

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2013/14

			2013/14								
	Code	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	8 951 675	745 868	8.33%	565 257	6.31%	122 414	1.37%	1 433 539	16.01%
A	Buffalo City	BUF	5 342 024	186 767	3.50%	746 546	13.97%	4 663	0.09%	937 976	17.56%
Cacadu Municipalities			2 446 792	280 751	11.47%	250 199	10.23%	2 641 502	107.96%	3 172 452	129.66%
B	Camdeboo	EC101	236 628	20 092	8.49%	1 049	0.44%	52 551	22.21%	73 693	31.14%
B	Blue Crane Route	EC102	239 802	12 828	5.35%	91 478	38.15%	25 219	10.52%	129 526	54.01%
B	Ikwezi	EC103	55 371	98 281	177.50%	1 924	3.47%	583 336	1053.50%	683 541	1234.47%
B	Makana	EC104	346 033	6 374	1.84%	37 349	10.79%	888 984	256.91%	932 707	269.54%
B	Ndlambe	EC105	293 957	62 350	21.21%	18 746	6.38%	119 058	40.50%	200 154	68.09%
B	Sundays River Valley	EC106	174 476	34 675	19.87%	37 216	21.33%	496 001	284.28%	567 892	325.48%
B	Baviaans	EC107	108 394	5 341	4.93%	2 277	2.10%	473 445	436.78%	481 063	443.81%
B	Kouga	EC108	607 536	24 595	4.05%	2 569	0.42%	2 306	0.38%	29 470	4.85%
B	Kou-Kamma	EC109	159 496	16 215	10.17%	49 812	31.23%	602	0.38%	66 629	41.77%
C	Cacadu	DC10	225 099	-	-	7 779	3.46%	-	-	7 779	3.46%
Amathole Municipalities			3 273 849	140 866	4.30%	428 176	13.08%	2 803	0.09%	571 845	17.47%
B	Mbhashe	EC121	176 252	20 518	11.64%	3 293	1.87%	250	0.14%	24 061	13.65%
B	Mquma	EC122	187 140	38 706	20.68%	59 349	31.71%	47	0.03%	98 102	52.42%
B	Great Kei	EC123	425 657	45 090	10.59%	4 526	1.06%	99	0.02%	49 715	11.68%
B	Amahlathi	EC124	178 217	1 079	0.61%	40 096	22.50%	711	0.40%	41 886	23.50%
B	Ngqushwa	EC126	175 990	849	0.48%	8 128	4.62%	35	0.02%	9 012	5.12%
B	Nkonkobe	EC127	278 916	30 434	10.91%	15 118	5.42%	1 337	0.48%	46 889	16.81%
B	Nxuba	EC128	100 446	4 190	4.17%	9 128	9.09%	-	-	13 318	13.26%
C	Amathole	DC12	1 751 231	-	-	288 538	16.48%	324	0.02%	288 862	16.49%
Chris Hani Municipalities			3 084 683	218 950	7.10%	401 860	13.03%	200	0.01%	621 010	20.13%
B	Inxuba Yethemba	EC131	392 990	-	-	6 200	1.58%	-	-	6 200	1.58%
B	Tsolwana	EC132	90 634	3 700	4.08%	-	-	-	-	3 700	4.08%
B	Inkwanca	EC133	62 148	6 200	9.98%	1 700	2.74%	200	0.32%	8 100	13.03%
B	Lukhanji	EC134	619 297	30 000	4.84%	98 500	15.91%	-	-	128 500	20.75%
B	Intsika Yethu	EC135	199 509	122 100	61.20%	14 200	7.12%	-	-	136 300	68.32%
B	Ermalahleni (Ec)	EC136	232 934	12 700	5.45%	138 500	59.46%	-	-	151 200	64.91%
B	Engcobo	EC137	209 239	-	-	-	-	-	-	-	-
B	Sakhisizwe	EC138	78 414	29 800	38.00%	6 400	8.16%	-	-	36 200	46.17%
C	Chris Hani	DC13	1 199 518	14 450	1.20%	136 360	11.37%	-	-	150 810	12.57%
Joe Qqabi Municipalities			1 644 441	25 754	1.57%	15 633	0.95%	9 624	0.59%	51 011	3.10%
B	Elundini	EC141	212 518	5 180	2.44%	41	0.02%	90	0.04%	5 311	2.50%
B	Senqu	EC142	190 736	-	-	21	0.01%	979	0.51%	1 000	0.52%
B	Maletswai	EC143	147 813	17 893	12.11%	5	0.00%	2 962	2.00%	20 860	14.11%
B	Gariep	EC144	118 408	2 681	2.26%	15 202	12.84%	5 524	4.67%	23 407	19.77%
C	Joe Qqabi	DC14	974 966	-	-	364	0.04%	69	0.01%	433	0.04%
O.R. Tambo Municipalities			3 574 233	1 732 897	48.48%	479 616	13.42%	25 497	0.71%	2 238 010	62.62%
