greater Kokstad	-	-	-	-	-	-	-	-	-	-	-	-	4 959	100.0	-	-	-	-	-	-	4 959
B	KZN434 Johannes Phumani Phungula	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	100.0	-	-	0
B	KZN435 uMzimkhulu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	KZN436 Dr. Nkosazana Dlamini Zuma	-	-	-	-	-	-	17 733	99.8	-	-	-	-	-	-	-	-	28	0.2	-	-	17 761
C	DC43 Harry Gwala DM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total: Harry Gwala Municipalities		-	-	-	-	-	-	17 733	78.1	-	-	-	-	4 959	21.8	-	-	28	0.1	-	-	22 720
Total		3 592 955	38.6	2 234 650	24.0	192 853	2.1	(80 576)	(0.9)	185 320	2.0	(493)	(0.0)	2 443 255	26.3	14 749	0.2	608 851	6.5	113 960	1.2	9 305 524

Source: NT Igdatabase

Annexure I: National Conditional Grant - As at the end of Quarter 4 - 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	913	91.3	-	-	-	-	-	-
B	KZN212	uMdoni	1 900	1 800	94.7	-	-	-	38 529	38 473	99.9
B	KZN213	uMzumbe	1 800	1 679	93.3	-	-	-	41 042	43 107	105.0
B	KZN214	uMuziwabantu	1 800	1 984	110.2	-	-	-	26 795	26 795	100.0
B	KZN216	Ray Nkonyeni	1 900	1 360	71.6	-	-	-	-	-	-
C	DC21	Ugu DM	1 900	(50)	(2.6)	-	-	-	274 746	271 980	99.0
Total: Ugu Municipalities			9 300	6 773	72.8	-	-	-	381 112	380 354	99.8
B	KZN221	uMshwathi	1 900	1 900	100.0	-	-	-	31 849	31 849	100.0
B	KZN222	uMngeni	1 800	1 800	100.0	-	-	-	26 469	26 469	100.0
B	KZN223	Mpofana	3 000	3 074	102.5	-	-	-	13 365	10 601	79.3
B	KZN224	iMpendle	2 400	2 400	100.0	-	-	-	12 982	7 318	56.4
B	KZN225	Msunduzi	1 900	1 900	100.0	-	-	-	230 554	201 643	87.5
B	KZN226	Mkhambathini	3 000	3 000	100.0	-	-	-	18 159	18 159	100.0
B	KZN227	Richmond	1 900	1 900	100.0	-	-	-	20 974	20 974	100.0
C	DC22	uMgungundlovu DM	1 200	1 200	100.0	-	-	-	126 018	126 018	100.0
Total: uMgungundlovu Municipalities			17 100	17 174	100.4	-	-	-	480 370	443 031	92.2
B	KZN235	Okhahlamba	1 800	(5 650)	(313.9)	-	-	-	44 189	(109 960)	(248.8)
B	KZN237	iNkosi Langalibalele	3 500	3 615	103.3	-	-	-	43 819	48 668	111.1
B	KZN238	Alfred Duma	2 000	2 040	102.0	-	-	-	82 415	80 173	97.3
C	DC23	uThukela DM	2 000	903	45.2	-	-	-	183 673	128 983	70.2
Total: uThukela Municipalities			9 300	909	9.8	-	-	-	354 096	147 865	41.8
B	KZN241	eNdumeni	2 000	-	-	-	-	-	17 155	-	-
B	KZN242	Nquthu	1 800	1 800	100.0	-	-	-	46 128	45 348	98.3
B	KZN244	uMsinga	1 800	1 153	64.1	-	-	-	43 516	39 082	89.8
B	KZN245	uMvoti	2 500	2 500	100.0	-	-	-	44 480	45 986	103.4
C	DC24	uMzinyathi DM	3 000	3 000	100.0	-	-	-	214 137	209 649	97.9
Total: Umzinyathi Municipalities			11 100	8 453	76.2	-	-	-	365 416	340 065	93.1
B	KZN252	Newcastle	1 800	1 232	68.4	-	-	-	131 129	114 647	87.4
B	KZN253	eMadlangeni	3 000	3 000	100.0	-	-	-	10 160	9 480	93.3
B	KZN254	Dannhauser	1 900	1 929	101.5	-	-	-	24 921	(1 770)	(7.1)
C	DC25	Amajuba DM	3 800	3 444	90.6	-	-	-	46 315	23 132	49.9
Total: Amajuba Municipalities			10 500	9 605	91.5	-	-	-	212 525	145 488	68.5
B	KZN261	eDumbe	3 000	3 000	100.0	-	-	-	20 507	20 507	100.0
B	KZN262	uPhongolo	3 000	3 000	100.0	-	-	-	40 696	40 696	100.0
B	KZN263	AbaQulusi	3 000	2 420	80.7	-	-	-	43 212	40 769	94.3
B	KZN265	Nongoma	2 000	1 954	97.7	-	-	-	34 876	33 645	96.5
B	KZN266	Ulundi	2 000	2 000	100.0	-	-	-	38 780	38 780	100.0
C	DC26	Zululand DM	1 200	1 200	100.0	431 247	431 247	100.0	262 939	262 939	100.0
Total: Zululand Municipalities			14 200	13 575	95.6	431 247	431 247	100.0	441 010	437 336	99.2
Treas	KZN271	uMhlabyalingana	1 800	1 800	100.0	-	-	-	40 541	40 541	100.0
B	KZN272	Jozini	3 000	3 000	100.0	-	-	-	43 490	22 054	50.7
B	KZN275	iNkosi uMtubatuba	1 900	-	-	-	-	-	36 784	(1 456)	(4.0)
B	KZN276	Big Five Hlabisa	2 700	2 700	100.0	-	-	-	24 436	24 436	100.0
C	DC27	uMkhanyakude DM	3 500	-	-	-	-	-	244 239	-	-
Total: uMkhanyakude Municipalities			12 900	7 500	58.1	-	-	-	389 490	85 575	22.0
B	KZN281	uMfolozi	1 800	1 800	100.0	-	-	-	37 418	37 418	100.0
B	KZN282	uMhlathuze	2 500	2 500	100.0	-	-	-	-	-	-
B	KZN284	uMlalazi	1 800	1 800	100.0	-	-	-	57 042	57 042	100.0
B	KZN285	Mthonjaneni	2 800	2 800	100.0	-	-	-	20 490	20 490	100.0
B	KZN286	Nkandla	2 600	2 600	100.0	-	-	-	26 189	26 189	100.0
C	DC28	King Cetshwayo DM	1 200	1 200	100.0	194 744	194 744	100.0	194 543	194 543	100.0
Total: King Cetshwayo Municipalities			12 700	12 700	100.0	194 744	194 744	100.0	335 682	335 682	100.0
