



treasury

Department:

Treasury

PROVINCE OF KWAZULU-NATAL

CONSOLIDATED MUNICIPAL BUDGETS PERFORMANCE REPORT

3rd Quarter Review

2021/22

MFQR: 31 March 2022

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

Data Source and Reliability

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This report uses data reported by municipalities by the 10th working day of the month, as required in Section 71(1) of the MFMA. The report has been compiled based on information provided by the municipalities in the form of mSCOA data strings, Financial Management Reports (FMR) and other budget performance information for the financial period ended 31 March 2022 from the NT LG Database. Therefore, any queries on the budget, revenue or expenditure figures reflected in the report must be referred to the relevant Municipal Manager or Chief Financial Officer. The quality of the report depends on the reliability and credibility of the information and figures submitted by the municipalities. It is noted that certain municipalities experience challenges with their financial systems as well as with the capturing of financial data in accordance with the mSCOA segments. These problems cause errors in the submitted data strings as well as inaccuracies in the financial information related to misalignment, cash flow and balance sheet budgeting.

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Methodology and Approach

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

The data for the analysis used in this report was extracted from the NT LG Database as reported by municipalities for the financial quarter ended 31 March 2022. The non-delegated municipalities, namely, the eThekweni Metro and the Msunduzi and uMhlathuze Local Municipalities are included in the report. By the time of extracting the third quarter financial information from the NT LG Database on 21 April 2022, some municipalities may not have corrected the errors in their monthly MFMA Section 71 performance data strings. Such errors may have distorted the reporting of the budget performance as at the end of the third quarter for the respective municipalities, the district totals and the aggregated provincial total.

All municipalities should have generated and spent approximately 75 percent of their 2021/22 Adjusted Budgets as at the end of the third quarter of the 2021/22 financial year.

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1. Introduction

This consolidated municipal budget performance review covers the financial performance of municipalities in KZN as at the end of the third quarter of the 2021/22 financial year ended 31 March 2022.

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

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

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

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

Legislative Framework

In terms of Section 71(7) of the MFMA, the Provincial Treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for Finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

2. District Overview

2.1 Operating Revenue

Table 1: Operating Revenue per source and per district as at the end of Quarter 3– 2021/22

| R'000 | Original Budget | Adjusted Budget | Unaudited Actual | % Generated | Detail | | | | | | |
|----------------|-------------------|-------------------|-------------------|-------------|-------------------|---------------------|------------------|--------------------|------------------------------------|-------------------|----------------------------|
| | | | | | Property rates | Service charges | | | Transfers recognised - operational | Other own revenue | Other revenue ² |
| | | | | | | Electricity revenue | Water revenue | Other ¹ | | | |
| eThekweni | 43 656 807 | 43 357 192 | 32 978 485 | 76.1 | 7 633 735 | 11 364 443 | 3 964 065 | 1 494 298 | 4 093 236 | 3 424 407 | 1 004 300 |
| Ugu | 3 029 047 | 2 923 921 | 2 400 836 | 82.1 | 531 216 | 148 122 | 251 169 | 139 728 | 1 149 970 | 52 296 | 128 336 |
| uMgungundlovu | 8 545 493 | 8 657 587 | 6 207 430 | 71.7 | 1 097 093 | 1 837 831 | 769 745 | 217 106 | 1 964 859 | 75 235 | 245 560 |
| uThukela | 2 863 154 | 2 738 767 | 2 245 739 | 82.0 | 265 383 | 501 471 | 168 451 | 47 146 | 1 089 191 | 70 211 | 103 886 |
| uMzinyathi | 1 697 702 | 1 725 607 | 1 521 883 | 88.2 | 134 174 | 165 397 | 61 135 | 32 724 | 933 102 | 63 693 | 131 657 |
| Amajuba | 2 705 264 | 2 877 862 | 2 256 493 | 78.4 | 301 557 | 542 782 | 162 266 | 170 860 | 1 036 175 | 11 145 | 31 707 |
| Zululand | 2 325 643 | 2 407 815 | 1 993 091 | 82.8 | 234 874 | 252 738 | 61 424 | 68 514 | 1 319 731 | 2 879 | 52 932 |
| uMkhanyakude | 1 580 414 | 1 599 327 | 1 420 036 | 88.8 | 109 356 | 3 125 | 22 878 | 9 763 | 1 219 145 | 5 015 | 50 754 |
| King Cetshwayo | 5 596 871 | 5 915 063 | 4 611 446 | 78.0 | 564 869 | 1 298 580 | 420 090 | 203 278 | 1 659 001 | 34 202 | 431 426 |
| Lembe | 3 781 659 | 3 805 452 | 2 899 160 | 76.2 | 480 324 | 715 777 | 155 074 | 114 823 | 1 319 462 | 36 588 | 77 112 |
| Harry Gwala | 1 503 909 | 1 548 768 | 1 381 920 | 89.2 | 158 110 | 130 137 | 35 242 | 34 511 | 967 504 | 1 936 | 54 479 |
| Total | 77 285 963 | 77 557 359 | 59 916 518 | 77.3 | 11 510 692 | 16 960 403 | 6 071 538 | 2 532 752 | 16 751 378 | 3 777 607 | 2 312 148 |

Source: NT Igdatabase, downloaded 21 April 2022.

¹ Include Service charges revenue for Sanitation and Refuse.

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

- In aggregate, municipalities in KwaZulu-Natal generated *Operating revenue* amounting to R59.9 billion or 77.3 percent of the Adjusted Budget of R77.6 billion as at the end of March 2022. The revenue generated is above the expected straight-line projection of 75 percent at the end of the third quarter of the 2021/22 financial year.
- The eThekweni Metro with R33 billion or 55 percent contributed the most to the total *Operating revenue* of R59.9 billion followed by the uMgungundlovu District with R6.2 billion or 10.4 percent. This can be attributed to the Msunduzi Local Municipality having reported R4.5 billion or 68.9 percent against the Adjusted Budget of R6.5 billion as at the third quarter of the 2021/22 financial year.
- The King Cetshwayo District contributed R4.6 billion or 7.7 percent to the total *Operating revenue* of R59.9 billion which can be attributed to the uMhlathuze Local Municipality having reported R3 billion or 72.9 percent against the Adjusted Budget of R4.2 billion.
- The Harry Gwala District with R1.4 billion or 2.3 percent contributed the least to the total *Operating revenue*. This is due to the Harry Gwala District having the lowest Adjusted Budget of R1.5 billion which equates to 2 percent of the Total Adjusted Budget of R77.6 billion. It should however be noted that municipalities in the Harry Gwala District reported to have generated 89.2 percent of their Adjusted Budgets of R1.5 billion as at 31 March 2022.
- The *Service charges – electricity* revenue line item contributed the most towards *Operating revenue* as R17 billion or 28.3 percent was generated as at the end of the third quarter of the 2021/22 financial year. *Other revenue* of R2.3 billion or 3.9 percent contributed the least towards *Operating revenue* generated and it is made up of *Rental of facilities and equipment, Interest on external investments and outstanding debtors, Dividends received, Fines, penalties and forfeits, Licenses and permits, Agency services and Gains*.

2.2 Operating Expenditure

Table 2: Operating Expenditure per item and per district as at the end of Quarter 3 – 2021/22

| 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 ¹ |
| eThekweni | 43 486 681 | 43 356 553 | 31 808 822 | 73.4 | 8 957 064 | 95 685 | 873 569 | 1 933 606 | 659 250 | 9 963 257 | 3 480 632 | 1 455 322 | 4 390 438 |
| Ugu | 3 264 771 | 3 240 455 | 2 158 156 | 66.6 | 819 368 | 53 341 | 25 385 | 277 719 | 15 353 | 110 180 | 394 332 | 324 812 | 137 666 |
| uMgungundlovu | 8 167 507 | 8 331 392 | 5 280 010 | 63.4 | 1 466 761 | 70 152 | 59 084 | 360 948 | 35 435 | 1 650 636 | 637 932 | 219 077 | 779 985 |
| uThukela | 2 933 833 | 3 007 670 | 1 762 719 | 58.6 | 731 011 | 39 810 | 2 515 | 114 008 | 966 | 364 882 | 231 491 | 174 234 | 103 801 |
| uMzinyathi | 1 793 214 | 1 902 165 | 1 160 444 | 61.0 | 351 816 | 23 487 | 9 272 | 97 674 | 663 | 138 876 | 203 764 | 178 658 | 156 234 |
| Amajuba | 3 005 701 | 3 116 304 | 1 994 046 | 64.0 | 561 368 | 29 733 | 20 197 | 269 786 | 33 163 | 357 463 | 504 098 | 113 686 | 104 551 |
| Zululand | 2 295 548 | 2 390 927 | 1 807 563 | 75.6 | 636 952 | 54 747 | 7 742 | 115 335 | 1 527 | 280 053 | 422 251 | 198 977 | 89 979 |
| uMkhanyakude | 1 521 954 | 1 639 222 | 1 082 266 | 66.0 | 424 030 | 45 432 | 15 697 | 115 746 | 1 190 | 19 453 | 147 604 | 204 646 | 106 470 |
| King Cetshwayo | 5 899 564 | 6 349 358 | 4 402 196 | 69.3 | 1 179 842 | 67 051 | 80 006 | 442 243 | 45 433 | 914 329 | 555 902 | 417 764 | 699 625 |
| Lembe | 3 809 686 | 3 838 901 | 2 505 255 | 65.3 | 697 054 | 49 360 | 38 301 | 202 024 | 14 224 | 669 188 | 368 565 | 228 046 | 238 493 |
| Harry Gwala | 1 748 075 | 1 797 346 | 1 162 355 | 65.8 | 466 716 | 40 511 | 17 506 | 137 607 | 11 | 100 697 | 199 024 | 145 312 | 54 969 |
| Total | 77 928 535 | 78 970 295 | 55 143 833 | 69.8 | 16 311 983 | 569 309 | 1 149 275 | 4 066 697 | 807 216 | 14 569 015 | 7 145 595 | 3 660 533 | 6 864 210 |

Source: NT Igdatabase, downloaded 21 April 2022.

1 Include Inventory consumed, Transfers and subsidies and Losses.

- In aggregate, municipalities in KwaZulu-Natal incurred *Operating expenditure* amounting to R55.1 billion or 69.8 percent of the Adjusted Budget of R79 billion as at the end of March 2022. The expenditure incurred is below the expected straight-line projection of 75 percent at the end of the third quarter of the 2021/22 financial year.
- The eThekweni Metro with R31.8 billion or 57.7 percent contributed the most to the total *Operating expenditure* of R55.1 billion followed by the uMgungundlovu District with R5.3 billion or 9.6 percent. This can be attributed to the Msunduzi Local Municipality having reported R4 billion or 60.8 percent against the Adjusted Budget of R6.2 billion as at the end of the third quarter of the 2021/22 financial year.
- The King Cetshwayo District contributed R4.4 billion or 8 percent to the total *Operating expenditure* of R55.1 billion which can be attributed to the uMhlathuze Local Municipality having reported R3 billion or 68.1 percent against the Adjusted Budget of R4.3 billion.
- The uMkhanyakude District with R1.1 billion or 2 percent contributed the least to the total Operating expenditure of R55.1 billion. This is due to the uMkhanyakude District having the lowest Adjusted Budget of R1.6 billion which equates to 2.1 percent of the Total Adjusted Budget of R79 billion.
- The *Employee related costs* line item contributed the most towards total *Operating expenditure* as R16.3 billion or 29.6 percent was spent as at the end of third quarter of the 2021/22 financial year. *Employee related costs* is a material component of the costs of delivering services to the communities served by municipalities. *Remuneration of councillors* of R569.3 million or 1 percent contributed the least towards *Operating expenditure*.

2.3 Capital Revenue

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

| R'000 | Original Budget | Adjusted Budget | Unaudited Actual | % Generated | Detail | | | |
|----------------|-------------------|-------------------|-------------------|-------------|---|----------------|----------------------------|-----------------------------|
| | | | | | Transfers recognised - capital ¹ | Borrowing | Internally generated funds | Public contr. and donations |
| eThekwini | 5 321 542 | 5 328 607 | 2 212 818 | 41.5 | 1 936 582 | 513 334 | (237 099) | - |
| Ugu | 641 763 | 734 527 | 407 221 | 55.4 | 332 609 | 4 565 | 70 047 | - |
| uMgungundlovu | 928 584 | 1 026 528 | 5 706 152 | 555.9 | 5 008 105 | 129 804 | 568 243 | - |
| uThukela | 444 802 | 472 611 | 291 287 | 61.6 | 273 167 | - | 18 119 | - |
| uMzinyathi | 515 720 | 563 480 | 314 368 | 55.8 | 284 748 | - | 29 620 | - |
| Amajuba | 259 806 | 491 662 | 203 331 | 41.4 | 140 331 | - | 63 000 | - |
| Zululand | 808 301 | 835 660 | 490 412 | 58.7 | 466 349 | - | 24 062 | - |
| uMkhanyakude | 459 414 | 494 561 | 146 310 | 29.6 | 147 625 | - | (1 316) | - |
| King Cetshwayo | 1 262 848 | 1 302 737 | 648 957 | 49.8 | 326 026 | 205 909 | 117 022 | - |
| iLembe | 746 956 | 773 221 | 436 160 | 56.4 | 273 273 | - | 162 887 | - |
| Harry Gwala | 663 542 | 689 463 | 375 095 | 54.4 | 308 992 | - | 66 103 | - |
| Total | 12 053 278 | 12 713 057 | 11 232 110 | 88.4 | 9 497 807 | 853 613 | 880 690 | - |

Source: NT Igdatabase, downloaded 21 April 2022.

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

- Municipalities in KwaZulu-Natal generated *Capital revenue* amounting to R11.2 billion or 88.4 percent of the Adjusted Budget of R12.7 billion at an aggregate level to fund their *Capital expenditure* as at the end of March 2022. The revenue generated is above the expected straight-line projection of 75 percent at the end of the third quarter of the 2021/22 financial year.
- The uMgungundlovu District with R5.7 billion or 50.8 percent contributed the most to the total *Capital revenue* of R11.2 billion. The high *Capital revenue* generation rate reported by the uMgungundlovu District was mainly attributed to the Msunduzi Local Municipality having incorrectly reported R5.6 billion or 860.5 percent against the Adjusted Budget of R655.2 million up to the end of the third quarter of the 2021/22 financial year due to incorrect reporting. The error has distorted the provincial average.
- The eThekwini Metro was the second highest contributor with R2.2 billion or 19.7 percent whilst the King Cetshwayo District was the third highest contributor with R649 million or 5.8 percent of the total *Capital revenue*.
- The uMkhanyakude District with R146.3 million or 1.3 percent contributed the least to the total *Capital revenue* of R11.2 billion. The low generation of revenue by the uMkhanyakude District was mainly attributed to the uMkhanyakude District Municipality having reported R49.4 million or 16.7 percent against the Adjusted Budget of R295.6 million. The reason for the low *generation of Capital revenue* by the uMkhanyakude District Municipality is mainly attributable to the delay in the approval of the 2021/22 Original Budget which had a negative impact on the implementation of the Capital budget, hence lower *Capital revenue* recognised.
- The highest contributor towards the total *Capital revenue* as at the end of the third quarter of the 2021/22 financial year was *Transfers recognised – capital* at R9.5 billion or 84.6 percent (this was due in the main to the Msunduzi Local Municipality having incorrectly reported R4.9 billion) followed by *Internally generated funds* at R880.7 million or 7.8 percent. The *Borrowing* of R853.6 million or 7.6 percent contributed the least towards the total *Capital revenue* during the first three quarters of the 2021/22 financial year.

2.4 Capital Expenditure

Table 4: Capital Expenditure per item and per district as at the end of Quarter 3 – 2021/22

| R'000 | Original Budget | Adjusted Budget | Unaudited Actual | % Spent | Detail | | | | | | | | | Other |
|----------------|-------------------|-------------------|-------------------|-------------|------------------------------------|-----------------------------|--------------|--------------------|-------------------------------------|--------------------|------------------|----------------------------|---------------|--------------|
| | | | | | Governance and Admin. ¹ | Community and Public Safety | | | Economic and Environmental Services | | Trading Services | | | |
| | | | | | | Housing | Health | Other ² | Road Transport | Other ³ | Electricity | Water and Waste Water Mgt. | Waste Mgt | |
| eThekweni | 5 321 542 | 5 328 607 | 2 212 814 | 41.5 | 241 093 | 131 229 | 1 359 | 130 776 | 1 406 169 | (475 250) | 355 975 | 387 055 | 34 026 | 1 391 |
| Ugu | 641 903 | 734 787 | 407 220 | 55.4 | 27 725 | - | - | 38 360 | 93 968 | 60 331 | 7 844 | 173 468 | 2 524 | 2 999 |
| uMgungundlovu | 928 584 | 1 026 890 | 6 060 833 | 590.2 | 25 455 | (173 661) | - | 449 022 | 2 730 902 | 18 247 | 2 223 371 | 782 175 | 5 153 | 167 |
| uThukela | 444 802 | 472 611 | 293 236 | 62.0 | 3 073 | 137 | - | 9 824 | 10 120 | 78 099 | 4 572 | 187 334 | 45 | 32 |
| uMzinyathi | 515 720 | 564 942 | 315 244 | 55.8 | 7 465 | - | - | 24 078 | 57 724 | 6 763 | 11 806 | 206 233 | 1 176 | - |
| Amajuba | 259 896 | 491 662 | 204 326 | 41.6 | 17 707 | 413 | - | 6 365 | 30 721 | 54 609 | 1 312 | 92 975 | 225 | - |
| Zuluand | 808 301 | 835 660 | 492 601 | 58.9 | 11 157 | 130 | - | 36 280 | 58 546 | 18 715 | 16 441 | 346 792 | 4 539 | - |
| uMkhanyakude | 459 814 | 503 043 | 172 436 | 34.3 | 9 730 | - | - | 42 188 | 48 081 | 21 310 | - | 49 929 | 1 118 | 80 |
| King Cetshwayo | 1 262 848 | 1 302 737 | 648 330 | 49.8 | 53 190 | - | - | 63 048 | 130 165 | 10 178 | 86 443 | 291 689 | 13 615 | - |
| iLembe | 746 956 | 773 221 | 437 323 | 56.6 | 23 803 | 1 139 | - | 33 340 | 146 938 | 23 553 | 51 173 | 162 977 | 4 400 | - |
| Harry Gwala | 663 542 | 689 463 | 375 095 | 54.4 | 10 599 | 32 578 | - | 21 776 | 59 279 | 38 716 | 25 781 | 185 440 | 926 | - |
| Total | 12 053 908 | 12 723 622 | 11 619 458 | 91.3 | 430 997 | (8 035) | 1 359 | 855 058 | 4 771 603 | (144 727) | 2 784 718 | 2 856 068 | 67 748 | 4 669 |

Source: NT Igdatabase, downloaded 21 April 2022.

1 Include Executive & Council, Finance and administration and Internal audit.

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

3 Include Planning and development and Environmental protection.

- Municipalities in KwaZulu-Natal incurred *Capital expenditure* amounting to R11.6 billion or 91.3 percent in aggregate against the Adjusted Budget of R12.7 billion as at the end of March 2022. The expenditure incurred is above the expected straight-line projection of 75 percent at the end of the third quarter of the 2021/22 financial year.
- The uMgungundlovu District with R6.1 billion or 52.2 percent contributed the most to the total *Capital expenditure* of R11.6 billion. The high *Capital expenditure* reported by the uMgungundlovu District was mainly attributed to the Msunduzi Local Municipality having incorrectly reported R6 billion or 912.8 percent against the Adjusted Budget of R655.2 million up to the end of the third quarter of the 2021/22 financial year due to incorrect reporting. The error has distorted the provincial average.
- The eThekweni Metro contributed the second highest to the Total *Capital expenditure* with R2.2 billion or 19 percent while the uMkhanyakude District reported the least *Capital expenditure* of R172.4 million or 1.5 percent. The reason for low Capital expenditure by the uMkhanyakude District Municipality is mainly attributable to the delay in the approval of the 2021/22 Budget which had a negative impact on the implementation of the Capital budget.
- The bulk of the total *Capital expenditure* as at the end of the third quarter of the 2021/22 financial year was spent on *Road transport* with R4.8 billion or 41.1 percent with the uMgungundlovu District contributing the most in this category with R2.7 billion or 57.2 percent, once again due to the incorrect reporting by the Msunduzi Local Municipality. The third highest contributor towards *Capital expenditure* was *Electricity* with R2.8 billion or 24 percent.
- The lowest contributor towards total the *Capital expenditure* category was *Other* with negative R144.7 million or negative 1.2 percent as a result of the eThekweni Metro incorrectly reporting negative R475.3 million *Other Capital expenditure* as at the end of the third quarter of the 2021/22 financial year.
- A total amount of negative R8 million was also reported for *Housing Capital expenditure* as a result of the Msunduzi Local Municipality incorrectly reporting negative R173.7 million in this category.

2.5 Debtors Age Analysis

Table 5: Debtor Age Analysis per district (Total) as at the end of Quarter 3 – 2021/22

| R'000 | 0 - 30 Days | | 30 - 60 Days | | 60- 90 Days | | Over 90 Days | | Total |
|----------------|------------------|-------------|------------------|------------|------------------|------------|-------------------|-------------|-------------------|
| | Total | % | Total | % | Total | % | Total | % | |
| eThekwini | 2 254 537 | 12.2 | 989 495 | 5.3 | 607 713 | 3.3 | 14 691 596 | 79.2 | 18 543 342 |
| Ugu | 103 535 | 7.0 | 63 413 | 4.3 | 39 976 | 2.7 | 1 280 637 | 86.1 | 1 487 560 |
| uMgungundlovu | 503 103 | 7.3 | 216 721 | 3.1 | 136 235 | 2.0 | 6 074 972 | 87.6 | 6 931 031 |
| uThukela | 87 995 | 4.7 | 51 433 | 2.7 | 53 335 | 2.8 | 1 699 267 | 89.8 | 1 892 030 |
| uMzinyathi | 43 805 | 5.5 | 43 270 | 5.4 | 23 430 | 2.9 | 686 706 | 86.1 | 797 211 |
| Amajuba | 100 803 | 6.8 | 51 056 | 3.5 | 66 570 | 4.5 | 1 257 145 | 85.2 | 1 475 575 |
| Zululand | 56 311 | 5.0 | 47 441 | 4.2 | 21 721 | 1.9 | 998 137 | 88.8 | 1 123 610 |
| uMkhanyakude | 16 318 | 2.3 | 24 991 | 3.5 | 10 950 | 1.5 | 670 323 | 92.8 | 722 582 |
| King Cetshwayo | 431 685 | 35.0 | 56 672 | 4.6 | 70 810 | 5.7 | 674 994 | 54.7 | 1 234 162 |
| iLembe | 120 475 | 10.2 | 45 692 | 3.9 | 38 287 | 3.2 | 978 892 | 82.7 | 1 183 347 |
| Harry Gwala | 25 199 | 5.4 | 15 393 | 3.3 | 10 817 | 2.3 | 418 850 | 89.1 | 470 259 |
| Total | 3 743 764 | 10.4 | 1 605 578 | 4.5 | 1 079 846 | 3.0 | 29 431 521 | 82.1 | 35 860 709 |

Source: NT Igdatabase, downloaded 21 April 2022.

