

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2009/10

	Code	2009/10									
		Total Audited Expenditure <sup>1</sup>	Unauthorised Expenditure	% on Total Exp	Irregular Expenditure	% on Total Exp	Fruitless and Wasteful Expenditure	% on Total Exp	Total Irregular, Unauthorised Expenditure	% Overall Irregular Exp	
		R'000	R'000	%	R'000	%	R'000	%	%	%	
<b>Eastern Cape</b>											
A	Nelson Mandela Bay	NMA	7 993 256	-	-	23 308	0.29%	4 000	0.05%	27 308	0.34%
<b>Cacadu Municipalities</b>			<b>1 898 432</b>	<b>133 111</b>	<b>7.01%</b>	<b>53 462</b>	<b>2.82%</b>	<b>6 456</b>	<b>0.34%</b>	<b>193 029</b>	<b>10.17%</b>
B	Camdeboo	EC101	115 304	-	-	46	0.04%	-	-	46	0.04%
B	Blue Crane Route	EC102	118 385	-	-	1 223	1.03%	2	0.00%	1 225	1.03%
B	Ikwezi	EC103	42 473	N/A	-	N/A	-	N/A	-	-	-
B	Makana	EC104	277 718	28 799	10.37%	19 851	7.15%	2 700	0.97%	51 350	18.49%
B	Ndlambe	EC105	224 862	15 644	6.96%	19 864	8.83%	-	-	35 508	15.79%
B	Sundays River Valley	EC106	100 065	14 548	14.54%	-	-	1 598	1.60%	16 146	16.14%
B	Baviaans	EC107	47 065	1 020	2.17%	11 405	24.23%	276	0.59%	12 701	26.99%
B	Kouga	EC108	469 267	73 100	15.58%	-	-	1 800	0.38%	74 900	15.96%
B	Kou-Kamma	EC109	170 556	-	-	1 073	0.63%	80	0.05%	1 153	0.68%
C	Cacadu	DC10	332 737	N/A	-	N/A	-	N/A	-	-	-
<b>Amatole Municipalities</b>			<b>4 751 853</b>	<b>147 637</b>	<b>3.11%</b>	<b>76 951</b>	<b>1.62%</b>	<b>203 739</b>	<b>4.29%</b>	<b>428 327</b>	<b>9.01%</b>
B	Mbashe	EC121	107 367	-	-	376	0.35%	1 865	1.74%	2 241	2.09%
B	Mquma	EC122	152 710	-	-	-	-	163	0.11%	163	0.11%
B	Great Kei	EC123	29 810	7 079	23.75%	7 251	24.32%	339	1.14%	14 669	49.21%
B	Amahlathi	EC124	99 328	-	-	-	-	-	-	-	-
B	Buffalo City	EC125	3 286 275	140 000	4.26%	46 622	1.42%	199 867	6.08%	386 489	11.76%
B	Ngqushwa	EC126	64 981	-	-	3 527	5.43%	437	0.67%	3 964	6.10%
B	Nkomo	EC127	113 349	558	0.49%	2 377	2.10%	-	-	2 935	2.59%
B	Nzuba	EC128	50 746	-	-	-	-	100	0.20%	100	0.20%
C	Amathole	DC12	847 287	-	-	16 798	1.98%	968	0.11%	17 766	2.10%
<b>Chris Hani Municipalities</b>			<b>1 546 029</b>	<b>107 198</b>	<b>6.93%</b>	<b>110 153</b>	<b>7.12%</b>	<b>1 950</b>	<b>0.13%</b>	<b>219 301</b>	<b>14.18%</b>
B	Inxuba Yethemba	EC131	158 914	420	0.26%	5 753	3.62%	-	-	6 173	3.88%
B	Tsoiwana	EC132	58 524	514	0.88%	3 583	6.12%	514	0.88%	4 612	7.88%
B	Inkwenca	EC133	33 647	-	-	2 114	6.28%	917	2.73%	3 031	9.01%
B	Lukhanji	EC134	283 843	-	-	1 500	0.53%	288	0.10%	1 788	0.63%
B	Intsika Yethu	EC135	98 297	-	-	15 800	16.07%	-	-	15 800	16.07%
B	Emalahleni (Ec)	EC136	85 387	258	0.30%	18 300	21.43%	-	-	18 558	21.73%
B	Engobo	EC137	113 362	2 500	2.21%	12 741	11.24%	17	0.01%	15 258	13.46%
B	Sakhisizwe	EC138	64 019	-	-	12 900	19.21%	136	0.21%	12 436	19.43%
C	Chris Hani	DC13	650 036	103 506	15.92%	38 062	5.86%	77	0.01%	141 645	21.79%
<b>Joe Gqabi Municipalities</b>			<b>787 915</b>	<b>136 256</b>	<b>17.29%</b>	<b>9 689</b>	<b>1.23%</b>	<b>5 425</b>	<b>0.69%</b>	<b>151 370</b>	<b>19.21%</b>
B	Elundini	EC141	141 318	79	0.06%	181	0.13%	491	0.35%	751	0.53%
B	Senqu	EC142	129 290	1 961	1.52%	851	0.66%	2 775	2.15%	5 687	4.32%
B	Maletswai	EC143	96 545	12 557	13.01%	-	-	64	0.07%	12 621	13.07%
B	Gariep	EC144	102 195	51 104	50.01%	1 160	1.14%	42	0.04%	52 306	51.18%
C	Joe Gqabi	DC14	318 567	70 555	22.15%	7 497	2.35%	2 053	0.64%	80 105	25.15%
<b>O.R Tambo Municipalities</b>			<b>2 302 169</b>	<b>77 249</b>	<b>3.36%</b>	<b>103 094</b>	<b>4.48%</b>	<b>10 470</b>	<b>0.45%</b>	<b>190 813</b>	<b>8.29%</b>
B	Mbizana	EC151	93 647	-	-	-	-	-	-	-	-
B	Ntabankulu	EC152	58 426	23 027	39.41%	1 731	2.96%	-	-	24 758	42.37%
B	Ngquzu Hills	EC153	111 695	-	-	-	-	888	0.80%	888	0.80%
B	Port St Johns	EC154	80 456	-	-	-	-	647	0.80%	647	0.80%
B	Nyandeni	EC155	92 760	N/A	-	N/A	-	N/A	-	-	-
B	Mhlonlo	EC156	150 865	-	-	-	-	119	0.08%	119	0.08%
B	King Sabata Dalindyebo	EC157	557 105	1 477	0.27%	2 483	0.45%	189	0.03%	4 149	0.74%
C	O. R. Tambo	DC15	1 157 215	52 745	4.56%	98 880	8.54%	8 627	0.75%	160 252	13.85%
<b>Alfred Nzo Municipalities</b>			<b>495 000</b>	<b>12 739</b>	<b>2.57%</b>	<b>1 968</b>	<b>0.40%</b>	<b>-</b>	<b>-</b>	<b>14 707</b>	<b>2.97%</b>
B	Umzimvubu	EC442	98 406	12 739	12.95%	1 600	1.63%	-	-	14 339	14.57%
B	Matatiele	EC441	126 413	-	-	368	0.29%	-	-	368	0.29%
C	Alfred Nzo	DC44	270 181	-	-	-	-	-	-	-	-
<b>Total: Eastern Cape Municipalities</b>			<b>19 774 654</b>	<b>614 189</b>	<b>3.11%</b>	<b>378 625</b>	<b>1.91%</b>	<b>232 039</b>	<b>1.17%</b>	<b>1 224 854</b>	<b>6.19%</b>

