

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2011/12

	Code	2011/12									
		Total Audited Expenditure	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 thousand	R thousand	%	R thousand	%	R thousand	%	%	%	
Eastern Cape											
A	Nelson Mandela Bay	NMA	8 234 974	318 698	3.87%	233 903	2.84%	4 570	0.06%	557 171	6.77%
A	Buffalo City	BUF	3 726 487	163 847	4.40%	934	0.03%	164 781	4.42%	329 562	8.84%
	Cacadu Municipalities		2 066 793	217 506	10.52%	130 017	6.29%	11 244	0.54%	358 767	17.36%
B	Candaboo	EC101	214 787	N/A	-	N/A	-	N/A	-	N/A	-
B	Blue Crane Route	EC102	169 651	13 000	7.66%	1 810	1.07%	12	0.01%	14 822	8.74%
B	Ikwezi ²	EC103	19 258	8 306	43.13%	9 513	49.40%	150	0.78%	17 969	93.31%
B	Makana	EC104	388 191	N/A	-	5 800	1.49%	N/A	-	5 800	1.49%
B	Ndlambe	EC105	240 581	12 026	5.00%	69 824	29.02%	62	0.03%	81 912	34.05%
B	Sundays River Valley	EC106	126 488	11 909	9.42%	11 627	9.19%	299	0.24%	23 835	18.84%
B	Baviaans	EC107	73 850	9 913	13.42%	695	0.94%	359	0.49%	10 967	14.85%
B	Kouga	EC108	575 625	123 198	21.40%	15 967	2.77%	9 301	1.62%	148 466	25.79%
B	Kou-Kamma	EC109	103 483	39 154	37.84%	N/A	-	1 026	0.99%	40 180	38.83%
C	Cacadu	DC10	154 879	N/A	-	14 781	9.54%	35	0.02%	14 816	9.57%
	Amathole Municipalities		2 289 415	16 990	0.74%	49 057	2.14%	153 339	6.70%	219 386	9.58%
B	Mbhashe ¹	EC121	188 180	-	-	-	-	-	-	-	-
B	Mnquma	EC122	171 217	15 383	8.98%	1 158	0.68%	1 369	0.80%	17 910	10.46%
B	Great Kei ²	EC123	67 305	1 459	2.17%	6 020	8.94%	113 581	168.76%	121 061	179.87%
B	Amahlathi ¹	EC124	151 123	-	-	-	-	-	-	-	-
B	Ngqushwa ²	EC126	90 653	-	-	39 954	44.07%	37 477	41.34%	77 431	85.41%
B	Nkonkobe	EC127	199 113	148	0.07%	1 808	0.91%	15	0.01%	1 971	0.99%
B	Nxuba	EC128	70 287	-	-	117	0.17%	897	1.28%	1 014	1.44%
C	Amathole ¹	DC12	1 351 537	-	-	-	-	-	-	-	-
	Chris Hani Municipalities		2 173 106	319 870	14.72%	333 347	15.34%	4 375	0.20%	657 592	30.26%
B	Inxuba Yethemba	EC131	168 646	-	-	3 500	2.08%	-	-	3 500	2.08%
B	Tsolwana	EC132	68 220	8 000	11.73%	6 600	9.67%	-	-	14 600	21.40%
B	Inkwanca	EC133	66 461	12 370	18.61%	5 547	8.35%	-	-	17 917	26.96%
B	Lukhanyo ¹	EC134	337 525	-	-	16 000	4.74%	-	-	16 000	4.74%
B	Intsika Yethu ²	EC135	133 103	117 200	88.05%	31 700	23.82%	620	0.47%	149 520	112.33%
B	Emalahleni (Ec)	EC136	183 847	78 900	42.92%	5 500	2.99%	455	0.25%	84 855	46.18%
B	Engcobo	EC137	231 029	36 600	15.84%	48 900	21.17%	3 300	1.43%	88 800	38.44%
B	Sakhisizwe	EC138	92 916	10 400	11.19%	16 100	17.33%	-	-	26 500	28.52%
C	Chris Hani	DC13	891 359	56 400	6.33%	199 500	22.38%	-	-	255 900	28.71%
	Joe Gqabi Municipalities		1 044 749	137 386	13.15%	32 539	3.11%	3 328	0.32%	173 253	16.58%
B	Elundini	EC141	183 473	33 865	18.46%	687	0.37%	29	0.02%	34 581	18.85%
B	Senqu	EC142	157 171	N/A	-	1 466	0.93%	743	0.47%	2 209	1.41%
B	Maletswai	EC143	147 203	28 434	19.32%	10 184	6.92%	238	0.16%	38 856	26.40%
B	Gariep ²	EC144	164 161	75 087	45.74%	6 840	4.17%	1 572	0.96%	83 499	50.86%
C	Joe Gqabi	DC14	392 741	N/A	-	13 362	3.40%	746	0.19%	14 108	3.59%
	O. R. Tambo Municipalities		2 732 576	34 999	1.28%	183 989 447	6733.19%	1 795	0.07%	184 026 241	6734.53%
B	Ngquza Hills ¹	EC153	145 026	-	-	-	-	-	-	-	-
B	Port St Johns ¹	EC154	151 154	-	-	-	-	-	-	-	-
B	Nyandeni	EC155	157 714	18 931	12.00%	3 438	2.18%	925	0.59%	23 294	14.77%
B	Mhlonto ¹	EC156	156 129	-	-	-	-	-	-	-	-
B	King Sabata Dalindyebo	EC157	813 361	16 068	1.98%	16 561	2.04%	870	0.11%	33 499	4.12%
C	O. R. Tambo ²	DC15	1 309 192	-	-	183 989 448	14052.14%	-	-	183 989 448	14052.14%
	Alfred Nzo Municipalities		1 430 562	4 291	0.30%	45 112	3.15%	289	0.02%	49 692	3.47%
B	Mataiele	EC441	190 670	-	-	525	0.28%	167	0.09%	692	0.36%
B	Umtzimbubu	EC442	179 884	-	-	-	-	14	0.01%	14	0.01%
B	Mbizana	EC443	153 617	-	-	4 600	2.99%	-	-	4 600	2.99%
B	Ntabankulu	EC444	92 394	4 291	4.64%	5 752	6.23%	-	-	10 044	10.87%
C	Alfred Nzo	DC44	813 997	-	-	34 235	4.21%	108	0.01%	34 343	4.22%
	Total: Eastern Cape Municipalities		23 698 662	1 213 587	5.12%	184 814 357	779.85%	343 721	1.45%	186 371 664	786.42%

