



treasury

Department:

Treasury

PROVINCE OF KWAZULU-NATAL

CONSOLIDATED MUNICIPAL BUDGETS PERFORMANCE REPORT

1st Quarter Review

2021/22

MFQR: 30 September 2021

Compiled by: The KwaZulu-Natal (KZN) Provincial Treasury

Data Source and Reliability

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*This report uses data reported by municipalities by the 10th working day of the month, as required in Section 71(1) of the Municipal Finance Management Act, Act No. 56 of 2003 (MFMA). The report has been compiled based on information provided by the municipalities in the form of mSCOA data strings, Financial Management Reports (FMR) and other budget performance information for the financial period ended 30 September 2021 from the National Treasury's Local Government Database (NT LG Database). Therefore, any queries on the budget, revenue or expenditure figures reflected in the report must be referred to the relevant Municipal Manager or Chief Financial Officer. The quality of the report depends on the **reliability and credibility** of the information and figures submitted by the municipalities. It is noted that certain municipalities experience challenges with their financial systems as well as with the capturing of financial data in accordance with the mSCOA segments. These problems cause errors in the **submitted data strings** as well as inaccuracies in the financial information related to misalignment, cash flow and balance sheet budgeting.*

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Methodology and Approach

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

The data for the analysis used in this report was extracted from the NT LG Database as reported by municipalities for the financial quarter ended 30 September 2021. The non-delegated municipalities, namely, the eThekweni Metro, the Msunduzi and uMhlathuze Local Municipalities are included in the report. By the time of extracting the first quarter financial information from the NT LG Database on 18 October 2021, some municipalities may not have corrected the errors in their monthly MFMA Section 71 performance data strings. Such errors have may distorted the review of the budget performance as at the end of the first quarter for the respective municipalities, the district totals and the aggregated provincial total.

All municipalities should have generated and spent approximately 25 percent of their 2021/22 Approved Budgets as at the end of the first quarter.

CONTENTS

	Page No
1. Introduction	3
2. District Overview	
2.1 Operating Revenue	4
2.2 Operating Expenditure	5
2.3 Capital Revenue (Source of Finance)	6
2.4 Capital Expenditure	7
2.5 Debtors Age Analysis	8
2.6 Creditors Age Analysis	9
2.7 National Conditional Grants	10
2.8 Non-Compliance with the MFMA Reporting Requirements	11
3. Annexures (Data per municipality)	
Annexure A: Operating Revenue	12
Annexure B: Operating Expenditure	13
Annexure C: Capital Revenue (Source of Finance)	14
Annexure D: Capital Expenditure	15
Annexure E: Debtors Age Analysis (Total)	16
Annexure F: Debtors by Customer Group (Total)	17
Annexure G: Creditors Age Analysis (Total)	18
Annexure H: Creditors per Category (Total)	19
Annexure I: National Conditional Grants	20

1. Introduction

This consolidated municipal budget performance review covers the financial performance of municipalities in KZN as at the end of the first quarter of the 2021/22 financial year ended 30 September 2021.

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

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

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

- The incorrect use of the mSCOA segments and municipal accounting practices by municipalities;
- A large 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 1 – 2021/22

R'000	Original Budget	Unaudited Actual	% Generated	Property rates	Detail					
					Service charges			Transfers and subsidies	Other own revenue	Other revenue ²
					Electricity revenue	Water revenue	Other ¹			
eThekweni	43 656 807	11 465 914	26.3	2 819 178	4 101 225	975 787	569 555	1 631 389	1 087 648	281 132
Ugu	3 029 047	903 103	29.8	237 053	50 073	68 250	50 176	447 615	11 403	38 533
uMgungundlovu	8 545 493	2 305 257	27.0	406 220	797 713	270 875	84 230	648 299	10 283	87 636
uThukela	2 863 154	908 834	31.7	140 310	192 765	64 867	16 419	455 741	6 278	32 453
uMzinyathi	1 697 702	532 280	31.4	35 950	45 417	6 565	6 640	393 355	5 215	39 139
Amajuba	2 705 264	804 163	29.7	105 664	202 523	65 299	61 098	356 917	4 964	7 698
Zululand	2 325 643	828 999	35.6	122 671	84 708	21 254	23 814	555 689	634	20 231
uMkhanyakude	1 580 414	317 060	20.1	53 380	752	8 033	3 249	233 759	2 041	15 846
King Cetshwayo	5 596 871	1 774 564	31.7	262 279	554 512	127 836	67 883	634 120	10 899	117 034
iLembe	3 781 659	996 399	26.3	174 875	194 358	48 566	38 116	503 496	13 671	23 316
Harry Gwala	1 503 909	560 354	37.3	74 829	52 685	13 747	14 230	389 990	(854)	15 727
Total	77 285 963	21 396 927	27.7	4 432 408	6 276 731	1 671 078	935 408	6 250 371	1 152 182	678 747

Source: NT Igdatabase, downloaded 18 October 2021.

1 Include Service charges revenue for Sanitation and Refuse.

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

- In aggregate, municipalities in KwaZulu-Natal generated *Operating revenue* amounting to R21.4 billion or 27.7 percent of the Original Budget of R77.3 billion. The revenue generated is above the expected straight-line projection of 25 percent at the end of the first quarter for the 2021/22 financial year.
- The eThekweni Metro with R11.5 billion or 53.6 percent contributed the most to the total *Operating revenue* of R21.4 billion followed by uMgungundlovu District with R2.3 billion or 10.8 percent. The high generation of revenue by the uMgungundlovu District was mainly attributed to the Msunduzi Local Municipality having reported R1.6 billion or 25.7 percent against the Original Budget of R6.4 billion during the first quarter.
- The King Cetshwayo District contributed R1.8 billion or 8.3 percent to the total *Operating revenue* of R21.4 billion, which can be attributed to uMhlathuze Local Municipality having reported R1.2 billion or 31 percent against the Original Budget of R3.8 billion. Msunduzi and uMhlathuze Local Municipalities are predominantly urban which results in higher *Operating revenue*.
- The uMkhanyakude District with R317.1 million or 1.5 percent contributed the least to the total *Operating revenue*. The low generation of revenue by the uMkhanyakude District was mainly attributed to the uMhlabuyalingana Local Municipality having reported only R7.1 million or 3.1 percent against the Original Budget of R228.2 million during the first quarter of the 2021/22 financial year. The municipality indicated that the amounts were incorrect and were in the process of making the necessary corrections.
- The *Service charges – electricity revenue* line item contributed the most towards *Operating revenue* as R6.3 billion or 29.3 percent was generated for the first quarter. *Other revenue* of R678.7 million or 3.2 percent contributed the least towards *Operating revenue* and it is made up of *Rental of facilities and equipment, Interest on external investments and outstanding debtors, Dividends received, Fines, penalties and forfeits, Licenses and permits, Agency services and Gains*.