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2009/10

	Code	2009/10								
		Total Audited Expenditure <sup>1</sup>	Unauthorised Expenditure	% on Total Exp	Irregular Expenditure	% on Total Exp	Fruitless and Wasteful Expenditure	% on Total Exp	Total Irregular, Unauthorised Expenditure	% Overall Irregular Exp
		R'000	R'000	%	R'000	%	R'000	%	%	%
<b>Free State</b>										
		<b>395 000</b>	<b>33 915</b>	<b>8.59%</b>	<b>33 522</b>	<b>8.49%</b>	<b>99 863</b>	<b>25.28%</b>	<b>167 300</b>	<b>42.35%</b>
B	Xhariep Municipalities									
	Letsemeng FS161	110 732	2 254	2.04%	657	0.59%	8 079	7.30%	10 990	9.92%
B	Kopanang FS162	192 620	28 726	14.91%	3 706	1.92%	90 846	47.16%	123 278	64.00%
B	Mohokare FS163	58 444	-	-	27 355	46.81%	931	1.59%	28 286	48.40%
C	Xhariep DC16	33 204	2 935	8.84%	1 804	5.43%	7	0.02%	4 746	14.29%
		<b>3 406 676</b>	<b>58 833</b>	<b>1.73%</b>	<b>104 945</b>	<b>3.08%</b>	<b>34 756</b>	<b>1.02%</b>	<b>198 534</b>	<b>5.83%</b>
B	Motheo Municipalities									
	Naledi (FS) FS171	45 789	-	-	-	-	3 277	7.16%	3 277	7.16%
B	Mangung FS172	3 112 010	56 214	1.81%	102 478	3.29%	19 210	0.62%	177 962	5.72%
B	Mantsoa FS173	122 117	2 619	2.14%	30	0.02%	5 952	4.87%	8 601	7.04%
C	Motheo DC17	126 960	-	-	2 437	1.92%	6 317	4.98%	8 754	6.90%
		<b>1 888 935</b>	<b>690 416</b>	<b>36.55%</b>	<b>117 664</b>	<b>6.23%</b>	<b>105 238</b>	<b>5.57%</b>	<b>913 318</b>	<b>48.35%</b>
B	Lejweleputswa Municipalities									
	Masilonyana FS181	162 167	52 046	32.09%	2 585	1.59%	57 375	35.38%	112 006	69.06%
B	Tokologo FS182	75 732	13 801	18.22%	278	0.37%	19 732	26.06%	33 811	44.65%
B	Tswelopedi FS183	104 227	-	-	-	-	1 667	1.60%	1 667	1.60%
B	Matjhabeng FS184	1 371 903	623 429	45.44%	114 228	8.33%	26 204	1.91%	763 861	55.68%
B	Nala FS185	77 638	-	-	-	-	-	-	-	-
C	Lejweleputswa DC18	97 248	1 140	1.17%	573	0.59%	260	0.27%	1 973	2.03%
		<b>1 884 073</b>	<b>44 866</b>	<b>2.38%</b>	<b>16 331</b>	<b>0.87%</b>	<b>106 721</b>	<b>5.66%</b>	<b>167 918</b>	<b>8.91%</b>
B	Thabo Mofutsanyana Municipalities									
	Seiso FS191	315 527	5 444	1.73%	737	0.23%	78 376	24.84%	84 557	26.80%
B	Dhlabeng FS192	469 419	26 210	5.58%	2 021	0.43%	28 231	6.01%	56 462	12.03%
B	Nkotoana FS193	165 872	13 212	7.97%	166	0.10%	1	0.00%	13 379	8.07%
B	Maluti-a-Phofung FS194	760 845	-	-	4 315	0.57%	-	-	4 315	0.57%
B	Phumelela FS195	91 346	-	-	9 092	9.95%	113	0.12%	9 205	10.08%
C	Thabo Mofutsanyana DC19	81 064	-	-	-	-	-	-	-	-
		<b>1 676 532</b>	<b>63 726</b>	<b>3.80%</b>	<b>42 680</b>	<b>2.55%</b>	<b>28 852</b>	<b>1.72%</b>	<b>135 258</b>	<b>8.07%</b>
B	Fezile Dabi Municipalities									
	Mogajala FS201	438 112	62 752	14.32%	40 978	9.35%	21 444	4.89%	125 174	28.57%
B	Ngwathe FS203	454 042	-	-	-	-	-	-	-	-
B	Metsimahalo FS204	490 124	974	0.20%	-	-	111	0.02%	1 085	0.22%
B	Matibe FS205	155 059	-	-	732	0.47%	7 297	4.71%	8 029	5.18%
C	Fezile Dabi DC20	139 195	-	-	970	0.70%	-	-	970	0.70%
	<b>Total: Free State Municipalities</b>	<b>9 251 417</b>	<b>891 756</b>	<b>9.64%</b>	<b>315 142</b>	<b>3.41%</b>	<b>375 430</b>	<b>4.06%</b>	<b>1 582 328</b>	<b>17.10%</b>