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		R thousand	R thousand	%	R thousand	%	R thousand	%	R thousand	%	
Free State											
A	Mangaung	MAN	4 408 720	374 968	8.51%	403 627	9.16%	79 715	1.81%	858 310	19.47%
Xhariep Municipalities			737 841	174 123	23.60%	101 731	13.79%	4 188	0.57%	280 042	37.95%
B	Letsemeng	FS161	128 416	33 110	25.78%	9 508	7.40%	542	0.42%	43 160	33.61%
B	Kcopaneng	FS162	280 848	65 714	23.40%	69 760	21.28%	3 328	1.18%	128 802	45.88%
B	Mohokare	FS163	157 397	43 861	27.87%	21 997	13.98%	277	0.18%	66 135	42.02%
B	Naledi (F)	FS164	95 501	29 913	31.32%	-	-	-	-	29 913	31.32%
C	Xhariep	DC16	75 679	1 525	2.02%	10 466	13.83%	41	0.05%	12 032	15.90%
Lejweleputswa Municipalities			3 517 832	1 633 867	46.45%	233 817	6.65%	79 916	2.27%	1 947 600	55.36%
B	Masiloryana ²	FS181	676 358	519 744	76.84%	54 769	8.10%	849	0.13%	575 362	85.07%
B	Tokologo	FS182	143 616	36 222	25.22%	5 154	3.59%	596	0.41%	41 972	29.23%
B	Tswelopele	FS183	154 409	1 914	1.24%	1	0.00%	2 077	1.35%	3 992	2.59%
B	Matjhabeng ²	FS184	2 417 771	1 075 759	44.49%	160 377	6.63%	76 392	3.16%	1 312 528	54.29%
B	Nala ¹	FS185	Not Submitted	-	-	-	-	-	-	-	-
C	Lejweleputswa	DC18	125 678	228	0.18%	13 516	10.75%	2	0.00%	13 746	10.94%
Thabo Mofutsanyana Municipalities			4 133 755	49 561	1.20%	141 636	3.43%	14 944	0.36%	206 141	4.99%
B	Setseto	FS191	533 981	3 486	0.65%	15 347	2.87%	134	0.03%	18 967	3.55%
B	Dihlabeng	FS192	560 946	N/A	-	60 386	10.77%	9 857	1.76%	70 243	12.52%
B	Nketoana	FS193	245 751	21 430	8.72%	8 628	3.51%	60	0.02%	30 118	12.26%
B	Maluti-a-Phofung	FS194	2 367 492	N/A	-	4 244	0.18%	4 037	0.17%	8 281	0.35%
B	Phumelela	FS195	155 553	20 792	13.37%	40 037	25.74%	504	0.32%	61 333	39.43%
B	Mantsopa	FS196	196 742	3 853	1.96%	9 853	5.01%	292	0.15%	13 998	7.11%
C	Thabo Mofutsanyana	DC19	73 290	N/A	-	3 141	4.29%	60	0.08%	3 201	4.37%
Fezile Dabi Municipalities			2 148 924	58 700	2.73%	95 732	4.45%	34 461	1.60%	188 893	8.79%
B	Moghaka	FS201	516 580	52 253	10.12%	N/A	-	13 022	2.52%	65 275	12.64%
B	Ngwathe	FS203	513 642	N/A	-	N/A	-	13 284	2.59%	13 284	2.59%
B	Metsimaholo	FS204	732 483	6 174	0.84%	66 225	9.04%	1 035	0.14%	73 434	10.03%
B	Makube	FS205	248 572	N/A	-	29 024	11.68%	7 115	2.86%	36 139	14.54%
C	Fezile Dabi	DC20	137 647	273	0.20%	483	0.35%	5	0.00%	761	0.55%
Total: Free State Municipalities			14 947 072	2 291 219	15.33%	976 543	6.53%	213 224	1.43%	3 480 986	23.29%
Gauteng											
A	Ekurhuleni Metro	EKU	76 449 646	805 971	1.05%	1 169 310	1.53%	99 152	0.13%	2 074 433	2.71%
A	City Of Johannesburg	JHB	22 240 487	-	-	229 280	1.03%	74 638	0.34%	303 918	1.37%
A	City Of Tshwane	TSH	33 259 611	317 949	0.96%	679 706	2.04%	8 720	0.03%	1 006 375	3.03%
			20 949 548	488 022	2.33%	260 324	1.24%	15 794	0.08%	764 140	3.65%
Sedibeng Municipalities			5 631 815	-	-	11 575	0.21%	2 455	0.04%	14 030	0.25%
B	Ermfuleni	GT421	4 200 726	N/A	-	4 118	0.10%	2 366	0.06%	6 484	0.15%
B	Midvaal	GT422	565 498	N/A	-	N/A	-	N/A	-	-	-
B	Lesedi	GT423	481 453	N/A	-	7 457	1.55%	89	0.02%	7 546	1.57%
C	Sedibeng	DC42	384 138	N/A	-	N/A	-	N/A	-	N/A	-
West Rand Municipalities			4 458 952	87 960	1.97%	77 192	1.73%	33 312	0.75%	198 464	4.45%
B	Mogale City	GT481	1 920 804	49 377	2.57%	42 249	2.20%	4 215	0.22%	95 841	4.99%
B	Randfontein	GT482	852 466	22 141	2.60%	17 540	2.06%	4 224	0.50%	43 905	5.15%
B	Westonaria	GT483	459 979	16 442	3.57%	11 928	2.59%	N/A	-	28 370	6.17%
B	Merafong City	GT484	975 934	N/A	-	N/A	-	2 388	0.24%	2 388	0.24%
C	West Rand	DC48	249 769	N/A	-	5 475	2.19%	22 485	9.00%	27 960	11.19%
Total: Gauteng Municipalities			86 540 413	893 931	1.03%	1 258 077	1.45%	134 919	0.16%	2 286 927	2.64%