B	Ngquza Hills	EC153	268 463	-	-	-	-	780	0.29%	780	0.29%
B	Port St Johns	EC154	116 590	-	-	-	-	-	-	-	-
B	Nyandeni	EC155	275 996	-	-	-	-	-	-	-	-
B	Mhlontlo	EC156	224 318	-	-	-	-	-	-	-	-
B	King Sabata Dalindyebo	EC157	1 274 389	251 514	19.74%	202 447	15.89%	7 229	0.57%	461 190	36.19%
C	O.R. Tambo	DC15	1 414 477	1 481 383	104.73%	277 169	19.60%	17 488	1.24%	1 776 040	125.56%
Alfred Nzo Municipalities			1 698 570	19 275	1.13%	9 746	0.57%	1 219	0.07%	30 240	1.78%
B	Matatiele	EC441	339 177	9 679	2.85%	7 489	2.21%	1	0.00%	17 169	5.06%
B	Umtzimvubu	EC442	272 738	-	-	-	-	-	-	-	-
B	Mbizana	EC443	223 946	9 596	4.28%	2 257	1.01%	1 218	0.54%	13 071	5.84%
B	Ntabankulu	EC444	355 987	-	-	-	-	-	-	-	-
C	Alfred Nzo	DC44	506 722	-	-	-	-	-	-	-	-
Total: Eastern Cape Municipalities			30 016 267	3 351 128	11.16%	2 897 033	9.65%	2 807 922	9.35%	9 056 083	30.17%

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			R thousand	R thousand	%	R thousand	%	R thousand	%	%	%			
Free State														
A	Mangaung	MAN	-	892 507	-	239 275	-	28 324	-	1 160 106	-	-	-	-
Xhariep Municipalities			1 101 739	121 322	11.01%	81 365	7.39%	15 871	1.44%	218 558		19.84%		
B	Letsemeng	FS161	725 530	16 746	2.31%	20 398	2.81%	491	0.07%	37 635		5.19%		
B	Kopanong	FS162	-	41 428	-	37 782	-	12 221	-	91 431		-		
B	Mohokare	FS163	200 203	27 617	13.79%	938	0.47%	1 882	0.94%	30 437		15.20%		
B	Naledi (Fs)	FS164	115 479	33 154	28.71%	13 883	12.02%	1 255	1.09%	48 292		41.82%		
C	Xhariep	DC16	60 527	2 377	3.93%	8 364	13.82%	22	0.04%	10 763		17.78%		
Lejweleputswa Municipalities			2 456 583	462 189	18.81%	191 732	7.80%	126 979	5.17%	780 900		31.79%		
B	Masilonyana	FS181	-	7 167	-	28 052	-	1 088	-	36 307		-		
B	Tokologo	FS182	-	-	-	10 301	-	470	-	10 771		-		
B	Tswelopele	FS183	174 001	1 782	1.02%	1 521	0.87%	28	0.02%	3 331		1.91%		
B	Matjhabeng	FS184	2 175 441	453 240	20.83%	85 126	3.91%	103 398	4.75%	641 764		29.50%		
B	Nala	FS185	-	-	-	60 936	-	21 947	-	82 883		-		
C	Lejweleputswa	DC18	107 141	-	-	5 796	5.41%	48	0.04%	5 844		5.45%		
Thabo Mofutsanyana Municipalities			2 960 811	679 054	22.93%	168 705	5.70%	27 125	0.92%	874 884		29.55%		
B	Setsoto	FS191	-	147 033	-	74 744	-	32	-	221 809		-		
B	Dihlabeng	FS192	794 915	35 951	4.52%	-	-	5	0.00%	35 956		4.52%		
B	Nketoana	FS193	-	13 227	-	14 622	-	2 935	-	30 784		-		
B	Maluti-a-Phofung	FS194	1 628 579	434 291	26.67%	66 402	4.08%	20 534	1.26%	521 227		32.01%		
B	Phumelela	FS195	198 131	48 552	24.50%	5 777	2.92%	59	0.03%	54 388		27.45%		
B	Mantsopa	FS196	241 314	-	-	7 160	2.97%	3 159	1.31%	10 319		4.28%		
C	Thabo Mofutsanyana	DC19	97 872	-	-	-	-	401	0.41%	401		0.41%		
Fezile Dabi Municipalities			1 953 947	266 441	13.64%	73 032	3.74%	42 991	2.20%	382 464		19.57%		
B	Moghaka	FS201	-	223 837	-	-	-	3 017	-	226 854		-		
B	Ngwathe	FS203	651 334	-	-	5 409	0.83%	30 071	4.62%	35 480		5.45%		
B	Metsimaholo	FS204	796 618	26 541	3.33%	57 790	7.25%	1 399	0.18%	85 730		10.76%		
B	Mafube	FS205	338 139	16 063	4.75%	5 400	1.60%	8 484	2.51%	29 947		8.86%		
C	Fezile Dabi	DC20	167 856	-	-	4 433	2.64%	20	0.01%	4 453		2.65%		
Total: Free State Municipalities			8 473 080	2 421 513	28.58%	754 109	8.90%	241 290	2.85%	3 416 912		40.33%		
