



treasury

Department:

Treasury

PROVINCE OF KWAZULU-NATAL

CONSOLIDATED MUNICIPAL BUDGETS PERFORMANCE REPORT

1st Quarter Review

2023/24

MFQR: 30 September 2023

Compiled by: KwaZulu-Natal (KZN) Provincial Treasury

Data Source and Reliability

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This report uses data reported by municipalities by the 10th working day of the month, as required by Section 71(1) of the MFMA. The report has been compiled based on information provided by the municipalities in the form of Municipal Standard Chart of Accounts (mSCOA) data strings, Financial Management Reports (FMR) and other budget performance information for the financial period ended 30 September 2023 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 2023. The non-delegated municipalities, namely, the eThekweni Metro and the Msunduzi and uMhlathuze Local Municipalities are included in the report. By the legislated date for municipalities to upload their monthly MFMA Section 71 performance data strings onto the NT LG Database (National Treasury GoMuni Upload Portal), all KZN municipalities uploaded their MFMA Section 71 data strings.

All municipalities should have generated and spent approximately 25 percent of their 2023/24 Approved Budgets as at the end of the first quarter of the 2023/24 financial year.

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1. Introduction

This consolidated municipal budget performance review covers the financial performance of municipalities in KZN as at the end of the first quarter of the 2023/24 financial year ended 30 September 2023.

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

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

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

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

It should be noted that the King Cetshwayo District Municipality passed an Adjustments Budget in the terms of Section 28(2)(e) of the MFMA and Regulation 23(5) of the MBRR, during the first quarter of the 2023/24 financial year. As a result of the King Cetshwayo District Municipality's Adjustments Budget, the MFMA Section 71 performance for *Capital Revenue* and *Capital Expenditure* will therefore be compared to the total Provincial Adjusted Budget 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 – 2023/24

| R'000 | Original Budget | Unaudited Actual | % Generated | Detail | | | | | | |
|----------------|-------------------|-------------------|-------------|---------------------|------------------|--------------------|----------------------------|----------------------|--|----------------------------|
| | | | | Exchange Revenue | | | Other revenue ² | Non-Exchange Revenue | | |
| | | | | Electricity revenue | Service charges | | | Property rates | Transfers and subsidies - Operational ³ | Other revenue ⁴ |
| | | | | | Water revenue | Other ¹ | | | | |
| eThekwini | 52 562 916 | 14 408 216 | 27.4 | 4 646 521 | 1 377 889 | 565 076 | 917 706 | 3 498 983 | 2 056 506 | 1 345 535 |
| Ugu | 3 331 028 | 1 108 998 | 33.3 | 53 840 | 91 246 | 57 898 | 42 531 | 254 938 | 588 326 | 20 221 |
| uMgungundlovu | 10 865 052 | 2 862 973 | 26.4 | 943 812 | 336 707 | 108 031 | 124 765 | 485 432 | 836 654 | 27 573 |
| uThukela | 3 103 282 | 1 069 361 | 34.5 | 212 082 | 61 120 | 17 886 | 51 451 | 163 028 | 543 316 | 20 479 |
| uMzinyathi | 2 045 801 | 663 853 | 32.4 | 59 462 | 16 155 | 14 164 | 19 934 | 68 212 | 479 326 | 6 599 |
| Amajuba | 2 964 396 | 910 675 | 30.7 | 241 685 | 64 794 | 64 717 | 15 175 | 127 968 | 392 658 | 3 678 |
| Zululand | 2 741 733 | 1 039 420 | 37.9 | 91 722 | 31 586 | 27 716 | 16 081 | 141 811 | 716 155 | 14 348 |
| uMkhanyakude | 1 800 610 | 720 441 | 40.0 | 1 064 | 10 452 | 3 261 | 23 028 | 53 157 | 620 207 | 9 271 |
| King Cetshwayo | 6 931 718 | 2 222 822 | 32.1 | 629 424 | 171 722 | 75 305 | 66 579 | 310 742 | 802 798 | 166 252 |
| iLembe | 4 851 366 | 1 318 349 | 27.2 | 256 563 | 68 868 | 49 557 | 98 194 | 169 367 | 667 462 | 8 338 |
| Harry Gwala | 1 810 924 | 679 959 | 37.5 | 56 923 | 13 008 | 14 217 | 28 084 | 90 979 | 471 833 | 4 915 |
| Total | 93 008 826 | 27 005 068 | 29.0 | 7 193 098 | 2 243 548 | 997 827 | 1 403 528 | 5 364 618 | 8 175 241 | 1 627 209 |

Source: NT Igdatabase, downloaded 16 October 2023.

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

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

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

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

- In aggregate, municipalities in KwaZulu-Natal generated *Operating revenue* amounting to R27 billion or 29 percent of their Approved Budgets of R93 billion as at the end of September 2023 which is above the expected straight-line projection of 25 percent at the end of the first quarter of the 2023/24 financial year.
- The eThekwini Metro with R14.4 billion or 53.4 percent contributed the most towards the total *Operating revenue* of R27 billion followed by the uMgungundlovu District with R2.9 billion or 10.6 percent. It should be noted that the Msunduzi Local Municipality contributed R2 billion or 70.1 percent towards the total *Operating revenue* reported by the uMgungundlovu District. The King Cetshwayo District contributed R2.2 billion or 8.2 percent towards the total *Operating revenue* of R27 billion which is attributed to the uMhlathuze Local Municipality having reported R1.5 billion or 66.6 percent of the total *Operating revenue* reported by the district. The non-delegated municipalities are considered to be significant contributors to the total *Operating revenue* generated as they are densely populated cities with a large number of consumers.
- The uMzinyathi District with a total revenue of R663.9 million or 2.5 percent contributed the least towards the total *Operating revenue*.
- *Transfers and subsidies - Operational* contributed the most towards *Operating revenue* as at the end of the first quarter of the 2023/24 financial year with R8.2 billion or 30.3 percent followed by *Service charges – electricity revenue* of R7.2 billion or 26.6 percent. *Service charges – other* which comprises of *Service charges – waste water management* and *Service charges – waste management* contributed the least towards *Operating revenue* generated with R997.8 million or 3.7 percent.

2.2 Operating Expenditure

Table 2: Operating Expenditure per item and per district as at the end of Quarter 1 – 2023/24

| R'000 | Original Budget | Unaudited Actual | % Spent | Detail | | | | | | | | |
|----------------|-------------------|-------------------|-------------|------------------------|-----------------------|------------------------------|--------------------|-----------------|-------------------------------|----------------|---------------------|--------------------|
| | | | | Employee related costs | Remun. of councillors | Bulk purchases - electricity | Inventory consumed | Debt impairment | Depreciation and amortisation | Interest | Contracted services | Other ¹ |
| eThekwini | 52 289 469 | 12 244 283 | 23.4 | 2 809 653 | 34 272 | 4 477 246 | 683 467 | 748 710 | 690 093 | 259 045 | 1 250 330 | 1 291 466 |
| Ugu | 3 364 999 | 822 529 | 24.4 | 332 393 | 20 612 | 43 103 | 28 818 | 18 611 | 113 300 | 3 004 | 115 472 | 147 215 |
| uMgungundlovu | 10 216 053 | 2 491 105 | 24.4 | 554 860 | 25 841 | 1 100 381 | 234 211 | 1 | 129 738 | 18 530 | 228 268 | 199 276 |
| uThukela | 3 416 245 | 638 213 | 18.7 | 259 888 | 16 458 | 175 963 | 14 037 | - | 41 309 | 89 | 62 314 | 68 154 |
| uMzinyathi | 2 067 085 | 333 472 | 16.1 | 139 765 | 7 147 | 41 065 | 16 986 | 1 371 | 24 480 | 1 889 | 54 268 | 46 502 |
| Amajuba | 3 278 015 | 674 399 | 20.6 | 214 451 | 13 809 | 155 362 | 49 609 | - | 99 474 | 8 882 | 75 676 | 57 135 |
| Zululand | 2 604 290 | 656 886 | 25.2 | 244 745 | 19 712 | 86 468 | 16 685 | 1 113 | 64 513 | 6 192 | 126 730 | 90 727 |
| uMkhanyakude | 1 734 290 | 375 519 | 21.7 | 168 295 | 17 165 | 8 703 | 11 563 | - | 23 079 | 0 | 49 250 | 97 463 |
| King Cetshwayo | 7 125 937 | 1 841 773 | 25.8 | 459 810 | 24 771 | 440 122 | 220 460 | 43 464 | 131 501 | 34 597 | 225 242 | 261 806 |
| iLembe | 4 845 281 | 932 631 | 19.2 | 264 270 | 19 945 | 298 594 | 10 770 | 25 | 76 508 | 812 | 150 109 | 111 599 |
| Harry Gwala | 1 951 863 | 427 848 | 21.9 | 164 620 | 13 036 | 56 242 | 8 899 | - | 37 150 | 97 | 71 833 | 75 972 |
| Total | 92 893 527 | 21 438 657 | 23.1 | 5 612 751 | 212 767 | 6 883 250 | 1 295 505 | 813 296 | 1 431 144 | 333 140 | 2 409 492 | 2 447 313 |

Source: NT Igdatabase, downloaded 16 October 2023.

¹ Include Inventory consumed, Transfers and subsidies and Losses.

- In aggregate, municipalities in KwaZulu-Natal incurred *Operating expenditure* amounting to R21.4 billion or 23.1 percent of their Approved Budgets of R92.9 billion as at the end of September 2023 which is below the target of 25 percent expected at the end of the first quarter of the 2023/24 financial year.
- The eThekwini Metro with R12.2 billion or 57.1 percent contributed the most towards the total *Operating expenditure* of R21.4 billion followed by the uMgungundlovu District with R2.5 billion or 11.6 percent. It should be noted that the Msunduzi Local Municipality contributed R1.9 billion or 75.1 percent towards the total *Operating expenditure* reported by the uMgungundlovu District. The King Cetshwayo District contributed R1.8 billion or 8.6 percent towards the total *Operating expenditure* of R21.4 billion which can be attributed to the uMhlathuze Local Municipality having reported R1.3 billion or 71.3 percent of the total *Operating expenditure* reported by the district.
- The uMzinyathi District with R333.5 million or 1.6 percent contributed the least to the total *Operating expenditure* of R21.4 billion which is mainly due to the Nquthu, uMsinga and eNdumeni Local Municipalities reporting expenditure of only 7.5 percent, 8.9 percent and 14.2 percent of their Approved Budgets respectively as at the end of September 2023. The Nquthu Local Municipality attributed the low expenditure reported to an error in the data strings submitted which resulted in no expenditure being reported for *Employee related costs* and *Remuneration of councillors*. The uMsinga Local Municipality indicated that their Approved Budget is being executed in line with the approved procurement plan, whilst the eNdumeni Local Municipality attributed the low expenditure reported to the implementation of the cost containment policy, financial constraints and Eskom current account invoices that are not accrued for in full.
- *Bulk purchases* contributed the most towards the total *Operating expenditure* as at the end of the first quarter of the 2023/24 financial year with R6.9 billion or 32.1 percent followed by *Employee related costs* with R5.6 billion or 26.2 percent and *Other* with R2.4 billion or 11.4 percent.
- *Remuneration of councillors* of R212.8 million or 1 percent contributed the least towards the total *Operating expenditure*.

2.3 Capital Revenue

Table 3: Capital Revenue (Source of Finance) per district as at the end of Quarter 1 – 2023/24

| R'000 | Original Budget | Adjusted Budget | Unaudited Actual | % Generated | Detail | | |
|----------------|-------------------|-------------------|------------------|-------------|---|----------------|----------------------------|
| | | | | | Transfers recognised - capital ¹ | Borrowing | Internally generated funds |
| eThekwini | 8 143 224 | 8 143 224 | 520 517 | 6.4 | 376 673 | 39 400 | 104 444 |
| Ugu | 801 414 | 801 414 | 143 543 | 17.9 | 126 889 | - | 16 654 |
| uMgungundlovu | 1 164 006 | 1 164 006 | 142 394 | 12.2 | 135 007 | - | 7 386 |
| uThukela | 528 295 | 528 295 | 92 540 | 17.5 | 91 733 | - | 807 |
| uMzinyathi | 555 195 | 555 195 | 79 388 | 14.3 | 71 579 | - | 7 809 |
| Amajuba | 431 077 | 431 077 | 49 110 | 11.4 | 46 779 | - | 2 330 |
| Zululand | 1 044 326 | 1 044 326 | 157 829 | 15.1 | 150 918 | - | 6 911 |
| uMkhanyakude | 420 112 | 420 112 | 69 318 | 16.5 | 68 004 | - | 1 314 |
| King Cetshwayo | 1 485 346 | 1 490 163 | 321 461 | 21.6 | 176 696 | 89 425 | 55 340 |
| iLembe | 1 648 607 | 1 648 607 | 131 246 | 8.0 | 67 584 | - | 63 662 |
| Harry Gwala | 677 555 | 677 555 | 141 276 | 20.9 | 126 667 | - | 14 609 |
| Total | 16 899 157 | 16 903 974 | 1 848 622 | 10.9 | 1 438 530 | 128 825 | 281 267 |

Source: NT Igdatabase, downloaded 16 October 2023.

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

- Municipalities in KwaZulu-Natal generated *Capital revenue* of R1.8 billion or 10.9 percent of their Adjusted Budgets of R16.9 billion at an aggregate level to fund their *Capital expenditure* as at the end of September 2023 which is significantly below the target of 25 percent expected at the end of the first quarter of the 2023/24 financial year. The low *Capital revenue* of R1.8 billion or 10.9 percent reported by KwaZulu-Natal municipalities is primarily attributable to delays in Supply Chain Management (SCM) processes and inaccurate reporting by a number of municipalities.
- The eThekwini Metro with R520.5 million or 28.2 percent contributed the most towards the total *Capital revenue* of R1.8 billion followed by the King Cetshwayo District with R321.5 million or 17.4 percent and the Zululand District with R157.8 million or 8.5 percent.
- The Amajuba District, with R49.1 million or 2.7 percent and the uMkhanyakude District with R69.3 million or 3.7 percent contributed the least towards the total *Capital revenue* of R1.8 billion. The low revenue reported by the Amajuba District is attributed to the Amajuba District Municipality reporting R8 million or 9.5 percent against the Approved Budget of R83.7 million and the Dannhauser and Newcastle Local Municipalities reporting R5.3 million or 10 percent and R26.7 million or 10.5 percent of their Approved Budgets respectively. The low revenue reported by the uMkhanyakude District is due to the uMhlabuyalingana and Big Five Hlabisa Local Municipalities reporting R3.6 million or 6.2 percent and R4.6 million or 12.9 percent of their Approved Budgets respectively. The low revenue reported by the Dannhauser, Newcastle and uMhlabuyalingana Local Municipalities as well as Amajuba District Municipality was as a result of delays in appointment of service providers while the low revenue reported by the Mtubatuba Local Municipality was due to incorrect reporting by the municipality.
- The highest contributor towards the total *Capital revenue* as at the end of the first quarter of the 2023/24 financial year was *Transfers recognised – capital* with R1.4 billion or 77.8 percent followed by *Internally generated funds* with R281.3 million or 15.2 percent. *Borrowing* of R128.8 million or 7 percent contributed the least towards the total *Capital revenue* as at the end of the first quarter of the 2023/24 financial year.

2.4 Capital Expenditure

Table 4: Capital Expenditure per item and per district as at the end of Quarter 1 – 2023/24

| R'000 | Original Budget | Adjusted Budget | Unaudited Actual | % Spent | Detail | | | | | | | | | | Other |
|----------------|-------------------|-------------------|------------------|-------------|------------------------------------|-----------------------------|--------------|--------------------|-------------------------------------|--------------------|------------------|----------------------------|---------------|------------|-------|
| | | | | | Governance and Admin. ¹ | Community and Public Safety | | | Economic and Environmental Services | | Trading Services | | | | |
| | | | | | | Housing | Health | Other ² | Road Transport | Other ³ | Energy | Water and Waste Water Mgt. | Waste Mgt. | | |
| eThekweni | 8 143 224 | 8 143 224 | 520 517 | 6.4 | 16 035 | 95 619 | 1 759 | 20 960 | 100 816 | 70 624 | 72 536 | 133 080 | 9 088 | (0) | |
| Ugu | 801 414 | 801 414 | 143 543 | 17.9 | 6 200 | 3 | - | 8 544 | 18 047 | 30 184 | 414 | 79 700 | 451 | - | |
| uMgungundlovu | 1 164 006 | 1 164 006 | 195 581 | 16.8 | 19 622 | 20 486 | - | 12 483 | 75 053 | 2 332 | 439 | 64 202 | 742 | 220 | |
| uThukela | 528 295 | 528 295 | 92 540 | 17.5 | 142 | - | - | 12 594 | 13 387 | 34 125 | 6 477 | 25 815 | - | - | |
| uMzinyathi | 555 195 | 555 195 | 79 388 | 14.3 | 1 474 | - | - | 20 590 | 6 256 | 62 | 8 041 | 42 966 | - | - | |
| Amajuba | 452 737 | 452 737 | 49 350 | 10.9 | (1 074) | - | - | 6 204 | 7 145 | 5 297 | 8 828 | 22 951 | - | - | |
| Zululand | 1 044 326 | 1 044 326 | 157 829 | 15.1 | 3 231 | - | - | 14 814 | 22 730 | 5 626 | 4 326 | 107 102 | - | - | |
| uMkhanyakude | 420 242 | 420 242 | 69 318 | 16.5 | 724 | - | - | 10 763 | 13 124 | 3 324 | 188 | 40 942 | 83 | 170 | |
| King Cetshwayo | 1 485 346 | 1 490 163 | 321 461 | 21.6 | 16 245 | - | - | 25 230 | 31 229 | 5 814 | 5 789 | 226 302 | 10 411 | 442 | |
| iLembe | 1 648 607 | 1 648 607 | 131 246 | 8.0 | 14 745 | 0 | - | 5 850 | 41 579 | 24 606 | 21 619 | 19 915 | 2 932 | - | |
| Harry Gwala | 677 555 | 677 555 | 141 753 | 20.9 | 837 | 10 667 | - | 9 069 | 23 349 | 30 395 | 8 719 | 55 668 | 3 049 | - | |
| Total | 16 920 947 | 16 925 764 | 1 902 526 | 11.2 | 78 181 | 126 775 | 1 759 | 147 100 | 352 717 | 212 389 | 137 375 | 818 643 | 26 756 | 832 | |

Source: NT Igdatabase, downloaded 16 October 2023.

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 R1.9 billion or 11.2 percent in aggregate against their Adjusted Budgets of R16.9 billion as at the end of September 2023 which is significantly below the target of 25 percent expected at the end of the first quarter of the 2023/24 financial year. The low *Capital expenditure* of R1.9 billion or 11.2 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 R520.5 million or 27.4 percent contributed the most towards the total *Capital expenditure* of R1.9 billion followed by the King Cetshwayo District with *Capital expenditure* of R321.5 million or 16.9 percent and the uMgungundlovu District with R195.6 million or 10.3 percent.
- The Amajuba District with R49.4 million or 2.6 percent and the uMkhanyakude District with R69.3 million or 3.6 percent contributed the least to the total *Capital expenditure* of R1.9 billion which is expected as the districts were the lowest contributors towards the total Approved Budget for *Capital expenditure*.
- The bulk of the total *Capital expenditure* as at the end of the first quarter of the 2023/24 financial year was spent on *Water* and *Waste water management* with R818.6 million or 43 percent with the King Cetshwayo District contributing the most in this category with R226.3 million or 27.6 percent followed by the eThekweni Metro with R133.1 million or 16.3 percent.
- The lowest contributor towards the total *Capital expenditure* was *Other* at R832 000 or 0.04 percent.

2.5 Debtors Age Analysis

Table 5: Debtor Age Analysis per district (Total) as at the end of Quarter 1 – 2023/24

| R'000 | 0 - 30 Days | | 30 - 60 Days | | 60- 90 Days | | Over 90 Days | | Total |
|----------------|------------------|------------|------------------|------------|------------------|------------|-------------------|-------------|-------------------|
| | Total | % | Total | % | Total | % | Total | % | |
| eThekwini | 2 696 981 | 9.9 | 1 193 080 | 4.4 | 1 314 350 | 4.8 | 22 081 713 | 80.9 | 27 286 124 |
| Ugu | 162 715 | 7.7 | 117 438 | 5.6 | 73 224 | 3.5 | 1 753 049 | 83.2 | 2 106 427 |
| uMgungundlovu | 745 455 | 9.5 | 174 262 | 2.2 | 153 975 | 2.0 | 6 739 007 | 86.3 | 7 812 700 |
| uThukela | 126 581 | 5.1 | 74 027 | 3.0 | 91 847 | 3.7 | 2 206 689 | 88.3 | 2 499 144 |
| uMzinyathi | 54 029 | 5.8 | 9 800 | 1.0 | 25 400 | 2.7 | 847 333 | 90.5 | 936 561 |
| Amajuba | 110 973 | 5.3 | 42 715 | 2.1 | 54 767 | 2.6 | 1 873 196 | 90.0 | 2 081 652 |
| Zululand | 86 882 | 6.4 | 19 973 | 1.5 | 105 121 | 7.8 | 1 142 446 | 84.3 | 1 354 422 |
| uMkhanyakude | 28 440 | 3.8 | (4 551) | (0.6) | 33 696 | 4.5 | 688 708 | 92.3 | 746 293 |
| King Cetshwayo | 358 496 | 27.6 | 244 082 | 18.8 | 71 817 | 5.5 | 623 696 | 48.0 | 1 298 091 |
| iLembe | 200 238 | 11.9 | 72 870 | 4.3 | 125 773 | 7.5 | 1 286 528 | 76.3 | 1 685 409 |
| Harry Gwala | 47 135 | 6.4 | 63 816 | 8.7 | 42 867 | 5.8 | 582 278 | 79.1 | 736 096 |
| Total | 4 617 925 | 9.5 | 2 007 512 | 4.1 | 2 092 837 | 4.3 | 39 824 644 | 82.0 | 48 542 918 |

Source: NT Igdatabase, downloaded 16 October 2023.

Table 6: Debtors by Customer Group (Total) as at the end of Quarter 1 – 2023/24

| R'000 | Organs of State | | Commercial | | Household | | Other ¹ | | Total |
|----------------|------------------|------------|------------------|-------------|-------------------|-------------|--------------------|------------|-------------------|
| | Total | % | Total | % | Total | % | Total | % | |
| eThekwini | 1 377 074 | 5.0 | 6 328 394 | 23.2 | 19 430 644 | 71.2 | 150 011 | 0.5 | 27 286 124 |
| Ugu | 172 991 | 8.2 | 360 156 | 17.1 | 1 564 342 | 74.3 | 8 938 | 0.4 | 2 106 427 |
| uMgungundlovu | 246 618 | 3.2 | 1 322 418 | 16.9 | 6 117 830 | 78.3 | 125 835 | 1.6 | 7 812 700 |
| uThukela | 441 451 | 17.7 | 493 819 | 19.8 | 1 533 641 | 61.4 | 30 233 | 1.2 | 2 499 144 |
| uMzinyathi | 142 569 | 15.2 | 135 764 | 14.5 | 641 419 | 68.5 | 16 810 | 1.8 | 936 561 |
| Amajuba | 97 929 | 4.7 | 139 213 | 6.7 | 1 745 016 | 83.8 | 99 493 | 4.8 | 2 081 652 |
| Zululand | 274 533 | 20.3 | 223 779 | 16.5 | 779 448 | 57.5 | 76 662 | 5.7 | 1 354 422 |
| uMkhanyakude | 167 299 | 22.4 | 186 706 | 25.0 | 350 933 | 47.0 | 41 355 | 5.5 | 746 293 |
| King Cetshwayo | 450 611 | 34.7 | 372 101 | 28.7 | 424 710 | 32.7 | 50 669 | 3.9 | 1 298 091 |
| iLembe | 141 126 | 8.4 | 255 160 | 15.1 | 1 276 557 | 75.7 | 12 565 | 0.7 | 1 685 409 |
| Harry Gwala | 320 333 | 43.5 | 72 079 | 9.8 | 312 565 | 42.5 | 31 118 | 4.2 | 736 096 |
| Total | 3 832 534 | 7.9 | 9 889 590 | 20.4 | 34 177 104 | 70.4 | 643 689 | 1.3 | 48 542 918 |

Source: NT Igdatabase, downloaded 16 October 2023.

