

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2012/13

	Code	2012/13									
		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	8 293 413	270 778	3.26%	198 164	2.39%	2 619	0.03%	471 561	5.69%
A	Buffalo City	BUF	4 554 262	14 478	0.32%	117 128	2.57%	8 080	0.18%	139 686	3.07%
	Cacadu Municipalities		2 612 857	294 590	11.27%	112 030	4.29%	11 539	0.44%	418 159	16.00%
B	Camdeboo	EC101	196 287	15 196	7.74%	1 279	0.65%	39	0.02%	16 514	8.41%
B	Blue Crane Route	EC102	187 775	357	0.19%	21 480	11.44%	15	0.01%	21 852	11.64%
B	Ikwezi	EC103	51 200	10 443	20.40%	9 579	18.71%	149	0.29%	20 171	39.40%
B	Makana	EC104	442 243	140 601	31.79%	43 799	9.90%	174	0.04%	184 574	41.74%
B	Ndlambe	EC105	491 064	62 531	12.73%	16 200	3.30%	-	-	78 731	16.03%
B	Sundays River Valley	EC106	149 497	20 578	13.86%	11 560	7.79%	332	0.22%	32 470	21.67%
B	Baviaans	EC107	87 486	12 018	13.74%	-	-	1 619	1.85%	13 770	15.74%
B	Kouga	EC108	591 266	32 866	5.56%	106	0.02%	9 211	1.56%	42 183	7.13%
B	Kou-Kamma	EC109	150 045	-	-	-	-	-	-	-	-
C	Cacadu	DC10	267 004	N/A	-	7 894	2.96%	N/A	-	7 894	2.96%
	Amathole Municipalities		2 433 055	149 348	6.14%	198 244	8.15%	74 212	3.05%	421 804	17.34%
B	Mbashe	EC121	179 616	33 360	18.57%	10 264	5.71%	2 614	1.46%	46 238	25.74%
B	Mquma	EC122	192 312	49 485	25.73%	48 059	24.99%	2 203	1.15%	99 747	51.87%
B	Great Kei	EC123	508 226	6 943	1.37%	115 660	22.76%	6 562	1.29%	129 165	25.41%
B	Amahlathi	EC124	87 091	N/A	-	3 948	4.42%	1 364	1.57%	5 212	5.98%
B	Nqunhwa	EC126	108 335	N/A	-	16 086	14.83%	N/A	-	16 966	14.83%
B	Nkonkobe	EC127	Outstanding	630	-	2 200	-	2 221	-	5 051	-
B	Nxuba	EC128	269 759	235	0.09%	N/A	-	553	0.20%	788	0.29%
C	Amathole	DC12	1 087 673	58 695	5.40%	2 147	0.20%	58 695	5.40%	119 537	10.99%
	Chris Hani Municipalities		2 480 289	270 219	10.89%	233 169	9.40%	23 282	0.94%	526 670	21.23%
B	Inxuba Yethemba	EC131	137 305	8 328	6.07%	15 619	11.52%	422	0.31%	24 569	17.89%
B	Tsolwana	EC132	66 581	8 561	12.86%	8 593	12.91%	372	0.56%	17 526	26.32%
B	Inkwanca	EC133	70 060	57 536	82.12%	243	0.35%	245	0.35%	58 024	82.82%
B	Lukhanji	EC134	492 578	75 953	15.42%	40 580	8.24%	909	0.18%	117 442	23.84%
B	Intsika Yethu	EC135	368 100	N/A	-	N/A	-	74	0.02%	74	0.02%
B	Emantlani (Ec)	EC136	17 070	17 070	100.00%	74 071	433.33%	16 880	98.89%	106 021	632.61%
B	Ergobee	EC137	195 829	83 441	42.61%	22 323	11.40%	2 794	1.43%	108 558	55.44%
B	Sakhisizwe	EC138	100 193	17 029	17.00%	28 581	28.53%	769	0.77%	46 378	46.29%
C	Chris Hani	DC13	1 032 573	2 301	0.22%	42 959	4.16%	817	0.08%	46 077	4.46%
	Joe Gqabi Municipalities		1 259 302	72 806	5.78%	10 128	0.80%	11 440	0.91%	94 374	7.49%
B	Elurdingi	EC141	206 730	31 544	15.26%	644	0.31%	283	0.14%	32 471	15.71%
B	Senqu	EC142	166 451	N/A	-	763	0.46%	2 030	1.22%	2 793	1.68%
B	Maletswai	EC143	151 466	8 703	5.75%	323	0.21%	1 363	0.90%	10 389	6.86%
B	Gariep	EC144	234 732	28 621	12.19%	7 976	3.40%	3 404	1.45%	40 001	17.04%
C	Joe Gqabi	DC14	499 923	3 938	0.79%	422	0.08%	4 360	0.87%	8 720	1.74%
	O. R. Tambo Municipalities		3 710 992	304 933	8.22%	416 246	11.22%	16 470	0.44%	737 650	19.88%
B	Nqunza Hills	EC153	Outstanding	-	-	-	-	-	-	-	-
B	Port St Johns	EC154	Outstanding	-	-	-	-	-	-	-	-
B	Nyandeni	EC155	867 117	5 959	0.69%	32 690	3.77%	251	0.03%	38 900	4.49%
B	Mhlonito	EC156	157 515	192 880	122.45%	57 591	36.56%	215	0.14%	250 687	159.15%
B	King Sabata Dalindyebo	EC157	1 046 094	96 913	9.26%	61 768	5.90%	870	0.08%	159 551	15.25%
C	O. R. Tambo	DC15	1 640 266	9 181	0.56%	264 197	16.11%	15 134	0.92%	288 512	17.59%
	Alfred Nzo Municipalities		1 958 898	28 532	1.46%	586 783	29.95%	82 092	4.19%	697 407	35.60%
B	Mataiele	EC441	321 055	16 210	5.05%	N/A	-	2	0.00%	16 212	5.05%
B	Umtzimvubu	EC442	232 346	2 585	1.11%	585 438	251.97%	80 793	34.77%	668 816	287.85%
B	Mbizana	EC443	220 922	9 596	4.34%	1 195	0.54%	786	0.36%	11 579	5.24%
B	Ntabankulu	EC444	390 734	14	0.00%	150	0.04%	5	0.00%	169	0.04%
C	Alfred Nzo	DC44	793 841	127	0.02%	N/A	-	504	0.06%	631	0.08%
	Total: Eastern Cape Municipalities		27 303 068	1 405 684	5.15%	1 671 892	6.86%	229 734	0.84%	3 507 311	12.85%