Table 6: Debtors by Customer Group (Total) as at the end of Quarter 3 – 2021/22

| R'000 | Organs of State | | Commercial | | Household | | Other | | Total |
|----------------|------------------|------------|------------------|-------------|-------------------|-------------|----------------|------------|-------------------|
| | Total | % | Total | % | Total | % | Total | % | |
| eThekwini | 1 017 723 | 5.5 | 4 578 452 | 24.7 | 12 899 458 | 69.6 | 47 709 | 0.3 | 18 543 342 |
| Ugu | 112 254 | 7.5 | 251 611 | 16.9 | 1 118 418 | 75.2 | 5 277 | 0.4 | 1 487 560 |
| uMgungundlovu | 391 825 | 5.7 | 930 383 | 13.4 | 5 249 082 | 75.7 | 359 740 | 5.2 | 6 931 031 |
| uThukela | 315 420 | 16.7 | 478 274 | 25.3 | 1 083 593 | 57.3 | 14 743 | 0.8 | 1 892 030 |
| uMzinyathi | 135 381 | 17.0 | 109 068 | 13.7 | 536 345 | 67.3 | 16 417 | 2.1 | 797 211 |
| Amajuba | 47 952 | 3.2 | 112 979 | 7.7 | 1 238 022 | 83.9 | 76 622 | 5.2 | 1 475 575 |
| Zululand | 155 041 | 13.8 | 197 614 | 17.6 | 706 771 | 62.9 | 64 185 | 5.7 | 1 123 610 |
| uMkhanyakude | 156 372 | 21.6 | 198 381 | 27.5 | 316 249 | 43.8 | 51 580 | 7.1 | 722 582 |
| King Cetshwayo | 453 579 | 36.8 | 336 475 | 27.3 | 410 086 | 33.2 | 34 023 | 2.8 | 1 234 162 |
| iLembe | 94 334 | 8.0 | 141 717 | 12.0 | 944 777 | 79.8 | 2 519 | 0.2 | 1 183 347 |
| Harry Gwala | 75 327 | 16.0 | 62 976 | 13.4 | 308 863 | 65.7 | 23 093 | 4.9 | 470 259 |
| Total | 2 955 207 | 8.2 | 7 397 931 | 20.6 | 24 811 663 | 69.2 | 695 908 | 1.9 | 35 860 709 |

Source: NT Igdatabase, downloaded 21 April 2022.

- The Total debt owed to municipalities at the end of the third quarter of the 2021/22 financial year was R35.9 billion which represents an increase of R1.5 billion or 4.4 percent from the R34.3 billion reported by municipalities as at the end of the second quarter of the 2021/22 financial year.
- At the end of the third quarter, a substantial amount of debt totalling R29.4 billion or 82.1 percent was outstanding in the *Over 90 Days* category, representing an increase of R380.5 million or 1.3 percent from R29.1 billion reported in the same category as at the end of the second quarter of the 2021/22 financial year. As at 31 March 2022, the Debtors per age category were as follows: *0-30 Days*: R3.7 billion or 10.4 percent; *30-60 Days*: R1.6 billion or 4.5 percent; and *60-90 Days*: R1.1 billion or 3 percent.
- The uMdoni, the uMngeni and the eMadlangeni Local Municipalities show nil Debtors outstanding as at 31 March 2022 due to the uMdoni and uMngeni Local Municipalities submitting Debtors Monthly M09 data strings showing nil Debtors, whilst the eMadlangeni Local Municipality submitted its Debtors Monthly M09 data string with errors. As a result, Total Debtors balance are understated.
- The Debtors Age Analysis by *Customer group* indicates that a considerable portion of debt is owed by *Households* at R24.8 billion or 69.2 percent followed *Commercial* at R7.4 billion or 20.6 percent.
- Debt collection efforts must focus on these long outstanding debts, however some of these Debtors may still need to be written off as they may have arisen as a result of the incorrect billing of Indigent customers, amongst others. Municipalities are encouraged to update their Indigent registers to determine households that qualify for rebates and discounts with the aim of ensuring that Debtors are accurately billed and reported. The continued increase in the level of debt owed to municipalities is noted with concern as the municipalities should be implementing effective debt management and credit control measures in order to improve their Debtors collection rates, which in turn will have a positive impact on their cash flows.

2.6 Creditors Age Analysis

Table 7: Creditor Age Analysis per district (Total) as at the end of Quarter 3 – 2021/22

| R'000 | 0 - 30 Days | | 30 - 60 Days | | 60- 90 Days | | Over 90 Days | | Total |
|---------------|------------------|-------------|----------------|------------|----------------|------------|------------------|-------------|------------------|
| | Total | % | Total | % | Total | % | Total | % | |
| eThekwini | 1 798 051 | 95.8 | 922 | 0.0 | 506 | 0.0 | 77 010 | 4.1 | 1 876 490 |
| Ugu | 32 699 | 9.2 | 24 323 | 6.8 | 5 711 | 1.6 | 292 382 | 82.3 | 355 116 |
| uMgungundlovu | 1 194 528 | 59.8 | 116 679 | 5.8 | 126 199 | 6.3 | 560 833 | 28.1 | 1 998 239 |
| uThukela | 53 378 | 55.0 | 791 | 0.8 | 16 936 | 17.5 | 25 878 | 26.7 | 96 984 |
| uMzinyathi | 35 081 | 20.0 | 52 763 | 30.1 | 23 695 | 13.5 | 63 802 | 36.4 | 175 341 |
| Amajuba | 12 534 | 3.9 | 29 620 | 9.2 | 190 | 0.1 | 277 877 | 86.8 | 320 221 |
| Zululand | 19 668 | 12.6 | 15 429 | 9.9 | 10 357 | 6.7 | 110 095 | 70.8 | 155 549 |
| uMkhanyakude | (45 753) | (44.9) | 31 063 | 30.5 | 4 508 | 4.4 | 112 160 | 110.0 | 101 978 |
| King Ceshwayo | 192 033 | 31.5 | 38 573 | 6.3 | 46 312 | 7.6 | 332 901 | 54.6 | 609 819 |
| iLembe | 37 917 | 93.8 | 1 848 | 4.6 | 173 | 0.4 | 504 | 1.2 | 40 441 |
| Harry Gwala | 15 360 | 68.7 | 281 | 1.3 | 623 | 2.8 | 6 095 | 27.3 | 22 360 |
| Total | 3 345 496 | 58.2 | 312 292 | 5.4 | 235 211 | 4.1 | 1 859 539 | 32.3 | 5 752 538 |

Source: NT Igdatabase, downloaded 21 April 2022.

Table 8: Creditor Per category (Total) as at the end of Quarter 3 - 2021/22

| R' 000 | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|------------------|-------------|----------------|------------|----------------|------------|------------------|-------------|------------------|--------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 1 350 970 | 73.5 | 15 187 | 0.8 | 5 371 | 0.3 | 466 272 | 25.4 | 1 837 800 | 31.9 |
| Bulk Water | 565 610 | 36.0 | 139 390 | 8.9 | 141 167 | 9.0 | 725 648 | 46.2 | 1 571 816 | 27.3 |
| PAYE deductions | 170 072 | 100.0 | - | - | - | - | 0 | - | 170 072 | 3.0 |
| VAT (output less input) | 211 915 | 100.0 | - | - | - | - | - | - | 211 915 | 3.7 |
| Pensions / Retirement | 165 817 | 99.7 | 2 | - | 23 | - | 391 | 0.2 | 166 233 | 2.9 |
| Loan repayments | 669 | 13.8 | - | - | - | - | 4 193 | 86.2 | 4 862 | 0.1 |
| Trade Creditors | 416 255 | 36.8 | 99 367 | 8.8 | 48 877 | 4.3 | 566 259 | 50.1 | 1 130 758 | 19.7 |
| Auditor-General | 318 | 23.3 | 135 | 9.9 | (731) | (53.5) | 1 644 | 120.4 | 1 366 | - |
| Other | 463 870 | 70.5 | 58 209 | 8.9 | 40 505 | 6.2 | 95 132 | 14.5 | 657 716 | 11.4 |
| Total | 3 345 496 | 58.2 | 312 292 | 5.4 | 235 211 | 4.1 | 1 859 539 | 32.3 | 5 752 538 | 100.0 |

Source: NT Igdatabase, downloaded 21 April 2022.

- The total debt owed by municipalities at the end of the third quarter was R5.8 billion which represents a decrease of R568.1 million or 9 percent from the R6.3 billion owed by municipalities as at end of the second quarter of the 2021/22 financial year.
- At the end of the third quarter of the 2021/22 financial year, a substantial amount of debt totalling R1.9 billion or 32.3 percent was outstanding in the *Over 90 Days* category, representing a decrease of R941.5 million or 33.6 percent from R2.8 billion reported in the same category as at the second quarter of the 2021/22 financial year. It is concerning that 41.8 percent of the debt owed by municipalities, which amounts to R2.4 billion was outstanding for longer than 30 days in contravention of Section 65(2)(e) of the MFMA.
- The uMkhanyakude District reflected a negative Creditors balance of R45.8 million in the 0 to 30 Days category. The negative Creditors' balance was as a result of the Mtubatuba and Big Five Hlabisa Local Municipalities and the uMkhanyakude District Municipality reporting negative R25.6 million, negative R6.2 million and negative R14.2 million amounts against Creditors in the 0 to 30 Days category respectively. According to the Big Five Hlabisa Local Municipality and the uMkhanyakude District Municipality, the negative amounts are as a result of debit order payments that automatically go through their bank accounts on the last day of the month whilst invoices would be received and raised on the financial system after the payments have gone through. With regards to Mtubatuba Local Municipality, the negative reporting against Creditors is mainly due to challenges being experienced with their financial system and which is being addressed with the financial system service provider.
- The eNdameni and the eMadlangeni Local Municipalities reported nil Creditors outstanding as at 31 March 2022 due to the eNdameni Local Municipality submitting Creditors Monthly M09 data string

showing nil Creditors, whilst the eMadlangeni Local Municipality submitted its Creditors Monthly M09 data string with errors. As a result, Total Creditors are understated.

- The majority of the outstanding *Creditors* relate mainly to *Bulk electricity* of R1.8 billion or 31.9 percent followed by *Bulk Water* of R1.6 billion or 27.3 percent of total *Creditors*.
- Of the *Bulk electricity* outstanding *Creditors* balance of R1.8 billion, R466.3 million was in the *Over 90 Days* category. This was mainly due to the fact that the Mpofana, Msunduzi and Ulundi Local Municipalities reported amounts in the *Over 90 Days* category owing to Eskom of R280.6 million, R87.1 million and R98.5 million respectively for unpaid electricity. Due to the poor collection of outstanding Debtors, the municipalities experienced cash flow challenges and were therefore unable to make full payment on invoices owed to Eskom. At the date of the preparation of this report, Provincial Treasury had not yet received a copy of the Eskom March 2022 MFMA Section 41 report. According to the Eskom February 2022 MFMA Section 41 report in respect of the Mpofana Local Municipality, Eskom has indicated that an out of court settlement discussion is in progress, that the municipality put forth a proposal to start paying the current account from May 2022 and that a payment arrangement will be negotiated before active partnering can commence; for the Msunduzi Local Municipality, Eskom has indicated that on 03 March 2022, a payment arrangement was concluded; and for the Ulundi Local Municipality, Eskom has indicated that the payment arrangement was not honoured, the Intergovernmental Relations Framework Act 13 of 2005 (IRFA) process was initiated and a breach notice was issued on 10 March 2022.
- The Newcastle and eNdumeni Local Municipalities did not report the balances owed to Eskom in their MFMA Section 71 data string however, as per the Eskom February 2022 MFMA Section 41 report it was noted that the Newcastle and eNdumeni Local Municipalities owed Eskom R199.2 million and R47.8 million for unpaid Bulk electricity respectively as at 28 February 2022. The Newcastle Local Municipality has a signed repayment plan with Eskom on the bulk account which is being honoured, whilst in respect of the eNdumeni Local Municipality, the IRFA process is active, CoGTA is acting as mediator and the municipality's cash-flow is currently being reviewed. Provincial Treasury is also part of the mediation team.
- Of the *Bulk water* outstanding *Creditors* balance of R1.6 billion, R725.6 million was in the *Over 90 Days* category. This was mainly due to the fact that the King Cetshwayo District Municipality, the Ugu District Municipality and the Msunduzi Local Municipality reported amounts owing to the Umgeni Water Board of R344.3 million, R233.9 million and R119.5 million respectively for unpaid Bulk water in the *Over 90 Days* category.
- A notice of intention to restrict the water supply was issued to the King Cetshwayo District Municipality as a result of lack of payment towards the long outstanding amounts to Umgeni Water. Further correspondence has been issued in March 2022 for which a response is awaited. Should this fail then bulk water restrictions will be pursued per the notice issued in October 2021.
- Umgeni Water in their March 2022 MFMA Section 41 report for Bulk Water indicated that in respect of the Ugu District Municipality, they received R14 million in February 2022, that revised payment plan scenarios are being prepared for repayment of the overdue balance taking into account customer affordability and should this revised payment plan not be complied with, bulk water restrictions will be pursued in accordance with the letter issued in October 2021.
- The Msunduzi Local Municipality indicated that they have been hampered by low cash flows as a result of the impact of the COVID-19 pandemic. They have therefore not been able to pay all of their third party service providers; however, they have recently communicated that they have successfully entered into a payment arrangement with the Umgeni Water Board. Umgeni Water in their March 2022 MFMA Section 41 report for Bulk Water indicated that it accepted this payment plan on the 28 February 2022 and is currently monitoring payments against this plan.
- The uThukela District Municipality did not report the balance owed to the Umgeni Water Board in their MFMA Section 71 data string, however as per the Umgeni Water March 2022 MFMA Section 41 report it was noted that the uThukela District Municipality owed the water board R264 million for unpaid Bulk water, the overdue amounts are subject to the mediation process in terms of the IGR and a payment of R2 million was received on 06 April 2022 by the Umgeni Water Board from the uThukela District Municipality.

2.7 National Conditional Grants

Table 9: National Conditional Grants -Summary, Quarter 3 – 2021/22

| | DoRA 2021 Total Avail. (Inc. Adjust.) | Year to date | | Unaudited Actual | | Unaudited Actual | |
|--|---------------------------------------|---------------------------|---|--|-------------|--------------------------------------|-------------|
| | | Approved payment schedule | Transferred to municipalities for direct grants | Actual expenditure National Department | % Spent | Actual expenditure by municipalities | % Spent |
| R'000 | | | | | | | |
| Local Government Financial Management Grant | 108 620 | 108 620 | 108 620 | 48 138 | 44.3 | 45 335 | 41.7 |
| Infrastructure Skills Development Grant | 37 000 | 37 000 | 22 250 | 5 582 | 15.1 | 2 378 | 6.4 |
| Neighbourhood Development Partnership (Schedule 5B) | 160 744 | 160 744 | 71 031 | 26 680 | 16.6 | 19 427 | 12.1 |
| Integrated Urban Development Grant | 210 881 | 210 881 | 152 193 | 108 066 | 51.2 | 140 239 | 66.5 |
| Public Transport Network Grant | 772 712 | 772 712 | 468 265 | 417 887 | 54.1 | - | - |
| Rural Road Assets Management Systems Grant | 24 713 | 24 713 | 17 300 | 3 466 | 14.0 | 6 109 | 24.7 |
| Expanded Public Works Programme Integrated Grant (Municipality) | 222 137 | 222 137 | 153 906 | 176 554 | 79.5 | 86 070 | 38.7 |
| Integrated National Electrification Programme (Municipal) Grant | 447 466 | 447 466 | 306 114 | 90 744 | 0 | 187 891 | 42.0 |
| Energy Efficiency and Demand Side Management (Municipal) Grant | 37 000 | 37 000 | 21 500 | 6 804 | 18.4 | 25 858 | 69.9 |
| Regional Bulk Infrastructure Grant (Schedule 5B) | 238 621 | 238 621 | 154 000 | 80 065 | 33.6 | 138 492 | 58.0 |
| Water Services Infrastructure Grant (Schedule 5B) | 897 050 | 897 050 | 485 000 | 306 710 | 34.2 | 290 919 | 32.4 |
| Municipal Emergency Housing Grant | 30 997 | 30 997 | - | 481 | 1.6 | - | - |
| Metro Informal Settlements Partnership Grant | 686 369 | 686 369 | 170 435 | 38 988 | 5.7 | 333 553 | 48.6 |
| Programme and project support preparation grant | 49 949 | 49 949 | 16 649 | - | - | - | - |
| Municipal Infrastructure Grant | 3 410 925 | 3 410 925 | 2 625 185 | 1 963 216 | 57.6 | 1 447 932 | 42.4 |
| Subtotal | 7 335 184 | 7 335 184 | 4 772 448 | 3 273 381 | 44.6 | 2 724 203 | 37.1 |
| Allocation In Kind | | | | | | | |
| Neighbourhood Development Partnership (Schedule 6B) | 6 600 | 6 600 | - | - | - | - | - |
| Municipal Systems Improvement Grant (Schedule 6B) | 34 779 | 34 779 | - | - | - | - | - |
| Integrated National Electrification Programme (Allocation in-kind) Grant | 674 090 | 674 090 | - | - | - | - | - |
| Subtotal | 715 469 | 715 469 | | | | | |
| Total | 8 050 653 | 8 050 653 | 4 772 448 | 3 273 381 | 68.6 | 2 724 203 | 33.8 |

Source: NT Igdatabase, downloaded 21 April 2022.

- In terms of the Division of Revenue Act, Act No. 4 of 2021 (DoRA), direct allocations to all 54 municipalities in KwaZulu-Natal, including the eThekweni Metro amounted to R7.3 billion, while allocations in-kind amounted to R715.5 million, totalling R8.1 billion. Municipalities have reflected spending of R2.7 billion or 37.1 percent against the total direct allocation of R7.3 billion.
- The total Municipal Infrastructure Grant (MIG) allocation to all the municipalities within the province was R3.4 billion, excluding allocations to the uMhlathuze and Ray Nkonyeni Local Municipalities as well as the eThekweni Metro. The eThekweni Metro receives the Integrated City Development Grant (ICDG) while the uMhlathuze and Ray Nkonyeni Local Municipalities receive the Integrated Urban Development Grant (IUDG), therefore none of these municipalities receive the MIG allocation.
- As at the end of the third quarter of the 2021/22 financial year, a total of R1.4 billion or 42.4 percent was spent of the total MIG allocations to the applicable municipalities.
- The total IUDG allocation to the Ray Nkonyeni and uMhlathuze Local Municipalities was R210.9 million, of which R140.2 million or 66.5 percent was spent when compared to the allocations to the two municipalities as at the end of the third quarter of the 2021/22 financial year.
- According to the 2021 Division of Revenue Act (DoRA), the Integrated City Development Grant (ICDG) has been repurposed into the Programme and Project Preparation Support Grant (PPPSG). The eThekweni Metro was allocated R49.9 million for this grant for the 2021/22 financial year but has not reported any spending against the allocation as at the third quarter of the 2021/22 financial year.
- A total of 19 municipalities reported under-expenditure against their MIG allocations for the 2021/22 financial year. A further eight municipalities reported no expenditure against their MIG allocations while six municipalities reported negative expenditure against their MIG allocations. The negative performance reported was due to incorrect reporting by the Ugu and uMgungundlovu District Municipalities as well as the Okhahlamba, uMhlabuyalingana, Mtubatuba and Nkandla Local Municipalities.
- The total Water Services Infrastructure Grant (WSIG) allocation to the municipalities within the province was R897.1 million. As at the end of the third quarter, a total of R290.9 million or 32.4 percent was spent when compared to the allocations to municipalities. The following municipalities did not

report any expenditure against their allocations and contributed to the under-spending of the WSIG namely: the uMhlathuze Local Municipality as well as the uMgungundlovu, uThukela and uMkhanyakude District Municipalities. The Msunduzi Local Municipality reported negative R13.8 million against the WSIG allocation due to errors in the data strings.

2.8 Criteria for determining serious financial problems

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

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

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

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

The purpose of In-Year-Monitoring (IYM) of the Section 71 reports is amongst others, to serve as an early warning system to identify and assist municipalities facing financial problems, including any emerging or impending financial problems. Thus, in line with Sections 138 and 140 of the MFMA, National Treasury developed a set of criteria to identify municipalities that have serious problems.

The criteria consider amongst others:

- The audit outcome of the most recent annual audit by the Auditor-General;
- Creditors balance of over R1 million that are owed for more than 90 days;
- Significant/Large Operating deficits; and
- Negative cash position for two consecutive years.

Provincial Treasury has utilised the criteria as developed by National Treasury to monitor municipalities that display one or more of the indicators of serious financial problems on a quarterly basis based on the MFMA Section 71 reports.

The results of the assessment against the above criteria are set out in Annexure J. However, the reliability and credibility of the MFMA Section 71 reports are a serious concern for KZN Provincial Treasury due to the quality of the data strings submitted by municipalities. It is noted that certain municipalities experience challenges with their financial systems as well as with the capturing of financial data in accordance with the mSCOA segments. These problems cause errors in the data strings submitted by municipalities as well as inaccuracies in the financial information relating to cash flow (reflecting unrealistic Cash and cash equivalents balances) and balance sheet budgeting. As a result, some of the municipalities identified as having serious financial problems based on the MFMA Section 71 reports are questionable. For example, 33 municipalities in the province have been flagged as meeting the criteria for having serious financial problems based on the quarter three MFMA Section 71 figures, however, upon further scrutiny, 19 of the municipalities (list and details as reflected in Annexure J) actually do not appear to have financial problems due to the following:

- The data strings of three (3) of the 33 municipalities are incorrect due to inaccurate reporting by the municipalities;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to disputes with service providers for seven (7) of the 33 municipalities, while the municipalities have the financial means to settle those Creditors;
- The negative audit opinion was the only criteria displayed for three (3) municipalities however, these municipalities do not display any other signs of financial problems as at the end of the third quarter of the 2021/22 financial year;
- The Operating deficit was the only criteria displayed for two (2) municipalities however, these municipalities do not display any other signs of financial problems as at the end of the third quarter of the 2021/22 financial year;
- The existence of Creditors over R1 million that are owed for more than 90 days are due to Retentions for two (2) municipalities which distort the overall Creditors balance;
- The existence of Creditors over R1 million that are owed for more than 90 days is mainly due to amongst others, the inclusion of Short-term debt in the Creditors balance for two (2) municipality which distorts the overall Creditors balance.

The remaining 14 municipalities have been identified as meeting the criteria for having serious financial problems as shown in Table 10.

Table 10: Municipalities meeting the criteria of having financial problems

| No. | Name of Municipality | No. | Name of Municipality |
|-----|----------------------|-----|----------------------|
| 1 | Ugu DM | 8 | eMadlangeni |
| 2 | Mpofana | 9 | Amajuba DM |
| 3 | Msunduzi | 10 | AbaQulusi |
| 4 | uThukela DM | 11 | Ulundi |
| 5 | eNdumeni | 12 | Zululand DM |
| 6 | uMzinyathi DM | 13 | Mtubatuba |
| 7 | Newcastle | 14 | uMkhanyakude DM |

Source: KZN Provincial Treasury.

Included in the list of the 14 municipalities identified as meeting the criteria for having financial problems, seven (7) municipalities listed in Table 11 have also been identified as being in financial distress by National Treasury. These municipalities are also under intervention in terms of Section 139(1)(b) of the Constitution.

Table 11: Municipalities in financial distress as per National Treasury

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

Source: KZN Provincial Treasury.

Provincial Treasury has planned to support six (6) of the seven (7) municipalities in financial distress whilst the remaining one (1) municipality, Msunduzi, being a non-delegated municipality, is being supported by National Treasury. Finance experts have been deployed to the uMkhanyakude, uThukela and uMzinyathi District Municipalities as well as the Mpofana Local Municipality. The Finance Experts will support the municipalities during the 2022/23 financial year. Financial management support will continue at the Mtubatuba Local municipality during the 2022/23 financial year. The Abaqulusi Local Municipality declined the Financial Management Support offered to them for the 2022/23 financial year as the municipality has appointed their own consultants.

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

The remaining seven (7) municipalities shown in Table 12 also meet the criteria for having financial problems based on the financial performance as at the end of quarter three of the 2021/22 financial year and will need to be closely monitored going forward.

Table 12: Municipalities meeting the criteria of having financial problems

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

Source: KZN Provincial Treasury.

It is important to note that 11 of the 14 municipalities identified as meeting the criteria for having financial problems also have unfunded 2021/22 Adjusted Budgets as shown in Table 13. Some of these municipalities have also credible Updated Budget funding plans which are being monitored by Provincial Treasury. Although, the remaining three (3) municipalities have funded 2021/22 Adjusted Budgets, namely; the Msunduzi Local, eMadlangeni Local and Mtubatuba Local Municipalities, they still meet the criteria of having serious financial problems as mentioned above.