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2009/10

	Code	2009/10								
		Total Audited Expenditure <sup>1</sup>	Unauthorised Expenditure	% on Total Exp	Irregular Expenditure	% on Total Exp	Fruitless and Wasteful Expenditure	% on Total Exp	Total Irregular, Unauthorised Expenditure	% Overall Irregular Exp
		R'000	R'000	%	R'000	%	R'000	%	%	%
<b>Gauteng</b>										
		<b>60 335 440</b>	<b>595 932</b>	<b>0.99%</b>	<b>170 076</b>	<b>0.28%</b>	<b>11 856</b>	<b>0.02%</b>	<b>777 864</b>	<b>1.29%</b>
A	Ekurhuleni Metro	17 359 364	-	-	474	0.00%	1 017	0.01%	1 491	0.01%
A	City Of Johannesburg	27 637 732	94 536	0.34%	2 750	0.01%	6 494	0.02%	103 789	0.38%
A	City Of Tshwane	15 338 344	501 396	3.27%	166 843	1.09%	4 345	0.03%	672 584	4.38%
<b>Metsweding Municipalities</b>										
		<b>737 490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 655</b>	<b>0.36%</b>	<b>2 655</b>	<b>0.36%</b>
B	Nokang Tsa Taemane	190 953	N/A	-	N/A	-	N/A	-	-	-
B	Kungwini	504 797	-	-	-	-	2 655	0.53%	2 655	0.53%
C	Metsweding	41 740	N/A	-	N/A	-	N/A	-	-	-
<b>Sediberg Municipalities</b>										
		<b>4 497 183</b>	<b>24 498</b>	<b>0.54%</b>	<b>37 358</b>	<b>0.83%</b>	<b>66 151</b>	<b>1.47%</b>	<b>128 007</b>	<b>2.85%</b>
B	Emfuleni	3 174 143	-	-	21 250	0.67%	65 829	2.07%	87 079	2.74%
B	Midvaal	574 196	N/A	-	N/A	-	N/A	-	-	-
B	Lesedi	353 002	-	-	16 108	4.56%	-	-	16 108	4.56%
C	Sediberg	395 842	24 498	6.19%	-	-	322	0.08%	24 820	6.27%
<b>West Rand Municipalities</b>										
		<b>3 506 085</b>	<b>58 514</b>	<b>1.67%</b>	<b>13 279</b>	<b>0.38%</b>	<b>4 381</b>	<b>0.12%</b>	<b>76 173</b>	<b>2.17%</b>
B	Mogale City	1 498 457	-	-	12 775	0.85%	-	-	12 775	0.85%
B	Randfontein	644 894	N/A	-	N/A	-	N/A	-	-	-
B	Westonaria	336 640	4 456	1.32%	-	-	-	-	4 456	1.32%
B	Merafong City	825 057	54 058	6.55%	-	-	4 381	0.53%	58 438	7.08%
C	West Rand	201 037	-	-	504	0.25%	-	-	504	0.25%
<b>Total: Gauteng Municipalities</b>		<b>69 076 198</b>	<b>678 944</b>	<b>0.98%</b>	<b>220 713</b>	<b>0.32%</b>	<b>85 042</b>	<b>0.12%</b>	<b>984 699</b>	<b>1.43%</b>