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Free State											
A	Mangaung	MAN	4 758 599	793 309	16.67%	267 705	5.63%	28 325	0.60%	1 089 339	22.89%
Xhariep Municipalities			347 110	291 296	83.92%	362 382	104.37%	41 144	11.85%	694 702	200.14%
B	Letsemeng	FS161	75 926	47 809	62.97%	67 665	89.12%	1 035	1.44%	116 569	153.53%
B	Kopanong	FS162	26 792	144 540	538.49%	163 301	609.51%	27 961	104.36%	335 802	1253.37%
B	Mohokare	FS163	171 715	87 796	51.13%	98 573	57.41%	3 345	1.95%	189 714	110.48%
B	Naledi (Fa)	FS164	Outstanding	-	-	14 949	-	8 610	-	23 559	-
C	Xhariep	DC16	72 675	11 151	15.34%	17 774	24.46%	133	0.18%	29 058	39.98%
Lejweleputswa Municipalities			3 191 883	5 570 664	174.53%	683 623	21.42%	751 893	23.56%	7 006 180	219.50%
B	Masilonyana	FS181	204 476	591 872	289.46%	164 599	80.50%	1 739	0.85%	758 210	370.81%
B	Tokologo	FS182	201 937	38 587	19.26%	47 582	23.81%	268 303	0.77%	246 557	29.84%
B	Tswelipelele	FS183	30 705	1 982	6.45%	1 744	5.68%	98	0.32%	5 824	12.45%
B	Mantshabeng	FS184	2 217 251	3 244 888	146.35%	399 533	18.02%	161 777	8.20%	3 826 198	172.56%
B	Nala	FS185	434 155	97 795	22.53%	38 922	8.97%	11 296	2.60%	148 013	34.09%
C	Lejweleputswa	DC18	103 356	1 595 540	1543.73%	31 243	30.23%	288 680	279.31%	1 915 463	1853.27%
Thabo Mofutsanyana Municipalities			3 619 197	474 916	13.12%	358 400	9.90%	757 410	20.93%	1 590 726	43.95%
B	Setsofeng	FS191	630 697	154 181	24.45%	131 973	20.92%	N/A	-	286 154	45.37%
B	Dhlababeng	FS192	826 290	N/A	-	N/A	-	6 388	0.77%	6 388	0.77%
B	Nketoana	FS193	Outstanding	100 438	-	35 419	-	734 343	-	870 198	-
B	Maluti-a-Phofung	FS194	1 611 599	-	-	3 310	0.21%	13 099	0.81%	16 409	1.02%
B	Phumelela	FS195	148 026	68 854	46.51%	123 971	83.75%	1 059	0.72%	193 884	130.98%
B	Mantsoa	FS196	316 243	151 445	47.89%	17 635	5.58%	1 198	0.38%	170 278	53.64%
C	Thabo Mofutsanyana	DC19	86 342	N/A	-	46 092	53.38%	1 323	1.53%	47 415	54.92%
Fezile Dabi Municipalities			1 869 536	456 402	24.41%	430 136	23.01%	43 685	2.34%	930 223	49.76%
B	Mooikloof	FS201	27 513	155 977	566.92%	144 794	526.27%	27 876	101.33%	328 649	1194.52%
B	Ngwathe	FS203	608 571	187 185	30.76%	15 418	2.53%	N/A	-	202 603	33.29%
B	Metimaholo	FS204	746 763	91 466	12.25%	239 611	32.09%	7 684	1.03%	338 761	45.36%
B	Mafube	FS205	344 022	21 774	6.33%	30 002	8.72%	5 669	1.65%	57 445	16.70%
C	Fezile Dabi	DC20	142 667	N/A	-	311	0.22%	2 454	1.72%	2 765	1.94%
Total: Free State Municipalities			13 786 325	7 586 587	55.03%	2 102 126	15.25%	1 622 457	11.77%	11 311 170	82.05%