Table 13: Municipalities meeting the criteria of having financial problems

| No. | Name of Municipality | 2021/22 Adjusted Budget position | Credible Budget funding plan |
|-----|----------------------|----------------------------------|------------------------------|
| 1 | Ugu DM | Unfunded | Credible |
| 2 | Mpofana | Unfunded | Credible |
| 3 | Msunduzi | Funded | N/A |
| 4 | uThukela DM | Unfunded | Not Credible |
| 5 | eNdumeni | Unfunded | Not Credible |
| 6 | uMzinyathi DM | Unfunded | Credible |
| 7 | Newcastle | Unfunded | Not submitted |
| 8 | eMadlangeni | Funded | N/A |
| 9 | Amajuba DM | Unfunded | Not submitted |
| 10 | AbaQulusi | Unfunded | Not submitted |
| 11 | Ulundi | Unfunded | Credible |
| 12 | Zululand DM | Unfunded | Credible |
| 13 | Mtubatuba | Funded | N/A |
| 14 | uMkhanyakude DM | Unfunded | Not submitted |

Source: KZN Provincial Treasury.

2.9 Non Compliance with the MFMA Reporting Requirements

KZN Provincial Treasury uses the monthly In-Year reports, creditors, debtors and conditional grants reports to produce the MFMA Section 71(7) Consolidated Municipal Budgets Performance Report. As at 19 April 2022, two (2) municipalities did not submit their data strings for Month 09 within 10 workings days after the end of March 2022 as required by Section 71(1) of the MFMA and were therefore issued with non-compliance letters. Subsequent to Provincial Treasury officials engaging the non-compliant municipalities, one (1) of the two (2) municipalities submitted their data strings and the other one still did not submit their required data strings as at 25 April 2022. The non-compliant municipalities for Months 09 are listed in Table 14 below.

Table 14: List of municipalities that did not submit their data strings - Quarter 3 – 2021/22

| Name of data strings | Period | Non-compliant municipalities |
|--|--|------------------------------|
| Age Creditors | March 2022 Outstanding submissions as at 19 April 2022 | eMadlangeni LM |
| | March 2022 Outstanding submissions as at 25 April 2022 | |
| Age Debtors | March 2022 Outstanding submissions as at 19 April 2022 | eMadlangeni LM |
| | March 2022 Outstanding submissions as at 25 April 2022 | |
| In Year Reporting - Monthly Data strings | March 2022 Outstanding submissions as at 19 April 2022 | eMadlangeni LM and eDumbe LM |
| | March 2022 Outstanding submissions as at 25 April 2022 | eDumbe LM |

Source: NT Igdatabase

2.10 Conclusion

Whilst Provincial Treasury would continue supporting municipalities, the primary responsibility to avoid, identify and resolve financial problems in a municipality rests with the municipality itself as per Section 135(1) of the MFMA. It is therefore incumbent upon the political and administrative leadership at the municipalities to be vigilant with regard to early identification of financial problems that would threaten their service delivery obligations.

Annexure A: Operating Revenue - 3rd Quarter 2021/22

| R'000 | Original Budget | Adjusted Budget | Unaudited Actual | % Generated | Detail | | | | | | | | | | | | | | | |
|----------|---|-------------------|-------------------|-------------------|----------------|--------------------------------------|---------------------------------|-------------------------------------|---------------------------------|------------------------------------|--|---------------------------------------|--------------------|----------|----------------------|-----------------|------------------------------------|-------------------|--------------------------|---------------|
| | | | | | Property rates | Service charges -electricity revenue | Service charges - water revenue | Service charges -sanitation revenue | Service charges -refuse revenue | 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 | |
| A | KZN2000 eThekweni | 43 656 807 | 43 357 192 | 32 978 485 | 76.1 | 7 633 735 | 11 364 443 | 3 964 065 | 879 809 | 614 489 | 542 048 | 176 928 | 197 386 | - | 23 694 | 33 157 | 18 798 | 4 093 236 | 3 424 407 | 12 289 |
| B | KZN212 uMdoni | 306 073 | 313 312 | 281 210 | 89.8 | 84 416 | - | - | - | 8 144 | 5 064 | 4 071 | 694 | - | 5 422 | 4 994 | 892 | 164 709 | 2 804 | - |
| B | KZN213 uMzombe | 189 864 | 203 894 | 174 738 | 85.7 | 7 812 | - | - | - | - | 95 | 5 170 | - | - | - | 9 | - | 160 885 | 767 | - |
| B | KZN214 uMuziwabantu | 205 065 | 200 747 | 148 062 | 73.8 | 15 501 | 27 401 | - | - | 2 056 | 59 | 4 704 | - | - | 1 557 | 864 | 370 | 82 216 | 13 332 | - |
| B | KZN216 Ray Nkonyeni | 1 124 639 | 1 126 042 | 869 565 | 77.2 | 423 487 | 120 720 | - | - | 52 142 | 2 085 | 3 139 | 22 870 | - | 15 733 | 5 943 | 3 725 | 193 816 | 25 905 | - |
| C | DC21 Ugu DM | 1 203 406 | 1 079 927 | 927 261 | 85.9 | - | - | 251 169 | 77 386 | - | 1 222 | 5 133 | 34 519 | - | - | - | - | 548 344 | 9 489 | - |
| | Total: Ugu Municipalities | 3 029 047 | 2 923 921 | 2 400 836 | 82.1 | 531 216 | 148 122 | 251 169 | 77 386 | 62 342 | 8 525 | 22 217 | 58 084 | - | 22 712 | 11 810 | 4 987 | 1 149 970 | 52 296 | - |
| B | KZN221 uMshwathi | 188 227 | 192 006 | 80 126 | 41.7 | 32 845 | - | - | - | 1 775 | 374 | 6 | 7 167 | - | 9 | 1 376 | 4 | 36 465 | 105 | - |
| B | KZN222 uMngeni | 489 122 | 494 375 | 366 810 | 74.2 | 173 008 | 68 396 | - | - | 6 976 | 898 | 962 | 15 886 | - | 63 | 2 689 | - | 94 882 | 3 051 | - |
| B | KZN223 Mpošana | 169 603 | 168 268 | 114 202 | 67.9 | 12 846 | 45 055 | - | - | 3 104 | 157 | 105 | - | - | 2 070 | 3 551 | - | 44 127 | 3 187 | - |
| B | KZN224 iMpendle | 58 292 | 55 659 | 55 082 | 93.9 | 6 464 | - | - | - | 68 | 490 | 198 | 135 | - | - | 30 | 296 | 47 000 | 402 | - |
| B | KZN225 Msunduzi | 6 418 414 | 6 483 155 | 4 466 983 | 68.9 | 836 608 | 1 724 380 | 534 589 | 118 593 | 68 547 | 17 889 | 6 274 | 129 385 | - | 375 | 455 | 2 750 | 961 721 | 65 417 | - |
| B | KZN226 Mkhambathini | 110 688 | 109 191 | 101 412 | 92.9 | 18 050 | - | - | - | 417 | 7 | 705 | - | - | 1 | 4 151 | - | 76 505 | 1 576 | - |
| B | KZN227 Richmond | 118 219 | 118 730 | 107 797 | 90.8 | 17 271 | - | - | - | 691 | 768 | 986 | 218 | - | 2 327 | 1 448 | - | 82 589 | 1 496 | - |
| C | DC22 uMgungundlovu DM | 992 929 | 1 033 202 | 915 019 | 88.6 | - | - | 235 156 | 16 935 | - | 1 | 1 869 | 32 611 | - | 6 876 | - | - | 621 570 | 1 | - |
| | Total: uMgungundlovu Municipalities | 8 545 493 | 8 657 587 | 6 207 430 | 71.7 | 1 097 093 | 1 837 831 | 769 745 | 135 528 | 81 578 | 20 584 | 11 106 | 185 401 | - | 11 721 | 13 699 | 3 049 | 1 964 859 | 75 235 | - |
| B | KZN235 Okhahlamba | 196 536 | 193 501 | 119 455 | 61.7 | (7 233) | - | - | - | 1 210 | 560 | 1 630 | 5 974 | - | 493 | 1 939 | 1 202 | 109 757 | 3 923 | - |
| B | KZN237 iNkosi Langalibalele | 677 636 | 642 320 | 500 215 | 77.9 | 87 786 | 192 646 | - | - | 7 208 | 537 | 1 707 | 0 | - | 175 | 3 184 | 35 | 203 794 | 3 142 | - |
| B | KZN238 Alfred Duma | 1 057 270 | 1 062 412 | 869 891 | 81.9 | 184 830 | 308 825 | - | - | 24 438 | 1 174 | 12 868 | 6 824 | - | 32 203 | 1 904 | 2 734 | 290 738 | 3 353 | - |
| C | DC23 uThukela DM | 931 711 | 840 534 | 756 178 | 90.0 | - | - | 168 451 | 14 290 | - | - | 2 901 | 25 312 | - | 9 | - | - | 484 901 | 59 793 | 520 |
| | Total: uThukela Municipalities | 2 863 154 | 2 738 767 | 2 245 739 | 82.0 | 265 383 | 501 471 | 168 451 | 14 290 | 32 856 | 2 271 | 19 105 | 38 111 | - | 32 880 | 7 027 | 3 971 | 1 089 191 | 70 211 | 520 |
| B | KZN241 eNdameni | 386 290 | 383 535 | 262 231 | 68.4 | 45 192 | 81 606 | - | - | 12 872 | 578 | 517 | 5 096 | - | (2 685) | 1 317 | - | 67 710 | 50 028 | - |
| B | KZN242 Nquthu | 236 977 | 239 799 | 179 541 | 74.9 | 39 640 | 17 199 | - | - | 1 277 | 364 | 716 | 3 978 | - | 473 | 646 | - | 114 613 | 636 | - |
| B | KZN244 uMsinga | 242 224 | 245 394 | 312 043 | 127.2 | 15 852 | - | - | - | 469 | 439 | 90 097 | - | - | 1 | - | - | 193 628 | 11 559 | - |
| B | KZN245 uMvoli | 310 503 | 311 170 | 263 647 | 84.7 | 33 491 | 66 592 | - | - | 7 310 | 270 | 2 377 | - | - | 40 | 2 678 | - | 149 542 | 1 347 | - |
| C | DC24 uMzinyathi DM | 521 709 | 545 709 | 504 421 | 92.4 | - | - | 61 135 | 10 795 | - | 343 | 1 655 | 22 760 | - | - | - | - | 407 609 | 123 | - |
| | Total: Umzinyathi Municipalities | 1 697 702 | 1 725 607 | 1 521 883 | 88.2 | 134 174 | 165 397 | 61 135 | 10 795 | 21 929 | 1 993 | 95 361 | 31 834 | - | (2 172) | 4 641 | - | 933 102 | 63 693 | - |
| B | KZN252 Newcastle | 2 214 242 | 2 378 500 | 1 814 701 | 76.3 | 266 884 | 532 813 | 141 408 | 89 379 | 73 787 | 6 414 | 2 428 | 2 944 | - | 3 135 | 36 | - | 682 574 | 9 668 | 3 231 |
| B | KZN253 eMadlangeni | 106 840 | 100 023 | 58 124 | 58.1 | 13 205 | 9 969 | - | - | 1 069 | 665 | 363 | 2 513 | - | 1 | 567 | - | 29 636 | 136 | - |
| B | KZN254 Dannhauser | 150 762 | 150 873 | 164 097 | 108.8 | 21 468 | - | - | - | 975 | 18 | 432 | - | - | (88) | 465 | 1 052 | 139 110 | 584 | 81 |
| C | DC25 Amajuba DM | 233 420 | 248 467 | 219 570 | 88.4 | - | - | 20 858 | 5 651 | - | 37 | 2 236 | 5 177 | - | - | - | - | 184 855 | 757 | - |
| | Total: Amajuba Municipalities | 2 705 264 | 2 877 862 | 2 256 493 | 78.4 | 301 557 | 542 782 | 162 266 | 95 030 | 75 830 | 7 135 | 5 458 | 10 633 | - | 3 048 | 1 068 | 1 052 | 1 036 175 | 11 145 | 3 312 |
| B | KZN261 eDumbe | 170 462 | 180 328 | 103 184 | 57.2 | 14 669 | 16 051 | - | - | 794 | 1 490 | 372 | 698 | - | 276 | 707 | - | 68 031 | 95 | - |
| B | KZN262 uPhongolo | 312 768 | 307 011 | 258 360 | 84.2 | 30 279 | 33 775 | - | - | 9 162 | 466 | 627 | 13 515 | - | 1 204 | 932 | 750 | 167 393 | 258 | - |
| B | KZN263 Abaqulusi | 613 934 | 690 032 | 507 924 | 73.6 | 76 588 | 155 802 | 32 908 | 24 110 | 16 963 | 430 | 612 | 9 573 | - | 7 087 | 5 130 | - | 178 273 | 448 | - |
| B | KZN265 Nongoma | 215 399 | 215 954 | 205 943 | 95.4 | 23 796 | - | - | - | 1 503 | 116 | 330 | 1 614 | - | 540 | 715 | - | 177 316 | 14 | - |
| B | KZN266 Ulundi | 410 238 | 411 137 | 340 993 | 82.9 | 89 541 | 47 110 | - | - | 6 809 | 714 | (1 096) | 1 699 | - | 61 | 12 | 1 517 | 193 055 | 1 570 | 1 |
| C | DC26 Zululand DM | 602 842 | 603 353 | 576 687 | 95.6 | - | - | 28 516 | 9 174 | - | 138 | 2 476 | 78 | - | 109 | - | - | 535 662 | 494 | 40 |
| | Total: Zululand Municipalities | 2 325 643 | 2 407 815 | 1 993 091 | 82.8 | 234 874 | 252 738 | 61 424 | 33 283 | 35 231 | 3 353 | 3 321 | 27 178 | - | 9 276 | 7 496 | 2 267 | 1 319 731 | 2 879 | 41 |
| B | KZN271 uMhlabuyalingana | 228 193 | 222 587 | 218 184 | 98.0 | 17 236 | - | - | - | 468 | 307 | 1 764 | - | - | 542 | 2 152 | - | 195 259 | 456 | - |
| B | KZN272 Jozini | 286 748 | 301 120 | 263 201 | 87.4 | 22 603 | - | - | - | 3 069 | 2 298 | 1 906 | 4 937 | - | 308 | 908 | - | 223 872 | 3 298 | - |
| B | KZN275 Mtubatuba | 303 180 | 311 528 | 264 008 | 84.7 | 45 319 | - | - | - | 4 252 | 168 | 940 | 17 219 | - | 1 040 | 1 216 | - | 193 493 | 361 | - |
| B | KZN276 Big Five Hlabisa | 199 869 | 200 956 | 172 890 | 86.0 | 24 198 | - | - | 4 | 1 606 | (4 226) | 1 994 | - | - | 70 | 1 340 | - | 147 628 | 275 | - |
| C | DC27 uMkhanyakude DM | 562 424 | 563 137 | 501 754 | 89.1 | - | 3 125 | 22 878 | 363 | - | 210 | 4 464 | 11 196 | - | - | - | - | 458 893 | 625 | - |
| | Total: Umkhanyakude Municipalities | 1 580 414 | 1 599 327 | 1 420 036 | 88.8 | 109 356 | 3 125 | 22 878 | 367 | 9 396 | (1 243) | 11 068 | 33 352 | - | 1 960 | 5 616 | - | 1 219 145 | 5 015 | - |
| B | KZN281 uMfolozi | 188 522 | 189 127 | 167 265 | 88.4 | 9 239 | - | - | - | 476 | 519 | 1 255 | 896 | - | 31 | 287 | - | 154 415 | 147 | - |
| B | KZN282 uMhlathuze | 3 762 787 | 4 170 571 | 3 039 250 | 72.9 | 436 523 | 1 217 051 | 374 999 | 82 150 | 76 007 | 4 372 | 51 675 | 112 | - | 7 053 | 692 | 3 559 | 433 732 | 22 757 | 328 570 |
| B | KZN284 uMlalazi | 490 470 | 415 015 | 363 969 | 87.7 | 59 433 | 58 321 | - | - | 10 678 | 950 | 3 403 | - | - | 3 378 | 21 | 3 294 | 223 403 | 1 090 | - |
| B | KZN285 Mthonjaneni | 172 450 | 174 650 | 165 398 | 94.7 | 19 054 | 16 701 | - | - | 1 363 | 22 | 1 141 | 552 | - | (61) | 1 121 | - | 126 003 | (498) | - |
| B | KZN286 Nkandla | 195 770 | 192 781 | 162 955 | 84.5 | 40 620 | 6 506 | - | - | 979 | 858 | 112 | 1 257 | - | 36 | 152 | - | 106 582 | 5 852 | - |
| C | DC28 King Cetshwayo DM | 786 871 | 772 919 | 712 608 | 92.2 | - | - | 45 091 | 6 409 | 25 215 | 427 | 13 839 | 1 808 | - | 18 | 66 | - | 614 867 | 4 854 | 14 |
| | Total: King Cetshwayo Municipalities | 5 596 871 | 5 915 063 | 4 611 446 | 78.0 | 564 869 | 1 298 580 | 420 090 | 88 559 | 114 719 | 7 148 | 71 425 | 4 625 | - | 10 454 | 2 338 | | | | |

