



**treasury**

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Department:  
Treasury

**PROVINCE OF KWAZULU-NATAL**

# **Municipal Finance Management**

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

### **2020/21**

**MFQR: 31 March 2021**

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

## **Data Source and Reliability**

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*All information in this report is based on the Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer were required to verify, sign and submit to the National Treasury. 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.*

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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 2020/21 Municipal Budget Information: Third Quarter Financial Results as at 31 March 2021. The non-delegated municipalities, namely, the eThekweni Metro, the Msunduzi and uMhlatuze Local Municipalities are included in the report. By the time of publishing the third quarter information by National Treasury, some municipalities did not submit all the required monthly MFMA Section 71 performance data strings. This has distorted the review of the budget performance as at the end of the third quarter for the respective municipalities, the district totals and the aggregated provincial total.

The mechanical straight line method of projection was used as the benchmark for expenditure and revenue as at the end of the third quarter. In terms of the straight line method of projection, all municipalities should have generated and spent approximately 75 percent of their Adjustments Budgets as at the end of the third quarter.

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## Introduction

This consolidated municipal budget performance review covers the financial performance of municipalities in KwaZulu-Natal as at the end of the third quarter of the 2020/21 financial year ended 31 March 2021.

The consolidated statement provides the in-year financial performance of municipalities against their budgeted revenue and expenditure. It includes the capital and operating budget performances as well as the debtors, creditors, conditional grants and compliance with the Division of Revenue Act (DoRA) of 2020 and the MFMA reporting requirements. It also provides a status report on the implementation of the Municipal Regulations on the Standard Chart of Accounts (mSCOA) and other municipal support and oversight.

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

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

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

Due to the matters noted above, some of the information contained in this report might not be credible.

It should also be noted that the municipalities listed in Table 16(b) did not upload all the required data strings for the 2020/21 financial year as at 31 March 2021 which resulted in distorted information for the quarter under review.

## 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. Provincial and District Overview

### 2.1 Operating Revenue and Expenditure – Provincial Total

Table 1: Operating Revenue and Expenditure as at the end of Quarter 3 – 2020/21

R'000	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>													
<b>Operating Revenue</b>	<b>72 122 484</b>	<b>73 869 582</b>	<b>25 823 098</b>	<b>35.8%</b>	<b>18 642 283</b>	<b>25.8%</b>	<b>22 584 439</b>	<b>30.6%</b>	<b>67 049 820</b>	<b>90.8%</b>	<b>15 607 351</b>	<b>70.9%</b>	<b>44.7%</b>
Property rates	14 453 309	14 426 275	5 411 996	37.4%	3 396 555	23.5%	4 197 064	29.1%	13 005 615	90.2%	2 965 730	72.0%	41.5%
Service charges - electricity revenue	21 529 409	21 673 777	7 359 615	34.2%	5 104 600	23.7%	6 769 541	31.2%	19 233 757	88.7%	4 548 392	60.9%	48.8%
Service charges - water revenue	8 518 774	8 421 058	2 588 631	30.4%	1 899 976	22.3%	2 715 183	32.2%	7 203 789	85.5%	1 851 118	63.5%	46.7%
Service charges - sanitation revenue	1 997 982	1 994 361	533 408	26.7%	351 790	17.6%	529 282	26.5%	1 414 481	70.9%	346 504	53.7%	52.7%
Service charges - refuse revenue	1 563 827	1 552 096	465 322	29.8%	368 051	23.5%	426 551	27.5%	1 259 924	81.2%	307 893	61.3%	38.5%
Rental of facilities and equipment	1 029 036	907 762	217 229	21.1%	182 944	17.8%	144 047	15.9%	544 219	60.0%	187 212	52.0%	(23.1%)
Interest earned - external investments	734 298	634 165	137 748	18.8%	89 242	12.2%	122 563	19.3%	349 552	55.1%	169 423	58.5%	(27.7%)
Interest earned - outstanding debtors	1 214 999	922 606	453 010	37.3%	143 581	11.8%	389 077	42.2%	985 668	106.8%	268 536	97.4%	44.9%
Dividends received	-	-	357	-	277	-	135	-	769	-	304	-	(55.7%)
Fines, penalties and forfeits	352 702	312 350	34 859	9.9%	27 876	7.9%	24 739	7.9%	87 475	28.0%	39 541	27.4%	(37.4%)
Licences and permits	145 263	128 401	24 527	16.9%	29 322	20.2%	21 617	16.8%	75 465	58.8%	28 786	124.1%	(24.9%)
Agency services	54 827	58 652	12 406	22.8%	21 268	38.8%	14 994	25.6%	48 668	83.0%	14 353	54.6%	4.5%
Transfers and subsidies	16 250 986	18 680 610	7 382 105	45.4%	5 799 524	35.7%	5 989 728	32.1%	19 171 358	102.6%	3 736 736	90.7%	60.3%
Other revenue	4 229 379	4 128 999	1 126 547	26.6%	1 221 067	28.9%	1 143 752	27.7%	3 491 366	84.6%	1 139 715	81.2%	4%
Gains	47 693	28 470	75 338	158.0%	6 209	13.0%	96 167	337.8%	177 714	624.2%	3 109	65.9%	2 993.6%
<b>Operating Expenditure</b>	<b>72 176 330</b>	<b>73 309 486</b>	<b>20 894 783</b>	<b>28.9%</b>	<b>16 899 870</b>	<b>23.4%</b>	<b>20 160 739</b>	<b>27.5%</b>	<b>57 955 392</b>	<b>79.1%</b>	<b>13 727 118</b>	<b>60.2%</b>	<b>46.9%</b>
Employee related costs	20 812 092	21 336 118	5 942 872	28.6%	5 692 703	27.4%	5 782 844	27.1%	17 418 419	81.6%	4 536 774	61.8%	27.5%
Remuneration of councillors	894 136	878 481	235 109	26.3%	195 376	21.9%	256 083	29.2%	686 568	78.2%	187 558	65.5%	36.5%
Debt impairment	4 156 733	3 473 891	595 378	14.3%	202 843	4.9%	835 921	24.1%	1 634 142	47.0%	1 155 779	32.9%	623.2%
Depreciation and asset impairment	6 348 517	6 263 509	1 657 082	26.1%	1 183 761	18.6%	1 705 304	27.2%	4 546 147	72.6%	1 202 993	52.5%	41.8%
Finance charges	1 107 678	1 048 446	276 232	24.9%	323 613	29.2%	229 406	21.9%	829 250	79.1%	220 680	62.2%	4.0%
Bulk purchases	16 117 359	16 493 677	6 769 110	42.0%	3 573 585	22.2%	5 168 828	31.3%	15 511 524	94.0%	2 867 419	63.2%	80.3%
Other Materials	6 939 300	7 330 437	2 099 555	30.3%	1 726 916	24.9%	2 344 615	32.0%	6 171 086	84.2%	1 171 553	62.8%	100.1%
Contracted services	9 302 353	9 743 663	2 015 918	21.7%	2 444 849	26.3%	2 452 956	25.2%	6 913 723	71.0%	2 140 753	65.3%	14.6%
Transfers and subsidies	816 603	955 391	206 865	25.3%	151 664	18.6%	189 569	19.8%	548 098	57.4%	188 037	61.9%	8%
Other expenditure	5 614 304	5 769 860	998 912	17.8%	1 401 455	25.0%	1 194 231	20.7%	3 594 598	62.3%	1 125 763	53.4%	6.1%
Losses	67 255	16 013	97 750	145.3%	3 105	4.6%	982	6.1%	1 017 837	636.0%	(29 992)	(41.6%)	(103.3%)
<b>Surplus/(Deficit)</b>	<b>(53 846)</b>	<b>560 096</b>	<b>4 928 314</b>		<b>1 742 413</b>		<b>2 423 700</b>		<b>9 094 428</b>		<b>1 880 234</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	8 209 593	8 072 341	1 178 431	14.4%	1 563 314	19.0%	2 088 150	25.9%	4 829 895	59.8%	993 325	32.7%	110.2%
Transfers and subsidies - capital (monetary alloc) (Department Agencies, HH, PEPC, ...)	71 089	63 177	86 997	122.4%	64 288	90.4%	77 600	122.8%	228 886	362.3%	9 345	56.2%	730.4%
Transfers and subsidies - capital (in-kind - all)	2 520	12 591	1 508	59.8%	10	4%	-	-	1 518	12.1%	5 518	106.2%	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>8 229 356</b>	<b>8 708 204</b>	<b>6 195 250</b>		<b>3 370 026</b>		<b>4 589 450</b>		<b>14 154 727</b>		<b>2 888 422</b>		

Source: NT Igdatabase

- The municipalities in KwaZulu-Natal have generated Operating revenue amounting to R67 billion or 90.8 percent of the Adjusted Budget of R73.9 billion. The revenue generated is above the expected straight line projection of 75 percent as at the end of the third quarter for the 2020/21 financial year. The 90.8 percentage is higher in comparison to Operating revenue generated of 70.9 percent in the third quarter of the previous financial year.
- The majority of the sources of Operating revenue generated more than 75 percent of their Adjusted Budget except for the *Service charges - sanitation revenue* of R1.4 billion or 70.9 percent, *Rental of facilities and equipment* of R544.2 million or 60 percent, *Interest earned - external investments* of R349.6 million or 55.1 percent, *Fines, penalties and forfeits* of R87.5 million or 28 percent, *Licences and permits* of R75.5 million or 58.8 percent.
- Dividends received* of R769 000 was reported while there was no budget for this revenue source. The two municipalities that reported this revenue source was Big Five Hlabisa (R754 000) and Mpfana (R14 000) Local Municipalities.
- There are three revenue sources that generated Operating revenue of more than 100 percent at the end of third quarter. The line items are the *Interest earned - outstanding debtors* of R985.7 million or 106.8 percent, *Transfers and subsidies* of R19.2 billion or 102.6 percent and *Gains* of R177.7 million or 624.4 percent. This could be the result of incorrect reporting or under budgeting in the 2020/21 Adjusted Budget.
- Municipalities in KwaZulu-Natal have incurred Operating expenditure amounting to R58 billion or 79.1 percent of the Adjusted Budget of R73.3 billion as at the end of the third quarter.
- Significantly low expenditure on *Debt impairment* of R1.6 billion (47 percent) and *Transfers and subsidies* of R548.1 million (57.4 percent) was incurred as at the end of March 2021 against their respective budgets.
- It should be noted that the reported expenditure of R101.8 million or 636 percent for *Losses* is mainly due to the Msunduzi Local Municipality reporting the year to date *Losses* of R98.1 million against the Adjusted Budget amount of R70 000.
- Municipalities in KwaZulu-Natal reported an Operating Surplus of R9.1 billion at the end of the third quarter of the 2020/21 financial year.

## 2.2 Operating Revenue – District Total

Table 2: Operating Revenue per source and per district as at the end of Quarter 3 – 2020/21

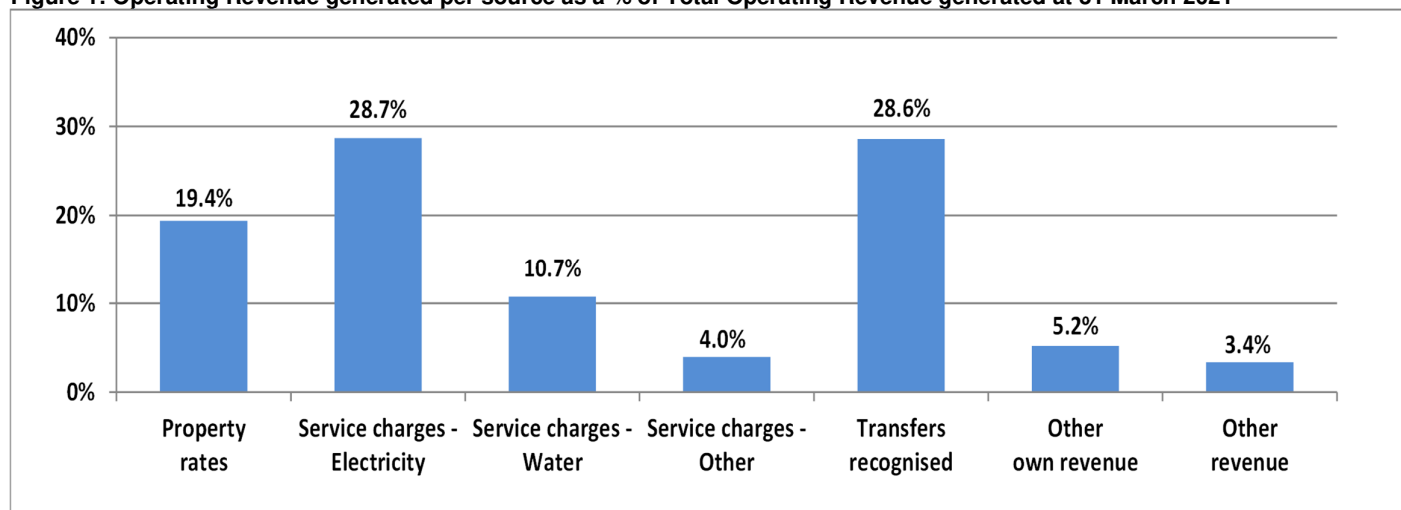
R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail						
					Property rates	Service charges			Transfers recognised - operational	Other own revenue	Other revenue <sup>2</sup>
						Electricity revenue	Water revenue	Other <sup>1</sup>			
eThekwini	40 534 246	40 865 196	27 972 849	68.5	6 428 824	9 110 478	3 488 173	1 079 604	4 112 831	3 140 544	612 395
Ugu	2 949 892	3 092 744	2 439 206	78.9	508 516	129 151	234 460	141 542	1 299 908	26 665	98 964
uMgungundlovu	7 930 637	8 144 613	18 490 331	227.0	3 786 848	6 667 317	2 387 660	821 373	3 700 122	209 903	917 108
uThukela	2 736 900	2 805 082	2 218 744	79.1	283 609	453 478	160 519	48 098	1 146 954	(81)	126 166
uMzinyathi	1 616 138	1 712 337	1 518 176	88.7	133 589	154 048	41 897	31 157	1 068 936	24 523	64 026
Amajuba	2 574 321	2 624 798	2 000 091	76.2	294 541	479 889	155 778	158 133	866 984	16 955	27 812
Zululand	2 195 938	2 397 113	2 024 611	84.5	254 333	224 680	61 124	65 285	1 356 444	7 528	55 218
uMkhanyakude	1 442 522	1 650 775	1 620 568	98.2	104 725	3 198	32 079	12 098	1 411 563	4 283	52 622
King Cetshwayo	5 188 662	5 330 446	4 488 674	84.2	581 137	1 301 970	462 597	195 117	1 748 040	21 219	178 593
iLembe	3 459 501	3 627 491	2 902 103	80.0	481 811	613 567	138 311	91 510	1 456 034	34 082	86 788
Harry Gwala	1 493 726	1 618 987	1 374 467	84.9	147 682	95 979	41 192	30 488	1 003 541	5 745	49 839
<b>Total</b>	<b>72 122 484</b>	<b>73 869 582</b>	<b>67 049 820</b>	<b>90.8</b>	<b>13 005 615</b>	<b>19 233 757</b>	<b>7 203 789</b>	<b>2 674 405</b>	<b>19 171 358</b>	<b>3 491 366</b>	<b>2 269 531</b>

Source: NT Igdatabase

1 Include Service charges revenue for Sanitation, Refuse and Other.

2 Include Property rates - penalties and collection charges, Rental of facilities and equipment, Interest earned on external investments & outstanding debtors, Dividends received, Fines, Licences and permits, Agency services and Gains on disposal of PPE.

Figure 1: Operating Revenue generated per source as a % of Total Operating Revenue generated at 31 March 2021



- The bulk of Operating revenue at the end of the third quarter was generated by the eThekwini Metro at R28 billion followed by the uMgungundlovu District at R18.5 billion and King Cetshwayo District at R4.5 billion.
- Operating revenue generated by the districts against their respective Adjusted Budgets exceeded the benchmark of 75 percent for the third quarter with the exception of eThekwini Metro with 68.5 percent while the uMgungundlovu District reported an Operating Revenue of 227 percent or R18.5 billion which significantly exceeded the Adjusted Budget of R8.1 billion. However, the total revenue generated by the uMgungundlovu District appears to have been overstated due to the possible errors in reporting by the Msunduzi Local Municipality which reported an Operating revenue amounting R16.6 billion or 274.2 percent against a budget of R6 billion.
- The *Service charges – electricity revenue* at R19.23 billion or 28.7 percent contributed the most to the total Operating revenue generated followed by *Transfers recognised – operational* with R19.17 billion or 28.6 percent.
- The eThekwini Metro (14.7 percent), the uMgungundlovu (20 percent), King Cetshwayo (38.9 percent) and Amajuba (43.3 percent) Districts are the least dependent on grant funding. The low grant dependency in the uMgungundlovu and King Cetshwayo Districts is mainly due to the high own revenue base in the Msunduzi and uMhlathuze Local Municipalities within the districts.
- With the exception of the eThekwini Metro with R6.4 billion, the other districts that generated the largest amounts for *Property rates* are uMgungundlovu (R3.8 billion), Ugu (R508.5 million), King Cetshwayo (R581.1 million), and iLembe (R481.8 million). The uMgungundlovu District's reported R3.8 billion could be overstated due to the errors in the reported amount for the *Property rates* by the Msunduzi Local Municipality, uMkhanyakude, uMzinyathi, and Harry Gwala Districts with R104.7 million, R133.6 million and 147.7 million respectively, were the districts that reported the least amounts of *Property rates* revenue generated for the third quarter.
- Excluding the eThekwini Metro with R13.7 billion, the uMgungundlovu (R9.9 billion) and King Cetshwayo (R2 billion) are the districts that generated the bulk of the Total revenue for *Service charges* which includes *Electricity revenue*, *Water revenue* and *Other*.

## 2.3 Operating Expenditure – District Total

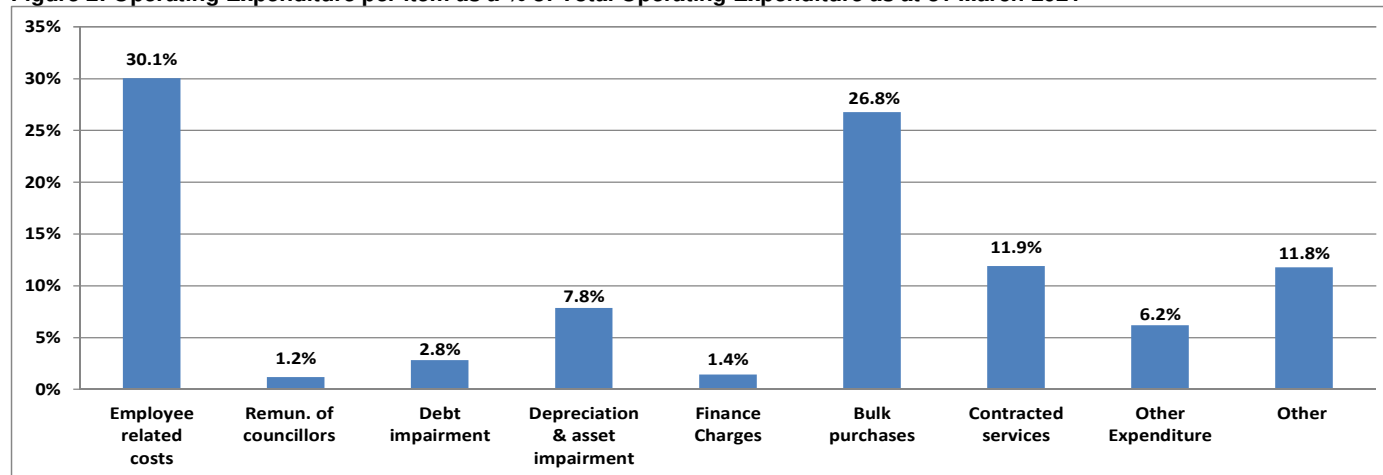
Table 3: Operating Expenditure per item and per district as at the end of Quarter 3 – 2020/21

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail								
					Employee related costs	Remun. of councillors	Debt impairment	Depreciation and asset impairment	Finance charges	Bulk purchases	Contracted services	Other expenditure	Other <sup>1</sup>
eThekweni	40 161 811	40 121 706	24 911 882	62.1	7 606 020	85 496	651 414	1 761 358	574 039	7 145 683	2 776 827	1 355 041	2 956 003
Ugu	3 148 494	3 180 579	1 875 969	59.0	810 790	60 166	5 616	182 832	10 348	106 609	299 574	282 526	117 506
uMgungundlovu	7 435 437	7 668 903	17 437 701	227.4	4 370 095	190 201	788 078	1 382 710	126 568	5 757 880	1 654 349	489 970	2 677 849
uThukela	2 809 867	2 919 695	1 448 644	49.6	643 924	38 318	9 443	52 482	1 453	309 437	157 444	173 934	62 210
uMzinyathi	1 587 922	1 713 311	963 201	56.2	330 621	24 339	2 355	28 981	3 795	138 445	197 008	154 257	83 401
Amajuba	2 925 498	2 916 715	1 720 206	59.0	492 077	30 713	29 659	272 640	37 023	299 315	335 311	120 246	103 222
Zululand	2 145 179	2 297 263	1 622 924	70.6	572 987	54 379	24 243	102 210	7 316	256 175	342 470	177 015	86 129
uMkhanyakude	1 475 355	1 566 044	996 780	63.6	382 075	42 420	15 127	91 154	1 343	23 527	145 606	155 004	140 524
King Cetshwayo	5 349 073	5 623 218	3 731 657	66.4	1 106 182	70 009	81 448	395 483	49 648	862 864	498 482	349 655	317 886
iLembe	3 472 349	3 589 235	2 238 463	62.4	657 380	51 060	22 286	196 632	17 330	526 374	315 620	212 904	238 877
Harry Gwala	1 665 346	1 712 817	1 007 965	58.8	446 269	39 468	4 473	79 664	385	85 214	191 032	124 046	37 414
<b>Total</b>	<b>72 176 330</b>	<b>73 309 486</b>	<b>57 955 392</b>	<b>79.1</b>	<b>17 418 419</b>	<b>686 568</b>	<b>1 634 142</b>	<b>4 546 147</b>	<b>829 250</b>	<b>15 511 524</b>	<b>6 913 723</b>	<b>3 594 598</b>	<b>6 821 021</b>

Source: NT Igdatabase

<sup>1</sup> Include Other Materials, Transfers and grants and Loss on disposal of PPE.

Figure 2: Operating Expenditure per item as a % of Total Operating Expenditure as at 31 March 2021



- Municipalities in KwaZulu-Natal spent R58 billion or 79.1 percent of the total Adjusted Budget of R73.3 billion which is above the straight line projection of 75 percent as at the end of the third quarter of the 2020/21 financial year.

- With the exception of the uMgungundlovu District (227.4 percent), all the districts in the province including the eThekweni Metro reported Operating expenditure of less than 75 percent of their Adjusted Budgets.

- The uMgungundlovu District reported the highest expenditure with 227.4 percent followed by the Zululand, King Cetshwayo and uMkhanyakude Districts with 70.6 percent, 66.4 percent, 63.6 percent respectively. The districts that reported the lowest expenditure rates as at the end of the third quarter are the uThukela (49.6 percent), uMzinyathi (56.2 percent), Harry Gwala (58.8 percent), Ugu (59 percent) and Amajuba (59 percent) Districts.

- Twenty six municipalities in the province have not reported expenditure against *Debt impairment*. In addition, it was noted that sixteen municipalities did not report on *Depreciation and asset impairment*. This has resulted in the understatement of Operating expenditure for the third quarter of the 2020/21 financial year ending 31 March 2021.

- The uMfolozi Local Municipality incorrectly reported negative amount of R181 000 against *Debt impairment*. Furthermore, the uMshwathi and Mpofana Local Municipalities incorrectly reported negative figures against *Transfers and grants* of R12.6 million and R111 000 respectively.

- Employee related costs* contributed the most towards Operating expenditure with R17.4 billion or 30.1 percent.

- Bulk purchases* is the second highest contributor towards the Operating expenditure in the province at R15.5 billion or 26.8 percent which is expected considering that revenue from Trading services, namely, *Service charges – electricity* and *Service charges – water* also contributed significantly towards Operating revenue.



## 2.4 Repairs and Maintenance Expenditure- District Total

Table 4: Repairs and Maintenance expenditure per district (Total) as at the end of Quarter 3- 2020/21

R'000	Budget		First Quarter		Second Quarter		Third Quarter		Year to date	
	Original Budget	Adjusted Budget	Q1 Sept Actual	1st Q as % of Adjusted Budget	Q2 Dec Actual	2nd Q as % of Adjusted Budget	Q3 Mar Actual	3rd Q as % of Adjusted Budget	Unaudited Actual	Total Expenditure as a % of Adjusted Budget
eThekwini	3 200 066	2 888 125	492 665	17.1	665 523	23.0	521 693	18.1	1 679 881	58.2
Ugu	183 166	192 032	10 248	5.3	30 366	15.8	30 369	15.8	70 983	37.0
uMgungundlovu	321 337	337 914	302 490	89.5	103 371	30.6	458 871	135.8	864 732	255.9
uThukela	109 943	146 123	10 272	7.0	23 358	16.0	19 862	13.6	53 492	36.6
uMzinyathi	147 161	154 434	59 740	38.7	55 508	35.9	57 573	37.3	172 820	111.9
Amajuba	32 232	50 539	7 620	15.1	11 640	23.0	6 098	12.1	25 357	50.2
Zululand	111 361	121 135	18 034	14.9	36 828	30.4	45 971	38.0	100 833	83.2
uMkhanyakude	68 449	61 919	3 222	5.2	6 976	11.3	15 146	24.5	25 344	40.9
King Cetshwayo	946 002	422 750	44 575	10.5	360 847	85.4	229 866	54.4	635 288	150.3
iLembe	139 382	175 187	22 379	12.8	28 900	16.5	31 644	18.1	82 923	47.3
Harry Gwala	87 278	97 016	15 752	16.2	13 764	14.2	21 818	22.5	51 333	52.9
<b>Total</b>	<b>5 346 377</b>	<b>4 647 175</b>	<b>986 998</b>	<b>21.2</b>	<b>1 337 080</b>	<b>28.8</b>	<b>1 438 910</b>	<b>31.0</b>	<b>3 762 987</b>	<b>81.0</b>

Source: NT Igdatabase

- Overall, the budget for *Repairs and maintenance* was decreased by R699.2 million from the R5.3 billion in the Original Budget to R4.6 billion in the Adjusted Budget. The highest decreases were noted in the uMhlathuze Local Municipality and the eThekwini Metro with decreases of R522.5 million and R311.9 million respectively. On the other hand, the highest increases were noted in the uMdoni Local Municipality (R33.8 million), the uThukela District Municipality (R30.4 million), the Harry Gwala District Municipality (R19.7 million) and the Dannhauser (R15.9 million), Ndwedwe (R14.7 million) and Mkhambathini (R13.8 million) Local Municipalities.
- The total expenditure to date on *Repairs and maintenance* for all districts as well as the eThekwini Metro was R3.8 billion or 81 percent against the Adjusted budget as at 31 March 2021.
- Only four districts in the KwaZulu-Natal Province reported *Repairs and maintenance* expenditure of more than 75 percent of their Adjusted Budgets as at 31 March 2021, which were the uMgungundlovu (255.9 percent), King Cetshwayo (150.3 percent), uMzinyathi (111.9 percent) and Zululand (83.2 percent) Districts.
- The remaining districts in the province, including the eThekwini Metro (58.2 percent), reported *Repairs and maintenance* expenditure of below 75 percent as at the end of the third quarter of the 2020/21 financial year. The uThukela (36.6 percent), Ugu (37 percent), uMkhanyakude (40.9 percent) and iLembe (47.3 percent) Districts reported the lowest expenditure for *Repairs and maintenance* against their respective budgets.
- The consequence of low expenditure on *Repairs and maintenance* for municipalities supplying Electricity and Water is evident in their reported annual Electricity and Water losses.
- Low expenditure on *Repairs and maintenance* may also be an indication that the municipalities lack Asset repair and maintenance plans and/or are experiencing cash flow challenges and are therefore unable to spend at appropriate levels on *Repairs and maintenance*, thus impacting negatively on service delivery.

## 2.5 Capital Revenue and Expenditure- Provincial Total

Table 5: Capital Revenue and Expenditure as at the end of Quarter 3 – 2020/21

	2020/21										2019/20		Q3 of 2019/20 to Q3 of 2020/21
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R'000</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>10 790 522</b>	<b>15 759 786</b>	<b>1 351 988</b>	<b>12.5%</b>	<b>2 623 001</b>	<b>24.3%</b>	<b>2 306 888</b>	<b>14.6%</b>	<b>6 281 878</b>	<b>39.9%</b>	<b>1 793 963</b>	<b>172.5%</b>	<b>28.6%</b>
National Government	6 897 772	9 778 324	1 748 141	25.3%	1 788 809	25.9%	1 534 834	15.7%	5 071 784	51.9%	1 373 906	133.7%	11.7%
Provincial Government	1 055 332	1 276 313	14 055	1.3%	54 841	5.2%	40 980	3.2%	109 875	8.6%	32 121	13.0%	27.6%
District Municipality	3 000	5 022	6 784	226.1%	-	-	878	17.5%	7 662	152.6%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies/JH/PE/PC...)	29 973	44 352	18 850	62.9%	8 789	29.3%	8 072	18.2%	35 711	80.5%	898	35.9%	799.2%
<b>Transfers recognised - capital</b>	<b>7 986 076</b>	<b>11 104 012</b>	<b>1 787 830</b>	<b>22.4%</b>	<b>1 852 438</b>	<b>23.2%</b>	<b>1 584 764</b>	<b>14.3%</b>	<b>5 225 032</b>	<b>47.1%</b>	<b>1 406 925</b>	<b>124.9%</b>	<b>12.6%</b>
Borrowing	1 230 298	1 644 292	239 798	19.5%	109 158	8.9%	30 391	1.8%	379 349	23.1%	49 028	12.9%	(38.0%)
Internally generated funds	1 574 148	3 011 482	(675 640)	(42.9%)	661 405	42.0%	691 733	23.0%	677 947	22.5%	338 010	624.0%	104.6%
	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>11 021 103</b>	<b>15 811 107</b>	<b>1 628 943</b>	<b>14.8%</b>	<b>2 684 108</b>	<b>24.4%</b>	<b>2 296 048</b>	<b>14.5%</b>	<b>6 609 099</b>	<b>41.8%</b>	<b>2 184 986</b>	<b>146.4%</b>	<b>5.1%</b>
<b>Municipal governance and administration</b>	<b>977 888</b>	<b>1 232 907</b>	<b>(353 309)</b>	<b>(36.1%)</b>	<b>144 131</b>	<b>14.7%</b>	<b>120 235</b>	<b>9.8%</b>	<b>(88 943)</b>	<b>(7.2%)</b>	<b>185 430</b>	<b>537.5%</b>	<b>(35.2%)</b>
Executive and Council	358 760	38 862	5 085	1.4%	18 106	5.0%	40 800	105.0%	63 991	164.7%	12 086	10.2%	237.6%
Finance and administration	618 946	1 193 302	(358 321)	(57.9%)	125 775	20.3%	77 479	6.5%	(155 067)	(13.0%)	173 315	620.6%	(55.3%)
Internal audit	182	742	(73)	(40.0%)	250	137.3%	1 956	263.6%	2 133	287.5%	29	58.9%	6 763.8%
<b>Community and Public Safety</b>	<b>2 149 956</b>	<b>2 682 630</b>	<b>126 463</b>	<b>5.9%</b>	<b>376 866</b>	<b>17.5%</b>	<b>401 849</b>	<b>15.0%</b>	<b>905 177</b>	<b>33.7%</b>	<b>361 047</b>	<b>49.8%</b>	<b>11.3%</b>
Community and Social Services	424 891	518 710	15 881	3.7%	202 118	47.6%	202 743	39.1%	420 741	81.1%	214 582	109.7%	(5.5%)
Sport And Recreation	330 034	448 281	10 694	3.2%	79 365	24.0%	84 341	18.8%	174 400	38.9%	38 579	43.7%	118.6%
Public Safety	96 695	90 584	2 245	2.3%	16 811	17.4%	11 791	13.0%	30 848	34.1%	15 606	51.5%	(24.4%)
Housing	1 285 323	1 608 330	97 488	7.6%	77 040	6.0%	102 086	6.3%	276 614	17.2%	90 556	19.9%	12.7%
Health	13 012	16 725	154	1.2%	1 532	11.8%	887	5.3%	2 574	15.4%	1 724	13.2%	(48.6%)
<b>Economic and Environmental Services</b>	<b>3 111 846</b>	<b>3 702 760</b>	<b>1 029 688</b>	<b>33.1%</b>	<b>965 651</b>	<b>31.0%</b>	<b>675 088</b>	<b>18.2%</b>	<b>2 670 428</b>	<b>72.1%</b>	<b>782 495</b>	<b>71.0%</b>	<b>(13.7%)</b>
Planning and Development	819 397	1 066 345	52 356	6.4%	197 650	24.1%	54 193	5.1%	304 199	28.5%	126 147	79.0%	(57.0%)
Road Transport	2 285 549	2 624 485	972 454	42.5%	765 398	33.5%	620 667	23.6%	2 358 519	89.9%	654 037	69.0%	(5.1%)
Environmental Protection	6 899	11 930	4 878	70.7%	2 604	37.7%	229	1.9%	7 710	64.6%	2 310	32.0%	(90.1%)
<b>Trading Services</b>	<b>4 750 948</b>	<b>8 127 673</b>	<b>809 596</b>	<b>17.0%</b>	<b>1 190 098</b>	<b>25.0%</b>	<b>1 096 907</b>	<b>13.5%</b>	<b>3 096 601</b>	<b>38.1%</b>	<b>850 069</b>	<b>122.3%</b>	<b>29.0%</b>
Energy sources	842 235	827 651	24 593	2.9%	132 817	15.8%	260 233	31.4%	417 643	50.5%	133 305	63.8%	95.2%
Water Management	2 933 600	5 271 514	704 344	24.0%	822 162	28.0%	572 327	10.9%	2 098 833	39.8%	481 500	122.6%	18.9%
Waste Water Management	777 235	1 866 063	37 729	4.9%	222 797	28.7%	234 997	12.6%	495 523	26.6%	202 868	183.6%	15.8%
Waste Management	197 878	162 446	42 930	21.7%	12 323	6.2%	29 350	18.1%	84 603	52.1%	32 396	59.8%	(9.4%)
<b>Other</b>	<b>30 466</b>	<b>65 138</b>	<b>16 505</b>	<b>54.2%</b>	<b>7 362</b>	<b>24.2%</b>	<b>1 968</b>	<b>3.0%</b>	<b>25 836</b>	<b>39.7%</b>	<b>5 945</b>	<b>29.2%</b>	<b>(66.9%)</b>

Source: NT Igdatabase

- The highest contributor towards the total Capital sources of finance as at the end of quarter three was *National Government* transfers at R5.1 billion followed by *Internally generated funds* at R677.5 million and *Borrowing* at R379.3 million. *Provincial Government* transfers, *District Municipalities* and *Other transfers and grants* with a total of R153.3 million made up the remaining Capital sources of finance.
- At the end of the third quarter, the municipalities in the province were expected to have spent a straight line projection of 75 percent of the Adjusted Budget for Capital expenditure. However, the municipalities spent R6.6 billion or 41.8 percent which is significantly below the expected straight line projection of 75 percent.
- The bulk of the Capital expenditure as at the end of the third quarter was on *Trading services* at R3.1 billion or 46.9 percent of the total Capital expenditure of which R2.1 billion was spent on *Water Management*.
- Economic and Environmental Services* is the second largest contributor towards the Capital expenditure amounting to R2.7 billion or 40.4 percent, of which R2.4 billion was spent on *Road Transport*.
- Community and Public Safety* contributed R905.2 million or 13.7 percent towards the total Capital expenditure of which, R420.7 million was spent on *Community & Social Services*.
- Other* contributed the least towards the total Capital expenditure at R25.8 million or 0.39 percent, whilst *Municipal Governance and Administration* reflected negative spending of R88.9 million as at the end of quarter three due to incorrect reporting.

## 2.6 Capital Revenue – District Total

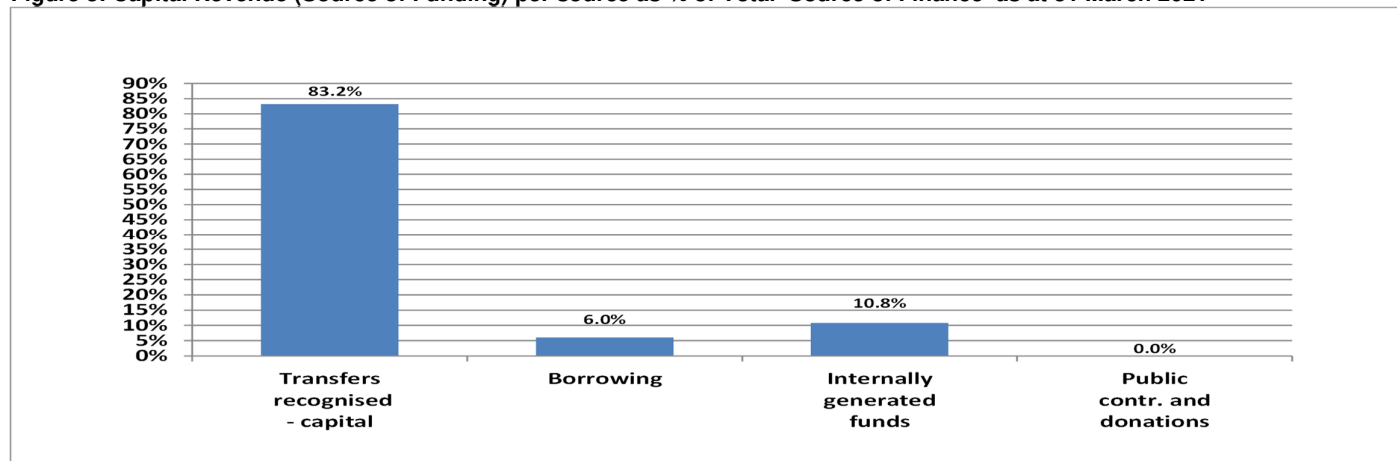
**Table 6: Capital Revenue (Source of Finance) per district as at the end of Quarter 3 – 2020/21**

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail			
					Transfers recognised - capital <sup>1</sup>	Borrowing	Internally generated funds	Public contr. and donations
eThekweni	4 792 769	5 416 158	1 883 200	34.8	947 004	292 303	643 894	-
Ugu	562 248	716 641	243 114	33.9	191 861	-	51 253	-
uMgungundlovu	898 205	4 183 250	2 746 987	65.7	2 633 632	86 134	27 220	-
uThukela	409 582	576 412	270 566	46.9	264 874	-	5 692	-
uMzinyathi	504 547	594 417	354 174	59.6	255 709	-	98 465	-
Amajuba	160 290	354 996	162 894	45.9	125 567	-	37 327	-
Zululand	638 699	653 127	170 040	26.0	287 944	-	(117 904)	-
uMkhanyakude	453 195	475 651	(110 651)	(23.3)	180 113	-	(290 763)	-
King Cetshwayo	1 094 027	1 278 394	86 596	6.8	(58 408)	2 806	142 198	-
iLembe	653 373	730 668	77 140	10.6	107 644	(1 897)	(28 608)	-
Harry Gwala	623 587	780 074	397 818	51.0	289 092	-	108 726	-
<b>Total</b>	<b>10 790 522</b>	<b>15 759 786</b>	<b>6 281 878</b>	<b>39.9</b>	<b>5 225 032</b>	<b>379 347</b>	<b>677 499</b>	<b>-</b>

Source: NT Igdatabase

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

**Figure 3: Capital Revenue (Source of Funding) per source as % of Total 'Source of Finance' as at 31 March 2021**



- An overview of the Capital source of funding by district shows that municipalities in the province are dependent on grants to fund their Capital expenditure as *Transfers recognised – capital* contributed R5.2 billion or 83.2 percent of the total Capital source of funding of R6.3 billion as at the end of the third quarter.
- The second largest Capital source of funding was *Internally generated funds* at 10.8 percent or R677.5 million followed by *Borrowing* at 6 percent or R379.3 million.
- The eThekweni Metro (R292.3 million) and three districts utilised *Borrowings* to the amount of R379.3 million as at the end of the third quarter. The uMgungundlovu District utilised the highest *Borrowings* at R86.1 million followed by King Cetshwayo District at R2.8 million. A negative amount of R1.9 million for the iLembe District appears to be a reporting error. The incorrect reporting is mainly due to challenges with the financial systems and incorrect use of the mSCOA segments.
- Internally generated funds* of R677.5 million was utilised by all 10 districts as well as the eThekweni Metro to fund their Capital expenditure. The eThekweni Metro reported the highest amount of R292.3 million (77 percent) against the total amount of *Internally generated funds*, followed by uMgungundlovu District with an amount of R86.1 million (22.7 percent).
- The uMgungundlovu District with R2.7 billion contributed the most to the total Capital revenue of R6.3 billion. The district financed its Capital Expenditure from *Transfers recognised – capital* of R2.6 billion and *Internally generated funds* of R86.1 million. However, the figures reported by the uMgungundlovu District appear to be incorrect as the uMshwathi (R1 billion or 3337.4 percent) and Msunduzi (R1.5 billion or 211.4 percent) Local Municipalities reported actual Capital revenue that far exceeded their Adjusted budget.
- The iLembe District contributed the least towards total Capital Revenue with only R77.1 million, while uMkhanyakude District incorrectly reported negative capital revenue of R110.7 million.