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Gauteng											
A	Ekurhuleni Metro	EKU	83 607 511	602 250	0.72%	368 981	0.44%	50 539	0.06%	1 021 770	1.22%
A	City Of Johannesburg	JHB	23 537 958	N/A	-	123 154	0.52%	39 714	0.17%	162 868	0.69%
A	City Of Tshwane	TSH	35 701 763	3 855	0.01%	216 979	0.61%	4 147	0.01%	224 981	0.63%
			24 367 790	598 395	2.46%	28 948	0.12%	6 678	0.03%	633 921	2.60%
Sedibeng Municipalities											
B	Emfuleni	GT421	6 201 182	54 957	0.89%	10 249	0.17%	176 895	2.85%	242 101	3.90%
B	Midvaal	GT422	4 557 196	N/A	-	N/A	-	176 468	3.87%	176 468	3.87%
B	Lesedi	GT423	751 720	48 736	6.48%	N/A	-	-	-	48 736	6.48%
C	Sedibeng	DC42	524 521	6 221	1.19%	10 249	1.95%	369	0.07%	16 839	3.21%
			367 745	N/A	-	N/A	-	58	0.02%	58	0.02%
West Rand Municipalities											
B	Mogale City	GT481	5 231 787	97 144	1.86%	84 253	1.61%	17 148	0.33%	198 545	3.79%
B	Randfontein	GT482	2 217 297	49 377	2.23%	5 811	0.24%	3 868	0.17%	58 948	2.65%
B	Westonaria	GT483	856 227	31 035	3.62%	41 316	4.83%	8 620	1.01%	80 971	9.46%
B	Merafong City	GT484	534 619	N/A	-	14 836	2.78%	4 666	0.87%	19 502	3.65%
C	West Rand	DC48	1 340 254	16 732	1.25%	18 732	1.40%	N/A	-	35 464	2.65%
			283 390	N/A	-	3 958	1.40%	2	0.00%	3 960	1.40%
Total: Gauteng Municipalities			95 040 480	754 351	0.79%	463 483	0.49%	244 582	0.26%	1 462 416	1.54%