Gauteng														
A	Ekurhuleni Metro	EKU	91 100 525	1 193 982	1.31%	786 919	0.86%	159 504	0.18%	2 140 405		2.35%		
A	City Of Johannesburg	JHB	23 208 349	-	-	629 361	2.71%	159 053	0.69%	788 414		3.40%		
A	City Of Tshwane	TSH	41 218 695	-	-	49	0.00%	2	0.00%	51		0.00%		
			26 673 481	1 193 982	4.48%	157 509	0.59%	449	0.00%	1 351 941		5.07%		
Sedibeng Municipalities			7 061 166	108	0.00%	3 429	0.05%	1 676	0.02%	5 213		0.07%		
B	Ermfuleni	GT421	5 360 104	108	0.00%	-	-	-	-	108		0.00%		
B	Midvaal	GT422	795 434	-	-	-	-	-	-	-		-		
B	Lesedi	GT423	543 165	-	-	3 191	0.59%	1 477	0.27%	4 669		0.86%		
C	Sedibeng	DC42	362 463	-	-	237	0.07%	199	0.05%	436		0.12%		
West Rand Municipalities			5 747 219	234 321	4.08%	504 901	8.79%	28 447	0.49%	767 669		13.36%		
B	Mogale City	GT481	2 417 139	-	-	155 523	6.43%	4 179	0.17%	159 702		6.61%		
B	Randfontein	GT482	954 940	81	0.01%	35 958	3.77%	14 757	1.55%	50 796		5.32%		
B	Westonaria	GT483	585 564	168 551	28.78%	10 750	1.84%	9 509	1.62%	188 811		32.24%		
B	Merafong City	GT484	1 494 486	65 690	4.40%	301 819	20.20%	-	-	367 508		24.59%		
C	West Rand	DC48	295 090	-	-	851	0.29%	1	0.00%	852		0.29%		
Total: Gauteng Municipalities			103 908 910	1 428 411	1.37%	1 295 249	1.25%	189 627	0.18%	2 913 287		2.80%		

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		R thousand	R thousand	%	R thousand	%	R thousand	%	%	%	
KwaZulu-Natal											
A	eThekweni	ETH	28 679 143	-	-	334 778	1.17%	-	-	334 778	1.17%
Ugu Municipalities			1 488 610	8 401	0.56%	189 618	12.74%	2 950	0.20%	200 969	13.50%
B	Vulamehlo	KZN211	81 348	-	-	12 253	15.06%	161	0.20%	12 414	15.26%
B	Umdoni	KZN212	184 822	2 509	1.36%	16 436	8.89%	-	-	18 945	10.25%
B	Umzumbane	KZN213	146 228	2 379	1.63%	-	-	-	-	2 379	1.63%
B	uMuziwabantu	KZN214	34 613	-	-	6 609	19.09%	-	-	6 609	19.09%
B	Ezinqoleni	KZN215	53 739	20	0.04%	-	-	-	-	20	0.04%
B	Hibiscus Coast	KZN216	-	-	-	2 721	-	99	-	2 820	-
C	Ugu	DC21	987 860	3 493	0.35%	151 599	15.35%	2 690	0.27%	157 782	15.97%
uMgungundlovu Municipalities			5 424 874	76 002	1.40%	366 552	6.76%	178 371	3.29%	620 925	11.45%
B	uMshwathi	KZN221	111 530	N/A	N/A	-	-	N/A	-	#VALUE!	-
B	uMngeni	KZN222	321 443	61 015	18.98%	17 979	5.59%	825	0.26%	79 819	24.83%
B	Mpofana	KZN223	103 394	2 439	2.36%	6 186	5.98%	87	0.08%	8 712	8.43%
B	Impendle	KZN224	67 161	-	-	616	0.92%	1 137	1.69%	1 753	2.61%
B	Msunduzi	KZN225	3 962 499	12 380	0.31%	313 369	7.91%	4 132	0.10%	329 881	8.33%
B	Mkhambathini	KZN226	68 155	-	-	1 769	2.60%	-	-	1 769	2.60%
B	Richmond	KZN227	83 438	168	0.20%	-	-	64	0.08%	232	0.28%
C	uMgungundlovu	DC22	707 254	-	-	26 633	3.77%	172 126	24.34%	198 759	28.10%
Uthukela Municipalities			2 072 557	9 983	0.48%	74 820	3.61%	3 050	0.15%	87 853	4.24%
B	Emnambithi/Ladysmith	KZN232	713 454	-	-	-	-	7	0.00%	7	0.00%
B	Indaka	KZN233	66 736	-	-	13 084	19.61%	2 005	3.00%	15 090	22.61%
B	Umtshezi	KZN234	349 133	-	-	12 793	3.66%	114	0.03%	12 907	3.70%
B	Okhahlamba	KZN235	177 128	-	-	6 141	3.47%	-	-	6 141	3.47%
B	Imbabazane	KZN236	118 944	-	-	-	-	93	0.08%	93	0.08%
C	Uthukela	DC23	647 162	9 983	1.54%	42 802	6.61%	831	0.13%	53 616	8.28%