2.2 Operating Expenditure

Table 2: Operating Expenditure per item and per district as at the end of Quarter 1 – 2021/22

R'000	Original Budget	Unaudited Actual	% Spent	Detail								
				Employee related costs	Remun. of councillors	Debt impairment	Depreciation and asset impairment	Finance charges	Bulk purchases	Contracted services	Other expenditure	Other ¹
eThekwini	43 488 681	10 858 518	25.0	2 747 566	30 970	291 266	630 285	226 265	3 812 023	981 581	523 889	1 614 673
Ugu	3 264 771	643 954	19.7	278 405	19 947	16 958	35 668	3 917	42 327	106 831	104 472	35 429
uMgungundlovu	8 167 507	2 158 114	26.4	475 926	24 687	104 978	138 434	10 624	903 576	182 855	55 690	261 343
uThukela	2 933 833	531 966	18.1	235 267	12 788	1	18 793	372	137 026	61 029	49 120	17 569
uMzinyathi	1 793 214	273 595	15.3	70 318	4 676	356	8 620	421	49 990	54 661	51 966	32 586
Amajuba	3 005 701	593 671	19.8	167 466	8 250	5 742	82 458	12 266	129 646	113 535	37 101	37 208
Zululand	2 295 548	584 374	25.5	204 977	18 274	871	32 788	1 238	111 986	125 295	66 363	22 582
uMkhanyakude	1 521 954	253 815	16.7	117 597	13 815	8 356	12 596	378	21 003	42 182	31 271	6 618
King Cetshwayo	5 899 564	1 406 045	23.8	364 226	22 788	33 721	140 692	15 148	371 004	129 774	122 886	205 805
iLembe	3 809 686	696 857	18.3	217 647	16 109	3 578	65 932	1 077	222 442	85 574	66 131	18 367
Harry Gwala	1 748 075	343 740	19.7	153 310	13 457	575	25 312	6	32 841	60 356	43 328	14 556
Total	77 928 535	18 344 649	23.5	5 032 705	185 761	466 401	1 191 580	271 711	5 833 863	1 943 672	1 152 218	2 266 738

Source: NT Igdatabase, downloaded 18 October 2021.

1 Include Other Materials, Transfers and subsidies and Losses.

- In aggregate, municipalities in KwaZulu-Natal incurred *Operating expenditure* amounting to R18.3 billion or 23.5 percent of the Original Budget of R77.9 billion. The expenditure incurred is below the expected straight-line projection of 25 percent at the end of the first quarter for the 2021/22 financial year.
- The eThekwini Metro with R10.9 billion or 59.2 percent contributed the most to the total *Operating expenditure* of R18.3 billion followed by the uMgungundlovu District with R2.2 billion or 11.8 percent. The high expenditure rate reported by the uMgungundlovu District was mainly attributed to the Msunduzi Local Municipality having reported R1.7 billion or 27.7 percent against the Original Budget of R6.1 billion during the first quarter.
- The King Cetshwayo District contributed R1.4 billion or 7.7 percent to the total *Operating expenditure* of R18.3 billion, which can be attributed to uMhlathuze Local Municipality having reported R961.2 million or 24.6 percent against the Original Budget of R3.9 billion.
- The uMkhanyakude District with R253.8 million or 1.4 percent contributed the least to the total *Operating expenditure* of R18.3 billion. The spending rate reported by the uMkhanyakude District was mainly attributed to the district municipality having reported R53.3 million or only 9.9 percent against the Original Budget of R537.5 million during the first quarter.
- The *Bulk purchases* line item contributed the most towards total *Operating expenditure* as R5.8 billion or 31.8 percent was spent for the first quarter of the 2021/22 financial year. It is expected that *Bulk purchases* will contribute the most considering that revenue from Trading services, namely, *Service charges – electricity* also contributed significantly towards *Operating revenue*. *Remuneration of Councillors* of R185.8 million or 1 percent contributed the least towards *Operating expenditure*.

2.3 Capital Revenue

Table 3: Capital Revenue (Source of Finance) per district as at the end of Quarter 1 – 2021/22

R'000	Original Budget	Unaudited Actual	% Generated	Detail		
				Transfers recognised - capital ¹	Borrowing	Internally generated funds
eThekwini	5 321 542	454 030	8.5	343 099	135 396	(24 466)
Ugu	641 763	80 110	12.5	21 815	1 185	57 110
uMgungundlovu	928 584	127 940	13.8	122 570	-	5 370
uThukela	444 802	67 142	15.1	66 510	-	632
uMzinyathi	515 720	113 937	22.1	108 933	-	5 005
Amajuba	259 806	46 172	17.8	36 191	-	9 981
Zululand	808 301	170 778	21.1	161 684	-	9 094
uMkhanyakude	459 414	48 047	10.5	43 188	-	4 859
King Cetshwayo	1 262 848	123 090	9.7	93 955	21 414	7 721
iLembe	746 956	134 808	18.0	87 310	-	47 499
Harry Gwala	663 542	117 125	17.7	95 954	-	21 171
Total	12 053 278	1 483 179	12.3	1 181 209	157 995	143 975

Source: NT Igdatabase, downloaded 18 October 2021.

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

- Municipalities in KwaZulu-Natal generated *Capital revenue* amounting to R1.5 billion or 12.3 percent of the Original Budget of R12.1 billion at an aggregate level to fund their *Capital expenditure*. The revenue generated is significantly below the expected straight-line projection of 25 percent at the end of the first quarter for the 2021/22 financial year.
- The eThekwini Metro with R454 million or 30.6 percent contributed the most to the total *Capital revenue* of R1.5 billion but the least against their Original Budget when compared to the districts. The Zululand District was the second highest contributor with R170.8 million or 11.5 percent of the total *Capital revenue*.
- The Amajuba District with R46.2 million or 3.1 percent contributed the least to the total *Capital revenue* of R1.5 billion. The low generation of revenue by the Amajuba District was mainly attributed to the eMadlangeni Local Municipality having reported just R1 000 against the Original Budget of R19 million during the first quarter due to errors reported in the data string uploaded by the municipality.
- The highest contributor towards the total *Capital revenue* as at the end of the first quarter was *Transfers recognised – capital* at R1.2 billion or 79.6 percent followed by *Borrowing* at R158 million or 10.7 percent. The *Internally generated funds* with R144 million or 9.7 percent contributed the least towards the total *Capital revenue* during the first quarter.

