

2017 MTREF: Audit results for unauthorised, irregular, fruitless and wasteful expenditure, 2014-16

| Category | Code | Municipality | Unauthorised expenditure | | | Irregular expenditure | | | Fruitless and wasteful expenditure | | |
|---------------------------------------|-------|------------------------|--------------------------|-------------|---------------|-----------------------|---------------|---------------|------------------------------------|-------------|-------------|
| | | | 2014 | 2015 | 2016 | 2014 | 2015 | 2016 | 2014 | 2015 | 2016 |
| Province : (EC) EASTERN CAPE | | | | | | | | | | | |
| A | BUF | Buffalo City | 186 767 984 | 245 299 178 | 21 985 787 | 409 296 000 | 479 245 175 | 370 238 742 | 4 663 023 | 479 621 | 71 282 |
| A | NMA | Nelson Mandela Bay | 743 928 574 | 34 403 001 | 521 056 | 1 052 377 000 | 1 348 338 879 | 1 286 083 684 | 10 640 502 | 422 585 598 | 57 834 889 |
| B | EC101 | Dr Beyers Naude | 20 092 174 | 14 313 998 | | 1 049 369 | | 110 666 | 91 288 | 13 814 | 63 584 |
| B | EC102 | Blue Crane Route | 12 828 308 | 1 928 317 | 15 800 433 | 28 659 172 | 39 594 971 | 12 216 146 | 20 975 | 991 | 815 029 |
| B | EC104 | Makana | 6 373 839 | 31 781 485 | 28 579 955 | 115 260 000 | 520 749 | 46 586 448 | 888 984 | 5 766 340 | 9 929 155 |
| B | EC105 | Ndlambe | 62 000 000 | 28 009 385 | 27 673 975 | 132 767 542 | 198 318 810 | 239 368 357 | 205 710 | 39 000 | 145 928 |
| B | EC106 | Sundays River Valley | 64 800 000 | 11 296 674 | 6 374 305 | 112 986 000 | 72 362 699 | 107 507 048 | 496 001 | 692 377 | 822 746 |
| B | EC108 | Kouga | 24 035 831 | | | 1 144 039 | | 82 412 919 | 2 305 973 | 2 286 226 | 34 805 555 |
| B | EC109 | Kou-Kamma | 16 214 525 | 8 882 857 | | 29 800 966 | 7 646 124 | 435 660 | 602 194 | 560 910 | 940 356 |
| C | DC10 | Sarah Baartman | | | | 12 084 000 | 3 108 976 | 1 524 349 | | 782 229 | 296 812 |
| B | EC121 | Mbhashe | 2 013 837 | 20 518 173 | 30 916 623 | 21 050 000 | 3 293 034 | 230 842 944 | 462 283 | 249 512 | 131 090 |
| B | EC122 | Mnquma | 6 721 769 | 83 584 801 | | 76 469 000 | 110 738 470 | 126 663 981 | 145 841 | 47 295 | 42 694 |
| B | EC123 | Great Kei | 9 925 014 | 23 215 181 | 6 105 852 | 2 329 113 | 5 123 638 | 5 297 134 | 755 199 | 99 501 | 38 464 |
| B | EC124 | Amahlathi | 78 603 843 | 23 907 015 | 23 460 844 | 7 111 263 | 40 288 896 | 36 866 968 | 3 423 333 | 764 749 | 81 940 |
| B | EC126 | Ngqushwa | 1 400 000 | 22 500 000 | 8 839 591 | 37 094 000 | 28 524 133 | 54 440 220 | 70 310 | 34 831 | 112 265 |
| C | DC12 | Amathole | 11 097 | 2 300 000 | 7 035 968 | 615 000 | 288 537 590 | 290 417 223 | 436 128 | 324 442 | 252 849 |
| B | EC131 | Inxuba Yethemba | | 19 077 736 | 22 900 848 | 18 771 647 | 1 325 428 | 22 048 736 | 280 847 | 1 093 301 | 2 139 626 |
| B | EC135 | Intsika Yethu | 47 611 607 | 19 568 494 | 19 568 494 | 18 162 838 | 55 794 590 | 64 618 898 | 197 330 | 172 747 | 99 829 |
| B | EC136 | Emalahleni (Ec) | 12 748 620 | 9 856 654 | 21 573 065 | 55 380 000 | 20 259 703 | 7 217 046 | 266 261 | 68 041 | 18 446 |
| B | EC137 | Engcobo | | | | | | | 98 387 | 7 315 | 4 232 |
| B | EC138 | Sakhisizwe | 30 335 676 | 11 940 356 | 19 035 712 | 23 733 638 | 17 228 331 | 12 405 025 | 25 234 | 20 306 | |
| C | DC13 | Chris Hani | 14 455 293 | 215 132 647 | 183 440 702 | 133 652 851 | 123 524 087 | 99 709 694 | 125 135 | 817 834 | 885 474 |
| B | EC141 | Elundini | 5 179 958 | 2 979 678 | | 51 049 | 484 148 | | 90 207 | 874 289 | |
| B | EC142 | Senqu | | | | 1 229 000 | 688 229 | 802 630 | | 1 007 946 | 2 375 |
| C | DC14 | Joe Gqabi | | | | 364 001 | 778 186 | 2 047 | 503 166 | 184 280 | 29 661 |
| B | EC153 | Ngquza Hills | 644 934 | | | | | | 780 | | |
| B | EC154 | Port St Johns | | 3 724 675 | | 61 936 882 | 30 496 270 | 18 251 311 | 8 941 993 | 1 520 954 | 3 431 416 |