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		R thousand	R thousand	%	R thousand	%	R thousand	%	R thousand	%	
KwaZulu-Natal											
A	eThekweni	ETH	24 229 854	-	-	785 002	3.24%	-	-	785 002	3.24%
Ugu Municipalities			1 915 837	79 020	4.12%	47 621	2.49%	2 543	0.13%	129 184	6.74%
B	Vulamehlo	KZN211	56 479	-	-	10 721	18.98%	-	-	10 721	18.98%
B	Umdoni	KZN212	204 920	9 582	4.68%	1 137	0.55%	1 282	0.63%	12 001	5.86%
B	Umzumbe	KZN213	82 910	2 379	2.87%	7 388	8.91%	15	0.02%	9 782	11.80%
B	uMuziwabantu	KZN214	101 920	13 062	12.82%	3 254	3.19%	8	0.01%	16 324	16.02%
B	Ezinqoleni	KZN215	39 684	3 137	7.90%	272	0.69%	-	-	3 409	8.59%
B	Hibiscus Coast	KZN216	557 879	50 860	9.12%	7 245	1.30%	19	0.00%	58 124	10.42%
C	Ugu	DC21	872 045	-	-	17 604	2.02%	1 219	0.14%	18 823	2.16%
uMgungundlovu Municipalities			4 067 100	27 179	0.67%	5 130	0.13%	309	0.01%	32 618	0.80%
B	uMshwathi	KZN221	103 085	N/A	-	356	0.35%	N/A	-	356	0.35%
B	uMngeni	KZN222	240 342	N/A	-	N/A	-	N/A	-	N/A	-
B	Mpofana	KZN223	101 460	N/A	-	N/A	-	N/A	-	N/A	-
B	Impendle	KZN224	39 999	-	-	712	1.78%	65	0.16%	777	1.94%
B	Msunduzi	KZN225	2 877 927	27 164	0.94%	3 159	0.11%	102	0.00%	30 425	1.06%
B	Mkhambathini	KZN226	52 016	-	-	781	1.50%	-	-	781	1.50%
B	Richmond	KZN227	59 526	15	0.03%	0	0.00%	19	0.03%	34	0.06%
C	uMgungundlovu	DC22	592 745	-	-	122	0.02%	123	0.02%	245	0.04%
Uthukela Municipalities			1 492 052	14 619	0.98%	32 344	2.16%	4 766	0.32%	51 629	3.46%
B	Emnambithi/Ladysmith	KZN232	583 834	-	-	11 889	2.04%	118	0.02%	12 007	2.06%
B	Indaka	KZN233	62 579	5 875	9.39%	38	0.06%	3 549	5.67%	9 462	15.12%
B	Umtshezi	KZN234	281 572	N/A	-	N/A	-	N/A	-	N/A	-
B	Okhahlamba	KZN235	80 497	371	0.46%	19 663	24.43%	30	0.04%	20 064	24.93%
B	Imbabazane	KZN236	75 996	-	-	3	0.01%	9	0.01%	9	0.01%
C	Uthukela	DC23	407 574	8 373	2.05%	654	0.16%	1 059	0.26%	10 087	2.47%
Umzinyathi Municipalities			1 229 503	16 173	1.32%	5 774	0.47%	30	0.00%	21 977	1.79%
B	Endumeni	KZN241	196 871	7 307	3.71%	341	0.17%	-	-	7 648	3.88%
B	Nquthu	KZN242	98 023	377	0.38%	3 101	3.16%	30	0.03%	3 508	3.58%
B	Mstinga	KZN244	98 326	8 489	8.63%	50	0.05%	-	-	8 539	8.66%
B	Umvoti	KZN245	151 248	N/A	-	N/A	-	N/A	-	N/A	-
C	Umzinyathi	DC24	685 035	-	-	2 282	0.33%	-	-	2 282	0.33%
Amajuba Municipalities			1 717 142	32 907	1.92%	31 844	1.85%	1 310	0.08%	66 061	3.85%
B	Newcastle	KZN252	1 384 347	-	-	14 690	1.06%	1 216	0.09%	15 906	1.15%
B	eMadianganeni	KZN253	63 943	-	-	-	-	62	0.10%	62	0.10%
B	Danihaaser	KZN254	125 333	N/A	-	N/A	-	N/A	-	N/A	-
C	Amajuba	DC25	143 619	32 907	22.91%	17 154	11.94%	32	0.02%	50 093	34.88%