2.4 Capital Expenditure

Table 4: Capital Expenditure per item and per district as at the end of Quarter 1 – 2021/22

R'000	Original 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	Electricity	Water and Waste Water Mgt.	Waste Mgt	
eThekwini	5 321 542	454 032	8.5	72 295	10 571	(37)	31 521	240 312	24 900	93 789	(22 493)	3 166	6
Ugu	641 903	80 110	12.5	2 235	-	-	13 551	27 673	10 662	1 472	23 513	177	828
uMgungundlovu	928 584	192 566	20.7	6 373	2 617	-	4 362	75 514	8 243	7 062	85 506	2 892	(2)
uThukela	444 802	67 142	15.1	245	137	-	4 659	3 477	20 597	505	37 521	-	-
uMzinyathi	515 720	114 813	22.3	1 625	-	-	6 345	15 692	3 498	4 534	82 980	139	-
Amajuba	259 896	46 172	17.8	37	-	-	275	6 735	19 360	-	19 619	146	-
Zululand	808 301	171 784	21.3	2 293	-	-	14 580	2 344	10 260	1 367	136 463	4 476	-
uMkhanyakude	459 814	46 617	10.1	183	-	-	18 747	21 452	5 506	-	716	13	-
King Cetshwayo	1 262 848	123 090	9.7	(2 477)	-	-	19 911	37 385	3 793	3 813	58 398	2 268	-
iLembe	746 956	134 808	18.0	4 628	267	-	5 290	61 054	11 902	10 604	40 979	85	-
Harry Gwala	663 542	117 125	17.7	2 264	6 669	-	6 000	15 184	5 626	8 867	72 018	497	-
Total	12 053 908	1 548 258	12.8	89 700	20 262	(37)	125 239	506 824	124 345	132 013	535 220	13 859	832

Source: NT Igdatabase, downloaded 18 October 2021.

1 Include Executive & Council, Budget & Treasury Office and Corporate Services.

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* amounting to R1.5 billion or 12.8 percent in aggregate of the Original Budget of R12.1 billion. The expenditure incurred is below the expected straight-line projection of 25 percent at the end of the first quarter for the 2021/22 financial year.
- The eThekwini Metro with R454 million or 29.3 percent contributed the most to the total *Capital expenditure* of R1.5 billion followed by the uMgungundlovu District with *Capital expenditure* of R192.6 million or 12.4 percent while the Amajuba District reported the least expenditure of R46.2 million or 3 percent. The low expenditure rate reported by the Amajuba District was mainly attributed to the eMadlangeni Local Municipality having reported just R1 000 against the Original Budget of R19 million during the first quarter due to errors reported in the data string uploaded by the municipality.
- The bulk of the total *Capital expenditure* as at the end of the first quarter was spent on *Water and waste water management* at R535.2 million or 34.6 percent with the Zululand District contributing the most in this category with R136.5 million or 25.5 percent. The second highest contributor toward *Capital expenditure* was *Road transport* with R506.8 million or 32.7 percent.
- The lowest contributor toward total *Capital expenditure* was *Health* with negative R37 000 that was reported by the eThekwini Metro as at the end of the first quarter.
- The eThekwini Metro reported negative *Capital expenditure* amounts of R22.5 million for *Water and waste water management* and R37 000 for *Health*. The municipality indicated that the negative amounts were due to the reversal of accruals for the previous financial year against the current year expenditure. Furthermore, the negative R2.5 million reflected by the King Cetshwayo District for *Governance and Administration* was due to the Nkandla Local Municipality reporting negative R5.7 million.

2.5 Debtors Age Analysis

Table 5: Debtor Age Analysis per district (Total) as at the end of Quarter 1 – 2021/22

R'000	0 - 30 Days		30 - 60 Days		60- 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	2 330 753	13.2	880 639	5.0	1 054 709	6.0	13 407 915	75.9	17 674 017
Ugu	127 626	8.2	92 612	5.9	54 558	3.5	1 281 926	82.3	1 556 721
uMgungundlovu	680 395	10.1	156 570	2.3	160 856	2.4	5 735 681	85.2	6 733 502
uThukela	125 780	7.2	37 459	2.2	91 881	5.3	1 483 229	85.3	1 738 349
uMzinyathi	48 415	6.5	12 605	1.7	46 744	6.3	632 915	85.5	740 679
Amajuba	(597 653)	(44.6)	147 948	11.1	58 436	4.4	1 730 103	129.2	1 338 834
Zululand	76 185	6.7	22 937	2.0	91 804	8.1	939 504	83.1	1 130 430
uMkhanyakude	42 144	6.0	(145)	(0.0)	26 999	3.8	633 135	90.2	702 132
King Cetshwayo	463 434	36.5	77 885	6.1	82 814	6.5	646 746	50.9	1 270 879
iLembe	137 010	11.5	49 968	4.2	74 211	6.2	928 631	78.0	1 189 820
Harry Gwala	35 390	6.3	30 597	5.5	38 792	6.9	456 625	81.3	561 404
Total	3 469 479	10.0	1 509 073	4.4	1 781 805	5.1	27 876 410	80.5	34 636 767

Source: NT Igdatabase, downloaded 18 October 2021.

Table 6: Debtors by Customer Group (Total) as at the end of Quarter 1 – 2021/22

R'000	Organs of State		Commercial		Household		Other		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	1 233 781	7.0	4 342 293	24.6	12 049 403	68.2	48 541	0.3	17 674 017
Ugu	182 948	11.8	253 406	16.3	1 112 622	71.5	7 746	0.5	1 556 721
uMgungundlovu	403 594	6.0	903 366	13.4	5 041 291	74.9	385 251	5.7	6 733 502
uThukela	330 310	19.0	357 633	20.6	1 028 121	59.1	22 285	1.3	1 738 349
uMzinyathi	131 473	17.8	92 832	12.5	486 484	65.7	29 891	4.0	740 679
Amajuba	43 427	3.2	143 536	10.7	1 134 399	84.7	17 473	1.3	1 338 834
Zululand	207 488	18.4	195 984	17.3	660 284	58.4	66 674	5.9	1 130 430
uMkhanyakude	177 127	25.2	182 414	26.0	296 807	42.3	45 784	6.5	702 132
King Cetshwayo	296 563	23.3	529 220	41.6	395 832	31.1	49 263	3.9	1 270 879
iLembe	114 260	9.6	154 353	13.0	917 112	77.1	4 095	0.3	1 189 820
Harry Gwala	109 823	19.6	76 169	13.6	345 037	61.5	30 375	5.4	561 404
Total	3 230 793	9.3	7 231 205	20.9	23 467 391	67.8	707 378	2.0	34 636 767

Source: NT Igdatabase, downloaded 18 October 2021.

- The Total debt owed to municipalities at the end of the first quarter of the 2021/22 financial year was R34.6 billion which represents an increase of R3.4 billion or 11.1 percent from the R31.2 billion reported by municipalities in the fourth quarter of the 2020/21 financial year.
- At the end of the first quarter, a substantial amount of debt totalling R27.9 billion or 80.5 percent was outstanding in the *Over 90 Days* category, representing an increase of R2.3 billion or 9.1 percent from R25.6 billion reported in the same category for the fourth quarter of the 2020/21 financial year. In the first quarter, the Debtors per age category were as follows: *0-30 Days*: R3.5 billion or 10 percent, *31-60 Days*: R1.5 billion or 4.4 percent, and *61-90 Days*: R1.8 billion or 5.1 percent.
- Debt collection efforts must focus on these long outstanding debts however, some of these debtors may still need to be written off as they may have arisen as a result of the incorrect billing of indigent customers, amongst others. Municipalities are encouraged to update their Indigent registers to determine households that qualify for rebates and discounts with the aim of ensuring that debtors are accurately billed and reported.