Umzinyathi Municipalities			1 407 897	-	-	327 074	23.23%	140 932	10.01%	468 006	33.24%
B	Endumeni	KZN241	243 441	N/A	N/A	201 103	82.61%	-	-	201 103	82.61%
B	Nquthu	KZN242	141 812	-	-	-	-	73 712	51.98%	73 712	51.98%
B	Msinga	KZN244	110 973	-	-	-	-	-	-	-	-
B	Umvoti	KZN245	182 440	-	-	4 216	2.31%	-	-	4 216	2.31%
C	Umzinyathi	DC24	729 231	-	-	121 755	16.70%	67 220	9.22%	188 975	25.91%
Amajuba Municipalities			2 291 103	470 181	20.52%	126 436	5.52%	349	0.02%	596 966	26.06%
B	Newcastle	KZN252	1 836 640	-	-	68 405	3.72%	-	-	68 405	3.72%
B	eMadlangeni	KZN253	67 241	-	-	10	0.01%	-	-	10	0.01%
B	Dannhauser	KZN254	151 004	-	-	10 283	6.81%	59	0.04%	10 342	6.85%
C	Amajuba	DC25	236 218	470 181	199.05%	47 738	20.21%	290	0.12%	518 209	219.38%
Zululand Municipalities			1 991 556	148 478	7.46%	90 033	4.52%	783 284	39.33%	1 021 795	51.31%
B	eDumbe	KZN261	98 582	83 114	84.31%	8 747	8.87%	385 106	390.65%	476 967	483.83%
B	uPhongolo	KZN262	140 655	13 455	9.57%	37 716	26.81%	237	0.17%	51 408	36.55%
B	Abaqulusi	KZN263	512 274	17 776	3.47%	3 693	0.72%	388 786	75.89%	410 255	80.09%
B	Nongoma	KZN265	123 294	13 646	11.07%	26 007	21.09%	-	-	39 653	32.16%
B	Ulundi	KZN266	271 341	20 487	7.55%	13 781	5.08%	9 114	3.36%	43 382	15.99%
C	Zululand	DC26	845 410	-	-	89	0.01%	41	0.00%	130	0.02%
Umkhanyakude Municipalities			1 460 149	99 219	6.80%	162 952	11.16%	5 016	0.34%	267 187	18.30%
B	Umkhanyakude	KZN271	273 426	-	-	2 524	0.92%	4	0.00%	2 528	0.92%
B	Jozini	KZN272	191 227	1 043	0.55%	107 910	56.43%	325	0.17%	109 278	57.15%
B	The Big 5 False Bay	KZN273	50 914	-	-	994	1.95%	542	1.06%	1 536	3.02%
B	Hlabisa	KZN274	65 559	13 288	20.27%	3 678	5.61%	301	0.46%	17 267	26.34%
B	Mtubatuba	KZN275	155 032	31 293	20.18%	36 098	23.28%	1 083	0.70%	68 474	44.17%
C	Umkhanyakude	DC27	723 991	53 595	7.40%	11 748	1.62%	2 761	0.38%	68 104	9.41%
uThungulu Municipalities			5 148 491	91 333	1.77%	91 795	1.78%	1 273	0.02%	184 401	3.58%
B	Mfolozi	KZN281	100 945	44 156	43.74%	-	-	1 052	1.04%	45 208	44.78%
B	uMhlatuze	KZN282	2 600 782	-	-	-	-	-	-	-	-
B	Ntambanana	KZN283	65 018	-	-	-	-	-	-	-	-
B	uMlalazi	KZN284	271 601	27 613	10.17%	26 186	9.64%	44	0.02%	53 843	19.82%
B	Mthonjaneni	KZN285	105 357	19 564	18.57%	34 843	33.07%	8	0.01%	54 415	51.65%
B	Nkandla	KZN286	143 866	-	-	30 766	21.39%	169	0.12%	30 935	21.50%
C	uThungulu	DC28	1 860 922	-	-	-	-	-	-	-	-
iLembe Municipalities			2 720 119	47 641	1.75%	114 413	4.21%	10 763	0.40%	172 817	6.35%
B	Mandeni	KZN291	190 106	35 951	18.91%	-	-	5 705	3.00%	41 656	21.91%
B	KwaDukuza	KZN292	1 211 400	8 365	0.69%	48 052	3.97%	3 708	0.31%	60 125	4.96%
B	Ndwedwe	KZN293	107 589	3 325	3.09%	22 706	21.10%	1 226	1.14%	27 257	25.33%
B	Maphumulo	KZN294	112 195	-	-	42 190	37.60%	109	0.10%	42 299	37.70%
C	iLembe	DC29	1 098 829	-	-	1 465	0.13%	15	0.00%	1 480	0.13%
Sisonke Municipalities			1 760 445	171 088	9.72%	192 651	10.94%	612	0.03%	364 351	20.70%
B	Ingwe	KZN431	111 010	5 633	5.07%	714	0.64%	64	0.06%	6 411	5.78%
B	Kwa Sani	KZN432	49 311	537	1.09%	4 590	9.31%	26	0.05%	5 153	10.45%
B	Greater Kokstad	KZN433	304 100	-	-	-	-	493	0.16%	493	0.16%
B	Ubuhlebezwe	KZN434	85 748	-	-	230	0.27%	-	-	230	0.27%