Zululand Municipalities			1 906 468	57 432	3.01%	103 860	5.45%	10 923	0.57%	172 215	9.03%
B	eDumbe	KZN261	499 098	17 972	3.60%	44 831	8.98%	220	0.04%	63 023	12.63%
B	uPhongolo	KZN262	145 412	52	0.04%	7 694	5.29%	1 306	0.90%	9 052	6.23%
B	Abaqulusi	KZN263	351 576	19 173	5.45%	15 004	4.27%	618	0.18%	34 795	9.90%
B	Nongoma	KZN265	151 009	12 729	8.43%	24 883	16.48%	-	-	37 612	24.91%
B	Ulundi	KZN266	256 910	7 506	2.92%	-	-	8 759	3.41%	16 265	6.33%
C	Zululand	DC26	502 463	-	-	11 448	2.28%	20	0.00%	11 468	2.28%
Umkhanyakude Municipalities			907 960	40 722	4.48%	126 817	13.97%	7 992	0.88%	175 531	19.33%
B	uMhlabyalingana	KZN271	73 897	1 630	2.21%	14 696	19.89%	5 815	7.87%	22 141	29.96%
B	Jozini	KZN272	123 501	1 285	1.04%	46 541	37.68%	-	-	47 826	38.73%
B	The Big 5 False Bay	KZN273	36 765	5 057	13.75%	852	2.32%	110	0.30%	6 019	16.37%
B	Hlabisa	KZN274	87 222	2 524	2.89%	18 309	20.99%	266	0.30%	21 099	24.19%
B	Mubatuba	KZN275	121 781	-	-	15 270	12.54%	487	0.40%	15 757	12.94%
C	Umkhanyakude	DC27	464 794	30 226	6.50%	31 149	6.70%	1 314	0.28%	62 689	13.49%
uThungulu Municipalities			3 065 912	8 581	0.28%	30 286	0.99%	2 165	0.07%	41 032	1.34%
B	Mfolozi	KZN281	124 176	4 735	3.81%	-	-	1 891	1.52%	6 626	5.34%
B	uMhlathuze	KZN282	1 947 896	-	-	-	-	-	-	-	-
B	Namabana	KZN283	53 442	-	-	-	-	-	-	-	-
B	uMalazi	KZN284	197 949	2 608	1.32%	468	0.24%	251	0.13%	3 327	1.68%
B	Mthonjaneni	KZN285	70 999	1 238	1.74%	-	-	-	-	1 238	1.74%
B	Nkandla	KZN286	60 499	-	-	29 818	49.29%	23	0.04%	29 841	49.32%
C	uThungulu	DC28	610 951	N/A	-	N/A	-	N/A	-	N/A	-
iLembe Municipalities			1 747 655	-	-	73 770	4.22%	3 721	0.21%	77 491	4.43%
B	Mandeni	KZN291	150 196	N/A	-	N/A	-	N/A	-	N/A	-
B	KwaDukuza	KZN292	847 443	-	-	21 608	2.55%	3 708	0.44%	25 316	2.99%
B	Ndwedwe	KZN293	84 635	-	-	6 345	7.50%	-	-	6 345	7.50%
B	Maphumulo	KZN294	72 321	-	-	14 936	20.65%	13	0.02%	14 949	20.67%
C	iLembe	DC29	593 060	-	-	30 881	5.21%	-	-	30 881	5.21%
Sisonke Municipalities			1 243 882	62 065	4.99%	22 969	1.85%	1 287	0.10%	86 321	6.94%
B	Ingwe	KZN431	127 361	-	-	3 164	2.48%	3	0.00%	3 167	2.49%
B	Kwa Sani	KZN432	32 142	8 683	27.01%	7 583	23.59%	1 034	3.22%	17 300	53.82%
B	Greater Kokstad	KZN433	312 420	42 465	13.59%	11 273	3.61%	77	0.02%	53 815	17.23%
B	Ubuhlebezwe	KZN434	86 272	N/A	-	N/A	-	150	0.17%	150	0.17%
B	Umzimshatu	KZN435	189 250	10 882	5.75%	749	0.40%	-	-	11 631	6.15%
C	Sisonke	DC43	496 437	35	0.01%	200	0.04%	23	0.00%	258	0.05%
Total: KwaZulu-Natal Municipalities			43 523 365	338 698	0.78%	1 265 317	2.91%	35 045	0.08%	1 639 060	3.77%

