



**KWAZULU-NATAL PROVINCE**

**TREASURY**

REPUBLIC OF SOUTH AFRICA

# **CONSOLIDATED MUNICIPAL BUDGETS PERFORMANCE REPORT**

## **1st Quarter Review 2022/23**

**MFQR: 30 September 2022**

Compiled by: KwaZulu-Natal (KZN) Provincial Treasury

## Data Source and Reliability

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*This report uses data reported by municipalities by the 10<sup>th</sup> working day of the month, as required by Section 71(1) of the MFMA. The report has been compiled based on information provided by the municipalities in the form of mSCOA data strings, Financial Management Reports (FMR) and other budget performance information for the financial period ended 30 September 2022 from the NT LG Database. Therefore, any queries on the budget, revenue or expenditure figures reflected in the report must be referred to the relevant Municipal Manager or Chief Financial Officer. The quality of the report depends on the reliability and credibility of the information and figures submitted by the municipalities. It is noted that certain municipalities experience challenges with their financial systems as well as with the capturing of financial data in accordance with the mSCOA segments. These problems cause errors in the submitted data strings as well as inaccuracies in the financial information related to misalignment, cash flow and balance sheet budgeting.*

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## Methodology and Approach

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

The data for the analysis used in this report was extracted from the NT LG Database as reported by municipalities for the financial quarter ended 30 September 2022. The non-delegated municipalities, namely, the eThekweni Metro and 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 2022, some municipalities may not have corrected the errors in their monthly MFMA Section 71 performance data strings. Such errors may have distorted the reporting 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 based on a straight line projection of their 2022/23 Approved Budgets or Adjusted Budgets as at the end of the first quarter of the 2022/23 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 first quarter of the 2022/23 financial year ended 30 September 2022.

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

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

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 (GoMuni) 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.

It should be noted that subsequent to the flooding which affected a number of areas around the KwaZulu-Natal Province, National Treasury authorised the transfer of funds from the Municipal Disaster Response Grant to a number of affected municipalities in the province to enable the municipalities to respond to the disaster in terms of the Disaster Management Act, Act No. 57 of 2002. The following four municipalities had passed Adjustments Budgets as a result of the transfer of funds:

1. Ray Nkonyeni Local Municipality;
2. Alfred Duma Local Municipality;
3. KwaDukuza Local Municipality; and
4. iLembe District Municipality.

The MFMA Section 71 performance will therefore be compared to the KZN Provincial Adjusted Budget total in order to reflect the most accurate year to date performance.

## 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 – 2022/23**

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail						
					Property rates	Service charges			Transfers and subsidies <sup>2</sup>	Other own revenue	Other revenue <sup>3</sup>
						Electricity revenue	Water revenue	Other <sup>1</sup>			
eThekwini	46 326 594	46 326 594	13 254 551	28.6	3 583 019	4 057 349	1 516 611	582 801	1 658 083	1 241 457	615 232
Ugu	3 155 465	3 155 465	993 624	31.5	248 484	44 688	70 587	55 111	511 237	20 410	43 107
uMgungundlovu	9 648 612	9 648 612	2 522 111	26.1	453 979	812 830	314 206	91 538	748 555	16 314	84 689
uThukela	2 941 851	2 956 265	973 853	32.9	149 180	207 588	58 586	16 939	475 564	12 888	53 108
uMzinyathi	1 910 363	1 910 363	438 076	22.9	64 937	59 477	15 671	12 404	269 082	316	16 190
Amajuba	3 261 178	3 261 178	813 876	25.0	113 476	213 541	59 378	61 064	350 164	2 886	13 366
Zululand	2 533 006	2 533 006	850 726	33.6	129 639	77 474	18 752	26 045	580 336	928	17 551
uMkhanyakude	1 716 626	1 716 626	638 433	37.2	51 830	557	6 181	3 146	557 139	3 804	15 774
King Cetshwayo	6 373 654	6 389 382	2 026 299	31.7	313 068	618 616	169 988	73 491	693 793	16 184	141 158
iLembe	4 073 795	4 081 646	1 154 112	28.3	192 323	220 763	65 273	41 356	567 252	23 500	43 645
Harry Gwala	1 665 584	1 665 584	590 538	35.5	76 312	49 511	13 964	10 693	417 011	1 851	21 196
<b>Total</b>	<b>83 606 727</b>	<b>83 644 720</b>	<b>24 256 200</b>	<b>29.0</b>	<b>5 376 248</b>	<b>6 362 394</b>	<b>2 309 196</b>	<b>974 589</b>	<b>6 828 217</b>	<b>1 340 540</b>	<b>1 065 016</b>

Source: NT Igdatabase, downloaded 18 October 2022.

1 Include Service charges revenue for Sanitation and Refuse.

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

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

- In aggregate, municipalities in KwaZulu-Natal generated *Operating revenue* amounting to R24.3 billion or 29 percent of their Adjusted Budgets of R83.6 billion as at the end of September 2022 which is above the expected straight-line projection of 25 percent at the end of the first quarter of the 2022/23 financial year.
- The eThekwini Metro with R13.3 billion or 54.6 percent contributed the most towards the total *Operating revenue* of R24.3 billion followed by the uMgungundlovu District with R2.5 billion or 10.4 percent. It should be noted that the Msunduzi Local Municipality contributed R1.8 billion or 70.2 percent towards the total revenue reported by the uMgungundlovu District. The King Cetshwayo District contributed R2 billion or 8.4 percent towards the total *Operating revenue* of R24.3 billion which is attributed to the uMhlathuze Local Municipality having reported R1.3 billion or 64.8 percent of the total revenue reported by the district. The non-delegated municipalities are considered to be significant contributors to the total revenue generated as they are densely populated cities with a large number of consumers.
- The uMzinyathi District with R438.1 million or 1.8 percent contributed the least towards the total *Operating revenue*. This is due to the uMsinga and Nquthu Local Municipalities reporting the lowest total Operating revenue figures of R7.3 million (2.5 percent of the Adjusted Budget of R289.5 million) and R13.9 million (5.1 percent of the Adjusted Budget of R271.2 million) respectively as at the end of September 2022.
- *Transfers and subsidies* contributed the most towards *Operating revenue* as at the end of the first quarter of the 2022/23 financial year with R6.8 billion or 28.2 percent followed by *Service charges – electricity* of R6.4 billion or 26.2 percent. *Service charges – other* which comprises of *Service charges – sanitation* and *Service charges – refuse* contributed the least towards *Operating revenue* generated with R974.6 million or 4 percent.
- Of the 54 municipalities in KZN, 36 municipalities are grant dependent as their own revenue generated is less than 50 percent of their total Adjusted Budget for *Operating revenue* for the 2022/23 financial year.

## 2.2 Operating Expenditure

**Table 2: Operating Expenditure per item and per district as at the end of Quarter 1 – 2022/23**

R'000	Original Budget	Adjusted 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 <sup>1</sup>
eThekweni	45 837 892	45 837 892	10 795 626	23.6	2 722 292	33 365	127 726	681 565	233 030	4 085 718	1 083 270	581 336	1 247 322
Ugu	3 392 748	3 392 748	748 091	22.0	301 534	21 993	2 894	92 450	1 069	39 056	147 039	115 732	26 326
uMgungundlovu	8 681 796	8 681 796	2 164 066	24.9	527 805	26 855	3 057	129 221	16 144	989 114	195 745	102 572	173 552
uThukela	3 127 427	3 141 841	580 800	18.5	241 435	14 343	(1)	20 326	216	174 370	64 134	52 475	13 501
uMzinyathi	2 016 866	2 016 866	337 084	16.7	131 149	6 346	22	30 298	742	25 325	68 019	50 723	24 458
Amajuba	3 458 734	3 458 734	574 828	16.6	195 609	13 694	13 897	3 932	4 533	167 633	101 785	41 329	32 414
Zululand	2 425 754	2 425 754	592 060	24.4	218 676	19 309	3 242	33 895	1 017	115 933	90 660	91 931	17 395
uMkhanyakude	1 655 428	1 655 428	275 800	16.7	127 585	15 601	3 510	11 618	261	1 694	42 556	62 584	10 392
King Cetshwayo	6 636 595	6 652 323	1 680 938	25.3	408 633	24 791	86 839	136 067	18 606	415 435	143 022	182 235	265 311
iLembe	4 096 176	4 103 008	830 697	20.2	245 298	24 263	391	65 418	1 422	245 987	126 393	82 155	39 370
Harry Gwala	1 844 388	1 844 388	420 188	22.8	166 463	15 025	5 798	28 227	-	61 704	75 636	56 957	10 377
<b>Total</b>	<b>83 173 806</b>	<b>83 210 780</b>	<b>19 000 176</b>	<b>22.8</b>	<b>5 286 479</b>	<b>215 584</b>	<b>247 376</b>	<b>1 233 020</b>	<b>277 041</b>	<b>6 321 970</b>	<b>2 138 259</b>	<b>1 420 030</b>	<b>1 860 417</b>

Source: NT Igdatabase, downloaded 18 October 2022.

<sup>1</sup> Include Inventory consumed, Transfers and subsidies and Losses.

- In aggregate, municipalities in KwaZulu-Natal incurred *Operating expenditure* amounting to R19 billion or 22.8 percent of their Adjusted Budgets of R83.2 billion as at the end of September 2022 which is less than the straight-line projection of 25 percent expected at the end of the first quarter of the 2022/23 financial year.
- The eThekweni Metro with R10.8 billion or 56.8 percent contributed the most towards the total *Operating expenditure* of R19 billion followed by the uMgungundlovu District with R2.2 billion or 11.4 percent. It should be noted that the Msunduzi Local Municipality contributed R1.7 billion or 78.7 percent towards the total expenditure reported by the uMgungundlovu District.
- The King Cetshwayo District contributed R1.7 billion or 8.8 percent towards the total *Operating expenditure* of R19 billion which can be attributed to the uMhlathuze Local Municipality having reported R1.1 billion or 68.3 percent of the total expenditure reported by the district.
- The uMkhanyakude District with R275.8 million or 1.5 percent contributed the least to the total *Operating expenditure* of R19 billion which is mainly due to the uMkhanyakude District Municipality reporting only R51.4 million or 8.2 percent of the Adjusted Budget of R622.7 million. A strike during July and August 2022 negatively influenced expenditure incurred and reported by the uMkhanyakude District Municipality.
- *Bulk purchases* contributed the most towards the total *Operating expenditure* as R6.3 billion or 33.3 percent was spent as at the end of the first quarter of the 2022/23 financial year. *Bulk purchases* are a material component of the cost of delivering services to the communities served by municipalities. *Remuneration of councillors* of R215.6 million or 1.1 percent contributed the least towards the total *Operating expenditure*.
- *Operating expenditure* continues to be driven by *Bulk purchases* and *Employee costs* which contributed R6.3 billion or 33.3 percent and R5.3 billion or 27.8 percent respectively towards the total *Operating expenditure*. It should however be noted that the reported expenditure for *Employee related costs* of R5.3 billion appears to be understated as the uMsinga Local Municipality reported only R244 000 as the end of the first quarter of the 2022/23 financial which appears to be incorrect.

## 2.3 Capital Revenue

**Table 3: Capital Revenue (Source of Finance) per district as at the end of Quarter 1 – 2022/23**

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail			
					Transfers recognised - capital <sup>1</sup>	Borrowing	Internally generated funds	Public contr. and donations
eThekwini	5 589 511	5 589 511	381 969	6.8	255 538	207 351	(80 920)	-
Ugu	724 407	741 015	108 087	14.6	89 428	-	18 659	-
uMgungundlovu	1 157 314	1 157 314	(44 537)	(3.8)	(48 398)	542	3 319	-
uThukela	517 680	516 680	49 761	9.6	45 895	-	3 866	-
uMzinyathi	425 530	425 530	97 111	22.8	82 739	-	14 373	-
Amajuba	423 172	423 172	66 517	15.7	54 908	-	11 610	-
Zululand	551 433	551 433	128 865	23.4	116 842	-	12 022	-
uMkhanyakude	448 184	448 184	57 251	12.8	55 169	-	2 082	-
King Cetshwayo	1 490 894	1 479 085	288 174	19.5	110 041	110 843	67 290	-
iLembe	1 044 755	1 150 594	179 250	15.6	119 468	-	59 782	-
Harry Gwala	700 961	700 961	67 863	9.7	55 681	-	12 183	-
<b>Total</b>	<b>13 073 841</b>	<b>13 183 480</b>	<b>1 380 311</b>	<b>10.5</b>	<b>937 310</b>	<b>318 735</b>	<b>124 266</b>	<b>-</b>

Source: NT Igdatabase, downloaded 18 October 2022.

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

- Municipalities in KwaZulu-Natal generated *Capital revenue* of R1.4 billion or 10.5 percent of their Adjusted Budgets of R13.2 billion at an aggregate level to fund their *Capital expenditure* as at the end of September 2022 which is significantly below the straight-line projection of 25 percent expected at the end of the first quarter of the 2022/23 financial year. The low *Capital revenue* of R1.4 billion or 10.5 percent reported by KwaZulu-Natal municipalities is primarily attributable to delays in Supply Chain Management (SCM) processes and inaccurate reporting for a number of municipalities.
- The eThekwini Metro with R382 million or 27.7 percent contributed the most towards the total *Capital revenue* of R1.4 billion followed by the King Cetshwayo District with R288.2 million or 20.9 percent.
- It should be noted that the uMgungundlovu District Municipality reported *Capital revenue* of negative R142.2 million as a result of incorrect reporting due to the configuration of the financial systems which has also distorted the provincial average as at the end of the first quarter of the 2022/23 financial year.
- It is concerning to note that the uMngeni Local Municipality (0.5 percent), uThukela District Municipality (2.2 percent), Nkandla Local Municipality (4.2 percent) and Alfred Duma Local Municipality (4.6 percent) generated *Capital revenue* of less than 5 percent as at the end of the first quarter of the 2022/23 financial year.
- The highest contributor towards the total *Capital revenue* as at the end of the first quarter of the 2022/23 financial year was *Transfers recognised – capital* with R937.3 million or 67.9 percent followed by *Borrowing* with R318.7 million or 23.1 percent. The *Internally generated funds* of R124.3 million or 9 percent contributed the least towards the total *Capital revenue* as at the end of first quarter of the 2022/23 financial year. The *Internally generated funds* were understated as a result of incorrect reporting with the eThekwini Metro reporting negative R80.9 million for *Internally generated funds*.

## 2.4 Capital Expenditure

**Table 4: Capital Expenditure per item and per district as at the end of Quarter 1 – 2022/23**

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail									
					Governance and Admin. <sup>1</sup>	Community and Public Safety			Economic and Environmental Services		Trading Services			Other
						Housing	Health	Other <sup>2</sup>	Road Transport	Other <sup>3</sup>	Electricity	Water and Waste Water Mgt.	Waste Mgt	
eThekweni	5 589 511	5 589 511	381 969	6.8	41 158	26 380	(596)	17 516	242 367	4 018	85 570	(46 419)	11 846	128
Ugu	724 407	741 015	108 087	14.6	3 159	12	-	9 390	30 420	30 132	589	34 385	-	-
uMgungundlovu	1 156 879	1 156 879	(44 624)	(3.9)	9 267	4 900	-	3 987	31 909	10 096	7 767	(112 692)	(32)	175
uThukela	517 680	516 680	49 761	9.6	322	2	-	2 268	7 268	31 835	2 301	5 765	-	-
uMzinyathi	425 530	425 530	97 111	22.8	3 357	-	-	4 363	30 479	290	5 549	53 073	-	-
Amajuba	428 502	428 502	68 904	16.1	1 896	-	-	907	14 436	15 540	2 537	31 248	340	2 000
Zululand	551 433	551 433	128 865	23.4	6 905	-	-	24 292	34 260	9 720	4 551	49 137	-	-
uMkhanyakude	448 184	448 184	57 251	12.8	1 204	-	-	11 935	21 335	7 204	-	14 260	10	1 304
King Cetshwayo	1 490 894	1 479 085	288 174	19.5	39 770	-	-	32 897	27 288	4	6 341	177 330	4 544	-
iLembe	1 044 755	1 150 594	179 250	15.6	2 561	1 682	-	10 516	46 698	18 927	20 658	75 179	3 029	-
Harry Gwala	700 961	700 961	67 830	9.7	892	6 268	-	9 436	18 969	3 582	-	28 648	35	-
<b>Total</b>	<b>13 078 737</b>	<b>13 188 375</b>	<b>1 382 577</b>	<b>10.5</b>	<b>110 493</b>	<b>39 243</b>	<b>(596)</b>	<b>127 505</b>	<b>505 428</b>	<b>131 347</b>	<b>135 864</b>	<b>309 915</b>	<b>19 771</b>	<b>3 607</b>

Source: NT Igdatabase, downloaded 18 October 2022.

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 R1.4 billion or 10.5 percent in aggregate against their Adjusted Budgets of R13.2 billion as at the end of September 2022 which is significantly below the straight-line projection of 25 percent expected at the end of the first quarter of the 2022/23 financial year. The low *Capital expenditure* of R1.4 billion or 10.5 percent reported by KwaZulu-Natal municipalities is primarily attributable to delays in SCM processes and inaccurate reporting for a number of municipalities.
- The eThekweni Metro with R382 million or 27.6 percent contributed the most towards the total *Capital expenditure* of R1.4 billion followed by the King Cetshwayo District with *Capital expenditure* of R288.2 million or 20.8 percent.
- The uMgungundlovu District reported the least *Capital expenditure* of negative R44.6 million or negative 3.9 percent as a result of incorrect reporting by the uMgungundlovu District Municipality as at the end of first quarter of the 2022/23 financial year. The error has also distorted the provincial average as at the end of the first quarter of the 2022/23 financial year.
- The bulk of the total *Capital expenditure* as at the end of the first quarter of the 2022/23 financial year was spent on *Road transport* with R505.4 million or 36.6 percent with the eThekweni Metro contributing the most in this category with R242.4 million or 48 percent. The second highest contributor towards *Capital expenditure* was *Water and waste water management* with R309.9 million or 22.4 percent. It should be noted that *Water and waste water management* was understated as a result of the eThekweni Metro incorrectly reporting negative R46.4 million.
- The lowest contributor towards the total *Capital expenditure* was *Health* at negative R595 521 or negative 0.04 percent with the eThekweni Metro being the only municipality reporting expenditure in this category. The eThekweni Metro reported negative *Health* expenditure of R595 521 as a result of incorrect reporting.
- The negative R31 869 reported by the uMgungundlovu District under the *Waste Management* expenditure category is due to incorrect reporting by the uMngeni Local Municipality.



## 2.5 Debtors Age Analysis

**Table 5: Debtor Age Analysis per district (Total) as at the end of Quarter 1 – 2022/23**

R'000	0 - 30 Days		30 - 60 Days		60- 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	2 872 153	13.3	1 018 122	4.7	1 175 677	5.4	16 605 390	76.6	21 671 342
Ugu	107 447	6.3	98 595	5.8	56 001	3.3	1 447 877	84.7	1 709 920
uMgungundlovu	787 286	11.2	153 446	2.2	150 284	2.1	5 968 954	84.5	7 059 970
uThukela	135 243	6.2	69 877	3.2	97 135	4.5	1 876 108	86.1	2 178 362
uMzinyathi	60 718	7.0	(2 324)	(0.3)	23 202	2.7	786 697	90.6	868 293
Amajuba	93 399	5.7	37 538	2.3	45 504	2.8	1 449 544	89.1	1 625 984
Zululand	53 743	4.3	12 478	1.0	82 227	6.6	1 094 376	88.1	1 242 824
uMkhanyakude	20 135	2.8	(1 934)	(0.3)	37 096	5.1	666 840	92.3	722 138
King Cetshwayo	481 887	35.7	56 762	4.2	104 925	7.8	707 066	52.4	1 350 639
iLembe	191 203	14.1	64 628	4.8	82 973	6.1	1 020 592	75.1	1 359 395
Harry Gwala	34 545	6.8	25 826	5.1	35 289	7.0	411 603	81.1	507 263
<b>Total</b>	<b>4 837 758</b>	<b>12.0</b>	<b>1 533 012</b>	<b>3.8</b>	<b>1 890 312</b>	<b>4.7</b>	<b>32 035 049</b>	<b>79.5</b>	<b>40 296 131</b>

Source: NT Igdatabase, downloaded 18 October 2022.

**Table 6: Debtors by Customer Group (Total) as at the end of Quarter 1 – 2022/23**

R'000	Organs of State		Commercial		Household		Other <sup>1</sup>		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	1 316 606	6.1	5 435 758	25.1	14 865 205	68.6	53 773	0.2	21 671 342
Ugu	134 647	7.9	281 978	16.5	1 285 582	75.2	7 712	0.5	1 709 920
uMgungundlovu	384 636	5.4	917 542	13.0	5 399 370	76.5	358 422	5.1	7 059 970
uThukela	407 973	18.7	444 865	20.4	1 300 767	59.7	24 758	1.1	2 178 362
uMzinyathi	168 239	19.4	122 786	14.1	558 491	64.3	18 778	2.2	868 293
Amajuba	68 617	4.2	120 201	7.4	1 363 582	83.9	73 585	4.5	1 625 984
Zululand	209 677	16.9	198 989	16.0	764 727	61.5	69 430	5.6	1 242 824
uMkhanyakude	164 122	22.7	189 044	26.2	314 080	43.5	54 892	7.6	722 138
King Cetshwayo	565 183	41.8	336 884	24.9	408 553	30.2	40 020	3.0	1 350 639
iLembe	123 244	9.1	185 369	13.6	1 041 625	76.6	9 157	0.7	1 359 395
Harry Gwala	97 388	19.2	79 244	15.6	305 805	60.3	24 827	4.9	507 263
<b>Total</b>	<b>3 640 333</b>	<b>9.0</b>	<b>8 312 660</b>	<b>20.6</b>	<b>27 607 786</b>	<b>68.5</b>	<b>735 352</b>	<b>1.8</b>	<b>40 296 131</b>

Source: NT Igdatabase, downloaded 18 October 2022.