## 2.7 Capital Expenditure – District Total

Table 7: Capital Expenditure per item and per district as at the end of Quarter 3 – 2020/21

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail									
					Governance and Admin. <sup>1</sup>	Community and Public Safety			Economic and Environmental Services		Trading Services			Other
						Housing	Health	Other <sup>2</sup>	Road Transport	Other <sup>3</sup>	Electricity	Water and Waste Water Mgt.	Waste Mgt	
eThekweni	4 792 769	5 416 158	1 883 207	34.8	115 832	137 146	2 574	138 460	777 979	121 652	216 351	349 490	13 176	10 546
Ugu	570 651	720 958	243 211	33.7	(4 683)	0	-	43 586	77 187	47 063	337	74 667	1 082	3 974
uMgungundlovu	899 425	4 209 275	3 078 667	73.1	126 970	132 113	-	514 041	1 423 081	28 488	160 606	630 028	52 027	11 313
uThukela	454 832	576 412	273 861	47.5	842	-	-	9 794	18 917	49 073	9 588	185 260	383	3
uMzinyathi	504 547	594 417	354 174	59.6	20 008	-	-	56 687	50 091	20 651	9 947	192 269	4 520	-
Amajuba	186 083	355 235	180 794	50.9	2 694	(1 034)	-	25 093	21 448	37 723	2 095	92 411	365	-
Zululand	654 596	653 127	153 883	23.6	(136 087)	(2 988)	-	18 293	58 379	(45 451)	(48 847)	307 761	2 823	-
uMkhanyakude	510 602	496 075	(112 276)	(22.6)	(74 999)	-	-	(103 185)	(65 351)	13 431	1 619	115 891	317	-
King Cetshwayo	1 142 099	1 278 711	78 188	6.1	(98 161)	1 446	-	(46 289)	(86 775)	(23 731)	37 620	289 259	4 818	-
iLembe	676 245	730 668	77 267	10.6	(48 527)	792	-	(59 206)	18 876	22 682	(3 027)	144 218	1 459	-
Harry Gwala	629 255	780 074	398 122	51.0	7 169	9 139	-	28 716	64 687	40 327	31 352	213 101	3 631	-
<b>Total</b>	<b>11 021 103</b>	<b>15 811 107</b>	<b>6 609 099</b>	<b>41.8</b>	<b>(88 943)</b>	<b>276 614</b>	<b>2 574</b>	<b>625 990</b>	<b>2 358 519</b>	<b>311 909</b>	<b>417 643</b>	<b>2 594 356</b>	<b>84 603</b>	<b>25 836</b>

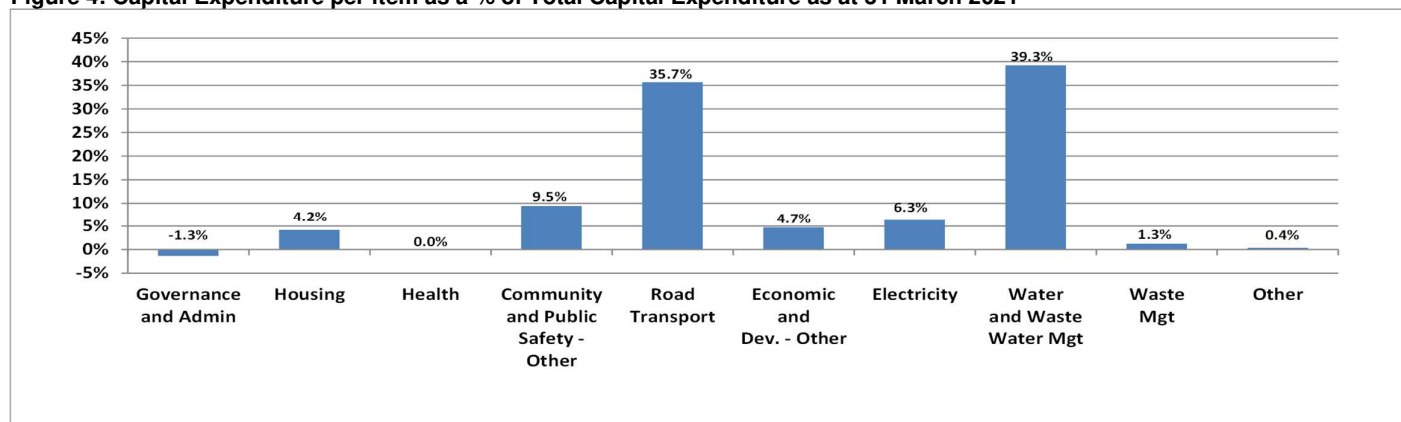
Source: NT Igdatabase

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

2 Include Community & Social Services, Sports And Recreation and Public Safety.

3 Include Planning and Development and Environmental Protection.

Figure 4: Capital Expenditure per item as a % of Total Capital Expenditure as at 31 March 2021



- As at the end of the third quarter of the 2020/21 financial year, municipalities in the province spent R6.6 billion or 41.8 percent, which is significantly below the straight line projection of 75 percent as at the end of the third quarter. As noted under Capital revenue, the uMkhanyakude District reported negative capital expenditure which negatively impacted on the overall performance as at the end of the third quarter.
- The bulk of the Capital expenditure was reported on *Water and Waste Water Mgt.* at R2.6 billion or 39.3 percent. The uMgungundlovu District recorded the highest expenditure of R630 million against the category while the Ugu District recorded the least expenditure of R74.7 million.
- The second largest Capital expenditure was reported against *Road Transport.* at R2.4 billion or 35.7 percent. The uMgungundlovu District recorded the largest spending against the category with R1.4 billion while iLembe District reported the least expenditure of R18.9 million.
- The least Capital expenditure of R2.6 million of total Capital expenditure was reported on *Health.* The only spending on *Health* was by the eThekweni Metro.
- The bulk of Capital expenditure on *Electricity* is from the eThekweni Metro and the uMgungundlovu District with amounts of R216.4 million and R160.6 million respectively.
- The main contributor to the under-spending on Capital budget is the incorrect reporting by the majority of municipalities due to the data strings extracting incorrect expenditure when uploaded to the National Treasury LG portal. The municipalities stated that they are engaging with their service providers in order to correct their data strings.

## 2.8 Comparatives: Capital vs Operating Expenditure

Figure 5: Comparatives: Capital vs Operating as at 31 March 2021

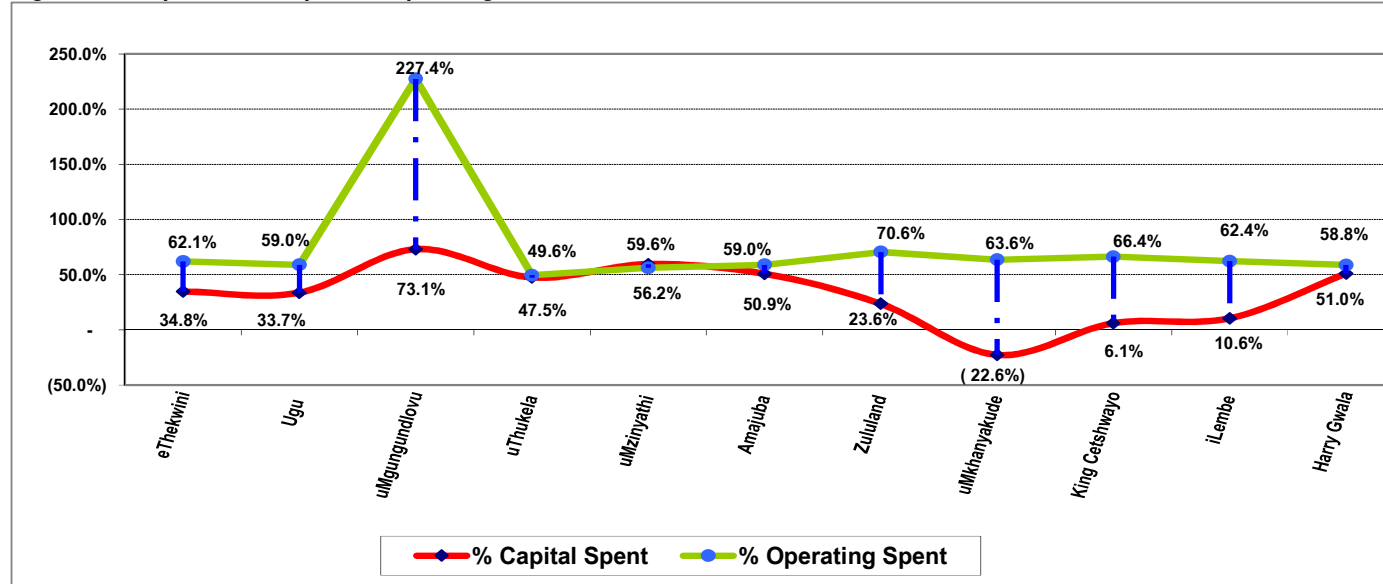
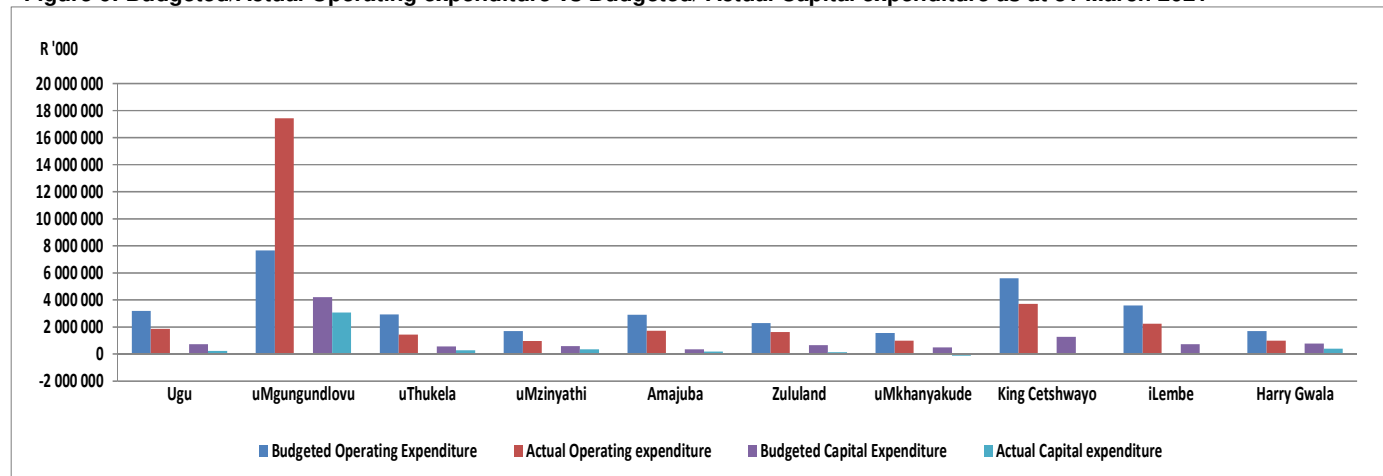


Figure 6: Budgeted/Actual Operating expenditure vs Budgeted/ Actual Capital expenditure as at 31 March 2021



- Figure 5 (including the three non-delegated municipalities) shows the comparatives of the Capital expenditure as a percentage of the Capital expenditure budget together with Operating expenditure as a percentage of the Operating expenditure budget as at the end of the third quarter of the 2020/21 financial year.
- With the exception of the uMzinyathi District, the comparatives between the average Capital expenditure and average Operating expenditure indicate that all districts including the eThekweni Metro have spent more of their Operating expenditure budgets as compared to their Capital expenditure budgets.
- A significant gap of 154.3 percent between these categories of expenditure was noted for the uMgungundlovu District. However, the percentages reported are distorted as the main contributor to the high Operating expenditure is incorrect reporting by the Msunduzi Local Municipality.
- With the exception of the uMgungundlovu District (227.4 percent), as a result of incorrect reporting by Msunduzi Local Municipality, no other district including the eThekweni Metro spent 75 percent or more of their Operating expenditure budget for the period under review. The uThukela District reported the lowest Operating expenditure of 49.6 percent against their budget.
- The Nkandla (negative 897.2 percent), Big Five Hlabisa (negative 926.8 percent), eDumbe (negative 846.9 percent), Mandeni (negative 245.2 percent), uBuhlebezwe (negative 23 percent) and, iMpindle (negative 113.1 percent) Local Municipalities reported negative Capital expenditure against their Capital budgets as at 31 March 2021.
- Figure 6 shows an overview of actual Operating expenditure against the Operating budget and the actual Capital expenditure against the Capital budget.

## 2.9 Debtors Age Analysis – Provincial Total

**Table 8: Debtors Age analysis by Income Source at the end of Quarter 3 – 2020/21**

R'000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	777 114	7.3	472 829	4.4	477 284	4.5	8 943 788	83.8	10 671 015	36.5	7 788 025	73	33 708	0.3
Trade and Other Receivables from Exchange Transactions - Electricity	1 094 524	31.6	377 511	10.9	151 690	4.4	1 837 823	53.1	3 461 548	11.8	691 602	20	-	-
Receivables from Non-exchange Transactions - Property Rates	704 828	9.3	352 837	4.7	218 839	2.9	6 286 442	83.1	7 562 946	25.9	3 197 042	42.3	-	-
Receivables from Exchange Transactions - Waste Water Management	124 148	6.1	92 307	4.5	76 340	3.7	1 751 798	85.7	2 044 594	7	1 492 900	73	5 110	0.2
Receivables from Exchange Transactions - Waste Management	86 289	6.3	57 084	4.2	34 588	2.5	1 181 994	86.9	1 359 956	4.7	828 314	60.9	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13 096	4.7	9 607	3.4	12 619	4.5	243 595	87.3	278 917	1	262 810	94.2	-	-
Interest on Arrear Debtor Accounts	52 278	2.2	53 481	2.2	40 297	1.7	2 253 409	93.9	2 399 464	8.2	1 767 930	73.7	1 264	0.1
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	0	-	0	-	0	-	0	-	0	-	0	-	-
Other	(98 901)	-6.7	57 210	3.9	8 097	0.6	1 501 058	102.3	1 467 464	5	2 547 566	173.6	1 264	0.1
<b>Total By Income Source</b>	<b>2 753 375</b>	<b>9.4</b>	<b>1 472 868</b>	<b>5</b>	<b>1 019 754</b>	<b>3.5</b>	<b>23 999 907</b>	<b>82.1</b>	<b>29 245 903</b>	<b>100</b>	<b>18 576 189</b>	<b>63.5</b>	<b>41 346</b>	<b>0.1</b>

Source: NT Igdatabase

**Table 9: Debtor Age Analysis by Customer Group at the end of Quarter 3 – 2020/21**

R'000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	253 865	10.6	136 074	5.7	84 638	3.5	1 923 053	80.2	2 397 629	8.2	610 678	25.5	-	-
Commercial	1 243 680	19.7	439 292	7	371 050	5.9	4 261 837	67.5	6 315 859	21.6	1 779 251	28.2	1 264	-
Households	1 304 457	6.5	863 697	4.3	543 966	2.7	17 333 253	86.5	20 045 373	68.5	15 040 132	75	40 082	0.2
Other	(48 627)	-10	33 805	6.9	20 100	4.1	481 764	98.9	487 042	1.7	1 146 129	235.3	-	-
<b>Total By Customer Group</b>	<b>2 753 375</b>	<b>9.4</b>	<b>1 472 868</b>	<b>5</b>	<b>1 019 754</b>	<b>3.5</b>	<b>23 999 907</b>	<b>82.1</b>	<b>29 245 903</b>	<b>100</b>	<b>18 576 189</b>	<b>63.5</b>	<b>41 346</b>	<b>0.1</b>

Source: NT Igdatabase

- Table 8 shows that a total of R29.2 billion is owed by consumers to municipalities in KwaZulu-Natal as at 31 March 2021 with an amount of R24 billion or 82.1 percent of the Debt in the *Over 90 days* category.
- The Debtors age analysis by Income source shows that a significant amount of R10.7 billion or 36.5 percent of the debt owed relates to *Water* followed by *Property rates* at R7.6 billion or 25.9 percent and *Electricity* at R3.5 billion or 11.8 percent.
- The Debtors age analysis by Customer group in Table 9 indicates that a considerable portion of debt is owed by *Households* at 68.5 percent or R20 billion followed by *Commercial* at 21.6 percent or R6.3 billion and *Organs of state* at 8.2 percent or R2.4 billion.
- Actual *Bad debts written off to debtors* amounts to R18.6 billion as at 31 March 2021. However the amount of R18.6 billion appears to be questionable as it was reported by Msunduzi Local Municipality that has not reported any balance in respect of debtors as at the end of March 2021.
- The high level of debt owed to municipalities, which is continually increasing, is noted with concern as the municipalities should be implementing effective debt management and credit control measures in order to improve their Debtors collection rates, which in turn will have a positive impact on their cash flows.
- Municipalities are urged to ensure that they submit all their data strings for the monthly MFMA Section 71 reports. Information presented therein should also be credible to prevent distorted reporting at provincial and national levels. The monthly MFMA Section 71 reporting is critical in presenting the monthly performance against the budget, therefore all municipalities should strive to also ensure timely reporting.



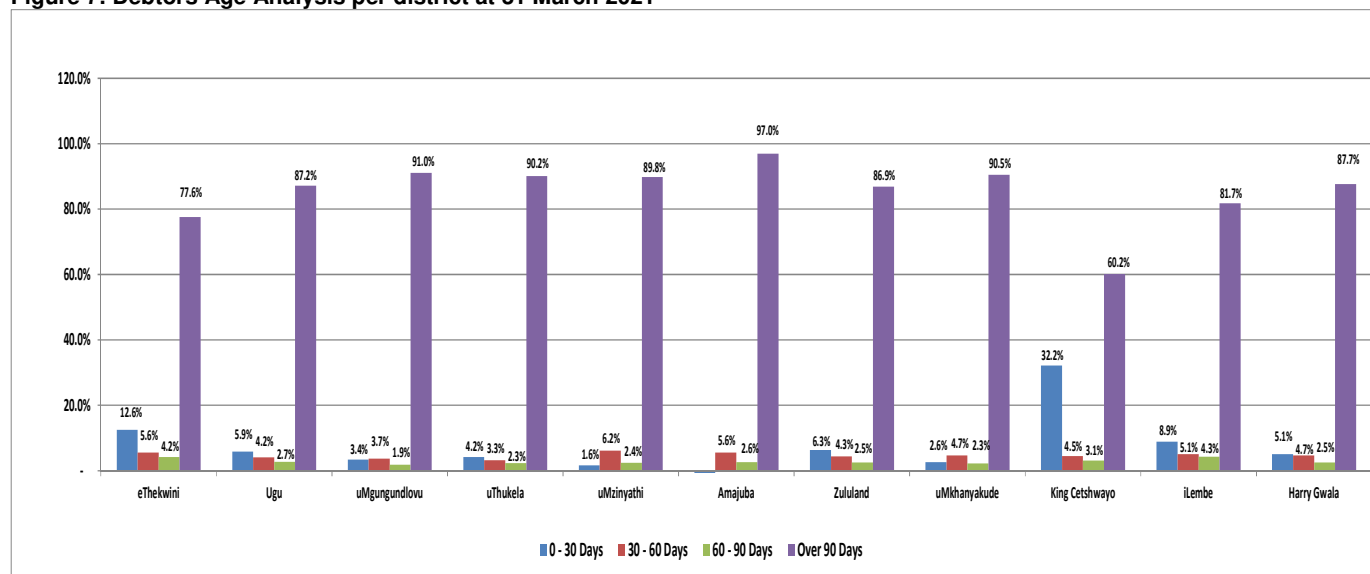
## 2.10 Debtors Age Analysis – District Total

**Table 10: Debtor Age Analysis per district (Total) as at the end of Quarter 3 – 2020/21**

R'000	0 - 30 Days		30 - 60 Days		60- 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	1 933 582	12.6	859 114	5.6	651 451	4.2	11 938 306	77.6	15 382 453
Ugu	175 037	5.9	123 178	4.2	81 234	2.7	2 581 348	87.2	2 960 797
uMgungundlovu	52 526	3.4	57 453	3.7	28 649	1.9	1 409 938	91.0	1 548 567
uThukela	96 871	4.2	74 441	3.3	53 216	2.3	2 055 115	90.2	2 279 643
uMzinyathi	10 799	1.6	41 434	6.2	16 023	2.4	602 150	89.8	670 406
Amajuba	(101 425)	(5.3)	108 541	5.6	50 422	2.6	1 865 115	97.0	1 922 653
Zululand	63 759	6.3	43 820	4.3	25 503	2.5	879 654	86.9	1 012 735
uMkhanyakude	16 788	2.6	30 396	4.7	14 620	2.3	587 955	90.5	649 758
King Cetshwayo	377 507	32.2	52 913	4.5	36 334	3.1	705 064	60.2	1 171 818
iLembe	103 303	8.9	58 664	5.1	50 037	4.3	949 524	81.7	1 161 528
Harry Gwala	24 627	5.1	22 915	4.7	12 265	2.5	425 738	87.7	485 545
<b>Total</b>	<b>2 753 375</b>	<b>9.4</b>	<b>1 472 868</b>	<b>5.0</b>	<b>1 019 754</b>	<b>3.5</b>	<b>23 999 907</b>	<b>82.1</b>	<b>29 245 903</b>

Source: NT Igdatabase

**Figure 7: Debtors Age Analysis per district at 31 March 2021**



- The total debt owed to municipalities at the end of the third quarter of the 2020/21 financial year amounts to R29.2 billion as compared to the R22.6 billion owed at the end of the third quarter of the 2019/20 financial year. This represents an increase of 29.2 percent or R6.6 billion when comparing the total debt owed to municipalities as at the end of the third quarter on a year-on-year basis.

- It should be noted that the Msunduzi Local Municipality did not report any Debtors for the period under review. As a result, the Debtors figure as at 31 March 2021 may be understated.

- The eThekwini Metro reported the highest outstanding Debtors of R15.4 billion (52.6 percent) of the total debt followed by the Ugu District at R2.96 billion or 10.1 percent, the uThukela District at R2.3 billion or 7.8 percent and the Amajuba District at R1.9 billion or 6.6 percent.

- All districts reported the highest amount of outstanding Debtors under the Over 90 days category in relation to their respective total outstanding Debtors. The Amajuba District reported the highest percentage of outstanding Debtors in the Over 90 days category at 97 percent followed by the uMgungundlovu District at 91 percent.

- Debt collection efforts must be prioritised on the long outstanding debts. Some of these debtors may need to be written off as they may have arisen as a result of incorrect billing of indigents, amongst others. There are a number of municipalities who are currently performing data cleansing exercises with the aim of ensuring that reported debtors are accurately reflected.

## 2.11 Debtors by Customer Group - District Total

Table 11: Debtors by Customer Group (Total) as at the end of Quarter 3 – 2020/21

R'000	Organs of State		Commercial		Household		Other		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	893 880	5.8	3 972 159	25.8	10 474 730	68.1	41 684	0.3	15 382 453
Ugu	221 305	7.5	486 076	16.4	2 245 162	75.8	8 255	0.3	2 960 797
uMgungundlovu	143 484	9.3	100 857	6.5	1 156 800	74.7	147 426	9.5	1 548 567
uThukela	284 231	12.5	422 775	18.5	1 550 426	68.0	22 211	1.0	2 279 643
uMzinyathi	111 262	16.6	81 251	12.1	460 276	68.7	17 618	2.6	670 406
Amajuba	60 952	3.2	132 125	6.9	1 653 288	86.0	76 288	4.0	1 922 653
Zululand	150 882	14.9	190 598	18.8	616 121	60.8	55 134	5.4	1 012 735
uMkhanyakude	173 130	26.6	166 637	25.6	278 960	42.9	31 030	4.8	649 758
King Cetshwayo	183 845	15.7	497 611	42.5	438 844	37.4	51 518	4.4	1 171 818
iLembe	94 616	8.1	199 726	17.2	857 126	73.8	10 060	0.9	1 161 528
Harry Gwala	80 042	16.5	66 044	13.6	313 641	64.6	25 818	5.3	485 545
<b>Total</b>	<b>2 397 629</b>	<b>8.2</b>	<b>6 315 859</b>	<b>21.6</b>	<b>20 045 373</b>	<b>68.5</b>	<b>487 042</b>	<b>1.7</b>	<b>29 245 903</b>

Source: NT Igdatabase

Figure 8: Debtors Age Analysis as at 31 March 2021

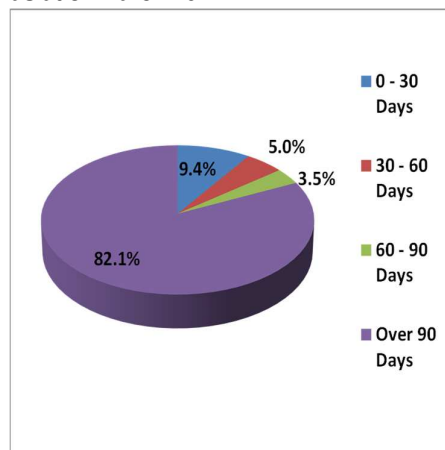


Figure 9: Debtors by Customer Group as at 31 March 2021

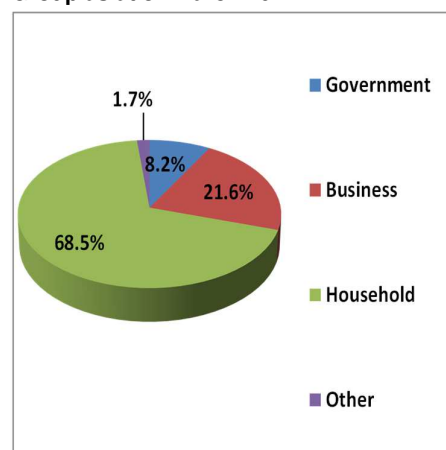
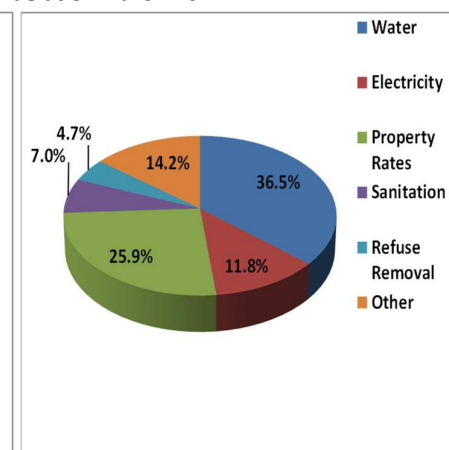


Figure 10: Debtors by Income Source as at 31 March 2021



- Table 11 shows that R29.2 billion is owed to municipalities of which, R20 billion or 68.5 percent was owed by *Household* debtors. Municipalities in the province need to ensure that indigent households are accounted for correctly to avoid the *Household* category being inflated with debt that may not be recoverable. Accurate indigent registers must be maintained accordingly.
- The eThekwini Metro (R10.5 billion or 52.3 percent) and the Ugu (R2.2 billion or 11.2 percent), Amajuba (R1.7 billion or 8.2 percent), uThukela (R1.6 billion or 7.7 percent) and uMgungundlovu (R1.2 billion or 5.8 percent) Districts contributed the most towards *Household* debtors.
- Excluding the eThekwini Metro, municipalities were owed a total of R2.3 billion by *Commercial* debtors. The King Cetshwayo, Ugu and uThukela Districts contributed the most towards total debt owed by *Commercial* debtors with R497.6 million, R486.1 million and R422.8 million respectively.
- Municipalities were owed a combined total of R2.4 billion or 8.2 percent by *Organs of state*. The eThekwini Metro, the uThukela District and the Ugu District had significant debt owed by *Organs of state* which amounted to R893.9 million, R284.2 million and R221.3 million respectively.
- Other* debtors of R487 million or 1.7 percent is the lowest customer category contributing to the outstanding debt.
- Municipalities need to strictly adhere to their Debt collection and Credit control policies in order to recover outstanding debt and improve their cash flow.



## 2.12 Creditors Age Analysis - Provincial Total

Table 12: Creditors Age Analysis by Expenditure type as at the end of Quarter 3 – 2020/21

R'000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	901 870	74.3	21 615	1.8	5 920	0.5	284 754	23.5	1 214 160	24.3
Bulk Water	329 069	31.8	6 071	0.6	3 735	0.4	694 417	67.2	1 033 292	20.6
PAYE deductions	136 873	100	(0)	-	(34)	-	-	-	136 838	2.7
VAT (output less input)	8 059	100	-	-	-	-	-	-	8 059	0.2
Pensions / Retirement	145 195	100	-	-	-	-	6	-	145 201	2.9
Loan repayments	(2 103)	-0.3	11 667	1.6	323 165	44.8	3 942	0.5	721 157	14.4
Trade Creditors	381 590	24.6	118 317	7.6	97 444	6.3	792 456	51.1	1 549 853	31
Auditor-General	2 535	61.4	(1 099)	-26.6	-	-	2 691	65.2	4 128	0.1
Other	77 776	40.6	15 911	8.3	2 164	1.1	95 615	49.9	191 466	3.8
<b>Total</b>	<b>1 980 863</b>	<b>39.6</b>	<b>172 483</b>	<b>3.4</b>	<b>432 395</b>	<b>8.6</b>	<b>2 418 414</b>	<b>48.3</b>	<b>5 004 155</b>	<b>100</b>

Source: NT Igdatabase

Figure 11: Creditors Age Analysis as at 31 March 2021

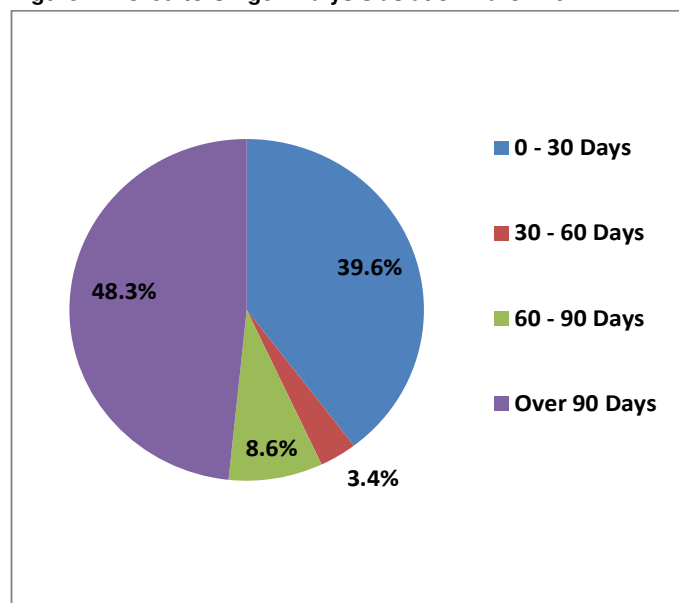
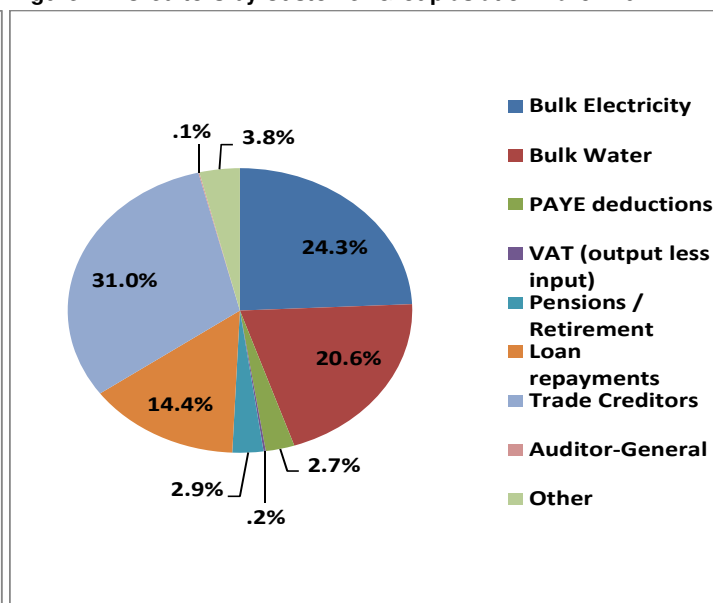


Figure 12: Creditors by Customer Group as at 31 March 2021



- Outstanding Creditors for KwaZulu-Natal municipalities as at 31 March 2021 amounted to R5 billion which is an increase of R700 million or 16.3 percent when compared to the R4.3 billion outstanding Creditors as at the end of quarter three of the previous financial year.
- The majority of the outstanding Creditors relates mainly to *Trade creditors* of R1.5 billion or 31 percent followed by *Bulk electricity* of R1.2 billion or 24.3 percent and *Bulk water* of R1 billion or 20.6 percent.
- Of the *Bulk electricity* outstanding balance of R1.2 billion, R284.8 million is in the Over 90 Days category. It is noted that Eskom has reported total debt owed by KwaZulu-Natal municipalities of R1.5 billion of which R406.6 million is reflected as outstanding for longer than 90 days as per the MFMA Section 41 report dated 31 March 2021
- The large debt owed to Eskom is mainly due to the fact that the Mpofana and the Ulundi Local Municipalities owed Eskom R196.8 million and R86 million respectively in the *Over 90 Days* category 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. Payments on the long outstanding debt are currently being made as per the repayment plans agreed upon by both parties.
- In some cases, unpaid Creditors in the Over 30 Days category are due to disputes with suppliers. In other cases, it could be an indication of cash flow challenges being experienced by the municipalities. Non-payment of Creditors within 30 Days is of serious concern to the KZN Provincial Treasury as the municipalities could be liable for penalties and interest incurred as a result thereof, which is tantamount to fruitless and wasteful expenditure.

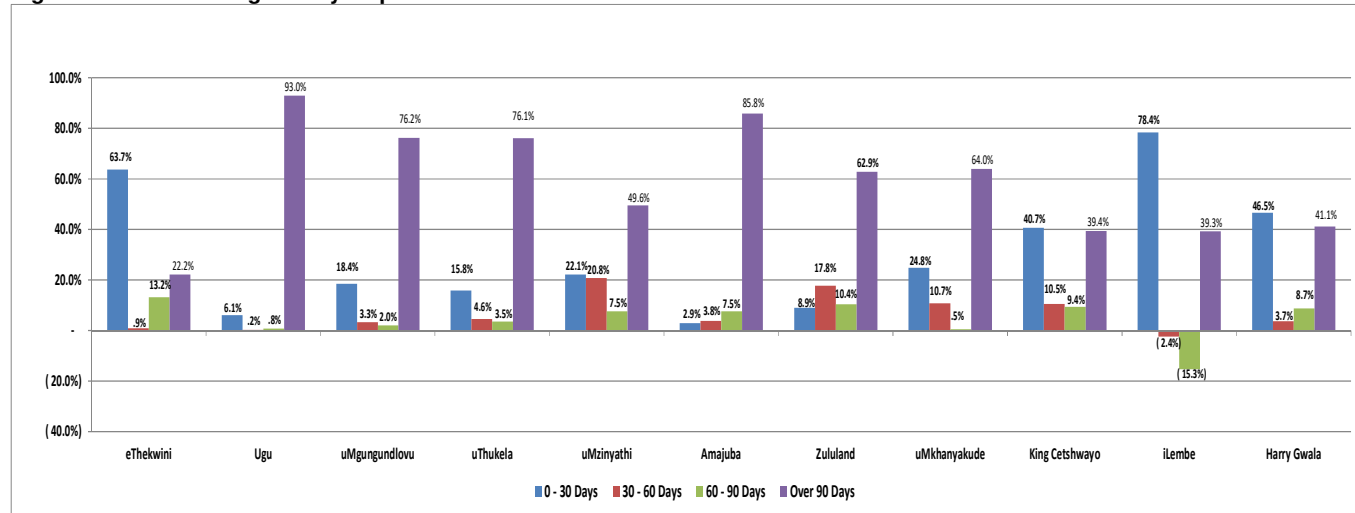
## 2.13 Creditors Age Analysis - District Total

**Table 13: Creditor Age Analysis per district (Total) as at the end of Quarter 3 – 2020/21**

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
eThekwini	1 564 903	63.7	22 717	0.9	323 527	13.2	544 532	22.2	2 455 680
Ugu	51 361	6.1	1 761	0.2	6 474	0.8	786 854	93.0	846 449
uMgungundlovu	53 214	18.4	9 538	3.3	5 835	2.0	219 835	76.2	288 422
uThukela	5 652	15.8	1 633	4.6	1 265	3.5	27 262	76.1	35 812
uMzinyathi	26 221	22.1	24 730	20.8	8 966	7.5	58 887	49.6	118 805
Amajuba	11 997	2.9	15 655	3.8	31 401	7.5	357 009	85.8	416 062
Zululand	18 990	8.9	37 719	17.8	22 128	10.4	133 413	62.9	212 250
uMkhanyakude	41 975	24.8	18 165	10.7	765	0.5	108 419	64.0	169 323
King Cetshwayo	156 634	40.7	40 480	10.5	36 218	9.4	151 597	39.4	384 930
iLembe	35 316	78.4	(1 066)	(2.4)	(6 899)	(15.3)	17 700	39.3	45 051
Harry Gwala	14 600	46.5	1 150	3.7	2 715	8.7	12 906	41.1	31 372
<b>Total</b>	<b>1 980 863</b>	<b>39.6</b>	<b>172 483</b>	<b>3.4</b>	<b>432 395</b>	<b>8.6</b>	<b>2 418 414</b>	<b>48.3</b>	<b>5 004 155</b>

Source: NT Igdatabase

**Figure 13: Creditors Age Analysis per district as at 31 March 2021**



- Outstanding Creditors payable within the 0-30 Days category amounted to R2 billion or 39.6 percent.
- Creditors not paid within 30 days amounts to R3 billion or 60.4 percent of total Creditors which is in contravention of Section 65(2)(e) of the MFMA which requires that the Accounting Officer of a municipality must take all reasonable steps to ensure that all money owing by the municipality is paid within 30 days of receiving the relevant invoice or statement.
- At the end of the third quarter of the 2020/21 financial year, the eThekwini Metro accounted for R2.5 billion or 49.1 percent of the total outstanding Creditors of R5 billion.
- Amongst the districts, the Ugu District had the largest portion of total outstanding Creditors at R846.4 million or 16.9 percent whilst the Harry Gwala District reported the least Creditors of R31.4 million or 0.6 percent of total outstanding Creditors.
- Nine (9) districts reported less than 50 percent of their Creditors in the 0-30 Days category with the exception of the iLembe District (78.4 percent) and the eThekwini Metro (63.7 percent).
- However, the iLembe District reported negative R6.9 million for Creditors in the 60-90 Days category which is mainly due to the negative R10.9 million which was incorrectly reported by the Ndwedwe Local Municipality.
- The eThekwini Metro reported the least of their total outstanding Creditors in the 30-60 Days category at 0.9 percent.
- It is recommended that municipalities pay all their debts within 0-30 Days of receipt of invoices and/or statements as required by Section 65(2)(e) of the MFMA in order to avoid possible interest and penalties.