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		R thousand	R thousand	%	R thousand	%	R thousand	%	%	%
Limpopo										
Sekhukhune Municipalities		2 367 730	170 562	7.20%	174 816	7.38%	48 868	2.06%	394 246	16.65%
B Ephraim Mogale	LIM471	926 502	37 491	4.05%	61 892	6.68%	N/A	-	99 383	10.73%
B Elias Mokoaleli	LIM472	310 712	50 163	16.14%	2 296	0.74%	49	0.02%	52 508	16.90%
B Makhothuthamaga	LIM473	215 725	904	0.42%	15 920	7.39%	2	0.00%	16 826	7.89%
B Fetakgomo	LIM474	64 402	N/A	-	2 388	3.71%	6	0.01%	2 394	3.72%
B Greater Tubatse	LIM475	224 747	77 687	34.57%	29 176	12.98%	48 235	21.46%	155 098	68.01%
C Sekhukhune	DC47	625 642	4 317	0.69%	63 144	10.09%	576	0.09%	68 037	10.87%
Mopani Municipalities		2 692 112	-	-	380 780	14.14%	24 594	0.91%	405 374	15.06%
B Greater Ganyu	LIM331	181 938	N/A	-	4 817	2.54%	152	0.08%	4 769	2.62%
B Greater Letaba	LIM332	179 762	N/A	-	36 453	20.28%	23 085	12.84%	59 538	33.12%
B Greater Tzaneen	LIM333	859 294	N/A	-	79 412	9.24%	169	0.02%	79 581	9.26%
B Ba-Phalaborwa	LIM334	363 905	N/A	-	79 412	21.82%	28	0.01%	79 440	21.83%
B Maruleng	LIM335	121 162	N/A	-	28 416	23.45%	N/A	-	28 416	23.45%
C Mopani	DC33	986 051	N/A	-	152 470	15.46%	1 160	0.12%	153 630	15.58%
Vhembe Municipalities		3 099 705	77 317	2.49%	699 136	22.55%	3 904	0.13%	780 357	25.18%
B Musina	LIM341	172 136	3 053	1.77%	61 867	35.94%	N/A	-	64 920	37.71%
B Mutale	LIM342	64 274	10 638	16.55%	1 930	3.00%	271	0.42%	12 839	19.98%
B Thulamela	LIM343	465 191	N/A	-	28 042	6.03%	676	0.15%	28 718	6.17%
B Makhado	LIM344	812 894	57 872	7.12%	821	0.10%	1 100	0.14%	59 793	7.36%
C Vhembe	DC34	1 585 210	5 754	0.36%	606 476	38.26%	1 857	0.12%	614 087	38.74%
Capricorn Municipalities		3 219 226	154 344	4.79%	73 106	2.27%	170 981	5.31%	398 431	12.38%
B Blouberg	LIM351	197 731	8 676	4.39%	6 846	3.46%	119	0.06%	15 641	7.91%
B Aganang	LIM352	172 545	5 228	3.03%	21 029	12.19%	283	0.16%	26 540	15.38%
B Molemole	LIM353	79 827	N/A	-	N/A	-	N/A	-	N/A	-
B Potokwane	LIM354	1 978 760	140 440	7.10%	1 784	0.09%	154 933	7.84%	297 157	15.03%
B Lepelle-Nkumpi	LIM355	185 057	N/A	-	42 088	22.74%	2 678	1.45%	44 766	24.19%
C Capricorn	DC35	607 306	N/A	-	1 359	0.22%	12 968	2.14%	14 327	2.36%
Waterberg Municipalities		3 902 263	170 682	4.37%	73 719	1.89%	2 169	0.06%	246 570	6.32%
B Thabazimbi	LIM361	2 101 971	125 209	5.96%	33 209	1.58%	1 019	0.05%	159 437	7.58%
B Lephalale	LIM362	371 714	N/A	-	14 564	3.92%	167	0.04%	14 731	3.96%
B Mookgopong	LIM364	132 792	4 036	3.04%	5 200	3.92%	164	0.12%	9 400	7.08%
B Modimolle	LIM365	244 048	16 370	6.71%	5 552	2.27%	557	0.23%	22 479	9.21%
B Bela Bela	LIM366	240 674	25 067	10.42%	N/A	-	222	0.09%	25 289	10.51%
B Mogalakwena	LIM367	690 892	N/A	-	15 142	2.19%	16	0.00%	15 158	2.19%
C Waterberg	DC36	120 172	N/A	-	52	0.04%	24	0.02%	76	0.06%
Total: Limpopo Municipalities		15 281 036	572 905	3.75%	1 401 557	9.17%	250 516	1.64%	2 224 978	14.56%