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2009/10

	Code	2009/10									
		Total Audited Expenditure <sup>1</sup>	Unauthorised Expenditure	% on Total Exp	Irregular Expenditure	% on Total Exp	Fruitless and Wasteful Expenditure	% on Total Exp	Total Irregular, Unauthorised Expenditure	% Overall Irregular Exp	
		R'000	R'000	%	R'000	%	R'000	%	%	%	
<b>KwaZulu-Natal</b>											
A	eThekweni	ETH	23 703 928	-	-	532 576	2.25%	-	-	532 576	2.25%
<b>Ugu Municipalities</b>			<b>2 161 992</b>	<b>172 972</b>	<b>8.00%</b>	<b>54 721</b>	<b>2.53%</b>	<b>136</b>	<b>0.01%</b>	<b>227 829</b>	<b>10.54%</b>
B	Vulamehlo	KZN211	47 817	-	-	10 040	21.00%	-	-	10 040	21.00%
B	Umdoni	KZN212	241 598	12 308	5.09%	1 898	0.79%	-	-	14 206	5.88%
B	Umzumba	KZN213	85 468	4 784	5.60%	4 895	5.73%	118	0.14%	9 797	11.46%
B	uMuzwabantu	KZN214	84 533	1	0.00%	-	-	-	-	1	0.00%
B	Ezingweni	KZN215	27 947	3 386	12.38%	-	-	-	-	3 386	12.38%
B	Hliscus Coast	KZN216	551 379	N/A	-	N/A	-	N/A	-	-	-
C	Ugu	DC21	1 123 850	152 493	13.57%	37 888	3.37%	18	0.00%	190 399	16.94%
<b>uMgungundlovu Municipalities</b>			<b>3 861 979</b>	<b>-</b>	<b>-</b>	<b>16 438</b>	<b>0.43%</b>	<b>2 951</b>	<b>0.08%</b>	<b>19 389</b>	<b>0.50%</b>
B	uMshwathi	KZN221	68 621	N/A	-	N/A	-	N/A	-	-	-
B	uMgeni	KZN222	210 587	-	-	3 234	1.54%	-	-	3 234	1.54%
B	Mpofana	KZN223	137 697	N/A	-	N/A	-	N/A	-	-	-
B	Impendle	KZN224	45 027	-	-	N/A	-	N/A	-	-	-
B	Msunduzi	KZN225	2 917 609	-	-	13 204	0.45%	2 545	0.09%	15 749	0.54%
B	Mkhambathini	KZN226	32 287	N/A	-	N/A	-	N/A	-	-	-
B	Richmond	KZN227	55 622	N/A	-	N/A	-	N/A	-	-	-
C	uMgungundlovu	DC22	394 529	-	-	-	-	406	0.10%	406	0.10%
<b>Uthukela Municipalities</b>			<b>1 322 383</b>	<b>221 275</b>	<b>16.73%</b>	<b>445</b>	<b>0.03%</b>	<b>120</b>	<b>0.01%</b>	<b>221 840</b>	<b>16.78%</b>
B	Emnambithi/Lady Smith	KZN232	474 975	82 393	17.35%	-	-	-	-	82 393	17.35%
B	Indaka	KZN233	45 293	2 897	6.40%	105	0.23%	62	0.14%	3 064	6.76%
B	Umtshazi	KZN234	210 308	11 394	5.42%	340	0.16%	-	-	11 734	5.58%
B	Okhahlamba	KZN235	76 763	N/A	-	N/A	-	N/A	-	-	-
B	Imbabazane	KZN236	53 285	N/A	-	N/A	-	N/A	-	-	-
C	Uthukela	DC23	461 759	124 591	26.98%	-	-	58	0.01%	124 649	26.99%
<b>Umkhanyathi Municipalities</b>			<b>763 378</b>	<b>1 932</b>	<b>0.25%</b>	<b>12 389</b>	<b>1.62%</b>	<b>13</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
B	Endumeni	KZN241	157 296	N/A	-	N/A	-	N/A	-	-	-
B	Nquthu	KZN242	65 013	N/A	-	N/A	-	N/A	-	-	-
B	Msinga	KZN244	72 866	N/A	-	8 795	12.07%	13	0.02%	-	-
B	Umvoti	KZN245	128 504	1 932	1.50%	3 089	2.40%	N/A	-	-	-
C	Umkhanyathi	DC24	339 699	N/A	-	505	0.15%	N/A	-	-	-
<b>Amajuba Municipalities</b>			<b>1 538 061</b>	<b>10 300</b>	<b>0.67%</b>	<b>27 361</b>	<b>1.78%</b>	<b>2 860</b>	<b>0.19%</b>	<b>40 521</b>	<b>2.63%</b>
B	Newcastle	KZN252	1 247 899	10 300	0.83%	22 560	1.81%	2 828	0.23%	35 688	2.86%
B	eMdlaleni	KZN253	45 751	-	-	-	-	32	0.07%	32	0.07%
B	Damnhauzer	KZN254	58 841	N/A	-	N/A	-	N/A	-	-	-
C	Amajuba	DC25	185 570	-	-	4 801	2.59%	-	-	4 801	2.59%
<b>Zululand Municipalities</b>			<b>1 093 076</b>	<b>53 283</b>	<b>4.87%</b>	<b>19 061</b>	<b>1.74%</b>	<b>3 606</b>	<b>0.33%</b>	<b>75 950</b>	<b>6.95%</b>
B	eDumbe	KZN261	67 078	37 018	42.22%	19 061	21.74%	290	0.33%	56 369	64.29%
B	uPhongolo	KZN262	79 245	N/A	-	N/A	-	N/A	-	-	-
B	Abaqusisi	KZN263	268 216	-	-	-	-	3 157	1.18%	3 157	1.18%
B	Nongoma	KZN265	63 919	-	-	-	-	159	0.25%	159	0.25%
B	Ulundi	KZN266	161 083	8 010	4.97%	-	-	-	-	8 010	4.97%
C	Zululand	DC26	432 935	8 255	1.91%	-	-	-	-	8 255	1.91%
<b>Umkhanyakude Municipalities</b>			<b>634 317</b>	<b>56 821</b>	<b>8.96%</b>	<b>68 289</b>	<b>10.77%</b>	<b>6 833</b>	<b>1.08%</b>	<b>131 943</b>	<b>20.80%</b>
B	Umlhlabuyalingana	KZN271	57 237	-	-	10 381	18.14%	5 473	9.56%	15 854	27.70%
B	Jozini	KZN272	93 247	-	-	56 320	60.40%	-	-	56 320	60.40%
B	The Big 5 False Bay	KZN273	47 206	52	0.11%	-	-	617	1.31%	670	1.42%
B	Hlabisa	KZN274	71 537	7 554	10.56%	659	0.92%	-	-	8 213	11.48%
B	Mtubatuba	KZN275	48 406	-	-	929	1.92%	-	-	929	1.92%
C	Umkhanyakude	DC27	316 684	49 215	15.54%	-	-	743	0.23%	49 958	15.78%
<b>uThungulu Municipalities</b>			<b>2 772 959</b>	<b>7 612</b>	<b>0.27%</b>	<b>207</b>	<b>0.01%</b>	<b>325</b>	<b>0.01%</b>	<b>8 144</b>	<b>0.29%</b>
B	Mfolozi	KZN281	48 134	1 323	2.75%	-	-	296	0.61%	1 619	3.36%
B	uMhlathuze	KZN282	1 759 793	N/A	-	N/A	-	N/A	-	-	-
B	Ntambanana	KZN283	42 834	N/A	-	N/A	-	N/A	-	-	-
B	uMlalazi	KZN284	178 626	N/A	-	N/A	-	N/A	-	-	-
B	Mthonjaneni	KZN285	48 896	6 289	12.86%	-	-	-	-	6 289	12.86%
B	Nkandla	KZN286	43 814	-	-	207	0.47%	29	0.07%	236	0.54%
C	uThungulu	DC28	650 862	N/A	-	N/A	-	N/A	-	-	-
<b>ilembe Municipalities</b>			<b>1 511 453</b>	<b>125 850</b>	<b>8.33%</b>	<b>309 215</b>	<b>20.46%</b>	<b>-</b>	<b>-</b>	<b>435 065</b>	<b>28.78%</b>
B	Mandeni	KZN291	159 899	-	-	40 064	25.06%	-	-	40 064	25.06%
B	KwaDukuza	KZN292	641 711	-	-	33 014	5.14%	-	-	33 014	5.14%
B	Ndwedwe	KZN293	74 433	394	0.53%	-	-	-	-	394	0.53%
B	Maphumulo	KZN294	69 938	15 196	21.73%	15 196	21.73%	-	-	30 392	43.46%
C	Ilembe	DC29	565 472	110 260	19.50%	220 941	39.07%	-	-	331 201	58.57%
<b>Sisonke Municipalities</b>			<b>940 963</b>	<b>9 172</b>	<b>0.97%</b>	<b>18 497</b>	<b>1.97%</b>	<b>51 931</b>	<b>5.52%</b>	<b>79 600</b>	<b>8.46%</b>
B	Ingwe	KZN431	64 957	N/A	-	N/A	-	N/A	-	-	-
B	Kwa Sani	KZN432	73 824	-	-	2	0.00%	-	-	2	0.00%
B	Greater Kokstad	KZN433	220 706	-	-	-	-	51	0.02%	51	0.02%
B	Ubuhlebezwe	KZN434	57 907	-	-	9 684	16.72%	48 223	83.28%	57 907	100.00%
B	Umkhulu	KZN435	115 865	-	-	3 085	2.67%	563	0.49%	3 648	3.16%
C	Sisonke	DC43	408 204	9 172	2.25%	5 726	1.40%	3 094	0.76%	17 992	4.41%
<b>Total: KwaZulu-Natal Municipalities</b>			<b>40 304 489</b>	<b>659 218</b>	<b>1.64%</b>	<b>1 059 198</b>	<b>2.63%</b>	<b>68 775</b>	<b>0.17%</b>	<b>1 772 857</b>	<b>4.40%</b>