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		R thousand	R thousand	%	R thousand	%	R thousand	%	%	%	
KwaZulu-Natal											
A	eThekweni	ETH	25 367 733	-	-	325 271	1.28%	-	-	325 271	1.28%
Ugu Municipalities											
B	uMantlalo	KZN211	2 835 363	40 209	1.98%	133 359	6.55%	2 206	0.11%	175 774	8.64%
B	Umdoni	KZN212	67 510	N/A	-	35 315	52.31%	39	0.15%	35 414	52.46%
B	Umzumbe	KZN213	176 558	N/A	-	20 090	11.38%	N/A	-	20 090	11.38%
B	uMuzwabantu	KZN214	123 031	2 379	1.93%	7 241	5.89%	16	0.01%	9 636	7.83%
B	Ezinqolweni	KZN215	108 281	N/A	-	1 431	1.32%	N/A	-	1 431	1.32%
B	Hlabiscus Coast	KZN216	49 110	11 591	23.60%	31	0.06%	N/A	-	11 622	23.67%
C	Ugu	DC21	660 205	18 113	2.74%	8 150	1.23%	63	0.01%	26 326	3.99%
			850 668	8 126	0.96%	61 101	7.18%	2 028	0.24%	71 255	8.38%
uMgungundlovu Municipalities											
B	uMhlabathini	KZN221	4 643 121	12 244	0.26%	31 411	0.68%	1 157	0.02%	44 812	0.97%
B	uMngeni	KZN222	96 819	4 593	4.74%	N/A	-	N/A	-	4 593	4.74%
B	Mpofana	KZN223	25 590	N/A	-	3 845	15.03%	650	2.54%	4 495	17.57%
B	Impendle	KZN224	105 465	N/A	-	26 450	25.08%	N/A	-	26 450	25.08%
B	Musunduzi	KZN225	56 926	N/A	-	-	-	121	0.21%	121	0.21%
B	Mkhambathini	KZN226	3 544 436	-	-	-	-	-	-	-	-
B	Richmond	KZN227	56 049	N/A	-	1 198	2.14%	N/A	-	1 198	2.14%
C	uMgungundlovu	DC22	78 026	7 651	9.81%	N/A	-	95	0.12%	7 746	9.93%
			679 810	N/A	-	(82)	(0.01%)	291	0.04%	209	0.03%
Uthukela Municipalities											
B	Emnambithi/Ladysmith	KZN232	2 037 510	270 891	13.30%	91 241	4.48%	76 375	3.75%	438 507	21.52%
B	Indaka	KZN233	665 520	N/A	-	7 722	1.16%	89	0.01%	7 811	1.17%
B	Umshazi	KZN234	59 304	N/A	-	2	0.00%	0	-	2	0.00%
B	Okhahlamba	KZN235	314 377	N/A	-	10 601	3.34%	N/A	-	10 501	3.34%
B	Imbabazane	KZN236	155 983	N/A	-	13 821	8.86%	N/A	-	13 821	8.86%
C	Uthukela	DC23	89 316	-	-	16 849	18.86%	72 467	81.14%	89 316	100.00%
			753 010	270 891	35.97%	42 346	5.62%	3 819	0.51%	317 056	42.11%
Umzinyathi Municipalities											
B	Endumeni	KZN241	1 072 216	8 489	0.79%	65 803	6.14%	-	-	74 292	6.93%
B	Nquthu	KZN242	226 893	N/A	-	3 252	1.43%	N/A	-	3 252	1.43%
B	Mlanga	KZN244	126 445	-	-	-	-	-	-	-	-
B	Umzinyathi	KZN245	110 973	8 489	7.65%	49 855	44.93%	N/A	-	58 344	52.58%
C	Umzinyathi	DC24	190 489	N/A	-	12 696	3.04%	N/A	-	12 696	3.04%
			417 416	N/A	-	-	-	-	-	-	-
Amajuba Municipalities											
B	Newcastle	KZN252	2 026 320	203 334	10.03%	100 749	4.97%	203 590	10.05%	507 673	25.05%
B	eMadlangeni	KZN253	1 179 089	203 334	11.43%	79 986	4.50%	203 334	11.43%	486 666	27.35%
B	Dannhauser	KZN254	50 875	N/A	-	3 611	7.10%	61	0.12%	3 672	7.22%
C	Amajuba	DC25	Outstanding	N/A	-	17 140	-	195	-	17 335	-
			196 356	-	-	-	-	-	-	-	-
Zululand Municipalities											
B	eDumbe	KZN261	1 751 225	93 467	5.34%	127 634	7.29%	2 833	0.16%	223 934	12.79%
B	uPhongolo	KZN262	2 396	76 931	3210.81%	50 833	2121.58%	641	26.75%	128 405	5389.14%
B	Abaqulusi	KZN263	122 257	563	0.46%	30 806	25.20%	115	0.09%	31 484	25.79%
B	Nongoma	KZN265	429 892	N/A	-	951	0.20%	9	0.00%	860	0.20%
B	Ulundi	KZN266	181 252	13 646	8.46%	26 007	16.13%	N/A	-	39 853	24.69%
C	Zululand	DC26	280 455	2 327	0.83%	17 694	6.31%	2 025	0.72%	22 046	7.86%
			754 973	N/A	-	1 443	0.19%	43	0.01%	1 486	0.20%
Umkhanyakude Municipalities											
B	Umkhanyakude	KZN271	2 306 678	57 615	2.50%	698 952	30.30%	8 891	0.39%	765 458	33.18%
B	Jozini	KZN272	207 122	1 317	0.64%	47 667	23.01%	5 914	2.86%	54 898	26.51%
B	The Big 5 False Bay	KZN273	182 877	N/A	-	170	0.09%	N/A	-	170	0.09%
B	Hlabisa	KZN274	44 401	1 712	3.86%	180	0.41%	138	0.31%	2 030	4.57%
B	Mtubatuba	KZN275	67 568	10 465	27.33%	7 713	11.42%	23	0.03%	26 201	38.78%
C	Umkhanyakude	DC27	131 698	17 324	13.15%	27 835	21.14%	768	0.58%	45 927	34.87%
			1 673 012	18 797	1.12%	615 387	36.78%	2 048	0.12%	636 232	38.03%
uThungulu Municipalities											
B	Mfokazi	KZN281	3 400 372	15 283	0.45%	62 450	1.84%	56 204	1.65%	133 937	3.94%
B	uMhlathuze	KZN282	65 422	11 224	17.16%	26 697	40.81%	1 052	1.61%	38 973	59.57%
B	Ntambanana	KZN283	2 207 111	N/A	-	N/A	-	N/A	-	-	-
B	uMlalazi	KZN284	67 912	-	-	468	0.21%	47 349	20.97%	51 876	22.97%
B	Mthorjaneni	KZN285	225 837	4 059	1.80%	-	-	-	-	-	-
B	Nkandla	KZN286	103 116	-	-	35 285	40.93%	7 803	9.05%	43 088	49.98%
C	uThungulu	DC28	86 215	N/A	-	-	-	-	-	-	-
			644 759	N/A	-	-	-	-	-	-	-
ILembe Municipalities											
B	Mandeni	KZN291	2 021 328	-	-	97 140	4.81%	49 086	2.43%	146 226	7.23%
B	KwaDukuza	KZN292	152 024	N/A	-	1 466	0.96%	18	0.01%	1 484	0.98%
B	Nwaledwe	KZN293	942 629	N/A	-	45 435	4.82%	N/A	-	45 435	4.82%
B	Mqumulu	KZN294	113 521	N/A	-	6 654	5.86%	N/A	-	6 654	5.86%
C	ILembe	DC29	67 568	-	-	27 854	26.67%	49 088	51.61%	76 322	89.28%
			718 082	N/A	-	16 331	2.27%	N/A	-	16 331	2.27%
Sisonke Municipalities											
B	Ingwwe	KZN431	1 316 538	212 788	16.16%	220 233	16.73%	27 150	2.06%	460 171	34.95%
B	Kwa-Seni	KZN432	86 607	-	-	33 812	38.92%	-	-	33 812	38.92%
B	Greater Kokstad	KZN433	9 071	-	-	17 003	50.59%	836	2.49%	26 910	80.06%
B	Ubuhlebezwe	KZN434	332 444	29 317	8.82%	16 113	4.85%	261	0.08%	45 691	13.74%
B	Umzimkhulu	KZN435	117 884	9 482	4.39%	N/A	-	-	-	9 488	4.39%
C	Sisonke	DC43	216 138	164 918	31.13%	187 117	35.31%	26 058	4.92%	378 085	71.36%
			529 953	-	-	-	-	-	-	-	-
Total: KwaZulu-Natal Municipalities			47 978 404	710 986	1.48%	1 954 243	4.07%	427 492	0.89%	3 092 721	6.45%