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2011/12

	Code	2011/12									
		Total Audited Expenditure	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 thousand	R thousand	%	R thousand	%	R thousand	%	%	%	
Mpumalanga											
		4 303 498	417 615	9.70%	110 003	2.56%	22 063	0.51%	549 681	12.77%	
B	Albert Luthuli	MP301	538 692	953	0.18%	63 786	11.84%	674	0.13%	65 413	12.14%
B	Musukaligwa	MP302	412 903	N/A	-	N/A	-	N/A	-	N/A	-
B	Mkhondo	MP303	347 072	N/A	-	N/A	-	1 554	0.45%	1 554	0.45%
B	Potley Ka Seme (MP)	MP304	322 729	N/A	-	2 800	0.87%	N/A	-	2 800	0.87%
B	Lekwa	MP305	517 728	198 486	38.34%	5 964	1.15%	8 234	1.59%	212 684	41.08%
B	Dipaleseng	MP306	204 702	51 801	25.31%	8 583	4.19%	615	0.30%	60 999	29.80%
B	Govan Mbeki	MP307	1 633 641	137 159	8.40%	24 438	1.50%	10 986	0.67%	172 583	10.56%
C	Gert Sibande	DC30	326 031	29 216	8.96%	4 432	1.36%	N/A	-	33 648	10.32%
			4 337 280	2 891	0.07%	59 849	1.38%	252 917	5.83%	315 657	7.28%
B	Victor Kharye	MP311	433 497	N/A	-	N/A	-	N/A	-	N/A	-
B	Emalahleni (Mp)	MP312	1 577 414	-	-	22 891	1.45%	1 882	0.12%	24 773	1.57%
B	Steve Tshwete	MP313	1 146 476	N/A	-	N/A	-	250 884	21.88%	250 884	21.88%
B	Emakhazeni	MP314	194 427	2 891	1.49%	N/A	-	151	0.08%	3 042	1.56%
B	Thembisile Hani	MP315	412 270	N/A	-	24 158	5.86%	N/A	-	24 158	5.86%
B	Dr J.S. Moroka	MP316	233 932	N/A	-	N/A	-	N/A	-	N/A	-
C	Nkangala	DC31	339 264	N/A	-	12 800	3.77%	N/A	-	12 800	3.77%
			5 768 237	346 657	6.01%	527 791	9.15%	11 261	0.20%	885 709	15.35%
B	Thaba Chweu	MP321	383 196	5 916	1.54%	17 476	4.56%	3 671	0.96%	27 063	7.06%
B	Mbombela	MP322	1 865 315	6 191	0.33%	1 277	0.07%	4 352	0.23%	11 920	0.63%
B	Umjindi	MP323	246 216	N/A	-	N/A	-	169	0.07%	169	0.07%
B	Nkomazi	MP324	1 635 517	100 880	6.17%	28 665	1.75%	3 069	0.19%	132 614	8.11%
B	Bushbuckridge ²	MP325	1 408 194	233 670	16.59%	480 373	34.11%	N/A	-	714 043	50.71%
C	Ehlanzeni	DC32	229 809	N/A	-	N/A	-	N/A	-	N/A	-
	Total: Mpumalanga Municipalities		14 409 015	767 163	5.32%	697 643	4.84%	286 241	1.99%	1 751 047	12.15%

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2011/12

	Code	2011/12										
		Total Audited Expenditure	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 thousand	R thousand	%	R thousand	%	R thousand	%	R thousand	%		
Northern Cape												
		948 674	50 723	5.35%	121 629	12.82%	980	0.10%	173 332	18.27%		
B	John Taolo Gaetsewe Municipalities											
B	Joe Morolong	NC451	298 336	N/A	-	325	0.11%	N/A	-	325	0.11%	
B	Ga-Segonyana	NC452	274 668	N/A	45 136	16.43%	60 280	21.95%	214	0.08%	105 630	38.46%
B	Gamagara	NC453	229 206	N/A	-	-	-	-	-	-	-	
C	John Taolo Gaetsewe	DC45	146 464		5 587	3.81%	61 024	41.66%	766	0.52%	67 377	46.00%
		523 073	56 378	10.78%	38 146	7.29%	211	0.04%	94 735	18.11%		
B	Namakwa Municipalities											
B	Richtersveld	NC061	51 700		479	0.93%	1 510	2.92%	N/A	-	1 989	3.85%
B	Nama Khoi	NC062	184 283		24 836	13.48%	28 713	15.58%	-	-	53 549	29.06%
B	Kamiesberg	NC064	61 907		16 739	27.04%	2 652	4.30%	172	0.28%	19 573	31.62%
B	Hantam	NC065	71 226		7 647	10.74%	1 722	2.42%	11	0.02%	9 380	13.17%
B	Karoo Hoogland	NC066	61 887		N/A	-	-	N/A	-	N/A	-	
B	Khai-Ma	NC067	42 697		5 627	13.18%	3 539	8.29%	28	0.07%	9 194	21.53%
C	Namakwa	DC6	49 373		1 050	2.13%	-	-	N/A	-	1 050	2.13%
		872 118	87 837	10.07%	117 375	13.46%	3 910	0.45%	209 122	23.98%		
B	Pixley Ka Seme (Nc) Municipalities											
B	Uitentu	NC071	81 639		5 819	7.13%	10 349	12.68%	226	0.28%	16 394	20.08%
B	Umsobomvu	NC072	149 902		31 736	21.17%	4 291	2.86%	N/A	-	36 027	24.03%
B	Emtharjeni	NC073	225 736		512	0.23%	16 258	7.20%	N/A	-	16 770	7.43%
B	Kareeberg	NC074	53 470		279	0.52%	1 889	3.53%	N/A	-	2 168	4.05%
B	Renosterberg	NC075	66 118		14 930	22.58%	29 533	44.82%	182	0.28%	44 745	67.67%
B	Thembelile	NC076	73 121		3 308	4.52%	21 500	43.06%	352	0.48%	35 160	48.08%
B	Siyathemba	NC077	79 184		20 009	25.27%	13 378	16.89%	3 023	3.82%	36 410	45.98%
B	Siyancuma	NC078	99 787		11 244	11.27%	4 189	4.20%	120	0.12%	15 553	15.59%
C	Pixley Ka Seme (Nc)	DC7	43 161		N/A	-	5 888	13.64%	7	0.02%	5 895	13.66%
		1 407 412	448 699	31.88%	38 983	2.77%	7 139	0.51%	494 821	35.16%		
B	Z F Mgcawu Municipalities											
B	Mef	NC081	38 312		3 073	8.02%	4 652	12.22%	144	0.38%	7 899	20.62%
B	!Kai! Garib	NC082	209 950		86 357	41.13%	5 701	2.72%	62	0.03%	92 120	43.88%
B	!Khara Hais	NC083	558 976		123 523	22.10%	7 197	1.29%	107	0.02%	130 827	23.40%
B	!Kheis	NC084	45 545		966	2.12%	9 851	21.63%	172	0.38%	10 989	24.13%
B	Tsantsabane	NC085	380 448		210 554	55.34%	6 632	1.74%	6 541	1.72%	223 727	58.81%
B	Kgatelopele	NC086	60 594		8 017	13.23%	1 318	2.18%	N/A	-	9 335	15.41%
C	Z F Mgcawu	DC8	113 587		16 209	14.27%	3 602	3.17%	113	0.10%	19 924	17.54%
		1 811 960	66 861	3.69%	17 583	0.97%	1 803	0.10%	86 247	4.76%		
B	Frances Baard Municipalities											
B	Sol Plaatje	NC091	1 325 085		N/A	-	6 786	0.51%	1 138	0.09%	7 924	0.60%
B	Dikgatong	NC092	106 718		N/A	-	-	-	N/A	-	-	
B	Magareng	NC093	95 791		20 873	21.79%	N/A	-	402	0.42%	21 275	22.21%
B	Phokwane	NC094	175 467		41 171	23.46%	8 652	4.93%	263	0.15%	50 086	28.54%
C	Frances Baard	DC9	108 899		4 817	4.42%	2 145	1.97%	N/A	-	6 962	6.39%
	Total: Northern Cape Municipalities		5 563 237		710 498	12.77%	333 716	6.00%	14 043	0.25%	1 058 257	19.02%