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2009/10

	Code	2009/10									
		Total Audited Expenditure <sup>1</sup>	Unauthorised Expenditure	% on Total Exp	Irregular Expenditure	% on Total Exp	Fruitless and Wasteful Expenditure	% on Total Exp	Total Irregular, Unauthorised Expenditure	% Overall Irregular Exp	
		R'000	R'000	%	R'000	%	R'000	%	%	%	
<b>Limpopo</b>											
<b>Greater Sekhukhune Municipalities</b>											
		1 751 918	-	-	4 625	0.26%	586	0.03%	5 211	0.30%	
B	Ephraim Mogale	LIM471	130 875	-	-	4 589	3.51%	10	0.01%	4 599	3.51%
B	Elias Motosoledi	LIM472	188 516	-	-	-	-	-	-	-	-
B	Makhuduthamaga	LIM473	183 696	-	-	-	-	-	-	-	-
B	Fetakomo	LIM474	45 641	-	-	36	0.08%	-	-	36	0.08%
B	Greater Tubatse	LIM475	182 790	-	-	-	-	576	0.32%	576	0.32%
C	Greater Sekhukhune	DC47	1 020 400	-	-	-	-	-	-	-	-
<b>Mopani Municipalities</b>											
		1 964 018	17 504	0.89%	12 949	0.66%	2 951	0.15%	33 404	1.70%	
B	Greater Giyani	LIM331	254 958	4 184	1.64%	12 155	4.77%	214	0.08%	16 553	6.49%
B	Greater Letaba	LIM332	143 996	-	-	-	-	-	-	-	-
B	Greater Tzaneen	LIM333	666 191	10 235	1.54%	-	-	-	-	10 235	1.54%
B	Ba-Phalaborwa	LIM334	294 202	302	0.10%	269	0.09%	1 100	0.37%	1 671	0.57%
B	Maruleng	LIM335	73 529	2 783	3.79%	525	0.71%	-	-	3 308	4.50%
C	Mopani	DC33	531 142	-	-	-	-	1 637	0.31%	1 637	0.31%
<b>Vhembe Municipalities</b>											
		1 927 836	1 342	0.07%	24 184	1.25%	29 006	1.50%	54 532	2.83%	
B	Musina	LIM341	124 425	-	-	17 884	14.37%	28 534	22.93%	46 418	37.31%
B	Mutale	LIM342	63 245	140	0.22%	6 300	9.96%	472	0.75%	6 912	10.93%
B	Thulamela	LIM343	407 030	-	-	-	-	-	-	-	-
B	Makhado	LIM344	485 160	1 202	0.25%	-	-	-	-	1 202	0.25%
C	Vhembe	DC34	847 976	-	-	-	-	-	-	-	-
<b>Capricorn Municipalities</b>											
		3 256 194	53 547	1.64%	14 928	0.46%	1 700	0.05%	70 176	2.16%	
B	Blouberg	LIM351	119 144	7 240	6.08%	14 219	11.93%	-	-	21 459	18.01%
B	Aganang	LIM352	70 536	746	1.06%	-	-	61	0.09%	807	1.14%
B	Molemole	LIM353	101 142	14 583	14.42%	617	0.61%	1 639	1.62%	16 840	16.65%
B	Polokwane	LIM354	2 031 225	30 978	1.53%	92	0.00%	-	-	31 070	1.53%
B	Lepelle-Nkumpi	LIM355	119 746	-	-	-	-	-	-	-	-
C	Capricorn	DC35	814 401	-	-	-	-	-	-	-	-
<b>Waterberg Municipalities</b>											
		1 540 622	75 861	4.92%	33 988	2.21%	3 512	0.23%	113 361	7.36%	
B	Thabazimbi	LIM361	176 868	54 822	31.00%	2 945	1.67%	25	0.01%	57 792	32.68%
B	Lephalale	LIM362	211 476	-	-	-	-	-	-	-	-
B	Moqoqong	LIM364	133 198	-	-	-	-	156	0.12%	156	0.12%
B	Motimole	LIM365	177 897	9 039	5.08%	1 249	0.70%	3 311	1.86%	13 599	7.64%
B	Bela Bela	LIM366	161 734	-	-	-	-	-	-	-	-
B	Mogalakwena	LIM367	588 287	12 000	2.04%	29 000	4.93%	-	-	41 000	6.97%
C	Waterberg	DC36	91 162	-	-	794	0.87%	20	0.02%	814	0.89%
<b>Total: Limpopo Municipalities</b>			<b>10 440 588</b>	<b>148 254</b>	<b>1.42%</b>	<b>90 674</b>	<b>0.87%</b>	<b>37 755</b>	<b>0.36%</b>	<b>276 683</b>	<b>2.65%</b>