## 2.14 National Conditional Grants – Provincial Total (Summary)

Table 14: National Conditional Grants -Summary, Quarter 3 – 2020/21

R'000	Year to date			Unaudited Actual		Unaudited Actual	
	Total Available 2020/21	Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department	% Spent	Actual expenditure by municipalities	% Spent
Local Government Financial Management Grant	108 400	108 400	108 400	65 857	60.8	39 390	36.3
Infrastructure Skills Development Grant	35 400	35 400	35 400	18 068	51.0	18 754	53.0
Integrated City Development Grant	46 464	-	-	-	-	32 722	-
Neighbourhood Development Partnership (Schedule 5B)	119 000	119 000	119 000	62 907	52.9	50 659	42.6
Integrated Urban Development Grant	224 472	224 472	224 472	99 777	44.4	61 524	27.4
Municipal Disaster Grant	47 499	47 499	47 499	1 708	3.6	11 780	24.8
Public Transport Network Grant	756 595	659 256	756 595	491 255	64.9	955 836	126.3
Rural Road Assets Management Systems Grant	24 382	24 382	24 382	10 884	44.6	8 898	36.5
Expanded Public Works Programme Integrated Grant (Municipality)	222 436	222 436	222 436	197 966	89.0	207 730	93.4
Integrated National Electrification Programme (Municipal) Grant	259 364	259 364	259 364	103 823	40.0	(49 390)	-19.0
Energy Efficiency and Demand Side Management (Municipal) Grant	17 800	17 800	17 800	2 478	13.9	4 759	26.7
Regional Bulk Infrastructure Grant (Schedule 5B)	219 725	219 725	219 725	79 884	36.4	108 343	49.3
Water Services Infrastructure Grant (Schedule 5B)	811 061	811 061	811 061	473 179	58.3	604 492	74.5
Municipal Emergency Housing Grant	47 494	47 494	47 494	15 814	33.3	-	0.0
Municipal Infrastructure Grant	3 158 316	3 158 316	3 158 316	2 326 652	73.7	2 869 650	90.9
<b>Subtotal</b>	<b>6 098 408</b>	<b>5 954 605</b>	<b>6 051 944</b>	<b>3 950 252</b>	<b>65.3</b>	<b>4 925 146</b>	<b>81.4</b>
<b>Allocation In kind</b>							
Neighbourhood Development Partnership (Schedule 6B)	6 000	6 000	-	-	-	-	-
Municipal Systems Improvement Grant (Schedule 6B)	11 705	11 705	-	-	-	-	-
Integrated National Electrification Programme (Allocation in-kind) Grant	476 785	476 785	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 6B)	54 525	54 525	-	-	-	-	-
<b>Subtotal</b>	<b>549 015</b>	<b>549 015</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>6 647 423</b>	<b>6 503 620</b>	<b>6 051 944</b>	<b>3 950 252</b>	<b>65.3</b>	<b>4 925 146</b>	<b>81.4</b>

Source: NT Igdatabase

- In terms of the Division of Revenue Act (DoRA) of 2020, direct allocations to all 54 KwaZulu-Natal municipalities amounted to R6.1 billion, while allocations in-kind amounted to R549.1 million, totaling R6.6 billion.
- The grant expenditure figures reported in Table 14 are based on submissions by municipalities. Despite the source of the information being the municipalities, there are differences in the figures reflected as *Actual Expenditure National Department* and *Actual Expenditure by Municipalities*. The analysis below is based on the figures reported in the 'Actual expenditure by municipalities' column.
- Of the direct allocations of R6.098 billion, R6 .051 billion or 99.2 percent had been transferred to municipalities as at the end of the third quarter.
- Municipalities have reflected spending of R4.9 billion or 81.4 percent against the total amount transferred to date of R6.1 billion. The R4.9 billion or 81.4 percent spent appears understated as four (4) municipalities erroneously reported a negative R49.4 million or negative 19 percent against the Integrated National Electrification Programme (Municipal) Grant. The relevant municipalities attributed the reporting error to their mSCOA data strings being incorrect and further stated that they are in the process of correcting such.
- The highest rate of grant spending against the amount transferred was reported against the Public Transport Network Grant (PTNG) of R955.8 million (126.3 percent) followed by the Municipal Infrastructure Grant (MIG) of R2.9 billion (90.9 percent). The municipalities attributed the over-expenditure of 126.3 percent in the main to the data string figures being incorrect and further stated that they are in the process of correcting the data strings.
- The MIG DoRA allocation of R3.2 billion is the largest grant allocation, followed by the Water Services Infrastructure Grant of R811.1 million and the PTNG of R756.6 million.
- Of the 15 direct allocations to municipalities, only three conditional grants reflected expenditure of 75 percent or more against the Total available DoRA allocations for the 2020/21 financial year.

## 2.15 National Conditional Grants – District Total

Table 15(a): National Conditional Grants as at the end of Quarter 3 – 2020/21

R'000	Financial Management Grant			Regional Bulk Infrastructure Grant			Municipal Infrastructure Grant		
	DoRA 2020 Total Avail.	Unaudited Actual		DoRA 2020 Total Avail.	Unaudited Actual		DoRA 2020 Total Avail.	Unaudited Actual	
		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent
eThekweni	1 000	1 106	110.6	-	-	-	-	-	-
Ugu	9 600	3 462	36.1	-	-	-	272 491	78 357	28.8
uMgungundlovu	16 100	8 354	51.9	-	-	-	410 871	1 683 328	409.7
uThukela	7 700	2 560	33.2	39 399	-	-	325 440	216 559	66.5
uMzinyathi	10 200	4 557	44.7	16 738	4 120	24.6	296 625	220 318	74.3
Amajuba	8 800	(13 070)	(148.5)	-	-	-	178 666	88 519	49.5
Zululand	13 100	10 957	83.6	113 798	69 362	61.0	379 833	230 900	60.8
uMkhanyakude	10 900	4 574	42.0	-	-	-	353 436	133 756	37.8
King Cetshwayo	13 000	6 553	50.4	27 409	30 036	109.6	293 547	(130 262)	(44.4)
iLembe	9 400	6 118	65.1	-	-	-	325 521	117 745	36.2
Harry Gwala	8 600	4 219	49.1	22 381	4 826	21.6	321 886	230 430	71.6
<b>Total</b>	<b>108 400</b>	<b>39 390</b>	<b>36.3</b>	<b>219 725</b>	<b>108 343</b>	<b>49.3</b>	<b>3 158 316</b>	<b>2 869 650</b>	<b>90.9</b>

Source: NT Igdatabase

Figure 14: FMG Expenditure vs. allocation as at 31 March 2021

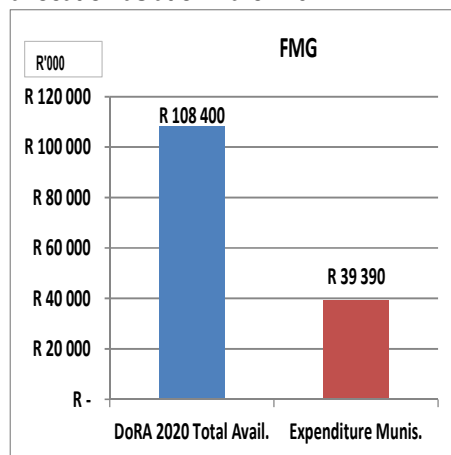


Figure 15: RBIG Expenditure vs. allocation as at 31 March 2021

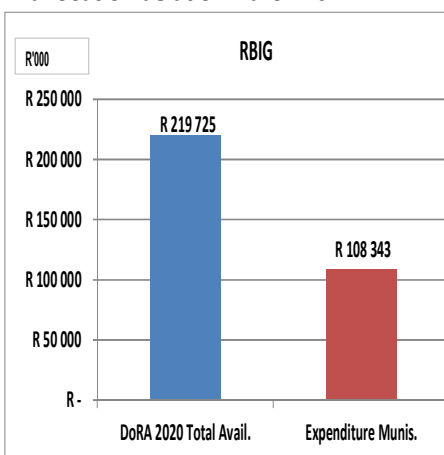
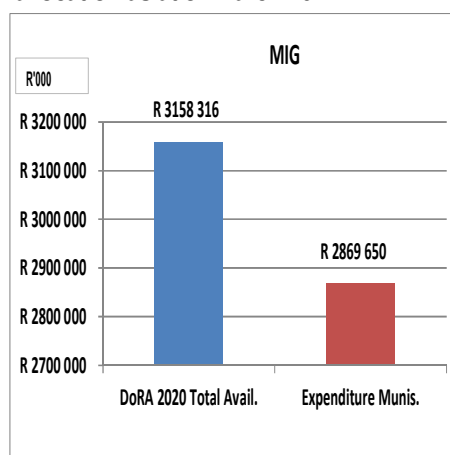


Figure 16: MIG Expenditure vs. allocation as at 31 March 2021



### Financial Management Grant

- The aggregate expenditure for the Financial Management Grant (FMG) for all districts and the eThekweni Metro was R39.4 million (36.3 percent) against the Total available DoRA allocation of R108.4 million which is below the straight line projection of 75 percent at the end of the third quarter.
- The eThekweni Metro reported the highest spending of 110.6 percent. The Zululand District reported the second highest spending of 83.6 percent.
- The Amajuba District, as a result of the Newcastle Local municipality erroneously reporting negative R13.1 million overall expenditure.
- All districts with the exception of the Zululand District reported expenditure less than the benchmark of 75 percent as at 31 March 2021. The uThukela and Ugu Districts reported the least spending of 33.2 percent and 36.1 percent respectively.

### Regional Bulk Infrastructure Grant

- The expenditure reported on the Regional Bulk Infrastructure Grant (RBIG) is R108.3 million (49.3 percent) against the Total available DoRA allocation of R219.7 million which is below the 75 percent straight line projection for quarter three.
- The King Cetshwayo District reported the highest percentage spent of 109.6 percent (R30 million) against the DoRA allocation.
- The lowest percentage spent was reported by the Harry Gwala District at 21.6 percent (R4.8 million) against the DoRA allocation.

### Municipal Infrastructure Grant

- The aggregate expenditure for the Municipal Infrastructure Grant (MIG) for all the districts is 90.9 percent or R2.9 billion against the Total available DoRA allocation of R3.2 billion.
- The significantly high spending as at 31 March 2021 was due to the incorrect expenditure of R1 billion reported by the uMshwathi Local Municipality against its DoRA allocation of R27 million.
- The King Cetshwayo District reported negative R130.3 million as a result of the Mthonjaneni and Nkandla Local municipalities erroneously reporting negative figures of R107.5 million and R175.5 million respectively.
- The municipalities attributed the over-expenditure and negative figures to their mSCOA data strings being incorrect and stated that they are in the process of correcting the data strings.

## 2.15 National Conditional Grants – District Total / continued

Table 15(b): National Conditional Grants as at the end of Quarter 3 – 2020/21

R'000	Integrated National Electrification Prog. (municipal) Grant			Expanded Public Works Prog. (municipal) Grant			Water Services Infrastructure Grant		
	DoRA 2020 Total Avail.	Unaudited Actual		DoRA 2020 Total Avail.	Unaudited Actual		DoRA 2020 Total Avail.	Unaudited Actual	
		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent		Expenditure Munis.	% Spent
eThekweni	-	-	-	79 192	79 192	100.0	-	-	-
Ugu	18 000	4 731	26.3	12 396	10 296	83.1	50 000	23 506	47.0
uMgungundlovu	21 997	1 422	6.5	14 794	13 614	92.0	124 556	199 375	160.1
uThukela	14 965	2 371	15.8	13 535	8 477	62.6	90 000	58 552	65.1
uMzinyathi	32 000	6 925	21.6	13 768	18 093	131.4	78 235	30 376	38.8
Amajuba	8 800	4 224	48.0	6 833	4 145	60.7	85 000	41 230	48.5
Zululand	48 183	(44 651)	(92.7)	20 708	19 300	93.2	105 500	60 666	57.5
uMkhanyakude	34 500	8 190	23.7	14 629	15 074	103.0	67 770	33 000	48.7
King Cetshwayo	33 159	(25 227)	(76.1)	19 157	13 148	68.6	85 000	56 685	66.7
iLembe	24 000	(14 446)	(60.2)	11 640	11 691	100.4	65 000	60 227	92.7
Harry Gwala	23 760	7 070	29.8	15 784	14 699	93.1	60 000	40 875	68.1
<b>Total</b>	<b>259 364</b>	<b>(49 390)</b>	<b>(19.0)</b>	<b>222 436</b>	<b>207 730</b>	<b>93.4</b>	<b>811 061</b>	<b>604 492</b>	<b>74.5</b>

Source: Source: NT Igdatabase

Figure 17: INEP Expenditure vs. allocation at 31 March 2021

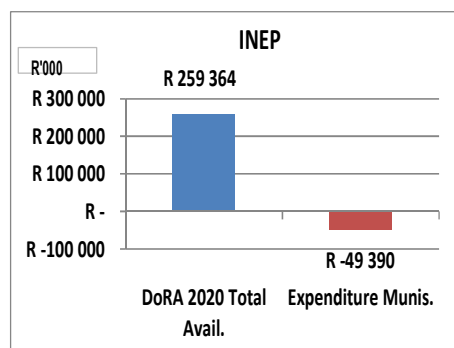


Figure 18: EPWP Expenditure vs. allocation at 31 March 2021

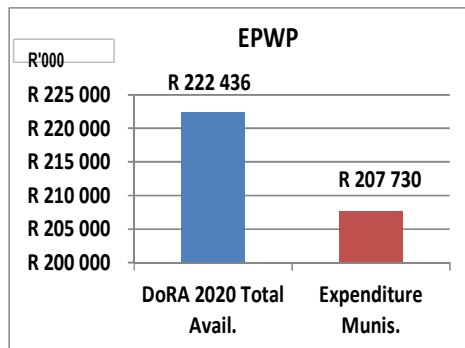
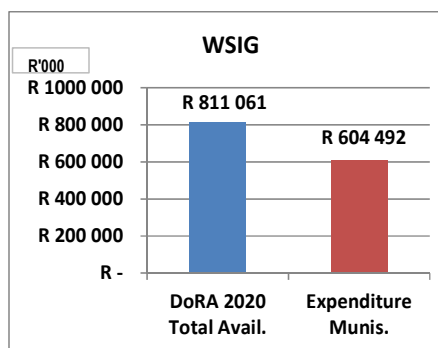


Figure 19: WSIG Expenditure vs. allocation as at 31 March 2021



### Integrated National Electrification Programme Grant

- The aggregate expenditure for the Integrated National Electrification Programme Grant (INEP) for all districts is negative 19 percent or negative R49.4 million against the Total available DoRA allocation of R259.4 million.

- The negative expenditure of R49.4 million reported is attributable to the Zululand (eDumbe), the King Cetshwayo (Mthonjaneni and Nkandla) and the iLembe (Mandeni) Districts erroneously reporting negative figures of R44.7 million, R25.2 million and R14.4 million respectively. The municipalities attributed the reporting errors to their mSCOA data strings being incorrect.

- While the Zululand, King Cetshwayo and iLembe Districts erroneously reported negative expenditure, it should be noted that all other districts reported spending below the straight line projection of 75 percent for quarter three.

### Expanded Public Works Programme

- The aggregate expenditure for the Expanded Public Works Programme Grant (EPWP) for all the districts including the eThekweni Metro is R207.7 million (93.4 percent) against the Total available DoRA allocation of R222.4 million which is above the 75 percent straight line projection. The uMzinyathi District reported the highest percentage spent of 131.4 percent (R18.1 million) against the district's total DoRA allocation of R13.8 million.

- The lowest spending rate was reported by the Amajuba District at R4.1 million (60.7 percent) which is below the straight line projection of 75 percent for quarter three.

### Water Services Infrastructure Grant

- The aggregate expenditure for the Water Services Infrastructure Grant (WSIG) for all the districts is R604.5 million (74.5 percent) against the Total available DoRA allocation of R811.1 million which is slightly below the 75 percent straight line projection for quarter three.

- The highest percentage spent on WSIG was reported by the uMgungundlovu District at 160.1 percent (R199.4 million). This is as a result of the Msunduzi Local Municipality reporting expenditure of R156.9 million against its allocation of R44.6 million. The second highest percentage spent was reported by the iLembe District at 92.7 percent (R60.2 million). The lowest percentage spent was reported by the uMzinyathi District at R30.4 million (38.8 percent).

## 2.16 Non Compliance with the DoRA and MFMA Reporting Requirements

**Table 16(a): List of municipalities that did not comply with ALL DoRA and MFMA Reporting Requirements for the period July 2020 to 31 March 2021 (As at 07 June 2021)**

List of municipalities which did not table their 2021/22 Budget to Council by 31 May 2021	Municipalities which did not place on their websites the 2021/22 Tabled (Draft) Budgets and related documents within 5 days (MFMA Sec 75)	Municipalities which did not submit all 2021/22 Tabled (Draft) Budgets to Provincial Treasury
eMadlangeni uMkhanyakude DM Ndwedwe	Newcastle Dannhauser Ugu DM uMshwathi uMngeni	Dannhauser eMadlangeni uMfolozi Nkandla Ugu DM uMshwathi uMngeni Mpofana

Source: Source: NT Igdatabase

1List of municipalities exclude the non-delegated municipalities.

- The MEC for Finance issued a non-compliance circular in quarter two requesting all the delegated municipalities to submit all outstanding documents and mSCOA data strings to the National and Provincial Treasuries in line with the Municipal Finance Management Act (MFMA), Division of Revenue Bill 2021 (DoRB) and Municipal Budget and Reporting Regulations (MBRR). Despite these efforts and regular reminders, some municipalities have still not submitted all their documents and returns as reflected in Tables 16(a), 16(b) and 16(c), as at 7 June 2021.
- Table 16(a) shows that three municipalities did not table their 2021/22 Draft Budgets to Council as required by Section 16(2) of the MFMA. However, two municipalities, namely, eMadlangeni and Ndwedwe Municipalities submitted Schedule G to MEC of Finance applying for the extension of tabling dates and the approval was granted.
- Five municipalities did not place their 2021/22 Tabled Budgets on their municipal websites as required by Section 75 of the MFMA.
- Eight municipalities did not submit all required documents for 2021/22 Tabled Budgets to Provincial Treasury.

## 2.16 Non Compliance with the DoRA and MFMA Reporting Requirements / continued

**Table 16(b): List of municipalities that did not comply with ALL DoRA and MFMA Reporting Requirements for the period July 2020 to 31 March 2021 (As at 07 June 2021)**

Municipalities which did not publish majority of their documents on their website as required by MFMA Sec 75	Municipalities with less number of interns than the requirement of DoRA	Monthly submissions of MFMA Section 71 Data strings		
		Month 7	Month 8	Month 9
uMdoni	uMzambe	KwaDukuza		Newcastle
Nquthu	uMuziwabantu			uMuziwabantu
Dannhauser	Mpofana			eMadlangeni
eDumbe	Okhahlamba			uMuziwabantu
uPhongolo	Dannhauser			uMlalazi
uMfolozi	Amajuba DM			Ulundi
Nkandla	Ulundi			
uBuhlebezwe	Zululand DM			
	uMhlabuyalingana			
	uMfolozi			
	uMlalazi			
	Mthonjaneni			
	Ndwedwe			
	Maphumulo			
	Greater Kokstad			
	Dr. Nkosazana Dlamini Zuma			

Source: Source: NT Igdatabase

1List of municipalities exclude the non-delegated municipalities.

**Table 16(c): List of municipalities that did not comply with ALL DoRA and MFMA Reporting Requirements for the period July 2020 to 31 March 2021 (As at 07 June 2021)**

Signed Off Q3 Borrowing Monitoring	Signed Off Q3 Investments Monitoring
Ugu DM	Nongoma

Source: Source: NT Igdatabase

- Table 16(b) lists eight (8) municipalities that had not published the majority of their documents on their municipal websites as per Section 75 of MFMA.
- The conditions of the Financial Management Grant (FMG) requires that each district municipality must appoint a minimum of three interns and that each local municipality must appoint a minimum of five interns over a multi-year period. Two district municipalities and 14 local municipalities had not appointed the required minimum number of interns as per the conditions of the Financial Management Grant (FMG) as at 7 June 2021.
- Section 71 of the MFMA requires that the Accounting Officer of a municipality must submit within ten working days after the end of each month, to the Mayor and Provincial Treasury, a statement in the prescribed format on the state of the municipality's budget. However, as at 7 June 2021, seven municipalities had not submitted either the In Year monthly report or the Debtors monthly report or the Creditors monthly report or a combination thereof in the form of the mSCOA data strings.
- To ensure that the figures published by National Treasury are reliable, municipalities are required to scrutinise, verify and sign-off the verification schedules sent to them by National Treasury on a quarterly basis. One (1) municipality failed to submit the signed Borrowing monitoring verification schedule and one (1) municipality failed to submit the signed Investment monitoring verification schedule for quarter three.



## 2.17 Implementation of the Municipal Regulations on Standard Chart of Accounts (mSCOA)

### Implementation of the Municipal Regulations on Standard Chart of Accounts (mSCOA)

The Minister of Finance promulgated Government Gazette No. 37577, Municipal Regulations on Standard Chart of Accounts (mSCOA), on 22 April 2014. All municipalities and related municipal entities were required to transact in compliance with the mSCOA Regulations from 01 July 2017.

Provincial Treasury continued with the implementation of mSCOA in the Province during the third quarter of the municipal financial year by means of providing support and engagements with municipalities and municipal entities. Engagements were conducted through means of online platforms due to COVID-19. Onsite engagements will resume when safe to do so.

### Reporting in terms of Section 71 of the MFMA for the 2020/21 financial year

The Accounting Officer of a municipality is required to submit to the Mayor of the municipality and the relevant Provincial Treasury in the prescribed format the statutory monthly reporting for the municipality by no later than **10 working days after the end of each month**. This includes the electronic monthly mSCOA data strings submissions. The submissions for the 2020/21 financial year as at 21 April 2021 are indicated below:

### Stage 1 and Stage 2 of mSCOA LG Database Validation

Table 17 indicates the number of municipalities that have complied and submitted M01 - M09 financial data strings:

**Table 17: Status of In-year reporting submissions for the 2020/21 financial year**

Status	M01	M02	M03	M04	M05	M06	M07	M08	M09
Successfully Submitted	54	53	53	54	51	52	53	54	53
Submitted with segment errors	0	1	1	0	2	1	0	0	0
Submitted with errors (Stage 1)	0	0	0	0	0	0	1	0	0
Outstanding	0	0	0	0	1	1	0	0	1

Source: National Treasury LG database

The average submission rate for M01 – M09 of the 2020/21 financial year was 99 percent. The municipalities that have not passed stage 1 of the validation process (i.e. the format of the data string was incorrect) are included in Table 18 below:



**Table 18: Municipalities whose submissions contained Stage 1 validation errors or were outstanding for the 2020/21 financial year**

No.	Name of Municipality	Types of Error	No.	Name of Municipality	Types of Error
1	eThekweni	Submitted with errors (M07)	3	Msunduzi	Outstanding (M09)
2	Mpofana	Outstanding (M05)	4	uPhongolo	Outstanding (M06)

Source: National Treasury LG database

Communication was sent to all municipalities that failed to submit the data strings as per the timelines indicated in the MFMA. Furthermore, the LG database is locked at the end of every quarter for the National Treasury (NT) publications. Reports are submitted to each municipality for verification purposes and thereafter the contents of the report is locked and cannot be further amended. Therefore, those municipalities that fail to correct errors before the reports are locked will be reported as having those errors for the entire financial year.

Municipalities that have passed stage 1 but have not passed stage 2 validations i.e. their data string contained segment errors are:

- Msunduzi Local Municipality – M02, M03 and M05
- Nquthu Local Municipality – M05 and M06

It should be noted that the minimum validation rules as per the National Treasury are required to be built into the financial system to prevent stage 2 validation errors. The segment errors on Msunduzi Local Municipality are as a result of the data strings being converted to the correct version of the chart outside of the system i.e., the data string is not directly extracted from the system and reported immediately. The municipality has had a number of challenges in the chart version changes as the system cannot accommodate this currently.

A stage 3 analysis has been conducted by the budget analysts and issued to municipalities to address variances in the In-year reporting.

**Stage 4 Validation: Analysis of the use of segments for the monthly submissions for the 2020/21 financial year**

The monthly analysis was performed for M01 – M08 for all delegated municipalities. This was done to assess the use of segments beyond the minimum 16 validation rules of the database. The analysis that has been completed has revealed the following-:

- Opening balances were incorrectly transferred between financial periods. Municipalities either did not balance their opening balances or the opening balances contained amounts (for example Inventory) that were reported in credit balances.
- There were data strings identified as either having no allocated budget or where budget was exceeded. Indication that internal controls were being bypassed by the municipality.
- There was incorrect use of the region segment. This is indicative of the underlying parameters within the system either not being defined or the financial system was circumvented in the extracted of information.
- Property rates and other exchange service revenue not broken down per ward as required in the mSCOA regulations and Municipal Property Rates Act (MPRA) No. 6 of 2004 and amendments as issued.

- Costing not being implemented for all service charges such as electricity, water, waste and wastewater with the exception of KwaDukuza and Alfred Duma Local Municipalities.
- Municipalities not using balance sheet budgeting and movement accounting per the chart structure and alignment of GRAP 1 framework.
- Water not accounted for as Inventory in terms of GRAP 12 requirements.
- Inventory and consumables not accounted for as Inventory and expensed directly to the statement of financial performance.
- No provision or inadequate provision for depreciation across all categories of assets including the non-matching between the various categories.
- No elimination of intercompany transactions per the GRAP 6/35 standards.
- Incorrect treatment of bad debt write-off and provision for impairment of bad debts.
- Incorrect use and treatment of Value-Added Taxation (VAT).
- Incorrect treatment of conditional grants as required by GRAP 23 Non-exchange Revenue.
- Incorrect use of rate categories guides for both billing guides and revenue guides.
- Incorrect use of movement guides.
- Incorrectly use of guides for employee related costs such as the break down between general and section 57 employees.
- Incorrect use of project segment guides i.e., item segment and project asset descriptions did not match.
- Municipalities did not correct the Project segment in line with the mSCOA Circular 9 requirements for COVID reporting.
- Function segment not aligned to the municipalities mandate especially the distinction between local and district functions.
- The funding segment not aligned to mSCOA Circular 10 and mSCOA Circular 11 as issued by National Treasury.
- Fund segment and item revenue did not match. The resultant impact is that the cash flow did not balance.

Majority of the findings, except with the implementation of mSCOA Circulars 10 and 11, have been high-lighted over several review cycles. Corrections have either not been processed or the municipality has indicated to Provincial Treasury that these matters would be addressed in the Adjustment Budget (refer to findings on Adjustment Budget 2020/21 below). However, this has not been rectified on review and much reliance in the preparation of monthly reporting and budget is placed on vendors.

Further to this, the issues with validation rules not being built into the financial systems and the lack of internal controls or internal controls being by-passed has been raised with National Treasury on several occasions. There is a lack of credible information and even though detailed guidance has been provided there has not been an improvement in the quality of information for majority of municipalities.

Further to this, the change and impact of Circular 10 and Circular 11 of the mSCOA regulation may take two (2) financial years to correct and align within the financial systems, including addressing the errors identified in terms of mapping. The following mapping errors have been logged with National Treasury on their frequently asked questions for the current period:

- Mapping of Cash Flow C7, A9 and S18, S19 and S20 information was still extracting from item expenditure instead of item liabilities.
- RSC Levies incorrectly mapping to 1600 “Other revenue” instead of 1500 “Transfers and subsidies”.
- Opening balances on the C7 (Cash Flow) did not included the rolling opening balance methodology per quarter. Therefore, the check between the C6 Schedule (Financial Position) and the Cash Flow year end balances did not match.

- Consumer deposits are calculated on the difference of year to year when movement guides are available and accurately reflect. The year-on-year movement provides an incorrect amount on the C7 Schedule.
- The net surplus/deficit for the period was not transferred to the Accumulated Surplus on the In-year monitoring for all vendors. Guidance was only provided to vendors in MFMA Budget Circular 107 issued in December 2020.
- Funding received from the European Union incorrectly mapped to Proceeds on disposal of assets.
- Bank Charges reporting as a positive balance on the Cash Flow.
- Repayments on borrowing being shown as a positive cash inflow.

National Treasury's technical committee is in the process of reviewing the frequently asked questions that have been logged. Currently municipalities are required to transact correctly, once the mapping is corrected from National Treasury, the reporting would automatically correct. There has been no timeline issued from National Treasury on these matters on when they may be resolved.

### **Mid-year engagements for the 2020/21 financial year**

The mid-year engagements were held in the month of February 2021 to accommodate for the Adjustment Budget amendments and corrections. The findings of the In-year monitoring were also discussed.

The key finding from these mid-year engagements are as follows:

- There are four (4) municipalities that partially extract the data strings from the financial system and twelve (12) that are prepared manually.
- Thirty-three (33) of the fifty-one (51) delegated municipalities have no road map against which progress can be monitored and/or tracked.
- Of the eighteen (18) that do have roadmaps only fourteen (14) have been submitted to Provincial and National Treasury.
- Three (3) road maps being Alfred Duma, Dr Nkosazana Dlamini and Okhahlamba Local Municipalities are pending the completion of the assessment of the Adjustment Budget and available hours.
- One (1) of the eleven (11) reviewed road maps meets the requirements in terms of the provided detailed tasks, responsible officials, vendor counterpart, timelines, revised timelines and issues with implementation.
- Thirty-six (36) Municipalities do not have functional Steering Committees.
- Only fourteen (14) Municipalities that have functioning Steering Committees or use the Management Committee (MANCO) to report, have mSCOA as a standing agenda item.

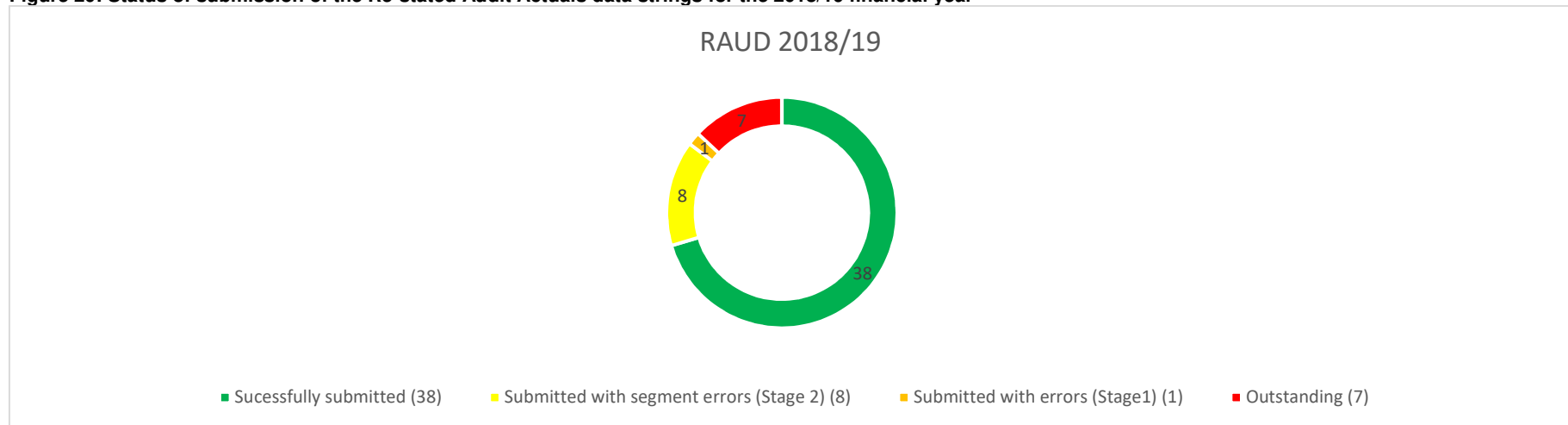
These statistics have raised a grave concern as even though the support is provided, there is a lack of ownership and accountability by municipalities of the implementation and alternatively, these committees stopped functioning as the financial modules were rolled out without addressing the current reporting challenges as outlined in the Stage 4 Validation above.

## Submission of the Re-stated Audit Actuals for the 2018/19 financial year

In terms of Section 74(1) of the MFMA, Provincial Treasury may request information from time to time from municipalities, to enable Provincial Treasury to monitor compliance with the Act and provide oversight and monitoring to fulfil the mandate in terms of Section 5(4) of the MFMA. Such information can include, returns, documents, explanations and motivations as may be prescribed or as may be required.

In light of the above, municipalities are required to submit the Re-stated Audit Actuals data strings (RAUD) for the financial year ended 30 June 2019 to the LG Portal. As at the 21 April 2021, forty-six (46) municipalities had uploaded the RAUD data strings for the 2018/19 financial year. This represents only 85 percent of municipalities within the province. Of the forty-six (46) municipalities that submitted, eight (8) municipalities had Stage 2 (Segment Validation) errors. The RAUD data strings are required to be submitted to the LG Portal 10 days after submission of the Annual Financial Statements for 2019/20 to the Auditor General. In respect of the current financial year this was due on 13 November 2020. The status of submissions by municipalities are presented in Figure 20 and municipalities that have not submitted the required information in the correct format or are outstanding are included in Table 19.

**Figure 20: Status of submission of the Re-stated Audit Actuals data strings for the 2018/19 financial year**



Source: National Treasury LG database

**Table 19: Municipalities that have submitted with errors or have outstanding Re-stated Audit Actuals data strings for the 2018/19 financial year**

No.	Name of Municipality	Type of Error	No.	Name of Municipality	Type of Error	No.	Name of Municipality	Type of Error
1	Dannhauser	Outstanding	4	uMhlatshuze	Outstanding	7	uPhongolo	Outstanding
2	iNkosi Langalibalele	Submitted with errors	5	uMngeni	Outstanding	8	uThukela DM	Outstanding
3	Msunduzi	Outstanding	6	uMsinga	Outstanding			

Source: National Treasury LG database

Table 20 indicates those municipalities that have re-submitted since the analysis of the first RAUD 2018/19 was undertaken. In comparison to the AUDA 2019/20, except for the municipalities noted below, majority have not re-submitted the final information that must agree to the Audited Annual Financial Statements. Note that no analysis was carried out on the re-submitted information.

**Table 20: List of Municipalities that have re-submitted/updated the RAUD data strings for the 2018/19 financial year**

No.	Name of Municipality	Date of submission of Revised/Updated RAUD 2018/19	No.	Name of Municipality	Date of submission of Revised/Updated RAUD 2018/19	No.	Name of Municipality	Date of submission of Revised/Updated RAUD 2018/19
1	AbaQulusi	30/03/2021	3	King Cetshwayo DM	26/03/2021	5	Ugu DM	12/01/2021
2	eThekweni	14/04/2021	4	Ray Nkonyeni	23/03/2021			

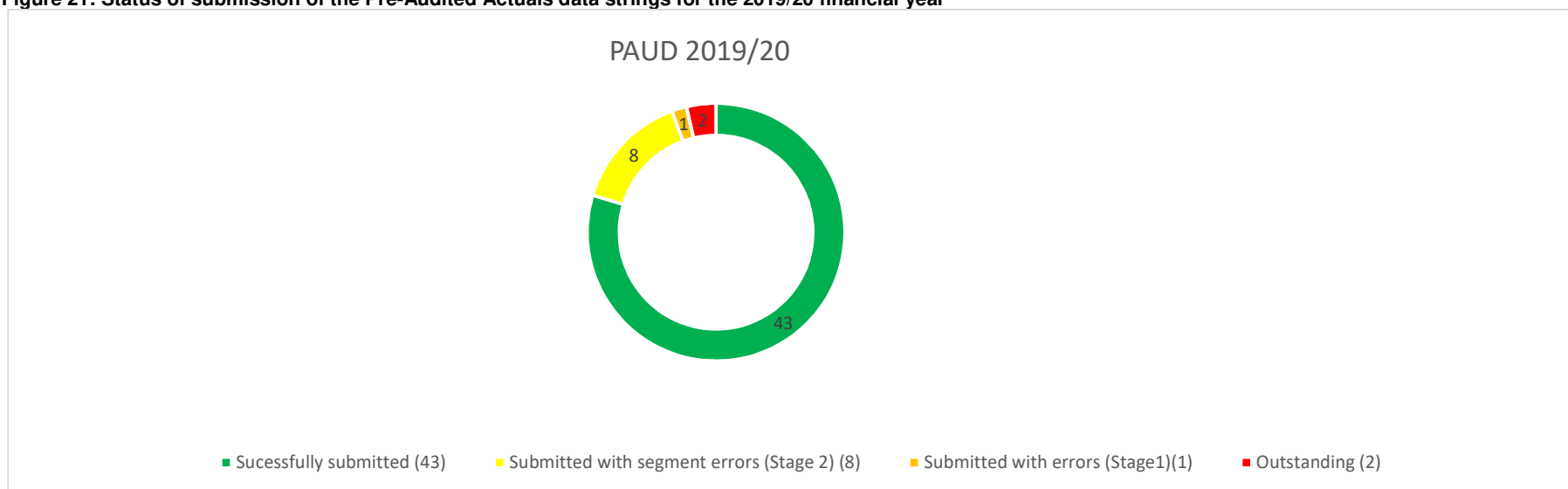
Source: National Treasury LG database

### Submission of the Pre-Audited Actuals for the 2019/20 financial year

In terms of Gazette 43582, subject to the condition in paragraph 2, “municipalities and municipal entities are exempted, for the 2019/2020 financial year, from complying with the deadlines in sections 126(1) and (2), 127(1) and (2), 129(1) and 133(2) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003)”. The provision indicates that municipalities must submit by 31 October 2020.

In terms of Section 74(1) of the MFMA as indicated above, municipalities are requested to submit the Pre-Audited Annual Financial Statements data strings (PAUD) to the LG Portal 10 days after submission of the Annual Financial Statements to the Auditor General. As at 21 April 2021, there are fifty-one (51) municipalities that had uploaded the Pre-Audited Actuals data string (PAUD) for the 2019/20 financial year. This represents 94 percent of municipalities within the province. Of the fifty-one (51) municipalities that submitted, eight (8) municipalities had Stage 2 (Segment Validation) errors. The status of submissions by municipalities are presented in Figure 21 below and municipalities that have not submitted the required information in the correct format or are outstanding are included in Table 21.

**Figure 21: Status of submission of the Pre-Audited Actuals data strings for the 2019/20 financial year**



Source: National Treasury LG database

**Table 21: Municipalities that have submitted with errors or have outstanding Pre-Audited Actuals data strings for the 2019/20 financial year**

No.	Name of Municipality	Type of Error	No.	Name of Municipality	Type of Error	No.	Name of Municipality	Type of Error
1	Mpofana	Submitted with errors	2	Msunduzi	Outstanding	3	uPhongolo	Outstanding

Source: National Treasury LG database

Note that the analysis of submissions below is as of the date of review of the PAUD and RAUD which was 04 January 2021 and are not locked and therefore this has changed. During the initial review of submissions, submissions were either outstanding or submitted with errors from iNkosi Langalibalele, Maphumulo and uMvoti Local Municipalities. These municipalities submitted successfully only on 13 April 2021. The submissions for these three municipalities have not been analysed.

**Analysis of the RAUD 2018/19 and PAUD 2019/20**

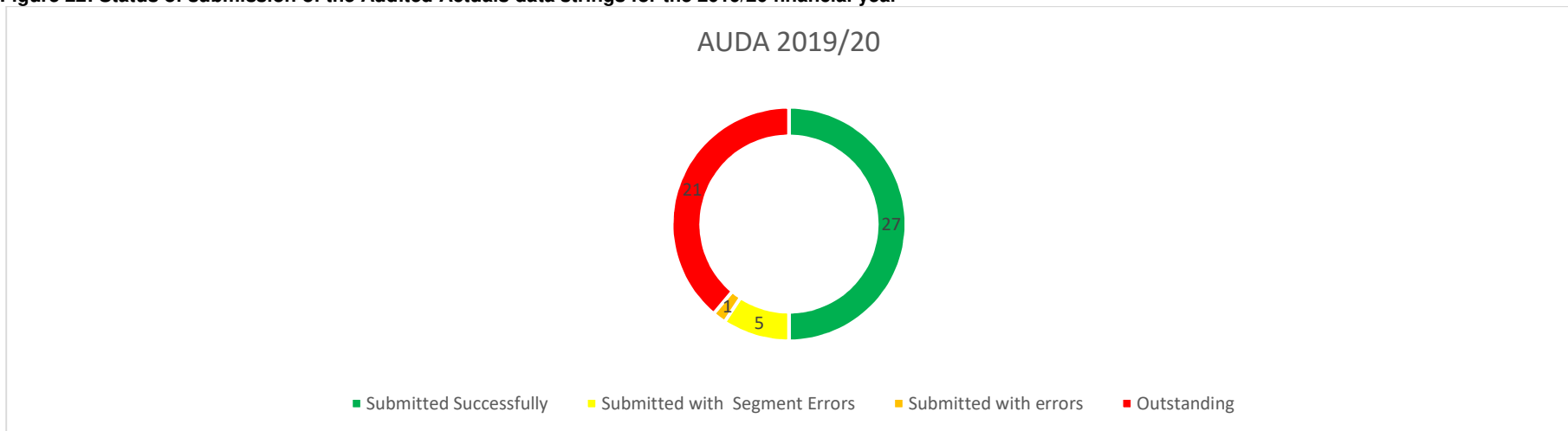
The analysis as at 04 January 2021 revealed that the RAUD 2018/19 and PAUD 2019/20 did not agree in most instances. It was noted for uMlalazi and KwaDukuza Local Municipalities that the PAUD 2019/20 differences were due to incorrect mapping of the mSCOA accounts to the Pre-Audited Annual Financial Statements. The remainder of the municipalities’ amounts had vast differences that one could only assume that the year-end journals were not processed on the financial system on completion of the preparation of the Pre-Audited Annual Financial Statements prior to the extraction of the mSCOA data strings.