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

- The total debt owed to municipalities at the end of the first quarter of the 2023/24 financial year was R48.5 billion which represents an increase of R5.1 billion or 11.8 percent from R43.4 billion reported by municipalities as at the end of the fourth quarter of the 2022/23 financial year. However, the *Debtors* balance of R48.5 billion could be understated as the uMngeni Local Municipality submitted did not report any Debtors owing as at the end of the first quarter of the 2023/24 financial year.
- At the end of the first quarter of the 2023/24 financial year, a substantial amount of debt totalling R39.8 billion or 82 percent was outstanding in the *Over 90 Days* category which represents an increase of R3.6 billion or 9.8 percent from R36.3 billion reported in the same age category as at the end of the fourth quarter of the 2023/24 financial year. As at 30 September 2023, the remaining Debtors per age category were as follows: *0-30 Days*: R4.6 billion or 9.5 percent; *30-60 Days*: R2 billion or 4.1 percent; and *60-90 Days*: R2.1 billion or 4.3 percent.
- A total of 25 municipalities reflected negative amounts for *Debtors* in at least one of the age categories, while the total Debtors for each of these municipalities at the end of the first quarter remained positive.
- The Debtors Age Analysis by *Customer group* indicates that a considerable portion of debt is owed by *Households* with R34.2 billion or 70.4 percent followed by *Commercial* with R9.9 billion or 20.4 percent.
- The total owed by *Organs of State Debtors Customer group* is R3.8 billion which represents an increase of R639.4 million or 20 percent from R3.2 billion reported by municipalities as at the end of the fourth quarter of the 2022/23 financial year. Similarly, the *Commercial Debtors Customer group* increased by R1.3 billion or 14.6 percent from R8.6 billion to R9.9 billion and the *Households Debtors Customer*

group increased by R3.2 billion or 10.3 percent from R31 billion to R34.2 billion from the fourth quarter of the 2022/23 financial year to the first quarter of the 2023/24 financial year.

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

2.6 Creditors Age Analysis

Table 7: Creditor Age Analysis per district (Total) as at the end of Quarter 1 – 2023/24

| R'000 | 0 - 30 Days | | 30 - 60 Days | | 60 - 90 Days | | Over 90 Days | | Total |
|----------------|------------------|-------------|----------------|------------|----------------|------------|------------------|-------------|------------------|
| | Total | % | Total | % | Total | % | Total | % | |
| eThekweni | 480 103 | 94.6 | 3 971 | 0.8 | 7 352 | 1.4 | 16 019 | 3.2 | 507 445 |
| Ugu | 25 392 | 5.2 | 16 710 | 3.5 | 13 133 | 2.7 | 429 091 | 88.6 | 484 326 |
| uMgungundlovu | 635 426 | 26.5 | 293 124 | 12.2 | 111 477 | 4.7 | 1 355 555 | 56.6 | 2 395 582 |
| uThukela | 15 509 | 50.9 | 494 | 1.6 | (32) | (0.1) | 14 494 | 47.6 | 30 464 |
| uMzinyathi | 12 757 | 5.0 | 13 243 | 5.2 | (4 313) | (1.7) | 232 199 | 91.5 | 253 886 |
| Amajuba | 117 692 | 31.2 | 11 817 | 3.1 | (5 084) | (1.3) | 252 310 | 67.0 | 376 735 |
| Zululand | 30 611 | 13.6 | 15 805 | 7.0 | 19 061 | 8.5 | 158 971 | 70.8 | 224 448 |
| uMkhanyakude | (13 017) | (7.7) | 7 162 | 4.2 | (4 035) | (2.4) | 179 573 | 105.8 | 169 684 |
| King Cetshwayo | 171 972 | 81.7 | 13 354 | 6.3 | 4 951 | 2.4 | 20 194 | 9.6 | 210 470 |
| iLembe | 39 357 | 88.2 | 3 016 | 6.8 | 87 | 0.2 | 2 145 | 4.8 | 44 605 |
| Harry Gwala | 12 267 | 60.5 | 732 | 3.6 | 1 559 | 7.7 | 5 708 | 28.2 | 20 265 |
| Total | 1 528 068 | 32.4 | 379 427 | 8.0 | 144 157 | 3.1 | 2 666 258 | 56.5 | 4 717 910 |

Source: NT Igdatabase, downloaded 16 October 2023.

Table 8: Creditor Per category (Total) as at the end of Quarter 1 - 2023/24

| R' 000 | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|------------------|-------------|----------------|------------|----------------|------------|------------------|-------------|------------------|--------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 588 433 | 29.4 | 406 278 | 20.3 | 32 172 | 1.6 | 975 663 | 48.7 | 2 002 547 | 42.4 |
| Bulk Water | 197 808 | 18.9 | (138 467) | (13.2) | 107 870 | 10.3 | 878 477 | 84.0 | 1 045 687 | 22.2 |
| PAYE deductions | 165 627 | 100.0 | - | - | - | - | - | - | 165 627 | 3.5 |
| VAT (output less input) | 1 948 | 100.0 | 1 | 0.0 | - | - | - | - | 1 949 | 0.0 |
| Pensions / Retirement | 171 901 | 99.9 | 102 | 0.1 | - | - | 100 | 0.1 | 172 103 | 3.6 |
| Loan repayments | (530) | 260.0 | - | - | - | - | 326 | (160.0) | (204) | (0.0) |
| Trade Creditors | 294 331 | 37.4 | 55 784 | 7.1 | 10 138 | 1.3 | 425 823 | 54.2 | 786 076 | 16.7 |
| Auditor-General | 1 671 | 106.8 | 20 | 1.3 | (307) | (19.6) | 181 | 11.5 | 1 564 | 0.0 |
| Other | 106 879 | 19.7 | 55 710 | 10.3 | (5 715) | (1.1) | 385 688 | 71.1 | 542 562 | 11.5 |
| Total | 1 528 068 | 32.4 | 379 427 | 8.0 | 144 157 | 3.1 | 2 666 258 | 56.5 | 4 717 910 | 100.0 |

Source: NT Igdatabase, downloaded 16 October 2023.

- The total debt owed by municipalities at the end of the first quarter of the 2023/24 financial year was R4.7 billion which represents a decrease of R499 million or 9.6 percent from R5.2 billion owed by municipalities as at end of the fourth quarter of the 2022/23 financial year.
- At the end of the first quarter of the 2023/24 financial year, a substantial amount of debt totalling R2.7 billion or 56.5 percent was outstanding in the *Over 90 Days* category representing an increase of R427.8 million or 19.1 percent from R2.3 billion reported in the same category as at the end of the fourth quarter of the 2022/23 financial year. It is concerning that R3.2 billion or 67.6 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 Ray Nkonyeni, iMpendle, iNkosi Langalibalele, eNdumeni, uMsinga and uMzimkhulu Local Municipalities reported no *Creditors* as at the end of fourth quarter of the 2023/24 financial year. Furthermore, 17 municipalities reported negative amounts for *Creditors* in at least one of the age categories while the total *Creditors* for each of these municipalities at the end of the first quarter remained positive.
- The majority of the outstanding *Creditors* relate to *Bulk electricity* of R2 billion or 42.4 percent followed by *Bulk water* of R1 billion or 22.2 percent and *Trade Creditors* of R786.1 million or 16.7 percent.
- Of the *Bulk electricity* outstanding *Creditors* balance of R2 billion, R975.7 million or 48.7 percent was in the *Over 90 Days category*. This was mainly due to the fact that the Mpofana, Msunduzi, Ulundi, AbaQulusi, Mthonjaneni and eMadlangeni Local Municipalities reported amounts in the *Over 90 Days* category owing to Eskom of R425.3 million, R396 million, R124.5 million, R17.2 million, R9.9 million and R2.7 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. According to the MFMA Section 41 report for September 2023, the Mpofana

Local Municipality is not paying their current accounts and the municipality is currently awaiting approval from National Treasury for the debt relief programme.

- According to the MFMA Section 41 report for September 2023, the Msunduzi Local Municipality is not fully paying their current accounts. The municipality indicated that they are awaiting approval from National Treasury for the debt relief programme. As per the MFMA Section 41 report for September 2023, the Ulundi Local Municipality's debt relief application was approved by National Treasury and Eskom has commenced with the implementation of the programme. However, the municipality is not fully paying the current accounts and a notice of breach was issued on 09 October 2023. According to the MFMA Section 41 report for September 2023, the Abaqulusi Local Municipality is not paying towards all the bulk accounts. CoGTA is currently analysing the municipality's financial performance of the municipality and will report back to Eskom accordingly. As per the MFMA Section 41 report for September 2023, the Mthonjaneni Local Municipality's debt relief application was approved by National Treasury and Eskom will commence with implementation of the programme. As per the MFMA Section 41 report for September 2023, a notice of breach was sent to eMadlangeni Local Municipality on 27 September 2023.
- The eNdameni Local Municipality did not report any *Creditors* owed to Eskom as per the MFMA Section 71 data string whilst the MFMA Section 41 Report for September 2023 reflects a balance owing of R116.5 million to Eskom for unpaid electricity. According to the MFMA Section 41 Report for September 2023, the municipality's debt relief application was approved by National Treasury and Eskom has commenced with implementation of the programme. However, a notice of breach was sent for the new overdue amount on 22 September 2023.
- Of the *Bulk water* outstanding *Creditors* balance of R1 billion, R878.5 million was in the *Over 90 Days category*. This was mainly due to the fact that the Msunduzi Local Municipality, Ugu District Municipality, Newcastle Local Municipality, Amajuba District Municipality and uMkhanyakude District Municipality reported amounts owing to the Water Boards of R470 million, R181.7 million, R171.2 million, R36.8 million and R17.5 million respectively for unpaid *Bulk water* in the *Over 90 Days category*.
- According to the MFMA Section 41 Report for September 2023 from the uMngeni-uThukela Water Board, a new payment plan was submitted by the Msunduzi Local Municipality at the end of May 2023 which was reviewed and accepted by the water board. The Msunduzi Local Municipality has been paying according to the payment plan from August 2023, however the *Interest* remains outstanding and is accumulating.
- The uMngeni-uThukela Water Board indicated in the MFMA Section 41 report for September 2023 that the Ugu District Municipality has been complying with the payment plan from 01 July 2022, however they are only paying half their current invoices. Reminders were sent to the municipality and payment was thereafter received.
- The Newcastle Local Municipality indicated that the bulk of the *Creditors* outstanding as at 30 September 2023 in the over 90 days' category is attributable to amounts owed to uThukela Water as the municipality is currently facing cash flow challenges. The municipality further confirmed that even though they owe uThukela Water for bulk water supply, there is however no payment arrangement in place to settle this debt. The municipality indicated that 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 yet been finalised.
- The Amajuba District Municipality has 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 from 31 August 2022. However, the municipality indicated that they are only paying the current account and that the arrear debt has remained unpaid.
- The MFMA Section 41 Report from uMngeni-uThukela Water Board for September 2023 reflects that the uMngeni-uThukela Water Board is engaging the uMkhanyakude District Municipality on recovering outstanding debt. The uMkhanyakude District Municipality has signed a payment arrangement with the

water board. However, letters of demand and statements have been sent to municipality by the water board for non-payment by the municipality.

- The uThukela District Municipality did not report the balance owed to the uMngeni-uThukela Water Board in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for September 2023, it was noted that the uThukela District Municipality owed the water board R182.5 million for unpaid Bulk water. As per the MFMA Section 41 Report, the water board met with the uThukela District Municipality on 12 June 2023 to discuss the overdue balance. A draft payment plan as requested by the municipality comprising of a monthly payment of R2 million with a 10 percent annual escalation for the next five years. The approved payment plan was received on 21 July 2023 and the municipality is now paying the water board according to the payment plan.
- The King Cetshwayo District Municipality did not report the balance owed to the uMngeni-uThukela Water Board in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for September 2023, it was noted that the municipality owed the water board R583.9 million for unpaid Bulk water. According to the MFMA Section 41 Report, the municipality is currently paying for Bulk Water invoices based on the same tariff structure applied to other municipalities by water board. A restriction of water supply to the municipality was implemented on 20 July 2023, however the restriction was lifted with the understanding that both parties were to meet to discuss matters pertaining to the outstanding debt. A meeting was held on 11 September 2023 between the municipality and the water board executive to find an amicable solution for the outstanding debt. Reminders for payment were sent to the municipality on 03 October 2023 for non-payment by the municipality and *Interest* has been charged on all overdue balances.

2.7 National Conditional Grants

Table 9: National Conditional Grants -Summary, Quarter 1 – 2023/24

| R'000 | DoRA 2023 Total Avail. (Inc. Adjust.) | Unaudited Actual | |
|--|---------------------------------------|--------------------------------------|-------------|
| | | Actual expenditure by municipalities | % Spent |
| Local Government Financial Management Grant | 112 830 | 23 758 | 21.1 |
| Infrastructure Skills Development Grant | 36 500 | 13 210 | 36.2 |
| Neighbourhood Development Partnership (Schedule 5B) | 291 390 | 122 178 | 41.9 |
| Integrated Urban Development Grant | 242 044 | 54 174 | 22.4 |
| Municipal Disaster Grant | - | - | - |
| Municipal Disaster Recovery Grant | 320 915 | 21 832 | 6.8 |
| Public Transport Network Grant | 952 337 | - | - |
| Rural Road Assets Management Systems Grant | 25 971 | 2 145 | 8.3 |
| Expanded Public Works Programme Integrated Grant (Municipality) | 211 248 | 48 263 | 22.8 |
| Integrated National Electrification Programme (Municipal) Grant | 540 146 | 83 963 | 15.5 |
| Energy Efficiency and Demand Side Management (Municipal) Grant | 39 000 | 3 686 | 9.5 |
| Regional Bulk Infrastructure Grant (Schedule 5B) | 671 217 | 97 689 | 14.6 |
| Water Services Infrastructure Grant (Schedule 5B) | 940 651 | 134 940 | 14.3 |
| Municipal Emergency Housing Grant | - | - | - |
| Metro Informal Settlements Partnership Grant | 759 318 | 96 628 | 12.7 |
| Programme and Project Preparation Support Grant | 49 949 | 3 352 | 6.7 |
| Municipal Infrastructure Grant | 3 890 956 | 637 799 | 16.4 |
| Total Direct Transfers | 9 084 472 | 1 343 616 | 14.8 |
| Allocation In Kind | | | |
| Neighbourhood Development Partnership (Schedule 6B) | 73 002 | - | - |
| Water Services Infrastructure Grant (Schedule 6B) | 32 000 | - | - |
| Integrated National Electrification Programme (Allocation in-kind) Grant | 902 524 | - | - |
| Total Allocations in kind | 1 007 526 | | |
| Total | 10 091 998 | 1 343 616 | 13.3 |

Source: NT Igdatabase, downloaded 16 October 2023.

- In terms of the Division of Revenue Act, Act No. 5 of 2023 (DoRA), direct allocations to all 54 municipalities in KwaZulu-Natal, including the eThekweni Metro amounted to R9.1 billion, while allocations in-kind amounted to R1 billion, totalling R10.1 billion. Municipalities have reflected spending of only R1.3 billion or 14.8 percent against the total direct allocation of R9.1 billion which is primarily attributable to delays in SCM processes and inaccurate reporting by a number of municipalities.
- The total Municipal Infrastructure Grant (MIG) allocation to all the municipalities within the province was R3.9 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 2023/24 financial year, a total of R637.8 million or 16.4 percent was spent of the total MIG allocations of R3.9 billion by the municipalities.
- The total IUDG allocation to the Ray Nkonyeni and uMhlathuze Local Municipalities was R242 million of which, R54.2 million or 22.4 percent was spent as at the end of the first quarter of the 2023/24 financial year.
- The PPPSG allocation to the eThekweni Metro was R49.9 million of which, R3.4 million or 6.7 percent was spent as at the end of the first quarter of the 2023/24 financial year.
- A total of 17 municipalities reported expenditure of less than 20 percent against their MIG allocations for the 2023/24 financial year as at the end of September 2023, whilst 11 municipalities reported expenditure of above 30 percent against their MIG allocations for the 2023/24 financial year as at the end of September 2023.

- Excluding the eThekweni Metro, Ray Nkonyeni and uMhlathuze Local Municipalities which did not receive MIG allocations for the 2023/24 financial year, a further six municipalities (the uThukela and uMkhanyakude District Municipalities as well as the eNdumeni, uMsinga, Dannhauser and eMadlangeni Local Municipalities) reported nil expenditure against their MIG allocations.
- The Mtubatuba Local Municipality reported expenditure of negative R14.7 million against their MIG allocation due to challenges with their financial system. The Mtubatuba Local Municipality indicated that it 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 operating expenditure, grants, capital, debtors, creditors and cash flows.
- The total Water Services Infrastructure Grant (WSIG) allocation to the municipalities within the province was R940.7 million. As at the end of the first quarter of 2023/24, total expenditure of R134.9 million or 14.3 percent was reported against the allocations to municipalities.

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

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

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

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

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

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

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

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

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

34 municipalities in the province have been flagged as meeting the criteria for having serious financial problems based on the quarter four MFMA Section 71 figures, however, upon further scrutiny, 19 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 nine (9) of the 34 municipalities are incorrect due to inaccurate reporting by the municipalities;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to Retentions and/or disputes with service providers for eight (8) of the 34 municipalities; and
- The negative audit opinion was the only criteria displayed for two (2) municipalities however, these municipalities do not display any other signs of financial problems as at the end of the first quarter of the 2023/24 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 | Amajuba DM |
| 2 | Mpofana | 10 | AbaQulusi |
| 3 | Msunduzi | 11 | Nongoma |
| 4 | uThukela DM | 12 | Ulundi |
| 5 | eNdumeni | 13 | Mtubatuba |
| 6 | uMzinyathi DM | 14 | uMkhanyakude DM |
| 7 | Newcastle | 15 | Mthonjaneni |
| 8 | eMadlangeni | | |

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) |

Source: KZN Provincial Treasury.

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

The remaining 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 for of the 2023/24 financial year and will need to be closely monitored going forward.

Table 12: Municipalities meeting the criteria of having financial problems based on Quarter 1 figures – 2023/24

| No. | Name of Municipality | No. | Name of Municipality |
|-----|----------------------|-----|----------------------|
| 1 | Ugu DM | 5 | Amajuba DM |
| 2 | eNdumeni | 6 | Nongoma |
| 3 | Newcastle | 7 | Ulundi |
| 4 | eMadlangeni | 8 | Mthonjaneni |

Source: KZN Provincial Treasury.

During the fourth quarter of the 2022/23 financial year, letters were sent from Provincial Treasury to 30 municipalities that met the criteria of having financial problems. Municipalities were requested to table the letters to their Councils. Despite all efforts made by the Provincial Treasury to encourage municipalities to table the letters, only 16 of the 30 municipalities complied with this request and submitted the relevant Council resolutions. The remaining fourteen (14) municipalities in Table 13 did not table their letters to their Councils.

Table 13: Municipalities that did not table the Provincial Treasury letters for Quarter 4 of the 2022/23 financial year to their Councils

| No. | Name of Municipality | No. | Name of Municipality |
|-----|----------------------|-----|----------------------|
| 1 | uMzambe | 8 | uMzinyathi DM |
| 2 | uMuziwabantu | 9 | eDumbe |
| 3 | uMngeni | 10 | uPhongolo |
| 4 | Mpořana | 11 | uMkhanyakude DM |
| 5 | iMpendle | 12 | Mthonjaneni |
| 6 | Richmond | 13 | Nkandla |
| 7 | uThukela DM | 14 | King Cetshwayo DM |

Source: KZN Provincial Treasury.

2.9 Non Compliance with the MFMA Reporting Requirements

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

For the quarter under review, that is Quarter 1 covering the months of July 2023 (M01), August 2023 (M02) and September 2023 (M03), the following municipalities did not submit their data strings for the relevant period as listed below:

- As at 15 August 2023, only one (1) municipality did not submit their data strings for Month 01 within 10 working days after the end of July 2023 as required by Section 71(1) of the MFMA and was therefore issued a non-compliance letter.
- As at 14 September 2023, two (2) municipalities did not submit their data strings for Month 02 within 10 working days after the end of August 2023 as required by Section 71(1) of the MFMA and were therefore issued with non-compliance letters.
- As at 13 October 2023, all KZN municipalities submitted their data strings for Month 03 within 10 working days after the end of September 2023 as required by Section 71(1) of the MFMA.