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2009/10

	Code	2009/10									
		Total Audited Expenditure <sup>1</sup>	Unauthorised Expenditure	% on Total Exp	Irregular Expenditure	% on Total Exp	Fruitless and Wasteful Expenditure	% on Total Exp	Total Irregular, Unauthorised Expenditure	% Overall Irregular Exp	
		R'000	R'000	%	R'000	%	R'000	%	%	%	
<b>Mpumalanga</b>											
<b>Gert Sibande Municipalities</b>											
		<b>2 888 178</b>	<b>18 836</b>	<b>0.65%</b>	<b>8 871</b>	<b>0.31%</b>	<b>714 110</b>	<b>24.73%</b>	<b>27 585</b>	<b>0.96%</b>	
B	Albert Lutfuli	MP301	215 775	N/A	-	N/A	-	N/A	-	-	
B	Mbukungwa	MP302	308 092	N/A	-	N/A	-	N/A	-	-	
B	Mkhondo	MP303	154 711	N/A	-	N/A	-	N/A	-	-	
B	Pixley Ka Seme	MP304	128 233	-	-	8 871	6.92%	3 011	2.35%	11 882	
B	Lekwa	MP305	292 819	3 147	1.07%	N/A	-	711 085	242.84%	-	
B	Dipalesong	MP306	145 051	-	-	-	-	14	0.01%	14	
B	Govan Mbeki	MP307	1 253 161	15 689	1.25%	-	-	-	-	15 689	
C	Gert Sibande	DC30	390 336	N/A	-	N/A	-	N/A	-	-	
<b>Nkangala Municipalities</b>											
		<b>3 163 168</b>	<b>-</b>	<b>-</b>	<b>39 493</b>	<b>1.25%</b>	<b>695</b>	<b>0.02%</b>	<b>40 187</b>	<b>1.27%</b>	
B	Victor Khanye	MP311	179 919	N/A	-	N/A	-	N/A	-	-	
B	Emalahleni (Mp)	MP312	1 282 466	-	-	17 627	1.37%	-	-	17 627	
B	Steve Tshwete	MP313	850 589	-	-	1 343	0.16%	-	-	1 343	
B	Emakhazeni	MP314	98 721	N/A	-	N/A	-	N/A	-	-	
B	Thembisile	MP315	192 160	-	-	20 523	10.68%	695	0.36%	21 218	
B	Dr J.S. Moroka	MP316	331 711	N/A	-	N/A	-	N/A	-	-	
C	Nkangala	DC31	227 602	N/A	-	N/A	-	N/A	-	-	
<b>Ehlanzeni Municipalities</b>											
		<b>4 018 909</b>	<b>214 849</b>	<b>5.35%</b>	<b>314 333</b>	<b>7.82%</b>	<b>147</b>	<b>0.00%</b>	<b>529 329</b>	<b>13.17%</b>	
B	Thaba Chweu	MP321	247 231	N/A	-	N/A	-	N/A	-	-	
B	Mbombela	MP322	2 202 607	-	-	153 580	6.97%	20	0.00%	153 600	
B	Umjindi	MP323	155 562	-	-	-	-	39	0.03%	39	
B	Nkomazi	MP324	467 395	101 311	21.68%	18 426	3.94%	88	0.02%	119 825	
B	Bushbuckridge	MP325	714 503	113 538	15.89%	142 327	19.92%	-	-	255 865	
C	Ehlanzeni	DC32	231 611	N/A	-	N/A	-	N/A	-	-	
<b>Total: Mpumalanga Municipalities</b>			<b>10 070 255</b>	<b>233 685</b>	<b>2.32%</b>	<b>362 697</b>	<b>3.60%</b>	<b>714 952</b>	<b>7.10%</b>	<b>597 101</b>	<b>5.93%</b>