- Amajuba District reflected negative R597.7 million for Debtors in the *0 to 30 Days* category which was as a result of the Newcastle Local Municipality reporting negative R606.3 million due to errors reported in the data string uploaded by the municipality.
- The Debtors Age Analysis by *Income source* shows that a significant amount of R11.8 billion or 34 percent of the debt owed relates to *Trade and Other Receivables from Exchange transactions - Water* followed by *Receivables from Non-exchange Transactions – Property Rates* at R9.5 billion or 27.5 percent.
- The Debtors Age Analysis by *Customer group* indicates that a considerable portion of debt is owed by *Households* at R23.5 billion or 67.8 percent followed *Commercial* at R7.2 billion or 20.9 percent.
- The continued increase in the level of debt owed to municipalities, is noted with concern as the municipalities should be implementing effective debt management and credit control measures in order to improve their debtors collection rates, which in turn will have a positive impact on their cash flows.

2.6 Creditors Age Analysis

Table 7: Creditor Age Analysis per district (Total) as at the end of Quarter 1 – 2021/22

R'000	0 - 30 Days		30 - 60 Days		60- 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	1 899 880	68.1	13 131	0.5	364 320	13.1	513 161	18.4	2 790 492
Ugu	25 078	6.7	8 089	2.2	4 504	1.2	335 587	89.9	373 259
uMgungundlovu	1 455 343	71.1	120 312	5.9	121 099	5.9	350 835	17.1	2 047 589
uThukela	54 064	46.3	47 738	40.9	473	0.4	14 375	12.3	116 650
uMzinyathi	41 470	32.4	13 704	10.7	1 366	1.1	71 626	55.9	128 166
Amajuba	29 500	7.0	20 216	4.8	8 216	2.0	362 086	86.2	420 019
Zululand	62 183	32.7	10 244	5.4	(24 413)	(12.8)	141 984	74.7	189 998
uMkhanyakude	27 932	11.8	157	0.1	(11 745)	(4.9)	221 098	93.1	237 442
King Cetshwayo	198 605	40.3	50 903	10.3	31 843	6.5	211 542	42.9	492 893
iLembe	25 558	97.7	337	1.3	657	2.5	(398)	(1.5)	26 154
Harry Gwala	11 314	73.0	(1 659)	(10.7)	595	3.8	5 250	33.9	15 500
Total	3 830 928	56.0	283 172	4.1	496 915	7.3	2 227 145	32.6	6 838 161

Source: NT Igdatabase, downloaded 18 October 2021.

- The total debt owed by municipalities at the end of the first quarter was R6.8 billion and it represents a decrease of R736.2 million or 9.7 percent from the R7.6 billion owed by municipalities as at the fourth quarter of the 2020/21 financial year.
- At the end of the first quarter of the 2021/22 financial year, a substantial amount of debt totalling R2.2 billion or 32.6 percent was outstanding in the *Over 90 Days* category, representing a decrease of R76.5 million or 3.3 percent from R2.3 billion reported in the same category for the fourth quarter of the 2020/21 financial year. It is concerning that 44 percent of the debt owed by municipalities, which amounts to R3 billion, was outstanding for longer than 30 days in contravention of Section 65(2)(e) of the MFMA.
- The Harry Gwala District reflected negative R1.7 million in the *30 to 60 Days* category which was as a result of the uBuhlebezwe Local Municipality reporting negative R2.2 million. The municipality indicated that accruals were raised for June at end of the previous financial year, however the payments were incorrectly recorded against the supplier instead of the accrual resulting in the negative amounts.
- The Zululand and uMkhanyakude Districts reflected negative R24.2 million and negative R11.7 million respectively in the *60 to 90 Days* category. The negative balance was as a result of the Nongoma Local Municipality reporting negative R26.1 million as well as the Big Five Hlabisa Local Municipality and the uMkhanyakude District Municipality reporting negative R1.3 million and negative R8.5 million in the Zululand and uMkhanyakude Districts respectively. The negative amounts are as a result of increased accruals being processed on the financial system as at the end of the previous financial year

while payment was subsequently made in July was misallocated.

- The iLembe District reflected negative R398 000 for the *Over 90 Days* category as a result of the district municipality reporting negative R1 million.
- The majority of the outstanding *Creditors* relate mainly to *Bulk electricity* of R2 billion or 29 percent followed by *Trade creditors* of R1.5 billion or 21.3 percent.
- Of the *Bulk electricity* outstanding creditors balance of R2 billion, R320.5 million was in the *Over 90 Days* category. This was mainly due to the fact that the Mpopana, and the Ulundi Local Municipalities reported amounts owing to Eskom of R260.2 million and R99.4 million for unpaid electricity respectively. Due to the poor collection of outstanding Debtors, the municipalities experienced cash flow challenges and were therefore unable to make full payment on invoices owed to Eskom. The Ulundi Local Municipality indicated that they are making payments according to the current repayment plan however they are in the process of negotiating a new payment plan with Eskom. The Mpopana Local Municipality indicated that they are currently still renegotiating a repayment plan with Eskom and the process has not yet been finalised, however they are currently making payments in line with the proposed repayment plan.
- Of the *Bulk water* outstanding creditors balance of R1.3 billion, R555.6 million was in the *Over 90 Days* category. This was mainly due to the fact that the Ugu District Municipality reported an amount owing to Umgeni Water Board of R273.8 million for unpaid bulk water. The municipality indicated that agreement has not yet been reached on a revised payment plan, however current amounts due have been paid to Umgeni Water Board. The uThukela District Municipality did not report the balance owed to Umgeni Water Board in their MFMA Section 71 data string however, the Umgeni Water Board indicated that the uThukela District Municipality owed the water board R205.8 million for unpaid *Bulk water* in their MFMA Section 41 report. The uThukela District Municipality indicated the negotiations for a repayment plan with Umgeni Water Board have not been finalised.