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2012/13

	Code	2012/13								
		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	%	%	%
Limpopo										
Sekukhune Municipalities		2 422 153	114 368	4.72%	480 025	19.82%	361 638	14.93%	956 031	39.47%
B Ephraim Mogale	LM471	930 956	-	-	-	-	-	-	-	-
B Elias Mokoaleli	LM472	276 156	36 681	13.28%	356 575	129.12%	75 595	27.37%	468 851	169.78%
B Makhuduthamaga	LM473	184 395	-	-	-	-	-	-	-	-
B Fetakgomo	LM474	66 296	-	-	-	-	-	-	-	-
B Greater Tubatse	LM475	85 372	77 687	91.00%	7 607	8.91%	77	0.09%	85 371	100.00%
C Sekukhune	DC47	878 981	N/A	-	115 843	13.18%	285 966	32.53%	401 809	45.71%
Mopani Municipalities		2 712 433	249 906	9.21%	312 042	11.50%	9 954	0.37%	571 902	21.08%
B Greater Giyani	LM331	221 148	-	-	7 101	3.21%	N/A	-	7 101	3.21%
B Greater Letaba	LM332	144 603	N/A	-	41 854	28.94%	26	0.02%	41 880	28.96%
B Greater Tzaneen	LM333	853 805	63 779	7.47%	34 972	4.10%	4 943	0.58%	103 694	12.14%
B Ba-Phalaborwa	LM334	440 985	28 911	6.56%	62 370	14.14%	3 475	0.79%	94 756	21.49%
B Maruleng	LM335	132 180	N/A	-	6 485	4.91%	N/A	-	6 485	4.91%
C Mopani	DC33	919 708	157 216	17.09%	159 260	17.32%	1 510	0.16%	317 986	34.57%
Vhembe Municipalities		1 823 985	148 381	8.14%	774 455	47.69%	4 866	0.30%	927 722	57.13%
B Musina	LM341	179 268	-	-	-	-	-	-	-	-
B Mutale	LM342	69 121	-	-	-	-	-	-	-	-
B Thulamela	LM343	Outstanding	-	-	-	-	-	-	-	-
B Makhado	LM344	710 778	142 627	20.07%	48 211	6.79%	2 795	0.39%	193 633	27.24%
C Vhembe	DC34	664 818	5 754	0.87%	726 244	109.24%	2 091	0.31%	734 089	110.42%
Capricorn Municipalities		3 848 257	145 339	3.78%	348 325	9.05%	5 701	0.15%	499 365	12.98%
B Bloubaai	LM351	27 938	-	-	-	-	-	-	27 938	100.00%
B Aganang	LM352	107 234	-	-	-	-	-	-	-	-
B Molemole	LM353	146 574	-	-	-	-	-	-	-	-
B Polokwane	LM354	2 413 940	119 889	4.97%	246 383	10.21%	2 692	0.11%	368 964	15.28%
B Lepelle-Nkumpi	LM355	316 490	N/A	-	72 104	22.78%	2 699	0.85%	74 803	23.64%
C Capricorn	DC35	836 081	18 059	2.16%	9 504	1.14%	97	0.01%	27 650	3.31%
Waterberg Municipalities		4 274 366	238 306	5.58%	295 481	6.91%	7 722	0.18%	541 509	12.67%
B Thabazimbi	LM361	2 546 343	197 093	7.74%	243 367	9.56%	5 477	0.22%	445 957	17.51%
B Lephalale	LM362	338 394	-	-	-	-	-	-	-	-
B Mookgopong	LM364	143 408	9 260	6.46%	3 169	2.21%	215	0.15%	12 644	8.82%
B Modimolle	LM365	257 725	1 077	0.42%	6 058	2.35%	1 524	0.59%	8 659	3.36%
B Bela Bela	LM366	223 391	30 876	13.82%	42 867	19.19%	500	0.22%	74 243	33.23%
B Mogalakwena	LM367	638 375	-	-	-	-	-	-	-	-
C Waterberg	DC36	126 730	N/A	-	N/A	-	6	0.00%	6	0.00%
Total: Limpopo Municipalities		14 881 194	896 300	6.02%	2 210 328	14.85%	389 901	2.62%	3 496 529	23.50%