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2009/10

	Code	2009/10									
		Total Audited Expenditure <sup>1</sup>	Unauthorised Expenditure	% on Total Exp	Irregular Expenditure	% on Total Exp	Fruitless and Wasteful Expenditure	% on Total Exp	Total Irregular, Unauthorised Expenditure	% Overall Irregular Exp	
		R'000	R'000	%	R'000	%	R'000	%	%	%	
<b>Northern Cape</b>											
		<b>600 320</b>	<b>17 860</b>	<b>2.98%</b>	<b>35 732</b>	<b>5.95%</b>	<b>2 495</b>	<b>0.42%</b>	<b>56 087</b>	<b>9.34%</b>	
B	John Taolo Gaetsewe Municipalities										
B	Moshaweng	NC451	91 459	3 209	3.51%	33 136	36.23%	367	0.40%	36 712	40.14%
B	Ga-Segonyana	NC452	172 146	225	0.13%	1 957	1.14%	-	-	2 182	1.27%
B	Gamagara	NC453	139 490	9 320	6.68%	639	0.46%	2 108	1.51%	12 067	8.65%
C	John Taolo Gaetsewe	DC45	197 234	5 106	2.59%	-	-	20	0.01%	5 126	2.60%
		<b>455 442</b>	<b>52 562</b>	<b>11.54%</b>	<b>34 559</b>	<b>7.59%</b>	<b>687</b>	<b>0.15%</b>	<b>87 908</b>	<b>19.28%</b>	
	<b>Namakwa Municipalities</b>										
B	Richtersveld	NC061	52 418	13 640	21.85%	5 608	8.98%	70	0.11%	19 318	30.95%
B	Nama Khoi	NC062	166 783	32 460	19.46%	17 608	10.56%	320	0.19%	50 388	30.22%
B	Kamiesberg	NC064	34 702	40	0.12%	3 715	10.71%	-	-	3 755	10.82%
B	Hantam	NC065	68 806	-	-	3 633	5.28%	24	0.03%	3 657	5.31%
B	Karoo Hoogland	NC066	29 788	3 771	12.66%	699	2.35%	-	-	4 470	15.01%
B	Khai-Ma	NC067	23 687	2 651	11.19%	2 983	12.59%	273	1.15%	5 907	24.94%
C	Namakwa	DC6	69 278	-	-	313	0.45%	-	-	313	0.45%
		<b>680 828</b>	<b>52 319</b>	<b>7.68%</b>	<b>27 804</b>	<b>4.08%</b>	<b>728</b>	<b>0.11%</b>	<b>80 851</b>	<b>11.88%</b>	
	<b>Pixley Ka Seme Municipalities</b>										
B	Uxuntu	NC071	57 288	6 282	10.97%	4 359	7.61%	140	0.24%	10 781	18.83%
B	Umsobomvu	NC072	117 980	-	-	96	0.08%	-	-	96	0.08%
B	Emthanjeni	NC073	152 575	-	-	7 288	4.78%	-	-	7 288	4.78%
B	Kareeberg	NC074	39 381	N/A	-	-	-	N/A	-	-	-
B	Renosterberg	NC075	52 167	N/A	-	-	-	N/A	-	-	-
B	Thembelihle	NC076	50 237	12 743	25.37%	-	-	63	0.13%	12 806	25.49%
B	Siyathamba	NC077	57 182	7 622	13.33%	9 220	16.12%	342	0.60%	17 184	30.05%
B	Siyancuma	NC078	74 231	21 853	29.44%	1 875	2.53%	176	0.24%	23 904	32.20%
C	Pixley Ka Seme	DC7	79 807	3 819	4.79%	4 966	6.22%	7	0.01%	8 792	11.02%
		<b>797 287</b>	<b>10 752</b>	<b>1.35%</b>	<b>13 659</b>	<b>1.71%</b>	<b>701</b>	<b>0.09%</b>	<b>25 112</b>	<b>3.15%</b>	
	<b>Siyanda Municipalities</b>										
B	Mier	NC081	19 582	119	0.61%	2 530	12.92%	-	-	2 649	13.53%
B	IKali Garib	NC082	175 257	6 482	3.70%	5 929	3.38%	-	-	12 411	7.06%
B	IKhara Hais	NC083	328 644	-	-	-	-	257	0.08%	257	0.08%
B	IKheis	NC084	23 670	966	4.08%	-	-	-	-	966	4.08%
B	Tsantsabane	NC085	119 216	3 185	2.67%	3 796	3.18%	443	0.37%	7 424	6.23%
B	Kgatelopele	NC086	52 144	-	-	180	0.35%	1	0.00%	181	0.35%
C	Siyanda	DC8	80 774	-	-	1 224	1.52%	-	-	1 224	1.52%
		<b>1 381 536</b>	<b>64 751</b>	<b>4.69%</b>	<b>137 527</b>	<b>9.95%</b>	<b>5 499</b>	<b>0.40%</b>	<b>207 777</b>	<b>15.04%</b>	
	<b>Frances Baard Municipalities</b>										
B	Sol Plaatje	NC091	1 010 347	1 778	0.18%	93 771	9.28%	727	0.07%	96 276	9.53%
B	Dikgatlong	NC092	77 485	32 584	42.05%	2 093	2.70%	4 474	5.77%	39 151	50.53%
B	Magareng	NC093	61 962	3 658	5.90%	2 203	3.56%	199	0.32%	6 060	9.78%
B	Phokwane	NC094	131 127	26 731	20.39%	39 460	30.09%	99	0.08%	66 290	50.55%
C	Frances Baard	DC9	100 615	N/A	-	-	-	N/A	-	-	-
	<b>Total: Northern Cape Municipalities</b>		<b>3 915 422</b>	<b>198 244</b>	<b>5.06%</b>	<b>249 281</b>	<b>6.37%</b>	<b>10 110</b>	<b>0.26%</b>	<b>457 635</b>	<b>11.69%</b>

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2009/10

	Code	2009/10									
		Total Audited Expenditure <sup>1</sup>	Unauthorised Expenditure	% on Total Exp	Irregular Expenditure	% on Total Exp	Fruitless and Wasteful Expenditure	% on Total Exp	Total Irregular, Unauthorised Expenditure	% Overall Irregular Exp	
		R'000	R'000	%	R'000	%	R'000	%	%	%	
<b>North West</b>											
<b>Bojanala Platinum Municipalities</b>											
B		3 936 736	63 310	1.61%	86 614	2.20%	-	-	149 924	3.81%	
B	NW371	202 017	N/A	-	-	-	N/A	-	-	-	
B	NW372	943 519	45 636	4.84%	-	-	-	-	45 636	4.84%	
B	NW373	2 098 968	17 674	0.84%	14 115	0.67%	-	-	31 789	1.51%	
B	NW374	111 537	N/A	-	-	-	N/A	-	-	-	
B	NW375	367 647	-	-	64 799	17.63%	-	-	64 799	17.63%	
C	DC37	213 048	-	-	7 700	3.61%	-	-	7 700	3.61%	
<b>Ngaka Modiri Molema Municipalities</b>											
B		1 183 719	-	-	29 009	2.45%	50	0.00%	29 059	2.45%	
B	NW381	44 140	-	-	10 581	23.97%	2	0.00%	10 583	23.98%	
B	NW382	88 642	N/A	-	-	-	N/A	-	-	-	
B	NW383	291 868	N/A	-	-	-	N/A	-	-	-	
B	NW384	176 368	N/A	-	-	-	N/A	-	-	-	
B	NW385	115 252	-	-	18 428	15.99%	48	0.04%	18 476	16.03%	
C	DC38	467 449	N/A	-	-	-	N/A	-	-	-	
<b>Dr Kenneth Kaunda Municipalities</b>											
B		979 946	8 833	0.90%	80 745	8.24%	2 594	0.26%	92 172	9.41%	
B	NW391	70 597	N/A	-	-	-	N/A	-	-	-	
B	NW392	260 411	7 824	3.00%	50 413	19.36%	-	-	58 237	22.36%	
B	NW393	51 665	N/A	-	-	-	N/A	-	-	-	
B	NW394	119 760	1 009	0.84%	26 560	22.18%	-	-	27 569	23.02%	
B	NW395	9 590	N/A	-	-	-	N/A	-	-	-	
B	NW396	146 653	-	-	3 772	2.57%	2 594	1.77%	6 366	4.34%	
C	DC39	321 270	N/A	-	-	-	N/A	-	-	-	
<b>Dr. Kenneth Kaunda Municipalities</b>											
B		2 630 241	375 537	14.28%	274 219	10.43%	1 710	0.07%	651 466	24.77%	
B	NW401	105 675	N/A	-	-	-	N/A	-	-	-	
B	NW402	681 991	45 961	6.74%	95 235	13.96%	1 127	0.17%	142 323	20.87%	
B	NW403	1 582 737	329 576	20.82%	178 984	11.31%	583	0.04%	509 143	32.17%	
B	NW404	107 683	N/A	-	-	-	N/A	-	-	-	
C	DC40	152 155	N/A	-	-	-	N/A	-	-	-	
<b>North West Municipalities</b>		<b>8 730 642</b>	<b>447 680</b>	<b>5.13%</b>	<b>470 587</b>	<b>5.39%</b>	<b>4 354</b>	<b>0.05%</b>	<b>922 621</b>	<b>10.57%</b>	



Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2009/10

	Code	2009/10										
		Total Audited Expenditure <sup>1</sup>	Unauthorised Expenditure	% on Total Exp	Irregular Expenditure	% on Total Exp	Fruitless and Wasteful Expenditure	% on Total Exp	Total Irregular, Unauthorised Expenditure	% Overall Irregular Exp		
		R'000	R'000	%	R'000	%	R'000	%	%	%		
<b>Western Cape</b>												
A	Cape Town	CPT	21 112 410	N/A	-	N/A	-	N/A	-	-	-	-
<b>West Coast Municipalities</b>			<b>1 694 544</b>	<b>33 563</b>	<b>1.98%</b>	<b>77 637</b>	<b>4.58%</b>	<b>35 983</b>	<b>2.12%</b>	<b>147 183</b>	<b>8.69%</b>	
B	Matzikama	WC011	180 485	10 255	5.68%	10 341	5.73%	-	-	20 596	11.41%	
B	Cederberg	WC012	167 392	-	-	6 716	4.01%	35 770	21.37%	42 486	25.38%	
B	Bergvliet	WC013	180 826	23 308	12.89%	26	0.01%	-	-	23 334	12.90%	
B	Saldanha Bay	WC014	493 921	-	-	57 931	11.73%	213	0.04%	58 144	11.77%	
B	Swartland	WC015	400 029	-	-	-	-	-	-	-	-	
C	West Coast	DC1	271 891	-	-	2 623	0.96%	-	-	2 623	0.96%	
<b>Cape Winelands Municipalities</b>			<b>3 610 285</b>	<b>32 990</b>	<b>0.91%</b>	<b>22 517</b>	<b>0.62%</b>	<b>1 254</b>	<b>0.03%</b>	<b>56 761</b>	<b>1.57%</b>	
B	Witzenberg	WC022	282 143	13 192	4.68%	8 197	2.91%	-	-	21 389	7.58%	
B	Drakenstein	WC023	1 166 095	-	-	1 119	0.10%	335	0.03%	1 454	0.12%	
B	Stellenbosch	WC024	836 649	-	-	-	-	235	0.03%	235	0.03%	
B	Breda Valley	WC025	603 556	7 338	1.22%	11 758	1.95%	684	0.11%	19 780	3.28%	
B	Langeberg	WC026	383 123	12 460	3.25%	1 443	0.38%	-	-	13 903	3.63%	
C	Cape Winelands DM	DC2	338 719	N/A	-	N/A	-	N/A	-	-	-	
<b>Overberg Municipalities</b>			<b>2 166 054</b>	<b>56 901</b>	<b>2.63%</b>	<b>22 194</b>	<b>1.02%</b>	<b>294</b>	<b>0.01%</b>	<b>79 389</b>	<b>3.67%</b>	
B	Theewaterskloof	WC031	286 251	8 781	3.07%	1 365	0.48%	118	0.04%	10 264	3.59%	
B	Overstrand	WC032	661 938	-	-	17	0.00%	176	0.03%	193	0.03%	
B	Cape Agulhas	WC033	163 280	29 438	18.03%	1 248	0.76%	-	-	30 686	18.79%	
B	Swellendam	WC034	101 249	18 682	18.45%	94	0.09%	-	-	18 776	18.54%	
C	Overberg	DC3	953 336	-	-	19 470	2.04%	-	-	19 470	2.04%	
<b>Eden Municipalities</b>			<b>3 664 605</b>	<b>101 843</b>	<b>2.78%</b>	<b>157 667</b>	<b>4.30%</b>	<b>23 534</b>	<b>0.64%</b>	<b>283 045</b>	<b>7.72%</b>	
B	Kannaland	WC041	88 411	25 280	28.59%	610	0.69%	-	-	25 889	29.28%	
B	Hessequa	WC042	313 979	N/A	-	N/A	-	N/A	-	-	-	
B	Mossel Bay	WC043	777 359	-	-	-	-	1 767	0.23%	1 767	0.23%	
B	George	WC044	999 129	-	-	1 104	0.11%	-	-	1 104	0.11%	
B	Outshoorn	WC045	298 654	9 182	3.07%	5 652	1.89%	1 517	0.51%	16 352	5.48%	
B	Bitou	WC047	366 415	9 810	2.68%	18 974	5.18%	1 491	0.41%	30 275	8.26%	
B	Krysta	WC048	475 686	22 500	4.73%	59 414	12.49%	18 759	3.94%	100 673	21.16%	
C	Eden	DC4	344 972	35 072	10.17%	71 912	20.85%	-	-	106 984	31.01%	
<b>Central Karoo Municipalities</b>			<b>304 233</b>	<b>10 701</b>	<b>3.52%</b>	<b>8 308</b>	<b>2.75%</b>	<b>217</b>	<b>0.07%</b>	<b>17 466</b>	<b>5.74%</b>	
B	Lansburg	WC051	32 944	N/A	-	1 810	5.49%	N/A	-	-	-	
B	Prince Albert	WC052	41 161	6 281	15.26%	5 171	12.56%	217	0.53%	11 669	28.35%	
B	Beaufort West	WC053	167 028	223	0.13%	230	0.14%	-	-	453	0.27%	
C	Central Karoo	DC5	63 100	4 197	6.65%	1 147	1.82%	-	-	5 344	8.47%	
<b>Western Cape Municipalities</b>			<b>32 552 131</b>	<b>235 998</b>	<b>0.72%</b>	<b>288 373</b>	<b>0.89%</b>	<b>61 282</b>	<b>0.19%</b>	<b>583 844</b>	<b>1.79%</b>	

<sup>1</sup> Some information was collected from the pre-audited outcomes for 2009/10 and might not correlate with the final outcomes on the municipality's audited statements  
Source: National Treasury Local Government Database