Annexure B: Operating Expenditure -3rd Quarter 2021/22

| 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 | | |
| A | KZN2000 | eThekwini | 43 488 681 | 43 356 553 | 31 808 822 | 73.4 | 8 957 064 | 95 685 | 873 569 | 1 933 606 | 659 250 | 9 963 257 | 2 627 681 | 3 480 632 | 339 623 | 1 455 322 | 1 423 134 |
| B | KZN212 | uMdoni | 326 350 | 369 195 | 228 099 | 61.8 | 105 632 | 10 837 | - | 31 660 | - | - | 2 858 | 44 240 | 608 | 32 264 | - |
| B | KZN213 | uMzumbane | 234 878 | 261 101 | 158 626 | 60.8 | 52 205 | 12 100 | - | 18 059 | 0 | - | 489 | 55 426 | 4 451 | 15 896 | - |
| B | KZN214 | uMuziwabantu | 237 514 | 234 874 | 128 612 | 54.8 | 50 177 | 5 641 | - | - | 1 | 26 401 | 670 | 26 626 | 251 | 18 845 | - |
| B | KZN216 | Ray Nkonyeni | 1 116 811 | 1 125 748 | 733 244 | 65.1 | 288 873 | 17 480 | 2 837 | 72 067 | 260 | 83 779 | 10 472 | 156 188 | 7 716 | 93 572 | - |
| B | DC21 | Ugu DM | 1 349 217 | 1 249 537 | 909 575 | 72.8 | 322 481 | 7 283 | 22 548 | 155 932 | 15 092 | - | 108 104 | 111 852 | 2 048 | 164 236 | 0 |
| | Total: Ugu Municipalities | | 3 264 771 | 3 240 455 | 2 158 156 | 66.6 | 819 368 | 53 341 | 25 385 | 277 719 | 15 353 | 110 180 | 122 593 | 394 332 | 15 073 | 324 812 | 0 |
| B | KZN221 | uMshwathi | 187 227 | 190 953 | 128 565 | 67.3 | 64 136 | 6 764 | - | 115 | - | 961 | 1 031 | 23 227 | 21 972 | 10 360 | - |
| B | KZN222 | uMngeni | 488 256 | 494 202 | 353 126 | 71.5 | 90 137 | 7 124 | - | 41 555 | 1 272 | 110 510 | 810 | 69 382 | 445 | 31 892 | - |
| B | KZN223 | Mpofana | 168 754 | 192 062 | 136 195 | 70.9 | 40 778 | 1 985 | - | 2 536 | 8 367 | 65 527 | 2 103 | 5 974 | - | 8 926 | - |
| B | KZN224 | iMpendle | 68 538 | 66 918 | 50 014 | 74.7 | 30 301 | 2 952 | - | 3 590 | - | - | 30 | 6 348 | 2 325 | 4 468 | - |
| B | KZN225 | Msunduzi | 6 118 414 | 6 240 523 | 3 797 014 | 60.8 | 958 829 | 32 788 | 54 326 | 254 668 | 18 750 | 1 473 638 | 515 704 | 370 873 | 31 243 | 86 145 | 50 |
| B | KZN226 | Mkhambathini | 142 902 | 148 894 | 113 227 | 76.0 | 34 784 | 5 409 | - | 8 079 | 0 | - | 2 261 | 42 637 | - | 20 056 | - |
| B | KZN227 | Richmond | 143 420 | 142 494 | 102 382 | 71.9 | 44 357 | 4 791 | 4 535 | 14 244 | 8 | - | 3 217 | 20 742 | 441 | 10 047 | - |
| C | DC22 | uMgungundlovu DM | 849 995 | 855 347 | 599 488 | 70.1 | 203 441 | 8 338 | 222 | 36 161 | 7 038 | - | 189 195 | 98 751 | 9 158 | 47 184 | - |
| | Total: uMgungundlovu Municipalities | | 8 167 507 | 8 331 392 | 5 280 010 | 63.4 | 1 466 761 | 70 152 | 59 084 | 360 948 | 35 435 | 1 650 636 | 714 350 | 637 932 | 65 585 | 219 077 | 50 |
| B | KZN235 | Okhahlamba | 216 950 | 230 201 | 135 976 | 59.1 | 57 025 | 7 620 | 2 511 | 13 810 | 516 | - | 1 761 | 29 318 | 114 | 24 253 | (951) |
| B | KZN237 | iNkosi Langalibalele | 625 943 | 598 332 | 399 204 | 66.7 | 148 326 | 8 733 | 5 | - | 61 | 145 379 | 6 103 | 70 650 | - | 19 947 | - |
| B | KZN238 | Alfred Duma | 1 169 384 | 1 126 813 | 658 931 | 58.5 | 251 794 | 18 661 | - | 43 961 | 389 | 219 504 | 7 505 | 52 069 | 8 524 | 56 524 | - |
| B | DC23 | uThukela DM | 921 557 | 1 052 324 | 568 608 | 54.0 | 273 866 | 4 796 | - | 56 237 | - | - | 80 744 | 79 455 | - | 73 509 | - |
| | Total: uThukela Municipalities | | 2 933 833 | 3 007 670 | 1 762 719 | 58.6 | 731 011 | 39 810 | 2 515 | 114 008 | 966 | 364 882 | 96 114 | 231 491 | 8 638 | 174 234 | (951) |
| B | KZN241 | eNdameni | 381 749 | 380 513 | 134 949 | 35.5 | 24 620 | 976 | - | 0 | - | 65 594 | 1 144 | 24 857 | 614 | 17 167 | (22) |
| B | KZN242 | Nquthu | 233 762 | 284 196 | 71 762 | 25.3 | 2 116 | - | 360 | - | - | 23 114 | 6 046 | 18 326 | 9 045 | 12 756 | - |
| B | KZN244 | uMzinga | 261 377 | 261 280 | 174 357 | 66.7 | 62 279 | 10 353 | - | - | - | - | 18 680 | 47 926 | - | 35 119 | - |
| B | KZN245 | uMvoti | 341 010 | 377 311 | 248 818 | 65.9 | 103 117 | 7 673 | 8 913 | 23 838 | (49) | 50 169 | 2 483 | 21 727 | 1 084 | 29 864 | - |
| C | DC24 | uMzinyathi DM | 575 315 | 598 866 | 530 558 | 88.6 | 159 684 | 4 486 | - | 73 836 | 712 | - | 111 160 | 90 927 | 6 000 | 83 753 | - |
| | Total: Umzinyathi Municipalities | | 1 793 214 | 1 902 165 | 1 160 444 | 61.0 | 351 816 | 23 487 | 9 272 | 97 674 | 663 | 138 876 | 139 512 | 203 764 | 16 743 | 178 658 | (22) |
| B | KZN252 | Newcastle | 2 488 931 | 2 654 252 | 1 678 502 | 63.2 | 429 533 | 17 891 | 20 197 | 260 216 | 29 750 | 345 530 | 91 589 | 407 093 | - | 76 702 | 0 |
| B | KZN253 | eMadlangeni | 101 497 | 98 958 | 37 872 | 38.3 | 20 474 | 1 703 | - | 1 694 | 118 | 6 544 | 1 102 | 4 294 | - | 1 945 | - |
| B | KZN254 | Dannhauser | 160 624 | 152 476 | 113 465 | 74.4 | 27 668 | 5 496 | - | - | 1 784 | - | 74 | 58 893 | - | 19 550 | - |
| C | DC25 | Amajuba DM | 254 650 | 210 618 | 164 207 | 78.0 | 83 694 | 4 643 | - | 7 877 | 1 511 | 5 389 | 11 903 | 33 818 | 916 | 15 489 | (1 033) |
| | Total: Amajuba Municipalities | | 3 005 701 | 3 116 304 | 1 994 046 | 64.0 | 561 368 | 29 733 | 20 197 | 269 786 | 33 163 | 357 463 | 104 667 | 504 098 | 916 | 113 686 | (1 033) |
| B | KZN261 | eDumbe | 165 237 | 175 421 | 96 895 | 55.2 | 46 678 | 4 655 | 10 | - | 37 | 20 875 | 123 | 17 231 | - | 7 286 | - |
| B | KZN262 | uPhongolo | 282 300 | 294 521 | 202 291 | 68.7 | 66 025 | 6 733 | 6 970 | 18 491 | 152 | 25 310 | 14 675 | 43 801 | 155 | 19 978 | - |
| B | KZN263 | AbaQulusi | 613 553 | 683 249 | 431 494 | 63.2 | 133 797 | 13 394 | - | 2 073 | 215 | 148 582 | 18 697 | 85 809 | 5 837 | 23 091 | - |
| B | KZN265 | Nongoma | 212 171 | 213 775 | 187 803 | 87.9 | 82 800 | 10 798 | 7 | 13 410 | 671 | - | 7 957 | 33 425 | 4 527 | 34 208 | - |
| B | KZN266 | Ulundi | 425 663 | 428 727 | 329 868 | 76.9 | 115 278 | 12 605 | 755 | 18 382 | 452 | 85 287 | 3 427 | 72 527 | - | 21 154 | - |
| C | DC26 | Zululand DM | 596 623 | 595 234 | 559 213 | 93.9 | 192 374 | 6 562 | - | 62 980 | - | - | 23 336 | 169 457 | 11 245 | 93 260 | - |
| | Total: Zululand Municipalities | | 2 295 548 | 2 390 927 | 1 807 563 | 75.6 | 636 952 | 54 747 | 7 742 | 115 335 | 1 527 | 280 053 | 68 215 | 422 251 | 21 764 | 198 977 | - |
| B | KZN271 | uMhlabyalingana | 216 283 | 222 364 | 175 479 | 78.9 | 56 490 | 10 301 | - | 24 410 | 3 | - | 1 344 | 28 703 | 9 695 | 44 533 | (1) |
| B | KZN272 | Jozini | 279 078 | 296 742 | 236 047 | 79.5 | 87 439 | 11 437 | 15 466 | 22 266 | - | - | 315 | 19 498 | 21 820 | 57 805 | - |
| B | KZN275 | Mtubatuba | 273 724 | 293 107 | 183 835 | 62.7 | 78 240 | 11 784 | 69 | 19 314 | 813 | - | 9 579 | 50 402 | 285 | 13 349 | - |
| B | KZN276 | Big Five Hlabisa | 215 383 | 216 780 | 122 553 | 56.5 | 62 880 | 5 559 | - | 10 328 | - | - | - | 15 698 | 831 | 27 256 | - |
| C | DC27 | uMkhanyakude DM | 537 485 | 610 229 | 364 352 | 59.7 | 138 980 | 6 350 | 162 | 39 427 | 373 | 19 453 | 64 601 | 33 303 | - | 61 703 | - |
| | Total: uMkhanyakude Municipalities | | 1 521 954 | 1 639 222 | 1 082 266 | 66.0 | 424 030 | 45 432 | 15 697 | 115 746 | 1 190 | 19 453 | 75 839 | 147 604 | 32 631 | 204 646 | (1) |
| B | KZN281 | uMfolozi | 189 915 | 203 259 | 160 699 | 79.1 | 55 224 | 9 023 | - | 16 527 | 528 | - | 1 511 | 45 799 | 192 | 31 896 | - |
| B | KZN282 | uMhlathuze | 3 913 242 | 4 321 276 | 2 944 791 | 68.1 | 733 672 | 21 906 | 73 545 | 276 259 | 43 105 | 847 401 | 350 554 | 208 791 | 7 134 | 223 905 | 158 518 |
| B | KZN284 | uMlalazi | 530 455 | 467 062 | 327 963 | 70.2 | 118 931 | 15 556 | 6 225 | 38 643 | 245 | 46 608 | 8 257 | 56 155 | 5 355 | 31 989 | - |
| B | KZN285 | Mthonjaneni | 164 702 | 167 256 | 137 100 | 82.0 | 45 958 | 6 380 | - | 17 912 | 23 | 15 654 | 3 574 | 27 452 | (26) | 20 174 | - |
| B | KZN286 | Nkandla | 195 502 | 205 985 | 109 649 | 53.2 | 34 295 | 5 781 | 140 | - | 17 | 4 666 | 5 624 | 20 975 | (770) | 38 922 | - |
| C | DC28 | King Cetshwayo DM | 905 749 | 984 520 | 721 995 | 73.3 | 191 763 | 8 405 | 97 | 92 902 | 1 515 | - | 159 703 | 196 731 | - | 70 878 | - |
| | Total: King Cetshwayo Municipalities | | 5 899 564 | 6 349 358 | 4 402 196 | 69.3 | 1 179 842 | 67 051 | 80 006 | 442 243 | 45 433 | 914 329 | 529 222 | 555 902 | 11 885 | 417 764 | 158 518 |
| B | KZN291 | Mandeni | 323 462 | 339 729 | 225 189 | 66.3 | 82 047 | 9 949 | 18 972 | 22 965 | 57 | 25 440 | 781 | 35 200 | 530 | 29 222 | 27 |
| B | KZN292 | KwaDukuza | 2 076 260 | 2 022 794 | 1 326 288 | 65.6 | 340 722 | 16 268 | 4 125 | 62 466 | 9 995 | 643 748 | 13 998 | 165 839 | 5 274 | 61 742 | 2 110 |
| B | KZN293 | Ndwedwe | 200 076 | 199 563 | 136 430 | 68.4 | 46 313 | 10 328 | 791 | 10 184 | 1 | - | 579 | 38 975 | 3 736 | 25 524 | - |
| B | KZN294 | Maphumulo | 143 330 | 138 671 | 94 603 | 68.2 | 36 875 | 6 446 | - | 6 915 | 4 | - | 872 | 24 609 | 1 694 | 17 188 | - |
| C | DC29 | iLembe DM | 1 066 557 | 1 138 145 | 722 745 | 63.5 | 191 098 | 6 369 | 14 412 | 99 495 | 4 167 | - | 183 608 | 103 941 | 24 545 | 94 370 | 740 |
| | Total: Ilembe Municipalities | | 3 809 686 | 3 838 901 | 2 505 255 | 65.3 | 697 054 | 49 360 | 38 301 | 202 024 | 14 224 | 669 188 | 199 838 | | | | |

Annexure C: Capital Revenue (Source of finance) - 3rd Quarter 2021/22

| R'000 | Original Budget | Adjusted Budget | Unaudited Actual | % Generated | Detail | | | | | | | |
|---|-----------------|----------------------------|-------------------|-------------------|--------------------|------------------|-----------------------|----------------------------|--------------------------------|----------------------------|----------------|------------------|
| | | | | | Sources of Finance | | | | Transfers recognised - capital | | | |
| | | | | | National Govt. | Provincial Govt. | District Municipality | Other transfers and grants | Borrowing | Internally generated funds | | |
| A | KZN2000 | eThekweni | 5 321 542 | 5 328 607 | 2 212 818 | 41.5 | 1 926 948 | 9 634 | - | - | 513 334 | (237 099) |
| B | KZN212 | uMdoni | 38 595 | 51 714 | 32 439 | 62.7 | 23 583 | 721 | - | - | - | 8 135 |
| B | KZN213 | uMzumbi | 62 185 | 114 100 | 49 361 | 43.3 | 19 174 | - | - | - | - | 30 188 |
| B | KZN214 | uMuziwabantu | 46 091 | 47 199 | 23 311 | 49.4 | 18 972 | - | - | - | - | 4 340 |
| B | KZN216 | Ray Nkonyeni | 161 345 | 177 876 | 114 451 | 64.3 | 85 119 | 3 864 | - | 10 146 | 4 565 | 10 756 |
| B | DC21 | Ugu DM | 333 548 | 343 638 | 187 658 | 54.6 | 171 029 | - | - | - | - | 16 629 |
| Total: Ugu Municipalities | | | 641 763 | 734 527 | 407 221 | 55.4 | 317 877 | 4 586 | - | 10 146 | 4 565 | 70 047 |
| B | KZN221 | uMshwathi | 29 977 | 37 477 | 20 764 | 55.4 | 17 583 | - | - | - | - | 3 181 |
| B | KZN222 | uMngeni | 29 048 | 31 268 | 2 569 | 8.2 | 2 228 | - | - | - | - | 341 |
| B | KZN223 | Mpofana | 11 840 | 12 463 | 9 802 | 78.6 | 9 802 | - | - | - | - | - |
| B | KZN224 | iMpendle | 20 687 | 21 697 | 16 760 | 77.2 | 15 984 | 64 | - | - | - | 713 |
| B | KZN225 | Msunduzi | 576 302 | 655 207 | 5 637 836 | 860.5 | 4 939 250 | 40 | - | (67) | 129 804 | 568 810 |
| B | KZN226 | Mkhambathini | 31 621 | 49 067 | 20 237 | 41.2 | 17 635 | - | - | - | - | 2 602 |
| B | KZN227 | Richmond | 33 630 | 33 021 | 13 248 | 40.1 | 12 806 | - | - | - | - | 442 |
| C | DC22 | uMgungundlovu DM | 195 479 | 186 327 | (15 064) | (8.1) | (7 219) | - | - | - | - | (7 845) |
| Total: uMgungundlovu Municipalities | | | 928 584 | 1 026 528 | 5 706 152 | 555.9 | 5 008 068 | 104 | - | (67) | 129 804 | 568 243 |
| B | KZN235 | Okhahlamba | 29 734 | 36 904 | 24 166 | 65.5 | 18 859 | 3 639 | - | - | - | 1 669 |
| B | KZN237 | iNkosi Langalibalele | 40 348 | 40 348 | 18 381 | 45.6 | 17 119 | 137 | - | - | - | 1 125 |
| B | KZN238 | Alfred Duma | 122 911 | 136 979 | 62 939 | 45.9 | 39 964 | 19 233 | - | - | - | 3 742 |
| B | DC23 | uThukela DM | 251 809 | 258 381 | 185 801 | 71.9 | 174 218 | - | - | - | - | 11 583 |
| Total: uThukela Municipalities | | | 444 802 | 472 611 | 291 287 | 61.6 | 250 160 | 23 008 | - | - | - | 18 119 |
| B | KZN241 | eNdumeni | 26 429 | 24 883 | 11 241 | 45.2 | 9 698 | 208 | - | - | - | 1 336 |
| B | KZN242 | Nquthu | 92 505 | 134 112 | 33 380 | 24.9 | 20 715 | - | - | - | - | 12 665 |
| B | KZN244 | uMsinga | 68 452 | 62 989 | 35 902 | 57.0 | 29 712 | - | - | - | - | 6 191 |
| B | KZN245 | uMvoti | 40 762 | 50 855 | 27 307 | 53.7 | 22 949 | 3 351 | - | - | - | 1 007 |
| C | DC24 | uMzinyathi DM | 287 572 | 290 641 | 206 537 | 71.1 | 198 116 | - | - | - | - | 8 421 |
| Total: uMzinyathi Municipalities | | | 515 720 | 563 480 | 314 368 | 55.8 | 281 189 | 3 559 | - | - | - | 29 620 |
| B | KZN252 | Newcastle | 68 741 | 185 364 | 114 709 | 61.9 | 80 936 | 3 050 | - | - | - | 30 723 |
| B | KZN253 | eMadlangeni | 18 987 | 18 700 | 3 534 | 18.9 | 1 650 | - | - | - | - | 1 884 |
| B | KZN254 | Dannhauser | 63 516 | 68 125 | 49 925 | 73.3 | 19 990 | - | - | - | - | 29 935 |
| C | DC25 | Amajuba DM | 108 563 | 219 473 | 35 163 | 16.0 | 34 705 | - | - | - | - | 458 |
| Total: Amajuba Municipalities | | | 259 806 | 491 662 | 203 331 | 41.4 | 137 281 | 3 050 | - | - | - | 63 000 |
| B | KZN261 | eDumbe | 46 209 | 49 209 | 35 998 | 73.2 | 33 253 | 475 | - | - | - | 2 270 |
| B | KZN262 | uPhongolo | 52 076 | 43 652 | 23 697 | 54.3 | 15 528 | 1 | - | - | - | 8 168 |
| B | KZN263 | AbaQulusi | 44 908 | 47 330 | 20 272 | 42.8 | 17 827 | - | - | - | - | 2 445 |
| B | KZN265 | Nongoma | 51 254 | 50 814 | 23 135 | 45.5 | 20 796 | - | - | - | - | 2 338 |
| B | KZN266 | Ulundi | 33 577 | 52 877 | 26 727 | 50.5 | 24 991 | - | - | - | - | 1 736 |
| C | DC26 | Zululand DM | 580 277 | 591 777 | 360 584 | 60.9 | 348 023 | 5 456 | - | - | - | 7 105 |
| Total: Zululand Municipalities | | | 808 301 | 835 660 | 490 412 | 58.7 | 460 417 | 5 932 | - | - | - | 24 062 |
| B | KZN271 | uMhlabyalingana | 47 208 | 53 490 | 8 275 | 15.5 | 22 240 | 1 065 | - | - | - | (15 030) |
| B | KZN272 | Jozini | 44 922 | 52 559 | 48 986 | 93.2 | 40 986 | 80 | - | - | - | 7 920 |
| B | KZN275 | Mtubatuba | 50 267 | 64 336 | 23 729 | 36.9 | 14 675 | 5 757 | - | - | - | 3 297 |
| B | KZN276 | Big Five Hlabisa | 25 565 | 28 565 | 15 890 | 55.6 | 11 726 | 1 666 | - | - | - | 2 498 |
| C | DC27 | uMkhanyakude DM | 291 452 | 295 611 | 49 431 | 16.7 | 49 431 | - | - | - | - | - |
| Total: uMkhanyakude Municipalities | | | 459 414 | 494 561 | 146 310 | 29.6 | 139 057 | 8 568 | - | - | - | (1 316) |
| B | KZN281 | uMfolozi | 30 838 | 41 861 | 38 830 | 92.8 | 33 324 | - | - | - | - | 5 506 |
| B | KZN282 | uMhlatuze | 830 967 | 834 530 | 424 544 | 50.9 | 124 036 | 6 752 | - | - | 205 909 | 87 847 |
| B | KZN284 | uMlalazi | 67 123 | 86 593 | 38 192 | 44.1 | 25 592 | - | - | - | - | 12 600 |
| B | KZN285 | Mthonjaneni | 47 316 | 47 168 | 20 296 | 43.0 | 16 533 | - | - | - | - | 3 764 |
| B | KZN286 | Nkandla | 42 136 | 48 136 | 11 430 | 23.7 | 12 335 | - | - | - | - | (906) |
| C | DC28 | King Cetshwayo DM | 244 467 | 244 449 | 115 665 | 47.3 | 107 454 | - | - | - | - | 8 211 |
| Total: King Cetshwayo Municipalities | | | 1 262 848 | 1 302 737 | 648 957 | 49.8 | 319 274 | 6 752 | - | - | 205 909 | 117 022 |
| B | KZN291 | Mandeni | 73 920 | 79 280 | 46 184 | 58.3 | 23 895 | 134 | - | - | - | 22 155 |
| B | KZN292 | KwaDukuza | 321 401 | 310 013 | 151 127 | 48.7 | 39 656 | 7 647 | - | 4 418 | - | 99 406 |
| B | KZN293 | Ndwedwe | 82 662 | 91 407 | 38 325 | 41.9 | 24 973 | - | - | - | - | 13 352 |
| B | KZN294 | Maphumulo | 33 587 | 42 824 | 39 797 | 92.9 | 23 522 | 1 423 | - | - | - | 14 852 |
| C | DC29 | iLembe DM | 235 386 | 249 697 | 160 728 | 64.4 | 146 878 | 727 | - | - | - | 13 122 |
| Total: iLembe Municipalities | | | 746 956 | 773 221 | 436 160 | 56.4 | 258 925 | 9 930 | - | 4 418 | - | 162 887 |
| B | KZN433 | Greater Kokstad | 98 060 | 133 559 | 71 394 | 53.5 | 23 739 | 24 705 | - | 3 744 | - | 19 206 |
| B | KZN434 | uBuhlebezwe | 44 995 | 54 668 | 28 018 | 51.3 | 17 411 | 180 | - | - | - | 10 428 |
| B | KZN435 | uMzimkhulu | 120 404 | 130 303 | 43 805 | 33.6 | 26 095 | 4 240 | - | - | - | 13 471 |
| B | KZN436 | Dr. Nkosazana Dlamini Zuma | 92 800 | 91 311 | 40 545 | 44.4 | 24 392 | - | - | - | - | 16 153 |
| C | DC43 | Harry Gwala DM | 307 283 | 279 622 | 191 333 | 68.4 | 178 878 | 5 563 | 47 | - | - | 6 845 |
| Total: Harry Gwala Municipalities | | | 663 542 | 689 463 | 375 095 | 54.4 | 270 514 | 34 687 | 47 | 3 744 | - | 66 103 |
| Total | | | 12 053 278 | 12 713 057 | 11 232 110 | 88.4 | 9 369 710 | 109 809 | 47 | 18 241 | 853 613 | 880 690 |