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

- The total debt owed to municipalities at the end of the first quarter of the 2022/23 financial year was R40.3 billion which represents an increase of R4.9 billion or 13.8 percent from R35.4 billion reported by municipalities as at the end of the fourth quarter of the 2021/22 financial year.
- At the end of the first quarter of the 2022/23 financial year, a substantial amount of debt totalling R32 billion or 79.5 percent was outstanding in the *Over 90 Days* category which represents an increase of R2.2 billion or 7.2 percent from R29.9 billion reported in the same age category as at the end of the fourth quarter of the 2021/22 financial year. As at 30 September 2022, the remaining Debtors per age category were as follows: *0-30 Days*: R4.8 billion or 12 percent; *30-60 Days*: R1.5 billion or 3.8 percent; and *60-90 Days*: R1.9 billion or 4.7 percent.
- The uMuziwabantu Local Municipality was the only municipality that did not report any Debtors outstanding as at 30 September 2022 as the municipality did not submit their Monthly Debtors data strings for Month 03.
- The uMzinyathi and uMkhanyakude Districts reflected negative R2.3 million and R1.9 million respectively for Debtors in the *30-60 Days* category. The eNdameni and uMvoti Local Municipalities as well as the uMzinyathi District Municipality reported negative R3.2 million, R872 986 and R846 852 respectively in the *30-60 Days* category due to errors in the data string uploaded to the GoMuni Upload Portal which contributed to the negative R2.3 million reported by the uMzinyathi District. The negative Debtors of R1.9 million in the *30-60 Days* reported by the uMkhanyakude District resulted from incorrect reporting by the uMhlabayalingana, Jozini, Mtubatuba and Big Five Hlabisa Local Municipalities as well as the uMkhanyakude District Municipality. The Jozini and uMhlabayalingana

Local Municipalities reported negative R1.6 million and R24 660 respectively as a result of prepayments received for the entire financial year from the Department of Public Works which exceeded the revenue billed to the Department of Public Works. The Big Five Hlabisa Local Municipality and uMkhanyakude District Municipality reported negative R114 260 and negative R80 952 respectively as a result of payments received from consumers which had not been allocated to the specific debtors as at the end of September 2022. The Mtubatuba Local Municipality reported negative R78 354 as a result of challenges experienced when using the financial system.

- The Debtors Age Analysis by *Customer group* indicates that a considerable portion of debt is owed by *Households* at R27.6 billion or 68.5 percent followed by *Commercial* at R8.3 billion or 20.6 percent.
- The total owed by *Organs of State Debtors Customer group* is R3.6 billion which represents a significant increase of R890.5 million or 32.4 percent from R2.7 billion reported by municipalities as at the end of the fourth quarter of the 2021/22 financial year. The largest contributor towards the increase of R890.5 million was the eThekweni Metro where the amount owed by the *Organs of State Debtors Customer Group* increased from R892.2 million as at the end of June 2022 to R1.3 billion as at the end of September 2022 as a result of the billing of annual rates which are only payable by the end of October 2022.
- Debt collection efforts must focus on these long outstanding debts, however some of these Debtors may still need to be written off as they may have arisen as a result of the incorrect billing of Indigent customers, amongst others. Municipalities are encouraged to update their Indigent registers to determine households that qualify for rebates and discounts with the aim of ensuring that Debtors are accurately billed and reported. The continued increase in the level of debt owed to municipalities is noted with concern as the municipalities should be implementing effective debt management and credit control measures in order to improve their Debtors collection rates, which in turn will have a positive impact on their cash flows.

## 2.6 Creditors Age Analysis

**Table 7: Creditor Age Analysis per district (Total) as at the end of Quarter 1 – 2022/23**

R'000	0 - 30 Days		30 - 60 Days		60- 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	1 590 880	97.9	2	0.0	1 810	0.1	31 598	1.9	1 624 289
Ugu	15 202	4.0	11 813	3.1	(139)	(0.0)	350 881	92.9	377 757
uMgungundlovu	477 114	26.3	179 517	9.9	130 022	7.2	1 027 657	56.6	1 814 310
uThukela	9 435	30.5	77	0.3	274	0.9	21 115	68.3	30 901
uMzinyathi	38 976	12.9	13 903	4.6	12 326	4.1	237 910	78.5	303 116
Amajuba	30 030	10.7	3 621	1.3	4 392	1.6	242 234	86.4	280 276
Zululand	64 418	25.8	29 718	11.9	(6 773)	(2.7)	162 166	65.0	249 528
uMkhanyakude	(9 312)	(9.5)	(71 255)	(72.9)	3 875	4.0	174 501	178.4	97 810
King Cetshwayo	227 718	40.0	62 416	11.0	16 331	2.9	262 163	46.1	568 627
iLembe	14 092	91.0	215	1.4	80	0.5	1 101	7.1	15 489
Harry Gwala	10 279	54.0	(80)	(0.4)	(108)	(0.6)	8 957	47.0	19 047
<b>Total</b>	<b>2 468 831</b>	<b>45.9</b>	<b>229 947</b>	<b>4.3</b>	<b>162 090</b>	<b>3.0</b>	<b>2 520 282</b>	<b>46.8</b>	<b>5 381 149</b>

Source: NT Igdatabase, downloaded 18 October 2022.

**Table 8: Creditor Per category (Total) as at the end of Quarter 1 - 2022/23**

R' 000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	1 433 488	60.2	189 623	8.0	175 645	7.4	583 392	24.5	2 382 148	44.3
Bulk Water	371 481	28.8	20 445	1.6	(41 949)	(3.3)	939 151	72.9	1 289 129	24.0
PAYE deductions	159 783	100.0	0	0.0	-	-	0	0.0	159 783	3.0
VAT (output less input)	10 869	100.0	-	-	-	-	-	-	10 869	0.2
Pensions / Retirement	170 228	98.1	873	0.5	-	-	2 344	1.4	173 445	3.2
Loan repayments	-	-	(1 099)	32.8	(959)	28.7	(1 289)	38.5	(3 347)	(0.1)
Trade Creditors	256 372	26.2	(4 626)	(0.5)	20 549	2.1	707 814	72.2	980 109	18.2
Auditor-General	(1 816)	(257.7)	802	113.8	-	-	1 719	243.9	705	0.0
Other <sup>1</sup>	68 425	17.6	23 929	6.2	8 803	2.3	287 151	73.9	388 309	7.2
<b>Total</b>	<b>2 468 831</b>	<b>45.9</b>	<b>229 947</b>	<b>4.3</b>	<b>162 090</b>	<b>3.0</b>	<b>2 520 282</b>	<b>46.8</b>	<b>5 381 149</b>	<b>100.0</b>

Source: NT Igdatabase, downloaded 18 October 2022.

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

- The total debt owed by municipalities at the end of the first quarter of the 2022/23 financial year was R5.4 billion which represents a significant decrease of R2.4 billion or 31 percent from R7.8 billion owed by municipalities as at end of the fourth quarter of the 2021/22 financial year.
- At the end of the first quarter of the 2022/23 financial year, a substantial amount of debt totalling R2.5 billion or 46.8 percent was outstanding in the *Over 90 Days* category representing an increase of R447.3 million or 21.6 percent from R2.1 billion reported in the same category as at the end of the fourth quarter of the 2021/22 financial year. It is concerning that R2.9 billion or 54.1 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 uMkhanyakude District reflected negative R9.3 million and negative R71.3 million for the *0 to 30 Days* category and *30 to 60 Days* category respectively mainly as a result of the Mtubatuba Local Municipality reporting negative R6.7 million in the *0 to 30 Days* category and the uMkhanyakude District Municipality reporting negative R76 million in the *30 to 60 Days* category. The incorrect reporting by the Mtubatuba Local Municipality was due to challenges with the financial system whilst the incorrect reporting by the uMkhanyakude District Municipality was due to challenges in recording accruals and payments stemming from the strike at the municipality.
- The Zululand District reflected negative R6.8 million for the *60 to 90 Days* category mainly due to the Nongoma Local Municipality reporting negative R8.4 million in the *60 to 90 Days* category as a result of incorrect reporting.
- The Harry Gwala District reflected negative R80 391 for the *30 to 60 Days* category and R108 476 for the *60 to 90 Days* category mainly due to the uBuhlebezwe Local Municipality reporting negative R210 972 in the *30 to 60 Days* category and negative R156 502 in the *60 to 90 Days* category as a result of incorrect reporting.

- The majority of the outstanding *Creditors* relate to *Bulk electricity* of R2.4 billion or 44.3 percent followed by *Bulk Water* of R1.3 billion or 24 percent.
- Of the *Bulk electricity* outstanding *Creditors* balance of R2.4 billion, R583.4 million was in the *Over 90 Days category*. This was mainly due to the fact that the Mpopana, Msunduzi and Ulundi Local Municipalities reported amounts in the *Over 90 Days* category owing to Eskom of R319.6 million, R131.8 million and R131.7 million respectively for unpaid electricity. Due to the poor collection of outstanding Debtors, the municipalities experienced cash flow challenges and were therefore unable to make full payment on invoices owed to Eskom. A repayment plan is still being negotiated between Mpopana Local Municipality and Eskom. Additionally, as per the MFMA Section 41 Report for September 2022, the Mpopana Local Municipality agreed to enter into an active partnering agreement with Eskom and a feasibility analysis has begun. According to the MFMA Section 41 Report for September 2022, negotiations continue to be held between the Msunduzi Local Municipality and Eskom according to the Intergovernmental Relations Framework Act (IRFA). As per the MFMA Section 41 Report for September 2022 negotiations continue to be held between the Ulundi Local Municipality and Eskom according to the IRFA.
- The eNdumeni and Newcastle Local Municipalities did not report the balances owed to Eskom in their MFMA Section 71 data string however, as per the MFMA Section 41 Report for September 2022 it was noted that the eNdumeni and Newcastle Local Municipalities owed Eskom R96.2 million and R148.1 million for unpaid Bulk electricity respectively as at the end of September 2022. Both municipalities have signed repayment plans with Eskom on the bulk account and the Newcastle Local Municipality is honouring the agreement. The MFMA Section 41 Report for September 2022 indicated that the eNdumeni Local Municipality has short paid its arrear debt and an engagement has been requested with the municipality and the Department of Co-operative Governance and Traditional Affairs (COGTA).
- Of the *Bulk water* outstanding *Creditors* balance of R1.3 billion, R939.2 million was in the *Over 90 Days category*. This was mainly due to the fact that the Msunduzi Local Municipality and the King Cetshwayo and Ugu District Municipalities reported amounts owing to the Umgeni Water Board of R484.9 million, R216 million and R210.1 million respectively for unpaid *Bulk water* in the *Over 90 Days* category.
- According to the MFMA Section 41 Report for September 2022 from Umgeni Water, a revised payment plan was agreed with the Msunduzi Local Municipality on 19 August 2022 and is currently being monitored. The municipality has however already defaulted on the payment plan.
- A notice of intention to restrict water supply was issued to the King Cetshwayo District Municipality as a result of non-payment towards the long outstanding amounts to Umgeni Water. Further correspondence was issued to the municipality by Umgeni Water in March 2022. Currently CoGTA is facilitating discussions to resolve the overdue debt and contractual disputes between the Umgeni Water and King Cetshwayo District Municipality.
- Umgeni Water indicated in their MFMA Section 41 Report for September 2022 that a revised payment plan was received on 26 April 2022 from the Ugu District Municipality and is currently being monitored for compliance wherein payment is expected on 15<sup>th</sup> of every month. The municipality is currently honouring the repayment plan.
- The Amajuba District Municipality also reported R26.1 million in the *Over 90 Days category*. According to the municipality, this relates to *Bulk water* owed to uThukela Water which has been outstanding from prior years and has been carried over to the current financial year. The municipality currently has a payment arrangement of R520 000 per month with uThukela Water which commenced at the end of August 2022 however, it is concerning to note that the municipality is not honouring the payment arrangement.
- The uThukela District Municipality did not report the balance owed to the Umgeni Water Board in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for September 2022, it was noted that the uThukela District Municipality owed the water board R192.5 million for unpaid *Bulk water*. The overdue amounts are subject to the mediation process in terms of the IRFA.

## 2.7 National Conditional Grants

**Table 9: National Conditional Grants -Summary, Quarter 1 – 2022/23**

R'000	DoRA 2022 Total Avail. (Inc. Adjust.)	Unaudited Actual	
		Actual expenditure by municipalities	% Spent
Local Government Financial Management Grant	112 772	17 228	15.3
Infrastructure Skills Development Grant	40 000	13 006	32.5
Neighbourhood Development Partnership (Schedule 5B)	485 868	86 386	17.8
Integrated Urban Development Grant	228 532	25 229	11.0
Municipal Disaster Recovery Grant	26 023	-	-
Public Transport Network Grant	863 393	-	-
Rural Road Assets Management Systems Grant	25 870	(1 658)	(6.4)
Expanded Public Works Programme Integrated Grant (Municipality)	218 806	27 141	12.4
Integrated National Electrification Programme (Municipal) Grant	480 216	49 254	10.3
Energy Efficiency and Demand Side Management (Municipal) Grant	33 000	1 414	4.3
Regional Bulk Infrastructure Grant (Schedule 5B)	228 810	22 222	9.7
Water Services Infrastructure Grant (Schedule 5B)	939 400	(34 600)	(3.7)
Metro Informal Settlements Partnership Grant	727 265	33 931	4.7
Programme and project preparation support grant	61 324	-	-
Municipal Infrastructure Grant	3 663 143	425 853	11.6
<b>Subtotal</b>	<b>8 134 422</b>	<b>665 407</b>	<b>8.2</b>
<b>Allocation In Kind</b>			
Neighbourhood Development Partnership (Schedule 6B)	45 226	-	-
Municipal Systems Improvement Grant (Schedule 6B)	35 036	-	-
Integrated National Electrification Programme (Allocation in-kind) Grant	741 431	-	-
<b>Subtotal</b>	<b>821 693</b>		
<b>Total</b>	<b>8 956 115</b>	<b>665 407</b>	<b>7.4</b>

Source: NT Iqdatabase, downloaded 18 October 2022.

- In terms of the Division of Revenue Act, Act No. 4 of 2022 (DoRA), direct allocations to all 54 municipalities in KwaZulu-Natal, including the eThekweni Metro amounted to R8.1 billion, while allocations in-kind amounted to R821.7 million, totalling R9 billion. Municipalities have reflected spending of only R665.4 million or 8.2 percent against the total direct allocation of R8.1 billion which is primarily attributable to delays in SCM processes and inaccurate reporting for a number of municipalities.
- The total Municipal Infrastructure Grant (MIG) allocation to all the municipalities within the province was R3.7 billion, excluding allocations to the uMhlathuze and Ray Nkonyeni Local Municipalities as well as the eThekweni Metro. The eThekweni Metro receives the Programme and Project Preparation Support Grant (PPPSG) while the uMhlathuze and Ray Nkonyeni Local Municipalities receive the Integrated Urban Development Grant (IUDG), therefore none of these municipalities receive the MIG allocation.
- As at the end of the first quarter of the 2022/23 financial year, a total of R425.9 million or 11.6 percent was spent of the total MIG allocations by the municipalities.
- The total IUDG allocation to the Ray Nkonyeni and uMhlathuze Local Municipalities was R228.5 million of which, R25.2 million or 11 percent was spent as at the end of the first quarter of the 2022/23 financial year.
- According to the 2022 DoRA, the Integrated City Development Grant (ICDG) has been repurposed into the PPPSG allocation. The eThekweni Metro was allocated R61.3 million for this grant for the 2022/23 financial year but has not reported any spending against the allocation for the first quarter of the 2022/23 financial year.
- A total of 16 municipalities reported expenditure less than 20 percent against their MIG allocations for the 2022/23 financial year as at the end of September 2022. A further 11 municipalities reported no expenditure against their MIG allocations. The iNkosi Langalibalele and Mtubatuba Local Municipalities reported negative expenditure of R39.7 million and R6.9 million respectively due to

challenges with their financial systems. The iNkosi Langalibalele and Mtubatuba Local Municipality is in the process of correcting the reporting with the assistance of their service provider.

- The total Water Services Infrastructure Grant (WSIG) allocation to the municipalities within the province was R939.4 million. As at the end of the first quarter, a total of negative R34.6 million or negative 3.7 percent was reported against the allocations to municipalities. The total negative expenditure reported was attributable to the negative R107.9 million reported by the uMgungundlovu District Municipality due to incorrect reporting.

## 2.8 Criteria for determining serious financial problems

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

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

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

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

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

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

In this regard, the National and Provincial Treasuries are utilising the criteria as per Sections 138 and 140 of the MFMA to identify and monitor municipalities that display **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, 35 municipalities in the province have been flagged as meeting the criteria for having serious financial problems based on the quarter two MFMA Section 71 figures, however, upon further scrutiny, 20 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) of the 35 municipalities are incorrect due to inaccurate reporting by the municipalities;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to disputes with service providers for five (5) of the 35 municipalities, while the municipalities have the financial means to settle those Creditors;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to Retentions for two (2) municipalities which distorted the overall Creditors balance;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to Retentions and disputes with service providers for three (3) of the 35 municipalities; and
- The negative audit opinion was the only criteria displayed for five (5) municipalities however, these municipalities do not display any other signs of financial problems as at the end of the first quarter of the 2022/23 financial year.

The remaining 15 municipalities have been identified as meeting the criteria for having serious financial problems as shown in Table 10.

**Table 10: Municipalities meeting the criteria of having financial problems**

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

Source: KZN Provincial Treasury.

Included in the list of the 15 municipalities identified as meeting the criteria for having financial problems are seven (7) municipalities which are listed in Table 11 that have also been identified by National Treasury as being in financial distress. In addition, six (6) of the seven (7) municipalities listed in Table 11 are also under intervention in terms of Section 139(1)(b) of the Constitution.

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

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

Source: KZN Provincial Treasury.

Provincial Treasury is supporting five (5) of the seven (7) municipalities in financial distress whilst the Msunduzi Local Municipality, is being supported by National Treasury. Finance experts have been deployed to the uMkhanyakude, uThukela and uMzinyathi District Municipalities as well as the Mpofana Local Municipality. Financial management support will continue at the Mtubatuba Local Municipality during the 2022/23 financial year. The Finance experts will also support the municipalities during the 2022/23 financial year. The AbaQulusi Local Municipality declined the financial management support offered to them for the 2022/23 financial year as the municipality has appointed their own consultants.

The support provided for the 2022/23 financial year commenced during the latter part of the 2021/22 financial year.

The remaining eight (8) municipalities shown in Table 12 also meet the criteria for having financial problems based on the financial performance as at the end of quarter one of the 2022/23 financial year and will need to be closely monitored going forward.

**Table 12: Municipalities meeting the criteria of having financial problems based on Quarter 1 figures – 2022/23**

No.	Name of Municipality	No.	Name of Municipality
1	Ugu DM	6	Nongoma
2	iMpindle	7	Ulundi
3	Newcastle	8	Mthonjaneni
4	Amajuba DM		
5	uPhongolo		

Source: KZN Provincial Treasury.

## 2.9 Non Compliance with the MFMA Reporting Requirements

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

As at 16 August 2022, five (5) municipalities did not submit their data strings for Month 01 within 10 working days after the end of July 2022 as required by Section 71(1) of the MFMA and were therefore issued with non-compliance letters. Subsequent to Provincial Treasury officials engaging the non-compliant municipalities, four (4) of the five (5) municipalities submitted their data strings leaving only one municipality that did not submit their data strings as at 26 October 2022.

As at 15 September 2022, seven (7) municipalities did not submit their data strings for Month 02 within 10 working days after the end of August 2022 as required by Section 71(1) of the MFMA and were therefore issued with non-compliance letters. Subsequent to Provincial Treasury officials engaging the non-compliant municipalities, six (6) of the seven (7) municipalities submitted their data strings leaving only one municipality that did not submit their data strings as at 26 October 2022.

As at 17 October, six (6) municipalities did not submit their data strings for Month 03 within 10 working days after the end of September as required by Section 71(1) of the MFMA and were therefore issued with non-compliance letters. Five (5) of the six (6) municipalities submitted their data strings leaving only one municipality that did not submit their data strings as at 26 October 2022.

The uMsinga Local Municipality had still not submitted their Month 01 In-year-reporting data string and their M02 debtor's data string as at 26 October 2022. The uMuziwabantu Local Municipality had still not



submitted the outstanding In-year-reporting data string as at 26 October 2022. The non-compliant municipalities for the quarter ended 30 September 2022 are listed in Table 13 below.

**Table 13: List of municipalities that did not submit their data strings - Quarter 1 – 2022/23**

Name of data strings	Period	Non-compliant municipalities
Age Creditors	July 2022 Outstanding submissions as at 16 August 2022	uMkhanyakude DM, uMfolozi, Dr. Nkosazana Dlamini Zuma
Age Debtors	July 2022 Outstanding submissions as at 16 August 2022	Dannhauser, uMkhanyakude DM, uMfolozi, Dr. Nkosazana Dlamini Zuma
In Year Reporting - Monthly Data strings	July 2022 Outstanding submissions as at 16 August 2022	uMsinga, uMkhanyakude DM, uMfolozi
	July 2022 Outstanding submissions as at 26 October 2022	uMsinga
Age Creditors	August 2022 Outstanding submissions as at 15 September 2022	uMuziwabantu, uMsinga, uMkhanyakude DM, eMadlangeni
Age Debtors	August 2022 Outstanding submissions as at 15 September 2022	uMuziwabantu, Richmond, uMsinga, uMkhanyakude DM, Dr. Nkosazana Dlamini Zuma, eMadlangeni
	August 2022 Submitted with errors as at 26 October 2022	uMsinga
In Year Reporting - Monthly Data strings	August 2022 Outstanding submissions as at 15 September 2022	uMuziwabantu, uMsinga, Newcastle, uMkhanyakude DM
Age Creditors	September 2022 Outstanding submissions as at 17 October 2022	uMuziwabantu, iMpindle, uMdoni
Age Debtors	September 2022 Outstanding submissions as at 17 October 2022	uMuziwabantu, uMshwathi, iMpindle, uMdoni
Age Debtors	September 2022 Submitted with errors as at 17 October 2022	Zululand DM
In Year Reporting - Monthly Data strings	September 2022 Outstanding submissions as at 17 October 2022	uMuziwabantu, uMlalazi, uMdoni
	September 2022 Outstanding submissions as at 26 October 2022	uMuziwabantu

Source: NT Igdatabase

Section 21(b) of the MFMA, Budget preparation process, requires that the Time Schedule of key deadlines, leading up to the approval of the budget, be tabled in the municipal council at least 10 months before the start of the budget year. Table 14 reflects the five (5) municipalities that did not table their 2023/24 Time schedule outlining key deadlines by 31 August 2022:

**Table 14: Municipalities who did not table the 2023/24 Time schedule of key deadlines by 31 August 2022**

No.	Name of Municipality	No.	Name of Municipality
1	uMkhanyakude DM	4	Newcastle
2	iLembe DM	5	uPhongolo
3	eNdumeni		

Section 27(3) of the MFMA states that “the Mayor of a municipality must, upon becoming aware of any actual non-compliance by the municipality of a provision of this Chapter [Chapter 4 of the MFMA], inform the council, the MEC for Finance and the National Treasury, in writing, of such non-compliance; and any remedial or corrective measures the municipality intends to implement to avoid a recurrence.” The eNdumeni Local Municipality did not table their Time Schedule of key deadlines by 31 August 2022 and notified Provincial Treasury of the non-compliance with MFMA Section 21(1)(b) on 05 September 2022

when a Schedule G notice was received by Provincial Treasury from the municipality. The MEC for Finance noted the reasons provided for non-compliance and accepted that the non-compliance would be rectified by re-scheduling the tabling of the Time schedule of key deadlines to 30 October 2022. The eNdumeni Local Municipality subsequently tabled their Time schedule of key deadlines to council by 16 September 2022. All the municipalities listed in Table 14 have, as at 26 October 2022, tabled their Time schedule of key deadlines to their respective municipal councils with the exception of the uMkhanyakude District Municipality.