Table 14: List of municipalities that did not submit their data strings - Quarter 1 – 2023/24

| Period | July 2023 Outstanding submissions as at 15 August 2023 | | | August 2023 Outstanding submissions as at 14 September 2023 | | |
|-------------------------------------|---|--------------|---------------|--|-------------|---------------|
| | In Year Reporting Monthly Data strings | Age Debtors | Age Creditors | In Year Reporting Monthly Data strings | Age Debtors | Age Creditors |
| Non-compliant municipalities | uMuziwabantu | uMuziwabantu | uMuziwabantu | uMsinga | - | Dannhauser |

Source: NT Igdatabase

2.10 KZN Provincial Treasury combined Municipal Support Plan

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

The table below provides an overview of the progress made with the implementation of the approved 2023/24 KZN PT Combined Municipal Support Plan as at 30 September 2023:

| Sub-Programme and Support Initiative | Municipalities identified for support | Q1 Progress |
|---|---|---|
| Municipal Accounting and Reporting | | |
| Review of 2022/23 Annual Financial Statements (AFS) | | |
| Conducted to assist in maintaining positive audit opinions or assist in improving from negative audit opinions. It includes providing technical guidance on the preparation of the AFS and supporting information, reviewing the AFS (and working papers, recons, registers, schedules, etc.) to assess compliance with GRAP and MFMA requirements as well as audit support. | uMshwathi uMngeni eDumbe KwaDukuza | uBuhlebezwe uMzimkhulu Dr Nkosazana Dlamini Zuma |
| | | * The reviews were conducted during August 2023 and audit support will be provided during quarter 2. * All KZN municipalities submitted their 2022/23 AFS by the legislated deadline of 31 August 2023. * uMkhanyakude DM resubmitted their AFS on 18 September 2023. * KZN PT assisted an additional municipality who was not originally included in the support plan (uMkhanyakude DM) with a high-level review of the AFS on request from the municipality. |
| Financial Management Support | | |
| Provision of full time support to assist with complex, comprehensive and technical financial accounting matters and audit issues while also embedding the key fundamental principles of financial management. This is aimed at improving key processes and controls which ultimately assists the municipality with the preparation of GRAP and MFMA compliant AFS and working papers e.g. reconciliations, registers, etc. | Mpošana eNdumeni eMadlangeni | Dannhauser Ulundi Harry Gwala DM |
| | | Financial Management Support commenced in April 2023 at the identified municipalities and is in progress at all 6 municipalities. |
| Municipal Support Programme | | |
| Targeted mSCOA Support | | |
| Support is provided to identified municipalities to promote the implementation of key processes, controls and procedures which will ultimately aid in the submission of credible data strings. | uMshwathi Richmond Alfred Duma uMvoiti eMadlangeni | Zululand DM Mandeni iLembe DM Harry Gwala DM |
| | | The targeted support commenced in April 2023 and is in progress at all 9 municipalities. |
| Specialised Support Pilot Project for Financially Distressed Municipalities | | |
| Specialised Support Pilot Project for Financially Distressed Municipality to assist with cash flow management and the implementation of the National Treasury Debt Relief Programme | Mthonjaneni | |
| | | The pilot project commenced in September 2023 and is in progress. |
| Municipal Revenue and Debt Management | | |
| Municipal Revenue and Debt Management projects | | |
| Implemented to assist with the review of revenue from service charges to assist with completeness as well as the review of the revenue and debt management policies, processes, procedures and controls to identify weaknesses and provide recommendations. Assistance is also provided with the implementation of the National Treasury tariff setting tool to help municipalities to determine whether tariffs for service charges are cost reflective. | iNkosi Langalibalele | eNdumeni |
| | | The support commenced at both municipalities during June 2023 and is in progress. |
| Provincial Internal Audit Services | | |
| * Provision of Risk Management Support * Review of the Internal Audit function and Audit Committee * Support with the establishment of Disciplinary Boards | uMdoni uMngeni Mpošana uMgungundlovu DM iNkosi Langalibalele uThukela DM eNdumeni Nquthu | eMadlangeni Dannhauser Amajuba DM Ulundi uMkhanyakude DM Harry Gwala DM uMzinyathi DM* Mtubatuba* |
| | | Support has been completed at eNdumeni, Harry Gwala DM, Ulundi, uMgungundlovu DM and uThukela DM. Additional municipalities supported includes: Ndwedwe, uMfolozi, Dr Nkosazana Dlamini Zuma, uMzumba, uMlalazi and iMpendle. |
| * Support has been withdrawn at the following municipalities: - uMzinyathi DM as the municipality is supported by KZN COGTA. - Mtubatuba as the municipality has filled all critical vacancies and informed KZN PT that they no longer require support. | | |

| Sub-Programme and Support Initiative | Municipalities identified for support | Q1 Progress |
|--|--|--|
| Infrastructure Management | | |
| Follow up Assessments | | |
| Conduct assessments to determine if the recommendations from prior support have been implemented in maintaining the municipality's Fixed Asset Register. | uMngeni eNdameni Dannhauser | The follow up assessment was conducted at Dannhauser Local Municipality. |
| Training | | |
| Training on the National Treasury MFMA Circular No. 106: Local Government Framework for Infrastructure Delivery and Procurement Management. The training is provided in collaboration with the Provincial SCM unit. | iNkosi Langalibalele uThukela DM uMzinyathi DM | Amajuba DM uMkhanyakude DM Harry Gwala DM |
| | | * 15 Municipalities attended the virtual Infrastructure and CIDB Training conducted in collaboration with KZN PT SCM on 7 June 2023. Two of the identified municipalities attended the training (Harry Gwala DM and iNkosi Langalibalele). * Additional Infrastructure training was provided to Harry Gwala DM on 27 July 2023. * 29 Municipalities attended the virtual Contract management training conducted in collaboration with KZN PT SCM on 20 June 2023. All 6 of the identified municipalities attended the training. |
| District Development Model (DDM) | | |
| Continued support at District Municipalities in creating DDMs with COGTA with a specific focus on providing guidance on IDMS through the formulation of a "One Plan" which is a long term strategic framework guiding investment and delivery in each district | District Municipalities | Support provided at uMgungundlovu DM |
| Supply Chain Management (SCM) | | |
| * Revise or develop the SCM Municipal Support Plan to include SCM related findings from 2021/22 AG Management Report. * Strengthen the internal controls in the following areas: - SCM SOPs for Demand and Acquisition; - Bid Committees; - Contract Management; - Document Management; - Variations and Deviations; and - Review of the checklists aligned to business processes, reporting templates, procurement plan and contract register. | iNkosi Langalibalele uThukela DM uMzinyathi DM | Amajuba DM uMkhanyakude DM Harry Gwala DM |
| * Provide training to all municipalities in the following areas: - Bid Committees; - CSD and uploading of employee information; - CIDB Infrastructure Procurement; - Contract Management; - Quotations Management; - Preferential Procurement Regulations, 2002; and - General SCM Compliance. | All KZN Municipalities | * Bid Committee training has been provided to 22 municipalities; * 30 municipalities were assisted with the uploading of municipal employees flagged as Directors of potential suppliers on CSD; * CIDB and Infrastructure training was provided to 15 municipalities. The training was provided in collaboration with KZN PT Infrastructure Management; * Contract Management training was provided in collaboration with KZN PT Infrastructure Management to 29 municipalities; * Preferential Procurement Regulations, 2022 training was provided to 2 municipalities; and * General SCM Compliance training was provided to 4 municipalities. |
| Public Private Partnerships (PPP) | | |
| Advisory and Regulatory support | | |
| The advisory function provides support in the form of legal, technical and financial, to public sector institutions from the conceptualization of potential PPP projects through to complete closeout (i.e. from inception through to contract management phases). The regulatory function considers approval regarding the legislative framework at pre-determined stages within the PPP lifecycle. | uMvoit uMhlathuze | KwaDukuza iLembe DM |
| | | Continued support was provided to the 5 PPP's in the 4 identified municipalities. |

2.11 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 Quarter 1 - 2023/24

| R000 | Original Budget | Adjusted Budget | Unaudited Actual | % Generated | Detail | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|----------------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------------|------------------|---|-----------------|--------------|----------------------------------|---|----------------|----------------------|--------------------------|---------------------|---------------------|----------------|----------------------|-------------------------------|---------------------|---------------------------------------|------------------|----------------|---------------------|-----------------------------|-------------|-------------------------|----------|----------|
| | | | | | Exchange Revenue | | | | | | | | | | Non-exchange Revenue | | | | | | | | | | | | | | | | |
| | | | | | Electricity | Water | Waste Water Management | Waste Management | Sale of Goods and Rendering of Services | Agency services | Interest | Interest earned from Receivables | Interest earned from Current and Non Current Assets | Dividends | Rent on Land | Rental from Fixed Assets | Licence and Permits | Operational Revenue | Property rates | Surcharges and Taxes | Fines, penalties and forfeits | Licences or permits | Transfers and subsidies - Operational | Interest | Fuel Levy | Operational Revenue | Gains on disposal of Assets | Other Gains | Discontinued Operations | | |
| A | KZN2000 eThekweni | 52 562 916 | 52 562 916 | 14 408 216 | 27.4 | 4 646 521 | 1 377 889 | 312 924 | 252 153 | 62 865 | 5 894 | 346 | 332 461 | 241 744 | - | - | 227 123 | 1 582 | 45 690 | 3 498 983 | 1 304 | 1 717 | 8 495 | 2 056 506 | 148 188 | 1 185 825 | - | - | 4 | - | |
| B | KZN212 uMdoni | 368 149 | 368 149 | 140 811 | 38.2 | - | - | - | 4 378 | 564 | 721 | - | 426 | 2 604 | - | - | 1 820 | 1 | 88 | 52 294 | - | 355 | 1 109 | 73 586 | 2 864 | - | - | - | - | - | - |
| B | KZN213 uMzuzumbe | 219 682 | 219 682 | 92 359 | 42.0 | - | - | - | - | 77 | - | - | - | 2 238 | - | - | 27 | - | 21 | 8 273 | - | - | 1 | 81 723 | - | - | - | - | - | - | - |
| B | KZN214 uMzuzwabantu | 204 177 | 204 177 | 64 516 | 31.6 | 6 966 | - | - | 1 760 | 15 | 109 | - | - | 1 415 | - | - | - | - | 224 | 3 074 | - | 332 | 144 | 50 458 | - | - | - | - | - | - | - |
| B | KZN216 Ray Nkonyeni | 1 251 108 | 1 251 108 | 405 299 | 32.4 | 46 873 | - | - | 23 343 | 1 702 | 1 448 | - | 1 741 | 3 120 | - | - | 1 175 | 152 | 121 | 191 298 | - | 5 465 | 2 600 | 118 912 | 7 350 | - | - | - | - | - | - |
| C | DC21 Ugu DM | 1 287 912 | 1 287 912 | 406 014 | 31.5 | - | 91 246 | 28 417 | - | 295 | - | - | 16 617 | 4 394 | - | - | 854 | - | 543 | - | - | - | - | 263 648 | - | - | - | - | - | - | - |
| Total: Ugu Municipalities | 3 331 028 | 3 331 028 | 1 108 998 | 33.3 | 53 840 | 91 246 | 28 417 | 29 480 | 2 652 | 2 279 | - | 18 784 | 13 773 | - | - | 3 892 | 163 | 996 | 254 938 | - | 6 152 | 3 854 | 588 326 | 10 214 | - | - | - | - | - | - | |
| B | KZN221 uMshwathi | 220 539 | 220 539 | 80 654 | 36.6 | - | - | - | 796 | 141 | 843 | - | 294 | 1 796 | - | 175 | 2 | - | 14 716 | - | 3 | - | 57 999 | 2 938 | - | - | - | 949 | - | - | - |
| B | KZN222 uMngeni | 571 897 | 571 897 | 147 702 | 25.8 | 28 987 | - | - | 2 979 | 889 | - | - | 903 | 985 | - | 332 | 655 | 31 | 66 816 | - | 26 | 234 | 42 019 | 2 844 | - | - | - | - | - | - | - |
| B | KZN223 Mpofana | 200 217 | 200 217 | 42 685 | 21.4 | 9 413 | - | - | 1 248 | 33 | - | - | 188 | 188 | - | 40 | 1 522 | 1 509 | 4 160 | - | 2 145 | - | - | - | - | - | - | - | - | - | - |
| B | KZN224 uMpendle | 64 448 | 64 448 | 24 538 | 38.1 | - | - | - | 25 | - | - | - | 2 | - | - | - | - | 204 | 14 | 1 590 | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN225 uMsunduzi | 8 120 726 | 8 120 726 | 2 005 218 | 24.7 | 905 412 | 228 444 | 55 546 | 33 206 | 3 307 | 763 | - | 47 950 | 8 006 | - | - | 9 050 | 522 | 10 898 | 374 514 | - | 49 | - | 311 227 | 17 233 | - | - | - | - | - | - |
| B | KZN226 Mkhambathini | 126 922 | 126 922 | 46 941 | 37.0 | - | - | - | 157 | 99 | - | - | 832 | - | - | 501 | 1 766 | 70 | 5 810 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| B | KZN227 Richmond | 154 499 | 154 499 | 60 569 | 39.2 | - | - | - | 257 | 105 | - | 34 | 73 | 969 | - | 173 | 5 | 63 | 17 824 | - | 588 | 515 | 39 964 | - | - | - | - | - | - | - | - |
| C | DC22 uMgungundlovu DM | 1 405 804 | 1 405 804 | 453 467 | 32.3 | - | 108 263 | 13 817 | - | 17 | - | - | 19 534 | 10 100 | - | 2 | - | - | - | - | - | - | - | 301 733 | - | - | - | - | - | - | - |
| Total: uMgungundlovu Municipalities | 10 865 052 | 10 865 052 | 2 862 973 | 26.4 | 943 812 | 336 707 | 69 364 | 38 667 | 4 683 | 1 665 | 34 | 67 846 | 23 003 | - | - | 10 477 | 4 487 | 12 571 | 485 432 | - | 2 811 | 749 | 836 654 | 23 063 | - | - | - | 949 | - | 0 | - |
| B | KZN235 Okhahlamba | 213 040 | 213 040 | 83 808 | 39.3 | - | - | - | 483 | 1 983 | 524 | - | 200 | 1 631 | - | 114 | 533 | 2 | 7 304 | - | 152 | 55 | 68 821 | 2 005 | - | - | - | - | - | - | - |
| B | KZN237 Nkosi Langalibalele | 718 038 | 718 038 | 245 801 | 34.2 | 76 080 | - | - | 2 461 | 77 | 10 | - | 8 262 | 3 364 | - | 174 | 70 | 405 | 49 185 | - | 190 | 433 | 102 363 | 2 770 | - | - | - | - | - | - | - |
| B | KZN238 Alfred Duma | 1 289 873 | 1 289 873 | 414 585 | 32.1 | 135 993 | - | - | 10 677 | 480 | 1 009 | - | 2 919 | 8 815 | - | - | 550 | 902 | 1 039 | 106 539 | - | 13 952 | - | - | - | - | - | 908 | - | - | - |
| C | DC23 uThukela DM | 882 331 | 882 331 | 325 067 | 36.8 | - | 61 120 | 4 265 | - | 110 | - | - | 14 618 | 2 561 | - | - | - | 1 051 | - | - | 14 | - | - | 241 329 | - | - | - | - | - | - | - |
| Total: uThukela Municipalities | 3 103 282 | 3 103 282 | 1 069 361 | 34.5 | 212 082 | 61 120 | 4 265 | 13 621 | 2 650 | 1 543 | - | 26 018 | 16 401 | - | - | 837 | 1 506 | 2 496 | 163 028 | - | 14 308 | 488 | 543 316 | 4 775 | - | - | 908 | - | - | - | - |
| B | KZN241 eNdameni | 435 205 | 435 205 | 113 754 | 26.1 | 31 499 | - | - | 6 748 | 188 | - | - | 124 | 446 | - | 145 | 65 | 105 | 43 209 | - | 2 632 | 423 | 28 170 | - | - | - | - | - | - | - | - |
| B | KZN242 Nquthu | 282 002 | 282 002 | 92 571 | 32.8 | 4 657 | - | - | 286 | 103 | - | 11 | 108 | 479 | - | 112 | - | 27 | 9 094 | - | 139 | 256 | 76 892 | 407 | - | - | - | - | - | - | - |
| B | KZN244 uMhanga | 231 928 | 231 928 | 103 726 | 44.7 | - | - | - | 237 | 38 | - | - | 2 789 | - | - | - | - | 142 | - | 4 072 | 2 729 | 5 | 93 696 | - | - | - | - | - | - | - | - |
| B | KZN245 uMvoti | 380 694 | 380 694 | 116 106 | 30.5 | 23 305 | - | - | 3 419 | 187 | - | - | - | 1 233 | - | 95 | 663 | (74) | 11 837 | - | 9 | - | - | 75 433 | - | - | - | - | - | - | - |
| C | DC24 uMzinyathi DM | 665 972 | 665 972 | 237 695 | 35.7 | - | 16 155 | 3 475 | - | 212 | - | - | 10 221 | 2 366 | - | 108 | - | - | - | - | - | - | - | 205 135 | - | - | - | - | - | - | - |
| Total: uMzinyathi Municipalities | 2 045 801 | 2 045 801 | 663 853 | 32.4 | 59 462 | 16 155 | 3 475 | 10 690 | 728 | - | 11 | 10 454 | 7 314 | - | - | 602 | 728 | 98 | 68 212 | 2 729 | 2 785 | 679 | 479 326 | 407 | - | - | - | - | - | - | - |
| B | KZN252 Newcastle | 2 355 468 | 2 355 468 | 690 716 | 29.3 | 228 591 | 56 178 | 33 857 | 27 323 | 936 | - | - | 1 020 | 562 | - | 2 712 | - | 502 | 106 939 | - | 1 372 | 13 | 228 750 | 1 057 | - | - | - | 904 | - | - | - |
| B | KZN253 eMadiqeni | 124 667 | 124 667 | 40 758 | 39.9 | 13 094 | - | - | 505 | 100 | - | - | 202 | - | - | 418 | 358 | 16 | 9 694 | - | 152 | - | 25 170 | 50 | - | - | - | - | - | - | - |
| B | KZN254 Danisaer | 199 869 | 199 869 | 69 954 | 30.5 | - | - | - | 317 | 103 | 395 | - | - | - | - | 9 | - | - | 11 335 | - | 3 | 127 | 48 273 | - | - | - | - | - | - | - | - |
| C | DC25 Amajuba DM | 284 392 | 284 392 | 109 247 | 38.4 | - | 8 616 | 2 716 | - | 98 | - | - | 5 157 | 2 189 | - | 6 | - | 0 | - | - | - | - | - | 90 466 | - | - | - | - | - | - | - |
| Total: Amajuba Municipalities | 2 964 396 | 2 964 396 | 910 675 | 30.7 | 241 685 | 64 794 | 36 573 | 28 144 | 1 237 | 395 | - | 6 177 | 3 345 | - | - | 3 144 | 358 | 519 | 127 968 | - | 1 527 | 141 | 392 658 | 1 106 | - | - | 904 | - | - | - | - |
| B | KZN261 eDumbe | 210 761 | 210 761 | 94 614 | 44.9 | 8 880 | - | - | 437 | 25 | - | - | 1 367 | 584 | - | 296 | 83 | 108 | 18 141 | - | 399 | 183 | 61 691 | 886 | 1 539 | - | - | - | (4) | - | - |
| B | KZN262 uPhongolo | 314 936 | 314 936 | 104 494 | 33.2 | 11 944 | - | - | 2 850 | 85 | 311 | - | (7) | 1 279 | - | 123 | 436 | 1 474 | 4 808 | - | 416 | - | 80 547 | 229 | - | - | - | - | - | - | - |
| B | KZN263 uJozini | 786 412 | 786 412 | 220 400 | 28.0 | 54 190 | 16 539 | 9 656 | 7 822 | 334 | - | - | 3 650 | 837 | - | 229 | 689 | 377 | 30 074 | - | 9 229 | - | 86 794 | - | - | - | - | - | - | - | - |
| B | KZN265 Nonogoma | 245 247 | 245 247 | 108 095 | 44.1 | - | - | - | 552 | 13 | - | - | - | 275 | - | 64 | 313 | 6 | 20 090 | - | 35 | 198 | 85 933 | 617 | - | - | - | - | - | - | - |
| B | KZN266 Ulundi | 466 129 | 466 129 | 178 705 | 38.3 | 16 708 | - | - | 2 538 | 177 | 473 | - | 5 | 894 | - | 231 | 39 | 28 | 68 698 | - | 71 | - | 88 453 | 388 | - | - | 2 | - | - | - | - |
| C | DC26 Zululand DM | 718 248 | 718 248 | 333 112 | 46.4 | - | 15 048 | 3 861 | - | 179 | - | - | 77 | 875 | - | 124 | 25 | 24 | - | - | - | 163 | - | 312 737 | - | - | - | - | - | - | - |
| Total: Zululand Municipalities | 2 741 733 | 2 741 733 | 1 039 420 | 37.9 | 91 722 | 31 586 | 13 517 | 14 199 | 814 | 784 | - | 5 091 | 4 743 | - | - | 1 068 | 1 564 | 2 018 | 141 811 | - | 10 313 | 381 | 716 155 | 2 119 | < | | | | | | |