2.7 National Conditional Grants

Table 8: National Conditional Grants -Summary, Quarter 1 – 2021/22

	Total Available 2021/22	Year to date		Unaudited Actual		Unaudited Actual	
		Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department	% Spent	Actual expenditure by municipalities	% Spent
R '000							
Direct Transfers							
Municipal Infrastructure Grant	3 410 925			-	-	328 915	9.6
Public Transport Network Grant	772 712			-	-	-	-
Integrated National Electrification Programme (Municipal) Grant	447 466			-	-	36 098	8.1
Neighbourhood Development Partnership Grant (Capital Grant)	160 744			-	-	11	-
Rural Road Assets Management Systems Grant	24 713			-	-	116	0.5
Regional Bulk Infrastructure Grant (Schedule 5B)	238 621			-	-	1 016	0.4
Water Services Infrastructure Grant (Schedule 5B)	897 050			-	-	46 447	5.2
Integrated Urban Development Grant	210 881			-	-	23 618	11.2
Metro Informal Settlements Partnership Grant	686 369			-	-	20 500	3.0
Programme and Project Preparation Support Grant	49 949			-	-	-	-
Local Government Financial Management Grant	108 620			-	-	10 723	9.9
Expanded Public Works Programme Integrated Grant (Municipality)	222 137			-	-	20 456	9.2
Infrastructure Skills Development Grant	37 000			-	-	457	1.2
Energy Efficiency and Demand Side Management	37 000			-	-	3 419	9.2
Subtotal	7 304 187	-	-	-	-	491 777	6.7
Allocation In kind							
Integrated National Electrification Programme (Eskom) Grant	674 090			-	-	-	-
Neighbourhood Development Partnership Grant (Technical Assistance)	6 600			-	-	-	-
Municipal Systems Improvement Grant (Schedule 6B)	34 779			-	-	-	-
Subtotal	715 469	-	-	-	-	-	-
Total	8 019 656	-	-	-	-	491 777	6.1

Source: NT Igdatabase, downloaded 18 October 2021.

- Information relating to the direct allocations transferred to municipalities and the actual expenditure as per the National Departments as at the end of the first quarter was not available at the time of drawing the provincial report on 18 October 2021. The grant expenditure figures reported are based on the MFMA Section 71 monthly data string submissions made by the municipalities.
- In terms of the Division of Revenue Act, Act No. 4 of 2021 (DoRA), direct allocations to all 54 municipalities in KwaZulu-Natal, including eThekweni Metro amounted to R7.3 billion, while allocations in-kind amounted to R715.5 million, totalling R8 billion. Municipalities have reflected spending of R491.8 million or 6.7 percent against the total direct allocation of R7.3 billion.
- The total Municipal Infrastructure Grant (MIG) allocation to all the municipalities within the province was R3.4 billion, excluding allocations to the uMhlathuze and Ray Nkonyeni Local Municipalities as well as the eThekweni Metro. As at the first quarter, a total of R328.9 million or 9.6 percent was spent of the total MIG allocations to the applicable municipalities.
- The eThekweni Metro receives the Integrated City Development Grant (ICDG) and therefore does not receive the MIG allocation. The uMhlathuze and Ray Nkonyeni Local Municipalities receive the Integrated Urban Development Grant (IUDG) and therefore do not receive the MIG allocation.
- The total Integrated Urban Development Grant (IUDG) allocation to the Ray Nkonyeni and uMhlathuze Local municipalities was R210.9 million, of which of R23.6 million or 11.2 percent was spent when compared to the allocations to municipalities as at the end of the first quarter of the 2021/22 financial year.
- According to the 2021 Division of Revenue Act 2021 (DoRA), the Integrated City Development Grant (ICDG) has been repurposed into the Programme and Project Preparation Support Grant (PPPSG). The eThekweni Municipality was allocated R49.9 million for this grant for the 2021/22 financial year but has not reported any spending against the allocation for the first quarter of the 2021/22 financial year.
- A total of 20 municipalities reported under-expenditure on their MIG allocations for the 2021/22 financial year. A further 17 municipalities reported no expenditure against their MIG allocations while three municipalities reported negative expenditure against their MIG allocations.
- The total Water Services Infrastructure Grant (WSIG) allocation to the municipalities within the province was R897.1 million. As at the first quarter, a total of R46.4 million or 5.2 percent was spent when compared to the allocations to municipalities. The following municipalities did not report any expenditure against their allocations and contributed to the under-spending of the WSIG namely: the Newcastle and uMhlathuze Local Municipalities together with the uMgungundlovu, uThukela, Amajuba, uMkhanyakude and Harry Gwala District Municipalities.

2.8 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. At the time of extracting the Provincial Summary figures and Conditional Grants figures on 18 October 2021, it was noted that all 54 municipalities in KZN had submitted their Monthly IYM, Creditors and Debtors data strings for Months 01, 02 and 03 of the 2021/22 financial year.