## **2.10 Conclusion**

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

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

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail																
					Property rates	Property rates - penalties and collection charges	Service charges - electricity revenue	Service charges - water revenue	Service charges - sanitation revenue	Service charges - refuse revenue	Service charges - Other	Rental of facilities and equipment	Interest earned - external investments	Interest earned - outstanding debtors	Dividends received	Fines	Licences and permits	Agency services	Transfers and subsidies	Other own revenue	Gains on disposal of PPE
<b>A</b>	<b>KZN2000 eThekweni</b>	<b>46 326 594</b>	<b>46 326 594</b>	<b>13 254 551</b>	<b>28.6</b>	<b>3 583 019</b>	-	<b>4 057 349</b>	<b>1 516 611</b>	<b>343 338</b>	<b>239 463</b>	-	<b>220 466</b>	<b>91 477</b>	<b>276 260</b>	<b>7 129</b>	<b>16 842</b>	<b>3 059</b>	<b>1 658 083</b>	<b>1 241 457</b>	-
B	KZN212 uMdoni	332 676	332 676	134 639	40.5	53 615	-	-	-	-	4 834	-	2 244	2 158	2 957	7	2 029	537	63 989	2 268	-
B	KZN213 uMzombe	192 012	192 012	80 972	42.2	8 244	-	-	-	-	-	-	16	2 364	-	-	2	-	70 294	52	-
B	KZN214 uMuziwabantu	221 526	221 526	57 779	26.1	4 816	-	6 633	-	-	444	-	35	1 439	-	269	303	126	43 530	185	-
B	KZN216 Ray Nkonyeni	1 174 628	1 174 628	360 285	30.7	181 809	-	38 054	-	-	22 099	-	679	652	7 997	90	2 050	1 230	103 253	2 373	-
C	DC21 Ugu DM	1 234 623	1 234 623	359 948	29.2	-	-	-	70 587	-	-	-	2 023	2 069	11 832	-	-	-	230 171	15 532	-
	<b>Total: Ugu Municipalities</b>	<b>3 155 465</b>	<b>3 155 465</b>	<b>993 624</b>	<b>31.5</b>	<b>248 484</b>	-	<b>44 688</b>	<b>70 587</b>	<b>27 734</b>	<b>27 377</b>	-	<b>4 997</b>	<b>8 681</b>	<b>22 786</b>	<b>366</b>	<b>4 385</b>	<b>1 892</b>	<b>511 237</b>	<b>20 410</b>	-
B	KZN221 uMshwathi	205 581	205 581	68 787	33.5	13 468	-	-	-	-	659	-	106	23	2 862	2	5	843	50 675	145	-
B	KZN222 uMngeni	537 787	537 787	131 006	24.4	59 791	-	27 227	-	-	2 944	-	249	533	3 590	19	470	-	34 865	1 316	-
B	KZN223 iMpofana	172 980	172 980	40 334	23.3	3 759	-	15 078	-	-	1 162	-	62	51	-	-	816	-	18 051	1 355	-
B	KZN224 iMpindle	61 829	61 829	22 268	36.0	1 628	-	-	-	-	24	-	198	63	42	-	6	18	20 281	9	-
B	KZN225 iMsunduzi	7 050 770	7 050 770	1 771 025	25.1	351 471	-	770 525	206 978	47 750	28 488	-	2 796	2 056	59 409	808	241	967	286 398	13 138	-
B	KZN226 iMkhambathini	118 924	118 924	50 228	42.2	6 326	-	-	-	-	146	-	6	559	-	1	1 702	-	41 289	199	-
B	KZN227 iRichmond	160 275	160 275	55 787	34.8	17 537	-	-	-	-	244	-	202	614	71	1 200	725	-	35 042	152	-
C	DC22 uMgungundlovu DM	1 340 465	1 340 465	382 676	28.5	-	-	-	107 228	10 119	-	-	0	2 187	1 187	-	-	-	261 954	-	-
	<b>Total: uMgungundlovu Municipalities</b>	<b>9 648 612</b>	<b>9 648 612</b>	<b>2 522 111</b>	<b>26.1</b>	<b>453 979</b>	-	<b>812 830</b>	<b>314 206</b>	<b>57 869</b>	<b>33 668</b>	-	<b>3 620</b>	<b>6 086</b>	<b>67 160</b>	<b>2 030</b>	<b>3 964</b>	<b>1 829</b>	<b>748 555</b>	<b>16 314</b>	-
B	KZN235 iOkhahlamba	208 624	208 624	75 793	36.3	7 568	-	-	-	-	337	-	122	710	2 122	115	746	455	63 441	177	-
B	KZN237 iNkosi Langalibalele	715 960	715 960	241 395	33.7	61 333	-	80 090	-	-	2 714	-	111	1 858	9 117	137	593	20	85 055	367	-
B	KZN238 iAlfred Duma	1 112 395	1 126 809	357 996	31.8	80 279	-	127 498	-	-	9 781	-	444	6 002	2 550	12 877	682	695	116 503	684	-
C	DC23 uThukela DM	904 871	904 871	298 669	33.0	-	-	-	58 586	4 106	-	-	-	1 573	12 179	-	-	-	210 565	11 660	-
	<b>Total: uThukela Municipalities</b>	<b>2 941 851</b>	<b>2 956 265</b>	<b>973 853</b>	<b>32.9</b>	<b>149 180</b>	-	<b>207 588</b>	<b>58 586</b>	<b>4 106</b>	<b>12 833</b>	-	<b>678</b>	<b>10 143</b>	<b>25 967</b>	<b>13 128</b>	<b>2 021</b>	<b>1 170</b>	<b>475 564</b>	<b>12 888</b>	-
B	KZN241 eNdumeni	416 713	416 713	103 775	24.9	38 358	-	32 816	-	-	5 838	-	270	398	(1)	572	1 523	-	24 482	(627)	146
B	KZN242 iNquthu	271 192	271 192	13 947	5.1	6 800	-	4 160	-	-	289	-	100	324	373	129	145	-	1 582	46	-
B	KZN244 uMsinga	289 503	289 503	7 311	2.5	6 993	-	-	-	-	200	-	96	-	-	-	-	-	-	22	-
B	KZN245 uMvoti	347 449	347 449	105 956	30.5	12 785	-	22 501	-	-	2 661	-	84	1 025	-	42	516	-	65 543	799	-
C	DC24 uMzinyathi DM	585 505	585 505	207 087	35.4	-	-	-	15 671	3 416	-	-	103	1 109	8 152	-	-	-	177 474	76	1 085
	<b>Total: Umzinyathi Municipalities</b>	<b>1 910 363</b>	<b>1 910 363</b>	<b>438 076</b>	<b>22.9</b>	<b>64 937</b>	-	<b>59 477</b>	<b>15 671</b>	<b>3 416</b>	<b>8 988</b>	-	<b>653</b>	<b>2 856</b>	<b>8 524</b>	<b>743</b>	<b>2 184</b>	-	<b>269 082</b>	<b>316</b>	<b>1 231</b>
B	KZN252 iNewcastle	2 693 263	2 693 263	626 761	23.3	99 877	-	209 584	51 671	31 750	25 863	-	2 030	1 542	1 421	962	7	-	199 566	2 484	4
B	KZN253 eMadlangeni	112 232	112 232	31 176	27.8	6 312	-	3 956	-	-	479	-	302	25	896	0	337	-	18 724	146	-
B	KZN254 iDannhauser	191 117	191 117	61 529	32.2	7 287	-	-	-	-	324	-	7	352	-	13	183	322	52 899	141	-
C	DC25 iAmajuba DM	264 568	264 568	94 410	35.7	-	-	-	7 707	2 649	-	-	14	1 825	3 124	-	-	-	78 975	115	0
	<b>Total: Amajuba Municipalities</b>	<b>3 261 178</b>	<b>3 261 178</b>	<b>813 876</b>	<b>25.0</b>	<b>113 476</b>	-	<b>213 541</b>	<b>59 378</b>	<b>34 398</b>	<b>26 666</b>	-	<b>2 353</b>	<b>3 743</b>	<b>5 442</b>	<b>976</b>	<b>527</b>	<b>322</b>	<b>350 164</b>	<b>2 886</b>	<b>4</b>
B	KZN261 eDumbe	192 295	192 295	49 023	25.5	5 087	-	2 748	-	-	272	-	238	272	1 404	16	230	-	38 719	32	-
B	KZN262 iPhongolo	297 690	297 690	90 355	30.4	4 558	-	10 691	-	-	3 200	-	155	237	201	351	441	258	69 892	372	-
B	KZN263 iAbaQulusi	715 544	715 544	196 356	27.4	25 222	-	49 298	8 745	8 957	6 317	-	302	396	3 294	4 806	703	-	88 118	199	-
B	KZN265 iNongoma	237 544	237 544	96 823	40.8	18 451	-	-	-	-	527	-	59	119	539	503	275	-	76 348	3	-
B	KZN266 iUlundi	400 998	400 998	174 325	43.5	76 321	-	14 737	-	-	2 773	-	172	239	847	25	59	458	78 569	126	-
C	DC26 iZululand DM	688 935	688 935	243 844	35.4	-	-	-	10 007	3 996	-	-	51	839	39	11	11	-	228 692	198	-
	<b>Total: Zululand Municipalities</b>	<b>2 533 006</b>	<b>2 533 006</b>	<b>850 726</b>	<b>33.6</b>	<b>129 639</b>	-	<b>77 474</b>	<b>18 752</b>	<b>12 953</b>	<b>13 093</b>	-	<b>977</b>	<b>2 101</b>	<b>6 325</b>	<b>5 712</b>	<b>1 719</b>	<b>716</b>	<b>580 336</b>	<b>928</b>	-
B	KZN271 uMhlabyalingana	250 039	250 039	91 599	36.6	5 734	-	-	-	-	117	-	104	1 236	-	1	730	-	83 452	225	-
B	KZN272 iJozini	298 351	298 351	109 393	36.7	8 105	-	-	-	-	978	-	830	1 398	988	243	335	-	96 207	309	-
B	KZN275 iMtubatuba	331 187	331 187	117 777	35.6	22 417	-	-	-	-	1 438	-	59	386	5 795	267	510	-	85 551	1 354	-
B	KZN276 iBig Five Hlabisa	214 330	214 330	75 018	35.0	15 574	-	-	-	15	534	-	69	1 125	-	21	395	-	55 688	1 598	-
C	DC27 uMkhanyakude DM	622 719	622 719	244 646	39.3	-	-	557	6 181	64	-	-	21	1 264	-	-	-	-	236 241	318	-
	<b>Total: Umkhanyakude Municipalities</b>	<b>1 716 626</b>	<b>1 716 626</b>	<b>638 433</b>	<b>37.2</b>	<b>51 830</b>	-	<b>557</b>	<b>6 181</b>	<b>80</b>	<b>3 067</b>	-	<b>1 082</b>	<b>5 408</b>	<b>6 783</b>	<b>531</b>	<b>1 969</b>	-	<b>557 139</b>	<b>3 804</b>	-
B	KZN281 uMfolozi	209 877	209 877	70 808	33.7	3 303	-	-	-	-	165	-	80	601	256	9	1	-	66 368	26	-
B	KZN282 uMhlathuze	4 468 276	4 468 276	1 312 780	29.4	197 023	-	583 953	152 740	29 689	26 477	-	2 841	7 909	-	1 554	619	1 258	188 608	7 807	112 302
B	KZN284 uMlalazi	455 969	455 969	212 167	46.5	86 572	-	25 391	-	-	4 041	-	492	1 874	-	1 145	567	556	91 139	389	-
B	KZN285 iMthonjaneni	191 646	191 646	59 647	31.1	11 569	-	6 685	-	-	475	-	9	403	195	182	371	-	38 103	1 654	-
B	KZN286 iNkandla	205 522	205 522	68 638	33.4	14 602	-	2 587	-	-	262	-	308	231	200	39	85	-	44 619	5 705	-
C	DC28 iKing Cetshwayo DM	842 364	858 092	302 259	35.2	-	-	-	17 248	2 326	10 056	-	30	5 759	820	7	457	-	264 955	603	0
	<b>Total: iKing Cetshwayo Municipalities</b>	<b>6 373 654</b>	<b>6 389 382</b>	<b>2 026 299</b>	<b>31.7</b>	<b>313 068</b>	-	<b>618 616</b>	<b>169 988</b>	<b>32 015</b>	<b>41 476</b>	-	<b>3 760</b>	<b>16 775</b>	<b>1 471</b>	<b>2 936</b>	<b>2 099</b>	<b>1 814</b>	<b>693 793</b>	<b>16 184</b>	<b>112 302</b>
B	KZN291 iMandeni	328 592	328 592																		

Annexure B: Operating Expenditure - As at the end of September 2022

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail												
					Employee related costs	Remun. of councillors	Debt impairment	Depreciation and asset impairment	Finance charges	Bulk purchases	Other Materials	Contracted services	Transfers and grants	Other expenditure	Loss on disposal of PPE		
<b>A</b>	<b>KZN2000</b>	<b>eThekweni</b>	<b>45 837 892</b>	<b>45 837 892</b>	<b>10 795 626</b>	<b>23.6</b>	<b>2 722 292</b>	<b>33 365</b>	<b>127 726</b>	<b>681 565</b>	<b>233 030</b>	<b>4 085 718</b>	<b>744 632</b>	<b>1 083 270</b>	<b>117 936</b>	<b>581 336</b>	<b>384 753</b>
B	KZN212	uMdoni	380 445	380 445	66 770	17.6	31 396	3 747	-	12 439	-	-	417	7 515	-	11 256	-
B	KZN213	uMzumbhe	243 710	243 710	74 960	30.8	16 480	5 681	-	3 724	-	-	5	40 692	580	7 798	-
B	KZN214	uMuziwabantu	253 203	253 203	41 683	16.5	12 296	1 804	-	-	1	10 863	153	8 006	-	8 560	-
B	KZN216	Ray Nkonyeni	1 171 585	1 171 585	256 753	21.9	112 741	7 866	1 285	22 550	8	28 193	1 685	50 416	1 480	30 530	-
B	DC21	Ugu DM	1 343 805	1 343 805	307 925	22.9	128 621	2 895	1 609	53 736	1 061	-	22 007	40 410	-	57 587	-
	<b>Total: Ugu Municipalities</b>		<b>3 392 748</b>	<b>3 392 748</b>	<b>748 091</b>	<b>22.0</b>	<b>301 534</b>	<b>21 993</b>	<b>2 894</b>	<b>92 450</b>	<b>1 069</b>	<b>39 056</b>	<b>24 266</b>	<b>147 039</b>	<b>2 060</b>	<b>115 732</b>	-
B	KZN221	uMshwathi	195 633	195 633	39 933	20.4	21 460	2 866	-	-	-	93	468	7 432	-	7 613	-
B	KZN222	uMngeni	537 601	537 601	125 648	23.4	31 555	2 706	-	14 953	456	50 124	631	14 186	160	10 877	-
B	KZN223	Mpofana	188 842	188 842	62 864	33.3	14 667	741	-	5 543	-	32 121	2 485	1 616	-	5 779	(89)
B	KZN224	iMpindle	74 076	74 076	16 405	22.1	9 998	1 196	-	-	-	-	349	2 668	340	1 800	54
B	KZN225	Msunduzi	6 454 947	6 454 947	1 703 878	26.4	362 312	12 485	3 084	94 064	5 429	906 775	136 705	113 550	12 324	57 150	-
B	KZN226	Mkhambathini	126 611	126 611	34 632	27.4	11 338	1 677	-	2 679	-	-	357	14 743	-	3 839	-
B	KZN227	Richmond	160 275	160 275	33 666	21.0	14 609	1 767	-	4 914	12	-	1 469	7 176	151	3 568	-
C	DC22	uMgungundlovu DM	943 811	943 811	147 039	15.6	61 865	3 416	(26)	12 611	4 704	-	18 361	34 374	-	11 947	(212)
	<b>Total: uMgungundlovu Municipalities</b>		<b>8 681 796</b>	<b>8 681 796</b>	<b>2 164 066</b>	<b>24.9</b>	<b>527 805</b>	<b>26 855</b>	<b>3 057</b>	<b>129 221</b>	<b>16 144</b>	<b>989 114</b>	<b>160 825</b>	<b>195 745</b>	<b>12 975</b>	<b>102 572</b>	<b>(248)</b>
B	KZN235	Okhahlamba	239 396	239 396	54 133	22.6	29 192	3 004	-	-	97	-	471	9 932	25	11 401	11
B	KZN237	iNkosi Langalibalele	720 945	720 945	158 083	21.9	44 533	2 454	-	-	8	80 488	1 950	24 013	-	4 636	-
B	KZN238	Alfred Duma	1 186 659	1 201 073	239 196	19.9	86 870	7 217	(1)	-	109	93 882	3 810	13 559	4 848	28 902	-
B	DC23	uThukela DM	980 427	980 427	129 388	13.2	80 840	1 668	-	20 326	2	-	2 386	16 629	-	7 536	-
	<b>Total: uThukela Municipalities</b>		<b>3 127 427</b>	<b>3 141 841</b>	<b>580 800</b>	<b>18.5</b>	<b>241 435</b>	<b>14 343</b>	<b>(1)</b>	<b>20 326</b>	<b>216</b>	<b>174 370</b>	<b>8 617</b>	<b>64 134</b>	<b>4 873</b>	<b>52 475</b>	<b>11</b>
B	KZN241	eNdameni	432 370	432 370	57 878	13.4	35 619	1 161	-	-	-	-	927	11 395	564	8 212	-
B	KZN242	Nquthu	310 685	310 685	23 559	7.6	7 129	1 105	22	-	-	3 988	2 013	5 008	486	3 807	-
B	KZN244	uMsinga	307 943	307 943	26 708	8.7	244	-	-	-	-	-	1 026	20 844	-	4 595	-
B	KZN245	uMvoti	362 402	362 402	98 754	27.2	38 186	2 596	-	8 069	-	21 337	2 059	10 001	131	16 374	-
C	DC24	uMzinyathi DM	603 466	603 466	130 185	21.6	49 971	1 484	-	22 230	742	-	15 752	20 771	1 500	17 735	-
	<b>Total: Umzinyathi Municipalities</b>		<b>2 016 866</b>	<b>2 016 866</b>	<b>337 084</b>	<b>16.7</b>	<b>131 149</b>	<b>6 346</b>	<b>22</b>	<b>30 298</b>	<b>742</b>	<b>25 325</b>	<b>21 777</b>	<b>68 019</b>	<b>2 681</b>	<b>50 723</b>	-
B	KZN252	Newcastle	3 010 876	3 010 876	455 431	15.1	147 143	7 942	13 897	-	3 700	161 670	29 516	63 219	-	28 344	-
B	KZN253	eMadlangeni	105 710	105 710	23 188	21.9	10 339	1 124	-	-	4	5 963	779	3 543	-	1 437	-
B	KZN254	Dannhauser	129 712	129 712	40 643	31.3	7 090	2 496	-	-	770	-	38	24 874	-	5 376	-
C	DC25	Amajuba DM	212 436	212 436	55 564	26.2	31 037	2 133	-	3 932	60	-	2 081	10 149	-	6 173	-
	<b>Total: Amajuba Municipalities</b>		<b>3 458 734</b>	<b>3 458 734</b>	<b>574 828</b>	<b>16.6</b>	<b>195 609</b>	<b>13 694</b>	<b>13 897</b>	<b>3 932</b>	<b>4 533</b>	<b>167 633</b>	<b>32 414</b>	<b>101 785</b>	-	<b>41 329</b>	-
B	KZN261	eDumbe	186 648	186 648	38 269	20.5	19 356	1 918	-	-	-	7 527	-	6 271	-	3 198	-
B	KZN262	uPhongolo	273 704	273 704	71 441	26.1	30 754	2 588	2 427	4 279	23	7 421	3 996	7 372	286	12 294	-
B	KZN263	AbaQulusi	700 544	700 544	144 646	20.6	43 726	4 444	-	-	369	59 269	6 782	17 263	1 149	11 645	-
B	KZN265	Nongoma	211 527	211 527	65 754	31.1	28 922	5 141	-	6 127	93	-	1 420	10 815	1 254	11 982	-
B	KZN266	Ulundi	427 171	427 171	112 003	26.2	28 228	2 870	815	3 489	532	41 716	2 007	21 010	42	11 293	-
C	DC26	Zululand DM	626 161	626 161	159 946	25.5	67 689	2 349	-	20 000	-	-	81	27 930	378	41 519	-
	<b>Total: Zululand Municipalities</b>		<b>2 425 754</b>	<b>2 425 754</b>	<b>592 060</b>	<b>24.4</b>	<b>218 676</b>	<b>19 309</b>	<b>3 242</b>	<b>33 895</b>	<b>1 017</b>	<b>115 933</b>	<b>14 286</b>	<b>90 660</b>	<b>3 110</b>	<b>91 931</b>	-
B	KZN271	uMhlabuyalingana	234 212	234 212	38 833	16.6	17 556	3 527	22	-	0	-	42	6 602	3 319	7 765	-
B	KZN272	Jozini	286 628	286 628	76 330	26.6	29 528	4 161	2 676	6 763	0	-	243	6 788	3 993	22 178	-
B	KZN275	Mtubatuba	297 082	297 082	67 598	22.8	29 861	4 595	812	4 855	-	-	2 550	19 037	-	5 888	-
B	KZN276	Big Five Hlabisa	214 786	214 786	41 688	19.4	20 251	2 166	-	-	0	-	-	7 930	245	11 094	-
C	DC27	uMkhanyakude DM	622 719	622 719	51 351	8.2	30 389	1 152	-	-	260	1 694	-	2 198	-	15 658	-
	<b>Total: uMkhanyakude Municipalities</b>		<b>1 655 428</b>	<b>1 655 428</b>	<b>275 800</b>	<b>16.7</b>	<b>127 585</b>	<b>15 601</b>	<b>3 510</b>	<b>11 618</b>	<b>261</b>	<b>1 694</b>	<b>2 835</b>	<b>42 556</b>	<b>7 557</b>	<b>62 584</b>	-
B	KZN281	uMfolozi	208 702	208 702	50 706	24.3	19 557	3 217	-	4 051	0	-	112	13 790	649	9 329	-
B	KZN282	uMhlathuze	4 541 932	4 541 932	1 148 116	25.3	254 383	7 969	43 127	83 275	18 402	390 019	124 090	61 765	1 715	84 681	78 689
B	KZN284	uMlalazi	499 393	499 393	152 182	30.5	38 979	5 995	43 692	13 299	74	18 905	2 935	14 174	443	13 686	-
B	KZN285	Mthonjaneni	181 709	181 709	49 361	27.2	14 174	2 548	-	6 116	129	3 494	503	10 760	-	11 637	-
B	KZN286	Nkandla	213 781	213 781	57 018	26.7	11 132	1 682	19	-	-	3 017	3 381	7 844	285	29 657	-
C	DC28	King Cetshwayo DM	991 079	1 006 807	223 555	22.2	70 408	3 381	-	29 326	-	-	52 257	34 689	250	33 244	-
	<b>Total: King Cetshwayo Municipalities</b>		<b>6 636 595</b>	<b>6 652 323</b>	<b>1 680 938</b>	<b>25.3</b>	<b>408 633</b>	<b>24 791</b>	<b>86 839</b>	<b>136 067</b>	<b>18 606</b>	<b>415 435</b>	<b>183 279</b>	<b>143 022</b>	<b>3 343</b>	<b>182 235</b>	<b>78 689</b>
B	KZN291	Mandeni	361 725	361 725	65 601	18.1	29 916	3 356	(1)	-	260	10 218	332	11 105	-	10 412	4
B	KZN292	KwaDukuza	2 136 507	2 137 381	470 946	22.0	118 223	11 266	19	22 664	336	235 770	5 905	57 416	1 551	17 796	-
B	KZN293	Ndwedwe	218 534	218 534	56 256	25.7	16 310	4 398	316	5 795	3	-	332	16 788	899	11 416	-
B	KZN294	Maphumulo	139 798	139 798	31 778	22.7	12 796	2 542	-	2 784	4	-	265	8 414	420	4 553	-
C	DC29	iLembe DM	1 239 613	1 245 570	206 116	16.5	68 053	2 701	57	34 175	818	-	20 090	32 670	9 572	37 979	-
	<b>Total: iLembe Municipalities</b>		<b>4 096 176</b>	<b>4 103 008</b>	<b>830 697</b>	<b>20.2</b>	<b>245 298</b>	<b>24 263</b>	<b>391</b>	<b>65 418</b>	<b>1 422</b>	<b>245 987</b>	<b>26 924</b>	<b>126 393</b>	<b>12 442</b>	<b>82 155</b>	<b>4</b>
B	KZN433	Greater Kokstad	442 579	442 579	130 235	29.4	35 702	2 170	5 645	-	-	61 704	1 930	11 741	-	11 343	-
B	KZN434	uBuhlebezwe	202 600	202 600	40 645	20.1	20 383	3 003	-	7 569	-	-	10	2 762	713	6 205	-
B	KZN435	uMzimkhulu	354 167	354 167	70 812	20.0											