Source: NT Igdatabase

Annexure D: Capital Expenditure - 3rd Quarter 2021/22

| R000 | Original Budget | Adjusted Budget | Unaudited Actual | % Spent | Detail | | | | | | | | | | | | | | | | | |
|----------|---|----------------------|------------------|------------------|-----------------------|--------------------------|--------------------|-----------------------------|----------------------|----------------|----------------|--------------|-------------------------------------|----------------|---------------------|------------------|--------------|------------------|----------------|----------------|---------------|--------------|
| | | | | | Governance and Admin. | | | Community and Public Safety | | | | | Economic and Environmental Services | | | Trading Services | | | Other | | | |
| | | | | | Executive & Council | Budget & Treasury Office | Corporate Services | Community & Social Services | Sport And Recreation | Public Safety | Housing | Health | Planning and Dev. | Road Transport | Environ. Protection | Electricity | Water | Waste Water Mgt. | | Waste Mgt. | | |
| A | KZN2000 | eThekweni | 5 321 542 | 5 328 607 | 2 212 814 | 41.5 | 26 317 | 213 711 | 1 065 | 32 190 | 92 636 | 5 949 | 131 229 | 1 359 | (476 617) | 1 405 159 | 1 368 | 355 975 | 201 735 | 185 320 | 34 026 | 1 391 |
| B | KZN212 | uMdoni | 38 595 | 51 714 | 32 439 | 62.7 | 6 | 313 | - | 9 986 | 6 849 | - | - | - | 1 580 | 12 036 | - | - | - | - | 1 670 | - |
| B | KZN213 | uMzombe | 62 185 | 114 100 | 49 361 | 43.3 | - | 10 808 | - | 4 749 | 9 391 | - | - | - | - | 24 414 | - | - | - | - | - | - |
| B | KZN214 | uMuzwabantu | 46 091 | 47 199 | 23 311 | 49.4 | - | 1 140 | - | 2 974 | 793 | - | - | - | 308 | 18 098 | - | - | - | - | - | - |
| B | KZN216 | Ray Nkonyeni | 161 345 | 178 136 | 114 451 | 64.2 | 182 | 994 | 93 | 1 434 | - | 2 185 | - | - | 58 007 | 39 421 | 437 | 7 844 | - | - | 855 | 3 000 |
| C | DC21 | Ugu DM | 333 687 | 343 638 | 187 657 | 54.6 | - | 14 190 | - | - | - | - | - | - | - | - | - | - | - | - | - | (1) |
| | Total: Ugu Municipalities | | 641 903 | 734 787 | 407 220 | 55.4 | 188 | 27 445 | 93 | 19 142 | 17 033 | 2 185 | 27 445 | - | 59 894 | 93 968 | 437 | 7 844 | 107 331 | 66 137 | 2 524 | 2 999 |
| B | KZN221 | uMshwathi | 29 977 | 37 477 | 20 764 | 55.4 | - | 3 181 | - | 277 | - | - | - | - | 7 335 | 9 971 | - | - | - | - | - | - |
| B | KZN222 | uMngeni | 29 048 | 31 268 | 13 123 | 42.0 | 61 | 600 | - | - | - | - | - | - | - | 12 461 | - | - | - | - | - | - |
| B | KZN223 | Mpofana | 11 840 | 12 463 | 10 982 | 88.1 | - | 767 | - | 2 422 | - | - | - | - | - | 7 794 | - | - | - | - | - | - |
| B | KZN224 | iMpendle | 20 687 | 21 697 | 16 760 | 77.2 | 221 | 22 | - | 3 532 | 3 332 | - | - | - | 5 391 | 4 261 | - | - | - | - | - | - |
| B | KZN225 | Msunduzi | 576 302 | 655 207 | 5 980 421 | 912.8 | 37 819 | (16 759) | - | 271 668 | 159 156 | 16 | (173 661) | - | 5 460 | 2 672 006 | - | 2 223 371 | 748 181 | 47 843 | 5 153 | 167 |
| B | KZN226 | Mkhambathini | 31 621 | 49 067 | 20 237 | 41.2 | - | 99 | - | 2 514 | 6 057 | - | - | - | - | 11 567 | - | - | - | - | - | - |
| B | KZN227 | Richmond | 33 630 | 33 383 | 13 609 | 40.8 | - | 659 | - | 48 | - | - | - | - | 61 | 12 841 | - | - | - | - | - | - |
| C | DC22 | uMgungundlovu DM | 195 479 | 186 327 | (15 064) | (8.1) | - | (1 215) | - | - | - | - | - | - | - | - | - | - | (15 587) | 1 738 | - | - |
| | Total: uMgungundlovu Municipalities | | 928 584 | 1 026 890 | 6 060 833 | 590.2 | 38 101 | (12 646) | - | 280 461 | 168 545 | 16 | (173 661) | - | 18 247 | 2 730 902 | - | 2 223 371 | 732 594 | 49 581 | 5 153 | 167 |
| B | KZN235 | Okhahlamba | 29 734 | 36 904 | 24 166 | 65.5 | - | 1 335 | - | 289 | - | - | - | - | 22 497 | - | - | - | - | - | - | 45 |
| B | KZN237 | iNkosi Langalibalele | 40 348 | 40 348 | 18 381 | 45.6 | 747 | 179 | - | 7 195 | - | - | 137 | - | 62 | 10 120 | - | (58) | - | - | - | - |
| B | KZN238 | Alfred Duma | 122 911 | 136 979 | 62 939 | 45.9 | 60 | 338 | - | 376 | 155 | 1 809 | - | - | 55 540 | - | - | 4 630 | - | - | - | 32 |
| C | DC23 | uThukela DM | 251 809 | 258 381 | 187 749 | 72.7 | - | 415 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total: uThukela Municipalities | | 444 802 | 472 611 | 293 236 | 62.0 | 806 | 2 266 | - | 7 860 | 155 | 1 809 | 137 | - | 78 099 | 10 120 | - | 4 572 | 187 334 | - | 45 | 32 |
| B | KZN241 | eNdameni | 26 429 | 24 883 | 11 241 | 45.2 | - | 437 | - | 2 | 372 | - | - | - | 4 | 9 467 | - | 748 | - | - | 211 | - |
| B | KZN242 | Nquthu | 92 505 | 134 112 | 33 380 | 24.9 | 1 225 | 522 | - | 6 102 | - | - | - | - | 1 307 | 14 173 | - | 10 051 | - | - | - | - |
| B | KZN244 | uMsinga | 68 452 | 64 451 | 36 778 | 57.1 | 30 | 4 522 | - | 1 242 | 1 562 | 22 | - | - | 175 | 27 562 | - | 1 259 | - | - | 406 | - |
| B | KZN245 | uMvoti | 40 762 | 50 855 | 27 307 | 53.7 | 344 | 105 | - | 3 999 | 10 754 | - | - | - | 5 277 | 6 522 | - | (252) | - | - | 559 | - |
| C | DC24 | uMzinyathi DM | 287 572 | 290 641 | 206 537 | 71.1 | 29 | 250 | - | 24 | - | - | - | - | - | - | - | - | 192 262 | 13 971 | - | - |
| | Total: Umzinyathi Municipalities | | 515 720 | 564 942 | 315 244 | 55.8 | 1 628 | 5 837 | - | 11 368 | 12 688 | 22 | - | - | 6 763 | 57 724 | - | 11 806 | 192 262 | 13 971 | 1 176 | - |
| B | KZN252 | Newcastle | 68 831 | 185 364 | 114 709 | 61.9 | 287 | 15 689 | - | 1 022 | 3 170 | - | 413 | - | 5 015 | 26 483 | - | 39 833 | 22 798 | - | - | - |
| B | KZN253 | eMahlangueni | 18 987 | 18 700 | 3 534 | 18.9 | - | 25 | - | 1 859 | - | - | - | - | - | 338 | - | 1 312 | - | - | - | - |
| B | KZN254 | Dannhauser | 63 516 | 68 125 | 50 920 | 74.7 | 14 | 1 556 | - | - | - | - | - | - | 49 125 | - | - | - | - | - | 225 | - |
| C | DC25 | Amajuba DM | 108 563 | 219 473 | 35 163 | 16.0 | - | 136 | - | 314 | - | - | - | - | 469 | 3 899 | - | 22 701 | 7 643 | - | - | - |
| | Total: Amajuba Municipalities | | 259 896 | 491 662 | 204 326 | 41.6 | 301 | 17 406 | - | 3 195 | 3 170 | - | 413 | - | 54 609 | 30 721 | - | 1 312 | 62 534 | 30 441 | 225 | - |
| B | KZN261 | eDumbe | 46 209 | 49 209 | 36 495 | 74.2 | - | 2 270 | - | 1 453 | 1 182 | - | - | - | 11 968 | 7 911 | - | 11 712 | - | - | - | - |
| B | KZN262 | uPhongolo | 52 076 | 43 652 | 23 697 | 54.3 | 187 | 237 | - | 11 419 | 253 | 353 | - | - | - | 8 175 | - | - | - | - | 3 073 | - |
| B | KZN263 | AbaQulusi | 44 908 | 47 330 | 21 964 | 46.4 | - | 790 | - | 2 575 | - | 2 | - | - | - | 14 792 | - | 2 147 | - | 192 | 1 466 | - |
| B | KZN265 | Nongoma | 51 254 | 50 814 | 23 135 | 45.5 | - | 157 | - | 1 185 | - | - | 130 | - | 80 | 21 580 | - | - | - | 4 | - | - |
| B | KZN266 | Ulundi | 33 577 | 52 877 | 26 727 | 50.5 | - | 410 | - | 17 645 | - | - | - | - | - | 6 088 | - | 2 583 | - | - | - | - |
| C | DC26 | Zululand DM | 580 277 | 591 777 | 360 584 | 60.9 | 6 692 | 413 | - | 214 | - | - | - | - | 6 668 | - | - | - | 346 596 | - | - | - |
| | Total: Zululand Municipalities | | 808 301 | 835 660 | 492 601 | 58.9 | 6 879 | 4 278 | - | 34 491 | 1 435 | 355 | 130 | - | 18 715 | 58 546 | - | 16 441 | 346 596 | 195 | 4 539 | - |
| B | KZN271 | uMhlabyalingana | 47 208 | 53 490 | 27 009 | 50.5 | - | 2 915 | - | 2 384 | - | - | - | - | 112 | 21 896 | - | - | - | - | (298) | - |
| B | KZN272 | Jozini | 45 322 | 61 042 | 55 821 | 91.4 | - | 662 | - | 23 125 | 9 149 | 8 | - | - | 12 649 | 10 149 | - | - | - | - | 0 | 80 |
| B | KZN275 | Mtubatuba | 50 267 | 64 336 | 23 729 | 36.9 | 82 | - | - | 264 | 1 336 | 76 | - | - | 4 839 | 15 245 | - | - | 762 | - | 1 123 | - |
| B | KZN276 | Big Five Hlabisa | 25 565 | 28 565 | 16 447 | 57.6 | 15 | 5 792 | - | 4 180 | 1 666 | 15 | - | - | 3 709 | 791 | - | - | - | - | 293 | - |
| C | DC27 | uMkhanyakude DM | 291 452 | 295 611 | 49 431 | 16.7 | - | 263 | - | - | - | - | - | - | - | - | - | - | 45 875 | 3 292 | - | - |
| | Total: Umkhanyakude Municipalities | | 459 814 | 503 043 | 172 436 | 34.3 | 97 | 9 633 | - | 29 953 | 12 151 | 84 | - | - | 21 310 | 48 081 | - | - | 46 637 | 3 292 | 1 118 | 80 |
| B | KZN281 | uMfolozi | 30 838 | 41 861 | 38 830 | 92.8 | - | 3 966 | - | 6 438 | 9 307 | - | - | - | 2 250 | 16 647 | - | - | - | - | 222 | - |
| B | KZN282 | uMhlathuze | 830 967 | 834 530 | 424 544 | 50.9 | - | 44 995 | - | 9 267 | 27 251 | 229 | - | - | 31 | 74 293 | - | 77 881 | 164 609 | 25 987 | - | - |
| B | KZN284 | uMlalazi | 67 123 | 86 593 | 37 566 | 43.4 | - | 2 481 | - | 1 009 | 3 461 | - | - | - | 2 615 | 24 842 | - | 2 352 | - | 279 | 527 | - |
| B | KZN285 | Mthonjaneni | 47 316 | 47 168 | 20 296 | 43.0 | 1 826 | 307 | - | 238 | - | - | - | - | - | 11 518 | - | 6 210 | - | - | 197 | - |
| B | KZN286 | Nkandla | 42 136 | 48 136 | 11 430 | 23.7 | - | (2 531) | - | 4 963 | 851 | - | - | - | 5 282 | 2 865 | - | - | - | - | - | - |
| C | DC28 | King Cetshwayo DM | 244 467 | 244 449 | 115 665 | 47.3 | 952 | 1 194 | - | 34 | - | - | - | - | - | - | - | - | 93 596 | 7 219 | 12 670 | - |
| | Total: King Cetshwayo Municipalities | | 1 262 848 | 1 302 737 | 648 330 | 49.8 | 2 778 | 50 412 | - | 21 949 | 40 871 | 229 | - | - | 10 178 | 130 165 | - | 86 443 | 258 205 | 33 484 | 13 615 | - |
| B | KZN291 | Mandeni | 73 920 | 79 280 | 46 184 | 58.3 | 42 | 1 100 | - | 955 | 3 083 | - | - | - | 3 905 | 30 300 | - | 6 799 | - | - | - | - |
| B | KZN292 | KwaDukuza | 321 401 | 310 013 | 151 345 | 48.8 | - | 8 780 | - | 12 304 | 4 780 | 1 146 | 1 139 | - | 271 | 74 151 | - | | | | | |

Annexure E: Debtors Age Analysis (Total) -3rd Quarter 2021/22

| R'000 | 0 - 30 Days | | 30 - 60 Days | | 60 - 90 Days | | Over 90 Days | | Total | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts ito Council Policy | | | |
|---|-------------|----------------------------|------------------|------------------|------------------|----------------|------------------|----------------|-------------------|---|-------------------|---|-------------------|-------------------|-------------|
| | Total | % | Total | % | Total | % | Total | % | | Amount | % | Amount | % | | |
| | A | KZN2000 | eThekwini | 2 254 537 | 12.2 | 989 495 | 5.3 | 607 713 | | 3.3 | 14 691 596 | 79.2 | 18 543 342 | 7 343 | 0.0 |
| B | KZN212 | uMdoni | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN213 | uMzumbhe | - | - | - | - | - | - | 36 466 | 100.0 | 36 466 | - | - | - | - |
| B | KZN214 | uMuziwabantu | 3 732 | 10.8 | 1 909 | 5.5 | 1 445 | 4.2 | 27 400 | 79.5 | 34 486 | - | - | - | - |
| B | KZN216 | Ray Nkonyeni | 61 315 | 12.0 | 27 618 | 5.4 | 16 752 | 3.3 | 405 495 | 79.3 | 511 181 | - | - | - | - |
| C | DC21 | Ugu DM | 38 487 | - | 33 886 | - | 21 779 | - | 811 275 | - | 905 427 | - | - | - | - |
| Total: Ugu Municipalities | | | 103 535 | 7.0 | 63 413 | 4.3 | 39 976 | 2.7 | 1 280 637 | 86.1 | 1 487 560 | - | - | - | - |
| B | KZN221 | uMshwathi | 5 567 | 3.5 | 12 426 | 7.8 | 2 641 | 1.7 | 138 400 | 87.0 | 159 034 | - | - | - | - |
| B | KZN222 | uMngeni | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN223 | Mpofana | 574 | 0.4 | 6 708 | 5.2 | 1 556 | 1.2 | 121 396 | 93.2 | 130 233 | - | - | - | - |
| B | KZN224 | iMpendle | 335 | 2.6 | 885 | 6.8 | 382 | 2.9 | 11 361 | 87.6 | 12 962 | - | - | - | - |
| B | KZN225 | Msunduzi | 467 446 | 8.8 | 143 832 | 2.7 | 107 842 | 2.0 | 4 602 933 | 86.5 | 5 322 053 | 23 916 716 | 449.4 | - | - |
| B | KZN226 | Mkhambathini | 1 396 | 4.1 | 1 615 | 4.8 | 623 | 1.8 | 30 139 | 89.2 | 33 773 | - | - | - | - |
| B | KZN227 | Richmond | 1 591 | - | 1 237 | - | 1 039 | - | 48 976 | - | 52 843 | - | - | - | - |
| C | DC22 | uMgungundlovu DM | 26 194 | 2.1 | 50 018 | 4.1 | 22 153 | 1.8 | 1 121 767 | 91.9 | 1 220 132 | - | - | - | - |
| Total: uMgungundlovu Municipalities | | | 503 103 | 7.3 | 216 721 | 3.1 | 136 235 | 2.0 | 6 074 972 | 87.6 | 6 931 031 | 23 916 716 | 345.1 | - | - |
| B | KZN235 | Okhahlamba | 2 106 | 3.8 | 1 555 | 2.8 | 562 | 1.0 | 51 078 | 92.4 | 55 301 | - | - | - | - |
| B | KZN237 | iNkosi Langalibalele | 8 484 | 2.8 | 6 722 | 2.2 | 13 951 | 4.5 | 277 823 | 90.5 | 306 980 | - | - | - | - |
| B | KZN238 | Alfred Duma | 48 192 | 6.8 | 19 567 | 2.8 | 15 223 | 2.1 | 627 092 | 88.3 | 710 074 | - | - | - | - |
| C | DC23 | uThukela DM | 29 213 | 3.6 | 23 590 | 2.9 | 23 598 | 2.9 | 743 275 | 90.7 | 819 675 | - | - | - | - |
| Total: uThukela Municipalities | | | 87 995 | 4.7 | 51 433 | 2.7 | 53 335 | 2.8 | 1 699 267 | 89.8 | 1 892 030 | - | - | - | - |
| B | KZN241 | eNdumeni | 21 150 | 12.0 | 15 665 | 8.9 | 5 688 | 3.2 | 134 085 | 75.9 | 176 588 | - | - | - | - |
| B | KZN242 | Nquthu | 918 | 6.7 | 267 | 1.9 | 172 | 1.3 | 12 407 | 90.1 | 13 765 | - | - | - | - |
| B | KZN244 | uMsinga | 3 368 | 5.3 | 1 591 | 2.5 | 1 584 | 2.5 | 57 173 | 89.7 | 63 716 | - | - | - | - |
| B | KZN245 | uMvoti | 9 598 | - | 6 067 | - | 1 757 | - | 51 652 | - | 69 074 | - | - | - | - |
| C | DC24 | uMzinyathi DM | 8 770 | 1.9 | 19 680 | 4.2 | 14 229 | 3.0 | 431 388 | 91.0 | 474 069 | - | - | - | - |
| Total: uMzinyathi Municipalities | | | 43 805 | 5.5 | 43 270 | 5.4 | 23 430 | 2.9 | 686 706 | 86.1 | 797 211 | - | - | - | - |
| B | KZN252 | Newcastle | 98 296 | 7.0 | 48 088 | 3.4 | 64 564 | 4.6 | 1 183 949 | 84.9 | 1 394 897 | - | - | - | - |
| B | KZN253 | eMadlangeni | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN254 | Dannhauser | 1 619 | 3.1 | 1 298 | 2.5 | 1 217 | 2.3 | 48 421 | 92.1 | 52 556 | - | - | - | - |
| C | DC25 | Amajuba DM | 888 | 3.2 | 1 669 | 5.9 | 789 | 2.8 | 24 776 | 88.1 | 28 122 | - | - | - | - |
| Total: Amajuba Municipalities | | | 100 803 | 6.8 | 51 056 | 3.5 | 66 570 | 4.5 | 1 257 145 | 85.2 | 1 475 575 | - | - | - | - |
| B | KZN261 | eDumbe | 3 549 | - | 5 775 | - | 2 263 | - | 153 129 | - | 164 716 | - | - | - | - |
| B | KZN262 | uPhongolo | 5 241 | 1.9 | 9 698 | 3.6 | 4 237 | 1.6 | 253 267 | 93.0 | 272 443 | - | - | - | - |
| B | KZN263 | AbaQulusi | 28 155 | 8.9 | 12 926 | 4.1 | 10 734 | 3.4 | 264 714 | 83.6 | 316 529 | - | - | - | - |
| B | KZN265 | Nongoma | 1 378 | 2.3 | 1 349 | 2.3 | 478 | 0.8 | 56 642 | 94.6 | 59 847 | - | - | - | - |
| B | KZN266 | Ulundi | 5 981 | - | 10 009 | - | 1 174 | - | 122 230 | - | 139 393 | - | - | - | - |
| C | DC26 | Zululand DM | 12 008 | 7.0 | 7 683 | 4.5 | 2 836 | 1.7 | 148 154 | 86.8 | 170 682 | - | - | - | - |
| Total: Zululand Municipalities | | | 56 311 | 5.0 | 47 441 | 4.2 | 21 721 | 1.9 | 998 137 | 88.8 | 1 123 610 | - | - | - | - |
| B | KZN271 | uMhlabayalingana | 707 | 1.3 | 2 312 | 4.1 | 717 | 1.3 | 52 721 | 93.4 | 56 457 | - | - | - | - |
| B | KZN272 | Jozini | 1 558 | 0.9 | 3 415 | 2.0 | 1 483 | 0.9 | 164 156 | 96.2 | 170 611 | - | - | - | - |
| B | KZN275 | Mtubatuba | 6 248 | - | 10 783 | - | 5 270 | - | 210 155 | - | 232 456 | - | - | - | - |
| B | KZN276 | Big Five Hlabisa | 1 213 | 2.0 | 2 021 | 3.4 | 975 | 1.6 | 55 764 | 93.0 | 59 974 | - | - | - | - |
| C | DC27 | uMkhanyakude DM | 6 593 | 3.2 | 6 460 | 3.2 | 2 505 | 1.2 | 187 526 | 92.3 | 203 084 | - | - | - | - |
| Total: uMkhanyakude Municipalities | | | 16 318 | 2.3 | 24 991 | 3.5 | 10 950 | 1.5 | 670 323 | 92.8 | 722 582 | - | - | - | - |
| B | KZN281 | uMfolozi | (1 293) | -22.3 | 1 291 | 22.3 | 416 | 7.2 | 5 389 | 92.9 | 5 804 | - | - | - | - |
| B | KZN282 | uMhlathuze | 413 333 | 42.9 | 34 286 | 3.6 | 59 358 | 6.2 | 457 473 | 47.4 | 964 450 | - | - | - | - |
| B | KZN284 | uMlalazi | 2 788 | - | 4 438 | - | 1 926 | - | 71 484 | - | 80 636 | - | - | - | - |
| B | KZN285 | Mthonjaneni | 2 891 | 6.3 | 2 915 | 6.3 | 1 147 | 2.5 | 39 241 | 84.9 | 46 194 | - | - | - | - |
| B | KZN286 | Nkandla | 5 054 | 12.5 | 8 332 | 20.5 | 4 297 | 10.6 | 22 907 | 56.4 | 40 591 | - | - | - | - |
| C | DC28 | King Cetshwayo DM | 8 911 | 9.2 | 5 410 | 5.6 | 3 666 | 3.8 | 78 501 | 81.4 | 96 488 | - | - | 40 983 | 42.5 |
| Total: King Cetshwayo Municipalities | | | 431 685 | 35.0 | 56 672 | 4.6 | 70 810 | 5.7 | 674 994 | 54.7 | 1 234 162 | - | - | 40 983 | 3.3 |
| B | KZN291 | Mandeni | 9 905 | 5.2 | 6 163 | 3.2 | 3 434 | 1.8 | 171 978 | 89.8 | 191 479 | - | - | - | - |
| B | KZN292 | KwaDukuza | 79 439 | 22.7 | 28 205 | 8.1 | 13 180 | 3.8 | 228 380 | 65.4 | 349 204 | - | - | - | - |
| B | KZN293 | Ndwedwe | (241) | -0.8 | (12 325) | -40.5 | 382 | 1.3 | 42 652 | 140.0 | 30 467 | - | - | - | - |
| B | KZN294 | Maphumulo | 85 | 1.6 | 93 | 1.7 | 28 | 0.5 | 5 235 | 96.2 | 5 440 | - | - | - | - |
| C | DC29 | iLembe DM | 31 287 | 5.2 | 23 557 | 3.9 | 21 265 | 3.5 | 530 649 | 87.5 | 606 757 | 3 | 0.0 | - | - |
| Total: iLembe Municipalities | | | 120 475 | 10.2 | 45 692 | 3.9 | 38 287 | 3.2 | 978 892 | 82.7 | 1 183 347 | 3 | 0.0 | - | - |
| B | KZN433 | Greater Kokstad | 16 677 | 22.7 | 5 899 | 8.0 | 2 980 | 4.1 | 47 888 | 65.2 | 73 445 | - | - | - | - |
| B | KZN434 | uBuhlebezwe | 2 046 | 3.1 | 1 913 | 2.9 | (10) | -0.0 | 61 940 | 94.0 | 65 889 | - | - | - | - |
| B | KZN435 | uMzimkhulu | 1 175 | 7.6 | 405 | 2.6 | 388 | 2.5 | 13 467 | 87.2 | 15 435 | (259) | -1.7 | - | - |
| B | KZN434 | Dr. Nkosazana Dlamini Zuma | (438) | -0.6 | 2 015 | 2.6 | 1 905 | 2.5 | 73 450 | 95.5 | 76 932 | - | - | - | - |
| C | DC43 | Harry Gwala DM | 5 738 | 2.4 | 5 160 | 2.2 | 5 554 | 2.3 | 222 105 | 93.1 | 238 558 | - | - | - | - |
| Total: Harry Gwala Municipalities | | | 25 199 | 5.4 | 15 393 | 3.3 | 10 817 | 2.3 | 418 850 | 89.1 | 470 259 | (259) | -0.1 | - | - |
| Total | | | 3 743 764 | 10.4 | 1 605 578 | 4.5 | 1 079 846 | 3.0 | 29 431 521 | 82.1 | 35 860 709 | 23 923 804 | 66.7 | 28 344 651 | 79.0 |