Annexure B: Operating Expenditure - As at the end of Quarter 1 - 2023/24

| R'000 | Original Budget | Adjusted Budget | Unaudited Actual | % Spent | Detail | | | | | | | | | | | | | | |
|---|-----------------|----------------------|-------------------|-------------------|------------------------|-----------------------|------------------------------|--------------------|------------------|-------------------------------|----------------|---------------------|-------------------------|---------------------------------|-------------------|------------------------------|----------------|--------------|----------------|
| | | | | | Employee related costs | Remun. of councillors | Bulk purchases - electricity | Inventory consumed | Debt impairment | Depreciation and amortisation | Interest | Contracted services | Transfers and subsidies | Irrecoverable debts written off | Operational costs | Losses on disposal of Assets | Other Losses | | |
| A | KZN2000 | eThekweni | 52 289 469 | 52 289 469 | 12 244 283 | 23.4 | 2 809 653 | 34 272 | 4 477 246 | 683 467 | 748 710 | 690 093 | 259 045 | 1 250 330 | 151 167 | (41) | 572 623 | 0 | 567 717 |
| B | KZN212 | uMdoni | 449 028 | 449 028 | 80 132 | 17.8 | 35 589 | 3 903 | - | 309 | - | 10 855 | - | 18 214 | 218 | - | 11 043 | - | - |
| B | KZN213 | uMzombe | 281 527 | 281 527 | 52 245 | 18.6 | 13 203 | 3 861 | - | 840 | - | 5 124 | - | 20 750 | 1 150 | - | 7 317 | - | - |
| B | KZN214 | uMuziwabantu | 271 497 | 271 497 | 50 598 | 18.6 | 19 477 | 2 539 | 12 405 | 133 | - | - | - | 5 017 | (110) | - | 11 137 | - | - |
| B | KZN216 | Ray Nkonyeni | 1 253 191 | 1 253 191 | 285 369 | 22.8 | 117 733 | 7 189 | 30 698 | 3 028 | - | 43 635 | 480 | 44 069 | 1 973 | 1 004 | 36 213 | (652) | - |
| B | DC21 | Ugu DM | 1 109 757 | 1 109 757 | 354 185 | 31.9 | 146 391 | 3 120 | - | 24 508 | 18 611 | 53 686 | 2 525 | 27 422 | - | 13 013 | 64 910 | - | (1) |
| Total: Ugu Municipalities | | | 3 364 999 | 3 364 999 | 822 529 | 24.4 | 332 393 | 20 612 | 43 103 | 28 818 | 18 611 | 113 300 | 3 004 | 115 472 | 3 230 | 14 017 | 130 620 | (652) | (1) |
| B | KZN221 | uMshwathi | 243 215 | 243 215 | 102 312 | 42.1 | 21 974 | 2 715 | - | 218 | - | 4 809 | - | 9 585 | - | 54 776 | 8 233 | - | - |
| B | KZN222 | uMngeni | 571 590 | 571 590 | 137 554 | 24.1 | 35 466 | 2 716 | 63 275 | 9 | - | 14 896 | 13 | 9 038 | 282 | - | 11 859 | - | - |
| B | KZN223 | Mpofana | 190 428 | 190 428 | 63 829 | 33.5 | 14 893 | 753 | 26 580 | 3 563 | - | - | 10 792 | 3 914 | - | - | 3 334 | - | - |
| B | KZN224 | iMpendle | 68 400 | 68 400 | 22 658 | 33.1 | 11 514 | 948 | - | 62 | - | - | 2 | 7 456 | 434 | - | 2 233 | - | 10 |
| B | KZN225 | Msunduzi | 7 703 788 | 7 703 788 | 1 870 205 | 24.3 | 372 463 | 11 947 | 1 010 525 | 196 049 | 0 | 90 219 | 3 351 | 114 756 | 22 881 | 3 448 | 44 971 | - | (405) |
| B | KZN226 | Mkhambathini | 141 302 | 141 302 | 34 132 | 24.2 | 13 136 | 1 533 | - | 885 | - | 2 769 | - | 10 402 | - | - | 5 407 | - | - |
| B | KZN227 | Richmond | 166 135 | 166 135 | 39 515 | 23.8 | 16 780 | 1 515 | - | 1 852 | 1 | 4 020 | 10 | 9 101 | 137 | - | 6 098 | - | - |
| C | DC22 | uMgungundlovu DM | 1 131 196 | 1 131 196 | 220 901 | 19.5 | 68 634 | 3 713 | - | 31 573 | - | 13 025 | 4 362 | 64 016 | 5 717 | - | 13 732 | - | 16 129 |
| Total: uMgungundlovu Municipalities | | | 10 216 053 | 10 216 053 | 2 491 105 | 24.4 | 554 860 | 25 841 | 1 100 381 | 234 211 | 1 | 129 738 | 18 530 | 228 268 | 29 451 | 58 224 | 95 867 | - | 15 734 |
| B | KZN235 | Okhahlamba | 239 024 | 239 024 | 53 358 | 22.3 | 31 537 | 2 784 | - | 683 | - | - | - | 7 477 | 59 | 81 | 10 736 | - | - |
| B | KZN237 | iNkosi Langalibalele | 756 798 | 756 798 | 154 472 | 20.4 | 48 190 | 3 514 | 65 633 | 4 691 | - | - | 0 | 25 877 | - | - | 6 566 | - | - |
| B | KZN238 | Alfred Duma | 1 369 887 | 1 369 887 | 288 637 | 21.1 | 95 122 | 8 616 | 110 331 | 5 244 | - | 18 373 | 89 | 18 034 | - | - | 32 829 | - | - |
| B | DC23 | uThukela DM | 1 050 536 | 1 050 536 | 141 746 | 13.5 | 85 038 | 1 544 | - | 3 420 | - | 22 936 | - | 10 925 | - | - | 17 883 | - | - |
| Total: uThukela Municipalities | | | 3 416 245 | 3 416 245 | 638 213 | 18.7 | 259 888 | 16 458 | 175 963 | 14 037 | - | 41 309 | 89 | 62 314 | 59 | 81 | 68 014 | - | - |
| B | KZN241 | eNdameni | 452 596 | 452 596 | 64 058 | 14.2 | 36 944 | 1 161 | 7 077 | 997 | - | - | 1 862 | 9 370 | 137 | - | 6 511 | - | - |
| B | KZN242 | Nquthu | 284 119 | 284 119 | 21 423 | 7.5 | - | - | 8 855 | 2 692 | - | - | - | 5 145 | 629 | 13 | 4 088 | - | - |
| B | KZN244 | uMsinga | 323 196 | 323 196 | 28 783 | 8.9 | 12 534 | 1 804 | - | 238 | - | - | - | 6 008 | - | 1 465 | 6 733 | - | - |
| B | KZN245 | uMvoti | 412 010 | 412 010 | 102 781 | 24.9 | 34 845 | 2 667 | 25 132 | 1 774 | 1 371 | 10 980 | - | 14 628 | 212 | - | 11 171 | - | - |
| C | DC24 | uMzinyathi DM | 595 164 | 595 164 | 116 427 | 19.6 | 55 442 | 1 514 | - | 11 284 | - | 13 500 | 28 | 19 116 | - | - | 15 543 | - | - |
| Total: Umzinyathi Municipalities | | | 2 067 085 | 2 067 085 | 333 472 | 16.1 | 139 765 | 7 147 | 41 065 | 16 986 | 1 371 | 24 480 | 1 889 | 54 268 | 977 | 1 478 | 44 047 | - | - |
| B | KZN252 | Newcastle | 2 724 589 | 2 724 589 | 552 983 | 20.3 | 157 375 | 6 347 | 150 397 | 45 176 | - | 89 112 | 8 200 | 52 134 | - | 19 544 | 24 699 | - | - |
| B | KZN253 | eMadlangeni | 130 136 | 130 136 | 20 194 | 15.5 | 8 869 | 775 | 4 966 | 379 | - | - | 17 | 3 809 | - | - | 1 379 | - | - |
| B | KZN254 | Dannhauser | 179 073 | 179 073 | 38 136 | 21.3 | 14 264 | 3 839 | - | - | - | 6 206 | 623 | 8 629 | - | - | 4 574 | - | - |
| C | DC25 | Amajuba DM | 244 217 | 244 217 | 63 087 | 25.8 | 33 943 | 2 849 | - | 4 054 | - | 4 156 | 43 | 11 104 | 6 | 105 | 6 827 | - | - |
| Total: Amajuba Municipalities | | | 3 278 015 | 3 278 015 | 674 399 | 20.6 | 214 451 | 13 809 | 155 362 | 49 609 | - | 99 474 | 8 882 | 75 676 | 6 | 19 649 | 37 480 | - | - |
| B | KZN261 | eDumbe | 209 180 | 209 180 | 44 908 | 21.5 | 20 212 | 1 959 | 14 230 | - | - | - | 0 | 5 396 | - | - | 3 111 | - | - |
| B | KZN262 | uPhongolo | 296 245 | 296 245 | 66 644 | 22.5 | 32 111 | 2 747 | 4 106 | 1 924 | 1 113 | 4 950 | 1 | 10 514 | - | - | 9 178 | - | - |
| B | KZN263 | AbaQulusi | 720 495 | 720 495 | 159 919 | 22.2 | 47 078 | 4 266 | 33 862 | 11 436 | - | 27 484 | 329 | 23 089 | - | (20) | 12 394 | - | - |
| B | KZN265 | Nongoma | 228 435 | 228 435 | 69 753 | 30.5 | 28 793 | 4 206 | - | 1 738 | - | 6 532 | 5 706 | 10 139 | 1 233 | 188 | 11 217 | - | - |
| B | KZN266 | Ulundi | 427 832 | 427 832 | 112 623 | 26.3 | 41 566 | 4 263 | 34 270 | 1 310 | - | 5 548 | 0 | 11 844 | - | 1 689 | 12 134 | - | - |
| C | DC26 | Zululand DM | 722 102 | 722 102 | 203 039 | 28.1 | 74 984 | 2 271 | - | 277 | - | 20 000 | 156 | 65 749 | 50 | 28 | 39 525 | - | - |
| Total: Zululand Municipalities | | | 2 604 290 | 2 604 290 | 656 886 | 25.2 | 244 745 | 19 712 | 86 468 | 16 685 | 1 113 | 64 513 | 6 192 | 126 730 | 1 283 | 1 885 | 87 559 | - | - |
| B | KZN271 | uMhlabuyalingana | 245 314 | 245 314 | 48 985 | 20.0 | 20 499 | 3 577 | - | - | - | 7 309 | 0 | 9 811 | 325 | - | 7 464 | - | - |
| B | KZN272 | Jozini | 310 512 | 310 512 | 91 510 | 29.5 | 36 230 | 4 324 | - | 81 | - | 8 369 | - | 8 052 | 6 206 | 2 578 | 25 669 | - | - |
| B | KZN275 | Mtubatuba | 291 382 | 291 382 | 62 956 | 21.6 | 31 579 | 4 308 | - | 459 | - | 7 400 | - | 9 276 | - | 2 627 | 7 307 | - | - |
| B | KZN276 | Big Five Hlabisa | 211 946 | 211 946 | 41 423 | 19.5 | 20 517 | 2 171 | - | - | - | - | - | 6 418 | 298 | 6 | 12 012 | - | - |
| C | DC27 | uMkhanyakude DM | 675 136 | 675 136 | 130 645 | 19.4 | 59 470 | 2 785 | 8 703 | 11 023 | - | - | - | 15 694 | - | - | 32 970 | - | - |
| Total: uMkhanyakude Municipalities | | | 1 734 290 | 1 734 290 | 375 519 | 21.7 | 168 295 | 17 165 | 8 703 | 11 563 | - | 23 079 | 0 | 49 250 | 6 830 | 5 211 | 85 422 | - | - |
| B | KZN281 | uMfolozi | 222 246 | 222 246 | 51 113 | 23.0 | 19 789 | 3 272 | - | 445 | - | - | - | 13 251 | 806 | - | 13 551 | - | - |
| B | KZN282 | uMhlathuze | 4 937 024 | 4 937 024 | 1 313 913 | 26.6 | 284 541 | 7 292 | 408 692 | 154 989 | 41 401 | 77 893 | 34 340 | 127 255 | 1 782 | 9 489 | 82 277 | - | 83 962 |
| B | KZN284 | uMlalazi | 521 063 | 521 063 | 125 544 | 24.1 | 42 727 | 5 743 | 22 547 | 3 013 | 2 025 | 13 697 | 64 | 17 786 | 1 970 | - | 15 971 | - | - |
| B | KZN285 | Mthonjaneni | 176 682 | 176 682 | 54 081 | 30.6 | 16 841 | 2 384 | 3 484 | 860 | - | 6 141 | 167 | 14 748 | - | - | 9 456 | - | - |
| B | KZN286 | Nkandla | 237 281 | 237 281 | 43 230 | 18.2 | 17 423 | 2 595 | 5 399 | 1 622 | - | - | 26 | 5 430 | 187 | 8 | 10 540 | - | - |
| C | DC28 | King Cetshwayo DM | 1 031 642 | 1 031 642 | 253 892 | 24.6 | 78 489 | 3 486 | - | 59 531 | 38 | 33 769 | - | 46 772 | 250 | - | 31 557 | - | - |
| Total: King Cetshwayo Municipalities | | | 7 125 937 | 7 125 937 | 1 841 773 | 25.8 | 459 810 | 24 771 | 440 122 | 220 460 | 43 464 | 131 501 | 34 597 | 225 242 | 4 996 | 9 497 | 163 352 | - | 83 962 |
| B | KZN291 | Mandeni | 402 121 | 402 121 | 77 337 | 19.2 | 29 609 | 4 200 | 11 631 | 346 | - | 8 198 | - | 12 592 | - | - | 10 701 | - | 60 |
| B | KZN292 | KwaDukuza | 2 572 794 | 2 572 794 | 550 173 | 21.4 | 129 284 | 7 066 | 286 964 | 5 331 | - | 27 787 | 339 | 69 695 | 2 165 | 57 | 21 485 | - | - |
| B | KZN293 | Ndwedwe | 232 008 | 232 008 | 62 350 | 26.9 | 18 529 | 3 804 | - | 249 | 25 | 7 830 | 0 | 19 074 | 737 | - | 12 103 | - | - |
| B | KZN294 | Maphumulo | 145 289 | 145 289 | 35 028 | 24.1 | 14 662 | 2 316 | - | 368 | - | 1 508 | 0 | 8 932 | 556 | - | 6 686 | - | - |
| C | DC29 | iLembe DM | 1 493 069 | | | | | | | | | | | | | | | | |

Annexure C: Capital Revenue (Source of finance) - As at the end of Quarter 1 - 2023/24

| R'000 | Original Budget | Adjusted Budget | Unaudited Actual | % Generated | Detail | | | | | | | |
|---|-----------------|----------------------------|-------------------|-------------------|--------------------|------------------|-----------------------|----------------------------|--------------------------------|----------------------------|----------------|----------------|
| | | | | | Sources of Finance | | | | Transfers recognised - capital | | | |
| | | | | | National Govt. | Provincial Govt. | District Municipality | Other transfers and grants | Borrowing | Internally generated funds | | |
| A | KZN2000 | eThekweni | 8 143 224 | 8 143 224 | 520 517 | 6.4 | 367 397 | 9 276 | - | - | 39 400 | 104 444 |
| B | KZN212 | uMdoni | 54 356 | 54 356 | 13 433 | 24.7 | 12 051 | 1 383 | - | - | - | - |
| B | KZN213 | uMzombe | 94 051 | 94 051 | 10 062 | 10.7 | 4 900 | - | - | - | - | 5 162 |
| B | KZN214 | uMuziwabantu | 47 122 | 47 122 | 3 657 | 7.8 | 2 968 | - | - | - | - | 690 |
| B | KZN216 | Ray Nkonyeni | 150 893 | 150 893 | 33 350 | 22.1 | 26 263 | - | - | - | - | 7 088 |
| B | DC21 | Ugu DM | 454 992 | 454 992 | 83 040 | 18.3 | 79 326 | - | - | - | - | 3 714 |
| Total: Ugu Municipalities | | | 801 414 | 801 414 | 143 543 | 17.9 | 125 507 | 1 383 | - | - | - | 16 654 |
| B | KZN221 | uMshwathi | 45 670 | 45 670 | 13 202 | 28.9 | 11 461 | 1 255 | - | - | - | 487 |
| B | KZN222 | uMngeni | 83 818 | 83 818 | 959 | 1.1 | 98 | - | - | - | - | 861 |
| B | KZN223 | Mpofana | 20 828 | 20 828 | 1 693 | 8.1 | 1 539 | - | - | - | - | 153 |
| B | KZN224 | iMpendle | 13 369 | 13 369 | 4 515 | 33.8 | 4 477 | - | - | - | - | 37 |
| B | KZN225 | Msunduzi | 768 760 | 768 760 | 61 515 | 8.0 | 61 967 | (452) | - | - | - | - |
| B | KZN226 | Mkhambathini | 22 922 | 22 922 | 9 024 | 39.4 | 4 685 | - | - | - | - | 4 339 |
| B | KZN227 | Richmond | 24 324 | 24 324 | 7 921 | 32.6 | 7 049 | - | - | - | - | 872 |
| C | DC22 | uMgungundlovu DM | 184 315 | 184 315 | 43 566 | 23.6 | 42 929 | - | - | - | - | 637 |
| Total: uMgungundlovu Municipalities | | | 1 164 006 | 1 164 006 | 142 394 | 12.2 | 134 205 | 803 | - | - | - | 7 386 |
| B | KZN235 | Okhahlamba | 34 234 | 34 234 | 14 902 | 43.5 | 13 828 | - | - | 1 074 | - | - |
| B | KZN237 | iNkosi Langalibalele | 54 004 | 54 004 | 32 590 | 60.3 | 32 523 | - | - | - | - | 67 |
| B | KZN238 | Alfred Duma | 131 661 | 131 661 | 20 031 | 15.2 | 19 071 | 220 | - | - | - | 740 |
| B | DC23 | uThukela DM | 308 395 | 308 395 | 25 018 | 8.1 | 25 018 | - | - | - | - | - |
| Total: uThukela Municipalities | | | 528 295 | 528 295 | 92 540 | 17.5 | 90 440 | 220 | - | 1 074 | - | 807 |
| B | KZN241 | eNdameni | 25 669 | 25 669 | 1 787 | 7.0 | 1 787 | - | - | - | - | - |
| B | KZN242 | Nquthu | 60 608 | 60 608 | 13 599 | 22.4 | 9 295 | 102 | - | - | - | 4 203 |
| B | KZN244 | uMsinga | 57 968 | 57 968 | 9 735 | 16.8 | 7 122 | - | - | - | - | 2 614 |
| B | KZN245 | uMvoti | 39 698 | 39 698 | 11 066 | 27.9 | 10 252 | - | - | - | - | 813 |
| C | DC24 | uMzinyathi DM | 371 253 | 371 253 | 43 202 | 11.6 | 43 022 | - | - | - | - | 180 |
| Total: uMzinyathi Municipalities | | | 555 195 | 555 195 | 79 388 | 14.3 | 71 477 | 102 | - | - | - | 7 809 |
| B | KZN252 | Newcastle | 255 338 | 255 338 | 26 731 | 10.5 | 27 071 | 886 | - | - | - | (1 226) |
| B | KZN253 | eMadlangeni | 39 051 | 39 051 | 9 067 | 23.2 | 8 933 | - | - | - | - | 135 |
| B | KZN254 | Dannhauser | 52 996 | 52 996 | 5 326 | 10.1 | 2 009 | - | - | - | - | 3 317 |
| C | DC25 | Amajuba DM | 83 693 | 83 693 | 7 985 | 9.5 | 7 880 | - | - | - | - | 105 |
| Total: Amajuba Municipalities | | | 431 077 | 431 077 | 49 110 | 11.4 | 45 893 | 886 | - | - | - | 2 330 |
| B | KZN261 | eDumbe | 36 938 | 36 938 | 15 781 | 42.7 | 6 673 | 9 108 | - | - | - | - |
| B | KZN262 | uPhongolo | 43 124 | 43 124 | 6 214 | 14.4 | 4 093 | - | - | - | - | 2 121 |
| B | KZN263 | AbaQulusi | 83 440 | 83 440 | 5 510 | 6.6 | 2 353 | - | - | - | - | 3 156 |
| B | KZN265 | Nongoma | 49 623 | 49 623 | 9 295 | 18.7 | 8 748 | - | - | - | - | 547 |
| B | KZN266 | Ulundi | 40 776 | 40 776 | 13 841 | 33.9 | 12 841 | - | - | - | - | 1 000 |
| C | DC26 | Zululand DM | 790 424 | 790 424 | 107 188 | 13.6 | 107 102 | - | - | - | - | 86 |
| Total: Zululand Municipalities | | | 1 044 326 | 1 044 326 | 157 829 | 15.1 | 141 810 | 9 108 | - | - | - | 6 911 |
| B | KZN271 | uMhlabyalingana | 58 829 | 58 829 | 3 639 | 6.2 | 3 307 | - | - | - | - | 332 |
| B | KZN272 | Jozini | 44 865 | 44 865 | 12 195 | 27.2 | 11 808 | 170 | - | - | - | 217 |
| B | KZN275 | Mtubatuba | 47 556 | 47 556 | 8 326 | 17.5 | 7 424 | 539 | - | - | - | 363 |
| B | KZN276 | Big Five Hlabisa | 35 190 | 35 190 | 4 555 | 12.9 | 4 154 | - | - | - | - | 401 |
| C | DC27 | uMkhanyakude DM | 233 671 | 233 671 | 40 602 | 17.4 | 40 602 | - | - | - | - | - |
| Total: uMkhanyakude Municipalities | | | 420 112 | 420 112 | 69 318 | 16.5 | 67 295 | 710 | - | - | - | 1 314 |
| B | KZN281 | uMfolozi | 40 311 | 40 311 | 10 495 | 26.0 | 9 519 | - | - | - | - | 975 |
| B | KZN282 | uMhlathuze | 802 941 | 802 941 | 193 901 | 24.1 | 60 911 | - | - | 2 194 | 89 425 | 41 372 |
| B | KZN284 | uMlalazi | 110 155 | 110 155 | 6 467 | 5.9 | 5 244 | - | - | - | - | 1 222 |
| B | KZN285 | Mthonjaneni | 35 933 | 35 933 | 9 969 | 27.7 | 9 597 | - | - | - | - | 372 |
| B | KZN286 | Nkandla | 43 469 | 43 469 | 8 846 | 20.3 | 8 846 | - | - | - | - | 0 |
| C | DC28 | King Cetshwayo DM | 452 538 | 452 534 | 91 784 | 20.1 | 80 384 | - | - | - | - | 11 399 |
| Total: King Cetshwayo Municipalities | | | 1 485 346 | 1 490 163 | 321 461 | 21.6 | 174 502 | - | - | 2 194 | 89 425 | 55 340 |
| B | KZN291 | Mandeni | 143 945 | 143 945 | 15 263 | 10.6 | 3 802 | - | - | - | - | 11 461 |
| B | KZN292 | KwaDukuza | 950 898 | 950 898 | 61 770 | 6.5 | 30 502 | - | - | - | - | 31 268 |
| B | KZN293 | Ndwedwe | 74 985 | 74 985 | 27 828 | 37.1 | 12 144 | - | - | - | - | 15 684 |
| B | KZN294 | Maphumulo | 26 315 | 26 315 | 4 554 | 17.3 | 1 925 | 199 | - | - | - | 2 431 |
| C | DC29 | iLembe DM | 452 465 | 452 465 | 21 831 | 4.8 | 14 654 | 4 360 | - | - | - | 2 818 |
| Total: Ilembe Municipalities | | | 1 648 607 | 1 648 607 | 131 246 | 8.0 | 63 026 | 4 558 | - | - | - | 63 662 |
| B | KZN433 | Greater Kokstad | 111 109 | 111 109 | 26 791 | 24.1 | 12 199 | 10 667 | - | - | - | 3 924 |
| B | KZN434 | uBuhlebezwe | 59 605 | 59 605 | 10 301 | 17.3 | 8 503 | 164 | - | - | - | 1 634 |
| B | KZN435 | uMzimkhulu | 108 906 | 108 906 | 18 403 | 16.9 | 9 819 | 4 539 | - | - | - | 4 044 |
| B | KZN436 | Dr. Nkosazana Dlamini Zuma | 91 794 | 91 794 | 7 447 | 8.1 | 2 990 | - | - | - | - | 4 457 |
| C | DC43 | Harry Gwala DM | 306 141 | 306 141 | 78 335 | 25.6 | 77 786 | - | - | - | - | 549 |
| Total: Harry Gwala Municipalities | | | 677 555 | 677 555 | 141 276 | 20.9 | 111 297 | 15 371 | - | - | - | 14 609 |
| Total | | | 16 899 157 | 16 903 974 | 1 848 622 | 10.9 | 1 392 847 | 42 416 | - | 3 267 | 128 825 | 281 267 |