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

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail								
					Sources of Finance				Transfers recognised - capital				
					National Govt.	Provincial Govt.	District Municipality	Other transfers and grants	Borrowing	Internally generated funds	Public contr. and donations		
<b>A</b>	<b>KZN2000</b>	<b>eThekwini</b>	<b>5 589 511</b>	<b>5 589 511</b>	<b>381 969</b>	<b>6.8</b>	<b>245 714</b>	<b>9 824</b>	-	-	<b>207 351</b>	<b>(80 920)</b>	-
B	KZN212	uMdoni	86 436	86 436	14 181	16.4	11 933	-	-	-	-	2 248	-
B	KZN213	uMzumbi	94 374	94 374	15 268	16.2	5 494	-	-	-	-	9 775	-
B	KZN214	uMuziwabantu	56 565	56 565	4 114	7.3	1 157	270	-	-	-	2 687	-
B	KZN216	Ray Nkonyeni	172 044	188 652	37 951	20.1	36 173	17	-	-	-	1 761	-
B	DC21	Ugu DM	314 988	314 988	36 573	11.6	34 385	-	-	-	-	2 188	-
	<b>Total: Ugu Municipalities</b>		<b>724 407</b>	<b>741 015</b>	<b>108 087</b>	<b>14.6</b>	<b>89 141</b>	<b>287</b>	-	-	-	<b>18 659</b>	-
B	KZN221	uMshwathi	30 232	30 232	8 985	29.7	6 448	532	-	-	-	2 004	-
B	KZN222	uMngeni	41 603	41 603	217	0.5	-	-	-	-	-	217	-
B	KZN223	Mpofana	12 458	12 458	5 690	45.7	5 690	-	-	-	-	-	-
B	KZN224	iMpindle	11 399	11 399	5 008	43.9	4 981	0	-	-	-	26	-
B	KZN225	Msunduzi	835 918	835 918	60 969	7.3	56 232	1 698	-	-	542	2 497	-
B	KZN226	Mkhambathini	17 962	17 962	11 895	66.2	11 877	-	-	-	-	18	-
B	KZN227	Richmond	27 529	27 529	4 884	17.7	4 692	-	-	-	-	192	-
C	DC22	uMgungundlovu DM	180 212	180 212	(142 186)	(78.9)	(140 550)	-	-	-	-	(1 635)	-
	<b>Total: uMgungundlovu Municipalities</b>		<b>1 157 314</b>	<b>1 157 314</b>	<b>(44 537)</b>	<b>(3.8)</b>	<b>(50 629)</b>	<b>2 230</b>	-	-	<b>542</b>	<b>3 319</b>	-
B	KZN235	Okhahlamba	58 356	58 356	18 200	31.2	14 705	704	-	2 181	-	611	-
B	KZN237	iNkosi Langalibalele	61 405	61 405	19 768	32.2	19 671	-	-	-	-	98	-
B	KZN238	Alfred Duma	133 079	132 079	6 025	4.6	2 868	2	-	-	-	3 155	-
B	DC23	uThukela DM	264 840	264 840	5 767	2.2	5 765	-	-	-	-	2	-
	<b>Total: uThukela Municipalities</b>		<b>517 680</b>	<b>516 680</b>	<b>49 761</b>	<b>9.6</b>	<b>43 009</b>	<b>705</b>	-	<b>2 181</b>	-	<b>3 866</b>	-
B	KZN241	eNdumeni	17 567	17 567	11 681	66.5	7 833	-	-	-	-	3 848	-
B	KZN242	Nquthu	44 321	44 321	6 904	15.6	3 466	-	-	-	-	3 439	-
B	KZN244	uMsinga	71 914	71 914	12 832	17.8	7 963	-	-	-	-	4 869	-
B	KZN245	uMvoti	32 416	32 416	12 600	38.9	10 911	-	-	-	-	1 689	-
C	DC24	uMzinyathi DM	259 312	259 312	53 094	20.5	52 566	-	-	-	-	528	-
	<b>Total: uMzinyathi Municipalities</b>		<b>425 530</b>	<b>425 530</b>	<b>97 111</b>	<b>22.8</b>	<b>82 739</b>	-	-	-	-	<b>14 373</b>	-
B	KZN252	Newcastle	209 378	209 378	35 566	17.0	34 914	43	-	-	-	608	-
B	KZN253	eMadlangeni	27 788	27 788	6 902	24.8	4 902	-	-	-	-	2 000	-
B	KZN254	Dannhauser	76 209	76 209	10 456	13.7	2 390	-	-	-	-	8 066	-
C	DC25	Amajuba DM	109 797	109 797	13 594	12.4	12 586	72	-	-	-	936	-
	<b>Total: Amajuba Municipalities</b>		<b>423 172</b>	<b>423 172</b>	<b>66 517</b>	<b>15.7</b>	<b>54 793</b>	<b>115</b>	-	-	-	<b>11 610</b>	-
B	KZN261	eDumbe	60 421	60 421	19 109	31.6	9 031	7 885	-	-	-	2 193	-
B	KZN262	uPhongolo	28 791	28 791	8 901	30.9	6 427	-	-	-	-	2 474	-
B	KZN263	AbaQulusi	55 904	55 904	7 351	13.1	5 301	-	-	-	-	2 050	-
B	KZN265	Nongoma	35 973	35 973	20 020	55.7	18 492	-	-	-	-	1 528	-
B	KZN266	Ulundi	38 182	38 182	20 713	54.2	20 573	-	-	-	-	140	-
C	DC26	Zululand DM	332 162	332 162	52 771	15.9	49 133	-	-	-	-	3 637	-
	<b>Total: Zululand Municipalities</b>		<b>551 433</b>	<b>551 433</b>	<b>128 865</b>	<b>23.4</b>	<b>108 957</b>	<b>7 885</b>	-	-	-	<b>12 022</b>	-
B	KZN271	uMhlabyalingana	51 533	51 533	12 799	24.8	11 311	1 304	-	-	-	184	-
B	KZN272	Jozini	42 330	42 330	14 467	34.2	12 766	-	-	-	-	1 701	-
B	KZN275	Mtubatuba	54 235	54 235	13 227	24.4	6 461	6 578	-	-	-	188	-
B	KZN276	Big Five Hlabisa	28 368	28 368	2 499	8.8	2 099	391	-	-	-	10	-
C	DC27	uMkhanyakude DM	271 718	271 718	14 260	5.2	14 260	-	-	-	-	-	-
	<b>Total: uMkhanyakude Municipalities</b>		<b>448 184</b>	<b>448 184</b>	<b>57 251</b>	<b>12.8</b>	<b>46 897</b>	<b>8 272</b>	-	-	-	<b>2 082</b>	-
B	KZN281	uMfolozi	32 463	32 463	10 550	32.5	9 067	-	-	-	-	1 482	-
B	KZN282	uMhlathuze	835 076	835 076	208 626	25.0	49 311	-	-	-	110 843	48 472	-
B	KZN284	uMlalazi	69 656	69 656	6 231	8.9	5 938	-	-	-	-	292	-
B	KZN285	Mthonjaneni	39 094	39 094	10 548	27.0	9 485	-	-	-	-	1 063	-
B	KZN286	Nkandla	31 525	31 525	1 326	4.2	525	-	-	-	-	801	-
C	DC28	King Cetshwayo DM	483 080	471 271	50 894	10.8	35 714	-	-	-	-	15 180	-
	<b>Total: King Cetshwayo Municipalities</b>		<b>1 490 894</b>	<b>1 479 085</b>	<b>288 174</b>	<b>19.5</b>	<b>110 041</b>	-	-	-	<b>110 843</b>	<b>67 290</b>	-
B	KZN291	Mandeni	78 311	78 311	10 704	13.7	9 209	14	-	-	-	1 480	-
B	KZN292	KwaDukuza	510 265	605 085	63 475	10.5	22 630	-	-	-	-	40 846	-
B	KZN293	Ndwedwe	78 450	78 450	20 584	26.2	11 463	-	-	-	-	9 122	-
B	KZN294	Maphumulo	33 687	33 687	8 994	26.7	8 457	-	-	-	-	537	-
C	DC29	iLembe DM	344 042	355 061	75 493	21.3	67 695	-	-	-	-	7 798	-
	<b>Total: iLembe Municipalities</b>		<b>1 044 755</b>	<b>1 150 594</b>	<b>179 250</b>	<b>15.6</b>	<b>119 454</b>	<b>14</b>	-	-	-	<b>59 782</b>	-
B	KZN433	Greater Kokstad	127 201	127 201	9 025	7.1	-	6 268	-	-	-	2 758	-
B	KZN434	uBuhlebezwe	50 949	50 949	3 200	6.3	3 088	-	-	-	-	113	-
B	KZN435	uMzimkhulu	129 741	129 741	19 045	14.7	11 297	3 402	-	-	-	4 346	-
B	KZN436	Dr. Nkosazana Dlamini Zuma	94 890	94 890	8 295	8.7	2 354	2 714	-	-	-	3 227	-
C	DC43	Harry Gwala DM	298 180	298 180	28 298	9.5	26 559	-	-	-	-	1 739	-
	<b>Total: Harry Gwala Municipalities</b>		<b>700 961</b>	<b>700 961</b>	<b>67 863</b>	<b>9.7</b>	<b>43 298</b>	<b>12 383</b>	-	-	-	<b>12 183</b>	-
<b>Total</b>			<b>13 073 841</b>	<b>13 183 480</b>	<b>1 380 311</b>	<b>10.5</b>	<b>893 413</b>	<b>41 717</b>	-	<b>2 181</b>	<b>318 735</b>	<b>124 266</b>	-

Source: NT Igdatabase

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

R000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail																		
					Governance and Admin.			Community and Public Safety					Economic and Environmental Services			Trading Services		Other					
					Executive & Council	Budget & Treasury Office	Corporate Services	Community & Social Services	Sport And Recreation	Public Safety	Housing	Health	Planning and Dev.	Road Transport	Environ. Protection	Electricity	Water		Waste Water Mgt.	Waste Mgt.			
<b>A</b>	<b>KZN2000</b>	<b>eThekweni</b>	<b>5 589 511</b>	<b>5 589 511</b>	<b>381 969</b>	<b>6.8</b>	<b>98</b>	<b>41 061</b>	-	<b>13 312</b>	<b>6 984</b>	<b>(2 779)</b>	<b>26 380</b>	<b>(596)</b>	<b>3 827</b>	<b>242 367</b>	<b>190</b>	<b>85 570</b>	<b>43 528</b>	<b>(89 947)</b>	<b>11 846</b>	<b>128</b>	
B	KZN212	uMdoni	86 436	86 436	14 181	16.4	-	-	-	3 078	1 363	-	-	-	328	9 413	-	-	-	-	-	-	
B	KZN213	uMzumbi	94 374	94 374	15 268	16.2	-	11	-	1 247	2 537	-	-	-	-	11 473	-	-	-	-	-	-	
B	KZN214	uMuziwabantu	56 565	56 565	4 114	7.3	921	-	-	556	-	-	-	-	-	2 048	-	-	-	-	-	-	
B	KZN216	Ray Nkonyeni	172 044	188 652	37 951	20.1	-	13	26	-	-	610	12	-	29 804	7 485	-	-	-	-	-	-	
C	DC21	Ugu DM	314 988	314 988	36 573	11.6	-	2 188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total: Ugu Municipalities</b>			<b>724 407</b>	<b>741 015</b>	<b>108 087</b>	<b>14.6</b>	<b>921</b>	<b>2 212</b>	<b>26</b>	<b>4 880</b>	<b>3 900</b>	<b>610</b>	<b>12</b>		<b>30 132</b>	<b>30 420</b>				<b>589</b>	<b>25 474</b>	<b>8 911</b>	
B	KZN221	uMshwathi	30 232	30 232	8 985	29.7	-	2 004	-	241	-	-	-	-	4 050	2 690	-	-	-	-	-	-	
B	KZN222	uMngeni	41 603	41 603	531	1.3	29	545	-	78	-	-	-	-	11	(99)	-	-	-	-	-	(32)	
B	KZN223	Mpofana	12 458	12 458	5 690	45.7	-	2 143	-	-	-	-	-	-	-	3 548	-	-	-	-	-	-	
B	KZN224	iMpendle	11 399	11 399	5 008	43.9	-	0	-	1 714	569	-	-	-	962	1 763	-	-	-	-	-	-	
B	KZN225	Msunduzi	835 918	835 918	60 567	7.2	-	5 980	-	(901)	-	4 900	-	-	5 065	9 725	-	7 767	13 695	14 163	-	175	
B	KZN226	Mkhambathini	17 962	17 962	11 895	66.2	-	18	-	2 287	-	-	-	-	-	9 591	-	-	-	-	-	-	
B	KZN227	Richmond	27 529	27 529	4 884	17.7	-	184	-	-	-	-	-	-	8	4 692	-	-	-	-	-	-	
C	DC22	uMgungundlovu DM	179 777	179 777	(142 186)	(79.1)	-	(1 635)	-	-	-	-	-	-	-	-	-	-	-	-	(140 550)	-	
<b>Total: uMgungundlovu Municipalities</b>			<b>1 156 879</b>	<b>1 156 879</b>	<b>(44 624)</b>	<b>(3.9)</b>	<b>29</b>	<b>9 238</b>		<b>1 131</b>	<b>2 856</b>		<b>4 900</b>		<b>10 096</b>	<b>31 909</b>				<b>7 767</b>	<b>(126 855)</b>	<b>14 163</b>	<b>(32)</b>
B	KZN235	Okhahlamba	58 356	58 356	18 200	31.2	-	200	-	-	-	-	-	-	18 000	-	-	-	-	-	-	-	-
B	KZN237	iNkosi Langalibalele	61 405	61 405	19 768	32.2	29	69	-	-	-	-	-	-	12 404	7 268	-	-	-	-	-	-	
B	KZN238	Alfred Duma	133 079	132 079	6 025	4.6	29	23	-	18	32	2 218	2	-	1 431	-	-	-	2 301	-	-	-	-
C	DC23	uThukela DM	264 840	264 840	5 767	2.2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total: uThukela Municipalities</b>			<b>517 680</b>	<b>516 680</b>	<b>49 761</b>	<b>9.6</b>	<b>29</b>	<b>293</b>		<b>18</b>	<b>32</b>	<b>2 218</b>	<b>2</b>		<b>31 835</b>	<b>7 268</b>				<b>2 301</b>	<b>5 765</b>		
B	KZN241	eNdumeni	17 567	17 567	11 681	66.5	-	146	-	-	2 228	-	-	-	-	3 758	-	-	5 549	-	-	-	-
B	KZN242	Nquthu	44 321	44 321	6 904	15.6	-	-	-	1 295	-	-	-	-	-	5 610	-	-	-	-	-	-	-
B	KZN244	uMsinga	71 914	71 914	12 832	17.8	-	1 375	-	-	245	24	-	-	290	10 898	-	-	-	-	-	-	-
B	KZN245	uMvoti	32 416	32 416	12 600	38.9	1 313	502	-	-	571	-	-	-	-	10 214	-	-	-	-	-	-	-
C	DC24	uMzinyathi DM	259 312	259 312	53 094	20.5	-	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total: Umzinyathi Municipalities</b>			<b>425 530</b>	<b>425 530</b>	<b>97 111</b>	<b>22.8</b>	<b>1 313</b>	<b>2 044</b>		<b>1 295</b>	<b>3 044</b>	<b>24</b>			<b>290</b>	<b>30 479</b>				<b>5 549</b>	<b>52 534</b>	<b>539</b>	
B	KZN252	Newcastle	209 378	209 378	35 566	17.0	-	344	-	-	-	-	-	-	4 121	9 747	-	-	-	-	9 421	11 932	-
B	KZN253	eMadlangeni	27 788	27 788	6 902	24.8	-	-	-	-	-	-	-	-	-	2 364	-	-	2 537	-	-	-	2 000
B	KZN254	Dannhauser	81 539	81 539	12 843	15.8	4	1 519	-	-	-	-	-	-	10 980	-	-	-	-	-	-	-	340
C	DC25	Amajuba DM	109 797	109 797	13 594	12.4	-	29	-	907	-	-	-	-	439	2 324	-	-	-	-	8 927	968	-
<b>Total: Amajuba Municipalities</b>			<b>428 502</b>	<b>428 502</b>	<b>68 904</b>	<b>16.1</b>	<b>4</b>	<b>1 892</b>		<b>907</b>					<b>15 540</b>	<b>14 436</b>				<b>2 537</b>	<b>18 348</b>	<b>12 900</b>	<b>340</b>
B	KZN261	eDumbe	60 421	60 421	19 109	31.6	-	2 193	-	241	-	-	-	-	6 083	6 264	-	-	4 328	-	-	-	-
B	KZN262	uPhongolo	28 791	28 791	8 901	30.9	63	2 360	-	3 343	-	-	-	-	-	3 135	-	-	-	-	-	-	-
B	KZN263	AbaQulusi	55 904	55 904	7 351	13.1	2 015	35	-	696	-	-	-	-	-	4 382	-	-	223	-	-	-	-
B	KZN265	Nongoma	35 973	35 973	20 020	55.7	-	103	-	1 426	-	-	-	-	-	18 492	-	-	-	-	-	-	-
B	KZN266	Ulundi	38 182	38 182	20 713	54.2	64	73	-	18 586	-	-	-	-	-	1 987	-	-	-	-	-	4	-
C	DC26	Zululand DM	332 162	332 162	52 771	15.9	-	-	-	-	-	-	-	-	3 637	-	-	-	-	-	-	49 133	-
<b>Total: Zululand Municipalities</b>			<b>551 433</b>	<b>551 433</b>	<b>128 865</b>	<b>23.4</b>	<b>2 142</b>	<b>4 764</b>		<b>24 292</b>					<b>9 720</b>	<b>34 260</b>				<b>4 551</b>	<b>49 133</b>	<b>4</b>	
B	KZN271	uMhlabuyalingana	51 533	51 533	12 799	24.8	-	184	-	797	-	-	-	-	-	10 515	-	-	-	-	-	-	1 304
B	KZN272	Jozini	42 330	42 330	14 467	34.2	-	8	-	3 323	5 142	-	-	-	2 214	3 780	-	-	-	-	-	-	-
B	KZN275	Mtshatshata	54 235	54 235	13 227	24.4	-	348	-	1 471	-	-	-	-	4 367	7 041	-	-	-	-	-	-	-
B	KZN276	Big Five Hlabisa	28 368	28 368	2 499	8.8	-	664	-	811	391	-	-	-	623	-	-	-	-	-	-	-	10
C	DC27	uMkhanyakude DM	271 718	271 718	14 260	5.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total: Umkhanyakude DM</b>			<b>448 184</b>	<b>448 184</b>	<b>57 251</b>	<b>12.8</b>		<b>1 204</b>		<b>6 402</b>	<b>5 533</b>				<b>7 204</b>	<b>21 335</b>					<b>3 014</b>	<b>11 246</b>	<b>10</b>
B	KZN281	uMfolozi	32 463	32 463	10 550	32.5	17	1 432	-	1 537	-	-	-	-	4	7 527	-	-	-	-	-	-	33
B	KZN282	uMhlatuze	835 076	835 076	208 626	25.0	-	37 168	-	(0)	28 279	-	-	-	-	8 800	-	-	3 252	103 361	27 532	234	-
B	KZN284	uMlalazi	69 656	69 656	6 231	8.9	6	213	-	73	2 793	-	-	-	-	3 145	-	-	-	-	-	-	-
B	KZN285	Mthonjaneni	39 094	39 094	10 548	27.0	-	-	-	-	-	-	-	-	-	7 459	-	-	3 089	-	-	-	-
B	KZN286	Nkandla	31 525	31 525	1 326	4.2	-	801	-	168	-	-	-	-	-	357	-	-	-	-	-	-	-
C	DC28	King Cetshwayo DM	483 080	471 271	50 894	10.8	-	133	-	23	-	24	-	-	-	-	-	-	-	-	-	-	-
<b>Total: King Cetshwayo DM</b>			<b>1 490 894</b>	<b>1 479 085</b>	<b>288 174</b>	<b>19.5</b>	<b>23</b>	<b>39 747</b>		<b>1 800</b>	<b>31 073</b>	<b>24</b>			<b>4</b>	<b>27 288</b>				<b>6 341</b>	<b>145 319</b>	<b>32 012</b>	<b>4 544</b>
B	KZN291	Mandeni	78 311	78 311	10 704	13.7	-	37	-	1 723	1 583	-	-	-	489	3 831	-	-	-	13	-	-	3 029
B	KZN292	KwaDukuza	510 265	605 085	63 475	10.5	-	177	-	4 401	129	1 521	1 682	-	-	34 918	-	-	20 646	-	-	-	-
B	KZN293	Ndwedwe	78 450	78 450	20 584	26.2	-	1 796	-	649	-	-	-	-	18 139	-	-	-	-	-	-	-	-
B	KZN294	Maphumulo	33 687	33 687	8 994	26.7	-	537	-	-	509	-	-	-	-	7 948	-	-	-	-	-	-	-
C	DC29	iLembe DM	344 042	355 061	75 493	21.3	-	14	-	-	-	-	-	-	299	-	-	-	-	-	-	-	-
<b>Total: iLembe Municipalities</b>			<b>1 044 755</b> </																				