B	KZN291	Mandeni	1 800	1 800	100.0	-	-	-	41 101	46 147	112.3
B	KZN292	KwaDukuza	1 800	1 800	100.0	-	-	-	51 625	40 480	78.4
B	KZN293	Ndwedwe	3 000	3 000	100.0	-	-	-	34 473	33 576	97.4
B	KZN294	Maphumulo	1 800	1 634	90.8	-	-	-	25 576	25 576	100.0
C	DC29	iLembe DM	1 000	220	22.0	-	-	-	210 272	262 066	124.6
Total: iLembe Municipalities			9 400	8 454	89.9	-	-	-	363 047	407 845	112.3
B	KZN433	Greater Kokstad	1 800	2 089	116.0	-	-	-	26 666	28 029	105.1
B	KZN434	Johannes Phumani Phungula	1 900	1 892	99.6	-	-	-	32 542	32 388	99.5
B	KZN435	uMzimkhulu	1 800	1 800	100.0	-	-	-	55 705	65 323	117.3
B	KZN436	Dr. Nkosazana Dlamini Zuma	1 900	1 900	100.0	-	-	-	31 318	32 185	102.8
C	DC43	Harry Gwala DM	1 200	756	63.0	-	-	-	228 342	159 211	69.7
Total: Harry Gwala Municipalities			8 600	8 437	98.1	-	-	-	374 573	317 136	84.7
Total			116 100	94 493	81.4	625 991	625 991	100.0	3 697 321	3 040 377	82.2

Source: NT Igdatabase

Annexure I: National Conditional Grant - 4th 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	1 249	100.0	-	-	-
B	KZN213	uMzumbe	3 194	1 880	58.9	1 400	1 209	86.4	-	-	-
B	KZN214	uMuziwabantu	-	-	-	1 497	1 498	100.0	-	-	-
B	KZN216	Ray Nkonyeni	7 862	7 862	100.0	3 255	3 255	100.0	-	-	-
C	DC21	Ugu DM	-	-	-	2 864	(742)	(25.9)	115 000	(20 900)	(18.2)
Total: Ugu Municipalities			22 543	9 742	43.2	10 265	6 469	63.0	115 000	(20 900)	(18.2)
B	KZN221	uMshwathi	2 265	-	-	1 760	1 760	100.0	-	-	-
B	KZN222	uMngeni	14 620	14 620	100.0	1 336	1 336	100.0	-	-	-
B	KZN223	Mpofana	917	3 460	377.3	1 567	1 567	100.0	-	-	-
B	KZN224	iMpendle	14 773	-	-	1 645	1 645	100.0	-	-	-
B	KZN225	Msunduzi	4 971	5 026	101.1	2 092	2 092	100.0	55 000	69 353	126.1
B	KZN226	Mkhambathini	11 643	15 217	130.7	1 311	1 311	100.0	-	-	-
B	KZN227	Richmond	-	-	-	1 410	1 410	100.0	-	-	-
C	DC22	uMgungundlovu DM	-	-	-	1 889	1 889	100.0	100 000	100 000	100.0
Total: uMgungundlovu Municipalities			49 189	38 323	77.9	13 010	13 010	100.0	155 000	169 353	109.3
B	KZN235	Okhahlamba	6 701	(15 399)	(229.8)	2 657	(9 012)	(339.2)	-	-	-
B	KZN237	iNkosi Langelibalele	11 851	11 749	99.1	1 807	1 807	100.0	-	-	-
B	KZN238	Alfred Duma	11 000	-	-	2 471	2 452	99.2	-	-	-
C	DC23	uThukela DM	-	-	-	1 685	1 685	100.0	100 000	57 489	57.5
Total: uThukela Municipalities			29 552	(3 650)	(12.3)	8 620	(3 068)	(35.6)	100 000	57 489	57.5
B	KZN241	eNdumeni	9 559	-	-	1 561	-	-	-	-	-
B	KZN242	Nquthu	16 474	18 411	111.8	1 478	1 478	100.0	-	-	-
B	KZN244	uMsinga	18 629	19 676	105.6	3 287	4 128	125.6	-	-	-
B	KZN245	uMvoti	13 811	16 040	116.1	2 115	2 115	100.0	-	-	-
C	DC24	uMzinyathi DM	-	-	-	5 349	5 349	100.0	55 000	55 000	100.0
Total: Umzinyathi Municipalities			58 473	54 127	92.6	13 790	13 070	94.8	55 000	55 000	100.0
B	KZN252	Newcastle	18 000	18 000	100.0	1 896	1 896	100.0	85 000	71 109	83.7
B	KZN253	eMadlangeni	22 518	21 050	93.5	1 331	-	-	-	-	-
B	KZN254	Dannhauser	-	-	-	1 770	16	0.9	-	-	-
C	DC25	Amajuba DM	-	-	-	1 551	-	-	100 000	53 659	53.7
Total: Amajuba Municipalities			40 518	39 050	96.4	6 548	1 911	29.2	185 000	124 767	67.4
B	KZN261	eDumbe	7 753	12 367	159.5	1 482	1 482	100.0	-	-	-
B	KZN262	uPhongolo	3 576	3 576	100.0	1 990	1 990	100.0	-	-	-
B	KZN263	AbaQulusi	5 518	5 630	102.0	1 793	4 857	270.9	-	-	-
B	KZN265	Nongoma	-	-	-	2 307	2 307	100.0	-	-	-
B	KZN266	Ulundi	4 934	4 748	96.2	2 420	2 420	100.0	-	-	-
C	DC26	Zululand DM	-	-	-	5 227	5 227	100.0	155 434	155 434	100.0
Total: Zululand Municipalities			21 781	26 321	120.8	15 219	18 283	120.1	155 434	155 434	100.0
Treas	KZN271	uMhlabuyalingana	13 533	13 533	100.0	2 452	2 452	100.0	-	-	-
B	KZN272	Jozini	6 228	-	-	3 674	3 674	100.0	-	-	-
B	KZN275	iNkosi uMtubatuba	-	-	-	2 226	-	-	-	-	-
B	KZN276	Big Five Hlabisa	8 777	8 777	100.0	1 909	1 909	100.0	-	-	-
C	DC27	uMkhanyakude DM	-	-	-	4 270	-	-	-	-	-
Total: uMkhanyakude Municipalities			28 538	22 310	78.2	14 531	8 035	55.3	-	-	-
B	KZN281	uMfolozi	-	-	-	2 099	2 099	100.0	-	-	-
B	KZN282	uMhlatuze	7 910	7 910	100.0	2 437	2 437	100.0	38 600	38 600	100.0
B	KZN284	uMlalazi	4 021	2 496	62.1	2 787	2 787	100.0	-	-	-
B	KZN285	Mthonjaneni	5 373	5 373	100.0	2 243	2 243	100.0	-	-	-
B	KZN286	Nkandla	7 039	7 039	100.0	2 477	2 477	100.0	-	-	-