Source: NT Igdatabase

Annexure D: Capital Expenditure - As at the end of Quarter 1 - 2023/24

| R000 | Original Budget | Adjusted Budget | Unaudited Actual | % Spent | Detail | | | | | | | | | | | | | | | | | | |
|---|-----------------|----------------------|------------------|------------------|-----------------------|----------------------------|----------------|-----------------------------|----------------------|---------------|---------------|--------------|-------------------------------------|----------------|---------------------|------------------|------------------|------------------|----------------|---------------|---------------|------------|------------|
| | | | | | Governance and Admin. | | | Community and Public Safety | | | | | Economic and Environmental Services | | | Trading Services | | | | Other | | | |
| | | | | | Executive & Council | Finance and administration | Internal audit | Community & Social Services | Sport And Recreation | Public Safety | Housing | Health | Planning and Dev. | Road Transport | Environ. Protection | Energy source | Water management | Waste Water Mgt. | Waste Mgt. | | | | |
| A | KZN2000 | eThekweni | 8 143 224 | 8 143 224 | 520 517 | 6.4 | (116) | 16 151 | - | 5 164 | 14 904 | 893 | 95 619 | 1 759 | 70 616 | 100 816 | 8 | 72 536 | 67 309 | 65 770 | 9 088 | (0) | |
| B | KZN212 | uMdoni | 54 356 | 54 356 | 13 433 | 24.7 | - | - | - | 4 146 | 2 569 | - | - | - | 1 383 | 5 336 | - | - | - | - | - | - | - |
| B | KZN213 | uMzambe | 94 051 | 94 051 | 10 062 | 10.7 | - | 2 272 | - | 187 | - | - | - | - | 347 | 7 256 | - | - | - | - | - | - | - |
| B | KZN214 | uMuzwabantu | 47 122 | 47 122 | 3 657 | 7.8 | - | 276 | - | - | - | - | - | - | - | 2 968 | - | 414 | - | - | - | - | - |
| B | KZN216 | Ray Nkonyeni | 150 893 | 150 893 | 33 350 | 22.1 | - | 152 | 160 | - | - | 1 642 | 3 | - | 28 455 | 2 488 | - | - | - | - | - | 451 | - |
| C | DC21 | Ugu DM | 454 992 | 454 992 | 83 040 | 18.3 | - | 3 340 | - | - | - | - | - | - | - | - | - | - | 45 722 | 33 978 | - | - | - |
| Total: Ugu Municipalities | | | 801 414 | 801 414 | 143 543 | 17.9 | | 6 040 | 160 | 4 333 | 2 569 | 1 642 | 3 | | 30 184 | 18 047 | | 414 | 45 722 | 33 978 | 451 | | |
| B | KZN221 | uMshwathi | 45 670 | 45 670 | 13 202 | 28.9 | - | 487 | - | 1 255 | - | - | - | - | 2 359 | 9 101 | - | - | - | - | - | - | - |
| B | KZN222 | uMngeni | 83 818 | 83 818 | 11 144 | 13.3 | - | 5 263 | - | 579 | - | - | - | - | - | 4 772 | - | - | - | - | - | 530 | - |
| B | KZN223 | Mpofana | 20 828 | 20 828 | 1 693 | 8.1 | - | - | - | - | - | - | - | - | - | 1 693 | - | - | - | - | - | - | - |
| B | KZN224 | iMpendle | 13 369 | 13 369 | 4 515 | 33.8 | - | 17 | - | - | - | 412 | - | - | 425 | 3 660 | - | - | - | - | - | - | - |
| B | KZN225 | Msunduzi | 768 760 | 768 760 | 104 517 | 13.6 | 11 093 | - | - | 7 580 | 1 081 | 443 | 20 486 | - | (452) | 42 360 | - | 439 | 11 724 | 9 550 | 213 | - | 220 |
| B | KZN226 | Mkhambathini | 22 922 | 22 922 | 9 024 | 39.4 | - | 1 665 | - | - | 720 | - | - | - | - | 6 419 | - | - | - | - | - | - | - |
| B | KZN227 | Richmond | 24 324 | 24 324 | 7 921 | 32.6 | - | 788 | - | - | - | - | - | - | - | 7 049 | - | - | - | - | - | - | - |
| C | DC22 | uMgungundlovu DM | 184 315 | 184 315 | 43 566 | 23.6 | - | 224 | - | - | - | 413 | - | - | - | - | - | - | 42 929 | - | - | - | - |
| Total: uMgungundlovu Municipalities | | | 1 164 006 | 1 164 006 | 195 581 | 16.8 | 11 177 | 8 445 | | 9 413 | 2 214 | 856 | 20 486 | | 2 332 | 75 053 | | 439 | 54 652 | 9 550 | 742 | | 220 |
| B | KZN235 | Okhahlamba | 34 234 | 34 234 | 14 902 | 43.5 | - | - | - | - | - | - | - | - | 14 902 | - | - | - | - | - | - | - | - |
| B | KZN237 | iNkosi Langalibalele | 54 004 | 54 004 | 32 590 | 60.3 | - | 67 | - | - | - | - | - | - | 16 706 | 12 628 | - | - | 3 190 | - | - | - | - |
| B | KZN238 | Alfred Duma | 131 661 | 131 661 | 20 031 | 15.2 | 15 | 60 | - | 12 573 | - | 20 | - | - | 2 518 | 760 | - | 3 287 | - | - | 798 | - | - |
| C | DC23 | uThukela DM | 308 395 | 308 395 | 25 018 | 8.1 | - | - | - | - | - | - | - | - | - | - | - | - | 22 857 | 2 161 | - | - | - |
| Total: uThukela Municipalities | | | 528 295 | 528 295 | 92 540 | 17.5 | 15 | 127 | | 12 573 | - | 20 | - | | 34 125 | 13 387 | | 6 477 | 22 857 | 2 958 | - | | - |
| B | KZN241 | eNdumeni | 25 669 | 25 669 | 1 787 | 7.0 | - | - | - | 492 | 253 | - | - | - | - | 1 042 | - | - | - | - | - | - | - |
| B | KZN242 | Nquthu | 60 608 | 60 608 | 13 599 | 22.4 | - | - | - | 11 773 | - | - | - | - | - | 1 826 | - | - | - | - | - | - | - |
| B | KZN244 | uMsinga | 57 968 | 57 968 | 9 735 | 16.8 | 11 | 476 | - | - | 1 208 | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN245 | uMvoti | 39 698 | 39 698 | 11 066 | 27.9 | - | 813 | - | 6 864 | - | - | - | - | - | 3 388 | - | - | 8 041 | - | - | - | - |
| C | DC24 | uMzinyathi DM | 371 253 | 371 253 | 43 202 | 11.6 | - | 126 | - | - | - | - | - | - | 62 | - | - | - | - | 36 955 | 6 011 | - | - |
| Total: Umzinyathi Municipalities | | | 555 195 | 555 195 | 79 388 | 14.3 | 58 | 1 416 | | 19 129 | 1 460 | - | - | | 62 | 6 256 | | 8 041 | 36 955 | 6 011 | - | | - |
| B | KZN252 | Newcastle | 255 338 | 255 338 | 26 731 | 10.5 | - | (1 448) | - | - | 5 752 | - | - | - | - | 6 188 | - | 804 | 14 900 | 536 | - | - | - |
| B | KZN253 | eMadlangeni | 39 051 | 39 051 | 9 067 | 23.2 | - | - | - | - | 451 | - | - | - | - | 592 | - | 8 024 | - | - | - | - | - |
| B | KZN254 | Dannhauser | 74 656 | 74 656 | 5 567 | 7.5 | - | 270 | - | - | - | - | - | - | 5 297 | - | - | - | - | - | - | - | - |
| C | DC25 | Amajuba DM | 83 693 | 83 693 | 7 985 | 9.5 | - | 105 | - | - | - | - | - | - | - | 365 | - | - | 5 890 | 1 626 | - | - | - |
| Total: Amajuba Municipalities | | | 452 737 | 452 737 | 49 350 | 10.9 | | (1 074) | | - | 6 204 | - | - | | 5 297 | 7 145 | | 8 828 | 20 789 | 2 161 | - | | - |
| B | KZN261 | eDumbe | 36 938 | 36 938 | 15 781 | 42.7 | - | - | - | - | - | - | - | - | 2 943 | 9 108 | - | 3 731 | - | - | - | - | - |
| B | KZN262 | uPhongolo | 43 124 | 43 124 | 6 214 | 14.4 | 1 865 | - | - | 849 | 561 | 8 | - | - | 2 683 | 248 | - | - | - | - | - | - | - |
| B | KZN263 | AbaQulusi | 83 440 | 83 440 | 5 510 | 6.6 | - | 675 | - | 564 | - | - | - | - | - | 4 270 | - | - | - | - | - | - | - |
| B | KZN265 | Nongoma | 49 623 | 49 623 | 9 295 | 18.7 | - | 367 | - | - | - | 181 | - | - | - | 8 748 | - | - | - | - | - | - | - |
| B | KZN266 | Ulundi | 40 776 | 40 776 | 13 841 | 33.9 | - | 59 | 179 | 9 900 | 2 585 | 167 | - | - | - | 355 | - | 595 | - | - | - | - | - |
| C | DC26 | Zululand DM | 790 424 | 790 424 | 107 188 | 13.6 | - | 86 | - | - | - | - | - | - | - | - | - | - | 107 102 | - | - | - | - |
| Total: Zululand Municipalities | | | 1 044 326 | 1 044 326 | 157 829 | 15.1 | 2 044 | 1 187 | | 11 313 | 3 146 | 355 | - | | 5 626 | 22 730 | | 4 326 | 107 102 | - | - | | - |
| B | KZN271 | uMhlabuyalingana | 58 959 | 58 959 | 3 639 | 6.2 | - | 332 | - | - | - | - | - | - | - | 3 307 | - | - | - | - | - | - | - |
| B | KZN272 | Jozini | 44 865 | 44 865 | 12 195 | 27.2 | - | 29 | - | 67 | 3 244 | - | - | - | 2 122 | 6 035 | - | 188 | 340 | - | - | - | 170 |
| B | KZN275 | Mlabutha | 47 556 | 47 556 | 8 326 | 17.5 | - | 363 | - | 4 086 | - | - | - | - | 340 | 3 538 | - | - | - | - | - | - | - |
| B | KZN276 | Big Five Hlabisa | 35 190 | 35 190 | 4 555 | 12.9 | - | - | - | 2 838 | 120 | 408 | - | - | 862 | 244 | - | - | - | - | - | 83 | - |
| C | DC27 | uMkhanyakude DM | 233 671 | 233 671 | 40 602 | 17.4 | - | - | - | - | - | - | - | - | - | - | - | - | 37 425 | 3 177 | - | - | - |
| Total: Umkhanyakude Municipalities | | | 420 242 | 420 242 | 69 318 | 16.5 | | 724 | | 6 991 | 3 363 | 408 | - | | 3 324 | 13 124 | | 188 | 37 765 | 3 177 | 83 | | 170 |
| B | KZN281 | uMfolozi | 40 311 | 40 311 | 10 495 | 26.0 | 44 | 777 | - | 1 427 | 273 | - | - | - | 643 | 7 272 | - | - | - | - | - | 59 | - |
| B | KZN282 | uMhlatuze | 802 941 | 802 941 | 193 901 | 24.1 | - | 14 850 | - | 2 301 | 16 538 | 11 | - | - | 1 506 | 12 729 | 138 | - | 118 165 | 25 284 | 1 936 | - | 442 |
| B | KZN284 | uMlalazi | 110 155 | 110 155 | 6 467 | 5.9 | 9 | 51 | - | 2 384 | 1 480 | - | - | - | - | 1 792 | - | - | 751 | - | - | - | - |
| B | KZN285 | Mthonjaneni | 35 933 | 35 933 | 9 969 | 27.7 | - | - | - | 14 | - | - | - | - | - | 6 505 | - | 3 450 | - | - | - | - | - |
| B | KZN286 | Nkandla | 43 469 | 43 469 | 8 846 | 20.3 | - | 0 | - | 647 | 155 | - | - | - | 3 527 | 2 931 | - | - | 1 586 | - | - | - | - |
| C | DC28 | King Cetshwayo DM | 452 538 | 452 538 | 91 784 | 20.1 | 16 | 498 | - | - | - | - | - | - | - | - | - | - | - | 81 095 | 1 758 | 8 416 | - |
| Total: King Cetshwayo Municipalities | | | 1 485 346 | 1 490 163 | 321 461 | 21.6 | 68 | 16 176 | | 6 773 | 18 446 | 11 | - | | 5 676 | 31 229 | 138 | 5 789 | 199 260 | 27 042 | 10 411 | | 442 |
| B | KZN291 | Mandeni | 143 945 | 143 945 | 15 263 | 10.6 | - | 2 450 | - | 372 | 1 086 | - | - | - | 1 835 | 8 721 | - | 79 | - | - | 720 | - | - |
| B | KZN292 | KwaDukuza | 950 898 | 950 898 | 61 770 | 6.5 | - | 2 656 | - | 997 | 1 860 | 226 | 0 | - | 35 | 32 242 | - | 21 540 | - | - | 2 212 | - | - |
| B | KZN293 | Ndwedwe | 74 985 | 74 985 | 27 828 | 37.1 | 120 | 5 554 | - | - | - | - | - | - | 22 154 | - | - | - | - | - | - | - | - |
| B | KZN294 | Maphumulo | 26 315 | 26 315 | 4 554 | 17.3 | - | 2 629 | - | - | 1 308 | - | | | | | | | | | | | |

Annexure E: Debtors Age Analysis (Total) - As at the end of Quarter 1 - 2023/24

| R'000 | 0 - 30 Days | | 30 - 60 Days | | 60 - 90 Days | | Over 90 Days | | Total | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | | | |
|---|----------------|----------------------------|------------------|-------------|------------------|-------------|------------------|------------|-------------------|---|-------------------|--|------------|------------------|-------------|
| | Total | % | Total | % | Total | % | Total | % | | Amount | % | Amount | % | | |
| | | | | | | | | | | | | | | | |
| A | KZN2000 | eThekweni | 2 696 981 | 9.9 | 1 193 080 | 4.4 | 1 314 350 | 4.8 | 22 081 713 | 80.9 | 27 286 124 | - | 0.0 | - | 0.0 |
| B | KZN212 | uMdoni | 36 706 | 17.8 | 4 005 | 1.9 | 3 902 | 1.9 | 161 478 | 78.4 | 206 090 | - | - | - | - |
| B | KZN213 | uMzumbane | - | - | - | - | 8 247 | 20.7 | 31 560 | 79.3 | 39 807 | - | - | - | - |
| B | KZN214 | uMuziwabantu | 7 161 | 17.8 | 2 848 | 7.1 | 1 401 | 3.5 | 28 803 | 71.6 | 40 213 | - | - | - | - |
| B | KZN216 | Ray Nkonyeni | 64 528 | 10.4 | 72 327 | 11.7 | 19 288 | 3.1 | 463 011 | 74.8 | 619 155 | - | - | - | - |
| C | DC21 | Ugu DM | 54 320 | 4.5 | 38 257 | 3.2 | 40 386 | 3.4 | 1 068 197 | 88.9 | 1 201 161 | - | - | - | - |
| Total: Ugu Municipalities | | | 162 715 | 7.7 | 117 438 | 5.6 | 73 224 | 3.5 | 1 753 049 | 83.2 | 2 106 427 | - | - | - | - |
| B | KZN221 | uMshwathi | (3 568) | (4.2) | (42) | (0.0) | 3 746 | 4.5 | 83 993 | 99.8 | 84 129 | - | - | - | - |
| B | KZN222 | uMngeni | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN223 | Mpofana | 5 437 | 2.9 | (2 421) | (1.3) | 2 125 | 1.1 | 182 567 | 97.3 | 187 707 | - | - | - | - |
| B | KZN224 | iMpendle | 1 099 | 5.9 | (81) | (0.4) | 1 306 | 7.0 | 16 273 | 87.5 | 18 598 | - | - | - | - |
| B | KZN225 | Msunduzi | 643 155 | 10.0 | 163 425 | 2.5 | 111 959 | 1.7 | 5 521 385 | 85.7 | 6 439 924 | - | - | 3 519 100 | - |
| B | KZN226 | Mkhambathini | 139 | 0.4 | (887) | (2.7) | 492 | 1.5 | 32 998 | 100.8 | 32 742 | - | - | - | - |
| B | KZN227 | Richmond | 1 650 | 2.7 | 14 304 | 23.8 | 438 | 0.7 | 43 728 | 72.7 | 60 121 | - | - | - | - |
| C | DC22 | uMgungundlovu DM | 97 543 | 9.9 | (36) | (0.0) | 33 909 | 3.4 | 858 062 | 86.7 | 989 478 | - | - | - | - |
| Total: uMgungundlovu Municipalities | | | 745 455 | 9.5 | 174 262 | 2.2 | 153 975 | 2.0 | 6 739 007 | 86.3 | 7 812 700 | - | - | 3 519 100 | 45.0 |
| B | KZN235 | Okhahlamba | 5 297 | 5.9 | (243) | (0.3) | 1 745 | 1.9 | 83 231 | 92.4 | 90 030 | - | - | - | - |
| B | KZN237 | iNkosi Langalibalele | 29 732 | 6.3 | 17 237 | 3.6 | 42 428 | 9.0 | 383 992 | 81.1 | 473 390 | - | - | - | - |
| B | KZN238 | Alfred Duma | 60 922 | 6.8 | 32 047 | 3.6 | 24 769 | 2.7 | 784 485 | 87.0 | 902 222 | - | - | - | - |
| C | DC23 | uThukela DM | 30 631 | 3.0 | 24 986 | 2.4 | 22 905 | 2.2 | 954 981 | 92.4 | 1 033 502 | - | - | - | - |
| Total: uThukela Municipalities | | | 126 581 | 5.1 | 74 027 | 3.0 | 91 847 | 3.7 | 2 206 689 | 88.3 | 2 499 144 | - | - | - | - |
| B | KZN241 | eNdumeni | 15 257 | 7.3 | 10 319 | 5.0 | 13 043 | 6.3 | 169 009 | 81.4 | 207 628 | - | - | - | - |
| B | KZN242 | Nquthu | 3 028 | 17.0 | 800 | 4.5 | 558 | 3.1 | 13 401 | 75.3 | 17 787 | - | - | - | - |
| B | KZN244 | uMsinga | (942) | (1.4) | (1 016) | (1.5) | 9 | 0.0 | 68 007 | 103.0 | 66 058 | - | - | - | - |
| B | KZN245 | uMvoti | 14 192 | 23.8 | (91) | (0.2) | 2 153 | 3.6 | 43 443 | 72.8 | 59 698 | - | - | - | - |
| C | DC24 | uMzinyathi DM | 22 494 | 3.8 | (213) | (0.0) | 9 637 | 1.6 | 553 472 | 94.5 | 585 390 | - | - | - | - |
| Total: uMzinyathi Municipalities | | | 54 029 | 5.8 | 9 800 | 1.0 | 25 400 | 2.7 | 847 333 | 90.5 | 936 561 | - | - | - | - |
| B | KZN252 | Newcastle | 87 991 | 5.1 | 39 182 | 2.3 | 42 839 | 2.5 | 1 539 229 | 90.1 | 1 709 241 | - | - | - | - |
| B | KZN253 | eMadlangeni | 7 291 | 9.7 | (7) | (0.0) | 3 649 | 4.9 | 64 108 | 85.4 | 75 041 | - | - | - | - |
| B | KZN254 | Dannhauser | 3 810 | 5.2 | 3 527 | 4.8 | 3 325 | 4.5 | 63 096 | 85.5 | 73 757 | - | - | - | - |
| C | DC25 | Amajuba DM | 11 881 | 5.3 | 13 | 0.0 | 4 954 | 2.2 | 206 764 | 92.5 | 223 612 | - | - | - | - |
| Total: Amajuba Municipalities | | | 110 973 | 5.3 | 42 715 | 2.1 | 54 767 | 2.6 | 1 873 196 | 90.0 | 2 081 652 | - | - | - | - |
| B | KZN261 | eDumbe | 8 664 | 4.1 | (119) | (0.1) | 12 965 | 6.2 | 189 273 | 89.8 | 210 784 | - | - | - | - |
| B | KZN262 | uPhongolo | 10 836 | 3.8 | (5 846) | (2.1) | 1 225 | 0.4 | 278 411 | 97.8 | 284 627 | - | - | - | - |
| B | KZN263 | AbaQulusi | 42 663 | 11.8 | 20 631 | 5.7 | 17 767 | 4.9 | 280 813 | 77.6 | 361 874 | 20 | 0.0 | - | - |
| B | KZN265 | Nongoma | 2 647 | 3.6 | (15) | (0.0) | 16 931 | 22.9 | 54 448 | 73.6 | 74 011 | - | - | - | - |
| B | KZN266 | Ulundi | 14 499 | 6.9 | (209) | (0.1) | 51 806 | 24.6 | 144 630 | 68.6 | 210 726 | - | - | - | - |
| C | DC26 | Zululand DM | 7 572 | 3.6 | 5 530 | 2.6 | 4 427 | 2.1 | 194 872 | 91.7 | 212 402 | - | - | - | - |
| Total: Zululand Municipalities | | | 86 882 | 6.4 | 19 973 | 1.5 | 105 121 | 7.8 | 1 142 446 | 84.3 | 1 354 422 | 20 | 0.0 | - | - |
| B | KZN271 | uMhlabuyalingana | (346) | (0.5) | (0) | (0.0) | 1 469 | 2.2 | 64 620 | 98.3 | 65 741 | - | - | - | - |
| B | KZN272 | Jozini | 4 548 | 3.6 | (3 438) | (2.7) | 3 893 | 3.1 | 121 517 | 96.0 | 126 520 | - | - | - | - |
| B | KZN275 | Mtubatuba | 10 900 | 4.4 | (1 028) | (0.4) | 15 176 | 6.2 | 220 239 | 89.8 | 245 287 | - | - | - | - |
| B | KZN276 | Big Five Hlabisa | 2 757 | 4.0 | (5) | (0.0) | 9 370 | 13.6 | 56 643 | 82.4 | 68 766 | - | - | - | - |
| C | DC27 | uMkhanyakude DM | 10 582 | 4.4 | (81) | (0.0) | 3 787 | 1.6 | 225 690 | 94.0 | 239 979 | - | - | - | - |
| Total: uMkhanyakude Municipalities | | | 28 440 | 3.8 | (4 552) | -0.6 | 33 696 | 4.5 | 688 708 | 92.3 | 746 293 | - | - | - | - |
| B | KZN281 | uMfolozi | 3 167 | 15.6 | (21) | (0.1) | 1 042 | 5.1 | 16 159 | 79.4 | 20 347 | - | - | - | - |
| B | KZN282 | uMhlabathuze | 333 182 | 36.4 | 233 503 | 25.5 | 28 463 | 3.1 | 320 160 | 35.0 | 915 307 | - | - | - | - |
| B | KZN284 | uMlalazi | 7 217 | 5.2 | 6 885 | 5.0 | 31 401 | 22.8 | 92 204 | 67.0 | 137 706 | - | - | - | - |
| B | KZN285 | Mthonjaneni | 7 468 | 18.2 | (420) | (1.0) | 1 078 | 2.6 | 32 822 | 80.2 | 40 947 | - | - | - | - |
| B | KZN286 | Nkandla | (3 274) | (4.6) | (284) | (0.4) | 6 246 | 8.9 | 67 853 | 96.2 | 70 540 | - | - | - | - |
| C | DC28 | King Cetshwayo DM | 10 736 | 9.5 | 4 419 | 3.9 | 3 588 | 3.2 | 94 499 | 83.4 | 113 243 | - | - | 50 049 | 44.2 |
| Total: King Cetshwayo Municipalities | | | 358 496 | 27.6 | 244 082 | 18.8 | 71 817 | 5.5 | 623 696 | 48.0 | 1 298 091 | - | - | 50 049 | 3.9 |
| B | KZN291 | Mandeni | 20 928 | 10.0 | (15) | (0.0) | 1 596 | 0.8 | 186 237 | 89.2 | 208 747 | - | - | - | - |
| B | KZN292 | KwaDukuza | 129 046 | 26.3 | 38 734 | 7.9 | 59 512 | 12.1 | 264 286 | 53.8 | 491 579 | - | - | - | - |
| B | KZN293 | Ndwedwe | 1 028 | 2.3 | (20) | (0.0) | 15 423 | 35.2 | 27 439 | 62.5 | 43 870 | - | - | - | - |
| B | KZN294 | Maphumulo | 544 | 2.3 | (66) | (0.3) | 21 746 | 90.6 | 1 769 | 7.4 | 23 994 | - | - | - | - |
| C | DC29 | iLembe DM | 48 692 | 5.3 | 34 235 | 3.7 | 27 495 | 3.0 | 806 797 | 88.0 | 917 219 | 1 | 0.0 | - | - |
| Total: iLembe Municipalities | | | 200 238 | 11.9 | 72 870 | 4.3 | 125 773 | 7.5 | 1 286 528 | 76.3 | 1 685 409 | 1 | 0.0 | - | - |
| B | KZN433 | Greater Kokstad | 24 311 | 22.1 | 19 597 | 17.8 | 22 958 | 20.9 | 43 055 | 39.2 | 109 921 | - | - | - | - |
| B | KZN434 | uBuhlebezwe | 6 364 | 7.3 | 3 883 | 4.4 | 4 459 | 5.1 | 72 970 | 83.2 | 87 675 | - | - | - | - |
| B | KZN435 | uMzimkhulu | 811 | 5.6 | 467 | 3.2 | 4 533 | 31.3 | 8 661 | 59.8 | 14 472 | 58 | 0.4 | - | - |
| B | KZN434 | Dr. Nkosazana Dlamini Zuma | 1 440 | 1.6 | 2 110 | 2.4 | 1 846 | 2.1 | 83 277 | 93.9 | 88 673 | - | - | - | - |
| C | DC43 | Harry Gwala DM | 14 209 | 3.3 | 37 760 | 8.7 | 9 071 | 2.1 | 374 315 | 86.0 | 435 354 | - | - | - | - |
| Total: Harry Gwala Municipalities | | | 47 135 | 6.4 | 63 816 | 8.7 | 42 867 | 5.8 | 582 278 | 79.1 | 736 096 | 58 | 0.0 | - | - |
| Total | | | 4 617 925 | 9.5 | 2 007 512 | 4.1 | 2 092 837 | 4.3 | 39 824 644 | 82.0 | 48 542 918 | 79 | 0.0 | 3 569 149 | 7.4 |