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

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy			
	Total	%	Total	%	Total	%	Total	%		Amount	%	Amount	%		
	<b>A</b>	<b>KZN2000</b>	<b>eThekweni</b>	<b>2 872 153</b>	<b>13.3</b>	<b>1 018 122</b>	<b>4.7</b>	<b>1 175 677</b>		<b>5.4</b>	<b>16 605 390</b>	<b>76.6</b>	<b>21 671 342</b>	<b>-</b>	<b>0.0</b>
B	KZN212	uMdoni	6 258	4.4	3 435	2.4	3 726	2.6	127 745	90.5	141 164	-	-	-	-
B	KZN213	uMzumbane	-	-	-	-	8 244	22.3	28 795	77.7	37 039	-	-	-	-
B	KZN214	uMuziwabantu	-	-	-	-	-	-	-	-	-	-	-	-	-
B	KZN216	Ray Nkonyeni	57 698	10.6	63 104	11.6	17 324	3.2	407 431	74.7	545 558	-	-	-	-
C	DC21	Ugu DM	43 490	4.4	32 056	3.3	26 707	2.7	883 905	89.6	986 159	-	-	-	-
<b>Total: Ugu Municipalities</b>			<b>107 447</b>	<b>6.3</b>	<b>98 595</b>	<b>5.8</b>	<b>56 001</b>	<b>3.3</b>	<b>1 447 877</b>	<b>84.7</b>	<b>1 709 920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN221	uMshwathi	9 667	5.4	57	0.0	4 340	2.4	164 342	92.1	178 406	-	-	-	-
B	KZN222	uMngeni	14 244	-	6 812	-	15 160	-	191 441	-	227 658	-	-	-	-
B	KZN223	Mpofana	6 968	5.0	(7 974)	-5.7	1 076	0.8	139 661	99.9	139 732	-	-	-	-
B	KZN224	iMpendle	1 102	9.2	(18)	-0.1	(1 814)	-15.1	12 772	106.1	12 043	-	-	-	-
B	KZN225	Msunduzi	658 343	11.9	138 914	2.5	104 162	1.9	4 613 742	83.7	5 515 160	-	-	2 977 911	54.0
B	KZN226	Mkhambathini	(194)	-0.6	(57)	-0.2	494	1.6	30 603	99.2	30 846	-	-	-	-
B	KZN227	Richmond	2 044	-	15 640	-	624	-	50 652	-	68 960	-	-	-	-
C	DC22	uMgungundlovu DM	95 112	10.7	71	0.0	26 242	3.0	765 741	86.3	887 167	-	-	-	-
<b>Total: uMgungundlovu Municipalities</b>			<b>787 286</b>	<b>11.2</b>	<b>153 446</b>	<b>2.2</b>	<b>150 284</b>	<b>2.1</b>	<b>5 968 954</b>	<b>84.5</b>	<b>7 059 970</b>	<b>-</b>	<b>-</b>	<b>2 977 911</b>	<b>42.2</b>
B	KZN235	Okhahlamba	4 596	5.4	(128)	-0.2	1 761	2.1	78 955	92.7	85 184	-	-	-	-
B	KZN237	iNkosi Langalibalele	42 398	9.7	16 433	3.8	51 616	11.8	327 358	74.8	437 805	-	-	-	-
B	KZN238	Alfred Duma	56 505	7.3	28 943	3.7	17 700	2.3	669 598	86.7	772 746	-	-	-	-
C	DC23	uThukela DM	31 744	-	24 629	-	26 058	-	800 196	-	882 627	-	-	-	-
<b>Total: uThukela Municipalities</b>			<b>135 243</b>	<b>6.2</b>	<b>69 877</b>	<b>3.2</b>	<b>97 135</b>	<b>4.5</b>	<b>1 876 108</b>	<b>86.1</b>	<b>2 178 362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN241	eNdumeni	23 245	12.9	(3 212)	-1.8	11 753	6.5	148 975	82.4	180 762	-	-	-	-
B	KZN242	Nquthu	3 163	19.3	849	5.2	253	1.5	12 119	74.0	16 385	-	-	-	-
B	KZN244	uMsinga	1 825	1.6	1 758	1.5	1 424	1.3	108 515	95.6	113 521	-	-	-	-
B	KZN245	uMvoti	12 842	22.6	(873)	-1.5	2 185	3.9	42 554	75.0	56 708	-	-	-	-
C	DC24	uMzinyathi DM	19 642	3.9	(847)	-0.2	7 586	1.5	474 535	94.7	500 917	-	-	-	-
<b>Total: uMzinyathi Municipalities</b>			<b>60 718</b>	<b>7.0</b>	<b>(2 324)</b>	<b>-0.3</b>	<b>23 202</b>	<b>2.7</b>	<b>786 697</b>	<b>90.6</b>	<b>868 293</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN252	Newcastle	82 719	5.6	36 180	2.5	40 324	2.7	1 308 216	89.1	1 467 439	-	-	-	-
B	KZN253	eMadlangeni	6 785	10.1	(101)	-0.2	2 886	4.3	57 463	85.7	67 034	-	-	-	-
B	KZN254	Dannhauser	1 679	3.0	1 459	2.6	1 301	2.3	52 469	92.2	56 908	-	-	-	-
C	DC25	Amajuba DM	2 215	6.4	-	-	992	2.9	31 396	90.7	34 604	-	-	-	-
<b>Total: Amajuba Municipalities</b>			<b>93 399</b>	<b>5.7</b>	<b>37 538</b>	<b>2.3</b>	<b>45 504</b>	<b>2.8</b>	<b>1 449 544</b>	<b>89.1</b>	<b>1 625 984</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN261	eDumbe	9 877	0.7	(162)	2.5	3 264	2.7	172 468	89.1	1 467 439	-	-	-	-
B	KZN262	uPhongolo	10 274	3.6	(5 112)	-0.9	1 127	0.2	276 642	48.9	282 931	-	-	-	-
B	KZN263	AbaQulusi	29 616	8.5	14 457	4.2	12 425	3.6	291 288	83.8	347 786	-	-	-	-
B	KZN265	Nongoma	2 407	3.3	(61)	-0.1	12 248	16.7	58 773	80.1	73 366	-	-	-	-
B	KZN266	Ulundi	(4 639)	-2.7	(1 045)	-0.6	49 548	29.2	125 839	74.2	169 703	-	-	-	-
C	DC26	Zululand DM	6 210	3.4	4 400	2.4	3 616	2.0	169 365	92.3	183 591	-	-	-	-
<b>Total: Zululand Municipalities</b>			<b>53 743</b>	<b>4.3</b>	<b>12 478</b>	<b>1.0</b>	<b>82 227</b>	<b>6.6</b>	<b>1 094 376</b>	<b>88.1</b>	<b>1 242 824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN271	uMhlabuyalingana	719	1.2	(25)	-0.0	1 479	2.5	57 838	96.4	60 011	-	-	-	-
B	KZN272	Jozini	2 869	2.1	(1 636)	-1.2	3 795	2.8	129 764	96.3	134 791	-	-	-	-
B	KZN275	Mtubatuba	11 402	4.7	(78)	-0.0	15 738	6.5	216 572	88.9	243 634	-	-	-	-
B	KZN276	Big Five Hlabisa	1 608	2.4	(114)	-0.2	12 628	19.0	52 343	78.8	66 464	-	-	-	-
C	DC27	uMkhanyakude DM	3 538	-	(81)	-	3 457	-	210 324	-	217 238	-	-	-	-
<b>Total: uMkhanyakude Municipalities</b>			<b>20 135</b>	<b>2.8</b>	<b>(1 934)</b>	<b>-0.3</b>	<b>37 096</b>	<b>5.1</b>	<b>666 840</b>	<b>92.3</b>	<b>722 138</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN281	uMfolozi	1 912	10.9	(97)	-0.6	489	2.8	15 295	86.9	17 600	-	-	-	-
B	KZN282	uMhlabuthuze	459 027	44.4	65 036	6.3	51 596	5.0	458 630	44.3	1 034 289	-	-	-	-
B	KZN284	uMlalazi	4 286	3.6	5 671	4.7	36 083	29.9	74 624	61.8	120 663	-	-	-	-
B	KZN285	Mthonjaneni	4 336	10.6	(519)	-1.3	4 671	11.4	32 496	79.3	40 984	-	-	-	-
B	KZN286	Nkandla	801	2.2	(19 535)	-52.8	8 223	22.2	47 505	128.4	36 993	-	-	-	-
C	DC28	King Cetshwayo DM	11 525	11.5	6 206	6.2	3 863	3.9	78 516	78.4	100 110	-	-	-	-
<b>Total: King Cetshwayo Municipalities</b>			<b>481 887</b>	<b>35.7</b>	<b>56 762</b>	<b>4.2</b>	<b>104 925</b>	<b>7.8</b>	<b>707 066</b>	<b>52.4</b>	<b>1 350 639</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN291	Mandeni	32 837	16.0	157	0.1	2 012	1.0	170 303	82.9	205 308	-	-	-	-
B	KZN292	KwaDukuza	119 199	30.4	32 828	8.4	17 417	4.4	223 281	56.9	392 725	-	-	-	-
B	KZN293	Ndwedwe	919	2.4	(42)	-0.1	15 753	40.8	21 940	56.9	38 568	-	-	-	-
B	KZN294	Maphumulo	326	1.4	(136)	-0.6	21 180	90.9	1 929	8.3	23 298	-	-	-	-
C	DC29	iLembe DM	37 923	5.4	31 821	4.5	26 611	3.8	603 140	86.2	699 495	-	-	-	-
<b>Total: iLembe Municipalities</b>			<b>191 203</b>	<b>14.1</b>	<b>64 628</b>	<b>4.8</b>	<b>82 973</b>	<b>6.1</b>	<b>1 020 592</b>	<b>75.1</b>	<b>1 359 395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN433	Greater Kokstad	21 309	20.9	14 923	14.6	22 015	21.6	43 628	42.8	101 875	-	-	-	-
B	KZN434	uBuhlebezwe	2 484	3.5	1 766	2.5	1 898	2.6	65 776	91.5	71 924	-	-	-	-
B	KZN435	uMzimkhulu	760	4.0	577	3.1	5 090	27.0	12 409	65.9	18 836	-	-	-	-
B	KZN434	Dr. Nkosazana Dlamini Zuma	2 278	2.7	2 680	3.2	1 720	2.0	78 075	92.1	84 753	-	-	-	-
C	DC43	Harry Gwala DM	7 714	3.4	5 880	2.6	4 565	2.0	211 716	92.1	229 875	-	-	-	-
<b>Total: Harry Gwala Municipalities</b>			<b>34 545</b>	<b>6.8</b>	<b>25 826</b>	<b>5.1</b>	<b>35 289</b>	<b>7.0</b>	<b>411 603</b>	<b>81.1</b>	<b>507 263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>			<b>4 837 758</b>	<b>12.0</b>	<b>1 533 012</b>	<b>3.8</b>	<b>1 890 312</b>	<b>4.7</b>	<b>32 035 049</b>	<b>79.5</b>	<b>40 296 131</b>	<b>-</b>	<b>-</b>	<b>2 994 386</b>	<b>7.4</b>

Source: NT Publication

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

R'000	Organs of State							Commercial					Household					Other					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	221 564	118 806	365 216	611 021	1 316 606	6.1	1 385 312	295 233	252 298	3 502 915	5 435 758	25.1	1 258 076	600 421	552 164	12 454 544	14 865 205	68.6	7 201	3 663	5 998	36 911	53 773	0.2	21 671 342
B	KZN212	uMdoni	269	116	95	34 399	34 879	24.7	1 311	483	427	16 412	18 634	13.2	4 679	2 815	3 184	74 542	85 221	60.4	(2)	20	20	2 393	2 431	1.7	141 164
B	KZN213	uMzumba	-	-	6 485	16 414	22 899	-	-	-	1 215	7 458	8 673	23.4	-	-	-	-	-	-	-	-	543	4 923	5 466	14.8	37 039
B	KZN214	uMuziwabantu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	KZN216	Ray Nkonyeni	2 171	19 567	1 185	39 297	62 219	11.4	19 349	11 912	3 914	74 924	110 099	20.2	36 179	31 625	12 225	293 211	373 240	68.4	-	-	-	-	-	-	545 558
C	DC21	Ugu DM	2 171	1 743	1 484	9 252	14 650	-	11 539	6 727	5 041	121 265	144 572	14.7	29 775	23 646	20 203	753 498	827 122	83.9	6	(60)	(21)	(109)	(185)	(-0.0)	986 159
	<b>Total:</b>	<b>Ugu Municipalities</b>	<b>4 611</b>	<b>21 426</b>	<b>9 249</b>	<b>99 362</b>	<b>134 647</b>	<b>7.9</b>	<b>32 200</b>	<b>19 122</b>	<b>10 598</b>	<b>220 058</b>	<b>281 978</b>	<b>16.5</b>	<b>70 633</b>	<b>58 087</b>	<b>35 612</b>	<b>1 121 250</b>	<b>1 285 582</b>	<b>75.2</b>	<b>4</b>	<b>(40)</b>	<b>542</b>	<b>7 206</b>	<b>7 712</b>	<b>0.5</b>	<b>1 709 920</b>
B	KZN221	uMshwathi	2 985	-	1 514	65 938	70 437	39.5	3 494	7	1 332	36 752	41 585	23.3	2 981	50	1 367	60 412	64 810	36.3	207	-	128	1 240	1 575	0.9	178 406
B	KZN222	uMngeni	(1 063)	92	81	6 350	5 460	-	621	73	54	2 590	3 337	-	14 423	5 929	14 561	154 482	189 396	-	262	719	463	28 019	29 464	-	227 658
B	KZN223	Mpofana	553	(1 686)	373	5 194	4 434	3.2	4 926	(5 821)	48	23 172	22 325	16.0	1 489	(467)	656	111 295	112 973	80.8	-	-	-	-	-	-	139 732
B	KZN224	iMpendle	220	11	(1 701)	5 730	4 260	35.4	77	2	23	1 084	1 186	9.8	93	1	(124)	1 050	1 020	8.5	712	(32)	(12)	4 908	5 577	46.3	12 043
B	KZN225	Msunduzi	44 559	13 138	5 322	142 091	205 109	3.7	247 372	19 491	16 242	499 239	782 344	14.2	364 487	102 313	78 484	3 760 856	4 306 139	78.1	1 926	3 972	4 113	211 557	221 568	4.0	5 515 160
B	KZN226	Mkhambathini	(595)	-	13	604	22	0.1	1 853	(27)	286	12 587	14 699	47.7	354	(29)	118	4 384	4 827	15.6	(1 805)	-	77	13 027	11 298	36.6	30 846
B	KZN227	Richmond	856	13 649	326	26 084	40 915	-	452	936	78	8 037	9 502	-	736	1 055	220	16 532	18 543	-	-	-	-	-	-	-	68 960
C	DC22	uMgungundlovu DM	10 247	1	2 394	41 357	54 000	6.1	17 125	129	779	24 531	42 564	4.8	60 644	(68)	20 664	620 423	701 663	79.1	7 096	9	2 405	79 430	88 940	10.0	687 167
	<b>Total:</b>	<b>uMgungundlovu Municipalities</b>	<b>57 762</b>	<b>25 203</b>	<b>8 322</b>	<b>293 348</b>	<b>384 636</b>	<b>5.4</b>	<b>275 919</b>	<b>14 789</b>	<b>18 842</b>	<b>607 992</b>	<b>917 542</b>	<b>13.0</b>	<b>445 207</b>	<b>108 784</b>	<b>115 945</b>	<b>4 729 433</b>	<b>5 399 370</b>	<b>76.5</b>	<b>8 398</b>	<b>4 669</b>	<b>7 175</b>	<b>338 181</b>	<b>358 422</b>	<b>5.1</b>	<b>7 059 970</b>
B	KZN235	Okhahlamba	673	-	333	26 555	27 561	32.4	1 032	(9)	279	9 663	10 966	12.9	1 034	(56)	383	20 539	21 899	25.7	1 858	(64)	766	22 197	24 758	29.1	85 184
B	KZN237	iNkosi Langalibalele	2 293	2 522	39 363	40 369	84 547	19.3	30 762	8 439	7 804	156 636	203 642	46.5	9 343	5 472	4 449	130 353	149 617	34.2	-	-	-	-	-	-	437 805
B	KZN238	Alfred Duma	13 887	14 103	7 616	210 833	246 439	31.9	26 948	5 715	3 503	124 470	160 636	20.8	15 670	9 124	6 581	334 296	365 671	47.3	-	-	-	-	-	-	772 746
C	DC23	uThukela DM	4 143	2 802	2 236	40 245	49 426	-	6 409	2 771	2 788	57 653	69 622	-	21 191	19 057	21 034	702 298	763 580	-	-	-	-	-	-	-	882 627
	<b>Total:</b>	<b>uThukela Municipalities</b>	<b>20 997</b>	<b>19 427</b>	<b>49 547</b>	<b>318 002</b>	<b>407 973</b>	<b>18.7</b>	<b>65 151</b>	<b>16 916</b>	<b>14 375</b>	<b>348 423</b>	<b>444 865</b>	<b>20.4</b>	<b>47 238</b>	<b>33 597</b>	<b>32 446</b>	<b>1 187 486</b>	<b>1 300 767</b>	<b>59.7</b>	<b>1 858</b>	<b>(64)</b>	<b>766</b>	<b>22 197</b>	<b>24 758</b>	<b>1.1</b>	<b>2 178 362</b>
B	KZN241	eNdlumeni	3 403	(45)	4 750	7 432	15 540	8.6	9 362	(1 679)	3 448	18 694	29 825	16.5	8 163	(1 089)	2 940	117 914	127 929	70.8	2 317	(399)	615	4 934	7 468	4.1	180 762
B	KZN242	Nquthu	1 080	440	65	3 604	5 189	31.7	1 919	350	129	5 993	8 391	51.2	164	60	59	2 522	2 805	17.1	-	-	-	-	-	-	16 385
B	KZN244	uMsinga	1 616	1 546	1 094	75 923	80 180	70.6	195	213	321	29 576	30 304	26.7	13	(0)	9	3 016	3 038	2.7	-	-	-	-	-	-	113 521
B	KZN245	uMvoti	3 499	9	645	8 307	12 459	-	4 776	(603)	257	4 460	8 890	15.7	4 422	(282)	989	23 184	28 312	49.9	145	4	295	6 603	7 046	12.4	56 708
C	DC24	uMzinyathi DM	3 109	(113)	423	51 453	54 871	11.0	2 778	(98)	1 368	41 328	45 376	9.1	12 873	(617)	5 441	378 709	396 407	79.1	882	(19)	354	3 045	4 263	0.9	500 917
	<b>Total:</b>	<b>uMzinyathi Municipalities</b>	<b>12 707</b>	<b>1 836</b>	<b>6 976</b>	<b>146 720</b>	<b>168 239</b>	<b>19.4</b>	<b>19 030</b>	<b>(1 818)</b>	<b>5 523</b>	<b>100 050</b>	<b>122 786</b>	<b>14.1</b>	<b>25 636</b>	<b>(1 929)</b>	<b>9 438</b>	<b>525 346</b>	<b>558 491</b>	<b>64.3</b>	<b>3 345</b>	<b>(413)</b>	<b>1 264</b>	<b>14 582</b>	<b>18 778</b>	<b>2.2</b>	<b>868 293</b>
B	KZN252	Newcastle	1 692	877	8 432	10 627	21 628	1.5	39 289	4 912	2 847	56 789	103 837	7.1	46 981	27 697	26 563	1 188 378	1 289 620	87.9	(5 243)	2 695	2 482	52 420	52 354	3.6	1 467 439
B	KZN253	eMedlangeni	3 787	(6)	1 815	19 809	25 405	37.9	792	(7)	147	2 702	3 634	5.4	1 070	(10)	441	15 468	16 969	25.3	1 136	(78)	483	19 484	21 025	31.4	67 034
B	KZN254	Dannhauser	543	510	465	18 336	19 854	34.9	555	406	316	9 630	10 906	19.2	581	543	520	24 503	26 148	45.9	-	-	-	-	-	-	56 908
C	DC25	Amajuba DM	125	-	56	1 549	1 729	5.0	135	-	61	1 628	1 824	5.3	1 928	-	864	28 052	30 844	89.1	28	-	11	167	206	0.6	34 604
	<b>Total:</b>	<b>Amajuba Municipalities</b>	<b>6 146</b>	<b>1 381</b>	<b>10 769</b>	<b>50 321</b>	<b>68 617</b>	<b>4.2</b>	<b>40 771</b>	<b>5 311</b>	<b>3 371</b>	<b>70 749</b>	<b>120 201</b>	<b>7.4</b>	<b>50 561</b>	<b>28 230</b>	<b>28 388</b>	<b>1 256 402</b>	<b>1 363 582</b>	<b>83.9</b>	<b>(4 079)</b>	<b>2 617</b>	<b>2 975</b>	<b>72 072</b>	<b>73 585</b>	<b>4.5</b>	<b>1 625 984</b>
B	KZN261	eDumbe	3 162	(31)	1 309	20 460	24 901	-	2 922	(94)	607	26 292	29 727	16.0	2 200	(35)	980	115 876	119 022	64.2	1 592	(1)	366	9 840	11 797	6.4	185 447
B	KZN262	uPhongolo	45	-	9	2 090	2 143	0.8	3 925	(5 079)	65	63 303	62 214	22.0	6 057	(26)	1 044	210 992	218 067	77.1	247	(6)	10	257	507	0.2	282 931
B	KZN263	AbaQulusi	4 285	3 285	2 585	52 330	62 485	18.0	11 865	3 552	3 299	34 988	53 704	15.4	13 465	7 621	6 541	203 970	231 596	66.6	-	-	-	-	-	-	347 786
B	KZN265	Nongoma	493	-	11 564	22 942	35 000	47.7	1 461	(57)	454	21 565	23 423	31.9	453	(4)	230	14 265	14 944	20.4	-	-	-	-	-	-	73 366
B	KZN266	Ulundi	(11 327)	(819)	35 124	43 660	66 639	-	2 291	(100)	117	16 161	18 469	10.9	3 058	(101)	2 312	22 199	27 469	16.2	1 338	(25)	11 994	43 818	57 126	33.7	169 703
C	DC26	Zululand DM	2 261	1 598	1 101	13 550	18 510	10.1	854	392	309	9 896	11 452	6.2	3 094	2 409	2 206	145 920	153 629	83.7	-	-	-	-	-	-	183 591
	<b>Total:</b>	<b>Zululand Municipalities</b>	<b>(1 080)</b>	<b>4 033</b>	<b>51 692</b>	<b>155 033</b>	<b>209 677</b>	<b>16.9</b>	<b>23 319</b>	<b>(1 386)</b>	<b>4 850</b>	<b>172 206</b>	<b>198 989</b>	<b>16.0</b>	<b>28 328</b>	<b>9 864</b>	<b>13 313</b>	<b>713 222</b>	<b>764 727</b>	<b>61.5</b>	<b>3 176</b>	<b>(32)</b>	<b>12 371</b>	<b>53 915</b>	<b>69 430</b>	<b>5.6</b>	<b>1 242 824</b>
B	KZN271	uMhlalabuyalingana	(514																								