Source: NT Publication

Annexure G: Creditors Age Analysis (Total) -3rd Quarter 2021/22

| R'000 | 0 - 30 Days | | 30 - 60 Days | | 60 - 90 Days | | Over 90 Days | | Total |
|---|------------------|---------------|----------------|-------------|----------------|-------------|------------------|--------------|------------------|
| | Total | % | Total | % | Total | % | Total | % | |
| A KZN2000 eThekwini | 1 798 051 | 95.8 | 922 | 0.0 | 506 | 0.0 | 77 010 | 4.1 | 1 876 490 |
| B KZN212 uMdoni | 1 826 | 100.0 | - | - | - | - | - | - | 1 826 |
| B KZN213 uMzumbe | 909 | 95.1 | 32 | 3.3 | (2) | (0.2) | 17 | 1.8 | 955 |
| B KZN214 uMuziwabantu | 4 888 | 99.2 | - | - | 35 | - | 3 | 0.1 | 4 926 |
| B KZN216 Ray Nkonyeni | 22 | 6.4 | - | - | - | - | 320 | 93.6 | 342 |
| C DC21 Ugu DM | 25 055 | 7.2 | 24 291 | 7.0 | 5 678 | 1.6 | 292 043 | 84.1 | 347 066 |
| Total: Ugu Municipalities | 32 699 | 9.2 | 24 323 | 6.8 | 5 711 | 1.6 | 292 382 | 82.3 | 355 116 |
| B KZN221 uMshwathi | (117) | 100.0 | - | - | - | - | - | - | (117) |
| B KZN222 uMngeni | (1 038) | (32.7) | - | - | - | - | 4 216 | 132.7 | 3 177 |
| B KZN223 Mpofana | (1 382) | (0.5) | 5 809 | 1.9 | 7 160 | 2.4 | 292 468 | 96.2 | 304 055 |
| B KZN224 iMpendle | - | - | - | - | 7 | (5.8) | (133) | 105.8 | (125) |
| B KZN225 Msunduzi | 1 160 323 | 73.6 | 104 216 | 6.6 | 103 783 | 6.6 | 207 948 | 13.2 | 1 576 271 |
| B KZN226 Mkhambathini | 32 | 80.5 | 181 | 448.7 | (173) | (429.2) | (0) | (0.0) | 40 |
| B KZN227 Richmond | 63 | 100.0 | - | - | - | - | - | - | 63 |
| C DC22 uMgungundlovu DM | 36 646 | 31.9 | 6 473 | 5.6 | 15 421 | 13.4 | 56 334 | 49.0 | 114 875 |
| Total: uMgungundlovu Municipalities | 1 194 528 | 59.8 | 116 679 | 5.8 | 126 199 | 6.3 | 560 833 | 28.1 | 1 998 239 |
| B KZN235 Okhahlamba | 127 | 100.0 | 41 | 32.1 | (41) | (32.1) | - | - | 127 |
| B KZN237 iNkosi Langalibalele | 21 228 | 80.9 | (47) | (0.2) | - | - | 5 066 | 19.3 | 26 247 |
| B KZN238 Alfred Duma | 2 359 | 30.1 | - | - | 12 | 0.2 | 5 457 | 69.7 | 7 828 |
| C DC23 uThukela DM | 29 664 | 47.2 | 798 | 1.3 | 16 965 | 27.0 | 15 355 | 24.5 | 62 782 |
| Total: uThukela Municipalities | 53 378 | 55.0 | 791 | 0.8 | 16 936 | 17.5 | 25 878 | 26.7 | 96 984 |
| B KZN241 eNdumeni | - | - | - | - | - | - | - | - | - |
| B KZN242 Nquthu | 5 029 | 33.1 | 1 716 | 11.3 | 1 912 | 12.6 | 6 523 | 43.0 | 15 180 |
| B KZN244 uMsinga | 5 | 100.0 | - | - | - | - | - | - | 5 |
| B KZN245 uMvoti | 8 149 | 43.2 | 138 | 0.7 | 217 | 1.2 | 10 355 | 54.9 | 18 859 |
| C DC24 uMzinyathi DM | 21 897 | 15.5 | 50 909 | 36.0 | 21 566 | 15.3 | 46 924 | 33.2 | 141 296 |
| Total: uMzinyathi Municipalities | 35 081 | 20.0 | 52 763 | 30.1 | 23 695 | 13.5 | 63 802 | 36.4 | 175 341 |
| B KZN252 Newcastle | 3 796 | 1.4 | 29 018 | 10.3 | - | - | 248 206 | 88.3 | 281 020 |
| B KZN253 eMadlangeni | - | - | - | - | - | - | - | - | - |
| B KZN254 Dannhauser | 786 | 96.2 | 16 | 2.0 | - | - | 15 | 1.9 | 818 |
| C DC25 Amajuba DM | 7 952 | 20.7 | 586 | 1.5 | 190 | 0.5 | 29 656 | 77.3 | 38 383 |
| Total: Amajuba Municipalities | 12 534 | 3.9 | 29 620 | 9.2 | 190 | 0.1 | 277 877 | 86.8 | 320 221 |
| B KZN261 eDumbe | 2 822 | 88.0 | 384 | 12.0 | - | - | (0) | (0.0) | 3 206 |
| B KZN262 uPhongolo | 1 624 | 16.3 | 447 | 4.5 | 3 280 | 32.8 | 4 640 | 46.4 | 9 992 |
| B KZN263 Abaqulusi | 17 279 | 100.0 | - | - | - | - | - | - | 17 279 |
| B KZN265 Nongoma | (4 331) | (45.7) | 4 162 | 43.9 | 2 709 | 28.6 | 6 937 | 73.2 | 9 475 |
| B KZN266 Ulundi | (536) | (0.5) | 10 202 | 9.4 | - | - | 98 518 | 91.1 | 108 184 |
| C DC26 Zululand DM | 2 810 | 37.9 | 234 | 3.2 | 4 368 | 58.9 | - | - | 7 412 |
| Total: Zululand Municipalities | 19 668 | 12.6 | 15 429 | 9.9 | 10 357 | 6.7 | 110 095 | 70.8 | 155 549 |
| B KZN271 uMhlabyalingana | 181 | (9.8) | (1 634) | 88.7 | (1 144) | 62.1 | 754 | (40.9) | (1 843) |
| B KZN272 Jozini | 16 | 15.2 | 11 | 10.7 | - | - | 78 | 74.2 | 105 |
| B KZN275 Mtubatuba | (25 571) | 61.6 | (10 371) | 25.0 | (470) | 1.1 | (5 100) | 12.3 | (41 511) |
| B KZN276 Big Five Hlabisa | (6 176) | 297.1 | 3 335 | (160.4) | 534 | (25.7) | 229 | (11.0) | (2 079) |
| C DC27 uMkhanyakude DM | (14 203) | (9.6) | 39 722 | 27.0 | 5 589 | 3.8 | 116 199 | 78.9 | 147 306 |
| Total: uMkhanyakude Municipalities | (45 753) | (44.9) | 31 063 | 30.5 | 4 508 | 4.4 | 112 160 | 110.0 | 101 978 |
| B KZN281 uMfolozi | (492) | (46.0) | (1 520) | (142.2) | 1 464 | 137.0 | 1 616 | 151.2 | 1 069 |
| B KZN282 uMhlathuze | 138 438 | 99.2 | (28) | (0.0) | - | - | 1 099 | 0.8 | 139 510 |
| B KZN284 uMlalazi | 688 | 95.6 | 32 | 4.4 | - | - | - | - | 720 |
| B KZN285 Mthonjaneni | 5 660 | 94.9 | 870 | 14.6 | 86 | 1.4 | (648) | (10.9) | 5 967 |
| B KZN286 Nkandla | 224 | (1.4) | (5 255) | 32.8 | 4 519 | (28.2) | (15 521) | 96.8 | (16 034) |
| C DC28 King Cetshwayo DM | 47 516 | 9.9 | 44 475 | 9.3 | 40 243 | 8.4 | 346 355 | 72.4 | 478 589 |
| Total: King Cetshwayo Municipalities | 192 033 | 31.5 | 38 573 | 6.3 | 46 312 | 7.6 | 332 901 | 54.6 | 609 819 |
| B KZN291 Mandeni | 13 | 83.4 | - | - | - | - | 2 | 16.6 | 15 |
| B KZN292 KwaDukuza | 2 970 | 66.4 | 52 | 1.2 | 30 | 0.7 | 1 422 | 31.8 | 4 474 |
| B KZN293 Ndwedwe | (1 350) | (255.6) | 1 766 | 334.5 | 26 | 5.0 | 85 | 16.1 | 528 |
| B KZN294 Maphumulo | 2 970 | 96.6 | 30 | 1.0 | 3 | 0.1 | 71 | 2.3 | 3 074 |
| C DC29 iLembe DM | 33 314 | 103.0 | - | - | 113 | 0.3 | (1 077) | (3.3) | 32 350 |
| Total: iLembe Municipalities | 37 917 | 93.8 | 1 848 | 4.6 | 173 | 0.4 | 504 | 1.2 | 40 441 |
| B KZN433 Greater Kokstad | 424 | 86.1 | 7 | 1.3 | 28 | 5.6 | 35 | 7.0 | 492 |
| B KZN434 uBuhlebezwe | 1 290 | 16.0 | 274 | 3.4 | 596 | 7.4 | 5 898 | 73.2 | 8 058 |
| B KZN435 uMzimkhulu | 1 451 | 100.0 | - | - | - | - | - | - | 1 451 |
| B KZN436 Dr. Nkosazana Dlamini Zuma | 11 487 | 99.6 | - | - | - | - | 47 | 0.4 | 11 534 |
| C DC43 Harry Gwala DM | 709 | 86.0 | - | - | - | - | 116 | 14.0 | 825 |
| Total: Harry Gwala Municipalities | 15 360 | 68.7 | 281 | 1.3 | 623 | 2.8 | 6 095 | 27.3 | 22 360 |
| Total | 3 345 496 | 58.2 | 312 292 | 5.4 | 235 211 | 4.1 | 1 859 539 | 32.3 | 5 752 538 |

Source: NT Publication

Annexure H : Creditors per Category (Total) - 3rd Quarter 2021/22

| 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 | 898 117 | 47.9 | 313 659 | 16.7 | 157 400 | 8.4 | (1 085) | (0.1) | 148 051 | 7.9 | - | - | 281 090 | 15.0 | - | - | 79 259 | 4.2 | 1 876 490 |
| B | KZN212 | uMdoni | - | - | - | - | - | - | - | - | - | - | - | - | 1 826 | 100.0 | - | - | - | - | 1 826 |
| B | KZN213 | uMzombe | - | - | - | - | - | - | - | - | - | - | - | - | 114 | 11.9 | - | - | 842 | 88.1 | 955 |
| B | KZN214 | uMuziwabantu | - | - | - | - | - | - | - | - | - | - | - | - | 4 926 | 100.0 | - | - | - | - | 4 926 |
| B | KZN216 | Ray Nkonyeni | - | - | - | - | - | - | - | - | - | - | - | - | 342 | 100.0 | - | - | - | - | 342 |
| C | DC21 | Ugu DM | - | - | 252 132 | 72.6 | - | - | - | - | - | 159 | 0.0 | 94 765 | 27.3 | - | - | 10 | 0.0 | 347 066 | |
| Total: Ugu Municipalities | | | - | - | 252 132 | 71.0 | - | - | - | - | - | 159 | 0.0 | 101 973 | 28.7 | - | - | 851 | 0.2 | 355 116 | |
| B | KZN221 | uMshwathi | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (117) | 100.0 | (117) | |
| B | KZN222 | uMngeni | 9 132 | 287.4 | - | - | - | (10 185) | (320.5) | - | - | 4 193 | 132.0 | - | 37 | 1.2 | - | - | - | - | 3 177 |
| B | KZN223 | Mpofana | 295 083 | 97.0 | - | - | - | - | - | - | - | - | - | 8 972 | 3.0 | 1 | 0.0 | - | - | - | 304 055 |
| B | KZN224 | iMpendle | - | - | - | - | - | - | - | - | - | - | - | (125) | 100.0 | - | - | - | - | - | (125) |
| B | KZN225 | Msunduzi | 423 847 | 26.9 | 507 687 | - | - | 211 698 | - | - | - | - | - | 80 469 | - | - | - | 352 571 | - | - | 1 576 271 |
| B | KZN226 | Mkhambathini | - | - | - | - | - | - | - | - | - | - | - | 7 | 17.3 | 1 | 0.0 | 33 | 82.7 | - | 40 |
| B | KZN227 | Richmond | - | - | - | - | - | - | - | - | - | - | - | 63 | - | - | - | - | - | - | 63 |
| C | DC22 | uMgungundlovu DM | - | - | 517 | 0.5 | - | - | - | - | - | - | - | 39 689 | 34.5 | - | - | 74 669 | 65.0 | - | 114 875 |
| Total: uMgungundlovu Municipalities | | | 728 062 | 36.4 | 508 204 | 25.4 | - | 201 513 | 10.1 | - | - | 4 193 | 0.2 | 129 112 | 6.5 | 0 | 0.0 | 427 155 | 21.4 | 1 998 239 | |
| B | KZN235 | Okhahlamba | - | - | - | - | - | - | - | - | - | - | - | 60 | 47.2 | - | - | 67 | 52.8 | - | 127 |
| B | KZN237 | iNkosi Langalibalele | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26 247 | 100.0 | - | 26 247 |
| B | KZN238 | Alfred Duma | - | - | - | - | - | - | - | 224 | 2.9 | - | - | 7 604 | 97.1 | - | - | - | - | - | 7 828 |
| C | DC23 | uThukela DM | - | - | - | - | - | - | - | 883 | 1.4 | - | - | 61 851 | 98.5 | - | - | - | - | - | 62 782 |
| Total: uThukela Municipalities | | | - | - | - | - | - | - | - | 1 107 | 1.1 | - | - | 69 515 | 71.7 | - | - | 26 314 | 27.1 | 96 984 | |
| B | KZN241 | eNdumeni | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN242 | Nquthu | 2 249 | 14.8 | 128 | 0.8 | - | - | - | - | - | - | - | 12 297 | 81.0 | 103 767 | 0.7 | 403 | 2.7 | - | 15 180 |
| B | KZN244 | uMsinga | - | - | - | - | - | - | - | - | - | - | - | 5 | 100.0 | - | - | - | - | - | 5 |
| B | KZN245 | uMvoti | 220 | 1.2 | - | - | - | - | - | - | - | - | - | 7 489 | 39.7 | - | - | 11 151 | 59.1 | - | 18 859 |
| C | DC24 | uMzinyathi DM | - | - | - | - | - | - | - | - | - | - | - | 13 664 | 9.7 | - | - | 127 632 | 90.3 | - | 141 296 |
| Total: uMzinyathi Municipalities | | | 2 468 | 1.4 | 128 | 0.1 | - | - | - | - | - | - | - | 33 455 | 19.1 | 103 767 | 0.1 | 139 186 | 79.4 | 175 341 | |
| B | KZN252 | Newcastle | - | - | - | - | - | - | - | - | - | - | - | 279 813 | 99.6 | - | - | 1 207 | 0.4 | - | 281 020 |
| B | KZN253 | eMadlangeni | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN254 | Dannhauser | - | - | - | - | - | - | - | - | - | - | - | 818 | 100.0 | - | - | - | - | - | 818 |
| C | DC25 | Amajuba DM | - | - | 24 377 | 63.5 | - | - | - | - | - | - | - | 11 642 | 30.3 | 94 | 0.2 | 2 271 | 5.9 | - | 38 383 |
| Total: Amajuba Municipalities | | | - | - | 24 377 | 7.6 | - | - | - | - | - | - | - | 292 273 | 91.3 | 94 | 0.0 | 3 478 | 1.1 | 320 221 | |
| B | KZN261 | eDumbe | - | - | - | - | - | - | - | - | - | - | - | 3 057 | 95.4 | - | - | 149 | 4.6 | - | 3 206 |
| B | KZN262 | uPhongolo | 3 369 | 33.7 | - | - | 1 | 0.0 | - | - | - | - | - | 2 107 | 21.1 | - | - | 4 517 | 45.2 | - | 9 992 |
| B | KZN263 | AbaQulusi | 429 | 2.5 | - | - | - | - | - | 4 247 | 24.6 | - | - | 12 399 | 71.8 | 203 375 | 1.2 | - | - | - | 17 279 |
| B | KZN265 | Nongoma | 154 | 1.6 | - | - | - | - | - | - | - | - | - | 3 387 | 35.7 | - | - | 5 934 | 62.6 | - | 9 475 |
| B | KZN266 | Ulundi | 107 602 | 99.5 | - | - | - | - | - | - | - | - | - | (249) | (0.2) | - | - | 831 | 0.8 | - | 108 184 |
| C | DC26 | Zululand DM | - | - | - | - | - | - | - | - | - | - | - | 7 412 | 100.0 | - | - | - | - | - | 7 412 |
| Total: Zululand Municipalities | | | 111 554 | 71.7 | - | - | 1 | 0.0 | - | - | 4 247 | 2.7 | - | 28 113 | 18.1 | 203 | 0.1 | 11 431 | 7.3 | 155 549 | |
| B | KZN271 | uMhlabyalingana | - | - | - | - | - | - | - | - | - | - | - | (297) | 16.1 | - | - | (1 546) | 83.9 | - | (1 843) |
| B | KZN272 | Jozini | - | - | - | - | - | - | - | - | - | - | - | 105 | 100.0 | - | - | - | - | - | 105 |
| B | KZN275 | Mtubatuba | - | - | - | - | - | - | - | - | - | - | - | (9 851) | 23.7 | - | - | (31 660) | 76.3 | - | (41 511) |
| B | KZN276 | Big Five Hlabisa | - | - | - | - | - | - | - | - | - | - | - | 1 651 | (79.4) | 270 | (0.0) | (3 730) | 179.4 | - | (2 079) |
| C | DC27 | uMkhanyakude DM | - | - | 6 951 | 4.7 | - | - | - | - | - | 510 | 0.3 | 126 103 | 85.6 | - | - | 13 742 | 9.3 | - | 147 306 |
| Total: uMkhanyakude Municipalities | | | - | - | 6 951 | 6.8 | - | - | - | - | - | 510 | 0.5 | 117 711 | 115.4 | 0 | 0.0 | (23 195) | (22.7) | 101 978 | |
| B | KZN281 | uMfolozi | - | - | - | - | - | - | - | - | - | - | - | 346 | 32.3 | - | - | 723 | 67.7 | - | 1 069 |
| B | KZN282 | uMhlatuze | 97 703 | 70.0 | 15 573 | 11.2 | 12 672 | 9.1 | - | - | 11 736 | 8.4 | - | 1 826 | 1.3 | - | - | - | - | - | 139 510 |
| B | KZN284 | uMlalazi | - | - | - | - | - | - | - | - | - | - | - | 701 | 97.5 | - | - | 18 | 2.5 | - | 720 |
| B | KZN285 | Mthonjaneni | (104) | (1.7) | - | - | - | - | - | - | - | - | - | 2 532 | 42.4 | - | - | 3 539 | 59.3 | - | 5 967 |
| B | KZN286 | Nkandla | - | - | - | - | - | - | - | - | - | - | - | 1 671 | (10.4) | 916 889 | (5.7) | (18 622) | 116.1 | - | (16 034) |
| C | DC28 | King Cetshwayo DM | - | - | 450 792 | 94.2 | - | - | - | - | - | - | - | 27 797 | 5.8 | - | - | - | - | - | 478 589 |
| Total: King Cetshwayo Municipalities | | | 97 599 | 16.0 | 466 365 | 76.5 | 12 672 | 2.1 | - | - | 11 736 | 1.9 | - | 34 873 | 5.7 | 916 889 | 0.2 | (14 342) | (2.4) | 609 819 | |
| B | KZN291 | Mandeni | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 15 | 100.0 | - | 15 |
| B | KZN292 | KwaDukuza | - | - | - | - | - | - | - | 395 | 8.8 | - | - | 4 079 | 91.2 | - | - | - | - | - | 4 474 |
| B | KZN293 | Ndwedwe | - | - | - | - | - | - | - | - | - | - | - | 220 | 41.7 | - | - | 308 | 58.3 | - | 528 |
| B | KZN294 | Maphumulo | - | - | - | - | - | - | - | - | - | - | - | 295 | 9.6 | - | - | 2 780 | 90.4 | - | 3 074 |
| C | DC29 | iLembe DM | - | - | - | - | - | - | - | 697 | 2.2 | - | - | 32 750 | 101.2 | - | - | (1 096) | (3.4) | - | 32 350 |
| Total: iLembe Municipalities | | | - | - | - | - | - | - | - | 1 092 | 2.7 | - | - | 37 343 | 92.3 | - | - | 2 006 | 5.0 | 40 441 | |
| B | KZN433 | Greater Kokstad | - | - | - | - | - | - | - | - | - | - | - | 492 | 100.0 | - | - | - | - | - | 492 |
| B | KZN434 | uBuhlebezwe | - | - | - | - | - | - | - | - | - | - | - | 2 532 | 31.4 | - | - | 5 526 | 68.6 | - | 8 058 |
| B | KZN435 | uMzimkhulu | - | - | - | - | - | - | - | - | - | - | - | 1 451 | 100.0 | - | - | - | - | - | 1 451 |
| B | KZN436 | Dr. Nkosazana Dlamini Zuma | - | - | - | - | - | - | 11 487 | 99.6 | - | - | - | - | - | - | - | 47 | 0.4 | - | 11 534 |
| C | DC43 | Harry Gwala DM | - | - | - | - | - | - | - | - | - | - | - | 825 | 100.0 | - | - | - | - | - | 825 |
| Total: Harry Gwala Municipalities | | | - | - | - | - | 11 487 | 51.4 | - | - | - | - | - | 5 300 | 23.7 | - | - | 5 573 | 24.9 | 22 360 | |
| Total | | | 1 837 800 | 31.9 | 1 571 816 | 27.3 | 170 072 | 3.0 | 211 915 | 3.7 | 166 233 | 2.9 | | | | | | | | | |