C	DC28	King Cetshwayo DM	-	-	-	4 340	4 340	100.0	93 500	93 500	100.0
Total: King Cetshwayo Municipalities			24 343	22 818	93.7	16 383	16 383	100.0	132 100	132 100	100.0
B	KZN291	Mandeni	1 500	1 272	84.8	1 815	1 815	100.0	-	-	-
B	KZN292	KwaDukuza	18 523	17 020	91.9	1 589	1 589	100.0	-	-	-
B	KZN293	Ndwedwe	10 279	11 083	107.8	2 067	2 067	100.0	-	-	-
B	KZN294	Maphumulo	10 051	9 796	97.5	1 858	1 858	100.0	-	-	-
C	DC29	iLembe DM	-	-	-	3 071	2 999	97.6	90 000	109 469	121.6
Total: iLembe Municipalities			40 353	39 171	97.1	10 400	10 328	99.3	90 000	109 469	121.6
B	KZN433	Greater Kokstad	18 709	18 709	100.0	1 657	4 885	294.8	-	-	-
B	KZN434	Johannes Phumani Phungula	4 030	4 030	100.0	1 620	1 620	100.0	-	-	-
B	KZN435	uMzimkhulu	-	-	-	2 471	2 471	100.0	-	-	-
B	KZN436	Dr. Nkosazana Dlamini Zuma	5 504	4 785	86.9	1 832	1 832	100.0	-	-	-
C	DC43	Harry Gwala DM	-	-	-	4 460	4 460	100.0	100 000	60 240	60.2
Total: Harry Gwala Municipalities			28 243	27 524	97.5	12 040	15 268	126.8	100 000	60 240	60.2
Total			343 533	275 737	80.3	139 596	118 479	84.9	1 087 534	842 953	77.5

Source: NT Igdatabase

Source: NT Igdatabase

Annexure J : Criteria for serious financial problems - As at the end of Quarter 4 - 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 March 2025	Cash and cash equivalents - 30 June 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	14 665	TRUE	8 229 399	56 945 276	14.5	-	Unqualified with findings	-	-	-	-	6 542 372	6 244 379	-	56 546 568	-	-	-	-	-	-	-	-	14 665	0.0	-	-	-	-	TRUE	
B	KZN212	uMdoni	-	-	19 185	403 632	4.8	-	Qualified	TRUE	-	-	-	23 436	(26 324)	-	448 190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B	KZN213	uMzombe	757	-	(15 629)	181 435	(8.6)	TRUE	Adverse	TRUE	-	-	-	(178 821)	(248 386)	TRUE	207 924	-	-	-	-	-	-	-	-	757	0.4	-	-	-	-	TRUE	
B	KZN214	uMuziwabantu	-	-	(46 154)	220 934	(20.9)	TRUE	Unqualified with findings	-	-	-	-	82 863	45 108	-	290 904	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B	KZN216	Ray Nkonyeni	5	-	(4 690)	1 247 457	(0.4)	-	Unqualified with findings	-	-	-	-	215 874	150 705	-	1 347 014	-	-	-	-	-	-	-	-	5	0.0	-	-	-	-	-	
C	DC21	Ugu DM	841 907	TRUE	(114 549)	1 397 262	(8.2)	TRUE	Unqualified with findings	-	-	-	559 966	2 953 355	3 335 950	-	856 277	-	-	-	-	559 966	65.4	TRUE	TRUE	841 907	98.3	TRUE	TRUE	TRUE	TRUE	TRUE	
B	KZN221	uMshwathi	-	-	3 865	232 466	1.7	-	Unqualified with no findings	-	-	-	-	102 271	163 012	-	292 050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN222	uMngeni	166	-	(20 595)	564 223	(3.7)	-	Unqualified with findings	-	-	-	-	94 700	87 374	-	645 189	-	-	-	-	-	-	-	-	166	0.0	-	-	-	-	-	
B	KZN223	Mpofana	611 415	TRUE	(77 661)	140 219	(55.4)	TRUE	Unqualified with findings	-	-	-	-	132 863	196 162	-	235 919	-	-	-	-	-	-	-	-	611 415	259.2	TRUE	TRUE	TRUE	TRUE	TRUE	
B	KZN224	iMpindle	(0)	-	(27 480)	45 737	(60.1)	TRUE	Unqualified with findings	-	-	-	-	79 422	79 468	-	71 683	-	-	-	-	-	-	-	-	(0)	(0.0)	-	-	-	-	TRUE	
B	KZN225	Msunduzi	1 713 502	TRUE	1 067 652	8 223 098	13.0	-	Qualified	TRUE	875 558	TRUE	827 495	(4 953 799)	(5 042 486)	TRUE	7 870 440	875 558	11.1	TRUE	-	827 495	10.5	TRUE	-	1 713 502	21.8	TRUE	-	-	-	TRUE	
B	KZN226	Mkhambathini	279	-	(16 375)	150 935	(10.8)	TRUE	Unqualified with findings	-	-	-	-	342 864	406 350	-	177 368	-	-	-	-	-	-	-	-	279	0.2	-	-	-	-	TRUE	
B	KZN227	Richmond	-	-	(42 212)	150 086	(28.1)	TRUE	Unqualified with no findings	-	-	-	-	178 084	167 780	-	175 901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
C	DC22	uMgungundlovu DM	-	-	(401 435)	1 391 108	(28.9)	TRUE	Unqualified with findings	-	-	-	-	3 846 824	3 613 062	-	1 454 414	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B	KZN235	Okhahlamba	-	-	(56 874)	233 002	(24.4)	TRUE	Unqualified with findings	-	-	-	-	(7 623)	(24 264)	TRUE	281 170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B	KZN237	iNkosi Langalibalele	-	-	44 066	780 976	5.6	-	Qualified	TRUE	-	-	-	370 902	321 542	-	848 772	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B	KZN238	Alfred Duma	-	-	139 377	1 418 679	9.8	-	Unqualified with findings	-	-	-	-	1 228 541	1 317 079	-	1 468 627	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C	DC23	uThukela DM	39 240	TRUE	124 444	959 533	13.0	-	Qualified	TRUE	-	-	-	737 405	654 452	-	1 083 474	-	-	-	-	-	-	-	-	39 240	3.6	TRUE	-	-	-	-	TRUE