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2011/12

	Code	2011/12								
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		R thousand	R thousand	%	R thousand	%	R thousand	%	%	%
North West										
Bojanala Platinum Municipalities		4 966 291	493 809	9.94%	298 720	6.01%	13 014	0.26%	805 543	16.22%
B Moretele	NW371	264 179	N/A	-	22 441	8.49%	86	0.03%	22 527	8.53%
B Madiheng	NW372	1 206 366	18 287	1.52%	14 624	1.21%	2 073	0.17%	34 984	2.90%
B Rustenburg	NW373	2 507 305	449 811	17.94%	73 467	2.93%	N/A	-	523 276	20.87%
B Kgatlang	NW374	130 602	N/A	-	-	-	-	-	43	0.03%
B Moses Kotane	NW375	469 590	17 287	3.68%	185 138	39.43%	10 283	2.19%	212 708	45.30%
C Bojanala Platinum	DC37	388 249	8 424	2.17%	3 050	0.79%	529	0.14%	12 003	3.09%
Ngaka Modiri Molema Municipalities		2 049 120	39 107 044	1908.48%	469 080	22.89%	4 335	0.21%	39 580 459	1931.58%
B Ratou	NW381	102 790	8 107	7.89%	9 533	9.56%	N/A	-	18 040	17.55%
B Tswaing	NW382	131 743	11 234	8.53%	129	0.10%	467	0.35%	11 830	8.98%
B Matikeng	NW383	392 672	24 352	6.20%	23 105	5.88%	51	0.01%	47 508	12.09%
B Mafikeng	NW384	483 393	423	0.09%	N/A	-	N/A	-	423	0.09%
B Ramotshere Moiloa	NW385	218 570	38 917 282	17805.41%	376 824	172.40%	3 768	1.72%	39 297 874	17979.54%
C Ngaka Modiri Molema	DC38	719 752	145 646	20.24%	59 089	8.21%	49	0.01%	204 784	28.45%
Dr Ruth Segomotsi Mompati Municipalities		2 342 794	379 597	16.20%	38 154	1.63%	52 905	2.24%	470 256	20.07%
B Naledi (Nw)	NW392	287 798	55 844	19.40%	14 359	4.99%	44 925	15.61%	115 126	40.00%
B Mamusa	NW393	95 539	29 861	31.26%	6 381	6.68%	3 298	3.45%	39 540	41.39%
B Greater Taung	NW394	1 234 508	N/A	-	905	0.07%	N/A	-	905	0.07%
B Lekwa-Teemane	NW396	177 468	61 311	34.55%	N/A	-	4 282	2.41%	65 593	36.96%
B Mokolope-Kagisano	NW397	73 438	N/A	-	N/A	-	N/A	-	N/A	-
C Dr Ruth Segomotsi Mompati	DC39	474 043	232 581	49.06%	16 509	3.48%	N/A	-	249 090	52.55%
Dr Kenneth Kaunda Municipalities		3 212 691	728 567	22.68%	395 320	12.30%	41 716	1.30%	1 165 603	36.28%
B Ventersdorp	NW401	120 193	11 629	9.68%	35 924	29.89%	9 757	8.12%	57 310	47.68%
B Tlokwe	NW402	1 017 666	235 935	23.18%	315 546	31.01%	4 284	0.42%	555 745	54.61%
B City Of Mafosana	NW403	1 536 104	481 003	31.31%	33 898	2.21%	15 408	1.00%	530 309	34.52%
B Marquassi Hills	NW404	386 753	N/A	-	N/A	-	8 913	2.30%	8 913	2.30%
C Dr Kenneth Kaunda	DC40	151 875	N/A	-	9 952	6.55%	3 374	2.22%	13 326	8.77%
North West Municipalities		12 570 896	40 709 017	323.84%	1 201 274	9.56%	111 570	0.89%	42 021 861	334.28%