Annexure C: Capital Revenue (Source of finance) - 1st Quarter 2021/22

R'000	Original Budget	Unaudited Actual	% Generated	Detail				Transfers recognised - capital			
				Sources of Finance				Borrowing	Internally generated funds		
				National Govt.	Provincial Govt.	District Municipality	Other transfers and grants				
A	KZN2000	eThekweni	5 321 542	454 030	8.5	341 482	1 618	-	(0)	135 396	(24 466)
B	KZN212	uMdoni	38 595	8 412	21.8	6 701	-	-	-	-	1 712
B	KZN213	uMzombe	62 185	11 179	18.0	4 026	-	206	-	-	6 947
B	KZN214	uMuziwabantu	46 091	6 157	13.4	3 996	-	-	-	-	2 161
B	KZN216	Ray Nkonyeni	161 345	29 287	18.2	21 494	828	-	3 346	1 185	2 434
B	DC21	Ugu DM	333 548	25 074	7.5	(18 782)	-	-	-	-	43 857
Total: Ugu Municipalities			641 763	80 110	12.5	17 435	828	206	3 346	1 185	57 110
B	KZN221	uMshwathi	29 977	10 424	34.8	7 595	-	-	-	-	2 829
B	KZN222	uMngeni	29 048	826	2.8	759	-	-	-	-	68
B	KZN223	Mpofana	11 840	4 507	38.1	4 507	-	-	-	-	-
B	KZN224	iMpendle	20 687	5 739	27.7	5 161	64	-	-	-	514
B	KZN225	Msunduzi	576 302	34 549	6.0	34 551	-	-	(2)	-	-
B	KZN226	Mkhambathini	31 621	8 159	25.8	6 338	-	-	-	-	1 821
B	KZN227	Richmond	33 630	6 691	19.9	6 553	-	-	-	-	138
C	DC22	uMgungundlovu DM	195 479	57 046	29.2	57 046	-	-	-	-	-
Total: uMgungundlovu Municipalities			928 584	127 940	13.8	122 509	64	-	(2)	-	5 370
B	KZN235	Okhahlamba	29 734	8 649	29.1	8 226	-	-	-	-	423
B	KZN237	iNkosi Langelibalele	40 348	8 068	20.0	7 845	137	-	-	-	86
B	KZN238	Alfred Duma	122 911	12 892	10.5	8 589	4 192	-	-	-	111
B	DC23	uThukela DM	251 809	37 532	14.9	37 521	-	-	-	-	11
Total: uThukela Municipalities			444 802	67 142	15.1	62 181	4 329	-	-	-	632
B	KZN241	eNdumeni	26 429	3 059	11.6	2 972	87	-	-	-	-
B	KZN242	Nquthu	92 505	8 873	9.6	5 560	-	-	-	-	3 314
B	KZN244	uMsinga	68 452	12 926	18.9	11 905	-	-	-	-	1 021
B	KZN245	uMvoti	40 762	6 070	14.9	4 678	1 293	-	-	-	100
C	DC24	uMzinyathi DM	287 572	83 008	28.9	82 438	-	-	-	-	570
Total: uMzinyathi Municipalities			515 720	113 937	22.1	107 553	1 380	-	-	-	5 005
B	KZN252	Newcastle	68 741	12 862	18.7	12 588	-	-	-	-	274
B	KZN253	eMadlangeni	18 987	1	0.0	-	-	-	-	-	1
B	KZN254	Dannhauser	63 516	19 501	30.7	9 836	-	-	-	-	9 665
C	DC25	Amajuba DM	108 563	13 807	12.7	13 767	-	-	-	-	40
Total: Amajuba Municipalities			259 806	46 172	17.8	36 191	-	-	-	-	9 981
B	KZN261	eDumbe	46 209	10 973	23.7	10 686	287	-	-	-	-
B	KZN262	uPhongolo	52 076	8 788	16.9	3 947	1	-	-	-	4 840
B	KZN263	AbaQulusi	44 908	8 135	18.1	6 162	-	-	-	-	1 973
B	KZN265	Nongoma	51 254	6 842	13.3	6 588	-	-	-	-	254
B	KZN266	Ulundi	33 577	(5 540)	(16.5)	(4 809)	-	-	-	-	(731)
C	DC26	Zululand DM	580 277	141 580	24.4	136 243	2 580	-	-	-	2 758
Total: Zululand Municipalities			808 301	170 778	21.1	158 816	2 868	-	-	-	9 094
B	KZN271	uMhlabuyalingana	47 208	9 010	19.1	9 010	-	-	-	-	-
B	KZN272	Jozini	44 922	23 571	52.5	19 652	-	-	-	-	3 919
B	KZN275	Mtubatuba	50 267	10 670	21.2	7 510	2 334	-	-	-	826
B	KZN276	Big Five Hlabisa	25 565	4 796	18.8	4 607	75	-	-	-	114
C	DC27	uMkhanyakude DM	291 452	-	-	-	-	-	-	-	-
Total: uMkhanyakude Municipalities			459 414	48 047	10.5	40 779	2 409	-	-	-	4 859
B	KZN281	uMfolozi	30 838	10 002	32.4	9 796	-	-	-	-	206
B	KZN282	uMhlathuze	830 967	62 411	7.5	28 836	6 445	-	-	21 414	5 716
B	KZN284	uMlalazi	67 123	16 185	24.1	12 119	-	-	-	-	4 065
B	KZN285	Mthonjaneni	47 316	6 720	14.2	6 137	-	-	-	-	583
B	KZN286	Nkandla	42 136	(3 661)	(8.7)	2 069	-	-	-	-	(5 731)
C	DC28	King Cetshwayo DM	244 467	31 434	12.9	28 552	-	-	-	-	2 882
Total: King Cetshwayo Municipalities			1 262 848	123 090	9.7	87 510	6 445	-	-	21 414	7 721
B	KZN291	Mandeni	73 920	13 922	18.8	6 067	41	-	-	-	7 813
B	KZN292	KwaDukuza	321 401	49 775	15.5	15 334	2 149	-	2 604	-	29 689
B	KZN293	Ndwedwe	82 662	14 089	17.0	9 213	-	-	-	-	4 876
B	KZN294	Maphumulo	33 587	15 738	46.9	9 344	1 423	-	-	-	4 971
C	DC29	iLembe DM	235 386	41 284	17.5	40 904	230	-	-	-	149
Total: iLembe Municipalities			746 956	134 808	18.0	80 862	3 843	-	2 604	-	47 499
B	KZN433	Greater Kokstad	98 060	14 125	14.4	6 290	1 615	-	-	-	6 221
B	KZN434	uBuhlebezwe	44 995	10 947	24.3	4 855	180	-	-	-	5 913
B	KZN435	uMzimkhulu	120 404	13 312	11.1	7 748	1 187	-	-	-	4 377
B	KZN436	Dr. Nkosazana Dlamini Zuma	92 800	4 870	5.2	2 051	-	-	-	-	2 819
C	DC43	Harry Gwala DM	307 283	73 870	24.0	71 982	-	47	-	-	1 840
Total: Harry Gwala Municipalities			663 542	117 125	17.7	92 925	2 982	47	-	-	21 171
Total			12 053 278	1 483 179	12.3	1 148 243	26 765	253	5 948	157 995	143 975