B	KZN241	eNdumeni	159 757	TRUE	(35 427)	417 037	(8.5)	TRUE	Disclaimer	TRUE	127 169	TRUE	-	219 236	259 104	-	463 464	127 169	27.4	TRUE	-	-	-	-	-	159 757	34.5	TRUE	-	-	-	-	TRUE
B	KZN242	Nquthu	1 606	TRUE	64 698	322 450	20.1	-	Unqualified with findings	-	-	-	-	47 981	12 822	-	322 124	-	-	-	-	-	-	-	-	1 606	0.5	-	-	-	-	-	TRUE
B	KZN244	uMsinga	-	-	24 594	287 167	8.6	-	Unqualified with no findings	-	-	-	-	209 216	182 754	-	351 999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	KZN245	uMvoti	1 394	TRUE	(64 825)	384 378	(16.9)	TRUE	Unqualified with no findings	-	-	-	-	426 005	454 890	-	482 271	-	-	-	-	-	-	-	-	1 394	0.3	-	-	-	-	-	TRUE
C	DC24	uMzinyathi DM	191 222	TRUE	40 881	672 962	6.1	-	Adverse	TRUE	-	-	-	1 901 155	2 247 632	-	677 858	-	-	-	-	-	-	-	-	191 222	28.2	TRUE	-	-	-	-	TRUE
B	KZN252	Newcastle	529 929	TRUE	(293 736)	2 599 017	(11.3)	TRUE	Unqualified with findings	-	274 515	TRUE	251 685	1 421 787	1 849 044	-	2 675 259	274 515	10.3	TRUE	-	251 685	9.4	TRUE	-	529 929	19.8	TRUE	-	-	-	-	TRUE
B	KZN253	eMadlangeni	14 231	TRUE	6 103	132 006	4.6	-	Unqualified with findings	-	4 334	TRUE	-	61 812	76 646	-	138 325	4 334	3.1	TRUE	-	-	-	-	-	14 231	10.3	TRUE	-	-	-	-	TRUE
B	KZN254	Dannhauser	3 826	TRUE	21 211	182 515	11.6	-	Unqualified with findings	-	-	-	-	(17 671)	(27 266)	TRUE	205 333	-	-	-	-	-	-	-	-	3 826	1.9	-	-	-	-	-	TRUE
C	DC25	Amajuba DM	116 383	TRUE	(68 500)	273 571	(25.0)	TRUE	Qualified	TRUE	-	-	68 082	121 014	82 017	-	296 762	-	-	-	-	68 082	22.9	TRUE	-	116 383	39.2	TRUE	-	-	-	-	TRUE
B	KZN261	eDumbe	2 453	TRUE	11 972	209 076	5.7	-	Unqualified with findings	-	-	-	457	(40 212)	(53 181)	TRUE	235 693	-	-	-	-	457	0.2	-	-	2 453	1.0	-	-	-	-	-	TRUE
B	KZN262	uPhongolo	1 029	TRUE	10 263	352 690	2.9	-	Unqualified with findings	-	-	-	-	(43 163)	(144 313)	TRUE	342 795	-	-	-	-	-	-	-	-	1 029	0.3	-	-	-	-	-	TRUE
B	KZN263	AbaQulusi	160 508	TRUE	(121 404)	873 055	(13.9)	TRUE	Unqualified with findings	-	153 525	TRUE	-	28 554	18 732	-	996 317	153 525	15.4	TRUE	-	-	-	-	-	160 508	16.1	TRUE	-	-	-	-	TRUE
B	KZN265	Nongoma	34 627	TRUE	25 934	259 954	10.0	-	Qualified	TRUE	-	-	-	(164 532)	(217 422)	TRUE	207 316	-	-	-	-	-	-	-	-	34 627	16.7	TRUE	-	-	-	-	TRUE
B	KZN266	Ulundi	247 671	TRUE	(66 043)	500 771	(13.2)	TRUE	Unqualified with findings	-	247 671	TRUE	-	290 970	258 072	-	658 936	247 671	37.6	TRUE	-	-	-	-	-	247 671	37.6	TRUE	-	-	-	-	TRUE
C	DC26	Zululand DM	52 633	TRUE	(130 310)	806 315	(16.2)	TRUE	Unqualified with findings	-	-	-	12 178	1 311 548	1 294 747	-	987 372	-	-	-	-	12 178	1.2	-	-	52 633	5.3	TRUE	-	-	-	-	TRUE
B	KZN271	uMhlabuyalingana	420	-	37 422	300 254	12.5	-	Unqualified with findings	-	-	-	-	86 017	20 057	-	309 598	-	-	-	-	-	-	-	-	420	0.1	-	-	-	-	-	-
B	KZN272	Jozini	13 138	TRUE	(25 006)	337 668	(7.4)	TRUE	Unqualified with findings	-	-	-	-	618 549	649 602	-	377 342	-	-	-	-	-	-	-	-	13 138	3.5	TRUE	-	-	-	-	TRUE
B	KZN275	iNkosi uMtubatuba	24 878	TRUE	106 843	352 342	30.3	-	Qualified	TRUE	-	-	-	95 244	124 121	-	303 726	-	-	-	-	-	-	-	-	24 878	8.2						

Annexure J : Criteria for serious financial problems - As at the end of Quarter 4 - 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. However, several payments were rejected by the bank due to outdated beneficiary banking details, and efforts to contact the relevant service providers to update this information have been unsuccessful. In some cases, payments are due to cessionary who have also proven difficult to reach for the submission of outstanding documentation. Moreover, certain service providers are flagged with CSD compliance issues, preventing the release of their payments. Other payments have been placed on hold pending the outcome of internal investigations, with a final decision to either void or process the transactions resting with the respective departmental head. The municipality further noted that process constraints that contributed to the delays, 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 detection and disclosure of irregular expenditure in the AFS. However, the municipality's financial information indicates no financial distress.