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2011/12

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		R thousand	R thousand	%	R thousand	%	R thousand	%	%	%	
Western Cape											
A	Cape Town	CPT	25 414 875	-	-	14 915	0.06%	-	-	14 915	0.06%
West Coast Municipalities			2 655 979	90 982	3.43%	41 754	1.57%	2 577	0.10%	135 313	5.09%
B	Matzikama	WC011	243 763	-	-	39 136	16.05%	-	-	39 136	16.05%
B	Cederberg	WC012	683 019	55 116	8.07%	91	0.01%	-	-	55 207	8.08%
B	Bergrivier	WC013	226 648	27 603	12.18%	1 495	0.66%	-	-	29 098	12.84%
B	Saldanha Bay	WC014	700 112	-	-	1 032	0.15%	2 577	0.37%	3 609	0.52%
B	Swartland	WC015	493 076	8 263	1.68%	-	-	-	-	8 263	1.68%
C	West Coast ¹	DC1	309 361	-	-	-	-	-	-	-	-
Cape Winelands DM Municipalities			4 099 542	64 797	1.58%	267 699	6.53%	19 665	0.48%	352 161	8.59%
B	Witzenberg	WC022	368 906	13 723	3.72%	-	-	-	-	13 723	3.72%
B	Drakenstein	WC023	1 231 115	48 638	3.95%	64	0.01%	-	-	48 702	3.96%
B	Stellenbosch	WC024	989 542	-	-	50	0.01%	29	0.00%	79	0.01%
B	Breda Valley	WC025	678 703	-	-	3 868	0.57%	-	-	3 868	0.57%
B	Langeberg	WC026	419 933	2 436	0.58%	-	-	-	-	2 436	0.58%
C	Cape Winelands DM ²	DC2	411 343	-	-	263 717	64.11%	19 636	4.77%	283 353	68.88%
Overberg Municipalities			1 788 748	97 669	5.46%	15 753	0.88%	570	0.03%	113 992	6.37%
B	Theewaterskloof	WC031	388 709	71 159	18.31%	5 331	1.37%	-	-	76 490	19.68%
B	Overstrand	WC032	925 567	-	-	133	0.01%	104	0.01%	237	0.03%
B	Cape Agulhas	WC033	228 481	10 367	4.54%	2 037	0.89%	-	-	12 404	5.43%
B	Swellendam	WC034	138 479	10 608	7.66%	4 359	3.15%	466	0.34%	15 433	11.14%
C	Overberg	DC3	107 512	5 535	5.15%	3 893	3.62%	-	-	9 428	8.77%
Eden Municipalities			4 536 344	847 448	18.68%	59 349	1.31%	7 219	0.16%	914 016	20.15%
B	Kammanland	WC041	110 598	17 045	15.41%	2 066	1.87%	853	0.77%	19 964	18.05%
B	Hessequia	WC042	327 046	-	-	53	0.02%	517	0.16%	570	0.17%
B	Mossel Bay	WC043	1 247 869	464 388	37.21%	-	-	-	-	464 388	37.21%
B	George	WC044	1 048 922	31 895	3.04%	37 725	3.60%	11	0.00%	69 631	6.64%
B	Oudtshoorn	WC045	401 841	7 494	1.86%	6 280	1.56%	318	0.08%	14 092	3.51%
B	Bitou	WC047	333 915	78 876	23.62%	5 163	1.55%	4 480	1.34%	88 519	26.51%
B	Krystna	WC048	692 601	246 738	35.62%	496	0.07%	314	0.05%	247 548	35.74%
C	Eden	DC4	373 551	1 012	0.27%	7 566	2.03%	726	0.19%	9 304	2.49%
Central Karoo Municipalities			399 117	24 460	6.13%	10 910	2.73%	367	0.09%	35 737	8.95%
B	Laingsburg	WC051	46 836	5 286	11.29%	8 452	18.05%	26	0.06%	13 764	29.39%
B	Prince Albert	WC052	46 194	1 438	3.11%	1 845	3.99%	341	0.74%	3 624	7.85%
B	Beaufort West	WC053	253 427	15 899	6.27%	16	0.01%	-	-	15 915	6.28%
C	Central Karoo	DC5	52 660	1 837	3.49%	597	1.13%	-	-	2 434	4.62%
Western Cape Municipalities			38 894 605	1 125 356	2.89%	410 380	1.06%	30 398	0.08%	1 566 134	4.03%
Summary											
	Eastern Cape	EC	23 698 662	1 213 587	5.12%	184 814 357	779.85%	343 721	1.45%	186 371 664	786.42%
	Free State	FS	14 947 072	2 291 219	15.33%	976 543	6.53%	213 224	1.43%	3 480 986	23.29%
	Gauteng	GT	86 540 413	893 931	1.03%	1 268 077	1.45%	134 919	0.16%	2 286 927	2.64%
	Kwazulu Natal	KZ	43 523 365	338 698	0.78%	1 265 317	2.91%	35 045	0.08%	1 639 060	3.77%
	Limpopo	LP	15 281 036	572 905	3.75%	1 401 557	9.17%	250 516	1.64%	2 224 978	14.56%
	Mpumalanga	MP	14 409 015	767 163	5.32%	667 643	4.64%	288 241	1.99%	1 751 047	12.15%
	Northern Cape	NC	5 563 237	710 498	12.77%	333 716	6.00%	14 043	0.25%	1 058 257	19.02%
	North West	NW	12 570 896	40 709 017	323.84%	1 201 274	9.56%	111 570	0.89%	42 021 861	334.28%
	Western Cape	WC	38 894 605	1 125 356	2.89%	410 380	1.06%	30 398	0.08%	1 566 134	4.03%
	National		255 428 301	48 622 373	19.04%	192 358 864	75.31%	1 419 676	0.56%	242 400 914	94.90%

Source: National Treasury Local Government Database

1. Municipality did not comply with National Treasury's request for information
2. Municipality has an overall irregular expenditure that is 50% more than their total audited expenditure