B	Umzimkhulu	KZN435	589 735	-	-	-	-	3	0.00%	3	0.00%
C	Sisonke	DC43	620 541	164 918	26.58%	187 117	30.15%	26	0.00%	352 061	56.73%
Total: KwaZulu-Natal Municipalities			54 444 944	1 122 326	2.06%	2 071 122	3.80%	1 126 600	2.07%	4 320 049	7.93%

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		R thousand	R thousand	%	R thousand	%	R thousand	%	%	%	
Limpopo											
	Sekhukhune Municipalities	1 508 989	4 294	0.28%	108 812	7.21%	5 116	0.34%	118 223	7.83%	
B	Ephraim Mogale	LIM471	-	-	-	-	-	-	-	-	
B	Elias Motosoaledi	LIM472	320 903	-	-	-	-	-	-	-	
B	Makhuduthamaga	LIM473	-	4 294	-	5 401	-	2 340	-	12 035	
B	Fetakgomo	LIM474	-	-	-	-	-	-	-	-	
B	Greater Tubatse	LIM475	-	-	-	-	-	-	-	-	
C	Sekhukhune	DC47	1 188 086	-	-	103 411	8.70%	2 776	0.23%	106 187	8.94%
	Mopani Municipalities	3 295 031	253 298	7.69%	384 353	11.66%	9 202	0.28%	646 853	19.63%	
B	Greater Giyani	LIM331	290 733	-	-	14 259	4.90%	43	0.01%	14 302	4.92%
B	Greater Letaba	LIM332	229 450	-	-	-	-	-	-	-	
B	Greater Tzaneen	LIM333	1 196 302	96 082	8.03%	177 713	14.86%	5 822	0.49%	279 617	23.37%
B	Ba-Phalaborwa	LIM334	382 035	-	-	-	-	-	-	-	
B	Maruleng	LIM335	149 429	-	-	17 587	11.77%	1 827	1.22%	19 414	12.99%
C	Mopani	DC33	1 047 082	157 216	15.01%	174 794	16.69%	1 510	0.14%	333 520	31.85%
	Vhembe Municipalities	3 400 959	-	-	-	-	-	-	-	-	
B	Musina	LIM341	238 585	-	-	-	-	-	-	-	
B	Mutale	LIM342	98 032	-	-	-	-	-	-	-	
B	Thulamela	LIM343	437 872	-	-	-	-	-	-	-	
B	Makhado	LIM344	777 282	-	-	-	-	-	-	-	
C	Vhembe	DC34	1 849 188	-	-	-	-	-	-	-	
	Capricorn Municipalities	4 143 028	430 932	10.40%	125 019	3.02%	346	0.01%	556 297	13.43%	
B	Blouberg	LIM351	221 329	-	-	-	-	-	-	-	
B	Aganang	LIM352	109 021	60 148	55.17%	28 746	26.37%	346	0.32%	89 240	81.86%
B	Molemole	LIM353	111 854	-	-	-	-	-	-	-	
B	Polokwane	LIM354	2 690 315	370 784	13.78%	96 273	3.58%	-	-	467 057	17.36%
B	Lepelle-Nkumpi	LIM355	133 704	-	-	-	-	-	-	-	
C	Capricorn	DC35	876 805	-	-	-	-	-	-	-	
	Waterberg Municipalities	2 424 658	363 621	15.00%	274 555	11.32%	19 685	0.81%	657 861	27.13%	
B	Thabazimbi	LIM361	1 508 529	318 352	21.10%	243 387	16.13%	17 100	1.13%	578 839	38.37%
B	Lephalale	LIM362	-	-	-	-	-	-	-	-	
B	Mookgopong	LIM364	157 543	17 936	11.38%	24 804	15.74%	2 068	1.31%	44 808	28.44%
B	Modimolle	LIM365	338 127	27 333	8.08%	6 364	1.88%	517	0.15%	34 214	10.12%
B	Bela Bela	LIM366	287 258	-	-	-	-	-	-	-	
B	Mogalakwena	LIM367	-	-	-	-	-	-	-	-	
C	Waterberg	DC36	133 201	-	-	-	-	-	-	-	
	Total: Limpopo Municipalities	14 772 665	1 052 145	7.12%	892 740	6.04%	34 349	0.23%	1 979 233	13.40%	
Mpumalanga											
	Gert Sibande Municipalities	4 130 903	222 801	5.39%	73 538	1.78%	12 776	0.31%	309 115	7.48%	
B	Albert Luthuli	MP301	489 639	-	-	-	-	-	-	-	
B	Mskaligwa	MP302	591 164	179 591	30.38%	65 034	11.00%	6 978	1.18%	251 603	42.56%
B	Mkhondo	MP303	485 920	43 210	8.89%	8 504	1.75%	5 798	1.19%	57 512	11.84%
B	Pixley Ka Seme (MP)	MP304	214 029	-	-	-	-	-	-	-	
B	Lekwa	MP305	-	-	-	-	-	-	-	-	
B	Dipaleseng	MP306	188 371	-	-	-	-	-	-	-	
B	Govan Mbeki	MP307	1 801 953	-	-	-	-	-	-	-	
C	Gert Sibande	DC30	359 827	-	-	-	-	-	-	-	
	Nkangala Municipalities	3 267 667	445 367	13.63%	173 044	5.30%	318 122	9.74%	936 533	28.66%	