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

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
<b>A KZN2000 eThekweni</b>	<b>1 590 880</b>	<b>97.9</b>	<b>2</b>	<b>0.0</b>	<b>1 810</b>	<b>0.1</b>	<b>31 598</b>	<b>1.9</b>	<b>1 624 289</b>
B KZN212 uMdoni	-	-	327	100.0	-	-	-	-	327
B KZN213 uMzombe	84	7.5	12	1.1	0	0.0	1 021	91.3	1 118
B KZN214 uMuziwabantu	3 894	37.2	5 962	56.9	601	5.7	15	0.1	10 472
B KZN216 Ray Nkonyeni	8	2.2	-	-	-	-	339	97.8	347
C DC21 Ugu DM	11 216	3.1	5 511	1.5	(740)	(0.2)	349 505	95.6	365 493
<b>Total: Ugu Municipalities</b>	<b>15 202</b>	<b>4.0</b>	<b>11 813</b>	<b>3.1</b>	<b>(139)</b>	<b>(0.0)</b>	<b>350 881</b>	<b>92.9</b>	<b>377 757</b>
B KZN221 uMshwathi	(239)	417.3	-	-	-	-	182	(317.3)	(57)
B KZN222 uMngeni	25 097	98.3	145	0.6	-	-	283	1.1	25 524
B KZN223 Mpofana	9 165	2.5	14 268	3.9	6 637	1.8	336 472	91.8	366 543
B KZN224 iMpindle	(108)	86.4	108	(86.4)	(3 142)	2 508.3	3 017	(2 408.3)	(125)
B KZN225 Msunduzi	391 737	28.9	162 041	11.9	114 819	8.5	687 466	50.7	1 356 063
B KZN226 Mkhambathini	19	8.2	208	92.1	2	1.0	(3)	(1.4)	226
B KZN227 Richmond	4	58.7	-	-	3	41.3	-	-	7
C DC22 uMgungundlovu DM	51 440	77.8	2 747	4.2	11 702	17.7	240	0.4	66 129
<b>Total: uMgungundlovu Municipalities</b>	<b>477 114</b>	<b>26.3</b>	<b>179 517</b>	<b>9.9</b>	<b>130 022</b>	<b>7.2</b>	<b>1 027 657</b>	<b>56.6</b>	<b>1 814 310</b>
B KZN235 Okhahlamba	73	100.0	-	-	-	-	-	-	73
B KZN237 iNkosi Langalibalele	985	12.7	71	0.9	-	-	6 726	86.4	7 782
B KZN238 Alfred Duma	4 398	63.8	3	0.0	274	4.0	2 214	32.1	6 888
C DC23 uThukela DM	3 980	24.6	4	0.0	-	-	12 175	75.3	16 158
<b>Total: uThukela Municipalities</b>	<b>9 435</b>	<b>30.5</b>	<b>77</b>	<b>0.3</b>	<b>274</b>	<b>0.9</b>	<b>21 115</b>	<b>68.3</b>	<b>30 901</b>
B KZN241 eNdumeni	22 430	99.9	15	0.1	-	-	-	-	22 445
B KZN242 Nquthu	1 904	81.1	359	15.3	-	-	84	3.6	2 347
B KZN244 uMsinga	6	100.0	-	-	-	-	-	-	6
B KZN245 uMvoti	2 278	16.0	100	0.7	658	4.6	11 184	78.7	14 219
C DC24 uMzinyathi DM	12 359	4.7	13 430	5.1	11 668	4.4	226 642	85.8	264 098
<b>Total: uMzinyathi Municipalities</b>	<b>38 976</b>	<b>12.9</b>	<b>13 903</b>	<b>4.6</b>	<b>12 326</b>	<b>4.1</b>	<b>237 910</b>	<b>78.5</b>	<b>303 116</b>
B KZN252 Newcastle	25 141	11.2	-	-	-	-	199 813	88.8	224 954
B KZN253 eMadlangeni	(1 083)	(28.7)	3 720	98.4	431	11.4	714	18.9	3 781
B KZN254 Dannhauser	74	76.6	21	22.1	-	-	1	1.4	97
C DC25 Amajuba DM	5 897	11.5	(120)	(0.2)	3 961	7.7	41 706	81.1	51 443
<b>Total: Amajuba Municipalities</b>	<b>30 030</b>	<b>10.7</b>	<b>3 621</b>	<b>1.3</b>	<b>4 392</b>	<b>1.6</b>	<b>242 234</b>	<b>86.4</b>	<b>280 276</b>
B KZN261 eDumbe	3 664	61.2	1 531	25.6	-	-	792	13.2	5 987
B KZN262 uPhongolo	(353)	(5.8)	896	14.8	1 551	25.7	3 950	65.4	6 043
B KZN263 Abaqulusi	41 260	87.7	2 937	6.2	54	0.1	2 783	5.9	47 033
B KZN265 Nongoma	5 212	20.4	5 699	22.3	(8 375)	(32.8)	22 979	90.1	25 514
B KZN266 Ulundi	11 128	6.9	18 605	11.5	(2)	(0.0)	131 662	81.6	161 393
C DC26 Zululand DM	3 507	98.6	50	1.4	-	-	-	-	3 558
<b>Total: Zululand Municipalities</b>	<b>64 418</b>	<b>25.8</b>	<b>29 718</b>	<b>11.9</b>	<b>(6 773)</b>	<b>(2.7)</b>	<b>162 166</b>	<b>65.0</b>	<b>249 528</b>
B KZN271 uMhlabayalingana	3 039	91.8	317	9.6	192	5.8	(238)	(7.2)	3 311
B KZN272 Jozini	8	100.0	-	-	-	-	-	-	8
B KZN275 Mtubatuba	(6 680)	(62.9)	(2 167)	(20.4)	4 637	43.7	14 832	139.6	10 623
B KZN276 Big Five Hlabisa	(5 143)	(91.9)	6 643	118.6	168	3.0	3 931	70.2	5 599
C DC27 uMkhanyakude DM	(536)	(0.7)	(76 049)	(97.2)	(1 122)	(1.4)	155 976	199.3	78 269
<b>Total: uMkhanyakude Municipalities</b>	<b>(9 312)</b>	<b>(9.5)</b>	<b>(71 255)</b>	<b>(72.9)</b>	<b>3 875</b>	<b>4.0</b>	<b>174 501</b>	<b>178.4</b>	<b>97 810</b>
B KZN281 uMfolozi	455	18.4	917	37.1	492	19.9	606	24.5	2 470
B KZN282 uMhlathuze	158 890	84.4	25 420	13.5	-	-	3 901	2.1	188 211
B KZN284 uMlalazi	1 191	99.2	-	-	-	-	10	0.8	1 201
B KZN285 Mthonjaneni	8 279	48.2	2 453	14.3	2 892	16.8	3 556	20.7	17 180
B KZN286 Nkandla	984	8.1	2 257	18.6	(8 832)	(72.6)	17 754	146.0	12 162
C DC28 King Cetshwayo DM	57 918	16.7	31 368	9.0	21 780	6.3	236 336	68.0	347 402
<b>Total: King Cetshwayo Municipalities</b>	<b>227 718</b>	<b>40.0</b>	<b>62 416</b>	<b>11.0</b>	<b>16 331</b>	<b>2.9</b>	<b>262 163</b>	<b>46.1</b>	<b>568 627</b>
B KZN291 Mandeni	164	71.0	65	27.9	-	-	2	1.1	231
B KZN292 KwaDukuza	6 459	80.6	54	0.7	80	1.0	1 425	17.8	8 019
B KZN293 Ndwedwe	3 173	111.6	39	1.4	(0)	(0.0)	(370)	(13.0)	2 843
B KZN294 Maphumulo	1 084	91.5	57	4.9	-	-	43	3.7	1 185
C DC29 iLembe DM	3 211	100.0	-	-	-	-	-	-	3 211
<b>Total: iLembe Municipalities</b>	<b>14 092</b>	<b>91.0</b>	<b>215</b>	<b>1.4</b>	<b>80</b>	<b>0.5</b>	<b>1 101</b>	<b>7.1</b>	<b>15 489</b>
B KZN433 Greater Kokstad	2 043	96.0	2	0.1	12	0.5	71	3.3	2 127
B KZN434 uBuhlebezwe	1 891	25.3	(211)	(2.8)	(157)	(2.1)	5 943	79.6	7 467
B KZN435 uMzimkhulu	38	80.1	9	19.9	-	-	-	-	47
B KZN436 Dr. Nkosazana Dlamini Zuma	3 510	97.1	56	1.6	-	-	47	1.3	3 613
C DC43 Harry Gwala DM	2 797	48.3	62	1.1	36	0.6	2 896	50.0	5 793
<b>Total: Harry Gwala Municipalities</b>	<b>10 279</b>	<b>54.0</b>	<b>(80)</b>	<b>(0.4)</b>	<b>(108)</b>	<b>(0.6)</b>	<b>8 957</b>	<b>47.0</b>	<b>19 047</b>
<b>Total</b>	<b>2 468 831</b>	<b>45.9</b>	<b>229 947</b>	<b>4.3</b>	<b>162 090</b>	<b>3.0</b>	<b>2 520 282</b>	<b>46.8</b>	<b>5 381 149</b>

Source: NT Publication

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

R'000	Bulk Electricity		Bulk Water		PAYE Deductions		VAT (output less input)		Pensions / Retirement		Loan repayments		Trade Creditors		Auditor-General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
A KZN2000 eThekweni	893 825	55.0	286 078	17.6	145 140	8.9	1 187	0.1	153 075	9.4	-	-	138 366	8.5	252	0.0	6 366	0.4	1 624 289
B KZN212 uMdoni	-	-	-	-	-	-	-	-	-	-	-	-	327	100.0	-	-	-	-	327
B KZN213 uMzombe	-	-	-	-	-	-	-	-	-	-	-	-	1 065	95.3	-	-	53	4.7	1 118
B KZN214 uMuziwabantu	-	-	1	0.0	-	-	-	-	-	-	-	-	10 006	95.6	463 844	4.4	-	-	10 472
B KZN216 Ray Nkonyeni	-	-	-	-	-	-	-	-	130	37.5	-	-	217	62.5	-	-	-	-	347
C DC21 Ugu DM	-	-	210 069	57.5	-	-	-	-	-	-	602	0.2	153 912	42.1	162	0.0	748	0.2	365 493
<b>Total: Ugu Municipalities</b>	-	-	<b>210 070</b>	<b>55.6</b>	-	-	-	-	<b>130</b>	<b>0.0</b>	<b>602</b>	<b>0.2</b>	<b>165 528</b>	<b>43.8</b>	<b>626</b>	<b>0.2</b>	<b>801</b>	<b>0.2</b>	<b>377 757</b>
B KZN221 uMshwathi	-	-	-	-	-	-	-	-	-	-	-	-	(170)	297.1	-	-	113	(197.1)	(57)
B KZN222 uMngeni	16 718	65.5	-	-	-	-	6 173	24.2	-	-	60	0.2	2 573	10.1	-	-	-	-	25 524
B KZN223 Mpofana	354 127	96.6	-	-	-	-	-	-	-	-	-	-	12 158	3.3	258	0.1	-	-	366 543
B KZN224 iMpendle	-	-	-	-	-	-	-	-	-	-	-	-	(125)	100.0	-	-	-	-	(125)
B KZN225 Msunduzi	809 358	59.7	418 847	30.9	-	-	-	-	-	-	-	-	127 859	9.4	-	-	-	-	1 356 063
B KZN226 Mkhambathini	-	-	-	-	-	-	-	-	-	-	-	-	226	100.0	-	-	(0)	(0.0)	226
B KZN227 Richmond	-	-	-	-	-	-	-	-	-	-	-	-	7	100.0	-	-	-	-	7
C DC22 uMgungundlovu DM	-	-	24 947	37.7	-	-	-	-	-	-	-	-	16 833	25.5	-	-	24 350	36.8	66 129
<b>Total: uMgungundlovu Municipalities</b>	<b>1 180 203</b>	<b>65.0</b>	<b>443 794</b>	<b>24.5</b>	-	-	<b>6 173</b>	<b>0.3</b>	-	-	<b>60</b>	<b>0.0</b>	<b>159 359</b>	<b>8.8</b>	<b>258</b>	<b>0.0</b>	<b>24 463</b>	<b>1.3</b>	<b>1 814 310</b>
B KZN235 Okhahlamba	-	-	-	-	-	-	-	-	-	-	-	-	73	100.0	-	-	-	-	73
B KZN237 iNkosi Langalibalele	-	-	-	-	-	-	-	-	-	-	-	-	7 782	100.0	-	-	-	-	7 782
B KZN238 Alfred Duma	-	-	-	-	-	-	-	-	2 363	34.3	-	-	4 525	65.7	-	-	-	-	6 888
C DC23 uThukela DM	-	-	-	-	-	-	-	-	881	5.5	-	-	15 277	94.5	-	-	-	-	16 158
<b>Total: uThukela Municipalities</b>	-	-	-	-	-	-	-	-	<b>3 244</b>	<b>10.5</b>	-	-	<b>27 657</b>	<b>89.5</b>	-	-	-	-	<b>30 901</b>
B KZN241 eNdameni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22 445	100.0	22 445
B KZN242 Nquthu	23	1.0	-	-	-	-	-	-	-	-	-	-	2 324	99.0	-	-	-	-	2 347
B KZN244 uMsinga	-	-	-	-	-	-	-	-	-	-	-	-	6	100.0	-	-	-	-	6
B KZN245 uMvoti	33	0.2	-	-	-	-	-	-	-	-	-	-	1 962	13.8	-	-	12 224	86.0	14 219
C DC24 uMzinyathi DM	123	0.0	-	-	-	-	-	-	-	-	-	-	18 307	6.9	-	-	245 668	93.0	264 098
<b>Total: uMzinyathi Municipalities</b>	<b>179</b>	<b>0.1</b>	-	-	-	-	-	-	-	-	-	-	<b>22 599</b>	<b>7.5</b>	-	-	<b>280 337</b>	<b>92.5</b>	<b>303 116</b>
B KZN252 Newcastle	-	-	-	-	-	-	-	-	-	-	-	-	224 873	100.0	-	-	81	0.0	224 954
B KZN253 eMadlangeni	1 920	50.8	-	-	-	-	-	-	-	-	-	-	1 778	47.0	82 466	2.2	-	-	3 781
B KZN254 Dannhauser	-	-	-	-	-	-	-	-	-	-	-	-	97	100.0	-	-	-	-	97
C DC25 Amajuba DM	-	-	30 398	59.1	-	-	-	-	-	-	-	-	12 147	23.6	94	0.2	8 804	17.1	51 443
<b>Total: Amajuba Municipalities</b>	<b>1 920</b>	<b>0.7</b>	<b>30 398</b>	<b>10.8</b>	-	-	-	-	-	-	-	-	<b>238 896</b>	<b>85.2</b>	<b>176</b>	<b>0.1</b>	<b>8 885</b>	<b>3.2</b>	<b>280 276</b>
B KZN261 eDumbe	-	-	522	8.7	-	-	-	-	-	-	-	-	1 015	16.9	0	0.0	4 450	74.3	5 987
B KZN262 uPhongolo	(9)	(0.2)	-	-	0	0.0	-	-	-	-	-	-	5 944	98.4	24 018	0.4	84	1.4	6 043
B KZN263 Abaqulusi	33 225	70.6	-	-	-	-	-	-	2 410	5.1	-	-	11 399	24.2	-	-	-	-	47 033
B KZN265 Nongoma	217	0.9	-	-	-	-	-	-	-	-	-	-	9 409	36.9	(90)	(0.0)	15 888	62.3	25 514
B KZN266 Ulundi	159 072	98.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 321	1.4	161 393
C DC26 Zululand DM	-	-	-	-	-	-	-	-	-	-	-	-	3 558	100.0	-	-	-	-	3 558
<b>Total: Zululand Municipalities</b>	<b>192 504</b>	<b>77.1</b>	<b>522</b>	<b>0.2</b>	<b>0</b>	<b>0.0</b>	-	-	<b>2 410</b>	<b>1.0</b>	-	-	<b>31 325</b>	<b>12.6</b>	<b>24</b>	<b>0.0</b>	<b>22 744</b>	<b>9.1</b>	<b>249 528</b>
B KZN271 uMhlabuyalingana	-	-	-	-	0	0.0	-	-	-	-	-	-	477	14.4	-	-	2 834	85.6	3 311
B KZN272 Jozini	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	100.0	8
B KZN275 Mtubatuba	-	-	-	-	-	-	-	-	-	-	-	-	(2 166)	(20.4)	(323 992)	(3.0)	13 113	123.4	10 623
B KZN276 Big Five Hlabisa	-	-	-	-	-	-	-	-	-	-	-	-	3 166	56.5	760 170	13.6	1 673	29.9	5 599
C DC27 uMkhanyakude DM	-	-	556	0.7	-	-	-	-	-	-	(4 009)	(5.1)	72 896	93.1	(1 597 119)	(2.0)	10 423	13.3	78 269
<b>Total: uMkhanyakude Municipalities</b>	-	-	<b>556</b>	<b>0.6</b>	<b>0</b>	<b>0.0</b>	-	-	-	-	<b>(4 009)</b>	<b>(4.1)</b>	<b>74 373</b>	<b>76.0</b>	<b>(1 161)</b>	<b>(1.2)</b>	<b>28 051</b>	<b>28.7</b>	<b>97 810</b>
B KZN281 uMfolozi	-	-	-	-	-	-	-	-	-	-	-	-	1 254	50.8	-	-	1 216	49.2	2 470
B KZN282 uMhlathuze	110 961	59.0	39 801	21.1	14 644	7.8	-	-	12 655	6.7	-	-	10 150	5.4	-	-	-	-	188 211
B KZN284 uMlalazi	-	-	-	-	-	-	-	-	-	-	-	-	1 201	100.0	-	-	-	-	1 201
B KZN285 Mthonjaneni	2 555	14.9	-	-	-	-	-	-	-	-	-	-	13 386	77.9	522 503	3.0	717	4.2	17 180
B KZN286 Nkandla	-	-	-	-	-	-	-	-	-	-	-	-	4 188	34.4	6 904	0.1	7 967	65.5	12 162
C DC28 King Cetshwayo DM	-	-	277 909	80.0	-	-	-	-	-	-	-	-	69 493	20.0	-	-	-	-	347 402
<b>Total: King Cetshwayo Municipalities</b>	<b>113 516</b>	<b>20.0</b>	<b>317 711</b>	<b>55.9</b>	<b>14 644</b>	<b>2.6</b>	-	-	<b>12 655</b>	<b>2.2</b>	-	-	<b>99 673</b>	<b>17.5</b>	<b>529 407</b>	<b>0.1</b>	<b>9 900</b>	<b>1.7</b>	<b>568 627</b>
B KZN291 Mandeni	-	-	-	-	-	-	-	-	-	-	-	-	67	29.1	-	-	164	70.9	231
B KZN292 KwaDukuza	-	-	-	-	-	-	-	-	1 931	24.1	-	-	6 088	75.9	-	-	-	-	8 019
B KZN293 Ndwedwe	-	-	-	-	-	-	-	-	-	-	-	-	2 069	72.8	-	-	774	27.2	2 843
B KZN294 Maphumulo	-	-	-	-	-	-	-	-	-	-	-	-	514	43.4	-	-	671	56.6	1 185
C DC29 iLembe DM	-	-	-	-	-	-	-	-	-	-	-	-	3 211	100.0	-	-	-	-	3 211
<b>Total: iLembe Municipalities</b>	-	-	-	-	-	-	-	-	<b>1 931</b>	<b>12.5</b>	-	-	<b>11 949</b>	<b>77.1</b>	-	-	<b>1 609</b>	<b>10.4</b>	<b>15 489</b>
B KZN433 Greater Kokstad	-	-	-	-	-	-	-	-	-	-	-	-	2 127	100.0	-	-	-	-	2 127
B KZN434 uBuhlebezwe	-	-	-	-	-	-	-	-	-	-	-	-	2 360	31.6	-	-	5 107	68.4	7 467
B KZN435 uMzimkhulu	-	-	-	-	-	-	-	-	-	-	-	-	47	100.0	-	-	-	-	47
B KZN436 Dr. Nkosazana Dlamini Zuma	-	-	-	-	-	-	3 510	97.1	-	-	-	-	56	1.6	-	-	47	1.3	3 613
C DC43 Harry Gwala DM	-	-	-	-	-	-	-	-	-	-	-	-	5 793	100.0	-	-	-	-	5 793
<b>Total: Harry Gwala Municipalities</b>	-	-	-	-	-	-	<b>3 510</b>	<b>18.4</b>	-	-	-	-	<b>10 384</b>	<b>54.5</b>	-	-	<b>5 153</b>	<b>27.1</b>	<b>19 047</b>
<b>Total</b>	<b>2 382 148</b>	<b>44.3</b>	<b>1 289 129</b>	<b>24.0</b>	<b>159 783</b>	<b>3.0</b>	<b>10 869</b>	<b>0.2</b>	<b>173 445</b>	<b>3.2</b>	<b>(3 347)</b>	<b>(0.1)</b>	<b>980 109</b>	<b>18.2</b>	<b>705</b>	<b>0.0</b>	<b>388 309</b>	<b>7.2</b>	<b>5 381 149</b>