Source: NT Igdatabase

Annexure G: Creditors Age Analysis (Total) -1st Quarter 2021/22

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
A KZN2000 eThekweni	1 899 880	68.1	13 131	0.5	364 320	13.1	513 161	18.4	2 790 492
B KZN212 uMdoni	-	-	-	-	3 125	100.0	-	-	3 125
B KZN213 uMzumbe	2 569	-	(73)	-	-	-	53	-	2 550
B KZN214 uMuziwabantu	46	-	-	-	-	-	1	-	47
B KZN216 Ray Nkonyeni	1 143	78.1	-	-	-	-	320	21.9	1 463
C DC21 Ugu DM	21 320	-	8 162	-	1 379	-	335 213	-	366 074
Total: Ugu Municipalities	25 078	6.7	8 089	2.2	4 504	1.2	335 587	89.9	373 259
B KZN221 uMshwathi	(20)	-	(148)	-	(261)	-	310	-	(120)
B KZN222 uMngeni	16 450	80.1	-	-	23	0.1	4 069	19.8	20 541
B KZN223 Mpofana	12 211	4.5	11 247	4.2	8 422	3.1	237 923	88.2	269 803
B KZN224 iMpendle	11	-	(83)	-	(796)	-	754	-	(114)
B KZN225 Msunduzi	1 376 013	82.2	93 854	5.6	112 720	6.7	90 714	5.4	1 673 301
B KZN226 Mkhambathini	281	-	10	-	333	-	(31)	-	594
B KZN227 Richmond	243	-	-	-	-	-	-	-	243
C DC22 uMgungundlovu DM	50 155	60.2	15 431	18.5	658	0.8	17 097	20.5	83 341
Total: uMgungundlovu Municipalities	1 455 343	71.1	120 312	5.9	121 099	5.9	350 835	17.1	2 047 589
B KZN235 Okhahlamba	458	100.0	-	-	-	-	-	-	458
B KZN237 iNkosi Langalibalele	38 739	89.0	1 389	3.2	(973)	-2.2	4 362	10.0	43 518
B KZN238 Alfred Duma	4 781	9.3	46 202	90.1	296	0.6	1	0.0	51 280
C DC23 uThukela DM	10 086	47.1	147	0.7	1 149	5.4	10 012	46.8	21 394
Total: uThukela Municipalities	54 064	46.3	47 738	40.9	473	0.4	14 375	12.3	116 650
B KZN241 eNdumeni	9	10.2	-	-	20	22.3	60	67.5	88
B KZN242 Nquthu	8 521	53.5	1 399	8.8	1 567	9.8	4 445	27.9	15 932
B KZN244 uMsinga	129	100.0	-	-	-	-	-	-	129
B KZN245 uMvoti	6 385	-	7	-	(1 876)	-	14 765	-	19 281
C DC24 uMzinyathi DM	26 426	28.5	12 298	13.3	1 655	1.8	52 356	56.5	92 735
Total: uMzinyathi Municipalities	41 470	32.4	13 704	10.7	1 366	1.1	71 626	55.9	128 166
B KZN252 Newcastle	26 746	7.5	19 315	5.4	12 401	3.5	299 316	83.7	357 778
B KZN253 eMadlangeni	(1 981)	-38.4	(34)	-0.7	2 424	47.0	4 748	92.1	5 156
B KZN254 Dannhauser	168	-	-	-	83	33.1	-	-	250
C DC25 Amajuba DM	4 567	8.0	936	1.6	(6 691)	-11.8	58 023	102.1	56 835
Total: Amajuba Municipalities	29 500	7.0	20 216	4.8	8 216	2.0	362 086	86.2	420 019
B KZN261 eDumbe	2 935	57.8	-	-	-	-	2 142	42.2	5 077
B KZN262 uPhongolo	13 606	86.0	417	2.6	48	0.3	1 743	11.0	15 815
B KZN263 Abaqulusi	39 280	76.8	2	0.0	1 633	3.2	10 260	20.0	51 174
B KZN265 Nongoma	(1 707)	-16.6	4 686	45.7	(26 094)	-254.5	33 368	325.4	10 254
B KZN266 Ulundi	1 899	1.9	2 492	2.5	-	-	94 470	95.6	98 861
C DC26 Zululand DM	6 170	70.0	2 646	30.0	-	-	-	-	8 816
Total: Zululand Municipalities	62 183	32.7	10 244	5.4	(24 413)	-12.8	141 984	74.7	189 998
B KZN271 uMhlabayalingana	5 883	179.7	847	25.9	(1 958)	-59.8	(1 498)	-45.7	3 274
B KZN272 Jozini	4 266	98.1	-	-	-	-	83	1.9	4 349
B KZN275 Mtubatuba	7 285	48.4	2 093	13.9	-	-	5 684	37.7	15 061
B KZN276 Big Five Hlabisa	(775)	-8.5	(1 281)	-14.0	(1 269)	-13.9	12 485	136.3	9 159
C DC27 uMkhanyakude DM	11 274	5.5	(1 502)	-0.7	(8 518)	-4.1	204 344	99.4	205 598
Total: uMkhanyakude Municipalities	27 932	11.8	157	0.1	(11 745)	-4.9	221 098	93.1	237 442
B KZN281 uMfolozi	4 407	89.6	(932)	-19.0	(2 267)	-46.1	3 710	75.4	4 918
B KZN282 uMhlathuze	139 231	95.8	-	-	4 975	3.4	1 104	0.8	145 310
B KZN284 uMlalazi	-	-	-	-	-	-	113	100.0	113
B KZN285 Mthonjaneni	7 800	90.9	1	0.0	111	1.3	672	7.8	8 584
B KZN286 Nkandla	4 280	65.0	3 207	48.7	(7 715)	-117.2	6 813	103.5	6 584
C DC28 King Cetshwayo DM	42 887	13.1	48 627	14.9	36 740	11.2	199 130	60.8	327 384
Total: King Cetshwayo Municipalities	198 605	40.3	50 903	10.3	31 843	6.5	211 542	42.9	492 893
B KZN291 Mandeni	2	21.2	-	-	-	-	9	78.8	12
B KZN292 KwaDukuza	6 491	91.9	322	4.6	75	1.1	177	2.5	7 065
B KZN293 Ndwedwe	3 258	90.8	16	0.4	(0)	-0.0	315	8.8	3 589
B KZN294 Maphumulo	606	90.0	-	-	(37)	-5.5	104	15.5	673
C DC29 iLembe DM	15 200	102.6	-	-	619	4.2	(1 004)	-6.8	14 815
Total: iLembe Municipalities	25 558	97.7	337	1.3	657	2.5	(398)	-1.5	26 154
B KZN433 Greater Kokstad	69	100.0	-	-	-	-	-	-	69
B KZN434 uBuhlebezwe	1 156	29.4	(2 202)	-56.0	(185)	-4.7	5 163	131.3	3 932
B KZN435 uMzimkhulu	4	100.0	-	-	-	-	-	-	4
B KZN436 Dr. Nkosazana Dlamini Zuma	3 594	-	102	-	3	-	47	-	3 746
C DC43 Harry Gwala DM	6 492	83.8	441	5.7	777	10.0	40	0.5	7 750
Total: Harry Gwala Municipalities	11 314	73.0	(1 659)	-10.7	595	3.8	5 250	33.9	15 500
Total	3 830 928	56.0	283 172	4.1	496 915	7.3	2 227 145	32.6	6 838 161

Source: NT Publication

Annexure I: National Conditional Grant Annexure I: National Conditional Grant - 1st Quarter 2021/22 (Continued...)