B	KZN213	uMzumbi	TRUE The municipality received an adverse audit opinion for the 2023/24 financial year due to issues related to the preparation and disclosure of AFS line items, including Property, Plant, and Equipment; Receivables from non-exchange transactions; Retention; Revenue from exchange transactions; Construction revenue; Commitments; Unauthorised expenditure; and Irregular expenditure. 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. 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	uMzizwabantu	TRUE The municipality attributed the Operating deficit primarily to the electricity losses that are higher than the acceptable limit, which has forced the municipality to utilise its financial reserves to cover the budget for its operating costs. The municipality indicated that a financial turnaround plan has been developed, which includes efforts to increase revenue and implement cost-cutting measures. However, despite these issues, the municipality's financial information shows that it is not in financial distress.
B	KZN216	Ray Nkonyeni	-
C	DC21	Ugu DM	TRUE The Ugu District Municipality reported outstanding Creditors of R841.9 million for more than 90 days as at 30 June 2025. According to the MFMA Section 41 report from the uMngeni-uThukela Water Board for 30 June 2025, the municipality owed R655.9 million to the water board, reflecting an increase of R69.1 million from the balance of R586.8 million as at 31 March 2025. The uMngeni-uThukela Water Board indicated that it has received and accepted a new payment plan from the Chief Financial Officer of the municipality on 07 March 2025. The payment plan excludes interest of R92 363 433.36 and the Harding/Weza initial invoice of R82 747 317.84, which was ring-fenced. The repayment on the historical debt will span 58 months and a further 13 months to pay the Harding/Weza initial invoice. As at 22 July 2025, the municipality indicated that it is experiencing challenges in complying with the current repayment plan due to cash flow constraints and has approached uMngeni-uThukela Water Board to consider reverting back to the old repayment plan. The municipality is currently in financial distress.
B	KZN221	uMshwathi	-
B	KZN222	uMngeni	-
B	KZN223	Mpotlana	TRUE The Mpotlana Local Municipality is one of the municipalities which were identified by the National Treasury to be in financial crisis. The municipality has a long outstanding debt from Eskom which is reported as Creditors over 90 days. As at 30 June 2025, the municipality owed R605.6 million to Eskom which reflects an increase of R26.7 million from the balance of R578.9 million as at 31 March 2025. The municipality has challenges in controlling expenditure which has resulted in a significant Operating deficit of R77.7 million or 55.4 percent of Revenue which exceeds 5 percent as at 30 June 2025. The municipality is in financial distress.
B	KZN224	iMpende	TRUE The municipality reported an Operating deficit of R27.5 million as at 30 June 2025. The deficit is primarily attributed to reduced revenue, as a portion of the Equitable share allocation was used to offset the 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 102% of the annual budget by the end of the fourth quarter. This over expenditure was primarily driven by increased employee-related costs and higher expenditure on contracted services. The municipality is in financial distress.
B	KZN225	Msuruzi	TRUE The municipality indicated that it has not made payments to Eskom in accordance with the payment arrangement due to cashflow constraints and are 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	Mkhambathi	TRUE The municipality has indicated that the reported Operating deficit is primarily due to an unplanned expenditure relating to the electrification of households. The municipality utilised its own internal reserves to fund the electrification projects in order to prevent delays in service delivery. However, the municipality's financial information indicates no financial distress.
B	KZN227	Richmond	TRUE The municipality primarily attributed the reported Operating deficit to the incorrect reporting of Depreciation and Asset impairment, which was overstated by R19.9 million. However, the municipality's financial information indicates no financial distress.
C	DC22	uMgungundlovu DM	TRUE According to the municipality, the reported Operating deficit is largely due to the expenditure incurred for Irrecoverable debts written off, amounting to R244.3 million, which was not budgeted. Additionally, the deficit was further exacerbated by over-expenditure on Other losses, which were primarily driven by water losses. However, the municipality's financial information indicates no financial distress.
B	KZN235	Okhahlamba	TRUE The Operating deficit of R56.9 million as at the end of June 2025 which constitutes 24.4 percent of the Operating direct revenue is attributable to the non-cash items comprising of Debt impairment, Depreciation and amortisation and Irrecoverable debts written off which amount to a total of R58.5 million. However, continuing Operating deficits could result in further cash flow problems for the municipality in the future. The municipality indicated that the MFMA Section 71 report for June 2025 incorrectly reflected Cash and cash equivalents of negative R24.3 million. The Bank reconciliation and investment register as at the end of June 2025 reflects R1.5 million and R578 907 respectively therefore the correct Cash and cash equivalents balance is R2.1 million as at the end of the fourth quarter of the 2024/25 financial year. The municipality however has Unspent conditional grants of R10 million as at the end of June 2025 which indicates that the Unspent conditional grants are not cash backed. The municipality utilised investments to finance Capital expenditure during the 2024/25 financial year without considering the cash flow implications for the municipality which has resulted in the municipality experiencing cash flow challenges.
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. 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 R39.2 million is significantly understated in relation to the outstanding balance of R151.3 million in the over 120 days category as per the MFMA Section 41 report at the end of June 2025.
B	KZN241	eNdameni	TRUE The municipality attributed its outstanding creditors for greater than 90 days and failure to make payments as and when due to the cash flow challenges it was currently experiencing. The operating deficit was attributed to the fact that the municipality had exceeded its operating budget as 30 June 2025. The municipality is therefore facing financial challenges. The municipality stated that it received a Disclaimer Audit Opinion from the Auditor General based on a number of factors such as the municipality's financial affairs deteriorating which is caused by many factors, mainly huge employee related costs, excessive electricity losses due to theft and its deteriorating electricity infrastructure, poor service delivery and lack of customer awareness campaigns.
B	KZN242	Nquthu	TRUE The municipality attributed its outstanding creditors for greater than 90 days to system errors which was being addressed by its system vendor. It further stated that it had no outstanding creditors for greater than 90 days as all its creditors are paid timely. The municipality is not facing financial challenges.
B	KZN244	uMsinga	-
B	KZN245	uMvoti	TRUE The municipality attributed its outstanding creditors for greater than 90 days to invoices under dispute for which payments were been withheld until they are resolved as well as retentions which will only be paid as and when they fall due. The municipality further indicated that it has enough resources to cover these liabilities but 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.