Source: NT Publication

Annexure F: Debtors by Customer Group (Total) - As at the end of Quarter 1 - 2023/24

| 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 | eThekweni | 250 108 | 89 864 | 363 679 | 673 423 | 1 377 074 | 5.0 | 1 099 604 | 374 320 | 250 539 | 4 603 932 | 6 328 394 | 23.2 | 1 325 568 | 724 716 | 694 722 | 16 685 638 | 19 430 644 | 71.2 | 21 701 | 4 180 | 5 410 | 118 720 | 150 011 | 0.5 | 27 286 124 |
| B | KZN212 | uMdoni | 12 365 | 423 | 309 | 39 540 | 52 638 | 25.5 | 6 103 | 623 | 499 | 20 716 | 27 941 | 13.6 | 17 837 | 2 896 | 3 075 | 98 452 | 122 259 | 59.3 | 401 | 62 | 19 | 2 770 | 3 253 | 1.6 | 206 090 |
| B | KZN213 | uMzombe | - | - | 6 485 | 18 061 | 24 547 | 61.7 | - | - | 1 193 | 8 032 | 9 226 | 23.2 | - | - | - | - | - | - | - | - | 569 | 5 466 | 6 035 | 15.2 | 39 807 |
| B | KZN214 | uMuziwabantu | 1 582 | 1 726 | 457 | 13 417 | 17 183 | 42.7 | 3 903 | 516 | 401 | 6 071 | 10 890 | 27.1 | 1 675 | 606 | 544 | 9 315 | 12 140 | 30.2 | - | - | - | - | - | - | 40 213 |
| B | KZN216 | Ray Nkonyeni | 2 604 | 21 762 | 752 | 37 594 | 62 711 | 10.1 | 23 845 | 17 078 | 4 846 | 87 053 | 132 822 | 21.5 | 38 079 | 33 488 | 13 691 | 338 364 | 423 622 | 68.4 | - | - | - | - | - | - | 1 619 155 |
| C | DC21 | Ugu DM | 3 502 | 1 567 | 1 235 | 9 609 | 15 913 | 1.3 | 15 278 | 7 653 | 10 706 | 145 640 | 179 277 | 14.9 | 35 627 | 29 073 | 28 455 | 913 166 | 1 006 320 | 83.8 | (86) | (36) | (9) | (218) | (350) | (0.0) | 6 201 161 |
| Total: Ugu Municipalities | 20 053 | 25 478 | 9 237 | 118 222 | 172 991 | 8.2 | 49 129 | 25 870 | 17 645 | 267 512 | 360 156 | 17.1 | 93 218 | 66 063 | 45 763 | 1 359 297 | 1 564 342 | 74.3 | 315 | 27 | 579 | 8 018 | 8 938 | 0.4 | 2 106 427 | | |
| B | KZN221 | uMshwathi | (4 586) | 249 | 839 | 14 794 | 11 296 | 13.4 | 3 745 | (180) | 1 460 | 38 404 | 43 429 | 51.6 | (3 101) | (136) | 1 260 | 33 163 | 31 186 | 37.1 | 374 | 25 | 187 | (2 368) | (1 782) | -2.1 | 84 129 |
| B | KZN222 | uMngeni | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN223 | Mpofana | 779 | (34) | 335 | 6 309 | 7 389 | 3.9 | 3 025 | (2 013) | 1 094 | 26 955 | 29 061 | 15.5 | 1 633 | (374) | 696 | 149 302 | 151 257 | 80.6 | - | - | - | - | - | - | 187 707 |
| B | KZN224 | iMpendle | 215 | - | 698 | 6 362 | 7 275 | 39.1 | 82 | - | 183 | 921 | 1 186 | 6.4 | 84 | (0) | 35 | 706 | 825 | 4.4 | 719 | (80) | 390 | 8 284 | 9 313 | 50.1 | 18 598 |
| B | KZN225 | Msunduzi | 3 782 | 9 672 | 4 324 | 134 494 | 152 272 | 2.4 | 364 802 | 35 397 | 31 635 | 769 959 | 1 200 893 | 18.6 | 274 570 | 118 355 | 76 000 | 4 617 833 | 5 086 758 | 79.0 | - | - | - | - | - | - | 6 439 924 |
| B | KZN226 | Mkhambathini | (305) | (331) | 16 | 719 | 99 | 0.3 | 1 622 | (12) | 236 | 13 491 | 15 337 | 46.8 | 362 | (22) | 170 | 5 028 | 5 539 | 16.9 | (1 541) | (522) | 70 | 13 760 | 11 767 | 35.9 | 32 742 |
| B | KZN227 | Richmond | 321 | 12 334 | 125 | 16 433 | 29 213 | 48.6 | 248 | 335 | 9 | 161 | 754 | 1.3 | 1 081 | 1 635 | 305 | 27 133 | 30 154 | 50.2 | - | - | - | - | - | - | 60 121 |
| C | DC22 | uMgungundlovu DM | 11 050 | (14) | 1 693 | 26 345 | 39 073 | 3.9 | 10 827 | (0) | 1 540 | 19 391 | 31 758 | 3.2 | 68 130 | (21) | 27 044 | 716 958 | 812 110 | 82.1 | 7 537 | (1) | 3 632 | 95 369 | 106 537 | 10.8 | 989 478 |
| Total: uMgungundlovu Municipalities | 11 256 | 21 876 | 8 030 | 205 456 | 246 618 | 3.2 | 384 351 | 33 527 | 36 157 | 868 382 | 1 322 417 | 16.9 | 342 759 | 119 436 | 105 510 | 5 550 124 | 6 117 829 | 78.3 | 7 088 | (577) | 4 278 | 115 045 | 125 835 | 1.6 | 7 812 700 | | |
| B | KZN235 | Okhahlamba | 657 | (0) | 313 | 29 404 | 30 373 | 33.7 | 1 297 | (27) | 288 | 10 975 | 12 532 | 13.9 | 991 | (82) | 326 | 15 656 | 16 891 | 18.8 | 2 353 | (134) | 818 | 27 196 | 30 233 | 33.6 | 90 030 |
| B | KZN237 | iNkosi Langalibalele | 3 373 | 4 739 | 30 364 | 48 560 | 87 037 | 18.4 | 19 816 | 7 145 | 6 528 | 181 589 | 215 077 | 45.4 | 6 543 | 5 353 | 5 536 | 153 843 | 171 276 | 36.2 | - | - | - | - | - | - | 473 390 |
| B | KZN238 | Alfred Duma | 15 059 | 10 994 | 9 828 | 240 983 | 276 864 | 30.7 | 29 838 | 10 220 | 6 522 | 151 380 | 197 960 | 21.9 | 16 025 | 10 833 | 8 419 | 392 122 | 427 399 | 47.4 | - | - | - | - | - | - | 902 222 |
| C | DC23 | uThukela DM | 4 092 | 2 380 | 1 834 | 38 871 | 47 178 | 4.6 | 4 899 | 2 081 | 1 619 | 59 651 | 68 250 | 6.6 | 21 640 | 20 526 | 19 452 | 856 458 | 918 075 | 88.8 | - | - | - | - | - | - | 1 033 502 |
| Total: uThukela Municipalities | 23 180 | 18 113 | 42 340 | 357 818 | 441 451 | 17.7 | 55 849 | 19 418 | 14 957 | 403 596 | 493 819 | 19.8 | 45 199 | 36 630 | 33 733 | 1 418 079 | 1 533 641 | 61.4 | 2 353 | (134) | 818 | 27 196 | 30 233 | 1.2 | 2 499 144 | | |
| B | KZN241 | eNdumeni | 1 536 | 1 170 | 7 965 | 9 197 | 19 866 | 9.6 | 7 400 | 4 361 | 1 950 | 25 659 | 39 370 | 19.0 | 6 321 | 4 789 | 3 129 | 134 154 | 148 392 | 71.5 | - | - | - | - | - | - | 207 628 |
| B | KZN242 | Nquthu | 1 226 | 563 | 315 | 3 969 | 6 072 | 34.1 | 1 630 | 157 | 169 | 6 802 | 8 758 | 49.2 | 173 | 80 | 75 | 2 630 | 2 958 | 16.6 | - | - | - | - | - | - | 17 787 |
| B | KZN244 | uMsinga | (1 898) | (2 050) | (1 071) | 47 400 | 42 380 | 64.2 | 1 023 | 1 053 | 1 065 | 18 223 | 21 363 | 32.3 | (33) | (34) | (34) | 1 441 | 1 441 | 2.2 | (33) | 16 | 50 | 840 | 873 | 1.3 | 66 058 |
| B | KZN245 | uMvoti | 2 716 | (36) | 594 | 7 855 | 11 130 | 18.6 | 7 473 | (56) | 440 | 6 011 | 13 867 | 23.2 | 3 738 | 10 | 831 | 20 068 | 24 646 | 41.3 | 266 | (9) | 288 | 9 509 | 10 054 | 16.8 | 59 698 |
| C | DC24 | uMzinyathi DM | 3 462 | (18) | 1 815 | 57 861 | 63 121 | 10.8 | 1 885 | (36) | 572 | 49 985 | 52 407 | 9.0 | 16 457 | (153) | 6 991 | 440 686 | 463 981 | 79.3 | 690 | (7) | 259 | 4 940 | 5 882 | 1.0 | 585 390 |
| Total: uMzinyathi Municipalities | 7 040 | (371) | 9 617 | 126 282 | 142 569 | 15.2 | 19 411 | 5 479 | 4 195 | 106 680 | 135 764 | 14.5 | 26 654 | 4 691 | 10 991 | 599 082 | 641 419 | 68.5 | 923 | 0 | 597 | 15 289 | 16 810 | 1.8 | 936 561 | | |
| B | KZN252 | Newcastle | 2 502 | 2 485 | 8 273 | 16 579 | 29 839 | 1.7 | 34 022 | 3 124 | 3 178 | 67 341 | 107 666 | 6.3 | 54 231 | 30 479 | 28 713 | 1 388 764 | 1 502 186 | 87.9 | (2 764) | 3 095 | 2 675 | 66 545 | 69 550 | 4.1 | 1 709 241 |
| B | KZN253 | eMadlangeni | 2 806 | (0) | 1 904 | 23 444 | 28 154 | 37.5 | 830 | 3 | 145 | 3 172 | 4 149 | 5.5 | 1 570 | (18) | 579 | 14 966 | 17 098 | 22.8 | 2 085 | 8 | 1 021 | 22 525 | 25 640 | 34.2 | 75 041 |
| B | KZN254 | Dannhauser | 1 991 | 1 902 | 1 836 | 22 827 | 28 557 | 38.7 | 925 | 762 | 719 | 12 453 | 14 861 | 20.1 | 894 | 862 | 769 | 27 816 | 30 340 | 41.1 | - | - | - | - | - | - | 73 757 |
| C | DC25 | Amajuba DM | 670 | 1 | 280 | 10 429 | 11 380 | 5.1 | 677 | (1) | 268 | 11 594 | 12 537 | 5.6 | 8 914 | (13) | 4 205 | 182 285 | 195 391 | 87.4 | 1 620 | 26 | 201 | 2 457 | 4 303 | 1.9 | 223 612 |
| Total: Amajuba Municipalities | 7 969 | 4 388 | 12 294 | 73 279 | 97 929 | 4.7 | 36 455 | 3 888 | 4 310 | 94 561 | 139 213 | 6.7 | 65 608 | 31 310 | 34 267 | 1 613 831 | 1 745 016 | 83.8 | 942 | 3 128 | 3 897 | 91 526 | 99 493 | 4.8 | 2 081 652 | | |
| B | KZN261 | eDumbe | 1 380 | (46) | 8 148 | 23 999 | 33 480 | 15.9 | 3 357 | (42) | 1 273 | 30 950 | 35 538 | 16.9 | 2 377 | (13) | 942 | 123 419 | 126 725 | 60.1 | 1 551 | (17) | 2 602 | 10 905 | 15 041 | 7.1 | 210 784 |
| B | KZN262 | uPhongolo | 40 | - | 5 | 2 299 | 2 344 | 0.8 | 4 441 | (5 789) | 332 | 65 477 | 64 461 | 22.6 | 5 962 | (49) | 880 | 210 091 | 216 884 | 76.2 | 393 | (8) | 9 | 543 | 938 | 0.3 | 284 627 |
| B | KZN263 | AbaQulusi | 6 989 | 5 156 | 3 881 | 63 845 | 79 871 | 22.1 | 19 701 | 6 053 | 5 537 | 33 010 | 64 300 | 17.8 | 15 973 | 9 422 | 8 349 | 183 958 | 217 702 | 60.2 | - | - | - | - | - | - | 361 874 |
| B | KZN265 | Nongoma | 539 | 1 | 16 387 | 16 380 | 33 307 | 45.0 | 1 615 | (19) | 318 | 22 955 | 24 868 | 33.6 | 491 | (0) | 227 | 15 112 | 15 829 | 21.4 | 2 | 4 | 0 | 0 | 6 | - | 74 011 |
| B | KZN266 | Ulundi | 7 994 | 51 | 37 793 | 54 961 | 100 800 | 47.8 | 2 679 | (99) | 245 | 17 406 | 20 231 | 9.6 | 2 499 | (151) | 2 303 | 24 366 | 29 017 | 13.8 | 1 327 | (10) | 11 464 | 47 897 | 60 678 | 28.8 | 210 726 |
| C | DC26 | Zululand DM | 2 385 | 1 763 | 1 038 | 19 545 | 24 730 | 11.6 | 1 306 | 648 | 301 | 12 126 | 14 381 | 6.8 | 3 881 | 3 120 | 3 088 | 163 201 | 173 290 | 81.6 | - | - | - | - | - | - | 212 402 |
| Total: Zululand Municipalities | 19 327 | 6 924 | 67 252 | 181 030 | 274 533 | 20.3 | 33 099 | 751 | 8 005 | 181 924 | 223 779 | 16.5 | 31 183 | 12 329 | 15 789 | 720 147 | 779 448 | 57.5 | 3 273 | (31) | 14 075 | 59 345 | | | | | |

Annexure G: Creditors Age Analysis (Total) - As at the end of Quarter 1 - 2023/24

| R'000 | 0 - 30 Days | | 30 - 60 Days | | 60 - 90 Days | | Over 90 Days | | Total | | |
|---|----------------|----------------------------|------------------|--------------|----------------|-------------|----------------|--------------|------------------|--------------|------------------|
| | Total | % | Total | % | Total | % | Total | % | | | |
| A | KZN2000 | eThekweni | 480 103 | 94.6 | 3 971 | 0.8 | 7 352 | 1.4 | 16 019 | 3.2 | 507 445 |
| B | KZN212 | uMdoni | 1 140 | 100.0 | - | - | - | - | - | - | 1 140 |
| B | KZN213 | uMzumbe | (2 955) | (107.1) | 4 832 | 175.1 | (14) | (0.5) | 897 | 32.5 | 2 759 |
| B | KZN214 | uMuziwabantu | 860 | 99.9 | 1 | 0.1 | - | - | - | - | 860 |
| B | KZN216 | Ray Nkonyeni | - | - | - | - | - | - | - | - | - |
| C | DC21 | Ugu DM | 26 347 | 5.5 | 11 878 | 2.5 | 13 147 | 2.7 | 428 195 | 89.3 | 479 567 |
| Total: Ugu Municipalities | | | 25 392 | 5.2 | 16 710 | 3.5 | 13 133 | 2.7 | 429 091 | 88.6 | 484 326 |
| B | KZN221 | uMshwathi | 269 | 3.6 | 796 | 10.5 | - | - | 6 480 | 85.9 | 7 545 |
| B | KZN222 | uMngeni | 267 | 6.4 | 684 | 16.4 | 3 225 | 77.2 | - | - | 4 176 |
| B | KZN223 | Mpofana | 12 081 | 2.5 | 13 207 | 2.8 | 8 959 | 1.9 | 445 194 | 92.9 | 479 441 |
| B | KZN224 | iMpendle | (3) | - | 3 | - | (1 384) | - | 1 384 | - | - |
| B | KZN225 | Msunduzi | 587 403 | 31.7 | 269 745 | 14.6 | 100 614 | 5.4 | 893 834 | 48.3 | 1 851 596 |
| B | KZN226 | Mkhambathini | 915 | 100.0 | - | - | 0 | 0.0 | - | - | 915 |
| B | KZN227 | Richmond | - | - | - | - | - | - | 2 | 100.0 | 2 |
| C | DC22 | uMgungundlovu DM | 34 493 | 66.5 | 8 689 | 16.7 | 62 | 0.1 | 8 662 | 16.7 | 51 907 |
| Total: uMgungundlovu Municipalities | | | 635 426 | 26.5 | 293 124 | 12.2 | 111 477 | 4.7 | 1 355 555 | 56.6 | 2 395 582 |
| B | KZN235 | Okhahlamba | 1 808 | 100.0 | - | - | (85) | (4.7) | 85 | 4.7 | 1 808 |
| B | KZN237 | iNkosi Langalibalele | - | - | - | - | - | - | - | - | - |
| B | KZN238 | Alfred Duma | 439 | 74.3 | 99 | 16.7 | 53 | 9.0 | - | - | 591 |
| C | DC23 | uThukela DM | 13 262 | 47.3 | 395 | 1.4 | - | - | 14 408 | 51.3 | 28 065 |
| Total: uThukela Municipalities | | | 15 509 | 50.9 | 494 | 1.6 | (32) | (0.1) | 14 494 | 47.6 | 30 464 |
| B | KZN241 | eNdumeni | - | - | - | - | - | - | - | - | - |
| B | KZN242 | Nquthu | 3 099 | 28.3 | 5 136 | 46.9 | 1 353 | 12.4 | 1 362 | 12.4 | 10 950 |
| B | KZN244 | uMsinga | - | - | - | - | - | - | - | - | - |
| B | KZN245 | uMvoti | (10 364) | (237.0) | 648 | 14.8 | 314 | 7.2 | 13 775 | 315.0 | 4 373 |
| C | DC24 | uMzinyathi DM | 20 022 | 8.4 | 7 458 | 3.1 | (5 980) | (2.5) | 217 062 | 91.0 | 238 563 |
| Total: uMzinyathi Municipalities | | | 12 757 | 5.0 | 13 243 | 5.2 | (4 313) | (1.7) | 232 199 | 91.5 | 253 886 |
| B | KZN252 | Newcastle | 106 466 | 36.9 | 6 074 | 2.1 | 4 455 | 1.5 | 171 689 | 59.5 | 288 684 |
| B | KZN253 | eMadlangeni | (1 077) | (21.5) | 1 301 | 26.0 | (7 832) | (156.2) | 12 621 | 251.8 | 5 013 |
| B | KZN254 | Dannhauser | 1 154 | 31.7 | 852 | 23.5 | 10 | 0.3 | 1 618 | 44.5 | 3 634 |
| C | DC25 | Amajuba DM | 11 149 | 14.0 | 3 590 | 4.5 | (1 718) | (2.2) | 66 382 | 83.6 | 79 404 |
| Total: Amajuba Municipalities | | | 117 692 | 31.2 | 11 817 | 3.1 | (5 084) | (1.3) | 252 310 | 67.0 | 376 735 |
| B | KZN261 | eDumbe | 5 984 | 91.7 | 30 | 0.5 | - | - | 512 | 7.8 | 6 526 |
| B | KZN262 | uPhongolo | (769) | (444.4) | 942 | 544.4 | - | - | 0 | 0.1 | 173 |
| B | KZN263 | AbaQulusi | 9 529 | 22.3 | 13 534 | 31.7 | 62 | 0.1 | 19 612 | 45.9 | 42 737 |
| B | KZN265 | Nongoma | 6 027 | 26.8 | 2 138 | 9.5 | 237 | 1.1 | 14 050 | 62.6 | 22 452 |
| B | KZN266 | Ulundi | 9 785 | 6.4 | (838) | (0.5) | 18 762 | 12.3 | 124 797 | 81.8 | 152 506 |
| C | DC26 | Zululand DM | 55 | 100.0 | - | - | - | - | - | - | 55 |
| Total: Zululand Municipalities | | | 30 611 | 13.6 | 15 805 | 7.0 | 19 061 | 8.5 | 158 971 | 70.8 | 224 448 |
| B | KZN271 | uMhlabayalingana | 2 153 | 130.0 | 161 | 9.7 | (2 480) | (149.7) | 1 821 | 110.0 | 1 656 |
| B | KZN272 | Jozini | (167) | (35.9) | 211 | 45.3 | 6 | 1.3 | 417 | 89.3 | 466 |
| B | KZN275 | Mtubatuba | (5 326) | (40.9) | (6 521) | (50.1) | (3 681) | (28.3) | 28 555 | 219.2 | 13 027 |
| B | KZN276 | Big Five Hlabisa | (3 102) | (213.0) | 635 | 43.6 | 2 208 | 151.6 | 1 714 | 117.7 | 1 456 |
| C | DC27 | uMkhanyakude DM | (6 575) | (4.3) | 12 675 | 8.3 | (88) | (0.1) | 147 066 | 96.1 | 153 079 |
| Total: uMkhanyakude Municipalities | | | (13 017) | (7.7) | 7 162 | 4.2 | (4 035) | (2.4) | 179 573 | 105.8 | 169 684 |
| B | KZN281 | uMfolozi | (1 824) | (192.7) | 1 799 | 190.1 | 590 | 62.3 | 382 | 40.3 | 946 |
| B | KZN282 | uMhlathuze | 158 946 | 100.0 | - | - | - | - | - | - | 158 946 |
| B | KZN284 | uMlalazi | 29 | 42.1 | 40 | 57.9 | - | - | - | - | 69 |
| B | KZN285 | Mthonjaneni | 6 657 | 26.3 | 3 962 | 15.7 | (123) | (0.5) | 14 800 | 58.5 | 25 297 |
| B | KZN286 | Nkandla | (1 351) | (11.2) | 6 112 | 50.6 | 4 484 | 37.1 | 2 835 | 23.5 | 12 080 |
| C | DC28 | King Cetshwayo DM | 9 515 | 72.5 | 1 440 | 11.0 | - | - | 2 177 | 16.6 | 13 132 |
| Total: King Cetshwayo Municipalities | | | 171 972 | 81.7 | 13 354 | 6.3 | 4 951 | 2.4 | 20 194 | 9.6 | 210 470 |
| B | KZN291 | Mandeni | - | - | - | - | - | - | 2 | 100.0 | 2 |
| B | KZN292 | KwaDukuza | 9 190 | 87.1 | 507 | 4.8 | 15 | 0.1 | 835 | 7.9 | 10 547 |
| B | KZN293 | Ndwedwe | 1 380 | 101.1 | - | - | - | - | (15) | (1.1) | 1 364 |
| B | KZN294 | Maphumulo | 211 | 70.5 | 56 | 18.8 | - | - | 32 | 10.6 | 300 |
| C | DC29 | iLembe DM | 28 575 | 88.2 | 2 452 | 7.6 | 73 | 0.2 | 1 291 | 4.0 | 32 392 |
| Total: iLembe Municipalities | | | 39 357 | 88.2 | 3 016 | 6.8 | 87 | 0.2 | 2 145 | 4.8 | 44 605 |
| B | KZN433 | Greater Kokstad | 3 779 | 81.6 | 91 | 2.0 | 534 | 11.5 | 225 | 4.9 | 4 629 |
| B | KZN434 | uBuhlebezwe | 7 847 | 57.6 | 2 | 0.0 | 290 | 2.1 | 5 483 | 40.3 | 13 622 |
| B | KZN435 | uMzimkhulu | - | - | - | - | - | - | - | - | - |
| B | KZN436 | Dr. Nkosazana Dlamini Zuma | 152 | 19.2 | 636 | 80.3 | 4 | 0.5 | - | - | 792 |
| C | DC43 | Harry Gwala DM | 488 | 39.9 | 3 | 0.2 | 731 | 59.8 | - | - | 1 222 |
| Total: Harry Gwala Municipalities | | | 12 267 | 60.5 | 732 | 3.6 | 1 559 | 7.7 | 5 708 | 28.2 | 20 265 |
| Total | | | 1 528 068 | 32.4 | 379 427 | 8.0 | 144 157 | 3.1 | 2 666 258 | 56.5 | 4 717 910 |