B	Victor Khanye	MP311	-	231 486	-	28 905	-	1	-	260 392	-
B	Emalahleni (Mp)	MP312	-	-	-	22 892	-	1 882	-	24 774	-
B	Steve Tshwete	MP313	1 408 719	41 556	2.95%	-	-	294 465	20.90%	336 021	23.85%
B	Emakhazeni	MP314	168 823	42 961	25.45%	-	-	11 343	6.72%	54 304	32.17%
B	Thembisile Hani	MP315	745 928	57 165	7.66%	54 059	7.25%	10 430	1.40%	121 654	16.31%
B	Dr J.S. Moroka	MP316	504 081	72 200	14.32%	67 134	13.32%	-	-	139 334	27.64%
C	Nkangala	DC31	440 116	-	-	54	0.01%	-	-	54	0.01%
	Ehlanzeni Municipalities	2 856 406	148 334	5.19%	372 579	13.04%	38 742	1.36%	559 655	19.59%	
B	Thaba Chweu	MP321	493 191	-	-	150 572	30.53%	11 631	2.36%	162 203	32.89%
B	Mbombela	MP322	2 068 040	24 612	1.19%	86 353	4.18%	14 486	0.70%	125 451	6.07%
B	Umgindi	MP323	295 175	1 475	0.50%	24 240	8.21%	99	0.03%	25 815	8.75%
B	Nkomazi	MP324	-	-	-	-	-	-	-	-	
B	Bushbuckridge	MP325	-	122 247	-	109 966	-	31	-	232 244	-
C	Ehlanzeni	DC32	-	-	-	1 447	-	12 495	-	13 942	-
	Total: Mpumalanga Municipalities	10 254 976	816 502	7.96%	619 161	6.04%	369 640	3.60%	1 805 303	17.60%	

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2013/14

		Code	2013/14									
			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	%	%	%	
Northern Cape												
John Taolo Gaetsewe Municipalities			1 143 347	310 750	27.18%	186 249	16.29%	2 745	0.24%	499 744	43.71%	
B	Joe Morolong	NC451	288 814	243 424	84.28%	79 434	27.50%	954	0.33%	323 812	112.12%	
B	Ga-Segonyana	NC452	378 903	8 149	2.13%	82 944	21.89%	336	0.09%	91 429	24.13%	
B	Gamagara	NC453	388 658	53 733	13.83%	23 831	6.13%	297	0.08%	77 861	20.03%	
C	John Taolo Gaetsewe	DC45	86 972	5 444	6.26%	40	0.05%	1 158	1.33%	6 642	7.64%	
Namakwa Municipalities			729 088	185 139	25.39%	133 170	18.27%	10 137	1.39%	328 446	45.05%	
B	Richtersveld	NC061	71 101	31 806	44.73%	43 338	60.95%	20	0.03%	75 164	105.71%	
B	Nama Khoi	NC062	312 630	82 602	26.42%	84 128	26.91%	8 498	2.72%	175 228	56.05%	
B	Kamiesberg	NC064	54 779	18 979	34.65%	818	1.49%	469	0.86%	20 266	37.00%	
B	Hantam	NC065	97 342	2 027	2.08%	767	0.79%	10	0.01%	2 804	2.88%	
B	Karoo Hoogland	NC066	63 695	30 813	48.38%	244	0.38%	1 140	1.79%	32 197	50.55%	
B	Khai-Ma	NC067	74 514	18 912	25.38%	1 213	1.63%	-	-	20 125	27.01%	
C	Namakwa	DC6	55 027	N/A	-	2 662	4.84%	N/A	-	#VALUE!	-	
Pixley Ka Seme (Nc) Municipalities			1 094 984	335 866	30.67%	217 607	19.87%	822 707	75.13%	1 376 181	125.68%	
B	Ubuntou	NC071	127 892	46 185	36.11%	12 677	9.91%	54	0.04%	58 917	46.07%	
B	Umsobomvu	NC072	175 209	1 586	0.91%	6 376	3.64%	0	0.00%	7 962	4.54%	
B	Ernthanjeni	NC073	286 523	95 735	33.41%	13 141	4.59%	73	0.03%	108 949	38.02%	
B	Kareeberg	NC074	54 875	4 027	7.34%	2 624	4.78%	-	-	6 651	12.12%	
B	Renosterberg	NC075	76 750	64 614	84.19%	70 082	91.31%	1 720	2.24%	136 416	177.74%	
B	Thembelihle	NC076	68 886	12 606	18.30%	14 967	21.73%	940	1.36%	28 513	41.39%	
B	Siyathemba	NC077	124 656	18 096	14.52%	22 523	18.07%	219	0.18%	40 838	32.76%	
B	Siyancuma	NC078	128 724	90 797	70.54%	20 648	16.04%	819 007	636.25%	930 452	722.83%	
C	Pixley Ka Seme (Nc)	DC7	51 469	2 220	4.31%	54 569	106.02%	694	1.35%	57 483	111.68%	