## Submission of the Audited Actuals for the 2019/20 financial year

In terms of Section 74(1) of the MFMA, Provincial Treasury may request information from time to time from municipalities, to enable Provincial Treasury to monitor compliance with the Act and provide oversight and monitoring to fulfil the mandate in terms of Section 5(4) of the MFMA. Such information can include, returns, documents, explanations and motivations as may be prescribed or as may be required.

In light of the above, municipalities are required to submit the Audited Annual Financial Statement data strings (AUDA) to the LG Portal 10 days after submission of the Audited Annual Financial Statements to the Auditor-General. As at 21 April 2021, there were thirty-two (32) municipalities that had uploaded the Audited Actuals data string (AUDA) for the 2019/20 financial year. This represents only 59 percent of municipalities within the province. Of the thirty-two (32) municipalities that submitted, five (5) municipalities had Stage 2 (Segment Validation) errors. The status of submissions by municipalities are presented in Figure 22 and municipalities that have not submitted the required information in the correct format or are outstanding are included in Table 22.

**Figure 22: Status of submission of the Audited Actuals data strings for the 2019/20 financial year**



Source: National Treasury LG database

**Table 22: Municipalities that have submitted with errors or have outstanding Audited Actuals data strings for the 2019/20 financial year**

No.	Name of Municipality	Status of AUDA	No.	Name of Municipality	Status of AUDA	No.	Name of Municipality	Status of AUDA	No.	Name of Municipality	Status of AUDA
1	Alfred Duma	Outstanding	7	Mpofana	Submitted with errors	13	uMhlatuze	Outstanding	19	uMzinyathi DM	Outstanding
2	Amajuba DM	Outstanding	8	Msunduzi	Outstanding	14	uMkhanyakude DM	Outstanding	20	uMzombe	Outstanding
3	Dannhauser	Outstanding	9	Newcastle	Outstanding	15	uMlalazi	Outstanding	21	uPhongolo	Outstanding
4	eThekweni	Outstanding	10	Nquthu	Outstanding	16	uMngeni	Outstanding	22	uThukela DM	Outstanding
5	Greater Kokstad	Outstanding	11	Richmond	Outstanding	17	uMsinga	Outstanding			
6	Harry Gwala DM	Outstanding	12	Ugu DM	Outstanding	18	uMuziwabantu	Outstanding			

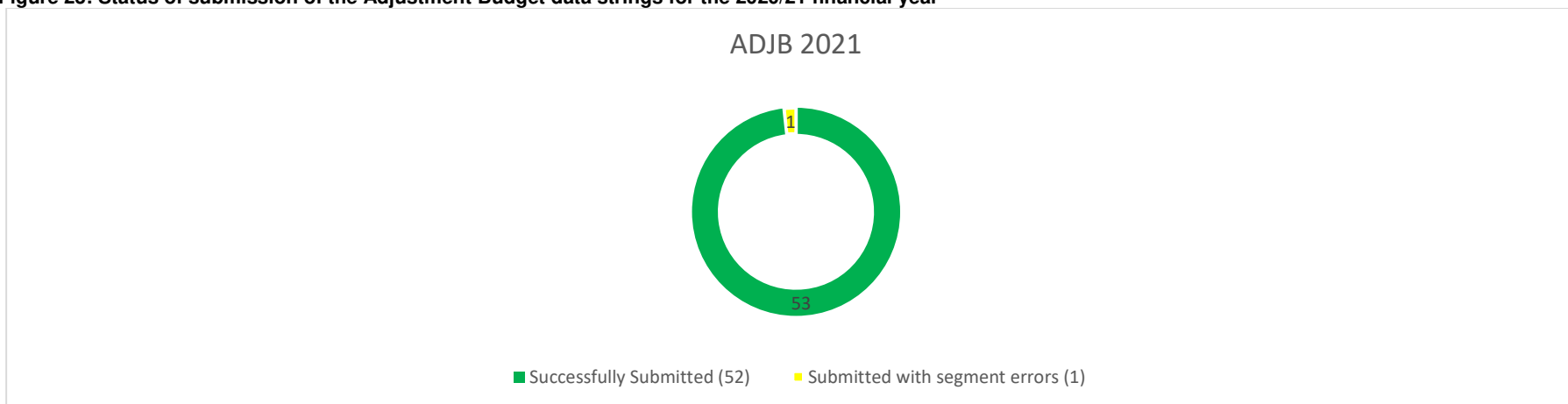
Source: National Treasury LG database

Note that no analysis was performed on the Audited Actuals for the 2019/20 financial year during the third quarter of the 2020/21 financial year as several audits were not completed on time.

### Adjustment Budget for the 2020/21 financial year

As per the requirements of the MFMA and Section 23(1) of the Municipal Budget Reporting Regulations (MBRR), the Adjustment Budget must be submitted within 10 working days of Council approval which may be on or before 28 February. Fifty-four (54) municipalities have uploaded the Adjustment Budget data string (ADJB) for the 2020/21 financial year. This represents 100 percent of municipalities within the province. Of the fifty-four (54) municipalities that submitted, one (1) municipality had Stage 2 (Segment Validation) errors. Figure 23 indicates the status of submission of the Adjustment Budget data strings and Table 23 indicates those municipalities that have adopted and the date of adoption of their Adjustment Budget.

**Figure 23: Status of submission of the Adjustment Budget data strings for the 2020/21 financial year**



Source: National Treasury LG database



**Table 23: Submission dates for the ADJB data strings for all municipalities**

No.	Name of Municipality	Date Council Approval	Date data string submitted	Compiled within 10 working days Yes/No	No.	Name of Municipality	Date Council Approval	Date data string submitted	Compiled within 10 working days Yes/No
1	AbaQulusi	25/02/2021	05/03/2021	Yes	28	Newcastle	25/02/2021	01/03/2021	Yes
2	Alfred Duma	25/02/2021	27/02/2021	Yes	29	Nkandla	26/02/2021	03/03/2021	Yes
3	Amajuba	26/02/2021	17/03/2021	No	30	Nongoma	26/02/2021	05/03/2021	Yes
4	Big Five Hlabisa	28/02/2021	03/03/2021	Yes	31	Nquthu	24/02/2021	24/02/2021	Yes
5	Dannhauser	24/02/2021	10/03/2021	Yes	32	Okhahlamba	25/02/2021	02/03/2021	Yes
6	Dr Nkosazana Dlamini Zuma	25/02/2021	01/03/2021	Yes	33	Ray Nkonyeni	23/02/2021	23/02/2021	Yes
7	eDumbe	25/02/2021	01/03/2021	Yes	34	Richmond	26/02/2021	24/02/2021	Yes
8	eMadlangeni	26/02/2021	02/03/2021	Yes	35	uBuhlebezwe	25/02/2021	26/02/2021	Yes
9	eNdumeni	26/02/2021	13/03/2021	No	36	Ugu DM	25/02/2021	02/03/2021	Yes
10	eThekwini	25/02/2021	14/04/2021	No	37	Ulundi	24/02/2021	15/03/2021	No
11	Greater Kokstad	25/02/2021	25/02/2021	Yes	38	uMdoni	26/02/2021	27/02/2021	Yes
12	Harry Gwala	25/02/2021	03/03/2021	Yes	39	uMgungundlovu DM	25/02/2021	08/03/2021	Yes
13	iLembe	25/02/2021	26/02/2021	Yes	40	uMhlabuyalingana	27/02/2021	02/03/2021	Yes
14	iMpendle	25/02/2021	25/02/2021	Yes	41	uMhlatuze	28/02/2021	01/03/2021	Yes
15	iNkosi Langalibalele	25/02/2021	02/03/2021	Yes	42	uMkhanyakude DM	11/03/2021	12/03/2021	Non-compliance letter issued for not tabling prior to 28/02/2021
16	Jozini	26/02/2021	04/03/2021	Yes	43	uMlalazi	24/02/2021	24/02/2021	Yes
17	King Cetshwayo	26/02/2021	02/03/2021	Yes	44	uMngeni	24/02/2021	10/03/2021	Yes
18	KwaDukuza	25/02/2021	02/03/2021	Yes	45	uMshwathi	25/02/2021	04/03/2021	Yes
19	Mandeni	25/02/2021	08/03/2021	Yes	46	uMsinga	24/02/2021	26/02/2021	Yes
20	Maphumulo	26/02/2021	04/03/2021	Yes	47	uMuziwabantu	24/02/2021	02/03/2021	Yes
21	Mfolozi	25/02/2021	02/03/2021	Yes	48	uMvoti	25/02/2021	26/02/2021	Yes
22	Mkhambathini	25/02/2021	01/03/2021	Yes	49	uMzimkhulu	26/02/2021	27/02/2021	Yes
23	Mpofana	25/02/2021	25/02/2021	Yes	50	uMzinyathi DM	25/02/2021	01/03/2021	Yes
24	Msunduzi	25/02/2021	08/03/2021	Yes	51	uMzumbane	25/02/2021	03/03/2021	Yes
25	Mthonjaneni	26/02/2021	02/03/2021	Yes	52	uPhongolo	26/02/2021	02/03/2021	Yes
26	Mtubatuba	26/02/2021	02/03/2021	Yes	53	uThukela DM	26/02/2021	03/03/2021	Yes
27	Ndwedwe	26/02/2021	02/03/2021	Yes	54	Zululand DM	25/02/2021	19/02/2021	Yes

Source: KZN Provincial Treasury

There were five (5) municipalities that did not comply with the timeframes as set out in Section 23(1) of the Municipal Budget and Reporting Regulations (MBRR). These municipalities are:

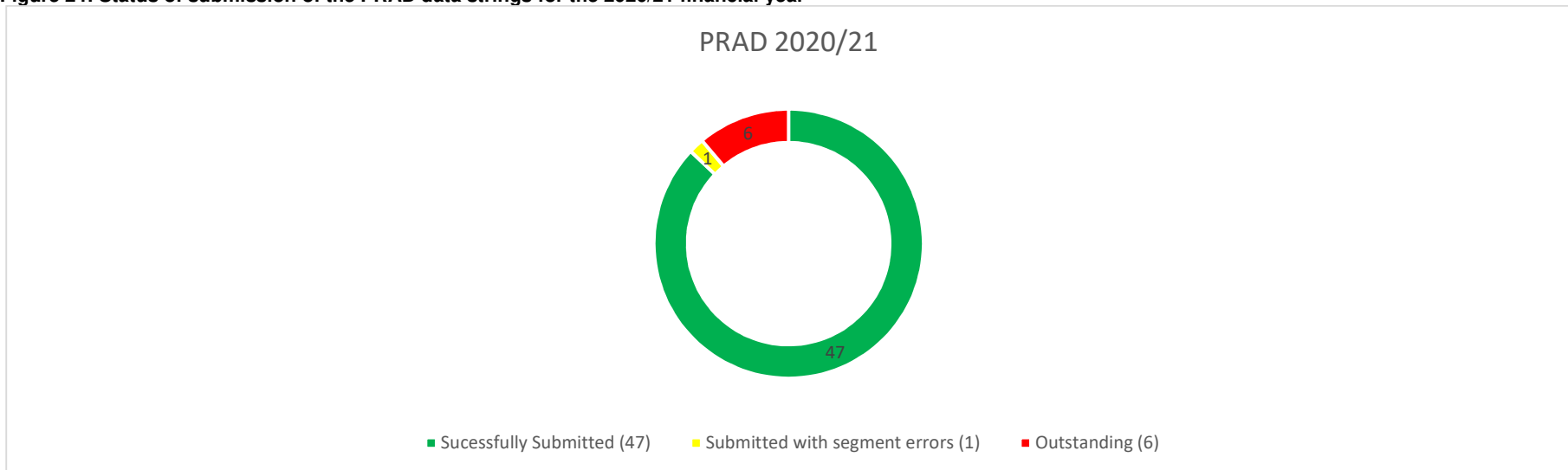
- Amajuba District Municipality (Late);
- eNdumeni Local Municipality (Late);
- eThekweni Municipality (Late);
- Ulundi Local Municipality (Late); and
- uMkhanyakude District Municipality (Late).

Two (2) municipalities submitted data strings prior to the approval of Council and did not re-submit once council approved. These municipalities are:

- Richmond Local Municipality; and
- Zululand District Municipality.

As part of the submission of the Adjustment Budget, municipalities are required to submit the project details for the Adjustment Budget (PRAD) that is indicative of the IDP file. Figure 24 indicates the status of the submission of the PRAD for the 2020/21 financial year as at the 21 April 2021.

**Figure 24: Status of submission of the PRAD data strings for the 2020/21 financial year**



Source: National Treasury LG database

Municipalities had to **re-submit** the required PRAD 2020/21 with the submission of the main Adjustment Budget of February 2021. Table 24 reflects submissions that contained errors and submissions that are outstanding. The segment errors indicate that the number of projects contained in the Project Details Adjustment Budget (PRAD) data string does not match the financial budget (ADJB) data string.

**Table 24: Municipalities that have submitted with errors or have outstanding PRAD data string for the 2020/21 financial year**

No.	Name of Municipality	Types of Error	No.	Name of Municipality	Types of Error	No.	Name of Municipality	Types of Error
1	Dannhauser	Outstanding	4	Richmond	Segment Errors	7	uMuziwabantu	Outstanding
2	KwaDukuza	Outstanding	5	uMlalazi	Outstanding			
3	Mpofana	Outstanding	6	uMngeni	Outstanding			

Source: National Treasury LG database

### Analysis of the Adjustment Budget (ADJB) for the 2020/21 financial year

An analysis of the credibility and quality of the Adjustment Budget for the 2020/21 financial year was undertaken for all 51 delegated municipalities and was completed on or before 19 April 2021. This was reviewed together with either the M07 or M08 accumulative In-year monitoring. This included the analysis of the use of segments (per the Project Steering Documents), corrections implemented and ensuring that transactions are aligned to the GRAP reporting framework. A summary of findings is indicated below:

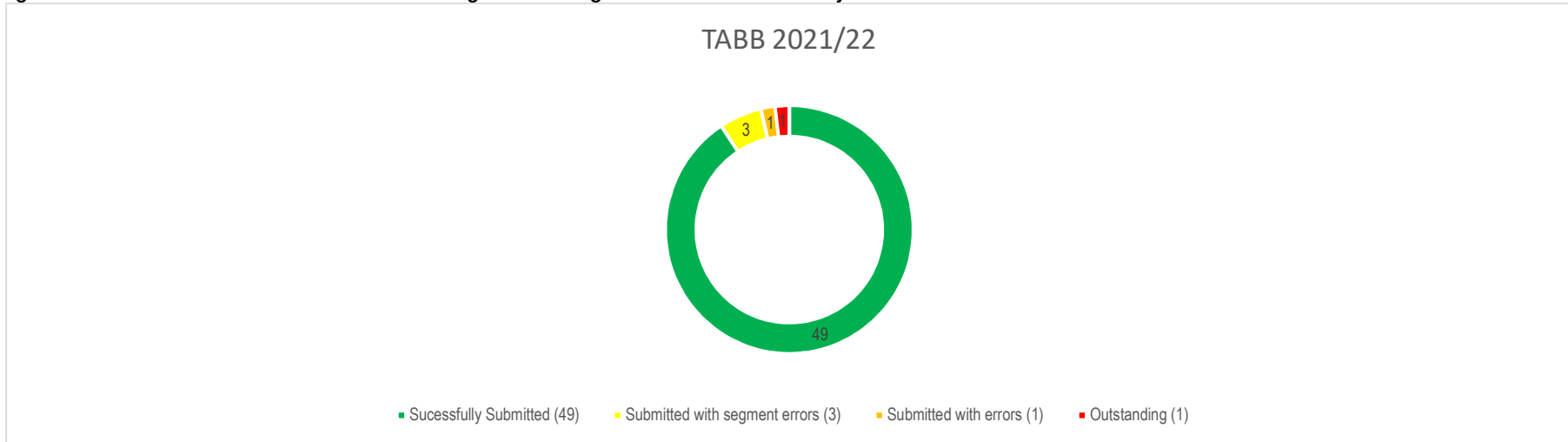
- Some municipalities corrected the opening balances within the Adjustment Budget however failed to align the In-Year Monitoring to the same.
- This also appeared for correction of errors that were identified.
- The common issues on the treatment of Inventory, Depreciation and Water inventory were not corrected within the Adjustment Budget.
- There were still items that contained no budget or where budget was exceeded.
- The completeness and use of the movement guides and balance sheet budgeting continued with the same errors as reported in the In-year monitoring.
- There was still the incorrect use of region segments.
- Costing was still not applied for the service charges such as electricity, waste, water and wastewater.
- The use and differentiation between core and non-core function was a challenge.
- Municipalities still did not adequately name COVID-19 projects as outlined in mSCOA Circular No. 9.
- The challenges of the Cash Flow due to the incorrect use of movement guides and balance sheet budgeting persisted. This includes that outstanding mapping issues logged with National Treasury as this has not yet been addressed.

All feedback was provided to municipalities via email communication.

## Tabled Budget for the 2021/22 financial year

The Tabled Budget (TABB) data strings for the 2021/22 financial year are required to be submitted immediately after council approval. As at 22 April 2021, the status of submissions by municipalities are presented in Figure 25 and municipalities that submitted with errors or are outstanding are included in Table 25 below.

**Figure 25: Status of submission of the Tabled Budget data string for the 2021/22 financial year**



Source: National Treasury LG database

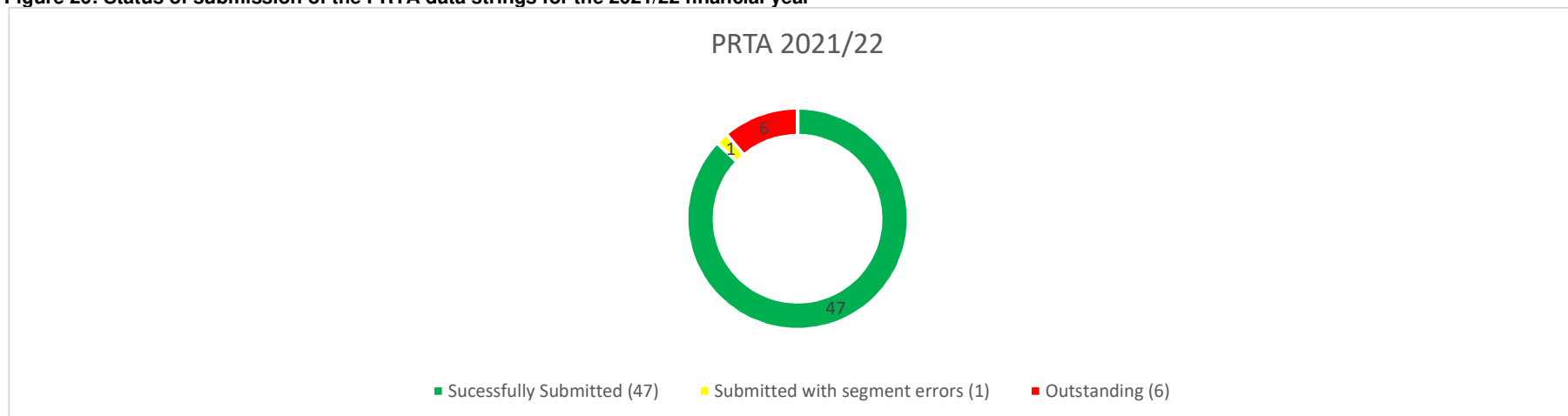
**Table 25: Municipalities that have submitted with errors or have outstanding TABB data strings for the 2021/22 financial year**

No.	Name of Municipality	Types of Error	No.	Name of Municipality	Types of Error	No.	Name of Municipality	Types of Error
1	Dannhauser	Stage 1: Submitted with errors	3	Msunduzi	Stage 2: Segment Errors	5	uMhlatuze	Stage 2: Segment Errors
2	eThekweni	Outstanding	4	Richmond	Stage 2: Segment Errors			

Source: National Treasury LG database

As part of the submission of the Tabled Budget, municipalities are required to submit the Project Details for the Tabled Budget (PRTA) that supports the financial budget being the TABB data strings. Figure 26 indicates the status of the submission of the PRTA for the 2021/22 financial year and Table 26 indicates those municipalities whose submissions contained errors or are outstanding as at 21 April 2021.

**Figure 26: Status of submission of the PRTA data strings for the 2021/22 financial year**



Source: National Treasury LG database

**Table 26: Municipalities that have submitted with errors or have outstanding PRTA data string for the 2021/22 financial year**

No.	Name of Municipality	Types of Error	No.	Name of Municipality	Types of Error	No.	Name of Municipality	Types of Error
1	Dannhauser	Outstanding	4	KwaDukuza	Outstanding	6	uMuziwabantu	Outstanding
2	eThekweni	Outstanding	5	Mpofana	Outstanding	7	uMngeni	Outstanding
3	iLembe DM	Segment Errors						

Source: National Treasury LG Database

### Modules in use verification per Municipality

In light on the vendor engagements held over the period of 13 May 2020 to 22 April 2021, National Treasury requested that each Province directly engage municipalities to determine the modules in use. Due to the COVID-19 restrictions onsite engagements could not be held. A questionnaire was instead emailed to municipalities. The questionnaire focused on whether the module is functional and in use and was limited to the following areas (financial only):

- IDP Module;
- Budget Module;
- Supply Chain Management Module including linking to the Central Supplier database;
- Billing and Receipting;
- General Ledger;
- Inventory;
- Asset Management;

- Payroll; and
- Creditors.

The module verification was discussed as part of the Mid-year engagement and a follow-up communication was sent to the municipality to complete the required information. Responses were received from fifty-two (52) municipalities. As at 22 April 2021, two (2) responses had not been received from eDumbe Local Municipality and eThekweni Metro.

The Mid-year engagements and responses received indicated that municipalities either use the core financial system or have an integration to a third-party system and are able to extract and report the data strings to the LG database. The alignment issues faced are in respect of mapping and processing which are the underlying root causes for non-alignment in reporting. Where municipalities have indicated that there are modules that are not in use or are not functional and/or outstanding, it was advised that this be included as part of the road map to be submitted to Provincial Treasury/National Treasury for monitoring purposes as outlined in MFMA Budget Circular 98. Emphasis has been placed on the IDP Module, Budget Module, Billing & Receipting Module, Inventory, Asset Management and Payroll Modules.

### IDP Module

Listed in Table 27, is a list of municipalities who have indicated that the IDP Module is “Not Functional or “Not in Use”. With the exception of municipalities listed in Table 24 that did not re-submit a PRAD (IDP File), all other municipalities have submitted a data string that represents the IDP to the LG portal. Also, more importantly, municipalities using the same system have been able to submit an IDP file and have indicated that the module is functional and in use. Msunduzi Municipality has indicated that there are programming challenges with the current version of SAP and their reporting is limited until such time as the new service provider is able to resolve these issues.

**Table 27: Municipalities whose IDP Module is not functional or not in use**

No.	Name of Municipality	System	No.	Name of Municipality	System
1	eNdumeni	Sage Evolution	3	Harry Gwala DM	SOLAR
2	Msunduzi	SAP	4	Mpofana	Sage Evolution

Source: KZN Provincial Treasury

### Budget Module

Listed in Table 28, is a list of municipalities who have indicated that the Budget Module is “Not Functional”, “Partially in Use” or “Not in Use”. Note that the “Partially in Use” is in direct relation to the ability to also extract directly from the financial system the A, B and C Schedules in the required format as indicated by National Treasury in Budget Circular 107.

**Table 28: Municipalities whose Budget Module is not functional, partially in use or not in use**

No.	Name of Municipality	System	No.	Name of Municipality	System	No.	Name of Municipality	System
1	eNdumeni	Sage Evolution	3	iLembe DM	Munsoft	5	Msunduzi	SAP
2	Harry Gwala DM	SOLAR	4	KwaDukuza	Munsoft	6	uGu DM	Sage Evolution

Source: KZN Provincial Treasury

All municipalities have a challenge in extracting the A, B and C Schedules as non-financial information has to be manually inputted prior to the extraction from the core financial system especially where municipalities have indicated that the module is “Partially in Use”. These limitations have been discussed at length with National Treasury, it is a combination of outstanding functionality that has not been developed and equally National Treasury not providing vendors with the information to be programmed, as this is work in progress.

Of more importance is the municipalities that have indicated that they are not using the module and/or are using excel, which are:

- eNdumeni Local Municipality (Partially excel);
- Harry Gwala District Municipality (excel); and
- Msunduzi Local Municipality has indicated that the “Not in Use” would change with the appointment of the new service provider who will address the programme challenges.

### **Billing and Receipting Module**

The Billing and Receipting Module works across all municipalities with the exception of:

- KwaDukuza Local Municipality (Sundry register only), note this is functional at other Munsoft clients.
- uMhlathuze Local Municipality (Go Live date 01/07/2021), currently using the pre-mSCOA system for billing, and
- eNdumeni Local Municipality who changed financial systems from Munsoft to Sage Evolution at the start of the 2020/21 financial year. They are addressing user issues and minor issues with the billing. Note that Sage billing is functional at other municipalities.

### **Inventory Module**

The Inventory Module could either be a physical store (already in existence) or a virtual store. However, municipalities are required to setup an inventory list and ensure that all consumables, materials and supplies, raw material and finished goods are setup appropriately on the system to ensure alignment to reporting. Municipalities that have indicated that the Inventory Module is “Not Functional”, “Partially in Use” or “Not in Use” are included in Table 29:

**Table 29: Municipalities whose Inventory Module is not functional, partially in use or not in use**

No.	Name of Municipality	System	Status	No.	Name of Municipality	System	Status
1	Amajuba DM	Sebata EMS (Inzalo)	Not in Use	19	Nongoma	Sage Evolution	Not in Use
2	Big Five Hlabisa	Sage Evolution	Not in Use	20	Okhahlamba	Sage Evolution	Not in Use
3	Dr Nkosazana Dlamini Zuma	Samras	Not in Use	21	Richmond	Munsoft	Not in Use
4	eMadlangeni	Sage Evolution	Not in Use	22	uBuhlebezwe	Sage Evolution	Not in Use
5	Greater Kokstad	Munsoft	Not Adequately set up or used correctly	23	Ulundi	Sage Evolution	Not in Use
6	iLembe DM	Munsoft	Partially (Water Inventory - Manual	24	uMdoni	Samras	Not in Use
7	iNkosi Langalibalele	Sage Evolution	Not Functional.	25	uMfolozi	Sage Evolution	Not in Use
8	Jozini	Sage Evolution	Not in Use	26	uMgungundlovu DM	Sage Evolution	Not Functional
9	King Cetshwayo DM	SOLAR	Partially in Use	27	uMkhanyakude DM	Sage Evolution	Not in Use
10	KwaDukuza	Munsoft	Partially in Use	28	uMngeni	Samras	Not in Use
11	Maphumulo	Sage Evolution	Not in Use	29	uMshwathi	Sage Evolution	Partially in Use
12	Mkhambathini	Sage Evolution	Not in Use	30	uMsinga	Munsoft	Not in Use
13	Mpofana	Sage Evolution	Partially in Use	31	uMzinkhulu	Munsoft	Available but inventory expensed
14	Mthonjaneni	Sage Evolution	Not in Use	32	uMzinyathi DM	Sage Evolution	Not Functional
15	Mtubatuba	Sage Evolution	Not in Use	33	uPhongolo	Sage Evolution	Not Functional
16	Ndwedwe	Sage Evolution	Not in Use	34	uThukela DM	Munsoft	Available but not used correctly
17	Newcastle	Phoenix	In Progress	35	Zululand DM	SOLAR	Not in Use
18	Nkandla	Sage Evolution	Not Functional				

Source: KZN Provincial Treasury

**Asset Module**

Municipalities are required to ensure that the FULL asset life cycle module per Circular 80 of the MFMA for their particular category has been implemented. Municipalities that have indicated that the Asset Module is “Not Functional”, “Partially in Use”, “Not in Use” or is outsourced are indicated in Table 30:



**Table 30: Municipalities whose Full Asset Management Module is not functional, partially in use or not in use/outsourced**

No.	Name of Municipality	System	Status	No.	Name of Municipality	System	Status
1	AbaQulusi	Munsoft	Not Implemented	21	Ndwedwe	Sage Evolution	Partially in Use
2	Alfred Duma	Munsoft	Not Functional	22	Newcastle	Phoenix	Not in Use
3	Amajuba DM	Sebata EMS	Not in Use	23	Nquthu	Sebata EMS	Outsourced
4	Big Five Hlabisa	Sage Evolution	Not in Use, excel	24	Ray Nkonyeni	Munsoft	Not available
5	Dannhauser	Munsoft	Partially in Use	25	Richmond	Munsoft	Not Functional
6	Dr Nkosazana Dlamini Zuma	Samras	Not in Use	26	uBuhlebezwe	Sage Evolution	Not Functional
7	eNdumeni	Sage	Not in Use, excel	27	Ugu DM	Sage Evolution	Partially in Use
8	Greater Kokstad	Munsoft	Not Functional	28	uMdoni	Samras	Partially in Use
9	iLembe DM	Munsoft	Partially in Use	29	uMfolozi	Sage Evolution	Not in Use
10	iNkosi Langaibalele	Sage Evolution	Not Functional	30	uMhlabayalingana	Sage Evolution	Partially in Use
11	Jozini	Sage Evolution	Not in Use	31	uMkhanyakude DM	Sage Evolution	Not in Use
12	King Cetshwayo DM	Solar	IMQS	32	uMalazi	Phoenix	Partially in Use
13	KwaDukuza	Munsoft	In Progress	33	uMngeni	Samras	No system in place
14	Mandeni	Sage Evolution	Partially in Use	34	uMsinga	Munsoft	Partially in Use
15	Maphumulo	Sage Evolution	Partially in Use	35	uMuziwabantu	Munsoft	Quartex (Pre-mSCOA)
16	Mkhambathini	Sage Evolution	Not in Use	36	uMvoti	Sage Evolution	Partially in Use
17	Mpofana	Sage Evolution	Not in Use, excel	37	uMzimkhulu	Munsoft	Partially in Use
18	Msunduzi	SAP	Partially in Use	38	uPhongolo	Sage Evolution	Not Functional
19	Mthonjaneni	Sage Evolution	Partially in Use	39	uThukela DM	Munsoft	Partially in Use
20	Mtubatuba	Sage Evolution	Partially in Use				

Source: KZN Provincial Treasury

**Payroll Module**

Payroll is critical to the daily operations of municipalities. The following municipalities listed in Table 31 below have indicated that they are in progress with payroll implementation, or an upgrade is required.

**Table 31: Municipalities whose Payroll Module is not functional or partially in use**

No.	Name of Municipality	System	Status
1	KwaDukuza	Munsoft	Partially: VIP (The upgrade to VIP People 300 has been delayed). A decision to integrate on premier or people is pending.
2	uMhlatuze	SAP	In Progress
3	uPhongolo	Sage Evolution	Partially, Intergration from Abacus system to Sage is still in progress for the Payroll module.

Source: KZN Provincial Treasury

KwaDukuza Local Municipality's decision on upgrading to Sage People has been delayed for over two (2) financial years. uPhongolo Local Municipality implemented Sage Evolution as at 1 July 2020.

### Road maps

In terms of MFMA Circular No. 98, paragraph 3.2.2 states that:

*“If your municipality has not achieved the above level of implementation as yet, then the implementation of mSCOA in your municipality should be accelerated. Towards this end:*

- *A road map must be provided to the National and respective provincial treasury to indicate how the municipality will become mSCOA compliant.*
- *The municipality's mSCOA Project Steering Committee (chaired by the Accounting Officer) must meet at least monthly (if not more often) to track the progress against the road map and take corrective action where required.*
- *The National Treasury (in the case of non-delegated municipalities) and respective provincial treasury (in the case of delegated municipalities) should be invited to the mSCOA Project Steering Committee meeting; and*
- *Progress against the road map should be presented at the Mid-Year Budget and Performance and Budget Benchmark engagements.”*

The road maps were requested from municipalities during the periods of January 2020, July 2020 and October 2020 and the request was included in the consolidated reports issued to municipalities. This request for information was followed-up with several telephone calls and subsequent emails. As at 30 March 2021, only fourteen (14) municipalities submitted a version of a road map with only one (1) municipality compiling with the requirements of the inclusion of the following:

- Detailed tasks
- Responsible Officials
- Vendor responsible official
- Timelines
- Issues/dependencies

Three (3) of the fourteen (14) road maps have not been reviewed, being Alfred Duma, Dr Nkosazana Dlamini Zuma and Okhahlamba Local Municipalities. This was as a result of prioritisation of hours to complete the In-year review analysis 2021 and the 2020/21 Adjustment Budget (February 2021) analysis at the time of submission.

**Table 32: Review of the Road maps received**

No.	Name of Municipality	System	Comments
1	Alfred Duma	Munsoft	To be reviewed
2	Dr. Nkosazana Dlamini Zuma	Samras	To be reviewed
3	Big Five Hlabisa	CCG	The Roadmap provided does not contain action plans, responsibility owners, interdependencies, and timeframes to address the gaps on the fifteen business processes
4	iLembe DM	Munsoft	The Roadmap provided does not contain action plans, responsibility owners, interdependencies, and timeframes to address the gaps on the fifteen business processes
5	King Cetshwayo DM	BCX	The Roadmap provided does not contain action plans, responsibility owners, interdependencies, and timeframes to address the gaps on the fifteen business processes
6	KwaDukuza	Munsoft	The Roadmap provided does not contain action plans, responsibility owners, interdependencies, and timeframes to address the gaps on the fifteen business processes
7	Mandeni	CCG	The Roadmap provided does not contain action plans, responsibility owners, interdependencies, and timeframes to address the gaps on the fifteen business processes
8	Ndwedwe	CCG	The Roadmap provided does not contain action plans, responsibility owners, interdependencies, and timeframes to address the gaps on the fifteen business processes
9	Okhahlamba	CCG	To be reviewed
10	Ray Nkonyeni	Munsoft	The Roadmap provided does not contain action plans, responsibility owners, interdependencies, and timeframes to address the gaps on the fifteen business processes
11	Ugu DM	CCG	Submitted on the 27th November 2020
12	uMdoni	Samras	Covers FAR and SCM Only (no time lines or allocated responsibilities)
13	uMvoti	CCG	The Roadmap provided does not contain action plans, responsibility owners, interdependencies, and timeframes to address the gaps on the fifteen business processes
14	uMzumba	CCG	The Roadmap provided does not contain action plans, responsibility owners, interdependencies, and timeframes to address the gaps on the fifteen business processes

Source: KZN Provincial Treasury

### Provincial Treasury Support to Municipalities and Entities

Provincial Treasury has actively engaged municipalities and entities through various forums, training workshops, one on one sessions and district engagements. A summary of the support provided to date:

- Appointment of the mSCOA project manager and advisors with effect from 13 May 2020 (Previous contract ended on 31 March 2020).
- Support has been detailed above in terms of the In-Year Reviews undertaken and readiness for year-end (Completed from M01-M10 and M01-M12).
- Review of the AUDA 2018/19 and comparison to the opening balances in Adjustment Budget 2019/20, In-year reporting and the Audited Annual Financial Statements 2018/19.
- Assessment of the Adopted Budgets 2020/21 and feedback provided to municipalities to address.
- Ad hoc report prepared for the MEC for Finance on the status of implementation, effect of COVID 19 on collection rate of identified municipalities and Modules not in use for the Province.
- Engagement with municipalities on online platforms on technical matters, vendor management and errors in reporting.
- Review of the PAUD 2019/20 and the comparative of the RAUD 2018/19. Errors and variances were identified and communication sent to municipalities to further investigate and provide explanations for these variances. The final AUDA for the 2019/20 must be correct when submitting this in February/March 2021.
- Review of the IYM M01-M08 2020/21 where applicable together the review of the 2020/21 Adjustment Budget.
- Participation in the Mid-year engagements including review of the road maps as submitted.
- CFO Forums held on:

- 07 July 2020: This addressed the implementation status and alignment of the reporting.
- 22 October 2020: Reporting and Segment Validations, mSCOA Circular 9 – COVID Reporting and Period 13, 14 and 15 requirements
- 04 February 2021 – Adjustment Budget errors and Correction to achieve alignment. Debt Write off versus Debt Impairment position paper.
- 09 February 2021 (Special mSCOA Forum) – Balance Sheet Budgeting, Inventory including Water Inventory, Construction work in Progress, Cash Flow Mapping Circular No. 10 and Circular No. 11.
- Preparation of presentations addressing the variance reporting matters and challenges.

## National Treasury Support

National Treasury has conducted the following engagements with the attendance of all Provincial Treasuries:

- Training on Circular 9 of the mSCOA Regulation on accounting for COVID through mSCOA data strings via CIGFARO.
- mSCOA technical team meetings.
- mSCOA frequently asked questions (Cash flow, Segment Validation and Vendor Reporting).
- Training on the use of the wizard tool: 23 September 2020.
- Standardisation Methodology on analysis of segments: 27 October 2020.
- Training on mSCOA Balance Sheet Budgeting, Debt Impairment and Debt Write off position paper, Cash flow Mapping (Circular No. 10 and No. 11 impact), Frequently asked Questions, Construction: Work in Progress, Business Process Requirements of Circular No. 80: 10-11 December 2020.
- Input and Presentation required on Provisional VAT Circular, Conditional Grants and Period controls.

## Way forward

Provincial Treasury will continue to engage with the municipalities in addressing the outstanding issues via online platforms and/or site visits where possible, and frequent communication via email and telephonically as well as the various platforms such as CFO Forums and district engagements.

The focus areas of the mSCOA implementation team for the **next quarter is planned as follows:**

- Monitor and support municipalities in ensuring that the monthly data submissions are in compliance with National Treasury requirements and free from errors.
- Provide guidance to municipalities on system implementation issues and governance matters including onsite engagements and assessments.
- Review the 2021/22 Tabled Budget and provide input into the 2021/22 Adopted Budget process.
- Review of the Audited Actuals for the 2019/20 financial year against the Audited Financial Statements.
- Review of the In-year monitoring readiness for year-end for the 2020/21 financial year.
- Engagement with National Treasury on various technical matters frequently asked questions and vendor demonstrations.
- Attendance of training to be held by National Treasury and conducting a rollout of such training (where applicable) across the Province.
- Review and provide guidance on the revised project plans/roadmaps to address the mSCOA implementation feedback provided.
- Rollout of the mSCOA circulars for VAT, period control and Conditional Grants.

## **2.18 Municipal Support and Oversight**

### **Municipal Accounting and Reporting**

#### **Introduction and Background**

Provincial Treasury is required to provide on-site financial management support to identified municipalities within the province in terms of its mandate to support municipalities in strengthening their financial management capacity. Due to the national lockdown as a result of the COVID-19 pandemic, on-site support could not be provided during the 2020/21 financial year.

#### **Annual Financial Statements (AFS) Review Support**

Due to the national lockdown, the due date for submission of the 2019/20 Annual Financial Statements (AFS) was extended from 31 August 2020 to 31 October 2020, as per the Government Gazette No. 43582 that was published on 05 August 2020 and the National Treasury MFMA Circular No. 104. This in turn delayed the finalisation of the audits by the Auditor-General. The audits for the 2019/20 financial year were therefore still in progress during Quarter 3 of the 2020/21 municipal financial year.

Provincial Treasury conducted the review of the AFS for the 2019/20 municipal financial year for identified municipalities in the province, commencing from the month of October 2020 and continued during Quarter 3 of the 2020/21 municipal financial year. The objective of the AFS review was to ensure that municipalities' AFS comply with the GRAP accounting framework as well as improve the quality of AFS submitted to the Auditor-General for audit. The reviews were conducted remotely to ensure compliance with the COVID-19 pandemic Regulations.

The support intervention strategy entails the following:

- Technical review of the AFS, together with the supporting working papers, to ensure compliance with the accounting standards and MFMA disclosure requirements;
- Technical review of the key registers and reconciliations, e.g. fixed assets, grants, retentions, receivables, payables etc. to ensure compliance with the accounting standards and disclosure within the AFS;
- Provide technical assistance in addressing AFS review queries as required including queries from the Auditor-General on key financial statement matters having an impact on fair presentation; and
- Provide skills transfer to the internal audit component of the municipality, by providing training on the process of reviewing the AFS and working papers as well as dealing with the audit queries.