Source: NT Publication

Annexure H : Creditors per Category (Total) - As at the end of Quarter 1 - 2023/24

| R'000 | Bulk Electricity | | Bulk Water | | PAYE Deductions | | VAT (output less input) | | Pensions / Retirement | | Loan repayments | | Trade Creditors | | Auditor-General | | Other | | Total | | |
|---|------------------|----------------------------|------------------|-------------|------------------|-------------|-------------------------|--------------|-----------------------|---------------|-----------------|--------------|-----------------|----------------|-----------------|--------------|--------------|----------------|----------------|-------------|------------------|
| | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | | | |
| A | KZN2000 | eThekweni | - | - | - | - | 149 469 | 29.5 | - | - | 157 376 | 31.0 | - | - | 200 600 | 39.5 | - | - | - | - | 507 445 |
| B | KZN212 | uMdoni | - | - | - | - | - | - | 1 135 | 99.6 | - | - | - | - | 5 | 0.4 | - | - | - | - | 1 140 |
| B | KZN213 | uMzambe | - | - | - | - | - | - | - | - | - | - | - | 347 | 12.6 | - | - | 2 412 | 87.4 | - | 2 759 |
| B | KZN214 | uMuziwabantu | - | - | - | - | - | 813 | 94.5 | - | - | - | - | 47 | 5.5 | - | - | - | - | - | 860 |
| B | KZN216 | Ray Nkonyeni | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| C | DC21 | Ugu DM | - | - | 200 558 | 41.8 | - | - | - | - | - | 326 | 0.1 | 216 481 | 45.1 | 657 | 0.1 | 61 544 | 12.8 | - | 479 567 |
| Total: Ugu Municipalities | | | - | - | 200 558 | 41.4 | - | - | 1 949 | 0.4 | - | - | 326 | 0.1 | 216 880 | 44.8 | 657 | 0.1 | 63 956 | 13.2 | 484 326 |
| B | KZN221 | uMshwathi | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7 545 | 100.0 | - | 7 545 |
| B | KZN222 | uMngeni | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 176 | 100.0 | - | 4 176 |
| B | KZN223 | Mpofana | 464 931 | 97.0 | - | - | - | - | - | - | - | - | - | 14 503 | 3.0 | (0) | (0.0) | 6 | 0.0 | - | 479 441 |
| B | KZN224 | iMpendle | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN225 | Msunduzi | 1 181 621 | 63.8 | 538 828 | 29.1 | - | - | - | - | - | - | - | - | - | - | - | 131 148 | 7.1 | - | 1 851 596 |
| B | KZN226 | Mkhambathini | - | - | - | - | - | - | - | - | - | - | - | 48 | 5.3 | - | - | 866 | 94.7 | - | 915 |
| B | KZN227 | Richmond | 1 | 39.7 | - | - | - | - | - | - | - | - | - | 2 | 60.3 | - | - | - | - | - | 2 |
| C | DC22 | uMgungundlovu DM | - | - | 1 045 | 2.0 | - | - | - | - | - | - | - | 16 682 | 32.1 | - | - | 34 179 | 65.8 | - | 51 907 |
| Total: uMgungundlovu Municipalities | | | 1 646 554 | 68.7 | 539 873 | 22.5 | - | - | - | - | - | - | - | 31 235 | 1.3 | (0) | (0.0) | 177 921 | 7.4 | - | 2 395 582 |
| B | KZN235 | Okhahlamba | - | - | - | - | - | - | - | - | - | - | - | 1 570 | 86.9 | - | - | 238 | 13.1 | - | 1 808 |
| B | KZN237 | iNkosi Langaibalele | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN238 | Alfred Duma | - | - | - | - | - | - | - | - | - | - | - | 591 | 100.0 | - | - | - | - | - | 591 |
| C | DC23 | uThukela DM | - | - | - | - | - | - | - | - | - | - | - | 28 065 | 100.0 | - | - | - | - | - | 28 065 |
| Total: uThukela Municipalities | | | - | - | - | - | - | - | - | - | - | - | - | 30 227 | 99.2 | - | - | 238 | 0.8 | - | 30 464 |
| B | KZN241 | eNdumeni | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN242 | Nquthu | - | - | 194 | 1.8 | - | - | - | - | - | - | - | 10 379 | 94.8 | 20 193 | 0.2 | 357 | 3.3 | - | 10 950 |
| B | KZN244 | uMsinga | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN245 | uMvoti | - | - | - | - | - | - | - | - | - | - | - | 3 632 | 83.1 | - | - | 741 | 16.9 | - | 4 373 |
| C | DC24 | uMzinyathi DM | 157 | 0.1 | - | - | - | - | - | - | - | - | - | 10 596 | 4.4 | - | - | 227 810 | 95.5 | - | 238 563 |
| Total: uMzinyathi Municipalities | | | 157 | 0.1 | 194 | 0.1 | - | - | - | - | - | - | - | 24 608 | 9.7 | 20 | 0.0 | 228 907 | 90.2 | - | 253 886 |
| B | KZN252 | Newcastle | 46 352 | 16.1 | 221 120 | 76.6 | - | - | - | - | - | - | - | 17 226 | 6.0 | 669 023 | 0.2 | 3 318 | 1.1 | - | 288 684 |
| B | KZN253 | eMadlangeni | 2 729 | 54.4 | - | - | - | - | - | - | - | - | - | 2 171 | 43.3 | - | - | 113 | 2.3 | - | 5 013 |
| B | KZN254 | Dannhauser | - | - | - | - | - | - | - | - | - | - | - | 3 634 | 100.0 | - | - | - | - | - | 3 634 |
| C | DC25 | Amajuba DM | - | - | 41 018 | 51.7 | - | - | - | - | - | - | - | 12 215 | 15.4 | - | - | 26 171 | 33.0 | - | 79 404 |
| Total: Amajuba Municipalities | | | 49 080 | 13.0 | 262 138 | 69.6 | - | - | - | - | - | - | - | 35 246 | 9.4 | 669 | 0.2 | 29 602 | 7.9 | - | 376 735 |
| B | KZN261 | eDumbe | - | - | - | - | - | - | - | - | - | - | - | 2 742 | 42.0 | 0 | 0.0 | 3 784 | 58.0 | - | 6 526 |
| B | KZN262 | uPhongolo | - | - | - | - | - | - | - | - | - | - | - | 173 | 100.0 | - | - | - | - | - | 173 |
| B | KZN263 | AbaQulusi | 29 313 | 68.6 | - | - | - | - | - | - | - | - | - | 13 423 | 31.4 | - | - | - | - | - | 42 737 |
| B | KZN265 | Nongoma | - | - | - | - | - | - | - | - | - | - | - | 9 103 | 40.5 | (549 998) | (2.4) | 13 899 | 61.9 | - | 22 452 |
| B | KZN266 | Ulundi | 155 900 | 102.2 | - | - | - | - | - | - | - | - | - | 306 | 0.2 | - | - | (3 701) | (2.4) | - | 152 506 |
| C | DC26 | Zululand DM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 55 | 100.0 | - | 55 |
| Total: Zululand Municipalities | | | 185 214 | 82.5 | - | - | - | - | - | - | - | - | - | 25 748 | 11.5 | (550) | (0.2) | 14 036 | 6.3 | - | 224 448 |
| B | KZN271 | uMhlabyalingana | - | - | - | - | (0) | (0.0) | - | - | - | - | - | 60 | 3.6 | (215) | (13.0) | 1 812 | 109.4 | - | 1 656 |
| B | KZN272 | Jozini | - | - | - | - | - | - | - | - | - | - | - | 48 | 10.3 | - | - | 418 | 89.7 | - | 466 |
| B | KZN275 | Mtubatuba | - | - | - | - | - | - | - | - | - | - | - | 3 133 | 24.0 | 703 403 | 5.4 | 9 190 | 70.6 | - | 13 027 |
| B | KZN276 | Big Five Hlabisa | - | - | - | - | - | - | - | - | - | - | - | 483 | 33.2 | 273 348 | 18.8 | 699 | 48.0 | - | 1 456 |
| C | DC27 | uMkhanyakude DM | - | - | 17 525 | 11.4 | - | - | - | - | - | (530) | (0.3) | 132 942 | 86.8 | - | - | 3 142 | 2.1 | - | 153 079 |
| Total: uMkhanyakude Municipalities | | | - | - | 17 525 | 10.3 | (0) | (0.0) | - | - | - | (530) | (0.3) | 136 666 | 80.5 | 761 | 0.4 | 15 261 | 9.0 | - | 169 684 |
| B | KZN281 | uMfolozi | - | - | - | - | - | - | - | - | - | - | - | 432 | 45.6 | - | - | 515 | 54.4 | - | 946 |
| B | KZN282 | uMhlathuze | 108 262 | 68.1 | - | - | 16 158 | 10.2 | - | 13 774 | 8.7 | - | - | 20 751 | 13.1 | - | - | 0 | 0.0 | - | 158 946 |
| B | KZN284 | uMlalazi | - | - | - | - | - | - | - | - | - | - | - | 26 | 37.5 | - | - | 43 | 62.5 | - | 69 |
| B | KZN285 | Mthorjane | 13 280 | 52.5 | - | - | - | - | - | - | - | - | - | 11 507 | 45.5 | - | - | 510 | 2.0 | - | 25 297 |
| B | KZN286 | Nkandla | - | - | - | - | - | - | - | - | - | - | - | 8 701 | 72.0 | 6 905 | 0.1 | 3 371 | 27.9 | - | 12 080 |
| C | DC28 | King Cetshwayo DM | - | - | 2 232 | 17.0 | - | - | - | - | - | - | - | 10 901 | 83.0 | - | - | - | - | - | 13 132 |
| Total: King Cetshwayo Municipalities | | | 121 542 | 57.7 | 2 232 | 1.1 | 16 158 | 7.7 | - | 13 774 | 6.5 | - | - | 52 317 | 24.9 | 6 905 | 0.0 | 4 440 | 2.1 | - | 210 470 |
| B | KZN291 | Mandeni | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 | 100.0 | - | 2 |
| B | KZN292 | KwaDukuza | - | - | - | - | - | - | 953 | 9.0 | - | - | - | 9 594 | 91.0 | - | - | - | - | - | 10 547 |
| B | KZN293 | Ndwedwe | - | - | - | - | - | - | - | - | - | - | - | 870 | 63.7 | - | - | 495 | 36.3 | - | 1 364 |
| B | KZN294 | Maphumulo | - | - | - | - | - | - | - | - | - | - | - | 179 | 59.8 | - | - | 120 | 40.2 | - | 300 |
| C | DC29 | iLembe DM | - | - | 23 168 | 71.5 | - | - | - | - | - | - | - | 9 224 | 28.5 | - | - | - | - | - | 32 392 |
| Total: iLembe Municipalities | | | - | - | 23 168 | 51.9 | - | - | - | 953 | 2.1 | - | - | 19 867 | 44.5 | - | - | 618 | 1.4 | - | 44 605 |
| B | KZN433 | Greater Kokstad | - | - | - | - | - | - | - | - | - | - | - | 4 629 | 100.0 | - | - | - | - | - | 4 629 |
| B | KZN434 | uBuhlebezwe | - | - | - | - | - | - | - | - | - | - | - | 6 831 | 50.1 | - | - | 6 791 | 49.9 | - | 13 622 |
| B | KZN435 | uMzimkhulu | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN436 | Dr. Nkosazana Dlamini Zuma | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 792 | 100.0 | - | 792 |
| C | DC43 | Harry Gwala DM | - | - | - | - | - | - | - | - | - | - | - | 1 222 | 100.0 | - | - | - | - | - | 1 222 |
| Total: Harry Gwala Municipalities | | | - | - | - | - | - | - | - | - | - | - | - | 12 682 | 62.6 | - | - | 7 583 | 37.4 | - | 20 265 |
| Total | | | 2 002 547 | 42.4 | 1 045 687 | 22.2 | 165 627 | 3.5 | 1 949 | 0.0 | 172 103 | 3.6 | (204) | (0.0) | 786 076 | 16.7 | 1 564 | 0.0 | 542 562 | 11.5 | 4 717 910 |

Source: NT Igdatabase

Annexure J: National Conditional Grant - As at the end of Quarter 1 - 2023/24

| R'000 | Financial Management Grant | | | Regional Bulk Infrastructure Grant (Schedule 5B Grant) | | | Municipal Infrastructure Grant | | | | |
|---|--|----------------------------|----------------|--|-----------------------|----------------|--|-----------------------|------------------|----------------|-------------|
| | DoRA 2023 Total Avail. (Inc.Adjust.) | Unaudited Actual | | DoRA 2023 Total Avail. (Inc.Adjust.) | Unaudited Actual | | DoRA 2023 Total Avail. (Inc.Adjust.) | Unaudited Actual | | | |
| | | Expenditure Munis. | % Spent | | Expenditure Munis. | % Spent | | Expenditure Munis. | % Spent | | |
| A | KZN2000 | eThekweni | 1 000 | 212 | 21.2 | - | - | - | - | - | |
| B | KZN212 | uMdoni | 1 950 | 668 | 34.2 | - | - | - | 36 046 | 14 048 | 39.0 |
| B | KZN213 | uMzumbe | 1 850 | 581 | 31.4 | - | - | - | 48 155 | 3 539 | 7.3 |
| B | KZN214 | uMuziwabantu | 1 850 | 628 | 33.9 | - | - | - | 27 173 | 3 002 | 11.0 |
| B | KZN216 | Ray Nkonyeni | 1 950 | - | - | - | - | - | - | - | - |
| C | DC21 | Ugu DM | 1 950 | 208 | 10.7 | - | - | - | 290 379 | 57 575 | 19.8 |
| Total: Ugu Municipalities | | | 9 550 | 2 085 | 21.8 | - | - | - | 401 753 | 78 164 | 19.5 |
| B | KZN221 | uMshwathi | 1 920 | 604 | 31.4 | - | - | - | 32 314 | 13 736 | 42.5 |
| B | KZN222 | uMngeni | 1 720 | 221 | 12.8 | - | - | - | 26 810 | 7 866 | 29.3 |
| B | KZN223 | Mpofana | 3 000 | 2 181 | 72.7 | - | - | - | 21 501 | 1 143 | 5.3 |
| B | KZN224 | iMpendle | 2 400 | (307) | (12.8) | - | - | - | 13 123 | 3 121 | 23.8 |
| B | KZN225 | Msunduzi | 1 950 | 413 | 21.2 | - | - | - | 245 759 | 63 197 | 25.7 |
| B | KZN226 | Mkhambathini | 3 000 | (2 256) | (75.2) | - | - | - | 18 392 | 4 442 | 24.1 |
| B | KZN227 | Richmond | 1 950 | 819 | 42.0 | - | - | - | 21 252 | 9 299 | 43.8 |
| C | DC22 | uMgungundlovu DM | 1 200 | 135 | 11.3 | - | - | - | 122 208 | 29 950 | 24.5 |
| Total: uMgungundlovu Municipalities | | | 17 140 | 1 809 | 10.6 | - | - | - | 501 359 | 132 754 | 26.5 |
| B | KZN235 | Okhahlamba | 1 850 | 458 | 24.8 | - | - | - | 33 175 | 16 212 | 48.9 |
| B | KZN237 | iNkosi Langelibalele | 2 300 | 1 095 | 47.6 | - | - | - | 44 489 | 14 632 | 32.9 |
| B | KZN238 | Alfred Duma | 2 100 | 126 | 6.0 | - | - | - | 73 531 | 16 155 | 22.0 |
| C | DC23 | uThukela DM | 2 100 | - | - | - | - | - | 221 342 | - | - |
| Total: uThukela Municipalities | | | 8 350 | 1 679 | 20.1 | - | - | - | 372 537 | 46 998 | 12.6 |
| B | KZN241 | eNdameni | 2 100 | - | - | - | - | - | 21 344 | - | - |
| B | KZN242 | Nquthu | 1 850 | 279 | 15.1 | - | - | - | 36 675 | 10 689 | 29.1 |
| B | KZN244 | uMsinga | 1 850 | - | - | - | - | - | 44 200 | - | - |
| B | KZN245 | uMvoti | 2 550 | 1 267 | 49.7 | - | - | - | 34 987 | 12 157 | 34.7 |
| C | DC24 | uMzinyathi DM | 1 850 | 276 | 14.9 | - | - | - | 226 844 | 52 941 | 23.3 |
| Total: Umzinyathi Municipalities | | | 10 200 | 1 821 | 17.9 | - | - | - | 364 050 | 75 787 | 20.8 |
| B | KZN252 | Newcastle | 1 850 | 251 | 13.6 | - | - | - | 143 068 | 21 180 | 14.8 |
| B | KZN253 | eMadlangeni | 3 000 | - | - | - | - | - | 18 249 | - | - |
| B | KZN254 | Dannhauser | 1 950 | - | - | - | - | - | 25 271 | - | - |
| C | DC25 | Amajuba DM | 2 750 | 263 | 9.6 | - | - | - | 48 572 | 1 696 | 3.5 |
| Total: Amajuba Municipalities | | | 9 550 | 515 | 5.4 | - | - | - | 235 160 | 22 877 | 9.7 |
| B | KZN261 | eDumbe | 3 000 | 1 847 | 61.6 | - | - | - | 20 774 | 3 621 | 17.4 |
| B | KZN262 | uPhongolo | 3 000 | 2 192 | 73.1 | - | - | - | 33 173 | 5 056 | 15.2 |
| B | KZN263 | AbaQulusi | 3 000 | (94) | (3.1) | - | - | - | 51 853 | 2 706 | 5.2 |
| B | KZN265 | Nongoma | 2 000 | 658 | 32.9 | - | - | - | 37 490 | 9 166 | 24.4 |
| B | KZN266 | Ulundi | 2 100 | 177 | 8.4 | - | - | - | 36 314 | 13 231 | 36.4 |
| C | DC26 | Zululand DM | 1 200 | 211 | 17.6 | 430 905 | 42 352 | 9.8 | 271 683 | 54 414 | 20.0 |
| Total: Zululand Municipalities | | | 14 300 | 4 990 | 34.9 | 430 905 | 42 352 | 9.8 | 451 287 | 88 194 | 19.5 |
| B | KZN271 | uMhlabuyalingana | 1 850 | 1 023 | 55.3 | - | - | - | 49 172 | 5 004 | 10.2 |
| B | KZN272 | Jozini | 3 000 | 402 | 13.4 | - | - | - | 44 165 | 13 579 | 30.7 |
| B | KZN275 | Mtubatuba | 1 920 | - | - | - | - | - | 45 342 | (14 663) | (32.3) |
| B | KZN276 | Big Five Hlabisa | 2 750 | 364 | 13.2 | - | - | - | 32 776 | 4 222 | 12.9 |
| C | DC27 | uMkhanyakude DM | 2 200 | - | - | - | - | - | 258 848 | - | - |
| Total: uMkhanyakude Municipalities | | | 11 720 | 1 789 | 15.3 | - | - | - | 430 303 | 8 141 | 1.9 |
| B | KZN281 | uMfolozi | 1 850 | 617 | 33.3 | - | - | - | 30 660 | 6 997 | 22.8 |
| B | KZN282 | uMhlatuze | 2 500 | 406 | 16.2 | - | - | - | - | - | - |
| B | KZN284 | uMlalazi | 1 720 | 241 | 14.0 | - | - | - | 62 775 | 5 930 | 9.4 |
| B | KZN285 | Mthonjaneni | 2 850 | 1 711 | 60.0 | - | - | - | 20 758 | 6 329 | 30.5 |
| B | KZN286 | Nkandla | 2 650 | 128 | 4.8 | - | - | - | 26 562 | 8 571 | 32.3 |
| C | DC28 | King Cetshwayo DM | 1 200 | 308 | 25.6 | 240 312 | 55 337 | 23.0 | 205 480 | 35 685 | 17.4 |
| Total: King Cetshwayo Municipalities | | | 12 770 | 3 409 | 26.7 | 240 312 | 55 337 | 23.0 | 346 235 | 63 511 | 18.3 |
| B | KZN291 | Mandeni | 1 850 | 971 | 52.5 | - | - | - | 49 717 | 4 626 | 9.3 |
| B | KZN292 | KwaDukuza | 1 750 | 290 | 16.6 | - | - | - | 61 442 | 5 504 | 9.0 |
| B | KZN293 | Ndwedwe | 3 100 | 1 981 | 63.9 | - | - | - | 34 995 | 13 849 | 39.6 |
| B | KZN294 | Maphumulo | 1 850 | 1 020 | 55.1 | - | - | - | 25 940 | 2 180 | 8.4 |
| C | DC29 | iLembe DM | 1 000 | 92 | 9.2 | - | - | - | 231 810 | 16 142 | 7.0 |
| Total: iLembe Municipalities | | | 9 550 | 4 353 | 45.6 | - | - | - | 403 904 | 42 301 | 10.5 |
| B | KZN433 | Greater Kokstad | 1 750 | 197 | 11.3 | - | - | - | 19 893 | 5 797 | 29.1 |
| B | KZN434 | uBuhlebezwe | 1 950 | 231 | 11.8 | - | - | - | 39 499 | 9 723 | 24.6 |
| B | KZN435 | uMzimkhulu | 1 850 | 566 | 30.6 | - | - | - | 51 395 | 10 981 | 21.4 |
| B | KZN436 | Dr. Nkosazana Dlamini Zuma | 1 950 | - | - | - | - | - | 31 779 | 149 | 0.5 |
| C | DC43 | Harry Gwala DM | 1 200 | 100 | 8.3 | - | - | - | 241 802 | 52 421 | 21.7 |
| Total: Harry Gwala Municipalities | | | 8 700 | 1 095 | 12.6 | - | - | - | 384 368 | 79 071 | 20.6 |
| Total | | | 112 830 | 23 758 | 21.1 | 671 217 | 97 689 | 14.6 | 3 890 956 | 637 799 | 16.4 |

Source: NT Igdatabase

Annexure J: National Conditional Grant - First Quarter 2023/24 (Continued...)