Source: NT Igdatabase

## Annexure I: National Conditional Grant - 1st Quarter 2022/23

R'000	Financial Management Grant			Regional Bulk Infrastructure Grant (Schedule 5B Grant)			Municipal Infrastructure Grant		
	DoRA 2022 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2022 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2022 Total Avail. (Inc.Adjust.)	Unaudited Actual	
		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent
<b>A KZN2000 eThekweni</b>	<b>1 000</b>	<b>212</b>	<b>21.2</b>	-	-	-	-	-	-
B KZN212 uMdoni	1 950	274	14.1	-	-	-	44 631	17 999	40.3
B KZN213 uMzumbe	1 850	781	42.2	-	-	-	38 552	16 303	42.3
B KZN214 uMuziwabantu	1 850	233	12.6	-	-	-	26 163	2 379	9.1
B KZN216 Ray Nkonyeni	1 950	721	37.0	-	-	-	-	-	-
C DC21 Ugu DM	1 950	262	13.4	-	-	-	277 374	61 900	22.3
<b>Total: Ugu Municipalities</b>	<b>9 550</b>	<b>2 272</b>	<b>23.8</b>	-	-	-	<b>386 720</b>	<b>98 582</b>	<b>25.5</b>
B KZN221 uMshwathi	1 920	-	0.0	-	-	-	31 069	-	-
B KZN222 uMngeni	1 720	125	7.3	-	-	-	25 816	-	-
B KZN223 Mpofana	3 000	298	9.9	-	-	-	13 114	4 185	31.9
B KZN224 iMpendle	2 400	1 205	0.0	-	-	-	12 753	6 981	54.7
B KZN225 Msunduzi	1 950	255	0.0	-	-	-	227 153	57 582	25.3
B KZN226 Mkhambathini	3 000	524	17.5	-	-	-	17 781	8 153	45.9
B KZN227 Richmond	1 950	1 068	54.8	-	-	-	20 511	6 356	31.0
C DC22 uMgungundlovu DM	1 200	(855)	-71.2	-	-	-	116 867	(97 341)	(83.3)
<b>Total: uMgungundlovu Municipalities</b>	<b>17 140</b>	<b>2 620</b>	<b>15.3</b>	-	-	-	<b>465 064</b>	<b>(14 085)</b>	<b>(3.0)</b>
B KZN235 Okhahlamba	1 850	500	27.0	-	-	-	31 891	16 911	53.0
B KZN237 iNkosi Langalibalele	2 300	(2 281)	-99.2	-	-	-	42 690	(39 665)	(92.9)
B KZN238 Alfred Duma	2 100	190	9.1	-	-	-	70 409	2 428	3.4
C DC23 uThukela DM	2 100	-	0.0	-	-	-	211 484	-	-
<b>Total: uThukela Municipalities</b>	<b>8 350</b>	<b>(1 591)</b>	<b>-19.1</b>	-	-	-	<b>356 474</b>	<b>(20 326)</b>	<b>(5.7)</b>
B KZN241 eNdameni	2 100	-	0.0	-	-	-	16 782	-	-
B KZN242 Nquthu	1 850	146	7.9	-	-	-	35 231	3 649	10.4
B KZN244 uMsinga	1 850	-	0.0	-	-	-	42 414	-	-
B KZN245 uMvoti	2 550	909	35.6	-	-	-	33 620	12 403	36.9
C DC24 uMzinyathi DM	1 800	297	16.5	-	-	-	216 735	42 601	19.7
<b>Total: Umzinyathi Municipalities</b>	<b>10 150</b>	<b>1 351</b>	<b>13.3</b>	-	-	-	<b>344 782</b>	<b>58 653</b>	<b>17.0</b>
B KZN252 Newcastle	1 850	379	20.5	-	-	-	129 141	38 982	30.2
B KZN253 eMadlangeni	3 000	-	0.0	-	-	-	10 010	-	-
B KZN254 Dannhauser	1 950	-	0.0	-	-	-	24 347	-	-
C DC25 Amajuba DM	2 750	70	2.5	-	-	-	46 587	5 203	11.2
<b>Total: Amajuba Municipalities</b>	<b>9 550</b>	<b>449</b>	<b>4.7</b>	-	-	-	<b>210 085</b>	<b>44 185</b>	<b>21.0</b>
B KZN261 eDumbe	3 000	49	1.6	-	-	-	20 055	-	-
B KZN262 uPhongolo	3 000	934	31.1	-	-	-	31 889	8 412	26.4
B KZN263 Abaqulusi	3 000	1 298	43.3	-	-	-	42 083	5 207	12.4
B KZN265 Nongoma	2 000	224	11.2	-	-	-	36 009	22 298	61.9
B KZN266 Ulundi	2 100	116	5.5	-	-	-	44 888	23 488	52.3
C DC26 Zululand DM	1 200	-	0.0	15 247	3 788	24.8	259 530	34 648	13.4
<b>Total: Zululand Municipalities</b>	<b>14 300</b>	<b>2 621</b>	<b>18.3</b>	<b>15 247</b>	<b>3 788</b>	<b>24.8</b>	<b>434 454</b>	<b>94 052</b>	<b>21.6</b>
B KZN271 uMhlabayalingana	1 850	72	3.9	-	-	-	39 523	4 243	10.7
B KZN272 Jozini	3 000	1 241	41.4	-	-	-	42 381	12 360	29.2
B KZN275 Mtubatuba	1 920	-	0.0	-	-	-	35 867	(6 915)	(19.3)
B KZN276 Big Five Hlabisa	2 750	342	12.4	-	-	-	23 874	3 632	15.2
C DC27 uMkhanyakude DM	2 192	-	0.0	-	-	-	247 281	-	-
<b>Total: uMkhanyakude Municipalities</b>	<b>11 712</b>	<b>1 655</b>	<b>14.1</b>	-	-	-	<b>388 926</b>	<b>13 320</b>	<b>3.4</b>
B KZN281 uMfolozi	1 850	245	13.2	-	-	-	29 491	12 112	41.1
B KZN282 uMhlathuze	2 500	220	8.8	-	-	-	-	-	-
B KZN284 uMlalazi	1 720	866	50.3	-	-	-	45 827	6 957	15.2
B KZN285 Mthonjaneni	2 850	387	13.6	-	-	-	30 039	5 687	18.9
B KZN286 Nkandla	2 650	-	0.0	-	-	-	25 579	682	2.7
C DC28 King Cetshwayo DM	1 200	128	10.7	213 563	18 434	8.6	196 344	29 416	15.0
<b>Total: King Cetshwayo Municipalities</b>	<b>12 770</b>	<b>1 846</b>	<b>14.5</b>	<b>213 563</b>	<b>18 434</b>	<b>8.6</b>	<b>327 280</b>	<b>54 855</b>	<b>16.8</b>
B KZN291 Mandeni	1 850	657	35.5	-	-	-	40 044	11 496	28.7
B KZN292 KwaDukuza	1 750	236	13.5	-	-	-	68 871	18 808	27.3
B KZN293 Ndwedwe	3 100	1 708	55.1	-	-	-	33 627	13 002	38.7
B KZN294 Maphumulo	1 850	1 011	54.7	-	-	-	24 986	6 909	27.7
C DC29 iLembe DM	1 000	-	0.0	-	-	-	221 475	-	-
<b>Total: iLembe Municipalities</b>	<b>9 550</b>	<b>3 612</b>	<b>37.8</b>	-	-	-	<b>389 003</b>	<b>50 215</b>	<b>12.9</b>
B KZN433 Greater Kokstad	1 750	189	10.8	-	-	-	19 214	-	-
B KZN434 uBuhlebezwe	1 950	176	9.0	-	-	-	30 291	3 402	11.2
B KZN435 uMzimkhulu	1 850	1 494	80.8	-	-	-	49 281	12 739	25.9
B KZN436 Dr. Nkosazana Dlamini Zuma	1 950	173	8.9	-	-	-	30 558	2 707	8.9
C DC43 Harry Gwala DM	1 200	150	12.5	-	-	-	231 011	27 553	11.9
<b>Total: Harry Gwala Municipalities</b>	<b>8 700</b>	<b>2 181</b>	<b>25.1</b>	-	-	-	<b>360 355</b>	<b>46 402</b>	<b>12.9</b>
<b>Total</b>	<b>112 772</b>	<b>17 228</b>	<b>15.3</b>	<b>228 810</b>	<b>22 222</b>	<b>9.7</b>	<b>3 663 143</b>	<b>425 853</b>	<b>11.6</b>

Source: NT Igdatabase

Annexure I: National Conditional Grant - 1st Quarter 2022/23 (Continued...)

R'000	Intergrated National Electrification Programme (municipal) Grant			Expanded Public Works Programme Intergrated Grant (municipality)			Water Services Infrastructure Grant (Schedule 5B Grant)		
	DoRA 2022 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2022 Total Avail. (Inc.Adjust.)	Unaudited Actual		DoRA 2022 Total Avail. (Inc.Adjust.)	Unaudited Actual	
		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent
<b>A KZN2000 eThekweni</b>	-	-	-	61 257	-	-	-	-	-
B KZN212 uMdoni	-	-	-	1 772	100	5.7	-	-	-
B KZN213 uMzambe	15 000	8 979	59.9	1 699	139	8.2	-	-	-
B KZN214 uMuziwabantu	15 919	-	-	981	-	-	-	-	-
B KZN216 Ray Nkonyeni	7 026	-	-	6 076	881	14.5	-	-	-
C DC21 Ugu DM	-	-	-	3 319	712	21.4	70 000	19 968	28.5
<b>Total: Ugu Municipalities</b>	<b>37 945</b>	<b>8 979</b>	<b>23.7</b>	<b>13 847</b>	<b>1 831</b>	<b>13.2</b>	<b>70 000</b>	<b>19 968</b>	<b>28.5</b>
B KZN221 uMshwathi	13 425	-	-	1 820	-	-	-	-	-
B KZN222 uMngeni	18 855	-	-	1 400	145	10.4	-	-	-
B KZN223 Mpofana	12 590	-	-	1 216	321	26.4	-	-	-
B KZN224 iMpendle	-	-	-	1 430	416	29.1	-	-	-
B KZN225 Msunduzi	29 154	2 474	8.5	5 231	45	0.9	60 000	10 234	17.1
B KZN226 Mkhambathini	15 000	-	-	1 671	1 671	100.0	-	-	-
B KZN227 Richmond	-	-	-	1 287	167	13.0	-	-	-
C DC22 uMgungundlovu DM	-	-	-	2 287	(1 923)	(84.1)	85 600	(107 915)	(126.1)
<b>Total: uMgungundlovu Municipalities</b>	<b>89 024</b>	<b>2 474</b>	<b>2.8</b>	<b>16 342</b>	<b>842</b>	<b>5.2</b>	<b>145 600</b>	<b>(97 681)</b>	<b>(67.1)</b>
B KZN235 Okhahlamba	7 100	1 822	25.7	3 638	3 207	88.2	-	-	-
B KZN237 iNkosi Langelibalele	22 070	-	-	2 043	(2 114)	(103.5)	-	-	-
B KZN238 Alfred Duma	13 752	-	-	2 993	3 004	100.4	-	-	-
C DC23 uThukela DM	-	-	-	2 881	-	-	80 800	-	-
<b>Total: uThukela Municipalities</b>	<b>42 922</b>	<b>1 822</b>	<b>4.2</b>	<b>11 555</b>	<b>4 097</b>	<b>35.5</b>	<b>80 800</b>	<b>-</b>	<b>-</b>
B KZN241 eNdameni	20 967	-	-	1 577	-	-	-	-	-
B KZN242 Nquthu	9 549	-	-	1 546	225	14.5	-	-	-
B KZN244 uMsinga	16 440	-	-	4 867	-	-	-	-	-
B KZN245 uMvoti	18 400	-	-	2 704	577	-	-	-	-
C DC24 uMzinyathi DM	-	-	-	4 779	419	8.8	80 000	3 495	4.4
<b>Total: Umzinyathi Municipalities</b>	<b>65 356</b>	<b>-</b>	<b>-</b>	<b>15 473</b>	<b>1 221</b>	<b>7.9</b>	<b>80 000</b>	<b>3 495</b>	<b>4.4</b>
B KZN252 Newcastle	-	-	-	3 753	613	16.3	48 000	3 642	7.6
B KZN253 eMadlangeni	16 693	-	-	978	-	-	-	-	-
B KZN254 Dannhauser	5 040	-	-	950	-	-	-	-	-
C DC25 Amajuba DM	-	-	-	1 902	-	-	70 000	6 099	8.7
<b>Total: Amajuba Municipalities</b>	<b>21 733</b>	<b>-</b>	<b>-</b>	<b>7 583</b>	<b>613</b>	<b>8.1</b>	<b>118 000</b>	<b>9 741</b>	<b>8.3</b>
B KZN261 eDumbe	13 350	2 895	21.7	1 500	462	30.8	-	-	-
B KZN262 uPhongolo	8 200	-	-	2 978	905	30.4	-	-	-
B KZN263 Abaqulusi	18 485	361	2.0	2 773	-	-	-	-	-
B KZN265 Nongoma	3 000	274	9.1	2 946	435	14.8	-	-	-
B KZN266 Ulundi	10 000	406	4.1	4 711	1 472	31.2	-	-	-
C DC26 Zululand DM	-	-	-	8 517	-	-	95 000	16 735	17.6
<b>Total: Zululand Municipalities</b>	<b>53 035</b>	<b>3 935</b>	<b>7.4</b>	<b>23 425</b>	<b>3 274</b>	<b>14.0</b>	<b>95 000</b>	<b>16 735</b>	<b>17.6</b>
B KZN271 uMhlbuyalingana	-	-	#DIV/0!	1 975	42	2.1	-	-	-
B KZN272 Jozini	6 600	-	-	4 095	3 382	82.6	-	-	-
B KZN275 Mtubatuba	7 862	-	-	2 077	282	13.6	-	-	-
B KZN276 Big Five Hlabisa	7 000	-	-	2 304	785	-	-	-	-
C DC27 uMkhanyakude DM	-	-	-	6 993	-	-	60 000	-	-
<b>Total: uMkhanyakude Municipalities</b>	<b>21 462</b>	<b>-</b>	<b>-</b>	<b>17 444</b>	<b>4 491</b>	<b>25.7</b>	<b>60 000</b>	<b>-</b>	<b>-</b>
B KZN281 uMfolozi	3 000	-	-	1 847	695	37.6	-	-	-
B KZN282 uMhlathuze	-	-	-	3 213	205	6.4	50 000	-	-
B KZN284 uMlalazi	4 175	613	14.7	4 098	1 302	31.8	-	-	-
B KZN285 Mthonjaneni	8 280	2 759	33.3	2 536	824	32.5	-	-	-
B KZN286 Nkandla	16 000	-	-	3 626	-	-	-	-	-
C DC28 King Cetshwayo DM	-	-	-	4 742	1 053	22.2	65 000	4 590	7.1
<b>Total: King Cetshwayo Municipalities</b>	<b>31 455</b>	<b>3 372</b>	<b>10.7</b>	<b>20 062</b>	<b>4 079</b>	<b>20.3</b>	<b>115 000</b>	<b>4 590</b>	<b>4.0</b>
B KZN291 Mandeni	7 200	-	-	2 372	891	37.6	-	-	-
B KZN292 KwaDukuza	15 418	-	-	1 868	-	-	-	-	-
B KZN293 Ndwedwe	10 000	3 614	36.1	2 277	872	38.3	-	-	-
B KZN294 Maphumulo	30 750	20 975	68.2	2 081	290	13.9	-	-	-
C DC29 iLembe DM	-	-	-	5 439	-	-	80 000	-	-
<b>Total: iLembe Municipalities</b>	<b>63 368</b>	<b>24 589</b>	<b>38.8</b>	<b>14 037</b>	<b>2 053</b>	<b>14.6</b>	<b>80 000</b>	<b>-</b>	<b>-</b>
B KZN433 Greater Kokstad	30 000	-	-	4 266	1 193	28.0	-	-	-
B KZN434 uBuhlebezwe	6 994	3 833	54.8	2 245	434	19.4	-	-	-
B KZN435 uMzimkhulu	10 570	64	0.6	3 573	894	25.0	-	-	-
B KZN436 Dr. Nkosazana Dlamini Zuma	6 352	186	2.9	2 476	813	32.8	-	-	-
C DC43 Harry Gwala DM	-	-	-	5 221	1 306	25.0	95 000	8 552	9.0
<b>Total: Harry Gwala Municipalities</b>	<b>53 916</b>	<b>4 084</b>	<b>7.6</b>	<b>17 781</b>	<b>4 640</b>	<b>26.1</b>	<b>95 000</b>	<b>8 552</b>	<b>9.0</b>
<b>Total</b>	<b>480 216</b>	<b>49 254</b>	<b>10.3</b>	<b>218 806</b>	<b>27 141</b>	<b>12.4</b>	<b>939 400</b>	<b>(34 600)</b>	<b>(3.7)</b>