**Table 33: Municipalities supported in Quarter 3 of 2020/21**

No	Name of Municipality	No	Name of Municipality	No	Name of Municipality
1	uMdoni	6	Nongoma	11	uBuhlebezwe
2	uMshwathi	7	Ulundi	12	uMzimkhulu
3	iMpindle	8	Mthonjaneni	13	Harry Gwala DM
4	Alfred Duma	9	Nkandla	14	Big Five Hlabisa
5	Dannhauser	10	Greater Kokstad	15	uMgungundlovu DM

Source: KZN Provincial Treasury

The significant challenges identified during the AFS review were as follows:

- The impact of the COVID-19 pandemic Regulations meant that reviews had to be performed remotely thereby relying on emailed information from the municipal staff. Internet connectivity issues and the transfer of large files hindered the review process in some instances. Additionally, COVID-19 infections resulted in the closures of offices at some the municipalities;
- The AFS review was significantly delayed due to the AFS still being prepared, with the majority of the reviews taking place in the last week of October 2020;
- The AFS were incomplete at the time of review, particularly asset information and supporting documentation for the AFS, including working papers;
- Audit working paper files were still in the process of being compiled and in most instances, could not be reviewed in full due to the off-site review conducted as a result of the COVID-19 pandemic Regulations; and

The intention was to transfer skills to internal audit officials at these municipalities. In many instances, internal audit officials were not appointed or not available to undertake the review with the Provincial Treasury team.

## **Financial Reporting**

### **Inter-Governmental Debt Management: Municipality Debt Recovery**

In keeping with Provincial Treasury's mandate to support municipalities and provincial departments in strengthening and building financial management capacity, the Financial Reporting Unit at KZN Provincial Treasury has undertaken an Inter-Governmental Debt Recovery Management initiative to address outstanding rates and services debt due to municipalities by provincial departments.

The purpose of this project is to reconcile all debt owing by provincial departments to municipalities, resolve disputes expeditiously, facilitate the settlement of debt thereof in the short and medium term, and to undertake a data cleansing exercise in the long-term in pursuit of institutionalising intergovernmental debt management in the province as a key oversight function of Provincial Treasury.

The following objectives guide the inter-governmental debt recovery initiative:

- To undertake a data cleansing exercise in government departments, agencies and municipalities to develop accurate and credible account databases in departments and municipalities; and
- To facilitate (among other incidentals arising from the intervention) the recovery of arrear rates and services debt from provincial departments and other government agencies in favour of municipalities.

Table 34 provides the status of the municipal debt recovery as at 31 March 2021 for those municipalities that were supported during the reporting period under review:

**Table 34: Intergovernmental Debt status as at 31 March 2021**

**Consolidated Dashboard view of Intergovernmental Debt Status  
as at 31 March 2021**

No.	Municipality	Total Debt (R )	Debt Recovery (R )	Debt under Investigation (R )
1	Ilembe DM	15 678 155	1 204 856.92	14 473 298.39
2	KwaDukuza	3 981 978	2 904 112.67	1 077 865.27
3	Mandeni	17 119 093	6 755 418.00	10 363 675.00
4	Maphumulo	2 202 049	-	2 202 048.77
5	Ndwedwe	21 509 653	-	21 509 653.05
6	Zululand DM	5 749 940	5 482.36	5 744 457.90
7	eDumbe	11 715 199	-	11 715 199.30
8	AbaQulusi	24 801 625	427 259.16	24 374 365.69
9	Ulundi	91 725 677	30 000 000.00	61 725 676.72
10	Nongoma	54 553 695	-	54 553 695.25
11	uPhongolo	7 680 000	2 500 584.33	5 179 415.18
12	Amajuba DM	7 299 154	-	7 299 153.70
13	eMadlangeni			
14	Newcastle	28 355 187	2 481 338.80	25 873 848.66
15	Dannhauser	9 620 513	3 765 516.52	5 854 996.97
16	uMzinyathi DM	20 053 191	-	20 053 191.01
17	uMvoti	11 315 090	1 208 440.00	10 106 650.00
18	eNdumeni	25 631 553	-	25 631 553.09
19	uMsinga	29 499 265	-	29 499 265.39
20	Nquthu	38 777 776	-	38 777 775.87
21	Harry Gwala DM	9 304 127	1 284 898.81	8 019 228.19
22	Dr. Nkosazana Dlamini Zuma	16 244 327	4 349 753.60	11 894 573.37

**Table 34: Intergovernmental Debt status as at 31 March 2021 (Continued....)**

**Consolidated Dashboard view of Intergovernmental Debt Status  
as at 31 March 2021**

No.	Municipality	Total Debt (R )	Debt Recovery (R )	Debt under Investigation (R )
23	uBuhlebezwe	10 901 384	889 510.16	10 011 873.74
24	uMzinkhulu	5 756 248	-	5 756 247.77
25	Greater Kokstad	26 328 372	258 432.85	26 069 938.85
26	uMgungundlovu DM	26 520 599	-	26 520 599.45
27	uMshwathi	50 774 214	5 286.00	50 768 927.76
28	uMngeni	1 205 831	-	1 205 831.39
29	iMpendle	5 009 137	232 644.89	4 776 491.97
30	Mpofana	6 700 231	-	6 700 230.74
31	Richmond	27 282 553	-	27 282 552.81
32	Mkhambathini	4 781 618	3 112 988.00	1 668 629.71
33	Msunduzi	226 753 450	27 647 213.28	199 106 236.72
34	uThukela DM	45 161 285	1 467 921.26	43 693 363.86
35	Alfred Duma	96 300 589	1 468 672.13	94 831 916.49
36	Okhahlamba	31 829 332	79 651.00	31 749 680.68
37	iNkosi Langalibalele	33 302 324	-	33 302 324.31
38	King Cetshwayo DM	9 324 860	1 398 854.00	7 926 006.10
39	uMhlabuze	44 600 790	1 658 054.00	42 942 735.87
40	uMfolozi	3 586 617	-	3 586 617.26
41	Mthonjaneni	8 447 703	-	8 447 702.59
42	Nkandla	29 216 893	-	29 216 892.86
43	uMlalazi	12 806 294	-	12 806 294.49
44	Ugu DM	37 749 588	308 103.09	37 441 484.56
45	uMdoni	46 199 031	3 101 650.49	43 097 380.81
46	uMzumbe			
47	Ray Nkonyeni	28 162 948	-	28 162 947.85
48	uMuziwabantu			
49	uMkhanyakude DM	24 111 710	-	24 111 710.00
50	Mtubatuba			
51	Big Five Hlabisa	7 300 191	2 175 564.08	5 124 627.29
52	Jozini	19 265 687	379 752.36	18 885 934.76
53	uMhlabuyalingana	30 713 813	-	30 713 812.81
	<b>TOTAL</b>	<b>1 352 910 539</b>	<b>101 071 959</b>	<b>1 251 838 580</b>

Source: KZN Provincial Treasury



## Special Projects: Inter-Governmental Debt Recovery (IGDR) on the request of Government Agencies and the Executive

Table 35 presents the status of interventions undertaken by the Financial Reporting Unit in specific municipalities on the request of Chief Financial Officers or Administrators or Municipal Managers:

**Table 35: Special Projects status as at 31 March 2021**

No.	Special Projects Name	Nature of Support	Total Debt (R)	Debt Recovery (R)	Debt under Investigation (R)
1	Msunduzi	Facilitate the recovery of Intergovernmental debt in favour of the municipality	226 753 450	27 647 213	199 106 237
2	uThukela DM	Facilitate the recovery of Intergovernmental debt in favour of the municipality	45 161 285	1 467 921	43 693 364
3	King Cetshwayo DM	Facilitate the recovery of Intergovernmental debt in favour of the municipality	9 324 860	1 398 854	7 926 006
4	Ugu DM	Facilitate the recovery of Intergovernmental debt in favour of the municipality	37 749 588	308 103	37 441 485

Source: KZN Provincial Treasury

## Project Risks, Challenges and Dependencies

The following challenges, risks, and dependencies need to be addressed so as to provide sustainable solutions to Inter-Governmental Debt Management at the local and provincial level:

- The COVID-19 pandemic and the associated risk-adjusted lockdown is negatively impacting face-to-face, real-time engagement with key stakeholders to resolve debt-related disputes between departments and municipalities expeditiously;
- Undue reliance being placed on KZN Provincial Treasury officials to effect changes or improvements to the IGDR function without the requisite support of officials from client agencies or service providers.

## Public Private Partnership (PPP)

Provincial Treasury provides effective and efficient transversal Public Private Partnerships (PPP) project advisory services to a number of municipalities in the province. Provincial Treasury established the PPP Unit with the main objective of facilitating, managing and overseeing PPP's at a provincial level in accordance with the legislative mandates (Municipal Finance Management Act (MFMA), Municipal Systems Act and Municipal PPP Regulations).

Provincial Treasury assisted the following municipalities with potential projects and projects registered with National Treasury as PPP's for the quarter under review:

- uMvoti Local Municipality;
- KwaDukuza Local Municipality;
- uMhlathuze Local Municipality; and
- iLembe District Municipality.

## Advisory services and support to municipalities with registered PPP projects

**Table 36: PPP related activities**

Municipality	Gaps Identified	Recommendations	Progress thus far
KwaDukuza Local Municipality- Waste Removal services	<b>Appointment of Subcontractor</b>		
	The Private Party as one of its contractual and BEE requirements still needs to appoint subcontractor for the street sweeping component for the project.	The municipality with the private party will need to fast track this issue in term so appointing a subcontractor.	The Parties, with the assistance from KZN Provincial Treasury, finalised the schedules to the contract, which were signed by 31 January 2021. The Municipality has undertaken within the next 2 months to attend to all outstanding matters in the schedules. The project, however, has commenced with the private party providing the services required.
	<b>Establishment of a Monitoring System</b>		
	It is a requirement by the Private party to establish and operate a performance monitoring system, that will monitor performance failures of the project. The private party is still undertaking the finalisation of this as per requirements of the contracts.	This issue needs to be fast tracked and dealt with by the Private party as it is a contractual requirement.	The Private party is currently still busy with this issue.
Umvoti Local Municipality – Forestry PPP	<b>Appointment of the Project Officer</b>		
	The Municipal PPP Regulations requires the municipality to appoint a Project Officer, from either within or outside the municipality, with the appropriate skills and experience, as soon as it initiates a project.	The municipality needs to identify and formally appoint a Project Officer as a matter of urgency, who will be given legally sound delegations to play a driving role and should preferably be or become a member of the municipality's senior management team to ensure thorough municipal buy-in and management's contribution to key project decisions and should report directly to the accounting officer.	The municipality has committed itself to fulfilling this role and has stated that the Project Officer will be borne from the Office of the Municipal Manager which will allow for project continuity and execute the oversight function efficiently.
	<b>Transaction Advisor:</b>		
	The municipality does not have a designated Transaction Advisor as required by the Municipal PPP Regulations and the PPP manual. The current project advisor appointed by the municipality only offers more of a technical element, with the financial and legal streams not fully incorporated.	The project advisor currently appointed by the municipality caters predominantly for the technical element of a Transaction Advisor and would have to outsource the finance and legal streams and form a consortium that would serve as the project's Transaction Advisor.	The consultant was tasked to furnish its profile, to evaluate its skills and experience composition. That information is still outstanding.

Source: KZN Provincial Treasury

**Table 36: PPP related activities (Continued...)**

Municipality	Gaps Identified	Recommendations	Progress thus far
uMhlatuze Local Municipality - Waste Water and Associated By-Product Reuse	<b>Water demand</b>		
	The preparatory work undertaken identified that the water demand in year 2025 is expected to increase by 75 percent from the current levels and is expected to exceed the current lawful water use by the Municipality within the next few years. Whilst the long-term water supply solution for City of uMhlatuze will be multifaceted and multi-phased, the imminence of the supply shortfall requires a solution which will yield results in the near term.	National Treasury advised the municipality to undertake the comprehensive feasibility study in accordance with Section 120 of the MFMA, the Municipal PPP Regulations (1 April 2005) and the Municipal PPP Guidelines (2007) to determine the viability of reusing treated waste water in order to augment its other sources of water supply and specifically assess the desirability and viability of procuring a PPP as the delivery mechanism for the preferred technical solution.	The feasibility study report was submitted by the uMhlatuze Local Municipality to National and Provincial Treasury for Treasury Views and Recommendations: I (TVR: I). Subsequently, the views and recommendations were granted by National and Provincial Treasury which reflected that the project is affordable with value for money and risk transfer if the project is procured as a PPP. The feasibility study, together with the views and recommendations was submitted to the municipal executive council and the municipal council and was approved by both bodies.
		National Treasury and Provincial Treasury advised the municipality to draft the procurement documents and solicit treasury views and recommendation:IIA before the documents can be issued to the market	The Transaction Advisor assisted the municipality in drafting the Request for Qualification (RFQ) that will be issued to the market for the construction and operation of waste water treatment plants. The municipality solicited the comments from Provincial Treasury, National Treasury, Development Bank of Southern Africa and Department of water and sanitation with regards to RFQ. The municipality is finalising the internal processes before the RFQ can be issued to the market.
			The Transaction Advisor assisted the municipality in drafting the Request for Proposal (RFP) that will be issued to the prequalified bidders for the construction and operation of waste water treatment plants. The municipality solicited the comments from Provincial Treasury, National Treasury, Development Bank of Southern Africa and Department of water and Sanitation.
	<b>Transaction Advisor's Contract</b>		
	The transaction advisor were appointed for the period of 3 years and the contract came to an end after the drafting of the RFQ document.	The Project Steering Committee advise the municipality to find avenues to reappoint the same transaction advisor.	The municipality reappointed the same transaction advisor to assist in the procurement processes until the appointment of the private party for the construction and operation of waste water treatment plants.
	<b>Use of Portable Water Bylaws</b>		
	The industries around Richards Bay (off-takers) have contracts with the water board (uMhlatuze Water) to purchase the portable water at a lower tariff than what the municipality would charge for treated water which is due to expire at the end of year 2021 and they are in a process to renew the contract when the current contract comes to an end.	National Treasury and Provincial Treasury recommended that the municipality appoint consultants that will assist the municipality in drafting a bylaws that will restrict other water services institutions to sell portable water to off-takers for industrial use.	The consultants were appointed to assist with amendment of bylaws. The consultants drafted the bylaw and forwarded it to the municipality bylaws committee for comments and finalisation. The municipality's bylaws committee approved the proposed bylaws. The bylaws are yet to be gazetted owing to the fact that the municipality has not settled its account for advertising.
uMhlatuze Local Municipality- Airport Relocation	<b>Feasibility Study: Needs Analysis</b>		
	The project's Transaction Advisory (TA) team presented the first draft of the Needs Analysis report with the TA expressing its frustration at the lack of proper channels to obtaining relevant project information and documentation. The Project Steering Committee expressed the need for the TA team to rework the report for it to offer a sound and viable need for the project.	The TA team was tasked at identifying and qualifying the need for the project as well as identifying other sectors and developments that could be borne out of the project.	The updated Needs Analysis report has been submitted but has not as yet been presented and approved by the Project Steering Committee.

Source: KZN Provincial Treasury

**Table 36: PPP related activities (Continued...)**

Municipality	Gaps Identified	Recommendations	Progress thus far
<b>ILembe District Municipality - Siza Water Concession</b>	<p><b>The Five Year Plan:</b></p> <p>Clause 58 of the Concession Agreement between the ILembe District Municipality and South African Water Works Siza Water provides for the development of a five year plan, at five year intervals, which must be approved by council at least four months before the end of the current five year period and it is a mechanism to identify capital works to be undertaken within the concession area over the preceding five year period. According to the Concession Agreement, the current five year plan was due to be finalised and approved by Council in 2019 and up to thus far, the concessionaire has been operating without a clear mandate on the capital works that the municipality wants to be undertaken within the concession area. Furthermore, the municipality has identified critical works, upgrades and services that would need to be implemented by the concessionaire and have requested the former to update its base case financial model to provide cost estimates to execute those projects.</p>	<p>The concessionaire has been requested to update its base case financial model and submit a proposal to the municipality on the cost estimates to undertake the works, upgrades and services identified by the municipality.</p>	<p>The concessionaire has not yet submitted the said proposal and has committed to furnishing this information by the end of April 2021.</p>
	<p><b>Profit sharing:</b></p> <p>The Second Supplementary Agreement to the Concession Agreement allows for the municipality to share in the concessionaire's profits if the historical returns achieved by the concessionaire are in excess of 15%, as determined by the financial model updated as part of every five year review process. The current projections stipulate that the concessionaire will reach its Internal Rate of Return (IRR) of 15% in the current year (2021) and as such, the municipality will be entitled to a share of the concessionaire's profits. The abovementioned agreement further states that the municipality could elect to receive its share of profits in three ways - 1) receiving a lump sum; 2) a reduction of the tariffs over the remainder of the concession term; or 3) in exchange for the provision of services to an area within or outside the concession area.</p>	<p>The municipality will need to firstly decide on the profit sharing option it would elect and subsequently negotiate with the concessionaire should the municipality seek to exercise the provision of services option.</p>	<p>The will be an ongoing process.</p>
	<p><b>Skills Development, B-BBEE and SMME:</b></p> <p>Clause 53.9 mandates the concessionaire, through direct contracting and through its sub-contractors, promote 15% of the investment in works to BEE and SMME components, within the concession area.</p>	<p>The municipality is urged to consider the review of the amount spent towards SME's to be aligned to prevailing Broad Based Black Economic Empowerment legislation, which advocates for 30% procurement contract spend on black owned SME.</p>	<p>For the period under review, the concessionaire has thus far spent 12% of its capital budget on black owned entities.</p>
	<p><b>Performance Monitoring:</b></p> <p>Performance monitoring has been a constant hindrance for the majority of the concession and has meant that there has not been any constant independent verification of the work done by the concessionaire.</p>	<p>The municipality must establish and implement a contract monitoring structure, which must have sufficient capacity to conduct monitoring of technical, operational, financial, legal and socio-economic obligations of the concessionaire. The structure must be headed by a contract monitoring officer, with powers and authority delegated by the accounting officer.</p>	<p>The absence of a monitoring framework upon which the concessionaire's performance can be objectively measured without necessarily placing re-active reliance on the information in the reports periodically provided by the concessionaire, is a concern and needs to be addressed by the municipality.</p>

Source: KZN Provincial Treasury

**Table 36: PPP related activities (Continued...)**

Municipality	Gaps Identified	Recommendations	Progress thus far
<p>Ilembe District Municipality - Siza Water Concession</p>	<p><b>Performance and Service Levels:</b> The concessionaire agreement is not explicit on the targets of service levels that should be achieved in certain areas within the concession area.</p>	<p>The municipality should utilize its policy requirements and strategic service delivery targets to inform performance indicators and National water quality testing norms and standards should be incorporated into the Agreement and regular monitoring criteria as a performance target and service level.</p>	<p>The current service levels are very ambiguous. The municipality is to determine what are the service levels for settlements and the responsibility of the concessionaire in meeting those levels and also to provide a review of the performance targets for service levels as they are outdated.</p>
	<p><b>Water Services Area</b> Clause 5.2 of the concession agreement, read in conjunction with sections 77 and 78 of the Municipal Systems Act (MSA), provides that a municipality is required to review and decide on the appropriate mechanism to provide a municipal service, the determination of which must be done by way of an assessment in terms of the criterion for deciding on mechanisms to provide municipal services, hence the incorporation of a new area to which the municipality has an obligation to service should be treated separately within the framework of section 78 of the MSA.</p>	<p>The municipality should determine what legal considerations it should undertake prior to engaging the concessionaire on expanding the Water Service Area?</p>	<p>The municipality needs to consider whether it is an inherent right that all new water service areas outside the concession area should be serviced by the concessionaire.</p>

Source: KZN Provincial Treasury

## **Banking and Cash Management**

### **Quarterly Withdrawals from Municipal Bank Accounts**

#### **Background**

In terms of Section 11(4) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) “*The accounting officer must within 30 days after the end of each quarter: -*

- (a) *table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and*
- (b) *submit a copy of the report to the relevant Provincial Treasury and the Auditor General.”*

Municipalities were provided with National Treasury MFMA Circular No. 61 on Banking, Overdrafts and Investments, dated April 2012.

#### **Progress/Outcome**

Table 37 lists the municipalities that have not submitted the third quarterly withdrawal report in respect of the 2020/21 financial year.

**Table 37: Municipalities that have Outstanding Withdrawal Quarterly Reports for Quarter 3 of 2020/21**

No	Municipality	No	Municipality	No	Municipality
1	uMshwathi	2	Richmond	3	AbaQulusi
4	Newcastle	5	uMkhanyakude DM	6	Mandeni

Source: KZN Provincial Treasury

#### **Status of support offered to Municipality**

##### **Background**

Provincial Treasury to assist all municipalities during the 2020/21 financial year in respect of the following Sections of the MFMA:

- Section 11(4) – Quarterly bank withdrawal reports;
- Section 8(5) – Primary Bank Account;
- Section 9(b) – Details of all bank accounts details before year-end;
- Section 45(4) (a) – Short Term Debt; and
- Section 13 – Investment and Cash Management Policy.

##### **Progress/outcome**

Visit municipalities when required to provide assistant on the above applicable Sections of the MFMA.

During the Third Quarter of the 2020/21 financial year, telephonic support has been provided to municipalities on the above applicable Sections of the MFMA when requested.

## Bank Accounts

### Background

In terms of Sections 9 and 86 of the MFMA, the Accounting Officer of a municipality and municipal entity must submit to Provincial Treasury in writing:

(a) *within 90 days after opening a bank account, the details of such new bank account; and*

(b) *annually, before the start of the financial year, the name of each bank where the municipality/municipal entity holds an account.*

### Progress/ Outcome

Provincial Treasury monitors changes to primary bank accounts.

During July 2020, a request in terms of Sections 9(b), 86(1)(b) and 86(2) of the MFMA was sent to all municipalities requiring the Accounting Officer to submit a schedule of all bank accounts held by the municipality and by any municipal entities. A second reminder was sent out in January 2021.

Table 38 lists the municipalities that have not submitted their bank account details with respect to the 2020/21 financial year.

**Table 38: Municipalities that have not submitted their bank account details in respect of the 2020/21 financial year**

No	Municipality	No	Municipality	No	Municipality
1	uMdoni	15	uMzambe	29	uMuzwabantu
2	Amajuba DM	16	eMadlangeni	30	Ndwedwe
3	Jozini	17	Mtubatuba	31	Big Five Hlabisa
4	KwaDukuza	18	uMshwathi	32	uPhongolo
5	iMpendle	19	Nongoma	33	Mpořana
6	uMfolozi	20	Mkhambathini	34	uMlalazi
7	uMzinyathi DM	21	Harry Gwala DM	35	uMgungundlovu DM
8	uMvoti	22	uMzimkhulu	36	Zululand DM
9	Mthonjaneni	23	Okhahlamba	37	Ulundi
10	uThukela DM	24	uMhlabuyalingana	38	Richmond
11	uMkhanyakude DM	25	Maphumulo	39	eNdumeni
12	iLembe DM	26	AbaQulusi	40	Dr Nkosazane Dlamini Zuma
13	uMngeni	27	Msunduzi	41	eDumbe
14	uBuhlebezwe	28	Nkandla		

Source: KZN Provincial Treasury

Table 39 lists the municipalities that have made changes to their Primary bank account during the 2020/21 financial year.

**Table 39: Municipalities that have made changes to their Primary bank account in respect of the 2020/21 financial year**

No	Municipality	No	Municipality	No	Municipality	No	Municipality
1	uMuziwabantu	2	AbaQulusi	3	eMadlangeni	4	iMpendle

Source: KZN Provincial Treasury

## Cash Management and Investments

### Background

In terms of Section 13(1) of the MFMA, *the Minister, acting with the concurrence of the Cabinet member responsible for local government, may prescribe a framework within which municipalities must—*

- (a) conduct their cash management and investments; and*
- (b) invest money not immediately required.*

Section 13(2) of the MFMA further states that *a municipality must establish an appropriate and effective cash management and investment policy in accordance with any framework that may be prescribed in terms of subsection (1).*

### Progress/ Outcome

All municipalities were provided with:

- The municipal Investment Regulations (Government Gazette No. 27431); and
- A generic investment policy.

The Regulations and the generic policy were to be used by municipalities to tailor their own Investment Policy in order to ensure compliance with the regulations and to make economically beneficial investments.

## Impending Overdrafts

### Background

In terms of Section 70(2) of the MFMA, *if a municipality's bank account, or if the municipality has more than one bank account, the consolidated balance in those bank accounts, shows a net overdraft position for a period exceeding a prescribed period, the Accounting Officer of the municipality must promptly notify the National Treasury in the prescribed format of-*

- (a) the amount by which the account or accounts are overdrawn;*
- (b) the reason for the overdrawn account or accounts; and*
- (c) the steps taken or to be taken to correct the matter.*



In terms of Section 101 of the MFMA, (1) *the Accounting Officer of a municipal entity must report, in writing, to the board of directors of the entity, at its next meeting, and to the Accounting Officer of the entity's parent municipality any financial problems of the entity, including-*

(a) *any impending or actual-*

- (i) *under collection of revenue due;*
- (ii) *shortfalls in budgeted revenue;*
- (iii) *overspending of the entity's budget;*
- (iv) *delay in the entity's payments to any creditors; or*
- (v) *overdraft in any bank account of the entity for a period exceeding 21 days; and*

(b) *any steps taken to rectify such financial problems.*

(2) *The Accounting Officer of the municipality must table a report referred to in subsection (1) in the municipal council at its next meeting.*

National Treasury MFMA Circular no. 61 on Banking, Overdraft and Investments, dated April 2012 further states that *if the bank account, or if the municipality or municipal entity has more than one bank account, the consolidated balance in those bank accounts shows a net overdrawn position for a period exceeding 3 months, the Accounting Officer of the municipality must notify the National Treasury (Form F) within 14 days after the 3 months period lapses for municipalities and 21 days for municipal entities.*

## **Progress/ Outcome**

Municipalities were made aware of the reporting requirements of Sections 70 and 101 of the MFMA via written correspondence in July 2020 and in December 2021.

No municipality reported any impending overdrafts during the third quarter of the 2020/21 financial year.

## **Supply Chain Management (SCM)**

### **Scope of Provincial Supply Chain Management Municipal Support Initiatives**

#### **Routine Compliance assessment**

The Provincial SCM Unit conducts routine compliance assessments in municipalities to ensure proper implementation and compliance with all the relevant SCM prescripts. These assessments inform all the other support initiatives that are provided by the Provincial SCM Unit as they highlight the level of compliance across the entire province.

Fifty one (51) municipalities submitted their procurement plans and letters have been issued to two (2) municipalities that has not submitted. Twenty (23) assessments were conducted i.e Assessment audit-improvement plan, Advice and Quotations during Quarter 3 (January 2021 to March 2021) as reflected in Table 40. The findings and recommendations were communicated in a form of reports to the Municipal Managers. While findings differ per municipality, the challenge with municipalities is repeat findings. There were twenty three (23) trainings conducted covering Bid committees and Central Supplier Database in order to address the challenges noted.

Furthermore Provincial SCM conducted policy review in three (3) municipalities namely Mtubatuba and Jozini Local Municipalities and uThukela District Municipality.

**Table 40: Lists municipalities where Compliance Assessments were conducted**

No.	Name of Municipality	Support Initiative/Project	Commencement Date	Estimated Completion Date	Progress to Date
1	Big Five Hlabisa	Composition of Bid Adjudication Com	02-Mar-21	Completed	Completed-Report finalised
2	uMhlathuze	Extension of Contracts using MFMA	22-Feb-21	Completed	Completed-Report finalised
3	uBuhlebezwe	Guidence on reg 32	23-Feb-21	Completed	Completed-Report finalised
4	uBuhlebezwe	Advice-Irregular Expenditure	23-Feb-21	Completed	Completed-Report finalised
5	uBuhlebezwe	Guidence-Quotations	31-Mar-21	Completed	Completed-Report finalised
6	Alfred Duma	Advice	15-Feb-21	Completed	Completed-Report finalised
7	Dr Nkosazana Zuma	Advice-Interpretation of MFMA	17-Feb-21	Completed	Completed-Report finalised
8	uThukela DM	Advice	09-Mar-21	Completed	Completed-Report finalised
9	Dr Nkosazana Zuma	Advice-Regulation 29	17-Feb-21	Completed	Completed-Report finalised
10	Alfred Duma	Advice	26-Jan-21	Completed	Completed-Report finalised
11	uPhongolo	Assessment	02-Feb-21	Completed	Completed-Report finalised
12	uMzimkhulu	Advice-Bid cancellation	17-Mar-21	Completed	Completed-Report finalised
13	eMadlangeni	Advice-Bid cancellation	25-Jan-21	Completed	Completed-Report finalised
14	Ray Nkonyeni	Comments-Section 33 MFMA	28-Jan-21	Completed	Completed-Report finalised
15	Ray Nkonyeni	Comments-Section 33 MFMA	23-Mar-21	Completed	Completed-Report finalised
16	Newcastle	Comments -Disposal of land	21-Feb-21	Completed	Completed-Report finalised
17	uMzombe	Advice-AGSA findings	12-Jan-21	Completed	Completed-Report finalised
18	uMvothi	Advice	09-Feb-21	Completed	Completed-Report finalised
19	eNdumeni	Compliance assessment	26-Jan-21	Completed	Completed-Report finalised
20	Msunduzi	Advice	21-Jan-21	Completed	Completed-Report finalised
21	Mkhambathini	Advice	08-Feb-21	Completed	Completed-Report finalised
22	eThekweni Metro	Advice	02-Mar-21	Completed	Completed-Report finalised
23	eNdumeni	Advice	08-Mar-21	Completed	Completed-Report finalised

Source: KZN Provincial Treasury

## Training

The SCM unit conducted trainings at twenty three (23) municipalities in quarter 3 for Bid Committees and Central Supplier Database as reflected in Table 41.

**Table 41: Lists municipalities where training was conducted from January to March 2021**

No	Name of Municipality	Training	No	Name of Municipality	Training
1	eThekweni Metro	CSD	13	uThukela DM	CSD
2	uMzinyathi DM	CSD	14	uMzimkhulu	CSD
3	Big Five Hlabisa	CSD	15	Jozini	CSD
4	Dannhauser	CSD	16	uMlalazi	CSD
5	Msunduzi	CSD	17	uMhlathuze	CSD
6	iNkosi Langalibalele	CSD	18	Ulundi	CSD
7	Mandeni	CSD	19	Newcastle	CSD
8	uMsinga	CSD	20	King Cetshwayo DM	CSD
9	uPhongolo	CSD	21	KwaDukuza	CSD
10	uMkhanyakude DM	CSD	22	Alfred Duma	CSD
11	iLembe DM	CSD	23	uMfolozi	Bid Committee
12	uMvoti	CSD			

Source: KZN Provincial Treasury

## Consideration of Requests for Regulation 32

In May 2017, Provincial Treasury issued KZN Municipal Circular No. 01 which mandates municipalities to obtain the consent of the Provincial Treasury prior to participating in a contract arranged by another organ of state. The aim of this support initiative is to curb the irregular expenditure that municipalities incur through contracts arranged by other organs of state. There were no requests from the municipalities pertaining to Regulation 32 in quarter 3.

## Deployment of resources for support

The Provincial SCM Unit deploys external resources to municipalities with distressed SCM units or where there is a lack of capacity at management level within the SCM units. These resources are not involved in operational work and do not hold any delegations, but they provide on-site guidance, support and mentorship of SCM officials in municipalities. There was one deployment done to assist at Zululand District Municipality to assist under Supply Chain Management.

## Contract Management

The Provincial SCM Unit has implemented Contract Management at all 53 Municipalities within the Province. The purpose of the contract management system is to reduce irregular expenditure through ensuring that proper management of contracts, from their inception right through to close out, is undertaken. The Provincial SCM Unit conducted an analysis of the Expenditure Reports and Contract Register of Municipalities to assess the extent of implementation of contract management.

Comprehensive reports based on the outcome of the desktop exercise undertaken have been completed and sent to twenty-one (21) Municipalities. Municipalities are currently working on action plans.

**Table 42: Reflect status of Contract management reviews conducted**

No	Name of Municipality	Status	No	Name of Municipality	Status
1	Big Five Hlabisa	Completed	12	Okhahlamba	Completed
2	Dannhauser	Completed	13	uBuhlebezwe	Completed
3	Harry Gwala DM	Completed	14	uMgungundlovu DM	Completed
4	iLembe DM	Completed	15	uMhlabuyalingana	Completed
5	Jozini	Completed	16	uMkhanyakude DM	Completed
6	King Cetshwayo DM	Completed	17	uMlalazi	Completed
7	Mandeni	Completed	18	uMzinyathi DM	Completed
8	Maphumulo	Completed	19	Ray Nkonyeni	Completed
9	Mkhambathini	Completed	20	Nongoma	Completed
10	Mpoofana	Completed	21	Nkandla	Completed
11	Mtubatuba	Completed			

Source: KZN Provincial Treasury

### Other Support Interventions

Tables 43 and 44 list all other support programs undertaken by the SCM Unit during Quarter 3. Only seventeen (17) municipalities successfully uploaded employee information on the Central Supplier Database (CSD). There is resistance from the municipalities as officials are reluctant to upload the employee personnel files. Officials are not reachable telephonically nor via email for long durations due to connectivity problems at the municipalities. Some vendor systems cannot extract data as prescribed by the CSD templates (fields) and that leads to delays in uploading data since there has to be human interference. Provincial SCM has issued a memo to the municipalities to upload employee data every 7<sup>th</sup> of the month. Table 44 depicts the number of bid appeals received in quarter 3 for the period from January to March 2021. The unit is continuing with this initiative.

**Table 43: Lists municipalities that successfully uploaded employee information on CSD**

No	Name of Municipality	No	Name of Municipality
1	AbaQulusi	10	uPhongolo
2	Ulundi	11	Jozini
3	uMfobozi	12	eNdumeni
4	Dr Nkosazana Dlamini Zuma	13	KwaDukuza
5	eThekweni Metro	14	Ugu DM
6	King Cetshwayo DM	15	uMzimkhulu
7	iLembe DM	16	Msunduzi
8	Nkandla	17	Mandeni
9	uMhlatuze		

Source: KZN Provincial Treasury

**Table 44: MBAT Quarterly Report**

2020/21 Financial Year	Total Appeals	Withdrawn	Late Appeal	Still Open	Closed Appeal
Quarter 3 January to March 2021	12	3	0	3	6

Source: KZN Provincial Treasury

## **Internal Audit and Risk Management**

The purpose of this report is to provide the status of the work performed by Risk and Advisory Services: Municipal Support from 01 January 2021 to 31 March 2021 with regards to Risk Management, Internal Audit Services and Financial Misconduct Regulations to municipalities and municipal entities.

### **Background**

The Provincial Internal Audit Services provides support to the municipalities on the implementation of regulations relating to the risk management, internal audit and financial misconduct support to municipalities. Below is the summary of the work done by the unit to support municipalities from 01 January 2021 to 31 March 2021.

#### **1. Risk and Control Assessments:**

Risk and control assessment workshops were conducted for the following municipalities and **final reports** issued:

**Table 45: Municipalities for which risk and control assessments were conducted**

No	Name of Municipality	Type of Risk Assessment
1	Dr Nkosazana Dlamini Zuma	Strategic, Operational and ICT
2	Ugu DM	Operational
3	eNdumeni	Strategic, Operational and ICT
4	Nongoma	Fraud
5	Okhahlamba	ICT

Source: KZN Provincial Treasury

## 2. Training and Awareness

Training to municipalities covers a variety of governance topics (risk management, fraud, audit committee induction, internal audit related topics, financial misconduct regulations and MPAC. Training is offered on request by the municipality. Training workshops were conducted at the following municipalities during the period under review:

- Nongoma
- Harry Gwala DM
- uMgungundlovu DM
- Msinga

## 3. Observations/Challenges

Below is a summary of observations that were noted for during the period under review. The observation/challenges and recommendations were discussed and communicated to respective municipalities to address.

### Risk and Control Assessment

- Attendance and participation by key officials continues to be a challenge; this is particularly concerning because action plans must be identified and documented in agreement with senior management to make it easier to implement on agreed dates;
- Reluctance to implement agreed action plans by management citing non-involvement when the actions plan was developed;
- Lack of communication of final risk registers to relevant individuals for monitoring and implementation purposes.

### Audit Committee meetings

- It was observed that in some municipalities agenda items are not aligned to the MFMA calendar;
- Poor attendance of audit committee by all audit committee members was noted as a concern;

- Late submission of information to audit committee members by municipalities resulting in inadequate preparations for meetings;
- Delays in escalating crucial information for Council’s attention and intervention.

**Financial Misconduct Regulations (Consequence Management)**

- Reluctance to establish Disciplinary Board to deal with issues of financial misconduct;
- Lack of consequence management for non-complying municipalities.

**Municipal Support Program**

The Municipal Support Program (MSP) within the Municipal Finance Management Unit was established to assist and provide technical support to delegated municipalities in financial distress. The main objective of the Program is to identify the root cause of financial problems experienced by municipalities, support municipalities where their financial sustainability is threatened and implement support initiatives that will assist municipalities to improve their financial health.

Due to the COVID 19 pandemic National Lockdown, the MSP was not able to provide intensive on-site support as planned with the implementation of the Grant Management training programme. The MSP was required to revise its strategy and therefore worked closely with the Municipal Accounting and Reporting sub-programme to identify suitable support initiatives that can assist municipalities to improve their financial sustainability. The revised support initiative was introduced which entailed conducting pre-audit assessments at selected municipalities. The support initiative was implemented remotely from July 2020 and was aimed to assess the selected municipalities’ readiness for the 2019/20 audit by the Auditor-General. The support continued during Quarter 3 due to the extension provided for the submission of the 2019/20 Annual Financial Statements from 31 August 2020 to 31 October 2020. The initiative was therefore extended to also provide audit support to the municipalities after the submission of the Annual Financial Statements.

The support initiative included:

- Conduct assessments to determine the municipalities’ 2019/20 audit readiness with reference to accounting processes and controls as well as the status of the Annual Financial Statements Preparation Plan and Audit Plan;
- Conduct a Technical Review of prioritised key registers, reconciliations, schedules, working papers to ensure compliance to GRAP standards, including appropriate recommendations to assist the municipalities in addressing gaps identified.
- Provide audit support in addressing queries from the Auditor-General.

Table 46 lists municipalities which were supported by the Municipal Support Program.

**Table 46: Municipalities supported by the Municipal Support Program in Quarter 3 of 2020/21**

No	Name of the Municipality	No	Name of the Municipality	No	Name of the Municipality
1	uMzmkhulu	6	uMvoti	11	KwaDukuza
2	uMgungundlovu DM	7	eMadlangeni	12	Ndwedwe
3	Okhahlamba	8	uMhlabuyalingana	13	uBuhlebezwe
4	Alfred Duma	9	Big Five Hlabisa	14	Dr. Nkosazana Dlamini Zuma
5	eNdumeni	10	uMfolozi	15	Harry Gwala DM

Source: KZN Provincial Treasury

The significant challenges identified during the Pre-Audit Assessment were as follows:

- The impact of the COVID 19 pandemic Regulations meant that assessments had to be performed off-site relying on emailed information from municipal staff. Connectivity issues and large file transfers hindered the process in some instances as well as COVID 19 pandemic infections resulting in office closures at some of the municipalities.
- The reconciliations and information supplied by the municipalities were not always the final updated documents as the normal processes and procedures were hindered by the impact of the COVID 19 pandemic Regulations.
- Performing training and skills transfer was not possible in all instances as the municipalities were not all working at full capacity due to the COVID 19 pandemic Regulations and were concerned with meeting the amended AFS submission date and auditor requirements.