C	DC24	uMzinyathi DM	TRUE The municipality attributed its outstanding creditors for greater than 90 days to the its current cash flow challenges which in the main were related to the Department of Water and Sanitation (DWS) and uThukela Water. The municipality further indicated that payment arrangements have been put in place with these creditors to manage and settle the outstanding obligations.
B	KZN252	Newcastle	TRUE The municipality attributed its outstanding creditors for greater than 90 days and failure to make payments as and when due to the cash flow challenges it was currently experiencing. The operating deficit was attributed to the fact that the municipality had budgeted for a deficit in 2024/25. The municipality is facing financial challenges.
B	KZN253	eMadlangeni	TRUE The municipality attributed its outstanding creditors for greater than 90 days and failure to make payments as and when due to mostly payments that are in the legal dispute resolution phase. The municipality further indicated that it has secured payment arrangements with some of the suppliers for the disputes that have been resolved. The municipality also stated that it is currently negotiating with Eskom to reach a payment agreement for its bulk electricity account. The municipality is therefore facing financial challenges.
B	KZN254	Dannhauser	TRUE The municipality attributed its outstanding creditors for greater than 90 days to the fact that they experienced significant cash flow challenges during the reporting period, which negatively impacted its ability to meet some of its financial obligations timeously. In addition, system-related errors contributed to discrepancies in the cash and cash equivalents reported. These system issues are currently being addressed in collaboration with the service provider to ensure that cash balances are accurately reflected going forward. The municipality also indicated the their creditors age analysis reflects amounts outstanding for more than 30 days, primarily due to two factors. Firstly, insufficient supporting documentation delayed the processing and settlement of some invoices. Secondly, ongoing cash flow constraints hindered the municipality's ability to honour all payments within the prescribed timeframes. The municipality is facing financial challenges.
C	DC25	Amajuba DM	TRUE The municipality indicated that outstanding creditors in excess of 90 days are due to ongoing cash flow constraints, resulting in delayed payments despite active efforts to prioritize critical services and negotiate structured payment arrangements. The municipality further indicated that it has been unable to keep up with the payment plan arrangement it has with uThukela Water due to limited cash flow, which has restricted the municipality to partial repayments, causing the total bulk water debt to remain elevated due to unresolved historical arrears. The municipality has further stated that these challenges, in addition to the ongoing cash flow constraints, are largely the result of low reserves, which continue to impact the municipality's ability to meet 30-day payment obligations. The municipality has indicated that measures are in progress to improve revenue recovery, implement controls, and strengthen supplier engagements. The municipality has received a Qualified Audit Opinion for the 2023/24 financial year. The municipality indicated that a Post-Audit Action Plan has been developed and implementation is underway to strengthen internal controls, improve financial reporting, and address the root causes raised by the Auditor-General. The municipality is therefore facing financial challenges.
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 the Zululand District Municipality. The municipality is currently engaging these Creditors in order to settle the outstanding amounts. 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. The municipality has taken steps to address the incorrect reporting by collaborating with the system vendor to rectify the errors. The municipality indicated that the Creditors in the Over 90 days category as at 30 June 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 30 June 2025 in the Over 90 days' category is attributable to the Eskom debt of R153.5 million where the municipality was unable to fully pay the Eskom invoices. However, a Payment arrangement between the municipality and Eskom was concluded on 15 November 2024. 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 as at the end June 2025 resulted from overspending on Inventory consumed (Repairs and maintenance) due to the heavy rains, storm damage affecting roads, pumps and electrical infrastructure and also Contracted services as the municipality had to get contractors to assist. Interest payments that were not budgeted for as well as overspending on Depreciation and amortisation were other contributors to the deficit reported by the municipality.
B	KZN265	Nongoma	TRUE The municipality indicated that the Creditors outstanding as at 30 June 2025 in the over 90 days' category of R34.6 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 that require 20 percent upfront payment. 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. 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 inaccuracies in financial reporting and incorrect cash flow transactions which are being addressed by the municipality. The municipality appears to be financial distress.
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 R2.5 million on the 06 May 2025 and another amount of R2.5 million paid on the 17 May 2025 which both payments relates to the August 2024 invoice. The municipality appears to be financial distress.
C	DC26	Zululand DM	TRUE The outstanding amount owed by the Zululand District Municipality is attributable to a payment due to the Department of Water and Sanitation (DWS). The municipality has temporarily suspended payments to the Department of Water and Sanitation (DWS) pending the finalisation of the debt relief programme. This decision has been taken in anticipation of the outcomes of the programme, which may impact the municipality's outstanding obligations. The municipality overspent on Operational costs and Transfers and grants, which has resulted in the Operating deficit exceeding five percent of revenue. The municipality is in a bid to put in place appropriate strategies to address the problem, such as reducing non-priority expenditure and maximise revenue generation streams, in order to ensure that the municipality reflects a credible Operating surplus. The municipality appears to be financial distress.
B	KZN271	uMhlabuyalingana	-
B	KZN272	Jozini	TRUE During the course of the 2024/25 financial year, the Jozini Local Municipality experienced serious cash flow challenges and was in a negative net cash position for the majority of the second half of the 2024/25 financial year. In order to meet their financial obligations, the municipality utilised an overdraft facility to fund their operations. During an engagement on the Section 72 report, the municipality indicated that a Financial Viability Recovery Plan had been approved by Council in August 2024 in order to improve the financial position of the municipality. Notwithstanding the cost containment measures employed by the municipality, Provincial Treasury assessed the 2024/25 Adjustments budget as being Unfunded. It was also noted that the municipality had budgeted for a substantial Operating deficit of R34.9 million. As per the Section 71 report for Month 12, the municipality reported an Operating deficit of R25 million. As per the municipality, the Operating deficit can be expected to increase due to the processing of accruals and the recognition of Debt impairment expenditure which is calculated as part of the AFS preparation process. As communicated in the feedback on the assessment of 2024/25 Adjustments budget by Provincial Treasury, an Operating deficit is indicative that there are financial imbalances that need to be addressed as per MFMA Circular No.55. As per MFMA Circular No. 126, an Operating deficit places the municipality's resources in financial difficulties. It should be however be positively noted that the municipality has budgeted an Operating surplus in the 2025/26 Approved Final budget. Although the municipality has reported a closing cash and cash equivalents balance of R649.6 million in the Section 71 report for Month 12, it must be noted that the amount is inaccurate due to challenges with the mapping of data strings to the cash flow statement. As per the municipality, the serious cash challenges at the municipality are ongoing and the municipality ended the 2024/25 financial year with a negative net cash position. The negative net cash position has resulted in significant delay in the payment of outstanding Creditors with an amount of R13.1 million being reflected in the over 90 days category. The municipality acknowledged the long outstanding payments to creditors. As per the municipality, payments to long outstanding creditors form part of the Financial Viability Recovery Plan with the municipality already have taken the following steps to decrease the amounts being owed: > Sorting creditors by value and prioritising payments to smaller creditors. The municipality has targeted creditors with a balance of lower than R30 000 with the next phase targeting creditors with balances between R30 001 and R250 000; > Formal letters issued to creditors with larger balances in order to negotiate payment arrangements; > Negotiations with priority service providers who have agreed to delay projects until prior debt is settled. As per the municipality negotiations with Creditors have been fruitful and there is no pending litigation against the municipality. The municipality is facing financial challenges.