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2012/13

	Code	2012/13									
		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											
		4 299 001	610 101	14.19%	241 036	5.61%	413 731	9.62%	1 264 868	29.42%	
B	Gert Sibande Municipalities										
B	Albert Luthuli	MP301	487 923	9 059	1.86%	16 912	3.47%	220 317	45.15%	246 288	50.48%
B	Misukaligwa	MP302	571 150	99 069	15.59%	30 942	5.42%	9 555	1.67%	129 566	22.69%
B	Mikondo	MP303	384 651	43 210	11.23%	19 231	5.00%	5 798	1.51%	68 239	17.74%
B	Pitsoley Ka Seme (MP)	MP304	307 579	677	0.22%	6 120	1.99%	147 580	47.98%	154 377	50.19%
B	Lekwa	MP305	663 714	383 008	57.71%	35 409	5.33%	22 102	3.33%	440 519	66.37%
B	Dipaleseng	MP306	252 890	85 075	33.64%	17 403	6.88%	1 555	0.61%	104 036	41.14%
B	Govan Mbeki	MP307	1 353 123	N/A	-	17 367	1.28%	6 824	0.50%	24 191	1.79%
C	Gert Sibande	DC30	277 971	N/A	-	97 652	35.13%	N/A	-	97 652	35.13%
		4 614 804	100 125	2.17%	25 950	0.56%	212 814	4.61%	338 889	7.34%	
B	Nkangala Municipalities										
B	Victor Khanye	MP311	135 455	N/A	-	17 592	12.99%	347	0.26%	17 939	13.24%
B	Emalahleni (Mp)	MP312	1 700 190	N/A	-	N/A	-	51 187	3.01%	N/A	-
B	Steve Tshwete	MP313	1 277 158	N/A	-	N/A	-	N/A	-	N/A	-
B	Emakhazeni	MP314	203 313	42 960	21.13%	2 109	1.04%	1 256	0.62%	46 325	22.79%
B	Thembisile Hani	MP315	497 080	57 165	11.50%	5 406	1.09%	92 367	18.58%	154 938	31.17%
B	Dr J.S. Moroka	MP316	423 982	N/A	-	843	0.20%	67	0.02%	910	0.21%
C	Nkangala	DC31	377 626	N/A	-	N/A	-	67 590	17.90%	67 590	17.90%
		4 377 636	392 213	8.96%	882 927	18.34%	161 121	3.68%	1 356 261	30.86%	
B	Ehlanzeni Municipalities										
B	Thaba Cweu	MP321	425 450	N/A	-	75 953	17.64%	1 522	0.36%	76 475	18.00%
B	Mbombela	MP322	2 005 714	7 074	0.35%	77 726	3.88%	13 340	0.67%	84 800	4.23%
B	Unjindi	MP323	325 668	N/A	-	N/A	-	144 177	44.27%	144 177	44.27%
B	Nkomazi	MP324	499 143	36 907	7.39%	57 397	11.50%	2 082	0.42%	96 386	19.31%
B	Buathbukridge	MP325	891 804	348 232	39.05%	592 751	66.47%	N/A	-	940 983	105.51%
C	Ehlanzeni	DC32	229 857	N/A	-	N/A	-	N/A	-	-	-
	Total: Mpumalanga Municipalities		13 291 441	1 102 439	8.29%	1 069 913	8.05%	787 666	5.93%	2 960 018	22.27%

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2012/13

	Code	2012/13								
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		R thousand	R thousand	%	R thousand	%	R thousand	%	%	%
Northern Cape										
		1 210 478	84 304	6.96%	44 752	3.70%	678	0.06%	129 734	10.72%
B	John Taolo Gaetsewe Municipalities									
B	Joe Morolong NC451	464 353	54 618	11.76%	8 336	1.80%	372	0.08%	63 326	13.64%
B	Ga-Segonyana NC452	343 403	16 054	4.67%	N/A	-	108	0.03%	16 163	4.71%
B	Ganagais NC453	329 090	13 247	4.03%	36 368	11.05%	93	0.03%	49 708	15.10%
C	John Taolo Gaetsewe DC45	73 632	385	0.52%	48	0.07%	104	0.14%	537	0.73%
		387 621	263 186	67.90%	58 555	15.11%	6 053	1.56%	327 794	84.57%
B	Namakwa Municipalities									
B	Richtersveld NC061	75 504	6 677	8.83%	9 354	12.90%	14	0.02%	16 445	21.75%
B	Nama Khoi NC062	Outstanding	110 851	-	24 725	-	4 042	-	139 618	-
B	Kamiesberg NC064	70 563	70 230	99.53%	6 377	9.04%	789	1.12%	77 396	109.68%
B	Hantam NC065	78 097	774	0.99%	3 965	5.08%	2	0.00%	4 741	6.07%
B	Karoo Hoogland NC066	65 345	65 345	100.00%	N/A	-	1 140	1.74%	66 485	101.74%
B	Kha-Ma NC067	45 161	5 581	12.36%	11 072	24.52%	66	0.15%	16 719	37.02%
C	Namakwa DC6	52 851	3 728	7.05%	2 662	5.04%	N/A	-	6 390	12.09%
		963 933	275 123	28.54%	205 979	21.37%	40 067	4.16%	521 169	54.07%
B	Pfaley Ka Seme (No) Municipalities									
B	Liburu NC071	65 357	N/A	-	1 886	2.22%	N/A	-	1 886	2.22%
B	Umsobomvu NC072	172 907	89 960	52.03%	2 903	1.68%	N/A	-	92 863	53.71%
B	Emthanjeni NC073	230 089	54 230	23.57%	39 350	17.10%	799	0.35%	94 379	41.02%
B	Kareeberg NC074	58 729	4 880	8.31%	1 896	3.23%	N/A	-	6 776	11.54%
B	Rensosterberg NC075	66 968	17 367	25.93%	48 529	72.47%	36 200	54.06%	102 096	152.45%
B	Thembehle NC076	83 082	3 305	3.98%	51 229	61.66%	1 614	1.94%	56 148	67.58%
B	Siyathemba NC077	83 116	19 172	23.07%	20 192	24.29%	388	0.47%	39 752	47.83%
B	Siyancuma NC078	139 371	85 548	61.38%	8 509	6.11%	595	0.43%	94 652	67.91%
C	Pfaley Ka Seme (No) DC7	44 314	661	1.49%	31 476	71.03%	471	1.06%	32 608	73.58%
		1 237 543	112 371	9.08%	63 240	5.11%	33 794	2.73%	209 405	16.92%
B	Z F Mgcawu Municipalities									
B	Mier NC081	45 497	16 437	36.13%	8 085	17.77%	381	0.84%	24 903	54.74%
B	Kalf Garib NC082	207 103	5 162	2.49%	3 545	1.71%	N/A	-	8 707	4.20%
B	/Kha-Hais NC083	593 970	11 265	1.90%	31 480	5.30%	N/A	-	42 745	7.20%
B	/Kheis NC084	52 932	N/A	-	1 747	3.30%	473	0.89%	2 220	4.19%
B	Tsantsabane NC085	207 796	60 056	28.90%	1 363	0.66%	32 537	15.66%	93 956	45.22%
B	Kgalapolepe NC086	64 835	19 451	30.00%	13 080	20.14%	403	0.62%	32 914	50.77%
C	Z F Mgcawu DC8	65 408	N/A	-	3 950	6.06%	N/A	-	3 950	6.06%
		2 054 068	16 608	0.81%	17 476	0.85%	2 031	0.10%	36 115	1.76%
B	Frances Baard Municipalities									
B	Sol Plaatje NC091	1 471 118	N/A	-	14 143	0.96%	998	0.07%	15 142	1.03%
B	Dikgatong NC092	156 999	N/A	-	-	-	75	0.05%	75	0.05%
B	Mogareng NC093	94 330	1 474	1.56%	2 257	2.39%	565	0.60%	4 296	4.55%
B	Phokwane NC094	226 188	14 134	6.25%	892	0.39%	210	0.09%	15 236	6.74%
C	Frances Baard DC9	105 533	1 000	0.95%	184	0.17%	182	0.17%	1 366	1.29%
	Total Northern Cape Municipalities	5 853 643	751 592	12.84%	390 002	6.66%	82 623	1.41%	1 224 217	20.91%