Z F Mgcawu Municipalities			1 233 629	547 457	44.38%	205 163	16.63%	855 178	69.32%	1 607 798	130.33%	
B	Mier	NC081	36 399	9 387	25.79%	1 989	5.46%	410	1.13%	11 786	32.38%	
B	IKail Garib	NC082	229 971	157 798	68.62%	27 866	12.12%	805 074	350.08%	990 738	430.81%	
B	//Khara Hais	NC083	656 834	18 485	2.81%	33 790	5.14%	3 941	0.60%	56 216	8.56%	
B	IKheis	NC084	84 181	85	0.10%	1 769	2.10%	10	0.01%	1 864	2.21%	
B	Tsantsabane	NC085	150 259	339 782	226.13%	58 074	38.65%	45 284	30.14%	443 140	294.92%	
B	Kgatelopele	NC086	10 969	19 450	177.32%	77 346	705.13%	402	3.67%	97 199	886.12%	
C	Z F Mgcawu	DC8	65 016	2 470	3.80%	4 329	6.66%	56	0.09%	6 855	10.54%	
Frances Baard Municipalities			2 295 723	227 707	9.92%	18 790	0.82%	2 137	0.09%	248 634	10.83%	
B	Sol Plaatje	NC091	1 641 972	-	-	9 310	0.57%	1 124	0.07%	10 434	0.64%	
B	Dikgatlong	NC092	149 875	41 113	27.43%	-	-	297	0.20%	41 410	27.63%	
B	Magareng	NC093	108 360	-	-	-	-	-	-	-	-	
B	Phokwane	NC094	290 552	186 594	64.22%	9 481	3.26%	657	0.23%	196 731	67.71%	
C	Frances Baard	DC9	104 964	-	-	-	-	59	0.06%	59	0.06%	
Total: Northern Cape Municipalities			6 496 771	1 606 919	24.73%	760 979	11.71%	1 692 904	26.06%	4 060 803	62.50%	
North West												
Bojanala Platinum Municipalities			7 222 568	1 739 313	24.08%	1 242 283	17.20%	25 751	0.36%	3 007 347	41.64%	
B	Moretele	NW371	429 875	117 950	27.44%	378 880	88.14%	11 335	2.64%	850 165	118.21%	
B	Madibeng	NW372	1 889 865	444 856	23.54%	364 426	19.28%	1 650	0.09%	810 932	42.91%	
B	Rustenburg	NW373	4 401 361	1 115 102	25.34%	238 439	5.42%	-	-	1 353 541	30.75%	
B	Kgetlengrivier	NW374	217 085	35 543	16.37%	7 292	3.36%	2 294	1.06%	45 129	20.79%	
B	Moses Kotane	NW375	-	21 446	-	252 692	-	10 472	-	284 610	-	
C	Bojanala Platinum	DC37	284 382	4 416	1.55%	554	0.19%	N/A	-	4 970	1.75%	
Ngaka Modiri Molema Municipalities			1 710 491	613 585	35.87%	230 974	13.50%	55 942	3.27%	900 501	52.65%	
B	Ratlou	NW381	-	24 370	-	51 546	-	47 059	-	122 974	-	
B	Tswaing	NW382	-	79 504	-	12 086	-	1 417	-	93 007	-	
B	Mafikeng	NW383	682 605	217 384	31.85%	109 544	16.05%	6 187	0.91%	333 115	48.80%	
B	Ditsobotla	NW384	1 027 886	74 960	7.29%	18 656	1.81%	592	0.06%	94 208	9.17%	
B	Ramotshere Moiloa	NW385	-	150 655	-	39 143	-	649	-	190 448	-	
C	Ngaka Modiri Molema	DC38	-	66 712	-	-	-	37	-	66 749	-	
Dr Ruth Segomotsi Mompoti Municipalities			1 061 343	444 371	41.87%	518 307	48.84%	32 529	3.06%	995 207	93.77%	
B	Naledi (Nw)	NW392	428 253	54 323	12.68%	151 294	35.33%	14 646	3.42%	220 263	51.43%	
B	Mamusa	NW393	160 769	74 977	46.64%	49 296	30.66%	2 315	1.44%	126 588	78.74%	
B	Greater Taung	NW394	223 663	13 901	6.22%	42 450	18.98%	907	0.41%	57 258	25.60%	
B	Lekwa-Teemane	NW396	248 658	91 777	36.91%	48 440	19.48%	13 361	5.37%	153 578	61.76%	
B	Molopo-Kagisano	NW397	-	26 273	-	87 672	-	1 300	-	115 245	-	
C	Dr Ruth Segomotsi Mompoti	DC39	-	183 120	-	139 155	-	N/A	-	322 275	-	
Dr Kenneth Kaunda Municipalities			2 927 069	530 715	18.13%	350 557	11.98%	26 054	0.89%	907 326	31.00%	
B	Ventersdorp	NW401	188 378	115 118	61.11%	47	0.02%	37	0.02%	115 202	61.15%	
B	Tlokwe	NW402	-	392 625	-	235 248	-	1 686	-	629 559	-	