B	KZN275	iNkosi uMbatulaba	TRUE The Mbatulaba Local Municipality is currently under intervention in terms of Section 154(1) of the Constitution. As part of the intervention process, all payments to Creditors are first approved by an Interim Finance Committee (IFC) which according to the municipality tend to result in delays in payments. As per the municipality, expenditure incurred in the 2024/25 financial year was approved by the IFC on a priority basis and payments were made with consideration to the current cash position of the municipality. The total Creditors balance outstanding amount of R24 million (R24.9 million outstanding for a period greater than 90 days) reported in the MFMA Section 71 report is incorrect and exceeds total Creditors balance of R22.9 million as per the municipality's prepared MFMA Section 52d report for Quarter 4 due to challenges with the use of the Creditors' module. The municipality also explained that creditors balance outstanding for a period of greater than 90 days are mainly related to work performed before the commencement of the initial Section 139 intervention in March 2019. As part of the intervention process, the municipality conducted a verification process which was concluded in January 2024 to ensure only legitimate creditors were paid. The municipality indicated that they have proactively entered into payment arrangements with several long outstanding creditors which is expected to gradually decrease the outstanding balance and 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 mSCOA support from Provincial Treasury in order to improve the credibility of future MFMA Section 71 reports. As mentioned above, the municipality faces a constrained cash position with the Section 52 report for Quarter 4 reflecting a net cash position of R2.2 million (Cash and cash equivalents: R23.1 million; Unspent Conditional Grants: R20.9 million). The closing cash and cash equivalents balance of R23.1 million reflected in the Section 52 report for Quarter 4 is far less than the report cash and cash equivalents balance of R124.1 million reflected in the Section 71 report for Month 12. Similar to Creditors, the municipality has significant challenges in the utilisation of the cash module of the financial system. The municipality is facing financial challenges.
B	KZN276	Big Five Hlabisa	-
C	DC27	uMkhanyakude DM	TRUE The uMkhanyakude District Municipality is under intervention in terms of Section 139(1)(b) of the Constitution. As explained by the municipality in prior reporting periods, as part of the Section 139(1)(b) intervention process, all payments to Creditors continue to be first approved by an Interim Finance Committee (IFC), which is chaired by the Ministerial Representative. The amount reflected in the Over 90 days category for Creditors as at the end of June 2025 is mainly attributable to the bulk water amount owed to Mhlathuze Water and the Department of Water and Sanitation (DWS). As also indicated by the municipality previously, there have been engagements with the Umngeni-Uthukela (previously Mhlathuze Water Board) with the last one being held on 16 April 2025 regarding outstanding payments as a result of disputes. The municipality indicated that the implementing agent (Umlhathuze Water) 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 Mhlathuze Water Board had agreed to charge the municipality only bulk water purchases going forward. As per the municipality, the invoices under dispute are for the water scheme that belongs to DWS and not the municipality. Umngeni-Uthukela Water Board provided a payment plan with two scenarios (24 months and 36 months) at the request of the municipality during the meeting and the signed payment plan have not been received from the municipality. On 07 May 2025, the municipality made a payment of R1 834 843.76 to Umngeni-Uthukela Water Board as per their commitment and R1 143 381.07 was paid to Department of Water and Sanitation. Except for Novubu, one of the water service providers, no payments relating to water debt were made during the month of June 2025. On 05 June 2025, Umngeni-Uthukela Water Board sent a final demand letter to the municipality where they indicated that should the municipality fail to pay R54.9 million within 10 days from the date of this letter, they would pursue legal action to recover the outstanding amount. Progress to date in regard to the final demand letter has not been provided by the municipality. Water Debt Relief Teams meeting was held with National Treasury on 09 June 2025 and the municipality subsequently submitted the application for water debt relief to National Treasury and the Department of Water and Sanitation. The municipality is again reminded that a higher creditors balance poses a risk to the funding position of the municipality's budget and the payment arrangements with Mhlathuze and DWS must be concluded and adhered to as a matter of urgency. The municipality had committed to providing supporting documents relating to the dispute but none have been received thus far. Furthermore, similar to previous quarters in the 2024/25 financial year, it is also noted that as at Quarter 4, the amount of R17.5 million reflected for Bulk Water as at Month 12 is incorrect due to the ongoing challenges being experienced by the municipality with the use of the Creditors' module where the municipality has incorrectly classified the outstanding debt for DWS in the mSCOA guid. As per the Section 71 report for Month 12, the municipality reported an operating deficit of R109.8 million. The municipality attributed the Operating deficit to high expenditure against Depreciation and amortisation (Budget: R59.3 million, expenditure: R119.9 million), Contracted services (Budget: R131.7 million, expenditure: R153.5 million) and Operational costs (Budget: R143.7 million, expenditure: R199.2 million).At the time of preparing this report, due to the non-availability of the municipal personnel as a result of the ongoing protest at the municipality, the reasons for the municipality not reporting any expenditure against these grants could not be obtained.