| R'000 | Intergrated National Electrification Programme (municipal) Grant | | | Expanded Public Works Programme Intergrated Grant (municipality) | | | Water Services Infrastructure Grant (Schedule 5B Grant) | | |
|---|--|--------------------|-------------|--|--------------------|-------------|---|--------------------|-------------|
| | DoRA 2023 Total Avail. (Inc.Adjust.) | Unaudited Actual | | DoRA 2023 Total Avail. (Inc.Adjust.) | Unaudited Actual | | DoRA 2023 Total Avail. (Inc.Adjust.) | Unaudited Actual | |
| | | Expenditure Munis. | % Spent | | Expenditure Munis. | % Spent | | Expenditure Munis. | % Spent |
| A KZN2000 eThekweni | - | - | - | 60 790 | 15 197 | 25.0 | - | - | - |
| B KZN212 uMdoni | 815 | - | - | 1 401 | 351 | 25.1 | - | - | - |
| B KZN213 uMzumbe | 27 960 | 4 935 | 17.6 | 1 431 | 431 | 30.1 | - | - | - |
| B KZN214 uMuziwabantu | 640 | 640 | 100.0 | 1 155 | 386 | 33.5 | - | - | - |
| B KZN216 Ray Nkonyeni | - | - | - | 5 084 | - | - | - | - | - |
| C DC21 Ugu DM | - | - | - | 3 819 | 743 | 19.4 | 150 000 | 29 901 | 19.9 |
| Total: Ugu Municipalities | 29 415 | 5 575 | 19.0 | 12 890 | 1 911 | 14.8 | 150 000 | 29 901 | 19.9 |
| B KZN221 uMshwathi | - | - | - | 3 144 | 1 329 | 42.3 | - | - | - |
| B KZN222 uMngeni | 21 476 | - | - | 2 329 | 600 | 25.8 | - | - | - |
| B KZN223 Mpofana | 42 692 | 3 945 | 9.2 | 1 215 | 364 | 29.9 | - | - | - |
| B KZN224 iMpindle | - | - | - | 1 345 | (268) | (19.9) | - | - | - |
| B KZN225 Msunduzi | 7 000 | 2 575 | 36.8 | 4 979 | 128 | 2.6 | 50 000 | 4 658 | 9.3 |
| B KZN226 Mkhambathini | 22 555 | 17 892 | 79.3 | 1 456 | - | - | - | - | - |
| B KZN227 Richmond | 9 920 | 69 | 0.7 | 1 125 | 325 | 28.9 | - | - | - |
| C DC22 uMgungundlovu DM | - | - | - | 2 959 | 540 | 18.2 | 90 650 | 10 675 | 11.8 |
| Total: uMgungundlovu Municipalities | 103 643 | 24 482 | 23.6 | 18 552 | 3 017 | 16.3 | 140 650 | 15 333 | 10.9 |
| B KZN235 Okhahlamba | 10 000 | - | - | 2 581 | 804 | 31.2 | - | - | - |
| B KZN237 iNkosi Langalibalele | 15 000 | 2 751 | 18.3 | 1 860 | 1 882 | 101.2 | - | - | - |
| B KZN238 Alfred Duma | 1 244 | 347 | 27.9 | 2 709 | 140 | 5.2 | - | - | - |
| C DC23 uThukela DM | - | - | - | 1 816 | - | - | 85 000 | - | - |
| Total: uThukela Municipalities | 26 244 | 3 098 | 11.8 | 8 966 | 2 826 | 31.5 | 85 000 | - | - |
| B KZN241 eNdameni | - | - | - | 1 542 | - | - | - | - | - |
| B KZN242 Nquthu | 10 000 | 2 207 | 22.1 | 1 162 | 523 | 45.0 | - | - | - |
| B KZN244 uMsinga | 23 000 | 1 264 | 5.5 | 4 285 | (552) | (12.9) | - | - | - |
| B KZN245 uMvoti | 12 355 | 2 355 | 19.1 | 2 967 | 145 | 4.9 | - | - | - |
| C DC24 uMzinyathi DM | - | - | - | 5 234 | 812 | 15.5 | 50 001 | 553 | 1.1 |
| Total: Umzinyathi Municipalities | 45 355 | 5 826 | 12.8 | 15 190 | 928 | 6.1 | 50 001 | 553 | 1.1 |
| B KZN252 Newcastle | 21 550 | - | - | 3 106 | 506 | 16.3 | 50 000 | 3 567 | 7.1 |
| B KZN253 eMadlangeni | 24 488 | - | - | 950 | - | - | - | - | - |
| B KZN254 Dannhauser | 2 346 | - | - | 950 | - | - | - | - | - |
| C DC25 Amajuba DM | - | - | - | 2 901 | 736 | 25.4 | 50 000 | 5 491 | 11.0 |
| Total: Amajuba Municipalities | 48 384 | - | - | 7 907 | 1 242 | 15.7 | 100 000 | 9 058 | 9.1 |
| B KZN261 eDumbe | 21 305 | 2 241 | 10.5 | 1 638 | 1 312 | 80.1 | - | - | - |
| B KZN262 uPhongolo | 15 600 | 3 137 | 20.1 | 2 297 | 791 | 34.5 | - | - | - |
| B KZN263 Abaqulusi | 16 680 | - | - | 2 351 | 912 | 38.8 | - | - | - |
| B KZN265 Nongoma | 9 000 | 183 | 2.0 | 2 256 | - | - | - | - | - |
| B KZN266 Ulundi | 5 800 | - | - | 3 681 | 1 823 | 49.5 | - | - | - |
| C DC26 Zululand DM | - | - | - | 7 077 | 1 769 | 25.0 | 100 000 | 25 608 | 25.6 |
| Total: Zululand Municipalities | 68 385 | 5 561 | 8.1 | 19 300 | 6 607 | 34.2 | 100 000 | 25 608 | 25.6 |
| B KZN271 uMhlabuyalingana | 20 475 | 6 461 | 31.6 | 2 037 | 1 228 | 60.3 | - | - | - |
| B KZN272 Jozini | 17 249 | - | - | 3 184 | 3 184 | 100.0 | - | - | - |
| B KZN275 Mtubatuba | 6 760 | - | - | 2 100 | (189) | (9.0) | - | - | - |
| B KZN276 Big Five Hlabisa | 2 600 | - | - | 1 906 | 791 | 41.5 | - | - | - |
| C DC27 uMkhanyakude DM | - | - | - | 5 383 | - | - | - | - | - |
| Total: uMkhanyakude Municipalities | 47 084 | 6 461 | 13.7 | 14 610 | 5 014 | 34.3 | - | - | - |
| B KZN281 uMfolozi | 9 500 | 1 572 | 16.5 | 2 012 | - | - | - | - | - |
| B KZN282 uMhlatuze | 14 000 | 337 | 2.4 | 3 089 | 825 | 26.7 | 55 000 | 13 845 | 25.2 |
| B KZN284 uMlalazi | 3 500 | 864 | 24.7 | 3 332 | 786 | 23.6 | - | - | - |
| B KZN285 Mthonjaneni | 13 700 | 3 591 | 26.2 | 2 216 | 947 | 42.7 | - | - | - |
| B KZN286 Nkandla | 17 000 | 1 824 | 10.7 | 3 651 | 914 | 25.0 | - | - | - |
| C DC28 King Cetshwayo DM | - | - | - | 5 861 | 1 466 | 25.0 | 60 000 | 8 694 | 14.5 |
| Total: King Cetshwayo Municipalities | 57 700 | 8 188 | 14.2 | 20 161 | 4 938 | 24.5 | 115 000 | 22 539 | 19.6 |
| B KZN291 Mandeni | 7 384 | 3 549 | 48.1 | 2 553 | - | - | - | - | - |
| B KZN292 KwaDukuza | 10 800 | 919 | 8.5 | 1 624 | 629 | 38.7 | - | - | - |
| B KZN293 Ndwedwe | 10 000 | 746 | 7.5 | 1 760 | 906 | 51.5 | - | - | - |
| B KZN294 Maphumulo | 28 168 | 347 | 1.2 | 1 524 | 656 | 43.0 | - | - | - |
| C DC29 iLembe DM | - | - | - | 3 840 | - | - | 100 000 | 3 512 | 3.5 |
| Total: iLembe Municipalities | 56 352 | 5 561 | 9.9 | 11 301 | 2 191 | 19.4 | 100 000 | 3 512 | 3.5 |
| B KZN433 Greater Kokstad | 27 560 | 7 987 | 29.0 | 2 656 | 955 | 36.0 | - | - | - |
| B KZN434 uBuhlebezwe | 21 863 | 7 655 | 35.0 | 7 831 | 967 | 12.4 | - | - | - |
| B KZN435 uMzimkhulu | 600 | 1 792 | 298.7 | 2 748 | 685 | 24.9 | - | - | - |
| B KZN436 Dr. Nkosazana Dlamini Zuma | 7 561 | 1 778 | 23.5 | 2 178 | - | - | - | - | - |
| C DC43 Harry Gwala DM | - | - | - | 6 168 | 1 784 | 28.9 | 100 000 | 28 437 | 28.4 |
| Total: Harry Gwala Municipalities | 57 584 | 19 212 | 33.4 | 21 581 | 4 392 | 20.4 | 100 000 | 28 437 | 28.4 |
| Total | 540 146 | 83 963 | 15.5 | 211 248 | 48 263 | 22.8 | 940 651 | 134 940 | 14.3 |

Source: NT Igdatabase

| R000 | Municipality meeting one or more criteria for financial problems | Comments |
|-------|--|--|
| A | KZN200 eThekweni | TRUE The eThekweni Metro has recorded creditors of R16 million that are greater than 90 days which is less than 1 percent of the Operating expenditure. 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 | - |
| B | KZN214 uMuziwabantu | - |
| B | KZN216 Ray Nkonyeni | - |
| C | DC21 Ugu DM | TRUE As at 30 September 2023, the municipality owed R229.6 million to uMngeni-uThukela Water Board which is a decrease of R1.4 million from the balance of R231 million as at 30 June 2023. According to the uMngeni-uThukela Water Board, the municipality is currently complying with the signed repayment plan for uMngeni-uThukela Water Board debt, however they are only paying half of their current invoices. |
| B | KZN221 uMshwathi | TRUE The municipality triggered two criteria for financial distress. The municipality reported R6.5 million of Creditors over 90 days, however these are due to Retentions. The operating deficit of R21.7 million is due to the Irrecoverable debt written off of R54.8 million. Therefore these are not signs of financial distress. |
| B | KZN222 uMngeni | - |
| B | KZN223 Mqofana | TRUE The Mqofana Local Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The municipality has a long outstanding debt from Eskom which is reported as Creditors over 90 days. As at 31 August 2023, the municipality owed R452.6 million to Eskom which is a significant increase of R27.6 million from the balance of R425 million as at 30 June 2023. The municipality does not have a repayment agreement with Eskom however the municipality has agreed to enter into an active partnering agreement with Eskom for the sharing of technical expertise within the electricity function. The municipality is still not monitoring and controlling expenditure which has resulted in a significant Operating deficit of R20.9 million or 48.8 percent of Revenue which exceeds 5 percent. |
| B | KZN224 iMpendle | TRUE The municipality indicated that according to their books, there are no creditors as the invoices are paid within 30 days. The amount of R1.4 million presented under 90 days was reversed by processing a debit journals of the similar amount in order to reflect a R Nil creditors. Therefore, this is not a sign of financial distress in the municipality. |
| 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. 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. According to the MFMA Section 41 report for September 2023 from Eskom, the Msunduzi Local Municipality is not fully paying their current accounts. The municipality indicated that they are awaiting approval from National Treasury for the debt relief programme. Furthermore, according to the MFMA Section 41 Report for September 2023 from the uMngeni-uThukela Water Board, a new payment plan was submitted by the Msunduzi Local Municipality at the end of May 2023 which was reviewed and accepted by uMngeni-uThukela Water Board. As from August 2023, Msunduzi Municipality is pay according to the payment plan, however the interest remains outstanding and is accumulating. |
| B | KZN226 Mkhambathi | - |
| B | KZN227 Richmond | - |
| C | DC22 uMgungundlovu DM | TRUE The municipality indicated that the major contributors to Creditors in excess of thirty days are as follows: 1. There are disputed invoices by the user department as well as delays by the suppliers to provide clarities on queried invoices. 2. There are delays in resolving/reaching a consensus on a competitive rate for services provided by the entity. 3. There are delays in resolving the disputes regarding the ownership of the pump stations. The municipality had negotiations with uMngeni-uThukela Water Board, which was subsequently settled in January 2023. Upon the settlement of the negotiations, the reconciliation was performed. As a result, both parties agreed on the outstanding amount to be paid in instalments. Therefore, this is not a sign of financial distress in the municipality. |
| B | KZN235 Okhahlamba | TRUE The municipality indicated that the MFMA Section 71 report for September 2023 incorrectly reflected Cash and cash equivalents of negative R30.3 million. The Bank reconciliation and Investment register as at the end of September 2023 reflects R35.9 million and R40.5 million respectively therefore the correct Cash and cash equivalents balance is R76.4 million as at the end of the first quarter of the 2023/24 financial year. The MFMA Section 71 report as at 30 June 2023 reflected negative R2.7 million as opposed to R43.3 million as per the pre-audited 2022/23 Annual Financial Statements. There are thus no financial problems at the municipality. The municipality indicated that they are engaging with their system vendor to ensure accurate reporting going forward. |
| B | KZN237 iNkosi Langalibalele | TRUE The municipality received a qualified audit opinion in the 2021/22 financial year as the municipality did not correctly record all items of Property, Plant and Equipment in accordance with GRAP 17, Property, Plant and Equipment. The municipality has an audit action plan which includes a plan to address the qualification issue. Thus, the qualification matter is not an indication of financial distress. |
| B | KZN238 Alfred Duma 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 new repayment plans were finalised and the municipality will be paying monthly instalments of R2 million to uMngeni-uThukela Water and R 1 million to the Department of Water and Sanitation. It should also be noted that the Creditors over 90 days of R14.4 million is significantly understated in relation to the outstanding balance of R182.5 million in the over 120 days category as per the MFMA Section 41 report at the end of September 2023. |
| B | KZN241 eNdameni | TRUE The criteria for eNdameni is a Negative Audit Opinion. The municipality further approved an unfunded Budget for the 2023/24 financial year together with a Budget funding plan which was not assessed to be credible. The eNdameni Local Municipality 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 2023, it was noted that the eNdameni Local Municipality owed Eskom R68 million for unpaid Bulk electricity for over 90 days as at the end of September 2023. According to the MFMA Section 41 Report for September 2023, the municipality's debt relief application was approved however a notice of breach was sent for a new overdue amount on 22 September 2023 by Eskom. The municipality appears to be facing cash flow challenges. The municipality approved a revised Budget funding plan 19 October 2023 which was assessed to be credible. |
| B | KZN242 Nquthu | TRUE The municipality indicated that the Creditors balance in the over 90 days' category of R1.4 million is due to retentions that will be paid once they fall due. The municipality attributed the negative Cash and cash equivalent to system errors. The only other criteria met by the municipality is a Negative Audit Opinion for 2021/22. The municipality does not appear to be facing any cash flow challenges. |
| B | KZN244 uMzinga | - |
| B | KZN245 uMvoti | TRUE The municipality indicated that the Creditors balance in the over 90 days' category of R13.8 million is due to retentions that will be paid once they fall due. The municipality does not appear to be facing financial problems. |
| C | DC24 uMzimyathi DM | TRUE The municipality indicated that the Creditors balance of R217.1 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 its Creditors. The municipality further approved an unfunded Budget for the 2023/24 financial year together with a Budget funding plan which was not assessed to be credible. In addition, the municipality plans to table an updated Budget funding plan to the municipal council on 31 October 2023. The municipality is currently facing cash flow challenges. |
| B | KZN252 Newcastle | TRUE Creditors in over 90 days of R171.7 million according to the municipality is attributable to the uThukela Water Board debt, for which the municipality is negotiating a payment plan with the entity. In addition, Creditors between 30-60 days and 60-90 days are invoices submitted at year-end to ensure completeness of accruals. The municipality further indicated that is applying the affordability criteria and the Interim Finance Committee is in place to make sure all Creditors more than 30 days are paid sooner. The municipality is planning to clear all such invoices within the next 30 days. The municipality further approved an unfunded Budget for the 2023/24 financial year together with an updated Budget funding plan which was assessed as credible by Provincial Treasury. The municipality is currently facing cash flow challenges. |
| B | KZN253 eMadingeni | TRUE The municipality has indicated that the Outstanding creditors of R12.6 million for greater than 90 days is mainly caused by financial challenges facing the municipality and also a dispute with their Financial System service provider which is not yet resolved. The municipality further indicated that there appeared to be errors on their September 2023 Creditors data strings which was currently being addressed. The Bulk electricity creditors greater than 90 days of R2.7 million as a percentage of Operating budget is greater than 2 percent. This is attributable to the municipality not being able to settle their Eskom accounts timeously. In terms of the MFMA Section 41 Report for September 2023 a notice of breach was sent to the municipality on 27 September 2023 by Eskom as a result thereof. The municipality further approved an unfunded Budget for the 2023/24 financial year. The municipality approved a Budget funding plan on 10 October 2023 which was assessed as credible by the Provincial Treasury. The municipality appears to be facing cash flow challenges. |
| B | KZN254 Danrhauer | TRUE The municipality attributed the over 90 days Creditors of R1.6 million to payments captured in the different modules and indicated that this matter would be attended to. The municipality does not appear to be facing financial problems. |
| C | DC25 AmaJoba DM | TRUE The municipality has attributed the Creditors of R66.4 million in the over 90 days category to the Bulk water owed to the uThukela Water Board which has been outstanding from prior years and has been carried over to the current financial year. The municipality currently has a payment arrangement of R520 000 per month with the uThukela Water Board which commenced from 31 August 2022 in this regard, however they have indicated that they have not made payment, whilst the current account is being paid. The municipality further approved an unfunded Budget for the 2023/24 financial year. The municipality approved their Budget funding plan on 03 October 2023 which was assessed as credible by Provincial Treasury. The municipality appears to be currently facing cash flow challenges. |
| B | KZN261 eDumbe | TRUE The municipality attributed the negative Cash and cash equivalents of R170.4 million and R70 million reported at 30 June 2023 and 30 September 2023 respectively to challenges with cash flow reporting. The municipality indicated that they are engaging with their system vendor to ensure accurate reporting going forward. |
| B | KZN262 uPhongolo | TRUE The municipality indicated that the negative cashflow balances reported are attributed to inaccuracies in financial reporting and incorrect cash flow transactions. The municipality has taken steps to address these issues by collaborating with the system vendor to rectify these errors. |
| B | KZN263 Abaqulusi | TRUE The municipality has indicated that the R19.6 million of the Creditors outstanding as at 30 September 2023 in the over 90 days' category is attributable to the Eskom debt of R17.2 million where the municipality was unable to fully pay the June 2023, July 2023 and August 2023 invoices. Currently engagements are being held between Eskom, the municipality and CoGTA to develop a repayment plan, however no agreement has been signed. The other portion of long outstanding debt is due to that the municipality financial system does not process payments to suppliers that have issues on the Central Supplier Database (CSD) such as their tax matters as well as SALGA debt and there is an existing payment arrangement for this debt. |
| B | KZN265 Nongoma | TRUE The municipality indicated that the Creditors outstanding as at 30 September 2023 in the over 90 days' category of R14.1 million is attributable to cash flow challenges faced by the municipality. The municipality also indicated that payment arrangements have been made to settle amounts owed to these Creditors. |
| B | KZN266 Ulundi | TRUE The municipality has a long outstanding debt with Eskom and the municipality has not been able to meet its payment obligations due to financial challenges. The municipality applied for the Debt relief that has been approved by National Treasury and the municipality has been honouring the current obligations. Should the municipality meet all the conditions stated in MFMA Circular No. 124 the Creditors balance is expected to reduce. During the engagement held with PT on the 27 September 2023 the municipality indicated their inability to pay the current invoice of R20.6 million. Furthermore, the municipality indicated that the main challenge is the escalated seasonal tariffs charged by Eskom during this season resulting to the municipality's inability to honour the current invoice. The municipality made a partial payment of R8 million on 29 September 2023, resulting to a shortfall of R12.6 million. According to Eskom's Debt Relief approval letter dated 27 September 2023, the outstanding balance currently stands at R17 million. In response, the Ulundi Local Municipality has formally requested Eskom to review and provide an updated invoice for the month of September. Furthermore, there is a proposed engagement between the municipality, Eskom, PT and CoGTA to discuss this matter. |
| C | DC26 Zululand DM | - |
| B | KZN271 uMhlabuyalingana | TRUE The municipality indicated that the Creditors outstanding as at 30 September 2023 in the over 90 days' category of R1.8 million is attributable to accruals raised in Period 13 as part of the 2022/23 Pre-audit AFS preparation process. These accruals were settled and reversed after the submission of the 2022/23 Pre-audit AFS as evidenced by the negative R2.5 million reflected in the 60-90 Days category. Therefore, there are no apparent financial problems at the municipality as at the end of Quarter 1. |
| B | KZN272 Jozini | TRUE In prior periods, the municipality experienced challenges in the reporting of cash flows which were expected to be rectified with the implementation of Version 6.7 of the mSCOA chart. The municipality conceded that that they are still experiencing challenges with cash flow reporting and that the negative amount of R45.2 million as at the end of Quarter 1 is inaccurate. The municipality indicated that the financial system service provider would be engaged before the end of October 2023 in order to correct the cash flow reporting. As per the investment register and the bank reconciliations submitted to Provincial Treasury for Month 03, the municipality ended the first quarter of the 2023/24 financial year with positive Cash and cash equivalents of R15.2 million. |
| B | KZN275 Mthabatha | TRUE The Mthabatha Local Municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. As part of the intervention process, all payments to Creditors are first approved by an Interim Finance Committee which according to the municipality tend to result in delays in payments. The municipality further indicated that Creditors balance outstanding for a period of greater than 30 days are due to the current cash position of the municipality which results in Creditors being settled on a priority basis. The municipality also explained that creditors balance outstanding for a period of greater than 90 days are mainly related to disputes where work performed before the commencement of the Section 139 Intervention could not be verified. The Creditors balance outstanding for a period of greater than 90 days is much lesser than the R28.6 million reported in the MFMA Section 71 report due to the challenges with the use of the Creditors' module amongst others, as explained below. The Mthabatha Local Municipality is still experiencing challenges with the use of various modules on the financial system mainly with the grants, liabilities and cash flow reporting where extracted reports from the financial system reflect incorrectly mapped information. This has resulted in the various MFMA Section 71 reports reflecting inaccurate information for operating expenditure, grants, capital, debtors, creditors and cash flows. As per the municipality, they are in constant communication with the financial system service provider to improve the quality of the Section 71 reporting. The negative Cash and cash equivalent balance of R3.99 million as at 30 June 2023 and the negative amount of R266 000 as at 30 September 2023 are clearly inaccurate. As per the municipality prepared Schedule C and accompanying narrative reports submitted for June 2023 and September 2023, the municipality had positive balances of R862 918 and R30.4 million as Cash and cash equivalent balances as at 30 June 2023 and as at 30 September 2023, respectively. |
| B | KZN276 Big Five Hlabisa | TRUE As per the Municipality, the Creditors balance over the 90 days' category as reflected in the MFMA Section 71 report of R1.7 million is incorrect due to the incorrect use of mSCOA Guidelines. The correct creditors balance over 90 days' category amounts to R308 318 as at the end of September 2023 as per the Age Analysis on the municipality's financial System. |
| C | DC27 uMkhanyakude DM | TRUE The uMkhanyakude District Municipality is under intervention in terms of Section 139(1)(b) of the Constitution. The municipality has included payments of long outstanding Creditors as a priority over the 3 years of the 2023/24 MTREF Budget approved by Council. As part of the Section 139(1)(b) intervention process, all payments to Creditors are first approved by an Interim Finance Committee (IFC), which is chaired by the Ministerial Representative. According to the municipality, the amount reflected in the Over 90 days' category for Creditors as at the end of September 2023 of R147.1 million is mainly attributable to the bulk water amount owed to Department of Water and Sanitation (DWS) which is as a result of the municipality not making regular payments with regards to bulk water as budgeted for. If the municipality continues to not honour the payment plan, there is a risk that the current funded 2023/24 budget could become unfunded in the 2023/24 Adjustments budget. The municipality is currently being engaged to provide the reasons for not honouring the payment plan and will also be alerted to the impact that the non-payment of creditors will have on the budget funding position. It is also noted that the amount of R17.5 million reflected in the Over the 90 Days' category for Bulk Water as at Month 03 is incorrect due to the challenges being experienced by the municipality with the use of the Creditors' module where the municipality has incorrectly classified the outstanding debt for DWS in the mSCOA guid. |
| B | KZN281 uMfolozi | - |
| B | KZN282 uMhlathuze | - |
| B | KZN284 uMlalazi | - |
| B | KZN285 Mthorjaneni | TRUE Mthorjaneni Local Municipality was not in a position to pay the Eskom obligation on time, due to financial constraints. The municipality's application for Debt relief was approved by National Treasury and Eskom, however the municipality was also unable to pay the Eskom's current invoice (September 2023). An engagement was held between PT, CoGTA, Municipality and Eskom on the 18 October 2023 in a bid to resolve the matter and it was agreed in principle that the Municipality and Eskom will enter into a new payment arrangement with Eskom for the total outstanding from April to date (including the September 2023) of R11.2 million. The municipality vouched to comply with the proposed payment arrangement once approved by Eskom. |
| B | KZN286 Nkandla | TRUE The municipality indicated that the over 90 days creditors balance was due to reporting error which is being investigated and will be cleared after consultation with Auditor General of South Africa (AGSA) during the 2022/23 audit process. |
| C | DC28 King Cetshwayo DM | TRUE The creditors balance over 90 days, relates to queries which have been raised with the service providers with regards to submission of reports, and confirmation of supply of goods and services. Currently, the municipality is engaging with these service providers in order to resolve these issues, prior to the making of payments. However, the municipality did not report the balance owed to the uMngeni-uThukela Water Board in their MFMA Section 71 data string, however as per the MFMA Section 41 Report for September 2023, it was noted that the municipality owed the water board R583.9 million for unpaid Bulk water. According to the MFMA Section 41 Report, the municipality is currently paying for Bulk water invoices based on the same tariff structure applied to other municipalities by water board. |
| B | KZN291 Mandeni | - |
| B | KZN292 KwaDukuza | - |
| B | KZN293 Nqwedwe | - |
| B | KZN294 Maphumulo | - |
| C | DC29 iLembe DM | TRUE As per the municipality, the Creditors balance over 90 days as reflected in the MFMA Section 71 reporting of R1.3 million is due to invoices with disputes. The municipality indicated that these are being resolved and should be cleared in the next reporting period. |
| B | KZN433 Greater Kokstad | - |
| B | KZN434 uBuhlebezwe | 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 received a qualified audit opinion in the 2021/22 financial year as the Auditor-General could not obtain sufficient appropriate audit evidence that payments made for outsourced business and advisory services included in Contracted services were received, as internal controls were not adequate to confirm receipt of these services. The municipality provided an audit action plan that includes a plan to address the qualification issue. There are thus no financial problems at the municipality. |
| Total | | 34 |