R'000	Integrated National Electrification Programme (municipal) Grant						Expanded Public Works Programme Intergrated Grant (municipality)						Water Services Infrastructure Grant (Schedule 5B Grant)					
	DoRA 2021 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Unaudited Actual Expenditure Nat. Dept. % Spent	Unaudited Actual Expenditure Munis. % Spent	DoRA 2021 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Unaudited Actual Expenditure Nat. Dept. % Spent	Unaudited Actual Expenditure Munis. % Spent	DoRA 2021 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Unaudited Actual Expenditure Nat. Dept. % Spent	Unaudited Actual Expenditure Munis. % Spent			
A	KZN2000	eThekweni	-	-	-	-	-	-	-	-	81 691	-	-	-	-			
B	KZN212	uMdoni	-	-	-	-	-	-	-	1 976	-	-	-	665	33.7			
B	KZN213	uMzombe	26 500	-	-	-	-	-	-	1 658	-	-	-	269	16.2			
B	KZN214	uMuziwabantu	5 000	-	-	-	-	-	-	980	-	-	-	131	13.4			
B	KZN216	Ray Nkonyeni	9 600	-	-	-	-	-	-	5 558	-	-	-	2 317	41.7			
C	DC21	Ugu DM	-	-	-	-	-	-	-	3 611	-	-	-	677	18.8			
Total: Ugu Municipalities			41 100	-	-	-	-	-	-	13 783	-	-	-	4 060	29.5			
B	KZN221	uMshwathi	8 600	-	-	-	-	-	-	1 376	-	-	-	-	-			
B	KZN222	uMngeni	18 486	-	-	-	-	-	-	980	-	-	-	143	14.6			
B	KZN223	Mpofana	-	-	-	-	-	-	-	1 136	-	-	-	119	10.5			
B	KZN224	iMpendle	3 551	-	-	-	-	-	-	1 221	-	-	-	-	-			
B	KZN225	Msunduzi	24 000	-	-	-	-	-	-	3 516	-	-	-	-	-			
B	KZN226	Mkhambathini	18 110	-	-	-	-	-	-	1 329	-	-	-	-	-			
B	KZN227	Richmond	10 980	-	-	-	-	-	-	1 101	-	-	-	-	-			
C	DC22	uMgungundlovu DM	-	-	-	-	-	-	-	2 299	-	-	-	-	-			
Total: uMgungundlovu Municipalities			83 727	-	-	-	-	-	-	12 958	-	-	-	262	2.0			
B	KZN235	Okhahlamba	13 400	-	-	-	-	-	-	2 513	-	-	-	2 102	83.6			
B	KZN237	iNkosi Langalibalele	-	-	-	-	-	-	-	2 114	-	-	-	-	-			
B	KZN238	Alfred Duma	17 100	-	-	-	-	-	-	4 143	-	-	-	1 668	40.2			
C	DC23	uThukela DM	-	-	-	-	-	-	-	3 516	-	-	-	-	-			
Total: uThukela Municipalities			30 500	-	-	-	-	-	-	519	-	-	-	3 770	30.7			
B	KZN241	eNdameni	14 111	-	-	-	-	-	-	1 589	-	-	-	-	-			
B	KZN242	Nquthu	10 000	-	-	-	-	-	-	1 260	-	-	-	-	-			
B	KZN244	uMsinga	4 420	-	-	-	-	-	-	3 989	-	-	-	-	-			
B	KZN245	uMvoti	17 237	-	-	-	-	-	-	-	-	-	-	-	-			
C	DC24	uMzinyathi DM	-	-	-	-	-	-	-	4 841	-	-	-	417	8.6			
Total: Umzinyathi Municipalities			45 768	-	-	-	-	-	-	11 679	-	-	-	417	3.6			
B	KZN252	Newcastle	13 500	-	-	-	-	-	-	2 948	-	-	-	-	-			
B	KZN253	eMadlangeni	8 075	-	-	-	-	-	-	-	-	-	-	-	-			
B	KZN254	Dannhauser	-	-	-	-	-	-	-	-	-	-	-	-	-			
C	DC25	Amajuba DM	-	-	-	-	-	-	-	1 693	-	-	-	-	-			
Total: Amajuba Municipalities			21 575	-	-	-	-	-	-	4 641	-	-	-	60 000	-			
B	KZN261	eDumbe	26 500	-	-	-	-	-	-	1 231	-	-	-	1 463	118.9			
B	KZN262	uPhongolo	15 000	-	-	-	-	-	-	2 504	-	-	-	775	31.0			
B	KZN263	AbaQulusi	3 396	-	-	-	-	-	-	2 515	-	-	-	742	29.5			
B	KZN265	Nongoma	17 082	-	-	-	-	-	-	1 868	-	-	-	-	-			
B	KZN266	Ulundi	5 005	-	-	-	-	-	-	3 660	-	-	-	-	-			
C	DC26	Zululand DM	-	-	-	-	-	-	-	9 612	-	-	-	-	-			
Total: Zululand Municipalities			66 983	-	-	-	-	-	-	21 390	-	-	-	2 980	13.9			
B	KZN271	uMhlabuyalingana	12 500	-	-	-	-	-	-	1 759	-	-	-	-	-			
B	KZN272	Jozini	8 980	-	-	-	-	-	-	3 296	-	-	-	-	-			
B	KZN275	Mtubatuba	5 940	-	-	-	-	-	-	1 028	-	-	-	272	26.5			
B	KZN276	Big Five Hlabisa	5 500	-	-	-	-	-	-	1 545	-	-	-	371	24.0			
C	DC27	uMkhanyakude DM	-	-	-	-	-	-	-	5 846	-	-	-	-	-			
Total: uMkhanyakude Municipalities			32 920	-	-	-	-	-	-	13 474	-	-	-	643	4.8			
B	KZN281	uMfolozi	-	-	-	-	-	-	-	1 557	-	-	-	559	35.9			
B	KZN282	uMhlathuze	-	-	-	-	-	-	-	3 417	-	-	-	-	-			
B	KZN284	uMlalazi	5 325	-	-	-	-	-	-	3 416	-	-	-	955	27.9			
B	KZN285	Mthonjaneni	20 805	-	-	-	-	-	-	1 891	-	-	-	855	45.2			
B	KZN286	Nkandla	6 027	-	-	-	-	-	-	3 552	-	-	-	-	-			
C	DC28	King Cetshwayo DM	-	-	-	-	-	-	-	4 619	-	-	-	1 037	22.5			
Total: King Cetshwayo Municipalities			32 157	-	-	-	-	-	-	18 452	-	-	-	3 405	18.5			
B	KZN291	Mandeni	4 872	-	-	-	-	-	-	2 435	-	-	-	-	-			
B	KZN292	KwaDukuza	3 080	-	-	-	-	-	-	1 732	-	-	-	744	42.9			
B	KZN293	Ndwedwe	9 100	-	-	-	-	-	-	2 412	-	-	-	578	24.0			
B	KZN294	Maphumulo	16 250	-	-	-	-	-	-	1 786	-	-	-	980	54.9			
C	DC29	iLembe DM	-	-	-	-	-	-	-	6 363	-	-	-	1 752	27.5			
Total: iLembe Municipalities			33 302	-	-	-	-	-	-	14 728	-	-	-	4 054	27.5			
B	KZN433	Greater Kokstad	23 538	-	-	-	-	-	-	4 628	-	-	-	-	-			
B	KZN434	uBuhlebezwe	10 000	-	-	-	-	-	-	2 131	-	-	-	283	13.3			
B	KZN435	uMzimkhulu	13 176	-	-	-	-	-	-	3 377	-	-	-	-	-			
B	KZN436	Dr. Nkosazana Dlamini Zuma	12 720	-	-	-	-	-	-	2 323	-	-	-	581	25.0			
C	DC43	Harry Gwala DM	-	-	-	-	-	-	-	4 596	-	-	-	-	-			
Total: Harry Gwala Municipalities			59 434	-	-	-	-	-	-	17 055	-	-	-	864	5.1			
Total			447 466	-	-	-	-	-	-	222 137	-	-	-	20 456	9.2			

Source: NT Igdatabase

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