Annexure A: Operating Revenue -3rd Quarter 2020/21

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail																		
					Property rates	Property rates - penalties and collection charges	Service charges - electricity revenue	Service charges - water revenue	Service charges - sanitation revenue	Service charges - refuse revenue	Service charges - Other	Rental of facilities and equipment	Interest earned - external investments	Interest earned - outstanding debtors	Dividends received	Fines	Licences and permits	Agency services	Transfers recognised - operational	Other own revenue	Gains on disposal of PPE		
<b>A</b>	<b>KZN2000</b>	<b>eThekweni</b>	<b>40 534 246</b>	<b>40 865 196</b>	<b>27 972 849</b>	<b>68.5</b>	<b>6 428 824</b>	<b>-</b>	<b>9 110 478</b>	<b>3 488 173</b>	<b>562 598</b>	<b>517 006</b>	<b>-</b>	<b>434 574</b>	<b>143 186</b>	<b>(13 258)</b>	<b>-</b>	<b>6 028</b>	<b>21 691</b>	<b>14 139</b>	<b>4 112 831</b>	<b>3 140 544</b>	<b>6 036</b>
B	KZN212	uMdoni	315 104	320 389	287 328	89.7	82 360	-	-	-	-	8 341	-	5 144	3 576	96	-	2 058	5 557	-	177 709	2 486	-
B	KZN213	uMzumbane	180 641	209 235	170 473	81.5	(756)	-	-	-	-	-	-	11	5 343	-	-	-	13	-	165 686	176	-
B	KZN214	uMuziwabantu	214 575	208 751	156 039	74.7	19 133	-	23 847	-	-	2 073	-	36	4 684	-	-	2 040	964	500	92 864	9 897	-
B	KZN216	Ray Nkonyeni	1 080 570	1 119 449	885 953	79.1	407 779	-	105 303	-	-	51 284	-	2 152	2 036	20 744	-	456	3 727	3 089	283 527	5 856	-
C	DC21	Ugu DM	1 159 002	1 234 920	939 412	76.1	-	-	-	234 460	79 844	-	-	135	4 714	31 868	-	(4)	23	-	580 123	8 250	-
<b>Total: Ugu Municipalities</b>	<b>2 949 892</b>	<b>3 092 744</b>	<b>2 439 206</b>	<b>78.9</b>	<b>508 516</b>	<b>-</b>	<b>129 151</b>	<b>234 460</b>	<b>79 844</b>	<b>61 697</b>	<b>-</b>	<b>7 478</b>	<b>20 355</b>	<b>52 708</b>	<b>-</b>	<b>4 551</b>	<b>10 284</b>	<b>3 589</b>	<b>1 299 908</b>	<b>26 665</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN221	uMshwathi	163 641	187 866	261 048	139.0	60 881	-	-	-	-	3 770	-	827	1 345	6 229	-	6	3 376	-	184 319	295	-
B	KZN222	uMngeni	447 525	452 062	340 525	75.3	165 026	-	61 515	-	-	5 942	-	782	1 041	9 789	-	512	2 125	-	91 239	2 553	-
B	KZN223	Mpofana	174 141	123 646	86 864	70.3	10 674	-	22 982	-	-	2 652	-	66	-	-	14	188	1 417	-	48 738	133	-
B	KZN224	IMpendle	56 165	58 661	55 295	94.3	4 398	-	-	-	-	60	-	567	419	104	-	-	37	208	47 908	1 594	-
B	KZN225	Msunduzi	5 917 810	6 069 625	16 641 265	274.2	3 514 736	-	6 582 820	2 173 297	478 931	314 226	-	60 041	25 611	664 999	-	13 443	1 687	4 875	2 530 268	201 891	74 441
B	KZN226	Mkhambathini	120 631	119 903	107 147	89.4	14 398	-	-	-	-	400	-	-	1 235	(16)	-	0	3 446	-	84 921	2 762	-
B	KZN227	Richmond	113 831	129 014	120 805	93.6	16 736	-	-	-	-	439	-	718	984	194	-	2 597	926	-	97 588	622	-
C	DC22	uMgungundlovu DM	936 892	1 003 835	877 382	87.4	-	-	-	214 364	14 951	-	-	2	117	32 753	-	-	-	-	615 141	53	-
<b>Total: uMgungundlovu Municipalities</b>	<b>7 930 637</b>	<b>8 144 613</b>	<b>18 490 331</b>	<b>227.0</b>	<b>3 786 848</b>	<b>-</b>	<b>6 667 317</b>	<b>2 387 660</b>	<b>493 882</b>	<b>327 490</b>	<b>-</b>	<b>63 003</b>	<b>30 753</b>	<b>714 054</b>	<b>14</b>	<b>16 745</b>	<b>13 015</b>	<b>5 084</b>	<b>3 700 122</b>	<b>209 903</b>	<b>74 441</b>	<b>-</b>	<b>-</b>
B	KZN235	Okhahlamba	195 754	224 032	209 332	93.4	22 894	-	-	-	-	2 213	-	506	1 503	6 214	-	151	2 591	753	172 172	334	-
B	KZN237	iNkosi Langalibalele	680 896	638 401	416 841	65.3	84 801	-	178 725	-	-	5 481	-	683	979	(11)	-	1 427	1 443	403	142 440	470	-
B	KZN238	Alfred Duma	976 203	1 016 185	833 887	82.1	175 914	-	274 753	-	-	23 614	-	1 591	8 748	7 027	-	30 836	1 687	2 226	310 687	(3 196)	-
C	DC23	uThukela DM	884 047	926 465	758 684	81.9	-	-	-	160 519	16 790	-	-	-	3 735	53 668	-	6	-	-	521 655	2 311	-
<b>Total: uThukela Municipalities</b>	<b>2 736 900</b>	<b>2 805 082</b>	<b>2 218 744</b>	<b>79.1</b>	<b>283 609</b>	<b>-</b>	<b>453 478</b>	<b>160 519</b>	<b>16 790</b>	<b>31 308</b>	<b>-</b>	<b>2 780</b>	<b>14 965</b>	<b>66 900</b>	<b>-</b>	<b>32 419</b>	<b>5 721</b>	<b>3 382</b>	<b>1 146 954</b>	<b>(81)</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN241	eNdameni	350 012	340 205	218 405	64.2	53 855	-	75 166	-	-	11 300	-	9 415	608	-	-	103	907	-	66 318	734	-
B	KZN242	Nquthu	224 178	259 217	237 592	91.7	30 146	-	16 443	-	-	1 296	-	939	6 605	3 653	-	-	710	-	177 542	260	-
B	KZN244	uMsinga	223 095	256 058	259 570	101.4	14 042	-	-	-	-	282	-	641	10 164	-	-	-	-	-	214 850	19 589	-
B	KZN245	uMvoti	330 822	322 823	281 297	87.1	35 546	-	62 439	-	-	6 386	-	221	1 498	(516)	-	0	1 662	-	170 121	3 939	-
C	DC24	uMzinyathi DM	488 031	534 033	521 311	97.6	-	-	-	41 897	11 892	-	-	158	1 476	25 783	-	-	-	-	440 106	0	-
<b>Total: Umzinyathi Municipalities</b>	<b>1 616 138</b>	<b>1 712 337</b>	<b>1 518 176</b>	<b>88.7</b>	<b>133 589</b>	<b>-</b>	<b>154 048</b>	<b>41 897</b>	<b>11 892</b>	<b>19 265</b>	<b>-</b>	<b>11 373</b>	<b>20 351</b>	<b>28 919</b>	<b>-</b>	<b>104</b>	<b>3 279</b>	<b>-</b>	<b>1 068 936</b>	<b>24 523</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN252	Newcastle	2 093 603	2 131 194	1 649 453	77.4	258 514	-	469 694	140 060	83 625	69 260	-	5 401	1 638	3 793	-	1 525	76	-	599 548	15 169	1 150
B	KZN253	eMahlangueni	106 236	100 247	48 953	48.8	16 351	-	10 195	-	-	1 320	-	779	86	2 874	-	1	863	-	16 247	239	-
B	KZN254	Dannhauser	150 141	164 481	153 817	93.5	19 677	-	-	-	-	934	-	11	832	-	-	8	306	1 108	129 462	1 480	-
C	DC25	Amajuba DM	224 340	228 876	147 868	64.6	-	-	-	15 717	2 995	-	-	12	1 805	5 544	-	-	-	-	121 727	68	-
<b>Total: Amajuba Municipalities</b>	<b>2 574 321</b>	<b>2 624 798</b>	<b>2 000 091</b>	<b>76.2</b>	<b>294 541</b>	<b>-</b>	<b>479 889</b>	<b>155 778</b>	<b>86 619</b>	<b>71 514</b>	<b>-</b>	<b>6 204</b>	<b>4 360</b>	<b>12 212</b>	<b>-</b>	<b>1 533</b>	<b>1 245</b>	<b>1 108</b>	<b>866 984</b>	<b>16 955</b>	<b>1 150</b>	<b>-</b>	<b>-</b>
B	KZN261	eDumbe	159 863	174 976	147 730	84.4	19 461	-	14 605	-	-	1 234	-	1 687	408	180	-	372	851	-	108 751	206	(25)
B	KZN262	uPhongolo	303 262	332 083	290 795	87.6	45 689	-	31 328	-	-	10 167	-	503	782	15 856	-	1 755	(2)	162	183 743	812	-
B	KZN263	AbaQulusi	565 393	595 087	509 486	85.6	77 559	-	132 118	33 203	23 596	13 893	-	737	505	12 500	-	3 973	2 255	-	203 402	5 744	-
B	KZN265	Nongoma	207 684	236 531	229 846	97.2	22 816	-	-	-	-	1 434	-	120	539	3 629	-	262	464	-	200 542	39	-
B	KZN266	Ulundi	385 809	421 385	358 316	85.0	88 808	-	46 629	-	-	6 665	-	611	303	1 971	-	39	77	1 933	210 728	384	168
C	DC26	Zululand DM	573 928	637 051	488 438	76.7	-	-	-	27 921	8 296	-	-	133	2 409	39	-	9	10	-	449 278	342	-
<b>Total: Zululand Municipalities</b>	<b>2 195 938</b>	<b>2 397 113</b>	<b>2 024 611</b>	<b>84.5</b>	<b>254 333</b>	<b>-</b>	<b>224 680</b>	<b>61 124</b>	<b>31 892</b>	<b>33 393</b>	<b>-</b>	<b>3 792</b>	<b>4 947</b>	<b>34 176</b>	<b>-</b>	<b>6 410</b>	<b>3 655</b>	<b>2 095</b>	<b>1 356 444</b>	<b>7 528</b>	<b>143</b>	<b>-</b>	<b>-</b>
B	KZN271	uMhlabyalingana	227 116	250 405	243 013	97.0	16 228	-	-	-	-	468	-	293	1 450	(182)	-	507	1 823	-	222 177	248	-
B	KZN272	Jozini	258 293	298 633	285 524	95.6	20 472	-	-	-	-	2 866	-	945	2 005	13 067	-	388	835	-	243 491	1 454	-
B	KZN275	Mtubatuba	252 052	312 459	365 834	117.1	44 566	-	-	-	-	6 537	-	129	1 233	10 741	-	237	4 046	-	297 117	1 228	-
B	KZN276	Big Five Hlabisa	158 822	188 855	174 676	92.5	23 459	-	-	-	13	1 585	-	153	277	-	-	754	62	1 806	-	145 220	1 346
C	DC27	uMkhanyakude DM	546 240	600 423	551 522	91.9	-	-	3 198	32 079	628	-	-	170	2 704	9 179	-	-	-	-	-	503 558	7
<b>Total: Umkhanyakude Municipalities</b>	<b>1 442 522</b>	<b>1 650 775</b>	<b>1 620 568</b>	<b>98.2</b>	<b>104 725</b>	<b>-</b>	<b>3 198</b>	<b>32 079</b>	<b>642</b>	<b>11 456</b>	<b>-</b>	<b>1 690</b>	<b>7 670</b>	<b>32 805</b>	<b>754</b>	<b>1 194</b>	<b>8 510</b>	<b>-</b>	<b>1 411 563</b>	<b>4 283</b>	<b>-</b>	<b>-</b>	<b>-</b>
B	KZN281	uMfolozi	193 371	216 137	182 608	84.5	8 356	-	-	-	-	480	-	348	962	806	-	17	18	-	171 569	53	-
B	KZN282	uMhlathuze	3 416 974	3 440 475	2 852 086	82.9	427 047	-	1 222 965	416 685	77 847	76 535	-	4 939	27 843	127	-	6 147	1 442	6 410	475 975	12 681	95 442
B	KZN284	uMlalazi	487 113	501 205	438 496	87.5	90 423	-	54 721	-	-	10 532											

**Annexure B: Operating Expenditure -3rd Quarter 2020/21**

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail											
					Employee related costs	Remun. of councillors	Debt impairment	Depreciation and asset impairment	Finance charges	Bulk purchases	Other Materials	Contracted services	Transfers and grants	Other expenditure	Loss on disposal of PPE	
<b>A</b>	<b>KZN2000 eThekweni</b>	<b>40 161 811</b>	<b>40 121 706</b>	<b>24 911 882</b>	<b>62.1</b>	<b>7 606 020</b>	<b>85 496</b>	<b>651 414</b>	<b>1 761 358</b>	<b>574 039</b>	<b>7 145 683</b>	<b>2 671 575</b>	<b>2 776 827</b>	<b>281 120</b>	<b>1 355 041</b>	<b>3 309</b>
B	KZN212 uMdoni	306 104	373 914	216 328	57.9	96 529	11 285	-	30 202	-	-	8 781	39 583	1 892	28 057	-
B	KZN213 uMzumbi	229 721	245 322	114 587	46.7	47 094	12 809	-	16 734	4	-	819	18 459	4 013	14 655	-
B	KZN214 uMuziwabantu	219 851	220 977	142 324	64.4	53 841	7 456	-	9 401	51	26 835	1 027	26 926	4 210	12 577	-
B	KZN216 Ray Nkonyeni	1 113 969	1 120 370	717 444	64.0	306 593	21 300	5 536	64 295	270	79 773	9 010	120 868	4 318	105 482	-
B	DC21 Ugu DM	1 278 849	1 219 996	685 285	56.2	306 734	7 317	81	62 201	10 023	-	80 344	93 738	2 741	121 755	352
<b>Total: Ugu Municipalities</b>	<b>3 148 494</b>	<b>3 180 579</b>	<b>1 875 969</b>	<b>59.0</b>	<b>810 790</b>	<b>60 166</b>	<b>5 616</b>	<b>182 832</b>	<b>10 348</b>	<b>106 609</b>	<b>99 981</b>	<b>299 574</b>	<b>17 173</b>	<b>282 526</b>	<b>352</b>	
B	KZN221 uMshwathi	172 041	192 331	160 728	83.6	97 899	14 295	-	-	-	1 718	1 153	37 889	(12 628)	20 403	-
B	KZN222 uMngeni	447 420	451 900	312 125	69.1	87 541	6 884	-	43 879	2 289	87 447	743	48 637	2 624	32 080	-
B	KZN223 Mpofana	169 361	151 312	82 120	54.3	31 594	5 223	-	-	-	34 922	662	5 478	(111)	4 352	-
B	KZN224 iMpendle	59 308	60 672	25 520	42.1	11 465	1 340	-	-	-	-	75	5 736	3 121	3 783	-
B	KZN225 Msunduzi	5 516 477	5 669 247	16 141 273	284.7	3 867 826	144 866	785 908	1 285 349	115 690	5 633 793	2 311 445	1 393 385	114 211	390 735	98 065
B	KZN226 Mkhambathini	121 537	142 540	93 714	65.7	30 904	4 479	-	7 159	5	-	3 504	33 968	127	13 568	-
B	KZN227 Richmond	137 126	136 675	92 222	67.5	42 616	4 302	2 170	14 609	26	-	-	16 635	407	8 987	-
C	DC22 uMgungundlovu DM	812 166	864 225	530 000	61.3	200 250	8 812	-	31 715	8 559	-	148 106	112 621	3 874	16 062	-
<b>Total: uMgungundlovu Municipalities</b>	<b>7 435 437</b>	<b>7 668 903</b>	<b>17 437 701</b>	<b>227.4</b>	<b>4 370 095</b>	<b>190 201</b>	<b>788 078</b>	<b>1 382 710</b>	<b>126 568</b>	<b>5 757 880</b>	<b>2 468 158</b>	<b>1 654 349</b>	<b>111 626</b>	<b>489 970</b>	<b>98 065</b>	
B	KZN235 Okhahlamba	211 894	233 102	153 245	65.7	69 790	8 212	4 700	13 766	886	-	1 927	23 016	70	30 877	-
B	KZN237 iNkosi Langalibalele	609 932	603 200	284 409	47.1	94 167	6 107	-	-	248	126 862	3 268	38 831	-	14 953	(28)
B	KZN238 Alfred Duma	1 103 994	1 113 949	551 735	49.5	246 170	19 809	-	-	319	182 575	8 082	37 420	6 933	50 367	60
B	DC23 uThukela DM	884 047	969 444	459 256	47.4	233 797	4 190	4 743	38 717	-	-	41 896	58 176	-	77 737	-
<b>Total: uThukela Municipalities</b>	<b>2 809 867</b>	<b>2 919 695</b>	<b>1 448 644</b>	<b>49.6</b>	<b>643 924</b>	<b>38 318</b>	<b>9 443</b>	<b>52 482</b>	<b>1 453</b>	<b>309 437</b>	<b>55 174</b>	<b>157 444</b>	<b>7 003</b>	<b>173 934</b>	<b>32</b>	
B	KZN241 eNdameni	344 809	340 169	137 600	40.5	19 626	778	115	0	-	77 256	762	24 231	903	13 898	-
B	KZN242 Nquthu	206 200	259 585	73 464	28.3	13 664	1 998	-	-	-	18 047	6 474	14 840	3 737	14 704	-
B	KZN244 uMsinga	228 333	257 281	143 421	55.7	55 966	9 566	-	-	-	-	5 958	46 576	-	25 365	-
B	KZN245 uMvoti	305 852	334 873	214 998	64.2	92 163	7 557	2 240	21 304	121	43 143	2 476	22 761	831	22 403	-
C	DC24 uMzinyathi DM	502 729	521 403	393 718	75.5	149 183	4 440	-	7 677	3 674	-	60 929	88 600	1 330	77 886	-
<b>Total: Umzinyathi Municipalities</b>	<b>1 587 922</b>	<b>1 713 311</b>	<b>963 201</b>	<b>56.2</b>	<b>330 621</b>	<b>24 339</b>	<b>2 355</b>	<b>28 981</b>	<b>3 795</b>	<b>138 445</b>	<b>76 600</b>	<b>197 008</b>	<b>6 801</b>	<b>154 257</b>	<b>-</b>	
B	KZN252 Newcastle	2 397 474	2 395 707	1 499 812	62.6	408 344	19 194	29 659	272 640	32 461	290 163	95 698	275 380	-	76 267	5
B	KZN253 eMadiangeni	102 548	95 307	46 698	49.0	23 692	2 498	-	-	4	9 152	1 123	7 903	-	2 325	-
B	KZN254 Dannhauser	149 143	149 100	101 755	68.2	31 507	6 321	-	-	3 005	-	160	45 214	-	15 547	-
C	DC25 Amajuba DM	276 333	276 601	71 941	26.0	28 533	2 701	-	-	1 553	-	6 236	6 813	-	26 106	-
<b>Total: Amajuba Municipalities</b>	<b>2 925 498</b>	<b>2 916 715</b>	<b>1 720 206</b>	<b>59.0</b>	<b>492 077</b>	<b>30 713</b>	<b>29 659</b>	<b>272 640</b>	<b>37 023</b>	<b>299 315</b>	<b>103 217</b>	<b>335 311</b>	<b>-</b>	<b>120 246</b>	<b>5</b>	
B	KZN261 eDumbe	153 077	171 236	108 864	63.6	45 432	4 900	-	-	3	22 344	10 458	19 566	-	6 161	-
B	KZN262 uPhongolo	282 133	289 389	145 542	50.3	54 181	7 223	14 780	7 200	417	23 527	10 629	14 186	1 418	11 981	-
B	KZN263 Abaqulusi	550 403	579 878	379 787	65.5	124 343	13 993	-	-	5 467	139 973	10 339	54 657	4 686	26 328	-
B	KZN265 Nongoma	198 574	231 402	199 075	86.0	78 478	10 538	9 391	15 019	6	-	5 744	38 175	1 084	40 640	-
B	KZN266 Ulundi	397 130	399 151	283 125	70.9	98 067	11 392	72	19 703	1 423	70 330	9 260	51 896	1 800	19 181	-
C	DC26 Zululand DM	563 862	626 205	506 531	80.9	172 486	6 333	-	60 287	-	-	21 790	163 990	8 921	72 724	-
<b>Total: Zululand Municipalities</b>	<b>2 145 179</b>	<b>2 297 263</b>	<b>1 622 924</b>	<b>70.6</b>	<b>572 987</b>	<b>54 379</b>	<b>24 243</b>	<b>102 210</b>	<b>7 316</b>	<b>256 175</b>	<b>68 219</b>	<b>342 470</b>	<b>17 910</b>	<b>177 015</b>	<b>-</b>	
B	KZN271 uMhlabyalingana	209 718	227 505	148 826	65.4	55 122	9 732	28	16 597	6	-	587	27 689	6 334	32 730	0
B	KZN272 Jozini	274 190	291 497	211 843	72.7	76 653	10 877	14 697	15 116	-	-	2 525	20 532	22 108	49 334	-
B	KZN275 Mtubatuba	271 205	305 234	182 256	59.7	64 953	10 484	403	11 669	1 061	-	6 047	49 911	3	37 774	(48)
B	KZN276 Big Five Hlabisa	174 002	184 424	103 064	55.9	60 914	5 448	-	4 872	1	-	-	13 622	838	17 370	-
C	DC27 uMkhanyakude DM	546 240	557 384	350 792	62.9	124 433	5 880	-	42 900	275	23 527	102 129	33 852	-	17 796	-
<b>Total: uMkhanyakude Municipalities</b>	<b>1 475 355</b>	<b>1 566 044</b>	<b>996 780</b>	<b>63.6</b>	<b>382 075</b>	<b>42 420</b>	<b>15 127</b>	<b>91 154</b>	<b>1 343</b>	<b>23 527</b>	<b>111 289</b>	<b>145 606</b>	<b>29 284</b>	<b>155 004</b>	<b>(48)</b>	
B	KZN281 uMfolozi	186 445	188 158	112 636	59.9	52 334	8 420	(181)	-	378	-	2 309	27 397	879	21 099	-
B	KZN282 uMhlatuze	3 485 274	3 603 742	2 395 103	66.5	683 403	23 515	69 547	267 378	46 673	806 042	154 873	153 463	9 024	181 065	120
B	KZN284 uMlalazi	538 049	539 066	348 876	64.7	109 267	16 630	11 952	35 521	277	40 748	6 387	64 191	4 897	59 005	-
B	KZN285 Mthonjaneni	160 053	170 965	104 921	61.4	44 447	5 888	-	14 218	338	15 888	743	12 582	796	10 022	-
B	KZN286 Nkandla	185 456	208 264	72 730	34.9	37 905	6 339	-	-	1	186	1 867	13 306	-	13 126	-
C	DC28 King Cetshwayo DM	793 797	913 024	697 391	76.4	178 826	9 216	130	78 367	1 981	-	135 989	227 544	-	65 338	-
<b>Total: King Cetshwayo Municipalities</b>	<b>5 349 073</b>	<b>5 623 218</b>	<b>3 731 657</b>	<b>66.4</b>	<b>1 106 182</b>	<b>70 009</b>	<b>81 448</b>	<b>395 483</b>	<b>49 648</b>	<b>862 864</b>	<b>302 169</b>	<b>498 482</b>	<b>15 597</b>	<b>349 655</b>	<b>120</b>	
B	KZN291 Mandeni	309 016	320 667	183 960	57.4	75 839	10 223	586	21 435	0	21 742	3 060	26 022	1 315	23 735	2
B	KZN292 KwaDukuza	1 890 949	1 888 605	1 113 885	59.0	316 625	17 141	1 699	59 920	10 642	504 632	12 311	131 485	3 054	56 375	-
B	KZN293 Ndwedwe	197 832	223 129	146 606	65.7	45 282	10 729	1 556	17 026	3	-	515	38 657	11 522	21 317	-
B	KZN294 Maphumulo	129 994	153 162	94 572	61.7	33 655	6 229	4 720	7 046	16	-	1 011	21 739	5 111	15 045	-
C	DC29 iLembe DM	944 557	1 003 672	699 439	69.7	185 978	6 738	13 725	91 205	6 669	-	174 138	97 716	26 838	96 432	-
<b>Total: iLembe Municipalities</b>	<b>3 472 349</b>	<b>3 589 235</b>	<b>2 238 463</b>	<b>62.4</b>	<b>657 380</b>	<b>51 060</b>	<b>22 286</b>	<b>196 632</b>	<b>17 330</b>	<b>526 374</b>	<b>191 035</b>	<b>315 620</b>	<b>47 840</b>	<b>212 904</b>	<b>2</b>	
B	KZN433 Greater Kokstad	420 073	422 860	262 507	62.1	105 809	5 697	2 655	-	-	85 214	3 302	37 197	-	22 633	-
B	KZN434 uBuhlebezwe	174 083	182 879	121 307	66.3	57 035	6 956	374	28 451	-	-	230	9 343	2 582		

## Annexure C: Repairs and Maintenance - 3rd Quarter 2020/21

R'000			Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	%
A	KZN2000	eThekweni	3 200 066	2 888 125	492 665	665 523	521 693	1 679 881	58.2
B	KZN212	uMdoni	16 619	50 388	1 170	7 025	5 562	13 757	27.3
B	KZN213	uMzumba	19 882	18 708	1 243	2 910	1 805	5 958	31.8
B	KZN214	uMuziwabantu	5 920	9 360	1 332	2 000	1 755	5 086	54.3
B	KZN216	Ray Nkonyeni	46 315	45 456	3 386	9 595	7 818	20 799	45.8
C	DC21	Ugu DM	94 429	68 121	3 117	8 836	13 429	25 382	37.3
<b>Total: Ugu Municipalities</b>			<b>183 166</b>	<b>192 032</b>	<b>10 248</b>	<b>30 366</b>	<b>30 369</b>	<b>70 983</b>	<b>37.0</b>
B	KZN221	uMshwathi	16 120	14 120	2 787	6 217	2 388	11 391	80.7
B	KZN222	uMngeni	22 711	18 911	2 756	5 674	6 947	15 377	81.3
B	KZN223	Mpofana	300	-	-	-	-	-	-
B	KZN224	iMpindle	601	601	60	-	502	562	93.6
B	KZN225	Msunduzi	221 715	230 221	280 563	80 529	433 097	794 188	345.0
B	KZN226	Mkhambathini	17 640	31 391	10 704	5 686	12 439	28 830	91.8
B	KZN227	Richmond	6 250	6 670	939	1 226	937	3 102	46.5
C	DC22	uMgungundlovu DM	36 000	36 000	4 682	4 039	2 562	11 282	31.3
<b>Total: uMgungundlovu Municipalities</b>			<b>321 337</b>	<b>337 914</b>	<b>302 490</b>	<b>103 371</b>	<b>458 871</b>	<b>864 732</b>	<b>255.9</b>
B	KZN235	Okhahlamba	5 624	9 959	1 160	2 814	1 850	5 824	58.5
B	KZN237	iNkosi Langalibalele	6 868	8 015	1 183	2 357	3 502	7 043	87.9
B	KZN238	Alfred Duma	85 361	85 625	6 003	10 795	5 329	22 127	25.8
C	DC23	uThukela DM	12 090	42 525	1 926	7 392	9 181	18 499	43.5
<b>Total: uThukela Municipalities</b>			<b>109 943</b>	<b>146 123</b>	<b>10 272</b>	<b>23 358</b>	<b>19 862</b>	<b>53 492</b>	<b>36.6</b>
B	KZN241	eNdumeni	3 989	4 578	481	1 870	803	3 154	68.9
B	KZN242	Nquthu	2 678	6 693	169	1 090	493	1 752	26.2
B	KZN244	uMsinga	7 430	19 547	675	6 641	4 235	11 552	59.1
B	KZN245	uMvoti	8 538	8 879	653	2 163	1 217	4 034	45.4
C	DC24	uMzinyathi DM	124 525	114 737	57 761	43 744	50 824	152 329	132.8
<b>Total: uMzinyathi Municipalities</b>			<b>147 161</b>	<b>154 434</b>	<b>59 740</b>	<b>55 508</b>	<b>57 573</b>	<b>172 820</b>	<b>111.9</b>
B	KZN252	Newcastle	8 441	8 631	594	2 400	2 190	5 184	60.1
B	KZN253	eMadlangeni	2 510	1 268	121	489	116	726	57.2
B	KZN254		12 651	28 536	6 529	8 249	2 939	17 718	62.1
C	DC25	Amajuba DM	8 630	12 104	376	501	853	1 730	14.3
<b>Total: Amajuba Municipalities</b>			<b>32 232</b>	<b>50 539</b>	<b>7 620</b>	<b>11 640</b>	<b>6 098</b>	<b>25 357</b>	<b>50.2</b>
B	KZN261	eDumbe	4 618	5 318	519	1 045	2 953	4 518	85.0
B	KZN262	uPhongolo	3 376	3 182	138	266	426	830	26.1
B	KZN263	AbaQulusi	20 040	25 000	1 671	6 289	9 935	17 895	71.6
B	KZN265	Nongoma	7 803	9 274	3 898	2 664	3 558	10 120	109.1
B	KZN266	Ulundi	13 595	17 827	4 468	2 216	11 682	18 366	103.0
C	DC26	Zululand DM	61 930	60 534	7 339	24 348	17 418	49 105	81.1
<b>Total: Zululand Municipalities</b>			<b>111 361</b>	<b>121 135</b>	<b>18 034</b>	<b>36 828</b>	<b>45 971</b>	<b>100 833</b>	<b>83.2</b>
B	KZN271	uMhlabyalingana	4 195	3 996	334	899	886	2 119	53.0
B	KZN272	Jozini	11 826	7 850	1 481	3 047	2 302	6 830	87.0
B	KZN275	Mtubatuba	10 700	9 700	682	552	2 764	3 997	41.2
B	KZN276	Big Five Hlabisa	7 300	8 800	725	1 666	1 937	4 328	49.2
C	DC27	uMkhanyakude DM	34 428	31 573	-	812	7 257	8 069	25.6
<b>Total: uMkhanyakude Municipalities</b>			<b>68 449</b>	<b>61 919</b>	<b>3 222</b>	<b>6 976</b>	<b>15 146</b>	<b>25 344</b>	<b>40.9</b>
B	KZN281	uMfolozi	9 497	9 781	1 288	2 379	565	4 233	43.3
B	KZN282	uMhlatuze	740 665	218 128	20 181	296 759	164 396	481 336	220.7
B	KZN284	uMlalazi	31 520	34 791	6 746	7 698	6 589	21 033	60.5
B	KZN285	Mthonjaneni	5 820	9 235	184	1 617	912	2 713	29.4
B	KZN286	Nkandla	14 452	9 290	311	1 112	786	2 209	23.8
C	DC28	King Cetshwayo DM	144 049	141 526	15 865	51 282	56 618	123 764	87.4
<b>Total: King Cetshwayo Municipalities</b>			<b>946 002</b>	<b>422 750</b>	<b>44 575</b>	<b>360 847</b>	<b>229 866</b>	<b>635 288</b>	<b>150.3</b>
B	KZN291	Mandeni	14 380	19 135	2 443	2 279	3 325	8 047	42.1
B	KZN292	KwaDukuza	54 578	57 327	5 466	14 518	11 665	31 650	55.2
B	KZN293	Ndwedwe	8 171	22 910	2 474	2 506	5 547	10 527	45.9
B	KZN294	Maphumulo	8 079	9 927	2 163	1 760	1 029	4 952	49.9
C	DC29	iLembe DM	54 175	65 887	9 832	7 837	10 078	27 747	42.1
<b>Total: iLembe Municipalities</b>			<b>139 382</b>	<b>175 187</b>	<b>22 379</b>	<b>28 900</b>	<b>31 644</b>	<b>82 923</b>	<b>47.3</b>
B	KZN433	Greater Kokstad	31 226	22 255	1 515	3 257	3 819	8 591	38.6
B	KZN434	uBuhlebezwe	1 477	1 498	88	361	117	566	37.8
B	KZN435	uMzimkhulu	19 760	18 862	3 023	2 033	2 200	7 256	38.5
B	KZN436	Dr. Nkosazana Dlamini Zuma	11 918	11 798	892	526	1 369	2 786	23.6
C	DC43	Harry Gwala DM	22 897	42 604	10 234	7 586	14 314	32 135	75.4
<b>Total: Harry Gwala Municipalities</b>			<b>87 278</b>	<b>97 016</b>	<b>15 752</b>	<b>13 764</b>	<b>21 818</b>	<b>51 333</b>	<b>52.9</b>
<b>Total</b>			<b>5 346 377</b>	<b>4 647 175</b>	<b>986 998</b>	<b>1 337 080</b>	<b>1 438 910</b>	<b>3 762 987</b>	<b>81.0</b>

Source: NT Igtdatabase

Annexure D: Capital Revenue (Source of finance) - 3rd Quarter 2020/21

R'000	Original Budget	Adjusted Budget	Unaudited Actual	% Generated	Detail								
					Sources of Finance				Transfers recognised - capital				
					National Govt.	Provincial Govt.	District Municipality	Other transfers and grants	Borrowing	Internally generated funds	Public contr. and donations		
<b>A</b>	<b>KZN2000</b>	<b>eThekweni</b>	<b>4 792 769</b>	<b>5 416 158</b>	<b>1 883 200</b>	<b>34.8</b>	<b>927 517</b>	<b>19 331</b>	<b>-</b>	<b>156</b>	<b>292 303</b>	<b>643 894</b>	<b>-</b>
B	KZN212	uMdoni	32 449	51 435	9 778	19.0	9 629	-	-	-	-	150	-
B	KZN213	uMzumbane	105 653	175 168	40 184	22.9	27 909	-	878	-	-	11 396	-
B	KZN214	uMuziwabantu	56 226	61 709	43 151	69.9	12 567	-	-	-	-	30 584	-
B	KZN216	Ray Nkonyeni	93 227	135 992	74 798	55.0	55 787	9 192	-	1 543	-	8 276	-
B	DC21	Ugu DM	274 693	292 337	75 202	25.7	56 324	18 032	-	-	-	847	-
<b>Total: Ugu Municipalities</b>			<b>562 248</b>	<b>716 641</b>	<b>243 114</b>	<b>33.9</b>	<b>162 215</b>	<b>27 224</b>	<b>878</b>	<b>1 543</b>	<b>-</b>	<b>51 253</b>	<b>-</b>
B	KZN221	uMshwathi	25 828	31 352	1 046 319	3 337.4	1 033 702	-	-	-	-	12 617	-
B	KZN222	uMngeni	29 024	50 535	28 635	56.7	24 992	-	-	-	-	3 642	-
B	KZN223	Mpofana	15 971	6 243	5 267	84.4	5 267	-	-	-	-	-	-
B	KZN224	iMpendle	11 978	12 498	(18 302)	(146.4)	(10 745)	(691)	-	-	-	(6 866)	-
B	KZN225	Msunduzi	580 892	727 190	1 537 155	211.4	1 428 285	(4 017)	6 784	19 968	86 134	-	-
B	KZN226	Mkhambathini	25 696	43 762	23 271	53.2	10 650	-	-	-	-	12 621	-
B	KZN227	Richmond	33 570	36 811	22 245	60.4	14 311	2 905	-	-	-	5 029	-
C	DC22	uMgungundlovu DM	175 245	3 274 859	102 397	3.1	102 220	-	-	-	-	177	-
<b>Total: uMgungundlovu Municipalities</b>			<b>898 205</b>	<b>4 183 250</b>	<b>2 746 987</b>	<b>65.7</b>	<b>2 608 683</b>	<b>(1 802)</b>	<b>6 784</b>	<b>19 968</b>	<b>86 134</b>	<b>27 220</b>	<b>-</b>
B	KZN235	Okhahlamba	40 396	56 380	28 203	50.0	24 887	1 997	-	-	-	1 319	-
B	KZN237	iNkosi Langalibalele	48 125	132 584	21 608	16.3	19 607	1 665	-	-	-	336	-
B	KZN238	Alfred Duma	76 302	101 111	36 851	36.4	26 862	5 982	-	-	-	4 006	-
B	DC23	uThukela DM	244 759	286 337	183 904	64.2	177 975	-	-	5 899	-	31	-
<b>Total: uThukela Municipalities</b>			<b>409 582</b>	<b>576 412</b>	<b>270 566</b>	<b>46.9</b>	<b>249 331</b>	<b>9 644</b>	<b>-</b>	<b>5 899</b>	<b>-</b>	<b>5 692</b>	<b>-</b>
B	KZN241	eNdameni	28 331	30 011	17 141	57.1	9 315	-	-	-	-	7 826	-
B	KZN242	Nquthu	93 228	170 642	81 911	48.0	12 563	-	-	-	-	69 348	-
B	KZN244	uMsinga	55 685	65 053	33 865	52.1	25 450	-	-	-	-	8 415	-
B	KZN245	uMvoti	56 703	59 431	26 241	44.2	21 515	2 539	-	-	-	2 187	-
C	DC24	uMzinyathi DM	270 600	269 280	195 015	72.4	184 326	-	-	-	-	10 689	-
<b>Total: uMzinyathi Municipalities</b>			<b>504 547</b>	<b>594 417</b>	<b>354 174</b>	<b>59.6</b>	<b>253 170</b>	<b>2 539</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98 465</b>	<b>-</b>
B	KZN252	Newcastle	173	150 338	20 233	13.5	18 267	(1 740)	-	-	-	3 707	-
B	KZN253	eMadlangeni	12 654	14 250	12 477	87.6	10 081	-	-	-	-	2 396	-
B	KZN254	Dannhauser	56 445	81 139	44 341	54.6	11 506	-	-	1 820	-	31 015	-
C	DC25	Amajuba DM	91 018	109 270	85 843	78.6	61 349	24 285	-	-	-	210	-
<b>Total: Amajuba Municipalities</b>			<b>160 290</b>	<b>354 996</b>	<b>162 894</b>	<b>45.9</b>	<b>101 203</b>	<b>22 544</b>	<b>-</b>	<b>1 820</b>	<b>-</b>	<b>37 327</b>	<b>-</b>
B	KZN261	eDumbe	36 052	32 272	(256 057)	(793.4)	(106 859)	(6 634)	-	-	-	(142 564)	-
B	KZN262	uPhongolo	41 912	69 096	33 822	48.9	22 358	145	-	-	-	11 319	-
B	KZN263	AbaQulusi	57 772	47 167	33 354	70.7	27 662	-	-	-	-	5 692	-
B	KZN265	Nongoma	33 304	40 924	22 605	55.2	19 460	-	-	-	-	3 145	-
B	KZN266	Ulundi	15 525	48 104	25 090	52.2	23 149	-	-	-	-	1 941	-
C	DC26	Zululand DM	454 134	415 564	311 226	74.9	306 930	1 734	-	-	-	2 562	-
<b>Total: Zululand Municipalities</b>			<b>638 699</b>	<b>653 127</b>	<b>170 040</b>	<b>26.0</b>	<b>292 699</b>	<b>(4 755)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(117 904)</b>	<b>-</b>
B	KZN271	uMhlabuyalingana	41 600	71 672	39 223	54.7	33 288	-	-	-	-	5 936	-
B	KZN272	Jozini	47 566	34 618	26 049	75.2	23 286	-	-	-	-	2 762	-
B	KZN275	Mtubatuba	40 164	34 970	24 369	69.7	19 422	2 715	-	-	-	2 232	-
B	KZN276	Big Five Hlabisa	31 039	35 977	(320 725)	(891.5)	(22 695)	5 412	-	-	-	(303 442)	-
C	DC27	uMkhanyakude DM	292 826	298 414	120 433	40.4	118 684	-	-	-	-	1 749	-
<b>Total: uMkhanyakude Municipalities</b>			<b>453 195</b>	<b>475 651</b>	<b>(110 651)</b>	<b>(23.3)</b>	<b>171 985</b>	<b>8 127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(290 763)</b>	<b>-</b>
B	KZN281	uMfolozi	47 830	53 559	32 571	60.8	28 517	-	-	-	-	4 054	-
B	KZN282	uMhlathuze	671 834	762 709	233 369	30.6	57 935	404	-	-	2 806	172 224	-
B	KZN284	uMlalazi	37 619	80 748	49 171	60.9	28 987	-	-	-	-	20 184	-
B	KZN285	Mthonjaneni	39 214	39 943	24 388	61.1	(126 341)	-	-	-	-	150 729	-
B	KZN286	Nkandla	1 400	46 700	(410 102)	(878.2)	(181 813)	-	-	-	-	(228 289)	-
C	DC28	King Cetshwayo DM	296 130	294 734	157 199	53.3	133 904	-	-	-	-	23 295	-
<b>Total: King Cetshwayo Municipalities</b>			<b>1 094 027</b>	<b>1 278 394</b>	<b>86 596</b>	<b>6.8</b>	<b>(58 812)</b>	<b>404</b>	<b>-</b>	<b>-</b>	<b>2 806</b>	<b>142 198</b>	<b>-</b>
B	KZN291	Mandeni	36 493	93 192	(228 514)	(245.2)	(129 824)	579	-	-	(3 881)	(95 388)	-
B	KZN292	KwaDukuza	295 382	235 267	86 758	36.9	34 182	2 463	-	6 325	1 984	41 804	-
B	KZN293	Ndwedwe	85 122	88 396	38 358	43.4	20 411	-	-	-	-	17 948	-
B	KZN294	Maphumulo	33 679	55 569	30 220	54.4	23 282	1 987	-	-	-	4 951	-
C	DC29	iLembe DM	202 696	258 242	150 317	58.2	144 818	3 421	-	-	-	2 078	-
<b>Total: iLembe Municipalities</b>			<b>653 373</b>	<b>730 668</b>	<b>77 140</b>	<b>10.6</b>	<b>92 868</b>	<b>8 451</b>	<b>-</b>	<b>6 325</b>	<b>(1 897)</b>	<b>(28 608)</b>	<b>-</b>
B	KZN433	Greater Kokstad	98 760	154 227	76 203	49.4	8 604	16 880	-	-	-	50 719	-
B	KZN434	uBuhlebezwe	56 936	68 350	(15 715)	(23.0)	3 982	(8 689)	-	-	-	(11 008)	-
B	KZN435	uMzimkhulu	95 592	125 253	76 585	61.1	40 104	-	-	-	-	36 482	-
B	KZN436	Dr. Nkosazana Dlamini Zuma	101 077	119 608	33 050	27.6	14 051	1 059	-	-	-	17 939	-
C	DC43	Harry Gwala DM	271 221	312 635	227 695	72.8	204 183	8 918	-	-	-	14 594	-
<b>Total: Harry Gwala Municipalities</b>			<b>623 587</b>	<b>780 074</b>	<b>397 818</b>	<b>51.0</b>	<b>270 924</b>	<b>18 168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108 726</b>	<b>-</b>
<b>Total</b>			<b>10 790 522</b>	<b>15 759 786</b>	<b>6 281 878</b>	<b>39.9</b>	<b>5 071 784</b>	<b>109 875</b>	<b>7 662</b>	<b>35 711</b>	<b>379 347</b>	<b>677 499</b>	<b>-</b>