Annexure I: National Conditional Grant - 3rd Quarter 2021/22

| R'000 | Financial Management Grant | | | | | | Regional Bulk Infrastructure Grant (Schedule 5B Grant) | | | | | | Municipal Infrastructure Grant | | | | | | | | | | | | |
|--|--|---------------------------------|--|---------------------------|--------------|-----------------------|--|--|---------------------------------|--|---------------------------|-------------|--------------------------------|--------------|--|---------------------------------|--|---------------------------|----------------|-----------------------|----------------|----------------|---------------|----------------|-------------|
| | DoRA 2021 Total Avail. (Inc.Adjust.) | Approved Payment Schedule | Transferred to Munis. (Year to date) | Unaudited Actual | | Unaudited Actual | | DoRA 2021 Total Avail. (Inc.Adjust.) | Approved Payment Schedule | Transferred to Munis. (Year to date) | Unaudited Actual | | Unaudited Actual | | DoRA 2021 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 | 839 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| B | KZN212 | uMdoni | 1 950 | 1 950 | 1 950 | 356 | 18.3 | 430 | 22.0 | - | - | - | - | - | - | - | - | 32 253 | 32 253 | 26 500 | 13 458 | 41.7 | 26 475 | 82.1 | |
| B | KZN213 | uMzumbi | 1 850 | 1 850 | 1 850 | 1 051 | 56.8 | 1 366 | 73.8 | - | - | - | - | - | - | - | - | - | 35 861 | 35 861 | 26 391 | 18 859 | 52.6 | 23 019 | 64.2 |
| B | KZN214 | uMuziwabantu | 1 850 | 1 850 | 1 850 | 1 473 | 79.6 | 695 | 37.6 | - | - | - | - | - | - | - | - | - | 32 464 | 32 464 | 21 641 | 16 717 | 51.5 | 23 078 | 71.1 |
| B | KZN216 | Ray Nkonyeni | 1 950 | 1 950 | 1 950 | 425 | 21.8 | 467 | 23.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| C | DC21 | Ugu DM | 1 750 | 1 750 | 1 750 | 354 | 20.2 | 913 | 52.2 | - | - | - | - | - | - | - | - | - | 255 524 | 255 524 | 131 874 | 115 434 | 45.2 | (67 368) | (26.4) |
| Total: Ugu Municipalities | 9 350 | 9 350 | 9 350 | 3 659 | 39.1 | 3 870 | 41.4 | - | - | - | - | - | - | - | - | - | - | 356 102 | 356 102 | 206 406 | 164 468 | 46.2 | 5 204 | 1.5 | |
| B | KZN221 | uMshwathi | 1 920 | 1 920 | 1 920 | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 977 | 28 977 | 25 131 | 19 675 | 67.9 | - | - |
| B | KZN222 | uMngeni | 1 720 | 1 720 | 1 720 | 1 262 | 73.4 | 1 413 | 82.2 | - | - | - | - | - | - | - | - | - | 24 146 | 24 146 | 21 854 | 9 213 | 38.2 | 16 438 | 68.1 |
| B | KZN223 | Mpofana | 2 900 | 2 900 | 2 900 | 2 900 | 100.0 | 4 950 | 170.7 | - | - | - | - | - | - | - | - | - | 12 463 | 12 463 | 10 697 | 11 467 | 92.0 | 14 240 | 114.3 |
| B | KZN224 | iMpendle | 2 200 | 2 200 | 2 200 | 1 175 | 53.4 | - | - | - | - | - | - | - | - | - | - | - | 20 130 | 20 130 | 13 828 | 8 696 | 43.2 | - | - |
| B | KZN225 | Msunduzi | 1 900 | 1 900 | 1 900 | 274 | 14.4 | - | - | - | - | - | - | - | - | - | - | - | 209 331 | 209 331 | 192 049 | 112 665 | 53.8 | 17 282 | 8.3 |
| B | KZN226 | Mkhambathini | 2 850 | 2 850 | 2 850 | 1 084 | 38.0 | 560 | 19.6 | - | - | - | - | - | - | - | - | - | 24 755 | 24 755 | 24 710 | 18 919 | 76.4 | 10 394 | 42.0 |
| B | KZN227 | Richmond | 1 850 | 1 850 | 1 850 | 528 | 28.5 | 931 | 50.3 | - | - | - | - | - | - | - | - | - | 19 266 | 19 266 | 16 319 | 18 671 | 96.9 | 19 331 | 100.3 |
| C | DC22 | uMgungundlovu DM | 1 000 | 1 000 | 1 000 | 468 | 46.8 | - | - | - | - | - | - | - | - | - | - | - | 107 893 | 107 893 | 92 551 | 79 302 | 73.5 | (40 342) | (37.4) |
| Total: uMgungundlovu Municipalities | 16 340 | 16 340 | 16 340 | 7 691 | 47.1 | 7 854 | 48.1 | - | - | - | - | - | - | - | - | - | - | 446 961 | 446 961 | 397 139 | 278 608 | 62.3 | 37 343 | 8.4 | |
| B | KZN235 | Okhahlamba | 1 850 | 1 850 | 1 850 | 832 | 45.0 | 1 468 | 79.3 | - | - | - | - | - | - | - | - | - | 29 734 | 29 734 | 25 576 | 23 678 | 79.6 | (5 837) | (19.6) |
| B | KZN237 | iNkosi Langalibalele | 2 100 | 2 100 | 2 100 | 373 | 17.8 | 57 | 2.7 | - | - | - | - | - | - | - | - | - | 39 665 | 39 665 | 33 609 | 15 981 | 40.3 | 14 267 | 36.0 |
| B | KZN238 | Alfred Duma | 1 950 | 1 950 | 1 950 | 467 | 23.9 | 833 | 42.7 | - | - | - | - | - | - | - | - | - | 65 161 | 65 161 | 52 667 | 39 247 | 60.2 | 37 382 | 57.4 |
| C | DC23 | uThukela DM | 1 950 | 1 950 | 1 950 | 454 | 23.3 | - | - | 6 090 | 6 090 | - | - | 2 448 | 40.2 | - | - | - | 194 919 | 194 919 | 153 153 | 104 672 | 53.7 | - | - |
| Total: uThukela Municipalities | 7 850 | 7 850 | 7 850 | 2 126 | 27.1 | 2 358 | 30.0 | 6 090 | 6 090 | - | - | - | - | 2 448 | 40.2 | - | - | - | 329 479 | 329 479 | 265 005 | 183 578 | 55.7 | 45 813 | 13.9 |
| B | KZN241 | eNdlumeni | 2 100 | 2 100 | 2 100 | 436 | 20.8 | - | - | - | - | - | - | - | - | - | - | - | 15 836 | 15 836 | 11 600 | 8 029 | 50.7 | - | - |
| B | KZN242 | Nquthu | 1 850 | 1 850 | 1 850 | 382 | 20.6 | 206 | 11.1 | - | - | - | - | - | - | - | - | - | 32 806 | 32 806 | 28 000 | 23 506 | 71.7 | 25 843 | 78.8 |
| B | KZN244 | uMsinga | 1 850 | 1 850 | 1 850 | 1 102 | 59.6 | 42 | 2.3 | - | - | - | - | - | - | - | - | - | 39 412 | 39 412 | 33 453 | 27 592 | 70.0 | 14 186 | 36.0 |
| B | KZN245 | uMvoti | 2 550 | 2 550 | 2 550 | 856 | 33.6 | - | - | - | - | - | - | - | - | - | - | - | 41 323 | 41 323 | 23 900 | 16 812 | 40.7 | - | - |
| C | DC24 | uMzinyathi DM | 1 550 | 1 550 | 1 550 | 649 | 41.9 | 1 474 | 95.1 | - | - | - | - | - | - | - | - | - | 199 749 | 199 749 | 179 924 | 146 913 | 73.5 | 181 463 | 90.8 |
| Total: Umzinyathi Municipalities | 9 900 | 9 900 | 9 900 | 3 425 | 34.6 | 1 722 | 17.4 | - | - | - | - | - | - | - | - | - | - | - | 329 126 | 329 126 | 276 877 | 222 852 | 67.3 | 221 491 | 67.3 |
| B | KZN252 | Newcastle | 1 650 | 1 650 | 1 650 | 210 | 12.7 | 378 | 22.9 | - | - | - | - | - | - | - | - | - | 119 182 | 119 182 | 92 169 | 56 247 | 47.2 | 82 817 | 69.5 |
| B | KZN253 | eMadlangeni | 2 850 | 2 850 | 2 850 | 760 | 26.7 | - | - | - | - | - | - | - | - | - | - | - | 9 607 | 9 607 | 4 800 | 1 810 | 18.8 | - | - |
| B | KZN254 | Dannhauser | 1 850 | 1 850 | 1 850 | 1 354 | 73.2 | - | - | - | - | - | - | - | - | - | - | - | 30 794 | 30 794 | 23 000 | 19 207 | 62.4 | - | - |
| C | DC25 | Amajuba DM | 2 550 | 2 550 | 2 550 | 1 228 | 48.2 | 1 274 | 50.0 | - | - | - | - | - | - | - | - | - | 43 250 | 43 250 | 37 515 | 18 581 | 43.0 | 47 732 | 110.4 |
| Total: Amajuba Municipalities | 8 900 | 8 900 | 8 900 | 3 552 | 39.9 | 1 652 | 18.6 | - | - | - | - | - | - | - | - | - | - | - | 202 833 | 202 833 | 157 484 | 95 845 | 47.3 | 130 549 | 64.4 |
| B | KZN261 | eDumbe | 2 900 | 2 900 | 2 900 | 1 845 | 63.6 | 2 278 | 78.6 | - | - | - | - | - | - | - | - | - | 18 847 | 18 847 | 16 500 | 15 537 | 82.4 | 16 297 | 86.5 |
| B | KZN262 | uPhongolo | 2 900 | 2 900 | 2 900 | 1 573 | 54.2 | 2 220 | 76.5 | - | - | - | - | - | - | - | - | - | 29 732 | 29 732 | 24 100 | 21 846 | 73.5 | 23 737 | 79.8 |
| B | KZN263 | AbaQulusi | 2 650 | 2 650 | 2 650 | 1 506 | 56.8 | 1 684 | 63.6 | - | - | - | - | - | - | - | - | - | 39 107 | 39 107 | 31 000 | 18 568 | 47.5 | 18 245 | 46.7 |
| B | KZN265 | Nongoma | 1 920 | 1 920 | 1 920 | 1 222 | 63.6 | 1 601 | 83.4 | - | - | - | - | - | - | - | - | - | 33 521 | 33 521 | 28 000 | 19 687 | 58.7 | 39 561 | 118.0 |
| B | KZN266 | Ulundi | 1 950 | 1 950 | 1 950 | 1 007 | 51.6 | 2 039 | 104.6 | - | - | - | - | - | - | - | - | - | 32 489 | 32 489 | 29 000 | 31 968 | 98.4 | 28 503 | 87.7 |
| C | DC26 | Zululand DM | 1 200 | 1 200 | 1 200 | 497 | 41.4 | 906 | 75.5 | 222 531 | 222 531 | 150 000 | 76 065 | 34.2 | 128 941 | 57.9 | - | - | 239 111 | 239 111 | 213 000 | 215 934 | 90.3 | 196 690 | 82.3 |
| Total: Zululand Municipalities | 13 520 | 13 520 | 13 520 | 7 650 | 56.6 | 10 729 | 79.4 | 222 531 | 222 531 | 150 000 | 76 065 | 34.2 | 128 941 | 57.9 | - | - | - | - | 392 807 | 392 807 | 341 600 | 323 540 | 82.4 | 323 032 | 82.2 |
| B | KZN271 | uMhlabuyalingana | 1 850 | 1 850 | 1 850 | 750 | 40.5 | (802) | (43.4) | - | - | - | - | - | - | - | - | - | 36 754 | 36 754 | 31 000 | 20 451 | 55.6 | (22 122) | (60.2) |
| B | KZN272 | Jozini | 2 850 | 2 850 | 2 850 | 989 | 34.7 | 2 806 | 98.5 | - | - | - | - | - | - | - | - | - | 39 381 | 39 381 | 32 500 | 39 381 | 100.0 | 46 812 | 118.9 |
| B | KZN275 | Mtubatuba | 1 920 | 1 920 | 1 920 | 293 | 15.3 | - | - | - | - | - | - | - | - | - | - | - | 33 391 | 33 391 | 29 000 | 14 748 | 44.2 | (11 104) | (33.3) |
| B | KZN276 | Big Five Hlabisa | 2 550 | 2 550 | 2 550 | 670 | 26.3 | (947) | (37.1) | - | - | - | - | - | - | - | - | - | 22 360 | 22 360 | 17 000 | 9 723 | 43.5 | 812 | 3.6 |
| C | DC27 | uMkhanyakude DM | 1 950 | 1 950 | 1 950 | - | - | - | - | - | - | - | - | - | - | - | - | - | 227 844 | 227 844 | 68 353 | 28 859 | 12.7 | - | - |
| Total: uMkhanyakude Municipalities | 11 120 | 11 120 | 11 120 | 2 702 | 24.3 | 1 057 | 9.5 | - | - | - | - | - | - | - | - | - | - | - | 359 730 | 359 730 | 177 853 | 113 162 | 31.5 | 14 398 | 4.0 |
| B | KZN281 | uMfolozi | 1 850 | 1 850 | 1 850 | 724 | 39.1 | 1 603 | 86.6 | - | - | - | - | - | - | - | - | - | 27 526 | 27 526 | 23 397 | 22 320 | 81.1 | 27 526 | 100.0 |
| B | KZN282 | uMhlatuze | 2 450 | 2 450 | 2 450 | 1 759 | 71.8 | - | | | | | | | | | | | | | | | | | |

Annexure I: National Conditional Grant Annexure I: National Conditional Grant - 3rd Quarter 2021/2: (Continued...)

| R'000 | Integrated National Electrification Programme (municipal) Grant | | | | | | Expanded Public Works Programme Intergrated Grant (municipality) | | | | | | Water Services Infrastructure Grant (Schedule 5B Grant) | | | | | | | | |
|---|---|---------------------------|--------------------------------------|---|-------------|-------------------------------------|--|--------------------------------------|---------------------------|--------------------------------------|---|-------------|---|-------------|--------------------------------------|---------------------------|--------------------------------------|---|-------------|-------------------------------------|---------------|
| | DoRA 2021 Total Avail. (Inc.Adjust.) | Approved Payment Schedule | Transferred to Munis. (Year to date) | Unaudited Actual Expenditure Nat. Dept. | % Spent | Unaudited Actual Expenditure Munis. | % Spent | DoRA 2021 Total Avail. (Inc.Adjust.) | Approved Payment Schedule | Transferred to Munis. (Year to date) | Unaudited Actual Expenditure Nat. Dept. | % Spent | Unaudited Actual Expenditure Munis. | % Spent | DoRA 2021 Total Avail. (Inc.Adjust.) | Approved Payment Schedule | Transferred to Munis. (Year to date) | Unaudited Actual Expenditure Nat. Dept. | % Spent | Unaudited Actual Expenditure Munis. | % Spent |
| A | KZN2000 | eThekweni | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN212 | uMdoni | - | - | - | - | - | 1 976 | 1 976 | 1 383 | 1 922 | 97.3 | 1 853 | 93.8 | - | - | - | - | - | - | - |
| B | KZN213 | uMzumbi | 26 500 | 26 500 | 16 500 | - | 1 658 | 1 658 | 1 161 | 756 | 45.6 | 1 188 | 71.6 | - | - | - | - | - | - | - | - |
| B | KZN214 | uMuziwabantu | 5 000 | 5 000 | 5 000 | 399 | - | 980 | 980 | 686 | 345 | 35.2 | 508 | 51.8 | - | - | - | - | - | - | - |
| B | KZN216 | Ray Nkonyeni | 9 600 | 9 600 | 6 000 | 278 | 2.9 | 5 558 | 5 558 | 3 891 | 4 667 | 84.0 | 4 749 | 85.4 | - | - | - | - | - | - | - |
| C | DC21 | Ugu DM | - | - | - | - | - | 3 611 | 3 611 | 2 527 | 1 703 | 47.2 | 2 442 | 67.6 | 72 350 | 72 350 | 35 000 | 26 900 | 37.2 | 50 633 | 70.0 |
| Total: Ugu Municipalities | 41 100 | 41 100 | 27 500 | 677 | 1.6 | 41 524 | 101.0 | 13 783 | 13 783 | 9 648 | 9 393 | 68.1 | 10 740 | 77.9 | 72 350 | 72 350 | 35 000 | 26 900 | 37.2 | 50 633 | 70.0 |
| B | KZN221 | uMshwathi | 8 600 | 8 600 | 7 800 | - | - | 1 376 | 1 376 | 963 | 956 | 69.5 | - | - | - | - | - | - | - | - | - |
| B | KZN222 | uMngeni | 18 486 | 18 486 | 8 000 | 3 620 | 19.6 | 980 | 980 | 686 | 212 | 21.6 | 615 | 62.7 | - | - | - | - | - | - | - |
| B | KZN223 | Mpofana | - | - | - | - | - | 1 136 | 1 136 | 795 | 579 | 51.0 | 864 | 76.0 | - | - | - | - | - | - | - |
| B | KZN224 | iMpendle | 3 551 | 3 551 | - | - | - | 1 221 | 1 221 | 855 | 1 006 | 82.4 | - | - | - | - | - | - | - | - | - |
| B | KZN225 | Msunduzi | 24 000 | 24 000 | 20 000 | 4 286 | - | 3 516 | 3 516 | 879 | 1 331 | 37.9 | 2 637 | 75.0 | 40 000 | 40 000 | 20 000 | 20 000 | 50.0 | (13 767) | (34.4) |
| B | KZN226 | Mkhambathini | 18 110 | 18 110 | 16 000 | 5 727 | 31.6 | 1 329 | 1 329 | 931 | 1 565 | 117.8 | 791 | 59.5 | - | - | - | - | - | - | - |
| B | KZN227 | Richmond | 10 980 | 10 980 | - | 2 452 | - | 1 101 | 1 101 | 771 | 720 | 65.4 | - | - | - | - | - | - | - | - | - |
| C | DC22 | uMgungundlovu DM | - | - | - | - | - | 2 299 | 2 299 | 1 609 | 1 078 | 46.9 | - | - | 85 000 | 85 000 | 65 000 | 46 307 | 54.5 | - | - |
| Total: uMgungundlovu Municipalities | 83 727 | 83 727 | 51 800 | 16 085 | 19.2 | 14 894 | 17.8 | 12 958 | 12 958 | 7 489 | 7 447 | 57.5 | 4 907 | 37.9 | 125 000 | 125 000 | 85 000 | 66 307 | 53.0 | (13 767) | (11.0) |
| B | KZN235 | Okhahlamba | 13 400 | 13 400 | 6 000 | - | - | 2 513 | 2 513 | 1 759 | 2 513 | 100.0 | 2 513 | 100.0 | - | - | - | - | - | - | - |
| B | KZN237 | iNkosi Langalibalele | - | - | - | - | - | 2 114 | 2 114 | 1 480 | 70.0 | - | - | - | - | - | - | - | - | - | - |
| B | KZN238 | Alfred Duma | 17 100 | 17 100 | 14 000 | - | - | 4 143 | 4 143 | 2 900 | 1 954 | 47.2 | 3 741 | 90.3 | - | - | - | - | - | - | - |
| C | DC23 | uThukela DM | - | - | - | - | - | 3 516 | 3 516 | 2 461 | 1 120 | 31.9 | - | - | 80 000 | 80 000 | 55 000 | 36 095 | 45.1 | - | - |
| Total: uThukela Municipalities | 30 500 | 30 500 | 20 000 | - | - | 15 637 | 51.3 | 12 286 | 12 286 | 8 600 | 7 067 | 57.5 | 6 254 | 50.9 | 80 000 | 80 000 | 55 000 | 36 095 | 45.1 | - | - |
| B | KZN241 | eNdameni | 14 111 | 14 111 | 14 111 | 5 189 | - | 1 589 | 1 589 | 1 113 | 767 | 48.3 | - | - | - | - | - | - | - | - | - |
| B | KZN242 | Nquthu | 10 000 | 10 000 | 4 500 | 2 954 | 29.5 | 1 260 | 1 260 | 882 | 1 064 | 84.4 | 847 | 67.2 | - | - | - | - | - | - | - |
| B | KZN244 | uMsinga | 4 420 | 4 420 | 2 000 | 216 | 4.9 | 3 989 | 3 989 | 2 793 | 3 502 | 87.8 | (436) | (10.9) | - | - | - | - | - | - | - |
| B | KZN245 | uMvoti | 17 237 | 17 237 | 17 237 | 10 892 | 63.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| C | DC24 | uMzinyathi DM | - | - | - | - | - | 4 841 | 4 841 | 3 389 | 1 709 | 35.3 | 3 239 | 66.9 | 89 000 | 89 000 | 50 000 | 18 525 | 20.8 | 41 392 | 46.5 |
| Total: Umzinyathi Municipalities | 45 768 | 45 768 | 37 848 | 19 251 | 42.1 | 12 346 | 27.0 | 11 679 | 11 679 | 8 177 | 7 042 | 60.3 | 3 650 | 31.2 | 89 000 | 89 000 | 50 000 | 18 525 | 20.8 | 41 392 | 46.5 |
| B | KZN252 | Newcastle | 13 500 | 13 500 | - | - | - | 2 948 | 2 948 | 2 063 | 1 720 | 58.3 | 2 550 | 86.5 | 40 000 | 40 000 | 10 000 | 10 000 | 25.0 | 16 090 | - |
| B | KZN253 | eMadlangeni | 8 075 | 8 075 | 8 075 | 3 425 | 42.4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| B | KZN254 | Dannhauser | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| C | DC25 | Amajuba DM | - | - | - | - | - | 1 693 | 1 693 | 1 185 | 1 240 | 73.2 | 1 497 | 88.4 | 60 000 | 60 000 | 10 000 | 10 000 | 16.7 | 14 599 | 24.3 |
| Total: Amajuba Municipalities | 21 575 | 21 575 | 8 075 | 3 425 | 15.9 | - | - | 4 641 | 4 641 | 3 248 | 2 960 | 63.8 | 4 047 | 87.2 | 100 000 | 100 000 | 20 000 | 20 000 | 20.0 | 30 689 | 30.7 |
| B | KZN261 | eDumbe | 26 500 | 26 500 | 21 500 | 4 048 | 15.3 | 1 231 | 1 231 | 861 | 874 | 71.0 | 3 966 | 322.2 | - | - | - | - | - | - | - |
| B | KZN262 | uPhongolo | 15 000 | 15 000 | 15 000 | 3 396 | 22.6 | 2 504 | 2 504 | 1 752 | 1 437 | 57.4 | 1 878 | 75.0 | - | - | - | - | - | - | - |
| B | KZN263 | AbaQulusi | 3 396 | 3 396 | 3 396 | - | - | 2 515 | 2 515 | 1 760 | 2 019 | 80.3 | 2 735 | 108.8 | - | - | - | - | - | - | - |
| B | KZN265 | Nongoma | 17 082 | 17 082 | 10 082 | - | - | 1 868 | 1 868 | 1 307 | 1 654 | 88.5 | (5 132) | (274.7) | - | - | - | - | - | - | - |
| B | KZN266 | Ulundi | 5 005 | 5 005 | 5 005 | 1 848 | 36.9 | 3 660 | 3 660 | 2 562 | 3 246 | 88.7 | 3 661 | 100.0 | - | - | - | - | - | - | - |
| C | DC26 | Zululand DM | - | - | - | - | - | 9 612 | 9 612 | 6 728 | 9 613 | 100.0 | 9 612 | 100.0 | 110 000 | 110 000 | 70 000 | 38 757 | 35.2 | 70 254 | 63.9 |
| Total: Zululand Municipalities | 66 983 | 66 983 | 54 983 | 9 292 | 13.9 | 47 865 | 71.5 | 21 390 | 21 390 | 14 970 | 18 843 | 88.1 | 16 721 | 78.2 | 110 000 | 110 000 | 70 000 | 38 757 | 35.2 | 70 254 | 63.9 |
| B | KZN271 | uMhlabuyalingana | 12 500 | 12 500 | 10 600 | 4 478 | 35.8 | 1 759 | 1 759 | 1 231 | 1 289 | 73.3 | (1 193) | (67.8) | - | - | - | - | - | - | - |
| B | KZN272 | Jozini | 8 980 | 8 980 | 5 000 | 4 617 | 51.4 | 3 296 | 3 296 | 2 307 | 3 297 | 100.0 | 3 296 | 100.0 | - | - | - | - | - | - | - |
| B | KZN275 | Mtubatuba | 5 940 | 5 940 | 3 000 | - | - | 1 028 | 1 028 | 719 | 856 | 83.3 | 231 | 22.5 | - | - | - | - | - | - | - |
| B | KZN276 | Big Five Hlabisa | 5 500 | 5 500 | 2 000 | - | - | 1 545 | 1 545 | 1 082 | 1 279 | 82.8 | 0 | 0.0 | - | - | - | - | - | - | - |
| C | DC27 | uMkhanyakude DM | - | - | - | - | - | 5 846 | 5 846 | 4 092 | 2 611 | 44.7 | - | - | 75 000 | 75 000 | - | - | - | - | - |
| Total: uMkhanyakude Municipalities | 32 920 | 32 920 | 20 600 | 9 095 | 27.6 | (4 616) | (14.0) | 13 474 | 13 474 | 9 431 | 9 332 | 69.3 | 2 334 | 17.3 | 75 000 | 75 000 | - | - | - | - | - |
| B | KZN281 | uMfolozi | - | - | - | - | - | 1 557 | 1 557 | 1 090 | 1 141 | 73.3 | 1 512 | 97.1 | - | - | - | - | - | - | - |
| B | KZN282 | uMhlatuze | - | - | - | - | - | 3 417 | 3 417 | 2 392 | 1 593 | 46.6 | 1 707 | 50.0 | 30 000 | 30 000 | 30 000 | 18 645 | 62.2 | - | - |
| B | KZN284 | uMlalazi | 5 325 | 5 325 | 5 325 | - | - | 3 416 | 3 416 | 2 391 | 225 | 6.6 | 3 366 | 98.5 | - | - | - | - | - | - | - |
| B | KZN285 | Mthonjaneni | 20 805 | 20 805 | 20 805 | 16 873 | 81.1 | 1 891 | 1 891 | 1 323 | 1 892 | 100.1 | 1 891 | 100.0 | - | - | - | - | - | - | - |
| B | KZN286 | Nkandla | 6 027 | 6 027 | 1 500 | - | - | 3 552 | 3 552 | 2 486 | 3 552 | 100.0 | - | - | - | - | - | - | - | - | - |
| C | DC28 | King Cetshwayo DM | - | - | - | - | - | 4 619 | 4 619 | 3 233 | 2 788 | 60.4 | 4 436 | 96.0 | 70 000 | 70 000 | 35 000 | 15 331 | 21.9 | 22 507 | 32.2 |
| Total: King Cetshwayo Municipalities | 32 157 | 32 157 | 27 630 | 16 873 | 52.5 | 17 041 | 53.0 | 18 452 | 18 452 | 12 915 | 11 191 | 60.6 | 12 913 | 70.0 | 100 000 | 100 000 | 65 000 | 33 976 | 34.0 | 22 507 | 22.5 |
| B | KZN291 | Mandeni | 4 872 | 4 872 | 2 872 | 149 | 3.1 | 2 435 | 2 435 | 1 704 | 1 640 | 67.4 | 1 173 | 48.2 | - | - | - | - | - | - | - |
| B | KZN292 | KwaDukuza | 3 080 | 3 080 | 1 080 | 1 631 | 53.0 | 1 732 | 1 732 | 1 212 | 1 378 | 79.6 | 1 884 | 108.7 | - | - | - | - | - | - | - |
| B | KZN293 | Ndwedwe | 9 100 | 9 100 | 9 100 | 250 | 2.7 | 2 412 | 2 412 | 1 688 | 1 294 | 53.6 | 2 072 | 85.9 | - | - | - | - | -</ | | |