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2012/13

	Code	2012/13								
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		R thousand	R thousand	%	R thousand	%	R thousand	%	%	%
North West										
Bojanala Platinum Municipalities		7 140 037	390 850	5.47%	322 291	4.51%	14 232	0.20%	727 373	10.19%
B	Moretele NW371	358 463	325	0.09%	34 355	9.58%	6 231	1.74%	40 911	11.41%
B	Madiberg NW372	2 037 332	N/A	-	2 969	0.13%	169	0.01%	2 838	0.14%
B	Rustenburg NW373	3 893 911	348 567	8.95%	70 493	1.81%	-	-	419 060	10.76%
B	Kgellengrivier NW374	134 378	17 279	12.86%	7 169	5.33%	756	0.56%	25 203	18.76%
B	Moses Kotane NW375	393 802	17 267	4.39%	204 555	51.94%	7 077	1.80%	228 919	58.13%
C	Bojanala Platinum DC37	322 151	7 392	2.29%	3 050	0.95%	N/A	-	10 442	3.24%
Ngaka Modiri Molema Municipalities		2 166 788	176 824	8.16%	141 139	6.51%	18 412	0.85%	336 375	15.52%
B	Ratou NW381	85 703	N/A	-	9 932	11.59%	7 744	9.04%	17 676	20.62%
B	Tswaing NW382	127 075	11 234	8.84%	36 314	28.58%	1 466	1.15%	49 013	38.57%
B	Matlheng NW383	461 419	111 809	23.22%	93 588	19.44%	4 528	0.94%	209 923	43.61%
B	Ditsobotla NW384	466 393	N/A	-	N/A	-	3 754	0.80%	3 754	0.80%
B	Ramotshere Moiloa NW385	249 796	N/A	-	1 305	0.52%	923	0.37%	2 228	0.89%
C	Ngaka Modiri Molema DC38	756 402	53 781	7.11%	N/A	-	N/A	-	#VALUE!	-
Dr Ruth Segomotsi Mompati Municipalities		2 133 343	201 556	9.45%	92 276	4.33%	62 808	2.94%	356 640	16.72%
B	Naledi (NW) NW392	377 791	117 062	30.99%	14 359	3.80%	59 249	15.68%	190 664	50.47%
B	Mamusa NW393	200 803	78 415	39.05%	21 949	10.93%	944	0.47%	101 308	50.45%
B	Greater Taung NW394	132 173	-	-	39 459	29.85%	N/A	-	39 459	29.85%
B	Lekwa-Teemane NW396	241 257	N/A	-	N/A	-	2 621	1.09%	2 621	1.09%
B	Matlaga-Kgaisano NW397	848 272	-	-	-	-	-	-	-	-
C	Dr Ruth Segomotsi Mompati DC39	333 047	6 079	1.83%	16 509	4.96%	N/A	-	22 588	6.78%
Dr Kenneth Kaunda Municipalities		3 761 845	1 131 276	30.07%	839 722	22.32%	65 770	1.75%	2 036 768	54.14%
B	Venterdorp NW401	157 142	17 042	10.84%	71 199	45.31%	12 341	7.85%	100 582	64.01%
B	Tlokwe NW402	1 049 725	235 248	22.41%	363 440	34.62%	1 441	0.14%	600 138	57.17%
B	City Of Mafosana NW403	2 001 495	844 562	42.20%	397 771	19.87%	31 046	1.55%	1 273 378	63.62%
B	Maquassi Hills NW404	336 801	34 424	10.22%	3 236	0.96%	20 918	6.21%	58 578	17.39%
C	Dr Kenneth Kaunda DC40	216 682	N/A	-	4 067	1.88%	25	0.01%	4 092	1.89%
North West Municipalities		15 202 013	1 900 506	12.50%	1 395 428	9.18%	161 222	1.06%	3 457 156	22.74%