B	KZN281	uMfolozi	-

Annexure J : Criteria for serious financial problems - As at the end of Quarter 4 - 2024/25

R000			Municipality meeting one or more criteria for financial problems	Comments
B	KZN282	uMhlatuze	TRUE	<p>The deficit as at the end of June 2025 is mainly as a result of the following:</p> <ul style="list-style-type: none">• High Water losses. Non-Revenue Water cost for both Apparent Losses (Non-Technical) and Real Losses (Technical), as at 30 June 2025 (Interim results) is at R503 million or 62.9 percent;• Cost for SAP support as it's a complex financial system;• The City's infrastructure requires maintenance work which has become costly;• Cost for security services companies to safeguard municipal assets with warm bodies; and• The procurement process of securing market related commodity pricing has evolved to the stage where although compliant within the PPPFMA, when compared to the market, the municipality pays far more than the 10 percent or 20 percent mark-up that should normally be accepted with preferentiality. <p>The following are recovery processes that have been introduced and are ongoing to reduce the deficit:</p> <ul style="list-style-type: none">• Formulation of Trading Service Committees to look at under /poor performing trading services.• Low Carbon Climate Resilience project which includes Non-Revenue Water loss initiative in partnership with the GIZ and National Treasury;• Above inflation tariff increases for 2025/26 financial year;• Strict adherence to the "Procure to Pay Payment cycle process" which requires an order to be placed before work is commenced, emergency work orders to be issued within 48 hours, any emergency orders above in excess of R500 000 an independent "due diligence" report is required to accompany invoice prior to payment being actioned and invoices to be submitted directly to SCM and not to the respective user department;• Ongoing adherence to Cost Containment Policy especially on non-critical items e.g. Subsistence and travelling, Marketing, Grants in Aid initiatives; and• Implementation of a fuel management solution on SAP which is a digitised platform that will modernize fuel distribution. The system integrates SAP-based approvals, tablet-based pump issuing, mobile browser integration, and real-time tracking to enforce fuel policy compliance, improve controls, and reduce risk. <p>Based on the explanation provided, the municipality does not appear to be financial distress.</p>
B	KZN284	uMlalazi	TRUE	<p>The reported Operating deficit of R31.1 million is in line with the 2024/25 Adjustments budget. Furthermore, the Operating deficit is below the sum of R58.4 million for non-cash expenditure items (Depreciation and amortisation, Debt impairment). Therefore the municipality is not in financial distress.</p>
B	KZN285	Mthorjaneni	TRUE	<p>The Creditors balance of R55.5 million in the Over 90 days category includes the R38.6 million Eskom arrear account which the municipality is not in a position to pay due to financial constraints. The municipality paid R2.2 million on 09 July 2025 towards its current account however the account still remains in arrears. The municipality entered into a 12 months payment arrangement to settle the R3.9 million Eskom arrears from 01 April 2023 to debt relief approval date and has honoured it's tenth debt order payment of R328 923.81 on 04 July 2025. The municipality indicated that they are experiencing cash flow constraints which makes it difficult for the municipality to meet it's obligations on time. However, the municipality has established an Interim Finance Committee to address a number of challenges being experienced by the municipality as per recommendations by Provincial Treasury support team.</p> <p>The reported Operating deficit of R34.9 million is in excess of the sum of R13.8 million for non-cash expenditure items (Depreciation and amortisation, Debt impairment). This is as a results of low revenue generation when compared to high expenditure levels putting the municipality in financial distress.</p>
B	KZN286	Nkandla	-	
C	DC28	King Cetshwayo DM	TRUE	<p>The reported Operating deficit of R127.1 million is in line with the municipality's 2024/25 Adjustments budget. The municipality budgeted for non-cash items that amounted to 22 percent of the Operating budget. The percent accounts for items like Depreciation, Losses, Irrecoverable debt, Debt impairment, Rehabilitation of landfill site and Actuarial. Only 17 percent of the budgeted Operating deficit has been accounted for as at the end of June 2025. Therefore the municipality is not in financial distress.</p>
B	KZN291	Mandeni	-	
B	KZN292	KwaDukuza	TRUE	<p>The KwaDukuza Local Municipality confirmed that the creditors balance of R1.3 million reflected in the over 90 days category relates to invoices received from suppliers and processed on the financial system by the SCM unit. On receipt of invoices from the SCM Unit, the relevant business unit approves the invoice in order for the finance department to process the payment. The amount of R1.3 million reflected in the over 90 days category relates to invoices not yet approved by the relevant business unit due to various queries which must first be rectified with the supplier before being processed for payment. The municipality confirmed that the bulk of the creditors balance reflected in June 2025 in the over 90 days category reflected have been processed for payment in July. However, despite these issues, the municipality's financial information shows that it is not in financial distress.</p>
B	KZN293	Ndweni	-	
B	KZN294	Maphumulo	-	
C	DC29	iLembe DM	TRUE	<p>As per the iLembe District Municipality, the Creditors balance reported in the Over 90 days category of R15.7 million as at Month 12 relates to a legal dispute with a supplier where the matter has been in a court of law. The municipality explained that some of the disputes have been resolved, hence the decrease when compared to R21.5 million reported in the previous quarter (Quarter 3). The municipality further indicated that while they continue to raise the debt, they were still waiting for the court decision on the outstanding balance at the time the creditors' figures were reported on.</p> <p>The municipality submitted a further update to Provincial Treasury on 23 July 2025 and confirmed that the dispute for the outstanding balance has been resolved and the amounts owing to long outstanding creditors have been settled. The municipality indicated that when preparing the reconciliation of the long outstanding total creditors' balance reported in the previous quarters, they noted that there were incorrect and invalid amounts that were charged by Fleet Horizon Solutions. Thus, after the finalisation of the reconciliations, the balance decreased to R15.4 million. A discount of 10 percent was negotiated on the outstanding balance of R15.4 million resulting in the final payment settling the dispute of R13.9 million being made to Fleet Horizon Solutions on 18 July 2025. However, despite these issues, the municipality's financial information shows that it is not in financial distress.</p>
B	KZN433	Greater Kokstad	-	
B	KZN434	Johannes Phumani Phungula	-	
B	KZN435	uMzimkhulu	TRUE	<p>The Operating deficit of R16.7 million as at the end of June 2025 which constitutes 5.4 percent of the Operating direct revenue is attributable to the non-cash items comprising of Debt impairment and Depreciation and amortisation which amount to a total of R55.1 million. Nevertheless, continuing Operating deficits could result in cash flow problems for the municipality in the future. The bank reconciliation and Investments register as at the end of June 2025 indicate that the municipality has total Cash and equivalents of R179.1 million whilst Unspent conditional grants amount to R1.3 million therefore the municipality has net available cash reserves of R177.8 million as at the end of June 2025. However, continued Operating deficits will result in the depletion of the cash reserves of the municipality.</p>
B	KZN436	Dr. Nkosazana Dlamini Zuma	-	
C	DC43	Harry Gwala DM	-	
Total			38	

Source: NTI Igtdatabase