Source: NT Igdatabase

Annexure E: Capital Expenditure - 3rd Quarter 2020/21

R*000	Original Budget	Adjusted Budget	Unaudited Actual	% Spent	Detail																	
					Governance and Admin.			Community and Public Safety					Economic and Environmental Services			Trading Services				Other		
					Executive & Council	Budget & Treasury Office	Corporate Services	Community & Social Services	Sport And Recreation	Public Safety	Housing	Health	Planning and Dev.	Road Transport	Environ. Protection	Electricity	Water	Waste Water Mgt.	Waste Mgt.			
A	KZN2000	eThekweni	4 792 769	5 416 158	1 883 207	34.8	2 008	113 734	89	44 340	86 564	7 556	137 146	2 574	117 277	777 979	4 375	216 351	173 246	176 244	13 176	10 546
B	KZN212	uMdoni	32 449	51 435	9 350	18.2	-	150	-	2 235	2 394	-	-	-	-	4 572	-	-	-	-	-	-
B	KZN213	uMzombe	105 653	175 168	40 214	23.0	-	(6 890)	-	18 031	6 129	-	-	-	-	22 944	-	-	-	-	-	-
B	KZN214	uMuzwabantu	56 226	61 709	43 151	69.9	-	1 022	-	249	7 667	-	-	-	21 326	12 769	-	-	-	-	118	-
B	KZN216	Ray Nkonyeni	98 630	139 693	75 269	53.9	339	160	-	6 772	89	21	0	-	25 178	36 901	559	337	-	-	964	3 949
C	DC21	Ugu DM	277 693	292 953	75 227	25.7	-	536	-	-	-	-	-	-	-	-	-	-	57 793	16 873	-	25
<b>Total: Ugu Municipalities</b>			<b>570 651</b>	<b>720 958</b>	<b>243 211</b>	<b>33.7</b>	<b>339</b>	<b>(5 023)</b>	<b>-</b>	<b>27 286</b>	<b>16 278</b>	<b>21</b>	<b>0</b>	<b>-</b>	<b>46 504</b>	<b>77 187</b>	<b>559</b>	<b>337</b>	<b>57 793</b>	<b>16 873</b>	<b>1 082</b>	<b>3 974</b>
B	KZN221	uMshwathi	26 428	33 752	1 081 963	3 205.7	-	78 144	-	385 880	1 311	-	-	-	4 265	612 362	-	-	-	-	-	-
B	KZN222	uMngeni	29 024	50 535	28 635	56.7	141	444	-	12 136	7 765	-	152	-	132	7 866	-	-	-	-	-	-
B	KZN223	Mpofana	16 442	6 243	6 952	111.4	-	-	-	132	-	-	-	-	-	6 820	-	-	-	-	-	-
B	KZN224	iMpendle	12 058	18 568	(20 993)	(113.1)	-	(3 731)	-	(20)	(3 691)	-	-	-	(9 287)	(4 265)	-	-	-	-	-	-
B	KZN225	Msunduzi	580 892	747 190	1 834 197	245.5	48 618	(52)	2 044	43 551	41 510	14 183	131 961	-	30 522	767 503	2 603	160 606	348 147	179 660	52 027	11 313
B	KZN226	Mkhambathini	25 696	43 762	23 271	53.2	-	396	-	4 946	-	-	-	-	-	17 929	-	-	-	-	-	-
B	KZN227	Richmond	33 640	36 918	22 245	60.3	145	644	-	253	5 338	746	-	-	253	14 866	-	-	-	-	-	-
C	DC22	uMgungundlovu DM	175 245	3 272 307	102 397	3.1	-	177	-	-	-	-	-	-	-	-	-	-	95 080	7 141	-	-
<b>Total: uMgungundlovu Municipalities</b>			<b>899 425</b>	<b>4 209 275</b>	<b>3 078 667</b>	<b>73.1</b>	<b>48 903</b>	<b>76 023</b>	<b>2 044</b>	<b>446 879</b>	<b>52 233</b>	<b>14 930</b>	<b>132 113</b>	<b>-</b>	<b>25 885</b>	<b>1 423 081</b>	<b>2 603</b>	<b>160 606</b>	<b>443 227</b>	<b>186 800</b>	<b>52 027</b>	<b>11 313</b>
B	KZN235	Okhahlamba	40 846	56 380	28 414	50.4	-	595	-	-	-	-	-	-	27 436	-	-	-	-	-	383	-
B	KZN237	iNkosi Langalibalele	48 125	132 584	21 608	16.3	-	129	-	180	-	-	-	-	(14)	18 917	-	2 396	-	-	-	-
B	KZN238	Alfred Duma	76 302	101 111	36 851	36.4	21	84	-	71	1 727	6 102	-	-	21 651	-	-	7 192	-	-	-	3
C	DC23	uThukela DM	289 559	286 337	186 987	65.3	-	13	-	-	1 714	-	-	-	-	-	-	-	185 260	-	-	-
<b>Total: uThukela Municipalities</b>			<b>454 832</b>	<b>576 412</b>	<b>273 861</b>	<b>47.5</b>	<b>21</b>	<b>821</b>	<b>-</b>	<b>251</b>	<b>1 727</b>	<b>7 816</b>	<b>-</b>	<b>-</b>	<b>49 073</b>	<b>18 917</b>	<b>-</b>	<b>9 588</b>	<b>185 260</b>	<b>-</b>	<b>383</b>	<b>3</b>
B	KZN241	eNdameni	28 331	30 011	17 141	57.1	894	5 116	-	38	10	-	-	-	84	4 723	-	1 835	-	-	-	4 441
B	KZN242	Nquthu	93 228	170 642	81 911	48.0	10	396	-	36 335	-	1 194	-	-	18 606	23 781	-	1 590	-	-	-	-
B	KZN244	uMsinga	55 685	65 053	33 865	52.1	75	11 060	-	951	1 986	-	-	-	375	14 824	-	4 515	-	-	-	79
B	KZN245	uMvoti	56 703	59 431	26 241	44.2	-	-	-	7 408	6 888	1 830	-	-	1 345	6 763	-	2 007	-	-	-	-
C	DC24	uMzinyathi DM	270 600	269 280	195 015	72.4	223	2 235	-	46	-	-	-	-	241	-	-	-	182 728	9 541	-	-
<b>Total: Umzinyathi Municipalities</b>			<b>504 547</b>	<b>594 417</b>	<b>354 174</b>	<b>59.6</b>	<b>1 202</b>	<b>18 806</b>	<b>-</b>	<b>44 778</b>	<b>8 885</b>	<b>3 024</b>	<b>-</b>	<b>-</b>	<b>20 651</b>	<b>50 091</b>	<b>-</b>	<b>9 947</b>	<b>182 728</b>	<b>9 541</b>	<b>4 520</b>	<b>-</b>
B	KZN252	Newcastle	24 322	150 338	37 249	24.8	-	365	-	23 337	98	1 512	(1 034)	-	(7 534)	13 462	-	-	2 631	4 275	138	-
B	KZN253	eMadlangeni	12 998	14 250	12 477	87.6	140	62	-	17	-	-	-	-	2 176	7 986	-	2 095	-	-	-	-
B	KZN254	Dannhauser	56 445	81 378	45 225	55.6	1 247	670	-	-	-	-	-	-	43 081	-	-	-	-	-	-	227
C	DC25	Amajuba DM	92 318	109 270	85 843	78.6	-	210	-	-	-	129	-	-	-	-	-	-	83 135	2 370	-	-
<b>Total: Amajuba Municipalities</b>			<b>186 083</b>	<b>355 235</b>	<b>180 794</b>	<b>50.9</b>	<b>1 387</b>	<b>1 307</b>	<b>-</b>	<b>23 354</b>	<b>98</b>	<b>1 641</b>	<b>(1 034)</b>	<b>-</b>	<b>37 723</b>	<b>21 448</b>	<b>-</b>	<b>2 095</b>	<b>85 766</b>	<b>6 645</b>	<b>365</b>	<b>-</b>
B	KZN261	eDumbe	36 052	32 272	(273 297)	(846.9)	-	(152 299)	-	(6 006)	(2 906)	-	(3 007)	-	(48 611)	(6 378)	-	(51 767)	-	(2 322)	-	-
B	KZN262	uPhongolo	41 912	69 096	33 822	48.9	1 972	8 899	-	9 033	6 404	-	18	-	-	7 496	-	-	-	-	-	-
B	KZN263	AbaQulusi	57 772	47 167	34 307	72.7	-	273	-	10 843	-	-	-	-	-	14 519	-	1 833	-	4 017	2 823	-
B	KZN265	Nongoma	34 245	40 924	22 605	55.2	-	1 574	-	690	-	35	-	-	764	19 541	-	-	-	-	-	-
B	KZN266	Ulundi	30 481	48 104	25 221	52.4	-	931	-	-	-	-	-	-	-	23 202	-	1 088	-	-	-	-
C	DC26	Zululand DM	454 134	415 564	311 226	74.9	-	2 562	-	201	-	-	-	-	2 397	-	-	-	306 066	-	-	-
<b>Total: Zululand Municipalities</b>			<b>654 596</b>	<b>653 127</b>	<b>153 883</b>	<b>23.6</b>	<b>1 972</b>	<b>(138 059)</b>	<b>-</b>	<b>14 760</b>	<b>3 498</b>	<b>35</b>	<b>(2 988)</b>	<b>-</b>	<b>(45 451)</b>	<b>58 379</b>	<b>-</b>	<b>(48 847)</b>	<b>306 066</b>	<b>1 695</b>	<b>2 823</b>	<b>-</b>
B	KZN271	uMhlabuyalingana	68 100	71 672	37 812	52.8	-	781	-	4 762	-	196	-	-	197	31 876	-	-	-	-	-	-
B	KZN272	Jozini	60 626	50 651	35 682	70.4	5 696	3 673	-	3 290	3 896	-	-	-	10 724	7 441	-	712	-	-	250	
B	KZN275	Mtubatuba	49 073	39 360	27 220	69.2	616	925	-	2 614	2 765	2 777	-	-	13	16 443	-	907	-	-	160	
B	KZN276	Big Five Hlabisa	34 389	35 977	(333 422)	(926.8)	4	(86 695)	-	(79 027)	(44 458)	-	-	-	2 498	(121 111)	-	-	-	(4 541)	(92)	
C	DC27	uMkhanyakude DM	298 414	298 414	120 433	40.4	-	-	-	-	-	-	-	-	-	-	-	-	84 281	36 152	-	-
<b>Total: Umkhanyakude Municipalities</b>			<b>510 602</b>	<b>496 075</b>	<b>(112 276)</b>	<b>(22.6)</b>	<b>6 316</b>	<b>(81 315)</b>	<b>-</b>	<b>(68 361)</b>	<b>(37 797)</b>	<b>2 973</b>	<b>-</b>	<b>-</b>	<b>13 431</b>	<b>(65 351)</b>	<b>-</b>	<b>1 619</b>	<b>84 281</b>	<b>31 610</b>	<b>317</b>	<b>-</b>
B	KZN281	uMfolozi	52 831	53 860	32 872	61.0	-	4 168	-	127	20 182	-	-	-	398	7 735	-	-	-	-	262	
B	KZN282	uMhlatuze	671 834	762 709	233 526	30.6	-	20 306	-	4 965	7 627	215	1 446	-	238	21 842	88	36 019	125 882	11 951	2 946	
B	KZN284	uMlalazi	71 566	80 764	49 186	60.9	1 373	2 641	-	1 786	13 251	20	-	-	214	25 272	-	323	-	-	4 306	
B	KZN285	Mthonjaneni	39 694	39 943	24 388	61.1	28	173	-	59	-	1 084	-	-	-	19 768	-	3 275	-	-	-	
B	KZN286	Nkandla	10 044	46 700	(418 982)	(897.2)	-	(129 638)	-	(75 295)	(20 335)	-	-	-	(24 668)	(161 393)	-	(1 997)	-	(2 596)	(3 059)	
C	DC28	King Cetshwayo DM	296 130	294 734	157 199	53.3	2 496	292	-	26	-	-	-	-	-	-	-	-	136 151	17 871	362	
<b>Total: King Cetshwayo Municipalities</b>			<b>1 142 099</b>	<b>1 278 711</b>	<b>78 188</b>	<b>6.1</b>	<b>3 897</b>	<b>(102 058)</b>	<b>-</b>	<b>(68 333)</b>	<b>20 725</b>	<b>1 319</b>	<b>1 446</b>	<b>-</b>	<b>(23 819)</b>	<b>(86 775)</b>	<b>88</b>	<b>37 620</b>	<b>262 033</b>	<b>27 226</b>	<b>4 818</b>	<b>-</b>
B	KZN291	Mandeni	59 005	93 192	(228 514)	(245.2)	(1 525)	(58 122)	-	(78 111)	(43)	783	-	-	1 220	(72 540)	84	(20 260)	-	-	-	
B	KZN292	KwaDukuza	295 382	235 267	86 758	36.9	-	4 264	-	4 328	11 809	1 478	792	-	89	45 446	-	17 233	-	-	1 320	
B	KZN293	Ndwedwe	8																			

Annexure F: Debtors Age Analysis (Total) -3rd Quarter 2020/21

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Total	%	Total	%	Total	%	Total	%		Amount	%	Amount	%
	<b>A KZN2000 eThekweni</b>	<b>1 933 582</b>	<b>12.6</b>	<b>859 114</b>	<b>5.6</b>	<b>651 451</b>	<b>4.2</b>	<b>11 938 306</b>		<b>77.6</b>	<b>15 382 453</b>	-	0.0
B KZN212 uMdoni	3 786	2.9	3 191	2.5	2 597	2.0	119 812	92.6	129 386	-	-	-	-
B KZN213 uMzumbe	(740)	-	-	-	(0)	-	34 037	-	33 297	-	-	-	-
B KZN214 uMuziwabantu	4 271	12.1	2 796	7.9	1 671	4.7	26 541	75.2	35 278	-	-	-	-
B KZN216 Ray Nkonyeni	56 347	12.7	26 192	5.9	16 462	3.7	345 680	77.7	444 681	-	-	-	-
C DC21 Ugu DM	111 374	-	90 999	-	60 504	-	2 055 279	-	2 318 156	-	-	-	-
<b>Total: Ugu Municipalities</b>	<b>175 037</b>	<b>5.9</b>	<b>123 178</b>	<b>4.2</b>	<b>81 234</b>	<b>2.7</b>	<b>2 581 348</b>	<b>87.2</b>	<b>2 960 797</b>	-	-	-	-
B KZN221 uMshwathi	4 816	3.4	4 299	3.0	1 321	0.9	132 436	92.7	142 872	-	-	-	-
B KZN222 uMngeni	9 396	5.1	5 623	3.0	4 174	2.3	165 345	89.6	184 538	-	-	-	-
B KZN223 Mpofana	(145)	-0.1	1 756	1.4	2 172	1.7	121 644	97.0	125 427	-	-	-	-
B KZN224 iMpendle	272	3.1	471	5.3	339	3.8	7 737	87.7	8 820	-	-	-	-
B KZN225 Msunduzi	-	-	-	-	-	-	-	-	-	18 576 375	-	-	-
B KZN226 Mkhambathini	1 244	4.3	1 341	4.6	504	1.7	25 791	89.3	28 880	-	-	-	-
B KZN227 Richmond	2 002	3.7	835	1.5	744	1.4	50 851	93.4	54 432	-	-	-	-
C DC22 uMgungundlovu DM	34 941	3.5	43 128	4.3	19 395	1.9	906 134	90.3	1 003 598	-	-	-	-
<b>Total: uMgungundlovu Municipalities</b>	<b>52 526</b>	<b>3.4</b>	<b>57 453</b>	<b>3.7</b>	<b>28 649</b>	<b>1.9</b>	<b>1 409 938</b>	<b>91.0</b>	<b>1 548 567</b>	<b>18 576 375</b>	<b>1 199.6</b>	-	-
B KZN235 Okhahlamba	1 244	1.7	4 480	6.0	2 084	2.8	67 148	89.6	74 956	-	-	-	-
B KZN237 iNkosi Langalibalele	18 856	6.4	25 278	8.6	10 443	3.5	240 628	81.5	295 206	-	-	-	-
B KZN238 Alfred Duma	45 493	6.9	20 572	3.1	17 349	2.6	573 593	87.3	657 007	-	-	-	-
C DC23 uThukela DM	31 277	2.5	24 111	1.9	23 340	1.9	1 173 746	93.7	1 252 474	-	-	-	-
<b>Total: uThukela Municipalities</b>	<b>96 871</b>	<b>4.2</b>	<b>74 441</b>	<b>3.3</b>	<b>53 216</b>	<b>2.3</b>	<b>2 055 115</b>	<b>90.2</b>	<b>2 279 643</b>	-	-	-	-
B KZN241 eNdumeni	(7 827)	-5.7	11 654	8.5	4 825	3.5	128 372	93.7	137 023	-	-	-	-
B KZN242 Nquthu	0	0.0	617	6.3	205	2.1	8 946	91.6	9 768	-	-	-	-
B KZN244 uMsinga	2 990	5.6	1 489	2.8	1 471	2.7	47 850	88.9	53 800	-	-	-	-
B KZN245 uMvoti	7 163	-	8 881	-	2 418	-	64 607	-	83 069	-	-	-	-
C DC24 uMzinyathi DM	8 474	2.2	18 792	4.9	7 104	1.8	352 375	91.1	386 746	-	-	-	-
<b>Total: uMzinyathi Municipalities</b>	<b>10 799</b>	<b>1.6</b>	<b>41 434</b>	<b>6.2</b>	<b>16 023</b>	<b>2.4</b>	<b>602 150</b>	<b>89.8</b>	<b>670 406</b>	-	-	-	-
B KZN252 Newcastle	(109 004)	-6.4	99 315	5.9	44 051	2.6	1 660 440	98.0	1 694 803	-	-	-	-
B KZN253 eMadlangeni	2 440	4.9	3 547	7.1	1 457	2.9	42 523	85.1	49 967	-	-	-	-
B KZN254 Dannhauser	1 781	3.2	1 669	3.0	1 556	2.8	49 866	90.9	54 872	-	-	-	-
C DC25 Amajuba DM	3 358	2.7	4 010	3.3	3 357	2.7	112 286	91.3	123 011	-	-	-	-
<b>Total: Amajuba Municipalities</b>	<b>(101 425)</b>	<b>-5.3</b>	<b>108 541</b>	<b>5.6</b>	<b>50 422</b>	<b>2.6</b>	<b>1 865 115</b>	<b>97.0</b>	<b>1 922 653</b>	-	-	-	-
B KZN261 eDumbe	3 993	-	5 513	-	2 640	-	144 857	-	157 003	-	-	-	-
B KZN262 uPhongolo	12 673	5.0	16 814	6.7	8 392	3.3	214 847	85.0	252 726	-	-	-	-
B KZN263 Abaqulusi	28 519	10.5	10 465	3.9	8 126	3.0	224 228	82.6	271 338	-	-	-	-
B KZN265 Nongoma	1 516	2.5	1 920	3.1	763	1.3	56 857	93.1	61 055	-	-	-	-
B KZN266 Ulundi	7 407	-	5 332	-	2 089	-	103 608	-	118 436	-	-	-	-
C DC26 Zululand DM	9 651	6.3	3 777	2.5	3 492	2.3	135 257	88.9	152 177	-	-	-	-
<b>Total: Zululand Municipalities</b>	<b>63 759</b>	<b>6.3</b>	<b>43 820</b>	<b>4.3</b>	<b>25 503</b>	<b>2.5</b>	<b>879 654</b>	<b>86.9</b>	<b>1 012 735</b>	-	-	-	-
B KZN271 uMhlabuyalingana	1 915	3.3	2 577	4.5	1 244	2.2	51 520	90.0	57 255	-	-	-	-
B KZN272 Jozini	4 454	2.4	8 920	4.8	2 622	1.4	168 505	91.3	184 501	-	-	-	-
B KZN275 Mtubatuba	5 444	-	10 059	-	4 869	-	162 539	-	182 911	-	-	-	-
B KZN276 Big Five Hlabisa	861	1.6	1 320	2.5	880	1.7	50 140	94.2	53 201	-	-	-	-
C DC27 uMkhanyakude DM	4 114	2.4	7 520	4.4	5 005	2.9	155 250	90.3	171 889	-	-	-	-
<b>Total: uMkhanyakude Municipalities</b>	<b>16 788</b>	<b>2.6</b>	<b>30 396</b>	<b>4.7</b>	<b>14 620</b>	<b>2.3</b>	<b>587 955</b>	<b>90.5</b>	<b>649 758</b>	-	-	-	-
B KZN281 uMfolozi	965	13.6	288	4.1	(6 001)	-84.9	11 820	167.1	7 072	-	-	-	-
B KZN282 uMhlatuze	354 780	39.9	33 869	3.8	33 003	3.7	467 894	52.6	889 546	-	-	-	-
B KZN284 uMlalazi	4 159	-	3 892	-	2 127	-	63 630	-	73 810	-	-	-	-
B KZN285 Mthonjaneni	3 029	7.9	3 048	7.9	1 061	2.8	31 272	81.4	38 410	-	-	-	-
B KZN286 Nkandla	3 914	5.8	7 907	11.7	3 768	5.6	52 279	77.0	67 868	-	-	-	-
C DC28 King Cetshwayo DM	10 660	11.2	3 908	4.1	2 376	2.5	78 169	82.2	95 113	-	-	-	-
<b>Total: King Cetshwayo Municipalities</b>	<b>377 507</b>	<b>32.2</b>	<b>52 913</b>	<b>4.5</b>	<b>36 334</b>	<b>3.1</b>	<b>705 064</b>	<b>60.2</b>	<b>1 171 818</b>	-	-	-	-
B KZN291 Mandeni	7 258	2.7	13 574	5.0	18 766	7.0	230 123	85.3	269 721	-	-	-	-
B KZN292 KwaDukuza	67 839	21.1	21 876	6.8	13 194	4.1	218 188	68.0	321 097	-	-	-	-
B KZN293 Ndwedwe	(242)	-0.7	810	2.2	408	1.1	35 030	97.3	36 007	-	-	-	-
B KZN294 Mapumulo	669	4.3	2 563	16.4	973	6.2	11 433	73.1	15 638	-	-	-	-
C DC29 iLembe DM	27 779	5.4	19 841	3.8	16 696	3.2	454 749	87.6	519 065	-	-	-	-
<b>Total: iLembe Municipalities</b>	<b>103 303</b>	<b>8.9</b>	<b>58 664</b>	<b>5.1</b>	<b>50 037</b>	<b>4.3</b>	<b>949 524</b>	<b>81.7</b>	<b>1 161 528</b>	-	-	-	-
B KZN433 Greater Kokstad	14 178	18.3	7 280	9.4	4 505	5.8	51 678	66.6	77 641	-	-	-	-
B KZN434 uBuhlebezwe	3 381	3.4	7 056	7.0	(51)	-0.1	90 166	89.7	100 552	-	-	-	-
B KZN435 uMzimkhulu	1 071	7.3	336	2.3	318	2.2	12 853	88.2	14 577	(426)	-2.9	-	-
B KZN434 Dr. Nkosazana Dlamini Zuma	(440)	-0.6	1 885	2.7	1 717	2.5	65 523	95.4	68 684	-	-	-	-
C DC43 Harry Gwala DM	6 439	2.9	6 358	2.8	5 776	2.6	205 519	91.7	224 092	-	-	-	-
<b>Total: Harry Gwala Municipalities</b>	<b>24 627</b>	<b>5.1</b>	<b>22 915</b>	<b>4.7</b>	<b>12 265</b>	<b>2.5</b>	<b>425 738</b>	<b>87.7</b>	<b>485 545</b>	<b>(426)</b>	<b>-0.1</b>	-	-
<b>Total</b>	<b>2 753 375</b>	<b>9.4</b>	<b>1 472 868</b>	<b>5.0</b>	<b>1 019 754</b>	<b>3.5</b>	<b>23 999 907</b>	<b>82.1</b>	<b>29 245 903</b>	<b>18 575 949</b>	<b>63.5</b>	-	-

Source: NT Igdatabase



Annexure G: Debtors by Customer Group (Total) -3rd Quarter 2020/21

R'000		Organs of State					Commercial					Household					Other					Total					
		Age category (Days)			Total	%	Age category (Days)			Total	%	Age category (Days)			Total	%	Age category (Days)			Total	%						
		30 - 60	60 - 90	Over 90			30 - 60	60 - 90	Over 90			30 - 60	60 - 90	Over 90			30 - 60	60 - 90	Over 90				30 - 60	60 - 90	Over 90		
A	<b>KZN2000 eThekweni</b>	126 510	66 513	36 602	664 256	893 880	5.8	851 707	263 011	283 986	2 573 454	3 972 159	25.8	951 552	527 770	325 474	8 669 933	10 474 730	68.1	3 813	1 819	5 389	30 663	41 684	0.3	15 382 453	
B	KZN212 uMdoni	36	126	113	41 104	41 379	32.0	1 209	606	439	15 599	17 852	13.8	2 548	2 436	2 027	60 677	67 688	52.3	(7)	22	19	2 433	2 467	1.9	129 386	
B	KZN213 uMzumbhe	(122)	-	-	22 803	22 681	-	(375)	-	(0)	6 571	6 195	-	-	-	-	-	-	-	(243)	-	-	4 663	4 420	-	33 297	
B	KZN214 uMuziwabantu	1 126	900	755	10 306	13 088	37.1	2 173	1 025	411	7 615	11 225	31.8	972	870	504	8 619	10 965	31.1	-	-	-	-	-	-	35 278	
B	KZN216 Ray Nkonyeni	2 508	774	670	34 872	38 824	8.7	19 552	8 004	4 073	59 093	90 721	20.4	34 286	17 415	11 720	251 714	315 135	70.9	-	-	-	-	-	-	444 681	
C	DC21 Ugu DM	7 843	4 097	2 765	90 627	105 332	-	29 691	19 324	11 158	299 909	360 082	-	73 857	67 575	46 580	1 663 362	1 851 373	-	(18)	4	1	1 381	1 369	-	2 318 156	
	<b>Total: Ugu Municipalities</b>	<b>11 392</b>	<b>5 897</b>	<b>4 303</b>	<b>199 712</b>	<b>221 305</b>	<b>7.5</b>	<b>52 250</b>	<b>28 958</b>	<b>16 081</b>	<b>388 787</b>	<b>486 076</b>	<b>16.4</b>	<b>111 663</b>	<b>88 296</b>	<b>60 831</b>	<b>1 984 372</b>	<b>2 245 162</b>	<b>75.8</b>	<b>(268)</b>	<b>26</b>	<b>20</b>	<b>8 477</b>	<b>8 255</b>	<b>0.3</b>	<b>2 960 797</b>	
B	KZN221 uMshwathi	1 094	1 147	342	49 557	52 141	36.5	2 065	1 562	504	31 722	35 853	25.1	1 591	1 474	430	50 804	54 299	38.0	66	116	44	354	580	0.4	142 872	
B	KZN222 uMngeni	(171)	116	112	7 784	7 842	4.2	789	159	54	2 461	3 464	1.9	8 331	4 687	3 472	129 653	146 144	79.2	447	660	536	25 446	27 089	14.7	184 538	
B	KZN223 Mpofana	(336)	552	329	9 875	10 421	8.3	(445)	(119)	2 173	15 813	17 422	13.9	636	1 322	(330)	95 956	97 584	77.8	-	-	-	-	-	-	125 427	
B	KZN224 iMpandle	52	146	50	4 403	4 650	52.7	25	30	46	699	800	9.1	32	40	53	629	754	8.5	164	255	189	2 007	2 615	29.7	8 820	
B	KZN225 Msunduzi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B	KZN226 Mkhambathini	49	92	42	671	853	3.0	854	807	271	9 969	11 901	41.2	274	307	127	3 644	4 353	15.1	67	135	65	11 508	11 774	40.8	28 880	
B	KZN227 Richmond	999	236	193	31 332	32 761	60.2	373	172	151	6 963	7 195	13.2	630	428	393	13 025	14 476	26.6	-	-	-	-	-	-	54 432	
C	DC22 uMgungundlovu DM	5 127	2 469	1 406	25 815	34 817	3.5	6 655	1 743	741	15 083	24 222	2.4	21 030	34 650	15 389	768 122	839 190	83.6	2 129	4 266	1 860	97 114	105 368	10.5	1 003 598	
	<b>Total: uMgungundlovu Municipalities</b>	<b>6 813</b>	<b>4 759</b>	<b>2 474</b>	<b>129 438</b>	<b>143 484</b>	<b>9.3</b>	<b>10 316</b>	<b>4 354</b>	<b>3 947</b>	<b>82 240</b>	<b>100 857</b>	<b>6.5</b>	<b>32 525</b>	<b>42 908</b>	<b>19 534</b>	<b>1 061 832</b>	<b>1 156 800</b>	<b>74.7</b>	<b>2 872</b>	<b>5 432</b>	<b>2 694</b>	<b>136 428</b>	<b>147 426</b>	<b>9.5</b>	<b>1 548 567</b>	
B	KZN235 Okhahlamba	(1 538)	953	477	22 958	22 849	30.5	770	666	290	7 035	8 761	11.0	835	1 252	580	18 484	21 152	28.2	1 177	1 609	737	18 671	22 194	29.6	74 956	
B	KZN237 iNkosi Langalibalele	874	1 775	393	34 304	37 346	12.7	12 701	14 718	3 326	119 776	150 521	51.7	5 291	8 724	6 724	86 584	107 322	36.4	(10)	62	0	(36)	17	0.0	295 206	
B	KZN238 Alfred Duma	10 963	7 206	6 376	152 470	177 014	26.9	22 414	5 579	3 942	118 019	149 954	22.8	12 117	7 788	7 031	303 104	330 039	50.2	-	-	-	-	-	-	657 007	
C	DC23 uThukela DM	3 461	2 629	2 859	38 073	47 022	3.8	4 403	2 376	2 169	104 592	113 539	9.1	23 414	19 106	18 312	1 031 081	1 091 913	87.2	-	-	-	-	-	-	1 252 474	
	<b>Total: uThukela Municipalities</b>	<b>13 759</b>	<b>12 562</b>	<b>10 104</b>	<b>247 805</b>	<b>284 231</b>	<b>12.5</b>	<b>40 288</b>	<b>23 339</b>	<b>9 727</b>	<b>349 422</b>	<b>422 775</b>	<b>18.5</b>	<b>41 657</b>	<b>36 869</b>	<b>32 647</b>	<b>1 439 253</b>	<b>1 550 426</b>	<b>68.0</b>	<b>1 167</b>	<b>1 671</b>	<b>738</b>	<b>18 634</b>	<b>22 211</b>	<b>1.0</b>	<b>2 279 643</b>	
B	KZN241 eNdameni	(489)	822	454	8 340	9 128	6.7	(3 386)	4 577	748	10 958	12 898	9.4	(2 378)	6 037	3 602	101 741	109 001	79.5	(1 574)	218	20	7 332	5 997	4.4	137 023	
B	KZN242 Nquthu	-	493	111	5 505	6 108	62.5	(0)	50	20	325	395	4.0	0	74	74	3 117	3 265	33.4	-	-	-	-	-	-	9 768	
B	KZN244 uMsinga	2 221	1 111	1 109	34 055	38 495	71.6	750	370	353	12 358	13 831	25.7	18	9	9	1 437	1 474	2.7	-	-	-	-	-	-	53 800	
B	KZN245 uMvoti	781	2 339	781	9 579	13 480	-	3 514	2 391	660	9 237	15 801	-	2 862	3 566	1 231	35 737	43 395	-	7	586	(254)	10 054	10 392	-	83 069	
C	DC24 uMzinyathi DM	1 131	3 841	1 385	37 694	44 050	11.4	918	1 457	674	35 277	38 325	9.9	6 349	13 317	4 986	278 489	303 141	78.4	76	178	60	915	1 229	0.3	386 746	
	<b>Total: Umzinyathi Municipalities</b>	<b>3 644</b>	<b>8 606</b>	<b>3 839</b>	<b>95 172</b>	<b>111 262</b>	<b>16.6</b>	<b>1 796</b>	<b>8 844</b>	<b>2 456</b>	<b>68 155</b>	<b>81 251</b>	<b>12.1</b>	<b>6 851</b>	<b>23 002</b>	<b>9 901</b>	<b>420 522</b>	<b>460 276</b>	<b>68.7</b>	<b>(1 492)</b>	<b>982</b>	<b>(173)</b>	<b>18 301</b>	<b>17 618</b>	<b>2.6</b>	<b>670 406</b>	
B	KZN252 Newcastle	(5 397)	2 379	1 537	23 271	21 790	1.3	(21 068)	36 473	8 362	89 536	113 303	6.7	(14 830)	50 059	28 795	1 448 920	1 512 944	89.3	(67 708)	10 404	5 358	98 713	46 766	2.8	1 694 803	
B	KZN253 eMadlangeni	848	1 452	547	7 852	10 699	21.4	384	159	51	2 438	3 031	-	403	432	136	5 744	6 715	-	806	1 505	723	26 489	29 522	-	49 967	
B	KZN254 Dannhauser	775	747	693	18 405	20 620	37.6	498	443	405	8 095	9 441	17.2	508	479	458	23 366	24 811	45.2	-	-	-	-	-	-	54 872	
C	DC25 Amajuba DM	900	824	167	5 953	7 843	6.4	217	182	180	5 772	6 351	-	2 241	3 003	3 011	100 561	108 817	-	-	-	-	-	-	-	123 011	
	<b>Total: Amajuba Municipalities</b>	<b>(2 875)</b>	<b>5 402</b>	<b>2 945</b>	<b>55 480</b>	<b>60 952</b>	<b>3.2</b>	<b>(19 969)</b>	<b>37 257</b>	<b>8 997</b>	<b>105 840</b>	<b>132 125</b>	<b>6.9</b>	<b>(11 678)</b>	<b>53 974</b>	<b>32 399</b>	<b>1 578 592</b>	<b>1 653 288</b>	<b>86.0</b>	<b>(66 903)</b>	<b>11 908</b>	<b>6 080</b>	<b>125 202</b>	<b>76 288</b>	<b>4.0</b>	<b>1 922 653</b>	
B	KZN261 eDumbe	1 293	2 185	1 106	9 706	14 290	-	1 733	1 551	719	21 508	25 511	-	643	1 181	531	106 860	109 214	-	323	597	283	6 784	7 987	-	157 003	
B	KZN262 uPhongolo	52	89	54	1 441	1 635	0.6	6 388	8 997	3 738	50 293	69 416	27.5	6 206	7 706	4 600	163 092	181 605	71.9	28	21	1	21	70	0.0	252 726	
B	KZN263 Abaqulusi	3 777	2 301	1 985	42 014	50 077	18.5	13 173	3 050	1 698	26 725	44 646	16.5	11 568	5 114	4 443	155 489	176 614	65.1	-	-	-	-	-	-	271 338	
B	KZN265 Nongoma	358	877	324	27 039	28 598	46.8	974	740	320	17 711	19 745	32.3	77	147	62	5 384	5 669	9.3	108	156	58	6 723	7 044	11.5	61 055	
B	KZN266 Ulundi	3 565	1 840	570	35 814	41 788	-	2 289	866	332	11 397	14 884	-	1 192	1 987	778	17 775	21 732	-	361	639	409	38 622	40 032	-	118 436	
C	DC26 Zululand DM	2 607	694	992	10 201	14 494	9.5	1 833	535	413	13 615	16 396	10.8	5 211	2 547	2 087	111 442	121 286	79.7	-	-	-	-	-	-	152 177	
	<b>Total: Zululand Municipalities</b>	<b>11 652</b>	<b>7 985</b>	<b>5 032</b>	<b>126 214</b>	<b>150 882</b>	<b>14.9</b>	<b>26 391</b>	<b>15 740</b>	<b>7 220</b>	<b>141 248</b>	<b>190 598</b>	<b>18.8</b>	<b>24 897</b>	<b>18 682</b>	<b>12 500</b>	<b>560 042</b>	<b>616 121</b>	<b>60.8</b>	<b>819</b>	<b>1 413</b>	<b>751</b>	<b>52 150</b>	<b>55 134</b>	<b>5.4</b>	<b>1 012 735</b>	
B	KZN271 uMhlabyalingana	1 274	1 509	816	28 141	31 740	55.4	637	1 060	423	23 085	25 205	44.0	3	7	3	278	292	0.5	1	2	1	15	18	0.0	57 255	
B	KZN272 Jozini	1 801	3 781																								