| R900 | Audit opinion | | Failure to make payments as and when due - amounts of R1 million or more owed for longer than 90 days | | | | | Large operating deficit - Operating deficit greater than 5 percent of total direct revenue | | | | Cash position | | | |
|------|-----------------------------------|------------------------------|---|-----------|----------------------------------|-----------|--------------------------------|--|-----------------------------|----------------|------------|---------------|--|---|---|
| | Opinion - 2020/21 financial year | Indicator | Bulk electricity amount owed > 90 days | Indicator | Bulk water amount owed > 90 days | Indicator | Total creditors owed > 90 days | Indicator | Operating Surplus/(Deficit) | Direct revenue | Percentage | Indicator | Cash and cash equivalents - June 2021/21 | Cash and cash equivalents - 2021/22 (YTD) | Indicator (Negative cash for two consecutive years) |
| A | KZN200 eThekweni | Unqualified with findings | - | - | - | - | 77 010 | X | 1 169 662 | 32 978 485 | 3.5 | - | - | (47 860) | - |
| B | KZN212 uMhlabisa | Unqualified with findings | - | - | - | - | - | - | 53 112 | 281 210 | 18.9 | - | - | 141 409 | - |
| B | KZN213 uMzimba | Unqualified with findings | - | - | - | - | 17 | - | 16 111 | 174 738 | 9.2 | - | - | (121 069) | - |
| B | KZN214 uMzinyathi | Unqualified with findings | - | - | - | - | 3 | - | 19 449 | 148 062 | 13.1 | - | - | 182 443 | - |
| B | KZN216 Ray Nkonyeni | Unqualified with findings | - | - | - | - | 320 | - | 138 221 | 889 868 | 15.7 | - | - | 133 987 | 483 996 |
| C | DC21 Ugu DM | Qualified | X | - | - | 233 931 | X | 292 043 | 17 686 | 927 261 | 1.9 | - | 25 | 249 763 | - |
| B | KZN221 uMhlabathi | Qualified | X | - | - | - | - | - | (8 439) | 80 126 | (80.5) | X | - | 4 | - |
| B | KZN222 uMgeni | Qualified | X | - | - | - | 4 216 | X | 13 684 | 366 810 | 3.7 | - | - | 305 245 | - |
| B | KZN223 uMfolozi | Qualified | X | 280 607 | X | - | 292 468 | X | (21 995) | 114 202 | (19.3) | X | - | 24 294 | - |
| B | KZN224 iMnyathi | Unqualified with findings | - | - | - | - | (133) | - | 5 068 | 55 082 | 9.2 | - | - | 34 407 | - |
| B | KZN225 iManteni | Unqualified with findings | - | 87 126 | X | 119 548 | X | 207 948 | 689 969 | 4 486 983 | 15.0 | - | - | 617 276 | - |
| B | KZN226 iMhlabathini | Unqualified with findings | - | - | - | - | (8) | - | (11 815) | 101 412 | (11.7) | X | (144) | 29 856 | - |
| B | KZN227 Richmond | Unqualified with findings | - | - | - | - | - | - | 5 415 | 107 797 | 5.0 | - | 21 087 | 213 103 | - |
| C | DC22 uMgungundlovu DM | Unqualified with findings | - | - | - | - | 56 334 | X | 315 531 | 975 019 | 34.5 | - | - | (6 763) | - |
| B | KZN235 iManteni | Unqualified with no findings | - | - | - | - | - | - | (8 521) | 119 455 | (13.8) | X | - | (5 664) | - |
| B | KZN237 iNkosi Langalaba | Disclaimer | X | - | - | - | 5 066 | X | 101 011 | 500 215 | 20.2 | - | - | (59 886) | - |
| B | KZN238 iManteni | Unqualified with findings | - | - | - | - | 5 457 | X | 210 960 | 889 891 | 24.3 | - | 453 462 | 1 088 987 | - |
| C | DC23 uThukela DM | Qualified | X | - | - | - | 15 395 | X | 187 569 | 756 178 | 24.8 | - | 48 858 | 680 510 | - |
| B | KZN241 eMsimeni | Qualified | X | - | - | - | - | - | 127 282 | 282 231 | 48.5 | - | - | (13 020) | - |
| B | KZN242 uMhlabathi | Disclaimer | X | 43 | - | - | 6 523 | X | 107 779 | 179 541 | 60.0 | - | - | 172 523 | - |
| B | KZN244 uMhlabathi | Unqualified with findings | - | - | - | - | - | - | 137 687 | 312 063 | 44.1 | - | 84 916 | 276 014 | - |
| B | KZN245 uMhlabathi | Unqualified with findings | - | - | - | - | 10 355 | X | 14 828 | 283 647 | 5.6 | - | - | 55 117 | - |
| C | DC24 uMhlabathi DM | Qualified | X | - | - | - | 46 904 | X | (26 138) | 504 421 | (5.2) | X | - | 1 313 229 | - |
| B | KZN252 Newcastle | Unqualified with findings | - | - | - | - | 245 206 | X | 136 199 | 1 814 701 | 7.5 | - | - | 148 387 | - |
| B | KZN253 eMhlangeni | Qualified | X | - | - | - | - | - | 20 252 | 58 124 | 34.8 | - | - | (8 720) | - |
| B | KZN254 iManteni | Qualified | X | - | - | - | 15 | - | 50 632 | 164 097 | 30.9 | - | 11 322 | 43 066 | - |
| C | DC25 Amajuba DM | Qualified | X | - | 20 524 | X | 29 656 | X | 55 364 | 219 570 | 25.2 | - | (80 267) | (82 988) | X |
| B | KZN261 eMsimeni | Qualified | X | - | - | - | (8) | - | 6 289 | 103 194 | 6.1 | - | (8) | (8) | X |
| B | KZN262 uPhongolo | Unqualified with findings | - | - | - | - | 4 640 | X | 56 069 | 258 360 | 21.7 | - | - | (198 448) | - |
| B | KZN263 uMhlabathi | Qualified | X | - | - | - | - | - | 76 430 | 507 504 | 15.0 | - | 25 135 | 207 650 | - |
| B | KZN265 iNqongweni | Unqualified with findings | - | - | - | - | 6 937 | X | 18 140 | 205 943 | 8.8 | - | 0 | 0 | - |
| B | KZN266 uMhlabathi | Unqualified with findings | - | 98 496 | X | - | 98 518 | X | 11 126 | 340 993 | 3.3 | - | - | 224 389 | - |
| C | DC26 Zululand DM | Qualified | X | - | - | - | - | - | 17 474 | 576 687 | 3.0 | - | 18 759 | 138 889 | - |
| B | KZN271 uMhlabathi | Unqualified with findings | - | - | - | - | 754 | - | 42 705 | 218 184 | 19.6 | - | 10 722 | 157 492 | - |
| B | KZN272 iNqongweni | Unqualified with findings | - | - | - | - | 78 | - | 27 154 | 263 201 | 10.3 | - | - | (71 676) | - |
| B | KZN275 uMhlabathi | Qualified | X | - | - | - | (5 100) | - | 80 173 | 284 008 | 30.4 | - | (8) | (2 489) | X |
| B | KZN276 Big Five Hibisa | Unqualified with findings | - | - | - | - | 229 | - | 50 337 | 172 890 | 29.1 | - | - | 115 735 | - |
| C | DC27 uMhlabathi DM | Adverse | X | - | 7 381 | X | 116 199 | X | 137 401 | 501 754 | 27.4 | - | - | 50 889 | - |
| B | KZN281 uMhlabathi | Unqualified with findings | - | - | - | - | 1 616 | X | 6 565 | 187 265 | 3.9 | - | - | 48 311 | - |
| B | KZN282 uMhlabathi | Unqualified with no findings | - | - | - | - | 1 099 | X | 94 460 | 3 039 250 | 3.1 | - | - | (835 701) | - |
| B | KZN284 uMhlabathi | Unqualified with findings | - | - | - | - | - | - | 36 006 | 363 969 | 9.9 | - | - | (375 548) | - |
| B | KZN285 iManteni | Unqualified with findings | - | - | - | - | (648) | - | 29 299 | 185 398 | 17.1 | - | - | 11 761 | - |
| B | KZN286 iNqongweni | Unqualified with findings | - | - | - | - | (15 521) | - | 53 306 | 182 965 | 32.7 | - | 54 185 | 54 185 | - |
| C | DC28 King Cetshwayo DM | Unqualified with findings | - | - | 344 283 | X | 346 355 | X | (9 386) | 712 658 | (1.3) | - | (210 437) | 1 673 639 | - |
| B | KZN291 iManteni | Unqualified with findings | - | - | - | - | 2 | - | 54 662 | 279 851 | 19.5 | - | - | 207 247 | - |
| B | KZN292 iManteni | Unqualified with findings | - | - | - | - | 1 422 | X | 101 178 | 1 427 466 | 7.1 | - | 973 742 | 2 902 956 | - |
| B | KZN293 iNqongweni | Unqualified with findings | - | - | - | - | 85 | - | 59 110 | 195 541 | 30.2 | - | - | 331 673 | - |
| B | KZN294 iManteni | Unqualified with findings | - | - | - | - | 71 | - | 6 090 | 100 696 | 6.1 | - | 809 | 309 833 | - |
| C | DC29 iManteni DM | Unqualified with findings | - | - | - | - | (1 077) | - | 17 861 | 806 656 | 19.3 | - | - | 214 323 | - |
| B | KZN433 Greater KwaZulu | Unqualified with findings | - | - | - | - | 35 | - | 48 720 | 340 097 | 14.3 | - | 50 424 | 189 189 | - |
| B | KZN434 uMhlabathi | Qualified | X | - | - | - | 5 898 | X | 25 396 | 153 055 | 16.6 | - | - | 25 405 | - |
| B | KZN435 uMhlabathi | Unqualified with findings | - | - | - | - | - | - | 41 671 | 238 110 | 17.5 | - | 243 966 | 441 743 | - |
| B | KZN436 Dr. Nkosazana Dlamini Zuma | Unqualified with findings | - | - | - | - | 47 | - | 51 850 | 189 346 | 27.4 | - | - | 171 837 | - |
| C | DC43 Fanyiswa DM | Unqualified with findings | - | - | - | - | 116 | - | 31 968 | 481 312 | 6.9 | - | 51 622 | 213 044 | - |
| | Total | | 18 | | 3 | | 5 | | 21 | | | | | 5 | |

| R000 | Failure to make payment which is greater than 2 percent of Operating expenditure and failure to make payment greater than 40 percent of Operating expenditure | | | | Failure to make payment which is greater than 2 percent of Operating expenditure and failure to make payment greater than 40 percent of Operating expenditure | | | | Municipality meeting one or more criteria for financial problems | | Comments | | | | | |
|-------------------------------------|---|--------------------------------------|---|------------------|---|--------------------------------|---|------------------|--|---------------------------|----------|--|---|---|--|---|
| | Operating expenditure Budget | Bulk electricity creditors > 90 days | Bulk electricity creditors > 90 days as % Open Budget | Indicator (P-2%) | Indicator (P-40%) | Bulk water creditors > 90 days | Bulk water creditors > 90 days as % Open Budget | Indicator (P-2%) | Indicator (P-40%) | Total creditors > 90 days | | Total creditors > 90 days as % Open Budget | | | | |
| A KZN000 eThekweni | 43 489 691 | - | - | - | - | - | - | - | - | 77 010 | 0.2 | - | - | X | The outstanding creditors are attributable to: (1) inclusion of short-term debt in the creditors balance; (2) Retentions; (3) Disputes with suppliers; (4) Rejected payments attributable to discrepancies between details on the Central Supplier Database (CSD) and the payment details as per the invoices; (4) Irregular expenditure which requires internal processes to be followed before the payment can be concluded. Therefore, there are no financial problems at the municipality. | |
| B KZN012 uMkosi | 325 350 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| B KZN013 uMzimba | 234 878 | - | - | - | - | - | - | - | - | 17 | 0.0 | - | - | - | - | |
| B KZN014 uMkhawane | 237 514 | - | - | - | - | - | - | - | - | 3 | 0.0 | - | - | - | - | |
| B KZN016 Ray Nkonyeni | 1 118 811 | - | - | - | - | - | - | - | - | 320 | 0.0 | - | - | - | - | |
| C DC21 Ugu DM | 1 349 217 | - | - | - | - | 233 931 | 17.3 | X | - | 202 043 | 21.6 | X | - | - | X | The municipality appears to be facing serious financial problems as it has approved an unfunded Budget and the municipality is failing to pay its Creditors on time. The municipality has currently agreed with Umgeni Water that they will pay the current amounts due while they negotiate a repayment plan for the long outstanding debt. |
| B KZN021 uMhlabathi | 187 227 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| B KZN022 uMgeni | 488 256 | - | - | - | - | - | - | - | - | 4 216 | 0.9 | - | - | - | X | The municipality's qualified audit opinion was due to the municipality not reviewing the residual lives of its assets. This is not considered to be a sign of financial distress. Whilst the municipality has incurred an Operating deficit, there are no apparent financial problems at the municipality. The municipality's reporting in the monthly MFMA Section 71 data strings is largely incorrect. |
| B KZN023 Mqandeni | 168 754 | 280 607 | 166.3 | X | X | - | - | - | - | 202 468 | 173.3 | X | X | - | X | The reported Creditors of over 30 days is due to a dispute with a Creditor. The municipality reported a positive cash balance and does not appear to have serious financial problems. |
| B KZN024 iMnyathi | 68 538 | - | - | - | - | - | - | - | - | (13) | (0.2) | - | - | - | - | |
| B KZN025 Mankayi | 6 114 414 | 87 126 | 1.4 | - | - | 119 548 | 2.0 | - | - | 207 948 | 3.4 | X | - | - | X | The Mankayi Local Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The municipality is currently experiencing cash flow changes as they have noted decreased cash inflows within the past year which they believe is attributable to the effect of the COVID-19 pandemic. The municipality's Electricity and Water debts have grown in the meantime to significant amounts therefore contributing to a significant Creditor total which is evidence of the existence of serious financial problems at the municipality. The municipality has entered into repayment plans with both Eskom and the Umgeni Water Board. |
| B KZN026 Mkhambathi | 142 802 | - | - | - | - | - | - | - | - | (0) | (0.0) | - | - | - | - | |
| B KZN027 Richmond | 143 420 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| C DC22 uMgungundlovu DM | 849 995 | - | - | - | - | - | - | - | - | 58 334 | 6.6 | X | - | - | X | The municipality currently has an unfunded 2021/22 budget and has a historically high Creditors balance. The Budget funding plan adopted by Council includes strategies to improve the municipality's budget position. The total Creditors' balance was R169.2 million as at 30 June 2021, and it has now been reduced to R74.6 million. According to the municipality, the unpaid Creditors balance of R74.6 million is being disputed and/or investigated. The implementation of the municipality's cost containment measures are slowly reflecting positive results as the municipality reported the Operating surplus. |
| B KZN028 Oshana | 216 950 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| B KZN037 Nkosi Langalibalele | 626 943 | - | - | - | - | - | - | - | - | 5 066 | 0.8 | - | - | - | X | According to the municipality, the Creditors owed over 90 days in the third quarter of the 2021/22 financial year were as a result of disputes with suppliers. The municipality indicated that legal issues have arisen in settling the disputes with the Natal Joint Pension Fund and the uThukela District Municipality. The municipality received a disclaimer audit opinion for the 2020/21 financial year which is the most recent completed audit mainly due to the lack of supporting documentation. The municipality has approved an unfunded Budget for the 2021/22 financial year which is an indication that the municipality has financial challenges. Additionally, the municipality initially approved a credible Budget funding plan however, the budget funding plan which was approved by Council with the 2021/22 Adjustments budget was not in line with the 2021/22 Adjustments budget and did not appear to be credible. However, the negative Cash and cash equivalents of R59.9 million does not appear to be correct in relation to the Cash and cash equivalents of R140.3 million as at the end of March 2022 as per the Bank statement and Investment register. Thus, collectively, there is no financial distress at the municipality however, the municipality will be continuously monitored. |
| B KZN038 Alfred Duma | 1 169 384 | - | - | - | - | - | - | - | - | 5 457 | 0.5 | - | - | - | - | |
| C DC23 uThukela DM | 921 557 | - | - | - | - | - | - | - | - | 15 305 | 1.7 | - | - | - | X | The municipality indicated that the Creditors reported over 90 days are correct and are due to disputes on the invoices. The payments on these invoices can only be made once the disputes are resolved with the service providers. There are thus no apparent financial problems at the municipality. |
| B KZN041 eNdameni | 381 749 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| B KZN042 Nquthu | 233 762 | 43 | 0.0 | - | - | - | - | - | - | 6 533 | 2.8 | X | - | - | X | The municipality indicated that the Creditors data strings are incorrect, therefore the Creditors reflected as over 90 days are incorrect. Currently, the municipality is not facing any serious financial challenges. |
| B KZN044 uMkomo | 261 377 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| B KZN045 uMkomo | 341 010 | - | - | - | - | - | - | - | - | 10 355 | 3.0 | X | - | - | X | The municipality indicated that the Creditors include retentions currently being held of approximately R8.2 million which they believe overstates their Creditors balance and that the majority of the balance relates to invoices from the uMzinyathi District Municipality that are currently under dispute. There are currently no financial challenges at the municipality. |
| C DC24 uMzinyathi DM | 575 315 | - | - | - | - | - | - | - | - | 46 504 | 8.2 | X | - | - | X | The uMzinyathi District Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The municipality indicated that the Creditors data strings are incorrect, therefore the Creditors reflected over 90 days is incorrect. Currently, the municipality has an Interim Finance Committee in place as the municipality is under administration. |
| B KZN022 Newcastle | 2 488 931 | - | - | - | - | - | - | - | - | 248 206 | 10.0 | X | - | - | X | The municipality appears to be facing serious financial problems as it has approved an Unfunded Original Budget and an Unfunded Adjustments Budget for the 2021/22 financial year. The municipality approved a credible Budget funding plan for the 2021/22 financial year when the municipality indicated that it plans to achieve a funded budget in the 2023/24 financial year. However, the municipality did not table an Updated Budget funding plan together with the 2021/22 Adjustments Budget to Council for approval. It has been noted that the performance as per the 2021/22 Mid-Year Performance Assessment appears in line against the approved Budget funding plan. The eNdameni Local Municipality shows nil Creditors outstanding as at 31 March 2022 due to the eNdameni Local Municipality submitting Creditors Monthly M09 data strings showing nil Creditors. The eNdameni Local Municipality did not report the balances owed to Eskom in their MFMA Section 71 data string however, as per the MFMA Section 41 report submitted by Eskom to National Treasury, it was noted that the eNdameni Local Municipality owed Eskom R47.8 million for unpaid Bulk electricity as at 28 February 2022. The eNdameni Local Municipality indicated the negotiations for a repayment plan with Eskom have not been finalised. As a result, Total Creditors are understated. |
| B KZN023 eMadlangeni | 101 497 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| B KZN054 Dendron | 160 624 | - | - | - | - | - | - | - | - | 15 | 0.0 | - | - | - | - | |
| C DC25 Amajuba DM | 294 660 | - | - | - | - | 20 534 | 8.1 | X | - | 29 656 | 11.6 | X | - | - | X | The municipality approved an unfunded Budget together with a Budget funding plan for the 2021/22 financial year. The Budget funding plan indicated that the budget would be funded during the 2021/22 Adjustments Budget. The 2021/22 Adjustments Budget was however assessed as Unfunded and the municipality did not table an Updated budget funding plan together with the 2021/22 Adjustments Budget. The municipality did receive a qualified audit opinion, however the municipality currently does not have serious financial problems, however the municipality needs to carefully manage its cash resources and must ensure that going forward it approves funded budgets. |
| B KZN061 eNtsoe | 160 227 | - | - | - | - | - | - | - | - | (6) | (0.0) | - | - | - | - | |
| B KZN062 ePhongolo | 282 300 | - | - | - | - | - | - | - | - | 4 640 | 1.6 | - | - | - | X | This is due to 2020/21 Qualified audit opinion. |
| B KZN063 AbaQulusi | 613 553 | - | - | - | - | - | - | - | - | - | - | - | - | - | X | The negative cash flow is due to incorrect data string submitted by the municipality. Long outstanding Creditors also resulted from incorrect reporting. Currently, there are no apparent financial problems at the municipality. However, the municipality approved an Unfunded 2021/22 Adjustments Budget. |
| B KZN065 Ngqena | 212 171 | - | - | - | - | - | - | - | - | 6 937 | 3.3 | X | - | - | X | The AbaQulusi Local Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The Cash and cash equivalents reported does not appear to be realistic due to incorrect data strings submitted by the municipality. It must be stated that the municipality is facing cash flow challenges but they are managing their current expenditure accordingly. However, the municipality approved an Unfunded 2021/22 Adjustments Budget. |
| B KZN066 Urand | 425 663 | 98 496 | 23.1 | X | X | - | - | - | - | 98 518 | 23.1 | X | - | - | X | The negative Cash and cash equivalents reported is due to incorrect data string submitted by the municipality. The long outstanding Creditors consist of two Creditors, namely SALGA and Department of Labour and the municipality has payment arrangement in place with these Creditors. The municipality is adhering to payment arrangement. Therefore, it could be concluded that there is no financial crisis at the municipality. However, the municipality approved an Unfunded 2021/22 Adjustments Budget. |
| C DC26 Zululand DM | 596 623 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| B KZN071 uMhlabuyalingana | 216 283 | - | - | - | - | - | - | - | - | 754 | 0.3 | - | - | - | - | |
| B KZN072 Jozini | 279 078 | - | - | - | - | - | - | - | - | 78 | 0.0 | - | - | - | - | |
| B KZN075 Mthatha | 273 724 | - | - | - | - | - | - | - | - | (5 100) | (1.9) | - | - | - | - | |
| B KZN076 Big Five Hiassa | 215 383 | - | - | - | - | - | - | - | - | 229 | 0.1 | - | - | - | - | |
| C DC27 uMkhanyakude DM | 537 485 | - | - | - | - | 7 301 | 1.4 | - | - | 116 199 | 21.6 | X | - | - | X | The Mthatha Local Municipality is one of the municipalities identified by National Treasury to be in financial distress. The municipality is currently under intervention in terms of Section 139(1)(b) of the Constitution. The Creditors over 90 days are due to long outstanding Creditors as reflected in the 2020/21 audited APF which has been carried over to the 2021/22 financial year. The municipality is facing cash flow challenges and as a result, the municipality approved an unfunded Budget as well as the Adjustments Budget and the inability to settle the Eskom debt is an indication that the municipality has financial challenges. Additionally, the municipality has approved a credible Budget funding plan which will be monitored by Provincial Treasury to assist the municipality to ensure that the funding position improves. |
| B KZN081 uMkomo | 189 915 | - | - | - | - | - | - | - | - | 1 616 | 0.9 | - | - | - | - | |
| B KZN082 uMkhathuzi | 3 913 242 | - | - | - | - | - | - | - | - | 1 099 | 0.0 | - | - | - | X | The amount reported for Creditors is incorrect due to errors in the financial system. The municipality advised that the system is unable to link invoices paid and creditors outstanding due to a delay in reconciling the payments received from creditors and aging creditors balances. The municipality is currently working with the service provider in correcting this reporting discrepancy. |
| B KZN084 uMkomo | 530 455 | - | - | - | - | - | - | - | - | (64) | (0.4) | - | - | - | - | |
| B KZN085 Mthorjani | 164 702 | - | - | - | - | - | - | - | - | (648) | (0.4) | - | - | - | - | |
| B KZN086 Nkandla | 195 002 | - | - | - | - | - | - | - | - | (15 531) | (7.9) | - | - | - | - | |
| C DC28 King Cetshwayo DM | 905 749 | - | - | - | - | 344 203 | 38.0 | X | - | 340 355 | 38.2 | X | - | - | X | The bulk water amount owed to the Water Board has inflated the Creditors reported due to disputes with the service providers over tariffs charged which still need to be resolved. The municipality had made progress in resolving the disputes and had recommendations in place which were to be presented in Council, however, the matter has been delayed due to the change in the municipal leadership, post the municipal elections. The municipality will have to present the issue to the new council and get new recommendations, therefore the disputes and negotiations are still in progress. |
| B KZN091 Mandeni | 323 462 | - | - | - | - | - | - | - | - | 2 | 0.0 | - | - | - | - | |
| B KZN092 KwaDukuza | 2 019 260 | - | - | - | - | - | - | - | - | 1 422 | 0.1 | - | - | - | - | |
| B KZN093 Nqobane | 200 076 | - | - | - | - | - | - | - | - | 85 | 0.0 | - | - | - | - | |
| B KZN094 Maphumulo | 143 330 | - | - | - | - | - | - | - | - | 71 | 0.0 | - | - | - | - | |
| C DC29 Lentshe DM | 1 068 925 | - | - | - | - | - | - | - | - | (1 077) | (0.1) | - | - | - | - | |
| B KZN095 Greater Kokstad | 408 995 | - | - | - | - | - | - | - | - | 35 | 0.0 | - | - | - | - | |
| B KZN096 uMhlabuze | 166 596 | - | - | - | - | - | - | - | - | 5 896 | 3.2 | X | - | - | X | The municipality attributed the Creditors balance over 90 days to Retentions where payments have to be withheld until all criteria in relation to each project are met. There are thus no financial problems at the municipality. |
| B KZN097 uMhlabuze | 335 701 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| B KZN098 Dr. Nkosazana Dlamini Zuma | 239 228 | - | - | - | - | - | - | - | - | 47 | 0.0 | - | - | - | - | |
| C DC43 Harry Gwala DM | 577 994 | - | - | - | - | - | - | - | - | 116 | 0.0 | - | - | - | - | |
| Total | | | | | | | | | | | | | | | | |