Source: NT Igdatabase

Source: NT Igdatabase

Annexure J : Criteria for serious financial problems - 1st Quarter 2022/23

R000	Failure to make payments as and when due as per Section 138(a) of the MFMA		Operating deficit in excess of five per cent of revenue as per Section 138(d) of the MFMA				Late submission of AFS/Negative audit opinion as per Sections 138(e) and (f) of the MFMA		Failure to make payments as and when due - amounts of R1 million or more owed for longer than 90 days				Negative cash position for two consecutive years 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 - 2020/21 financial year	Indicator	Bulk electricity amount owed > 90 days	Indicator	Bulk water amount owed > 90 days	Indicator	Cash and cash equivalents - June 2021/22	Cash and cash equivalents - 2022/23 (YTD)	Indicator (Negative cash for two consecutive years)	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	31 598	TRUE	2 458 926	13 254 551	18.6	-	-	-	-	-	-	-	2 127 834	-	-	-	45 837 892	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN212 uMdoni	-	-	67 869	134 639	50.4	-	-	-	-	-	-	-	192 454	256 725	-	-	380 445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN213 uMzombe	1 021	TRUE	6 012	80 972	7.4	-	-	-	-	-	-	-	(79 919)	-	-	243 710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN214 uMuziwabantu	15	-	16 096	57 779	27.9	-	-	-	-	1	-	124 369	153 677	-	-	253 203	-	-	-	-	-	1	0.0	-	-	-	-	-	-	-	-	-	
B KZN216 Ray Nkonyeni	339	-	103 532	360 285	28.7	-	-	-	-	-	-	137 286	144 600	-	-	1 171 585	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C DC21 Ugu DM	349 505	TRUE	52 023	359 948	14.5	-	TRUE	-	-	210 069	TRUE	-	973 075	-	-	1 343 805	-	-	-	-	-	210 069	15.6	TRUE	-	-	-	-	-	-	-	TRUE	
B KZN221 uMshwathi	182	-	28 854	68 787	41.9	-	TRUE	-	-	-	-	-	576	-	-	196 633	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN222 uMngeni	283	-	5 357	131 006	4.1	-	TRUE	-	-	-	-	-	109 874	-	-	537 601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN223 Mpofana	336 472	TRUE	(22 530)	40 334	(55.9)	TRUE	TRUE	319 647	TRUE	-	-	2 504	10 975	-	-	188 842	319 647	169.3	TRUE	TRUE	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN224 iMpendle	3 017	TRUE	5 863	22 268	26.3	-	-	-	-	-	-	-	20 525	-	-	74 076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN225 Msunduzi	687 466	TRUE	67 147	1 771 025	3.8	-	-	131 847	TRUE	484 872	TRUE	-	(21 077)	-	-	6 454 947	131 847	2.0	TRUE	-	-	484 872	7.5	TRUE	-	-	-	-	-	-	-	TRUE	
B KZN226 Mkhamathi	(3)	-	15 595	50 228	31.0	-	-	-	-	-	-	127	30 127	-	-	126 611	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN227 Richmond	-	-	22 121	55 787	39.7	-	-	-	-	-	-	26 902	77 818	-	-	160 275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C DC22 uMgungundlovu DM	240	-	235 637	382 676	61.6	-	-	-	-	-	-	(10)	65 521	-	-	943 811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN235 Okhahlamba	-	-	21 660	75 793	28.6	-	-	-	-	-	-	-	(70)	-	-	239 396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN237 iNkosi Langalibalele	6 726	TRUE	83 312	241 395	34.5	-	TRUE	-	-	-	-	6 888	26 374	-	-	720 945	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN238 Alfred Duma	2 214	TRUE	118 800	357 996	33.2	-	-	-	-	-	-	498 655	723 486	-	-	1 201 073	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
C DC23 uThukela DM	12 175	TRUE	169 281	298 669	56.7	-	TRUE	-	-	-	-	14 370	316 371	-	-	980 427	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN241 eNdameni	-	-	45 897	103 775	44.2	-	TRUE	-	-	-	-	-	(4 690)	-	-	432 370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN242 Nquthu	84	-	(9 611)	13 947	(68.9)	TRUE	TRUE	23	-	-	-	-	(2 329)	-	-	310 685	23	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN244 uMsinga	-	-	(19 398)	7 311	(265.3)	TRUE	TRUE	-	-	-	-	-	(6 982)	-	-	307 943	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN245 uMvoti	11 184	TRUE	7 203	105 956	6.8	-	-	-	-	-	-	-	146 789	-	-	362 402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
C DC24 uMzinyathi DM	226 642	TRUE	76 902	207 087	37.1	-	TRUE	120	-	-	-	-	485 613	-	-	603 466	120	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN252 Newcastle	199 813	TRUE	171 329	626 761	27.3	-	-	-	-	-	-	44 636	703 163	-	-	3 010 876	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN253 eMadlangeni	714	-	7 988	31 176	25.6	-	TRUE	-	-	-	-	(29)	(7 583)	TRUE	-	105 710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN254 Dannhauser	1	-	20 886	61 529	33.9	-	TRUE	-	-	-	-	10 233	71 207	-	-	129 712	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
C DC25 Amajuba DM	41 706	TRUE	38 845	94 410	41.1	-	TRUE	-	-	26 083	TRUE	-	35 770	-	-	212 436	-	-	-	-	-	26 083	12.3	TRUE	-	-	-	-	-	-	-	TRUE	
B KZN261 eDumbe	792	-	10 754	49 023	21.9	-	TRUE	-	-	-	-	256	(50 353)	-	-	186 648	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN262 uPhongolo	3 950	TRUE	18 915	90 355	20.9	-	-	-	-	-	-	-	(32 650)	-	-	273 704	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN263 uMzantsi	2 783	TRUE	51 709	196 356	26.3	-	TRUE	-	-	-	-	30 133	70 367	-	-	700 544	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN265 Nongoma	22 979	TRUE	31 070	96 823	32.1	-	-	-	-	-	-	(1)	(149)	TRUE	-	211 527	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN266 Ulundi	131 662	TRUE	62 321	174 325	35.8	-	-	131 662	TRUE	-	-	-	145 999	-	-	427 171	131 662	30.8	TRUE	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
C DC26 Zululand DM	-	-	83 897	243 844	34.4	-	-	-	-	-	-	20 468	87 689	-	-	626 161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN271 uMhlaluyalingana	(238)	-	52 766	91 599	57.6	-	-	-	-	-	-	(1)	56 120	-	-	234 212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN272 Jozini	-	-	33 063	109 393	30.2	-	-	-	-	-	-	-	4 921	-	-	286 628	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN275 Mtubatuba	14 832	TRUE	50 179	117 777	42.6	-	TRUE	-	-	-	-	4 631	(1 420)	-	-	297 082	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN276 Big Five Hlabisa	3 931	TRUE	33 330	75 018	44.4	-	-	-	-	-	-	-	31 919	-	-	214 786	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
C DC27 uMkhanyakude DM	155 976	TRUE	193 295	244 646	79.0	-	TRUE	-	-	2 102	TRUE	-	69 570	-	-	622 719	-	-	-	-	-	2 102	0.3	-	-	-	-	-	-	-	-	TRUE	
B KZN281 uMfolozi	606	-	20 102	70 808	28.4	-	-	-	-	-	-	-	(556)	-	-	208 702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN282 uMhlathuze	3 901	TRUE	164 665	1 312 780	12.5	-	-	-	-	-	-	-	(220 122)	-	-	4 541 932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE
B KZN284 uMlalazi	10	-	59 984	212 167	28.3	-	-	-	-	-	-	-	(148 121)	-	-	499 393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B KZN285 Mthonjaneni	3 556	TRUE	10 286	59 647	17.2	-	-	92	-	-	-	-	(304)	-	-	181 709	92	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
B KZN286 Nkandla	17 754	TRUE	11 620	68 638	16.9	-	-	-	-	-	-	-	51	-	-	213 781	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TRUE	
C DC28 King Cetshwayo DM	236 336	TRUE	78 705	302 259	26.0	-	-	-	-	216 025	TRUE	371 983	345 642	-	-	1 006 807	-	-	-	-	-	216 025	21.5	TRUE	-	-	-	-	-	-	-	TRUE	
B KZN291 Mandeni	2	-	72 687	138 288	52.6	-	-	-	-	-	-	20 000	132 829	-	-	361 725	-	-	-	-	-												

R000	Municipality meeting one or more criteria for financial problems	Comments
A KZN2000	eThekweni	TRUE The outstanding Creditors are attributable to: (1) Retentions; (2) Disputes with suppliers; (3) Rejected payments attributable to discrepancies between details on the Central Supplier Database (CSD) and the payment details as per the invoices. Therefore, there are no financial problems at the municipality.
B KZN212	uMdoni	-
B KZN213	uMzumbane	TRUE While the municipality reported Creditors outstanding for more than 90 days, there are no apparent financial problems at the municipality as the long outstanding Creditors are due to Retentions and Disputes with the suppliers.
B KZN214	uMzizabantu	-
B KZN216	Ray Nkonyeni	-
C DC21	Ugu DM	TRUE While the municipality approved a funded 2022/23 Annual Budget, the funding position of the municipality is largely due to a repayment arrangement entered into by the municipality with the Umgeni Water Board for a significant long outstanding debt. As at 30 September 2022, the municipality owed R230.6 million to Umgeni Water Board which is a decrease of R46.2 million from the balance of R276.8 million as at 30 June 2022. The municipality is currently complying with the signed repayment plan for Umgeni Water Board debt.
B KZN221	uMshwathi	TRUE The municipality received a qualification on their 2020/21 Annual Financial Statements as their Roads, Furniture and Fittings and Vehicles were undervalued. The municipality needs to record their assets in line with GRAP 17, however the qualification matter is not an indication of financial distress.
B KZN222	uMngeni	TRUE The municipality received a qualification on their 2020/21 Annual Financial Statements on their Unauthorised expenditure, Statement of net assets and Net cash flows from operating activities however the qualification matters are more indicative of reporting errors than being an indication of financial distress.
B KZN223	Mpofana	TRUE The Mpofana Local Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The municipality has a long outstanding debt from Eskom which is reported as Creditors over 90 days and is still negotiating a payment plan with Eskom for the outstanding debt. The municipality is still not monitoring and controlling expenditure which has resulted in a significant Operating deficit.
B KZN224	iMpendle	TRUE Provincial Treasury noted a deterioration in the Net available cash amount and the cash coverage ratio as at 30 June 2022 and wrote to the municipality on 14 July 2022 requesting the municipality to urgently address the risk identified. The municipality has reported Creditors of R3 million which have been outstanding for more than 90 days, however it is possible that the figures reported by the municipality are not reasonable as they have reported negative balances under the different Creditor categories.
B KZN225	Msunduzi	TRUE The Msunduzi Local Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The municipality is currently experiencing cash flow changes as they have noted decreased cash inflows within the past year which they believe is attributable to the effect of the COVID-19 pandemic. The municipality's Electricity and Water debts have grown in the meantime to significant amounts therefore contributing to a significant Creditor total which is evidence of the existence of serious financial problems at the municipality. The municipality has an approved repayment plan with uMngeni Water and is in the process of negotiating repayment plans with Eskom.
B KZN226	Mkhambathini	-
B KZN227	Richmond	-
C DC22	uMgungundlovu DM	-
B KZN235	Okhahlamba	-
B KZN237	iNkosi Langalibalele	TRUE The Creditors owed that were over 90 days in the first quarter were as a result of disputes with suppliers. The municipality has indicated that legal issues have arisen in settling the dispute with the uThukela District Municipality. The municipality received a disclaimer of audit opinion for the 2020/21 financial year primarily due to a lack of supporting documentation. As at the end of September 2022, the municipality has total Cash and cash equivalents of R174.8 million as per the Bank statement and Investment register. Additionally, the municipality has a Net cash balance of R40.3 million after the consideration of Unspent grants of R134.4 million as per Grant register. Therefore, there are no apparent financial problems at the municipality.
B KZN238	Alfred Duma	TRUE The municipality indicated that the Creditors reported over 90 days are incorrect and will be reported accurately in future reporting periods. The municipality further indicated that there are no Creditors which are outstanding for over 90 days therefore there are no apparent financial problems at the municipality.
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 indicated that the process of finalising the new repayment plans with Umgeni water and the Department of Water and Sanitation is in progress. It should however be noted that the Creditors over 90 days of R12.2 million is significantly understated in relation to the outstanding balance of R192.5 million in the over 120 days category as per the MFMA Section 41 report at the end of September 2022.
B KZN241	eNdameni	TRUE The municipality understated their total Creditors as their MFMA Section 71 Creditors data string for quarter one does not include their debt owed to Eskom due to challenges with the financial system. The municipality intends engaging its system vendor to rectify the error. Additionally, the municipality has signed payment agreements with Eskom to pay the arrear amounts over a period of time which will terminate in October 2023 and June 2024 respectively.
B KZN242	Nquthu	TRUE The municipality has indicated that the Operating deficit reported of R9.6 million was due to errors in the MFMA Section 71 data string and that the errors will be corrected in future reporting periods.
B KZN244	uMsiinga	TRUE The municipality attributed the Operating deficit to incorrect reporting as the municipality did not include their July 2022 tranche of the Equitable share in their Quarter one reporting.
B KZN245	uMlvti	TRUE The municipality indicated that the Creditors balance in the over 90 days' category of R11.2 million as at 30 September 2022 is due to retentions that will be paid once they fall due.
C DC24	uMzinyathi DM	TRUE The municipality indicated that the Creditors balance of R226.6 million in the over 90 days' category is due to the financial difficulties currently being faced by the municipality. The municipality is also currently under intervention in terms of Section 139(1)(b) of the Constitution and has an Interim Finance Committee in place to assist with the management of the payment of its Creditors. The municipality further approved an unfunded Budget for the 2022/23 financial year together with an updated Budget funding plan which was assessed as not being credible by Provincial Treasury.
B KZN252	Newcastle	TRUE The municipality indicated that the bulk of the Creditors outstanding as at 30 September 2022 in the over 90 days' category is attributable to amounts owing to Eskom and uThukela Water as the municipality is currently facing cash flow challenges. The municipality further indicated that it has a signed payment agreement with Eskom to pay the arrear amount over a period of time with the final instalment being due in August 2023. The municipality has further confirmed that even though they owe uThukela Water for bulk water supply, there is however no payment arrangement in place to settle this debt. The municipality has indicated that the discussions between the Newcastle Local Municipality and uThukela Water regarding the payment agreement with respect to the arrear debt are still underway and have not been finalised. The municipality has understated their Trade creditors total as their MFMA Section 71 Creditors Quarter one data string does not include the aged Bulk electricity debt owed to Eskom and the aged Bulk water owed to uThukela Water as at 30 September 2022. The municipality further approved an unfunded Budget for the 2022/23 financial year together with an updated Budget funding plan which was assessed as not being credible by Provincial Treasury.
B KZN253	eMadlangeni	TRUE The municipality indicated that the MFMA Section 71 report submitted incorrectly reflected negative R29 000 for Cash and cash equivalents as opposed to R3 million as per the pre-audited 2021/22 Annual Financial Statements. The municipality attributed the negative Cash and cash equivalents of R7.6 million reported at the end of Quarter one to the cash flow challenges currently being experienced by the municipality.
B KZN254	Danrhouser	TRUE The municipality received a qualification on their 2020/21 Annual Financial Statements as the Auditor-General could not obtain sufficient audit evidence for Inventories and transfer (donations) – electrification inflows as the municipality did not maintain accurate and complete records. According to the Audit Action Plan, the municipality is addressing the qualification issue, however the qualification matter is not an indication of financial distress.
C DC25	Amajuba DM	TRUE The municipality attributed the Creditors in the over 90 days category to the Bulk water owed to uThukela Water which has been outstanding from prior years and has been carried over to the current financial year. The municipality currently has a payment arrangement of R520 000 per month with uThukela Water which commenced from 31 August 2022 in this regard.
B KZN261	eDumbe	TRUE The municipality received a qualification on their 2020/21 Annual Financial Statements as their land value was misstated and electrification assets were incorrectly capitalised. The municipality needs to record their assets in line with GRAP 17, however the qualification matter is not an indication of financial distress.
B KZN262	uPhongolo	TRUE The municipality indicated that the Creditors outstanding for greater than 90 Days is attributable to incorrect reporting. An amount of R2.9 million was incorrectly included in the R4 million recorded under greater than 90 Days category in the MFMA Section 71 reporting. The municipality will review the Creditors reported and amend accordingly.
B KZN263	AbaQulusi	TRUE The municipality has indicated that the bulk (R1.9 million of the R2.7 million creditors over 90 days) of the Creditors outstanding as at 30 September 2022 in the over 90 days' category is attributable to amounts owing to SALGA as the municipality is currently facing cash flow challenges. The municipality indicated that they have a payment arrangement with SALGA. Another reason cited by the municipality for not paying their Creditors is that their financial system does not process payments to suppliers that have issues on the Central Supplier Database (CSD) such as their tax matters. The municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality appears to be facing financial problems as it has approved an unfunded Budget for the 2022/23 financial year together with an updated Budget funding plan which was assessed as not being credible by Provincial Treasury.
B KZN265	Nongoma	TRUE The municipality indicated that the long outstanding Creditors consist of two Creditors, namely SALGA and Department of Labour and the municipality has payment arrangements in place with these Creditors. Provincial Treasury also noted that the municipality closed the 2021/22 financial year with a bank overdraft of R12.2 million. The liquidity of the municipality remains low due to several factors amongst others, poor culture of paying by Debtors. The municipality indicated that the net overdraft position was reversed in July 2022. The municipality continues to rely on the bank overdraft facility as a working capital funding source. The municipality further indicated that the facility when utilised will be closely monitored by management and would not be extended beyond fourth quarter.
B KZN266	Ulundi	TRUE The municipality has a long outstanding debt with Eskom and the municipality is unable to meet its payment obligations due to financial challenges. The Ulundi Local Municipality defaulted on the repayment plan and a breach notice was issued by Eskom on 10 March 2022. As a result, the intergovernmental Relations Framework Act, Act 13 of 2005 (IRFA) process was initiated which is now at the mediation stage with the KZN Department of Co-Operative Governance and Traditional Affairs (COGTA) acting as mediator. The municipality was advised to engage with Eskom with a view of requesting the Eskom to revise and extend the payment period from 3 to 5 years, which appears to be a reasonable period based on the financial constraints faced by Ulundi Local Municipality. However, to date, Eskom as not responded to the municipality's request to revise a payment plan. Therefore, since the beginning of 2022, there has been no engagement between Eskom and Ulundi.
C DC26	Zululand DM	-
B KZN271	uMhlabuyalingana	-
B KZN272	Jozini	-
B KZN275	Mtubatuba	TRUE The Mtubatuba Local Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. As part of the intervention process, all payments to Creditors are first approved by an Interim Finance Committee which has resulted in some delays in payments. The municipality further indicated that Creditors outstanding for a period of greater than 30 days are due to: > The current cash position of the municipality therefore Creditors are settled on a priority basis. The municipality confirmed that all outstanding current Creditors were settled in the Month 04 (October 2022). > According to the municipality, Creditors outstanding for a period of greater than 90 days are mainly due to disputes where work performed before the commencement of the Section 139 Intervention could not be verified and will therefore remain on the Creditors list until disputes are resolved.  The Mtubatuba Local Municipality is still experiencing challenges in the use of various modules on the financial system mainly with the grants, liabilities and cash flow reporting where extracted reports from the financial system reflect incorrectly mapped information. This has resulted in the various MFMA Section 71 reports reflecting inaccurate information for grants, capital, debtors, creditors and cash flows. As per the municipality the system service provider is on site to rectify the MFMA Section 71 reports in time for the quarterly verification process.  The negative Cash and cash equivalent balance of R1.4 million as 30 September 2022 is clearly inaccurate. As per the Section 52(d) Quarterly Report submitted for Quarter 1, the municipality has R22.8 million as Cash and cash equivalent balance and R17.9 million for Creditors as at the end of September 2022. Of the total outstanding Creditors balance of R17.9 million, an amount of R9.5 million or 53 percent is outstanding for a period of greater than 90 days which represents an improvement from 61.2 percent in the previous quarter.
B KZN276	Big Five Hlabisa	TRUE The Big Five Hlabisa Local Municipality reported R3.9 million as Creditors outstanding in the Over 90 days category, which represents a mere 1.8 percent of the total Operating expenditure budget. According to the municipality, some of the invoices received in previous months had issues that needed to be resolved before payment can be made such as differences between information on the Central Supplier Database (CSD) and supplier information as reflected on the invoices. These invoices are only paid once those differences are resolved.
C DC27	uMkhanyakude DM	TRUE The uMkhanyakude 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) and Section 139(4) of the Constitution due to the fact that the district municipality has failed to approve their 2022/23 Annual Budget before the start of the financial year. The municipality is facing cash flow challenges and as a result, the municipality has included payments of long outstanding Creditors over the next few financial years as a priority as part of their 2022/23 MTREF Budget and Budget funding plan, both yet to be approved by Council.  The amount reflected in the Over 90 days category as at the end of September 2022 is mainly attributable to the bulk water amount owed to Mhlathuze Water and Department of Water and Sanitation (DWS).  As part of the Section 139(1)(b) intervention process, all payments to Creditors are first approved by an Interim Finance Committee (IFC), which is chaired by the Ministerial Representative. The municipality has a signed payment agreement with the Mhlathuze Water Board to pay the arrear amount with monthly payments of R2.3 million plus the current invoices concurrently over a period of time. The municipality indicated that they have not been able to fully honour the payment agreement as they have been struggling with payment of current invoices, however historical debt has been settled and one invoice relating to current has recently been paid and proof of payment was submitted to Provincial Treasury.  While the municipality has not been making regular payments in regard to Bulk expenditure, the amounts reflected as Over 90 days for Bulk Water and the total Creditors do not present a true reflection of the Creditors balance. As per the municipality, as they were on strike for 2 months (July and August), not all transactions have been captured on both payments and accruals at Quarter 1. The municipality is currently working on the discrepancies and is anticipating that the transactions will be up to date by Month 04 reporting.
B KZN281	uMfolozi	-
B KZN282	uMhlatuze	TRUE The uMhlatuze Local Municipality indicated that the amount shown as greater than 90 days is incorrect. As per the Aged creditors submitted to the GoMuni portal, R2.8 million of the R3.9 million reflected should be in the 60 to 90 days category, whilst the balance of R1.1 million should be the amount reflected in the Over 90 days category. The R1.1 million in the Over 90 days category relates to accrued invoices from the district municipality for services provided to the former Ntambana Local Municipality, which is still in dispute. There is no apparent indication of financial crisis at the municipality.
B KZN284	uMlalazi	-
B KZN285	Mthorjaneni	TRUE R3.3 million of outstanding Creditors balance of R3.6 million is within the 90 to 180 days bracket. The municipality has cash flow constraints and could not meet all financial obligations. The municipality is working on rectifying their cash flow position in the second quarter of 2022/23 financial year.
B KZN286	Nkandla	TRUE The R17.8 million outstanding Creditors balance is attributable to Retentions, Disputes with suppliers and Irregular expenditure which requires internal processes to be followed before the payment can be concluded.
C DC28	King Cetshwayo DM	TRUE The amount reflected in the Over 90 days category for Creditors as at the end of September 2022 of R236.3 million is mainly attributable to the Bulk water amount owed to the uMhlatuze Local Municipality, Umgeni Water and the Department of Water and Sanitation (DWS) which has inflated the Creditors reported, due to disputes with the service providers over tariffs charged, as well as the lack of supporting documentation and abstraction amount for quantities by DWS which still need to be resolved. The disputes and negotiations are still in progress. There is no apparent indication of a financial crisis at the municipality.
B KZN291	Mandeni	-
B KZN292	KwaDukuza	TRUE The KwaDukuza Local Municipality confirmed that the Creditors balance of R1.4 million reflected in the over 90 days category which is a mere 0.1 percent of the Operating expenditure budget relates to invoices received from suppliers and processed 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 R1.4 million reflected in the over 90 days category relates to invoices not yet approved by the relevant business due to disputes which have yet to be resolved and thus are still outstanding for payment.
B KZN293	Ndwebwe	-
B KZN294	Maghumulo	-
C DC29	iLembe DM	-
B KZN433	Greater Kokstad	-
B KZN434	uButhebezwe	TRUE The municipality attributed the Creditors balance over 90 days to Retentions where payments have to be withheld until all criteria in relation to each project are met. There are thus no financial problems at the municipality.
B KZN435	uMzimkhulu	-
B KZN436	Dr. Nkosazana Dlamini Zuma	-
C DC43	Harry Gwala DM	TRUE The municipality reported attributed the the Creditors balance over 90 days to incorrect reporting. The municipality will correct the incorrect reporting in future periods. There are thus no financial problems at the municipality.
<b>Total</b>		<b>35</b>