Annexure H: Creditors Age Analysis (Total) -3rd Quarter 2020/21

R'000	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
<b>A KZN2000 eThekweni</b>	<b>1 564 903</b>	<b>63.7</b>	<b>22 717</b>	<b>0.9</b>	<b>323 527</b>	<b>13.2</b>	<b>544 532</b>	<b>22.2</b>	<b>2 455 680</b>
B KZN212 uMdoni	2 012	92.6	41	1.9	-	-	119	5.5	2 171
B KZN213 uMzombe	-	-	(12)	-	13	-	2 547	-	2 548
B KZN214 uMuziwabantu	2	-	-	-	-	-	-	-	2
B KZN216 Ray Nkonyeni	324	-357.4	-	-	(0)	0.1	(414)	457.3	(91)
C DC21 Ugu DM	49 024	-	1 732	-	6 461	-	784 601	-	841 818
<b>Total: Ugu Municipalities</b>	<b>51 361</b>	<b>6.1</b>	<b>1 761</b>	<b>0.2</b>	<b>6 474</b>	<b>0.8</b>	<b>786 854</b>	<b>93.0</b>	<b>846 449</b>
B KZN221 uMshwathi	16	-	1	-	48	-	(18)	-	47
B KZN222 uMngeni	4 235	51.7	-	-	15	0.2	3 942	48.1	8 193
B KZN223 Mpošana	1 897	0.9	2 328	1.1	4 996	2.3	207 513	95.7	216 734
B KZN224 iMpendle	(80)	-	(0)	-	-	-	(35)	-	(115)
B KZN225 Msunduzi	-	-	-	-	-	-	-	-	-
B KZN226 Mkhambathini	95	-	-	-	-	-	-	-	95
B KZN227 Richmond	-	-	-	-	-	-	-	-	-
C DC22 uMgungundlovu DM	47 051	74.1	7 209	11.4	776	1.2	8 432	13.3	63 468
<b>Total: uMgungundlovu Municipalities</b>	<b>53 214</b>	<b>18.4</b>	<b>9 538</b>	<b>3.3</b>	<b>5 835</b>	<b>2.0</b>	<b>219 835</b>	<b>76.2</b>	<b>288 422</b>
B KZN235 Okhahlamba	595	100.0	-	-	-	-	-	-	595
B KZN237 iNkosi Langalibalele	(601)	-3.2	(2 593)	-13.7	(164)	-0.9	22 257	117.8	18 899
B KZN238 Alfred Duma	664	98.6	-	-	-	-	9	1.4	673
C DC23 uThukela DM	4 995	31.9	4 226	27.0	1 428	9.1	4 996	31.9	15 645
<b>Total: uThukela Municipalities</b>	<b>5 652</b>	<b>15.8</b>	<b>1 633</b>	<b>4.6</b>	<b>1 265</b>	<b>3.5</b>	<b>27 262</b>	<b>76.1</b>	<b>35 812</b>
B KZN241 eNdumeni	157	97.3	-	-	-	-	4	2.7	161
B KZN242 Nquthu	7 034	16.0	15 669	35.7	5 660	12.9	15 558	35.4	43 920
B KZN244 uMsinga	5	100.0	-	-	-	-	-	-	5
B KZN245 uMvoti	905	-	1 140	-	251	-	11 466	-	13 763
C DC24 uMzinyathi DM	18 121	29.7	7 920	13.0	3 055	5.0	31 859	52.3	60 955
<b>Total: uMzinyathi Municipalities</b>	<b>26 221</b>	<b>22.1</b>	<b>24 730</b>	<b>20.8</b>	<b>8 966</b>	<b>7.5</b>	<b>58 887</b>	<b>49.6</b>	<b>118 805</b>
B KZN252 Newcastle	13 340	3.9	15 412	4.5	26 349	7.7	289 215	84.0	344 317
B KZN253 eMadlangeni	(1 760)	-394.5	(681)	-152.6	2 433	545.4	454	101.7	446
B KZN254 Dannhauser	280	-	6	2.1	-	-	-	-	286
C DC25 Amajuba DM	137	0.2	917	1.3	2 619	3.7	67 340	94.8	71 013
<b>Total: Amajuba Municipalities</b>	<b>11 997</b>	<b>2.9</b>	<b>15 655</b>	<b>3.8</b>	<b>31 401</b>	<b>7.5</b>	<b>357 009</b>	<b>85.8</b>	<b>416 062</b>
B KZN261 eDumbe	2 530	8.8	-	-	-	-	26 351	91.2	28 881
B KZN262 uPhongolo	(13 643)	-88.1	17 848	115.2	2 295	14.8	8 990	58.0	15 490
B KZN263 Abaqulusi	20 476	66.3	-	-	164	0.5	10 249	33.2	30 889
B KZN265 Nongoma	2 357	55.7	(141)	-3.3	158	3.7	1 856	43.9	4 230
B KZN266 Ulundi	710	0.7	20 007	18.8	(316)	-0.3	85 967	80.8	106 368
C DC26 Zululand DM	6 560	24.9	5	0.0	19 827	75.1	-	-	26 392
<b>Total: Zululand Municipalities</b>	<b>18 990</b>	<b>8.9</b>	<b>37 719</b>	<b>17.8</b>	<b>22 128</b>	<b>10.4</b>	<b>133 413</b>	<b>62.9</b>	<b>212 250</b>
B KZN271 uMhlabuyalingana	4 480	137.0	399	12.2	(1 071)	-32.7	(539)	-16.5	3 270
B KZN272 Jozini	(4)	-17.5	29	117.5	(236)	-963.9	236	963.9	24
B KZN275 Mtubatuba	(2 491)	-61.2	828	20.3	(473)	-11.6	6 208	152.4	4 073
B KZN276 Big Five Hlabisa	(238)	-10.5	419	18.4	86	3.8	2 012	88.3	2 279
C DC27 uMkhanyakude DM	40 228	25.2	16 490	10.3	2 458	1.5	100 501	62.9	159 678
<b>Total: uMkhanyakude Municipalities</b>	<b>41 975</b>	<b>24.8</b>	<b>18 165</b>	<b>10.7</b>	<b>765</b>	<b>0.5</b>	<b>108 419</b>	<b>64.0</b>	<b>169 323</b>
B KZN281 uMfolozi	(893)	-54.7	1 085	66.5	48	3.0	1 391	85.3	1 631
B KZN282 uMhlathuze	121 540	96.2	52	0.0	-	-	4 811	3.8	126 403
B KZN284 uMlalazi	-	-	23	15.3	17	10.9	113	73.8	153
B KZN285 Mthonjaneni	(3 055)	175.1	(2 247)	128.8	1 206	-69.1	2 352	-134.8	(1 745)
B KZN286 Nkandla	(10 964)	39.7	(3 489)	12.6	30	-0.1	(13 200)	47.8	(27 623)
C DC28 King Cetshwayo DM	50 006	17.5	45 056	15.7	34 918	12.2	156 131	54.6	286 111
<b>Total: King Cetshwayo Municipalities</b>	<b>156 634</b>	<b>40.7</b>	<b>40 480</b>	<b>10.5</b>	<b>36 218</b>	<b>9.4</b>	<b>151 597</b>	<b>39.4</b>	<b>384 930</b>
B KZN291 Mandeni	-	-	-	-	-	-	30	100.0	30
B KZN292 KwaDukuza	1 049	75.1	27	1.9	221	15.8	99	7.1	1 397
B KZN293 Ndwedwe	1 177	-104.8	(1 618)	144.2	(10 937)	974.5	10 256	-913.8	(1 122)
B KZN294 Maphumulo	831	94.7	(176)	-20.1	53	6.1	169	19.3	877
C DC29 iLembe DM	32 259	73.5	702	1.6	3 764	8.6	7 144	16.3	43 869
<b>Total: iLembe Municipalities</b>	<b>35 316</b>	<b>78.4</b>	<b>(1 066)</b>	<b>-2.4</b>	<b>(6 899)</b>	<b>-15.3</b>	<b>17 700</b>	<b>39.3</b>	<b>45 051</b>
B KZN433 Greater Kokstad	28	8.4	-	-	-	-	310	91.6	338
B KZN434 uBuhlebezwe	(175)	-1.8	(1 149)	-11.8	2 715	27.9	8 335	85.7	9 727
B KZN435 uMzimkhulu	650	100.0	-	-	-	-	-	-	650
B KZN436 Dr. Nkosazana Dlamini Zuma	9 062	-	-	-	-	-	47	-	9 109
C DC43 Harry Gwala DM	5 034	43.6	2 299	19.9	-	-	4 215	36.5	11 548
<b>Total: Harry Gwala Municipalities</b>	<b>14 600</b>	<b>46.5</b>	<b>1 150</b>	<b>3.7</b>	<b>2 715</b>	<b>8.7</b>	<b>12 906</b>	<b>41.1</b>	<b>31 372</b>
<b>Total</b>	<b>1 980 863</b>	<b>39.6</b>	<b>172 483</b>	<b>3.4</b>	<b>432 395</b>	<b>8.6</b>	<b>2 418 414</b>	<b>48.3</b>	<b>5 004 155</b>

Source: NT Igdatabase



Annexure I : Creditors per Category (Total) - 3rd Quarter 2020/21

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	787 696	32.1	280 013	11.4	136 873	5.6	597	0.0	145 071	5.9	719 318	29.3	334 027	13.6	-	-	52 086	2.1	2 455 680
B	KZN212	uMdoni	-	-	-	-	-	-	1 046	48.2	-	-	-	-	1 125	51.8	-	-	-	-	2 171
B	KZN213	uMzumbane	-	-	-	-	-	-	-	-	-	-	-	137	5.4	-	-	2 411	94.6	2 548	
B	KZN214	uMzizabantu	-	-	-	-	-	-	-	-	-	-	-	2	100.0	-	-	-	-	2	
B	KZN216	Ray Nkonyeni	-	-	-	-	-	-	-	-	-	-	-	(91)	100.0	-	-	-	-	(91)	
C	DC21	Ugu DM	-	-	633 904	75.3	-	-	-	-	-	-	-	205 601	24.4	2 313	0.3	-	-	841 818	
<b>Total: Ugu Municipalities</b>			-	-	<b>633 904</b>	<b>74.9</b>	-	-	<b>1 046</b>	<b>0.1</b>	-	-	-	<b>206 775</b>	<b>24.4</b>	<b>2 313</b>	<b>0.3</b>	<b>2 411</b>	<b>0.3</b>	<b>846 449</b>	
B	KZN221	uMshwathi	-	-	-	-	-	-	-	-	-	-	-	(0)	-0.0	-	-	47	100.0	47	
B	KZN222	uMngeni	5 221	63.7	-	-	-	-	(2 646)	-32.3	-	-	3 942	48.1	1 675	20.4	-	-	-	-	8 193
B	KZN223	Impofana	205 427	94.8	-	-	-	-	-	-	-	-	-	10 046	4.6	1 262	0.6	-	-	216 734	
B	KZN224	iMpendle	-	-	-	-	-	-	-	-	-	-	-	(115)	100.0	-	-	-	-	(115)	
B	KZN225	Msunduzi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN226	Mkhambathini	-	-	-	-	-	-	-	-	-	-	-	76	79.8	-	-	19	20.2	95	
B	KZN227	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC22	uMgungundlovu DM	-	-	23 412	36.9	-	-	-	-	-	-	-	26 105	41.1	-	-	13 951	22.0	63 468	
<b>Total: uMgungundlovu Municipalities</b>			<b>210 648</b>	<b>73.0</b>	<b>23 412</b>	<b>8.1</b>	-	-	<b>(2 646)</b>	<b>-0.9</b>	-	-	<b>3 942</b>	<b>1.4</b>	<b>37 786</b>	<b>13.1</b>	<b>1 262</b>	<b>0.4</b>	<b>14 017</b>	<b>4.9</b>	<b>288 422</b>
B	KZN235	Okhahlamba	-	-	-	-	-	-	-	-	-	-	-	595	100.0	-	-	-	-	595	
B	KZN237	iNkosi Langalibalele	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18 899	100.0	18 899	
B	KZN238	Alfred Duma	-	-	-	-	-	-	-	-	-	-	-	673	100.0	-	-	-	-	673	
C	DC23	uThukela DM	-	-	-	-	-	-	-	-	-	-	-	15 645	100.0	-	-	-	-	15 645	
<b>Total: uThukela Municipalities</b>			-	-	-	-	-	-	-	-	-	-	-	<b>16 913</b>	<b>47.2</b>	-	-	<b>18 899</b>	<b>52.8</b>	<b>35 812</b>	
B	KZN241	eNdameni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	161	100.0	161	
B	KZN242	Nquthu	351	0.8	-	-	-	-	-	-	-	-	-	42 303	96.3	-	-	1 266	2.9	43 920	
B	KZN244	uMsinga	-	-	-	-	-	-	-	-	-	-	-	5	100.0	-	-	-	-	5	
B	KZN245	uMvoti	176	1.3	-	-	-	-	-	-	-	-	-	4 644	33.7	-	-	8 943	65.0	13 763	
C	DC24	uMzinyathi DM	-	-	-	-	-	-	-	-	-	-	-	7 132	11.7	-	-	53 823	88.3	60 955	
<b>Total: uMzinyathi Municipalities</b>			<b>527</b>	<b>0.4</b>	-	-	-	-	-	-	-	-	-	<b>54 084</b>	<b>45.5</b>	-	-	<b>64 194</b>	<b>54.0</b>	<b>118 805</b>	
B	KZN252	Newcastle	-	-	-	-	-	-	-	-	-	-	-	343 133	99.7	-	-	1 184	0.3	344 317	
B	KZN253	eMadlangeni	1 024	229.4	-	-	-	-	-	-	-	-	-	495	110.9	147 859	33.1	(1 220)	-273.4	446	
B	KZN254	Dennhauser	-	-	-	-	-	-	-	-	-	-	-	286	100.0	-	-	-	-	286	
C	DC25	Amajuba DM	-	-	-	-	-	-	-	-	-	-	-	69 882	98.4	1 044	1.5	88	0.1	71 013	
<b>Total: Amajuba Municipalities</b>			<b>1 024</b>	<b>0.2</b>	-	-	-	-	-	-	-	-	-	<b>413 795</b>	<b>99.5</b>	<b>1 191</b>	<b>0.3</b>	<b>52</b>	<b>0.0</b>	<b>416 062</b>	
B	KZN261	eDumbe	-	-	-	-	-	-	-	-	-	-	-	3 521	12.2	-	-	25 360	87.8	28 881	
B	KZN262	uPhongolo	(333)	-2.2	-	-	(34)	-0.2	-	-	-	-	-	9 275	59.9	440 080	2.8	6 142	39.7	15 490	
B	KZN263	AbaQulusi	-	-	-	-	-	-	-	-	-	-	-	30 910	100.1	-	-	(22)	-0.1	30 889	
B	KZN265	Nongoma	-	-	-	-	-	-	-	-	-	-	-	2 158	51.0	-	-	2 071	49.0	4 230	
B	KZN266	Ulundi	106 436	100.1	-	-	-	-	-	-	-	-	-	-	-	-	-	(67)	-0.1	106 368	
C	DC26	Zululand DM	-	-	-	-	-	-	-	-	-	-	-	26 392	100.0	-	-	-	-	26 392	
<b>Total: Zululand Municipalities</b>			<b>106 102</b>	<b>50.0</b>	-	-	<b>(34)</b>	<b>-0.0</b>	-	-	-	-	-	<b>72 257</b>	<b>34.0</b>	<b>440</b>	<b>0.2</b>	<b>33 485</b>	<b>15.8</b>	<b>212 250</b>	
B	KZN271	uMhlabaqingana	-	-	-	-	(0)	-0.0	-	-	-	-	-	1 862	57.0	-	-	1 408	43.0	3 270	
B	KZN272	Jozini	-	-	-	-	-	-	-	-	-	-	-	(4)	-17.5	-	-	29	117.5	24	
B	KZN275	Mtubatuba	-	-	-	-	-	-	-	-	-	-	-	1 863	45.7	-	-	2 210	54.3	4 073	
B	KZN276	Big Five Hlabisa	-	-	-	-	-	-	-	-	-	-	-	1 989	87.3	244 291	10.7	45	2.0	2 279	
C	DC27	uMkhanyakude DM	-	-	14 454	9.1	-	-	-	-	-	(2 103)	-1.3	138 907	87.0	-	-	8 420	5.3	159 678	
<b>Total: uMkhanyakude Municipalities</b>			-	-	<b>14 454</b>	<b>8.5</b>	<b>(0)</b>	<b>-0.0</b>	-	-	-	-	<b>(2 103)</b>	<b>-1.2</b>	<b>144 617</b>	<b>85.4</b>	<b>244</b>	<b>0.1</b>	<b>12 112</b>	<b>7.2</b>	<b>169 323</b>
B	KZN281	uMfolozi	-	-	-	-	-	-	-	-	-	-	-	939	57.6	270	0.0	691	42.4	1 631	
B	KZN282	uMthathuze	104 689	82.8	16 660	13.2	-	-	-	-	-	-	-	5 051	4.0	1	0.0	2	0.0	126 403	
B	KZN284	uMlalazi	-	-	-	-	-	-	-	-	-	-	-	129	84.7	-	-	23	15.3	153	
B	KZN285	Mthonjaneni	3 474	-199.1	-	-	-	-	-	-	-	-	-	(751)	43.1	(876 104)	50.2	(3 592)	205.9	(1 745)	
B	KZN286	Nkandla	-	-	-	-	-	-	-	-	-	-	-	(3 959)	14.3	(447 613)	1.6	(23 217)	84.0	(27 623)	
C	DC28	King Cetshwayo DM	-	-	64 850	22.7	-	-	-	-	-	-	-	204 563	71.5	-	-	16 698	5.8	286 111	
<b>Total: King Cetshwayo Municipalities</b>			<b>108 163</b>	<b>28.1</b>	<b>81 510</b>	<b>21.2</b>	-	-	-	-	-	-	-	<b>205 974</b>	<b>53.5</b>	<b>(1 323 446)</b>	<b>-0.3</b>	<b>(9 394)</b>	<b>-2.4</b>	<b>384 930</b>	
B	KZN291	Mandeni	-	-	-	-	-	-	-	-	-	-	-	7	22.2	-	-	24	77.8	30	
B	KZN292	KwaDukuza	-	-	-	-	-	-	-	131	9.3	-	-	1 266	90.7	-	-	-	-	1 397	
B	KZN293	Ndwedwe	-	-	-	-	-	-	-	-	-	-	-	(2)	0.2	(0)	0.0	(1 120)	99.8	(1 122)	
B	KZN294	Maphumulo	-	-	-	-	-	-	-	-	-	-	-	782	89.2	-	-	95	10.8	877	
C	DC29	iLembe DM	-	-	-	-	-	-	-	-	-	-	-	44 965	102.5	-	-	(1 096)	-2.5	43 869	
<b>Total: iLembe Municipalities</b>			-	-	-	-	-	-	-	<b>131</b>	<b>0.3</b>	-	-	<b>47 018</b>	<b>104.4</b>	<b>(0)</b>	<b>-0.0</b>	<b>(2 098)</b>	<b>-4.7</b>	<b>45 051</b>	
B	KZN433	Greater Kokstad	-	-	-	-	-	-	-	-	-	-	-	338	100.0	-	-	-	-	338	
B	KZN434	uBuhlebezwe	-	-	-	-	-	-	-	-	-	-	-	4 072	41.9	-	-	5 655	58.1	9 727	
B	KZN435	uMzimkhulu	-	-	-	-	-	-	-	-	-	-	-	650	100.0	-	-	-	-	650	
B	KZN436	Dr. Nkosazana Dlamini Zuma	-	-	-	-	-	-	9 062	99.5	-	-	-	-	-	-	-	47	0.5	9 109	
C	DC43	Harry Gwala DM	-	-	-	-	-	-	-	-	-	-	-	11 548	100.0	-	-	-	-	11 548	
<b>Total: Harry Gwala Municipalities</b>			-	-	-	-	-	-	<b>9 062</b>	<b>28.9</b>	-	-	-	<b>16 608</b>	<b>52.9</b>	-	-	<b>5 702</b>	<b>18.2</b>	<b>31 372</b>	
<b>Total</b>			<b>1 214 160</b>	<b>24.3</b>	<b>1 033 292</b>	<b>20.6</b>	<b>136 838</b>	<b>2.7</b>	<b>8 059</b>	<b>0.2</b>	<b>145 201</b>	<b>2.9</b>	<b>721 157</b>	<b>14.4</b>	<b>1 549 853</b>	<b>31.0</b>	<b>4 128</b>	<b>0.1</b>	<b>191 466</b>	<b>3.8</b>	<b>5 004 155</b>

Source: NT Igtdatabase

Annexure J: National Conditional Grant - 3rd Quarter 2020/21

R'000			Financial Management Grant				Regional Bulk Infrastructure Grant (Schedule 5B Grant)						Municipal Infrastructure Grant										
			DoRA 2020 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Unaudited Actual		Unaudited Actual		DoRA 2020 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Unaudited Actual		Unaudited Actual		DoRA 2020 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Unaudited Actual		Unaudited Actual	
						Expenditure Nat. Dept.	% Spent	Expenditure Munis.	% Spent				Expenditure Nat. Dept.	% Spent	Expenditure Munis.	% Spent				Expenditure Nat. Dept.	% Spent	Expenditure Munis.	% Spent
A	KZN2000	eThekweni	1 000	1 000	1 000	288	28.8	1 106	110.6	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN212	uMdoni	2 000	2 000	2 000	1 064	53.2	1 074	53.7	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN213	uMzombe	1 900	1 900	1 900	1 432	75.4	460	24.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN214	uMuziwabantu	1 900	1 900	1 900	717	37.7	336	17.7	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN216	Ray Nkonyeni	2 000	2 000	2 000	1 355	67.8	1 324	66.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC21	Ugu DM	1 800	1 800	1 800	687	38.2	268	14.9	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total: Ugu Municipalities</b>			<b>9 600</b>	<b>9 600</b>	<b>9 600</b>	<b>5 255</b>	<b>54.7</b>	<b>3 462</b>	<b>36.1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
B	KZN221	uMshwathi	1 900	1 900	1 900	823	43.3	35	1.8	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN222	uMngeni	1 700	1 700	1 700	667	39.2	585	34.4	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN223	Mpofana	2 800	2 800	2 800	2 356	84.1	1 685	60.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN224	iMpendle	2 300	2 300	2 300	1 833	79.7	2 168	94.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN225	Msunduzi	1 700	1 700	1 700	741	43.6	1 513	89.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN226	Mkhambathini	2 800	2 800	2 800	1 867	66.7	1 835	65.5	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN227	Richmond	1 900	1 900	1 900	673	35.4	533	28.1	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC22	uMgungundlovu DM	1 000	1 000	1 000	1 000	100.0	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total: uMgungundlovu Municipalities</b>			<b>16 100</b>	<b>16 100</b>	<b>16 100</b>	<b>9 960</b>	<b>61.9</b>	<b>8 354</b>	<b>51.9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
B	KZN235	Okhahlamba	1 900	1 900	1 900	1 472	77.5	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN237	iNkosi Langalibalele	2 000	2 000	2 000	1 544	77.2	790	39.5	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN238	Alfred Duma	2 000	2 000	2 000	556	27.8	557	27.9	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC23	uThukela DM	1 800	1 800	1 800	919	51.1	1 214	67.4	39 399	39 399	39 399	-	-	-	-	-	-	-	-	-	-	
<b>Total: uThukela Municipalities</b>			<b>7 700</b>	<b>7 700</b>	<b>7 700</b>	<b>4 491</b>	<b>58.3</b>	<b>2 560</b>	<b>33.2</b>	<b>39 399</b>	<b>39 399</b>	<b>39 399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
B	KZN241	eNdameni	2 200	2 200	2 200	1 046	47.5	625	28.4	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN242	Nquthu	1 900	1 900	1 900	1 304	68.6	443	23.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN244	uMsinga	1 900	1 900	1 900	1 043	54.9	1 300	68.4	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN245	uMvoti	2 700	2 700	2 700	1 645	60.9	1 525	56.5	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC24	uMzinyathi DM	1 500	1 500	1 500	595	39.7	665	44.3	16 738	16 738	16 738	4 738	28.3	4 120	24.6	184 868	184 868	184 868	182 114	98.5	149 917	81.1
<b>Total: Umzinyathi Municipalities</b>			<b>10 200</b>	<b>10 200</b>	<b>10 200</b>	<b>5 633</b>	<b>55.2</b>	<b>4 557</b>	<b>44.7</b>	<b>16 738</b>	<b>16 738</b>	<b>16 738</b>	<b>4 738</b>	<b>28.3</b>	<b>4 120</b>	<b>24.6</b>	<b>296 625</b>	<b>296 625</b>	<b>296 625</b>	<b>266 601</b>	<b>89.9</b>	<b>220 318</b>	<b>74.3</b>
B	KZN252	Newcastle	1 700	1 700	1 700	555	32.6	(14 926)	-878.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN253	eMadlangeni	2 800	2 800	2 800	1 441	51.5	1 384	49.4	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN254	Dannhauser	1 900	1 900	1 900	1 563	82.3	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC25	Amajuba DM	2 400	2 400	2 400	1 219	50.8	471	19.6	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total: Amajuba Municipalities</b>			<b>8 800</b>	<b>8 800</b>	<b>8 800</b>	<b>4 778</b>	<b>54.3</b>	<b>(13 070)</b>	<b>-148.5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
B	KZN261	eDumbe	2 800	2 800	2 800	1 234	44.1	2 586	92.4	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN262	uPhongolo	2 800	2 800	2 800	2 127	76.0	2 894	103.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN263	AbaQulusi	2 600	2 600	2 600	1 782	68.5	1 849	71.1	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN265	Nongoma	1 900	1 900	1 900	1 230	64.7	1 274	67.1	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN266	Ulundi	1 800	1 800	1 800	1 592	88.4	1 530	85.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC26	Zululand DM	1 200	1 200	1 200	635	52.9	824	68.7	113 798	113 798	113 798	46 601	41.0	69 362	61.0	221 235	221 235	221 235	225 974	102.1	176 039	79.6
<b>Total: Zululand Municipalities</b>			<b>13 100</b>	<b>13 100</b>	<b>13 100</b>	<b>8 600</b>	<b>65.6</b>	<b>10 957</b>	<b>83.6</b>	<b>113 798</b>	<b>113 798</b>	<b>113 798</b>	<b>46 601</b>	<b>41.0</b>	<b>69 362</b>	<b>61.0</b>	<b>379 833</b>	<b>379 833</b>	<b>379 833</b>	<b>341 032</b>	<b>89.8</b>	<b>230 900</b>	<b>60.8</b>
B	KZN271	uMhlabayalingana	1 900	1 900	1 900	1 569	82.6	1 482	78.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN272	Jozini	2 800	2 800	2 800	2 240	80.0	2 052	73.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN275	Mtubatuba	1 900	1 900	1 900	1 201	63.2	439	23.1	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN276	Big Five Hlabisa	2 500	2 500	2 500	2 170	86.8	600	24.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC27	uMkhanyakude DM	1 800	1 800	1 800	462	25.7	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total: uMkhanyakude Municipalities</b>			<b>10 900</b>	<b>10 900</b>	<b>10 900</b>	<b>7 642</b>	<b>70.1</b>	<b>4 574</b>	<b>42.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
B	KZN281	uMfolozi	1 900	1 900	1 900	1 027	54.1	618	32.5	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN282	uMhlathuze	2 600	2 600	2 600	918	35.3	1 087	41.8	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN284	uMlalazi	1 700	1 700	1 700	1 257	73.9	2 549	149.9	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN285	Mthonjaneni	2 800	2 800	2 800	2 128	76.0	404	14.4	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN286	Nkandla	2 800	2 800	2 800	2 516	89.9	1 346	48.1	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC28	King Cetshwayo DM	1 200	1 200	1 200	465	38.8	549	45.7	27 409	27 409	27 409	6 718	24.5	30 036	109.6	155 456	155 456	155 456	103 022	66.3	93 538	60.2
<b>Total: King Cetshwayo Municipalities</b>			<b>13 000</b>	<b>13 000</b>	<b>13 000</b>	<b>8 311</b>	<b>63.9</b>	<b>6 553</b>	<b>50.4</b>	<b>27 409</b>	<b>27 409</b>	<b>27 409</b>	<b>6 718</b>	<b>24.5</b>	<b>30 036</b>	<b>109.6</b>	<b>293 547</b>	<b>293 547</b>	<b>293 547</b>	<b>199 262</b>	<b>67.9</b>	<b>(130 262)</b>	<b>(44.4)</b>
B	KZN291	Mandeni	1 900	1 900	1 900	1 443	75.9	1 437	75.7	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN292	KwaDukuza	1 800	1 800	1 800	933	51.8	792	44.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN293	Ndwedwe	2 800	2 800	2 800	1 998	71.4	2 002	71.5	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN294	Maphumulo	1 900	1 900	1 900	1 486	78.2	1 488	78.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC29	iLembe DM	1 000	1 000	1 000	358	35.8	399	39.9	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total: ILembe Municipalities</b>			<b>9 400</b>	<b>9 400</b>	<b>9 400</b>	<b>6 218</b>	<b>66.1</b>	<b>6 118</b>	<b>65.1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
B	KZN433	Greater Kokstad	1 800	1 800	1 800	437	24.3	583	32.4	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN434	uBuhlebezwe	1 900	1 900	1 900	1 079	56.8	1 025	53.9	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN435	uMzimkhulu	1 900	1 900	1 900	1 805	95.0	1 306	68.8	-	-	-	-	-	-	-	-	-	-	-	-	-	
B	KZN436	Dr. Nkosazana Dlamini Zuma	2 000	2 000	2 000	900	45.0	844	42.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
C	DC43	Harry Gwala DM	1 000	1 000	1 000	460	46.0	461	46.1	22 381	22 381	22 381	21 827	97.5	4 826	21.6	209 000	209 000	209 000	172 873	82.7	158 483	75.8
<b>Total: Harry Gwala Municipalities</b>			<b>8 600</b>	<b>8 600</b>	<b>8 600</b>	<b>4 681</b>	<b>54.4</b>	<b>4 219</b>	<b>49.1</b>	<b>22 381</b>	<b>22 381</b>	<b>22 381</b>	<b>21 827</b>	<b>97.5</b>	<b>4 826</b>	<b>21.6</b>	<b>321 886</b>	<b>321 886</b>	<b>321 886</b>	<b>262 793</b>	<b>81.6</b>	<b>230 430</b>	<b>71.6</b>
<b>Total</b>			<b>108 400</b>	<b>108 400</b>	<b>108 400</b> </																		

## Annexure J: National Conditional Grant - 3rd Quarter 2020/21 (Continued...)

R'000	Integrated National Electrification Programme (municipal) Grant												Expanded Public Works Programme Intergrated Grant (municipality)												Water Services Infrastructure Grant (Schedule 5B Grant)							
	DoRA 2020 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Unaudited Actual		Unaudited Actual		DoRA 2020 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Unaudited Actual		Unaudited Actual		DoRA 2020 Total Avail. (Inc.Adjust.)	Approved Payment Schedule	Transferred to Munis. (Year to date)	Unaudited Actual		Unaudited Actual												
				Expenditure Nat. Dept.	% Spent	Expenditure Munis.	% Spent				Expenditure Nat. Dept.	% Spent	Expenditure Munis.	% Spent				Expenditure Nat. Dept.	% Spent	Expenditure Munis.	% Spent											
A	KZN2000	eThekweni	-	-	-	-	-	79 192	79 192	79 192	79 192	100.0	79 192	100.0	-	-	-	-	-	-	-											
B	KZN212	uDboni	-	-	-	23	-	1 398	1 398	1 398	1 078	77.1	1 131	80.9	-	-	-	-	-	-	-											
B	KZN213	uMzumba	8 000	8 000	8 000	-	-	1 533	1 533	1 533	1 399	91.3	1 407	91.8	-	-	-	-	-	-	-											
B	KZN214	uMuziwabantu	5 000	5 000	5 000	1 298	-	1 048	1 048	1 048	976	93.1	53	5.0	-	-	-	-	-	-	-											
B	KZN216	Ray Nkonyeni	5 000	5 000	5 000	1 901	38.0	3 949	3 949	3 949	3 436	87.0	4 127	104.5	-	-	-	-	-	-	-											
C	DC21	Ugu DM	-	-	-	-	-	4 468	4 468	4 468	3 264	73.1	3 580	80.1	50 000	50 000	50 000	27 032	54.1	23 506	47.0											
<b>Total: Ugu Municipalities</b>			<b>18 000</b>	<b>18 000</b>	<b>18 000</b>	<b>3 222</b>	<b>17.9</b>	<b>12 396</b>	<b>12 396</b>	<b>12 396</b>	<b>10 153</b>	<b>81.9</b>	<b>10 296</b>	<b>83.1</b>	<b>50 000</b>	<b>50 000</b>	<b>50 000</b>	<b>27 032</b>	<b>54.1</b>	<b>23 506</b>	<b>47.0</b>											
B	KZN221	uMshwathi	7 997	7 997	7 997	4 500	56.3	1 192	1 192	1 192	1 192	100.0	3 323	278.7	-	-	-	-	-	-	-											
B	KZN222	uMngeni	5 000	5 000	5 000	52	1.0	1 000	1 000	1 000	967	96.7	880	88.0	-	-	-	-	-	-	-											
B	KZN223	Mpofana	4 000	4 000	4 000	3 298	82.5	1 211	1 211	1 211	1 211	100.0	1 182	97.6	-	-	-	-	-	-	-											
B	KZN224	iMpindle	-	-	-	-	-	1 284	1 284	1 284	1 284	100.0	647	50.4	-	-	-	-	-	-	-											
B	KZN225	Msunduzi	-	-	-	-	-	4 388	4 388	4 388	2 696	61.4	4 200	95.7	44 556	44 556	44 556	23 463	52.7	156 948	352.2											
B	KZN226	Mkhambathini	5 000	5 000	5 000	5 000	100.0	1 143	1 143	1 143	1 143	100.0	1 745	152.7	-	-	-	-	-	-	-											
B	KZN227	Richmond	-	-	-	-	-	1 505	1 505	1 505	646	42.9	799	53.1	-	-	-	-	-	-	-											
C	DC22	uMgungundlovu DM	-	-	-	-	-	3 071	3 071	3 071	2 106	68.6	838	27.3	80 000	80 000	80 000	55 657	69.6	42 427	53.0											
<b>Total: uMgungundlovu Municipalities</b>			<b>21 997</b>	<b>21 997</b>	<b>21 997</b>	<b>12 850</b>	<b>58.4</b>	<b>14 794</b>	<b>14 794</b>	<b>14 794</b>	<b>11 245</b>	<b>76.0</b>	<b>13 614</b>	<b>92.0</b>	<b>124 556</b>	<b>124 556</b>	<b>124 556</b>	<b>79 120</b>	<b>63.5</b>	<b>199 375</b>	<b>160.1</b>											
B	KZN235	Okhahlamba	7 000	7 000	7 000	2 707	38.7	3 081	3 081	3 081	3 081	100.0	3 081	100.0	-	-	-	-	-	-	-											
B	KZN237	iNkosi Langalibalele	3 965	3 965	3 965	3 263	82.3	2 082	2 082	2 082	2 082	100.0	473	22.7	-	-	-	-	-	-	-											
B	KZN238	Alfred Duma	4 000	4 000	4 000	206	5.2	4 642	4 642	4 642	2 532	54.5	2 138	46.0	-	-	-	-	-	-	-											
C	DC23	uThukela DM	-	-	-	-	-	3 730	3 730	3 730	2 804	75.2	2 786	74.7	90 000	90 000	90 000	65 286	72.5	58 552	65.1											
<b>Total: uThukela Municipalities</b>			<b>14 965</b>	<b>14 965</b>	<b>14 965</b>	<b>6 176</b>	<b>41.3</b>	<b>13 535</b>	<b>13 535</b>	<b>13 535</b>	<b>10 499</b>	<b>77.6</b>	<b>8 477</b>	<b>62.6</b>	<b>90 000</b>	<b>90 000</b>	<b>90 000</b>	<b>65 286</b>	<b>72.5</b>	<b>58 552</b>	<b>65.1</b>											
B	KZN241	eNdameni	-	-	-	-	-	1 335	1 335	1 335	1 016	76.1	127	9.5	-	-	-	-	-	-	-											
B	KZN242	Nquthu	7 000	7 000	7 000	-	-	1 088	1 088	1 088	1 088	100.0	740	68.0	-	-	-	-	-	-	-											
B	KZN244	uMsinga	13 000	13 000	13 000	9 104	70.0	4 441	4 441	4 441	4 441	100.0	8 453	190.3	-	-	-	-	-	-	-											
B	KZN245	uMvoti	12 000	12 000	12 000	12 000	100.0	1 447	1 447	1 447	1 447	100.0	4 910	339.3	-	-	-	-	-	-	-											
C	DC24	uMzinyathi DM	-	-	-	-	-	5 457	5 457	5 457	2 893	53.0	3 864	70.8	78 235	78 235	78 235	33 274	42.5	30 376	38.8											
<b>Total: Umzinyathi Municipalities</b>			<b>32 000</b>	<b>32 000</b>	<b>32 000</b>	<b>21 104</b>	<b>66.0</b>	<b>13 768</b>	<b>13 768</b>	<b>13 768</b>	<b>10 885</b>	<b>79.1</b>	<b>18 093</b>	<b>131.4</b>	<b>78 235</b>	<b>78 235</b>	<b>78 235</b>	<b>33 274</b>	<b>42.5</b>	<b>30 376</b>	<b>38.8</b>											
B	KZN252	Newcastle	7 000	7 000	7 000	-	-	2 895	2 895	2 895	2 280	78.8	2 344	81.0	35 000	35 000	35 000	6 844	19.6	3 197	-											
B	KZN253	eMadlangeni	1 800	1 800	1 800	-	-	1 088	1 088	1 088	382	35.1	394	36.2	-	-	-	-	-	-	-											
B	KZN254	Dannhauser	-	-	-	-	-	1 000	1 000	1 000	734	73.4	637	63.7	-	-	-	-	-	-	-											
C	DC25	Amajuba DM	-	-	-	-	-	1 850	1 850	1 850	1 583	85.6	771	41.7	50 000	50 000	50 000	11 667	23.3	38 033	76.1											
<b>Total: Amajuba Municipalities</b>			<b>8 800</b>	<b>8 800</b>	<b>8 800</b>	<b>-</b>	<b>-</b>	<b>6 833</b>	<b>6 833</b>	<b>6 833</b>	<b>4 979</b>	<b>72.9</b>	<b>4 145</b>	<b>60.7</b>	<b>85 000</b>	<b>85 000</b>	<b>85 000</b>	<b>18 511</b>	<b>21.8</b>	<b>41 230</b>	<b>48.5</b>											
B	KZN261	eDumbe	12 783	12 783	12 783	3 500	27.4	1 522	1 522	1 522	900	59.1	1 039	68.3	-	-	-	-	-	-	-											
B	KZN262	uPhongolo	7 000	7 000	7 000	-	-	3 055	3 055	3 055	2 315	75.8	2 335	76.4	-	-	-	-	-	-	-											
B	KZN263	AbaQulusi	10 000	10 000	10 000	2 048	20.5	1 831	1 831	1 831	1 831	100.0	2 181	119.1	-	-	-	-	-	-	-											
B	KZN265	Nongoma	8 400	8 400	8 400	4 840	57.6	2 099	2 099	2 099	2 099	100.0	2 739	130.5	-	-	-	-	-	-	-											
B	KZN266	Ulundi	10 000	10 000	10 000	10 000	100.0	2 940	2 940	2 940	2 940	100.0	2 940	100.0	-	-	-	-	-	-	-											
C	DC26	Zululand DM	-	-	-	-	-	9 261	9 261	9 261	9 261	100.0	8 066	87.1	105 500	105 500	105 500	73 196	69.4	60 666	57.5											
<b>Total: Zululand Municipalities</b>			<b>48 183</b>	<b>48 183</b>	<b>48 183</b>	<b>20 388</b>	<b>42.3</b>	<b>20 708</b>	<b>20 708</b>	<b>20 708</b>	<b>19 346</b>	<b>93.4</b>	<b>19 300</b>	<b>93.2</b>	<b>105 500</b>	<b>105 500</b>	<b>105 500</b>	<b>73 196</b>	<b>69.4</b>	<b>60 666</b>	<b>57.5</b>											
B	KZN271	uMhlabuyalingana	10 500	10 500	10 500	7 654	72.9	2 952	2 952	2 952	2 242	75.9	3 369	114.1	-	-	-	-	-	-	-											
B	KZN272	Jozini	10 000	10 000	10 000	4 209	42.1	2 746	2 746	2 746	2 746	100.0	8 095	294.8	-	-	-	-	-	-	-											
B	KZN275	Mtubatuba	7 000	7 000	7 000	3 576	51.1	1 945	1 945	1 945	1 076	55.3	1 059	54.5	-	-	-	-	-	-	-											
B	KZN276	Big Five Hlabisa	7 000	7 000	7 000	-	-	2 148	2 148	2 148	2 148	100.0	2 551	118.8	-	-	-	-	-	-	-											
C	DC27	uMkhanyakude DM	-	-	-	-	-	4 838	4 838	4 838	4 838	100.0	-	-	67 770	67 770	67 770	24 272	35.8	33 000	48.7											
<b>Total: uMkhanyakude Municipalities</b>			<b>34 500</b>	<b>34 500</b>	<b>34 500</b>	<b>15 439</b>	<b>44.8</b>	<b>14 629</b>	<b>14 629</b>	<b>14 629</b>	<b>13 050</b>	<b>89.2</b>	<b>15 074</b>	<b>103.0</b>	<b>67 770</b>	<b>67 770</b>	<b>67 770</b>	<b>24 272</b>	<b>35.8</b>	<b>33 000</b>	<b>48.7</b>											
B	KZN281	uMfolozi	9 000	9 000	9 000	-	-	1 788	1 788	1 788	899	50.3	248	13.9	-	-	-	-	-	-	-											
B	KZN282	uMhlathuze	-	-	-	-	-	4 278	4 278	4 278	2 677	62.6	2 743	64.1	25 000	25 000	25 000	25 000	100.0	24 093	96.4											
B	KZN284	uMlalazi	5 000	5 000	5 000	-	-	3 388	3 388	3 388	2 302	67.9	2 595	76.6	-	-	-	-	-	-	-											
B	KZN285	Mthonjaneni	11 159	11 159	11 159	-	-	1 951	1 951	1 951	1 677	86.0	1 108	56.8	-	-	-	-	-	-	-											
B	KZN286	Nkandla	8 000	8 000	8 000	-	-	2 476	2 476	2 476	2 476	100.0	2 439	98.5	-	-	-	-	-	-	-											
C	DC28	King Cetshwayo DM	-	-	-	-	-	5 276	5 276	5 276	3 524	66.8	4 015	76.1	60 000	60 000	60 000	34 743	57.9	32 592	54.3											
<b>Total: King Cetshwayo Municipalities</b>			<b>33 159</b>	<b>33 159</b>	<b>33 159</b>	<b>-</b>	<b>-</b>	<b>19 157</b>	<b>19 157</b>	<b>19 157</b>	<b>13 555</b>	<b>70.8</b>	<b>13 148</b>	<b>68.6</b>	<b>85 000</b>	<b>85 000</b>	<b>85 000</b>	<b>59 743</b>	<b>70.3</b>	<b>56 685</b>	<b>66.7</b>											
B	KZN291	Mandeni	5 000	5 000	5 000	-	-	2 387	2 387	2 387	2 072	86.8	2 307	96.7	-	-	-	-	-	-	-											
B	KZN292	KwaDukuza	5 000	5 000	5 000	5 000	100.0	1 465	1 465	1 465	1																					