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2012/13

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		R thousand	R thousand	%	R thousand	%	R thousand	%	R thousand	%		
Western Cape												
A	Cape Town	CPT	29 678 184	N/A	-	1 465	0.00%	N/A	-	1 465	-	0.00%
West Coast Municipalities			2 759 939	98 288	3.21%	70 213	2.55%	13 274	0.48%	171 775	6.24%	
B	Matielika	WC011	245 629	74 600	30.37%	39 082	15.91%	613	0.25%	114 295	46.54%	
B	Cederberg	WC012	796 932	4 608	0.58%	1 930	0.24%	286	0.04%	6 824	0.86%	
B	Bergivier	WC013	206 871	1 358	0.66%	616	0.30%	N/A	-	1 972	0.95%	
B	Saldanha Bay	WC014	804 660	N/A	-	28 585	3.55%	187	0.02%	29 772	3.58%	
B	Swartland	WC015	411 305	7 724	1.88%	N/A	-	12 188	2.96%	19 912	4.84%	
C	West Coast	DC1	288 562	-	-	-	-	-	-	-	-	
Cape Winelands DM Municipalities			4 617 387	48 032	1.04%	28 500	0.62%	117	0.00%	76 649	1.66%	
B	Witzenberg	WC022	424 009	N/A	-	431	0.10%	N/A	-	431	0.10%	
B	Drakenstein	WC023	1 578 629	2 024	0.13%	5 833	0.37%	66	0.00%	7 923	0.50%	
B	Stellenbosch	WC024	1 102 374	43 477	3.94%	12 984	1.18%	N/A	-	56 461	5.12%	
B	Breede Valley	WC025	764 082	N/A	-	45	0.01%	N/A	-	45	0.01%	
B	Langeberg	WC026	455 261	-	-	-	-	-	-	-	-	
C	Cape Winelands DM	DC2	293 032	2 531	0.86%	9 207	3.14%	51	0.02%	11 789	4.02%	
Overberg Municipalities			1 899 990	133 977	7.05%	35 848	1.89%	490	0.03%	170 315	8.96%	
B	Theewaterskloof	WC031	453 379	97 110	21.42%	775	0.17%	N/A	-	97 885	21.59%	
B	Overstrand	WC032	890 876	N/A	-	30 179	3.39%	176	0.02%	30 355	3.41%	
B	Cape Agulhas	WC033	262 667	26 375	10.04%	N/A	-	N/A	-	26 375	10.04%	
B	Swellendam	WC034	184 204	10 352	5.62%	1 958	1.06%	314	0.17%	12 624	6.85%	
C	Overberg	DC3	109 062	140	0.13%	2 936	2.69%	N/A	-	3 076	2.82%	
Eden Municipalities			4 071 020	314 096	7.72%	62 970	1.55%	1 160 405	28.50%	1 537 471	37.77%	
B	Kannaland	WC041	128 786	53 354	41.43%	1 966	1.53%	3 649	2.83%	58 969	45.79%	
B	Hessequa	WC042	325 453	9 914	3.05%	837	0.26%	1 337	0.41%	12 088	3.71%	
B	Mossel Bay	WC043	786 655	132 304	16.78%	N/A	-	N/A	-	132 304	16.78%	
B	George	WC044	1 125 230	20 468	1.82%	N/A	-	11 050	0.98%	31 518	2.80%	
B	Oudshoorn	WC045	477 090	42 058	8.82%	2 896	0.61%	9 161	1.92%	54 115	11.34%	
B	Bitou	WC047	387 994	26 917	6.94%	42 039	10.83%	944	0.24%	69 900	18.02%	
B	Krinyia	WC048	568 826	15 066	2.65%	6 360	1.12%	406 221	71.77%	429 647	75.53%	
C	Eden	DC4	266 986	14 015	5.21%	8 872	3.30%	726 043	269.92%	748 930	278.43%	
Central Karoo Municipalities			407 625	33 352	8.18%	10 522	2.58%	1 411	0.35%	45 285	11.11%	
B	Langeburg	WC051	55 042	12 227	22.21%	7 709	14.01%	610	1.11%	20 546	37.33%	
B	Prince Albert	WC052	47 873	6 240	13.03%	N/A	-	801	1.67%	7 041	14.71%	
B	Beaufort West	WC053	251 993	14 394	5.71%	N/A	-	N/A	-	14 394	5.71%	
C	Central Karoo	DC5	52 717	491	0.93%	2 813	5.34%	N/A	-	3 304	6.27%	
Western Cape Municipalities			43 428 145	617 745	1.42%	209 518	0.48%	1 175 697	2.71%	2 002 960	4.61%	

Source: National Treasury Local Government Database