B	City Of Matlosana	NW403	2 247 088	1 440	0.06%	1 815	0.08%	54	0.00%	3 309	0.15%	
B	Maquass Hills	NW404	305 015	7 956	2.61%	77 500	25.41%	134	0.04%	85 590	28.06%	
C	Dr Kenneth Kaunda	DC40	186 588	13 576	7.28%	35 947	19.27%	24 143	12.94%	73 666	39.48%	
North West Municipalities			12 921 471	3 327 984	25.76%	2 342 121	18.13%	140 276	1.09%	5 810 381	44.97%	

Unauthorised, Irregular, Fruitless and Wasteful Expenditure for the year, 2013/14

	Code	2013/14									
		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	%	%	%	
Western Cape											
A	Cape Town	CPT	30 882 463	-	-	45	0.00%	294	0.00%	339	0.00%
West Coast Municipalities			2 380 138	35 239	1.48%	4 506	0.19%	3 793	0.16%	43 538	1.83%
B	Matzikama	WC011	229 213	N/A	-	N/A	-	N/A	-	#VALUE!	-
B	Cederberg	WC012	240 386	6 959	2.89%	1 357	0.56%	N/A	-	8 316	3.46%
B	Bergrivier	WC013	239 025	5 367	2.25%	-	-	-	-	5 367	2.25%
B	Saldanha Bay	WC014	821 563	N/A	-	3 149	0.38%	3 793	0.46%	6 942	0.84%
B	Swartland	WC015	564 310	22 913	4.06%	-	-	-	-	22 913	4.06%
C	West Coast	DC1	285 641	N/A	-	N/A	-	N/A	-	#VALUE!	-
Cape Winelands DM Municipalities			5 035 961	67 801	1.35%	14 012	0.28%	479	0.01%	82 292	1.63%
B	Witzenberg	WC022	441 649	N/A	-	431	0.10%	N/A	-	#VALUE!	-
B	Drakenstein	WC023	1 731 539	34 190	1.97%	40	0.00%	14	0.00%	34 244	1.98%
B	Stellenbosch	WC024	1 181 984	21 896	1.85%	13 496	1.14%	-	-	35 392	2.99%
B	Breede Valley	WC025	874 641	654	0.07%	45	0.01%	N/A	-	699	0.08%
B	Langeberg	WC026	493 540	11 061	2.24%	N/A	-	465	0.09%	11 526	2.34%
C	Cape Winelands DM	DC2	312 608	N/A	-	N/A	-	N/A	-	#VALUE!	-
Overberg Municipalities			1 983 249	58 099	2.93%	85 529	4.31%	472	0.02%	144 100	7.27%
B	Theewaterskloof	WC031	443 581	21 904	4.94%	245	0.06%	-	-	22 149	4.99%
B	Overstrand	WC032	951 994	4 888	0.51%	5 886	0.62%	181	0.02%	10 955	1.15%
B	Cape Agulhas	WC033	246 922	15 954	6.46%	1 707	0.69%	0	-	17 661	7.15%
B	Swellendam	WC034	216 810	15 353	7.08%	32	0.01%	n/a	-	15 385	7.10%
C	Overberg	DC3	123 942	N/A	-	77 659	62.66%	291	0.23%	77 950	62.89%
Eden Municipalities			4 200 257	483 239	11.50%	133 778	3.18%	23 079	0.55%	640 096	15.24%
B	Kannaland	WC041	-	45 403	-	1 319	-	1 142	-	47 864	-
B	Hessequa	WC042	334 937	42 670	12.74%	1 487	0.44%	683	0.20%	44 840	13.39%
B	Mossel Bay	WC043	806 092	132	0.02%	-	-	-	-	132	0.02%
B	George	WC044	1 609 288	66 129	4.11%	98	0.01%	N/A	-	66 227	4.12%
B	Oudtshoorn	WC045	493 737	174 053	35.25%	100 868	20.43%	18 144	3.67%	293 065	59.36%
B	Bitou	WC047	-	14 756	-	N/A	-	N/A	-	#VALUE!	-
B	Krystna	WC048	641 291	81 278	12.67%	585	0.09%	476	0.07%	82 339	12.84%
C	Eden	DC4	314 912	58 818	18.68%	29 421	9.34%	2 634	0.84%	90 873	28.86%
Central Karoo Municipalities			342 583	98 145	28.65%	17 739	5.18%	137	0.04%	116 021	33.87%
B	Laingsburg	WC051	-	22 476	-	17 671	-	N/A	-	40 147	-
B	Prince Albert	WC052	-	23 961	-	N/A	-	137	-	24 098	-
B	Beaufort West	WC053	284 890	47 144	16.55%	4	0.00%	N/A	-	47 148	16.55%
C	Central Karoo	DC5	57 693	4 564	7.91%	64	0.11%	N/A	-	4 628	8.02%
Western Cape Municipalities			44 824 651	742 523	1.66%	255 609	0.57%	28 254	0.06%	1 026 386	2.29%

Source: National Treasury Local Government Database