| B | EC155 | Nyandeni | | 12 228 021 | | 26 842 000 | 13 912 082 | 2 300 811 | 13 000 | 5 947 | 5 321 |
| B | EC156 | Mhlonlo | 19 480 866 | 10 272 269 | 18 241 208 | 113 570 000 | 1 061 887 | 51 873 803 | 66 778 | 643 612 | 56 878 |
| B | EC157 | King Sabata Dalindyebo | 354 400 000 | 142 725 952 | 12 776 158 | 367 085 000 | 132 202 661 | 101 521 428 | 7 229 424 | 4 790 425 | 5 282 851 |
| C | DC15 | O . R. Tambo | 5 090 656 | 223 182 549 | 18 299 948 | 178 852 989 | 93 847 805 | 1 568 639 184 | 2 343 214 | 19 353 607 | 4 893 263 |
| B | EC441 | Matatiele | 9 679 923 | | | 7 489 688 | 3 270 000 | | 1 830 | 15 300 | 5 439 |
| B | EC442 | Umzimvubu | | | | 585 000 | | | | | 226 466 |
| B | EC443 | Mbizana | 742 281 | 1 239 865 | 113 991 990 | 19 550 000 | 3 518 531 | 2 655 200 | 430 604 | 110 898 | 133 959 |
| B | EC444 | Ntabankulu | 11 176 700 | 47 337 660 | 36 823 144 | 15 064 545 | 97 471 214 | 179 660 520 | 4 663 320 | 51 418 | 1 025 355 |
| C | DC44 | Alfred Nzo | 106 827 462 | 70 618 929 | 109 224 909 | 188 909 000 | 188 054 919 | 405 233 037 | 2 213 894 | 95 666 | 16 943 541 |
| Province : (FS) FREE STATE | | | | | | | | | | | |
| A | MAN | Mangaung | 673 096 965 | 987 132 533 | 654 710 007 | 9 004 641 | 8 066 258 | 8 325 421 | 148 343 | 209 103 | 707 484 |
| B | FS161 | Letsemeng | 16 746 453 | 27 915 334 | 101 789 083 | 20 398 448 | 19 825 423 | 17 498 603 | 491 458 | 305 724 | 110 869 |
| B | FS162 | Kopanong | 41 427 947 | 56 334 055 | 95 552 999 | 37 782 366 | 12 878 240 | 19 210 921 | 12 221 241 | 11 525 323 | 19 155 122 |
| B | FS163 | Mohokare | 27 617 260 | 3 585 484 | 32 633 469 | 937 854 | 51 862 652 | 13 513 256 | 1 881 707 | 5 839 599 | 7 756 520 |
| C | DC16 | Xhariep | 2 377 362 | 746 110 | 2 797 621 | 8 364 073 | 3 710 358 | 4 653 889 | 22 330 | 296 066 | 440 631 |
| B | FS181 | Masilonyana | 7 167 360 | 11 155 035 | 117 215 054 | 28 052 420 | 7 685 953 | 27 838 704 | 1 088 149 | 4 041 539 | 7 159 157 |
| B | FS182 | Tokolologo | 16 220 722 | 33 356 720 | 49 954 385 | 10 300 938 | 20 598 865 | 44 521 442 | 470 029 | 1 382 118 | 3 356 208 |
| B | FS183 | Tswelopele | 1 781 896 | 5 849 822 | 3 946 145 | 1 520 952 | 9 423 995 | 4 698 122 | 27 730 | 88 893 | 109 045 |
| B | FS184 | Matjhabeng | 453 240 006 | 443 303 655 | 700 591 186 | 85 126 150 | 226 054 096 | 305 669 955 | 103 397 549 | 151 822 061 | 149 978 569 |
| B | FS185 | Nala | 64 929 430 | 62 112 345 | 9 984 054 | 67 810 775 | 11 751 465 | 20 182 168 | 22 990 350 | 25 799 529 | 39 493 521 |
| C | DC18 | Lejweleputswa | | | | 5 210 811 | 1 557 061 | 680 325 | | | |
| B | FS191 | Setsoto | 147 032 593 | 286 684 628 | 237 530 497 | 74 744 136 | 33 449 533 | 2 188 129 | 32 357 | 135 322 | 131 799 |
| B | FS192 | Dihlabeng | 34 392 693 | 102 474 833 | 76 123 483 | 86 461 006 | 37 635 488 | 37 079 173 | 11 094 761 | 14 200 244 | 11 887 300 |
| B | FS193 | Nketoana | 13 227 353 | 5 361 768 | 62 703 108 | 14 632 322 | 26 178 926 | 8 674 311 | 2 934 959 | 6 849 517 | 9 209 824 |
| B | FS194 | Maluti-a-Phofung | 434 290 907 | 957 875 468 | 746 474 638 | 63 574 485 | 30 761 895 | 117 547 638 | 31 557 459 | 77 667 145 | 143 935 032 |
| B | FS195 | Phumelela | 48 551 961 | 52 427 833 | 95 720 909 | 22 986 762 | 5 876 576 | 9 939 595 | 949 439 | 3 696 825 | 6 016 113 |
| B | FS196 | Mantsopa | 8 635 109 | 131 838 000 | 36 493 000 | 21 612 310 | 32 029 652 | 24 168 328 | 3 563 817 | 6 966 647 | 9 986 761 |
| C | DC19 | Thabo Mofutsanyana | | 2 816 833 | 8 023 716 | | | 8 477 390 | 524 269 | | 184 457 |
| B | FS201 | Moqhaka | 223 836 571 | 133 829 889 | 190 575 160 | 97 072 368 | 35 673 826 | 29 713 693 | 7 664 626 | 401 350 | 1 659 951 |
| B | FS203 | Ngwathe | 89 244 872 | 266 727 757 | 177 095 143 | 71 017 377 | 9 346 751 | 60 200 348 | 57 860 284 | 51 248 897 | 74 252 491 |
| B | FS204 | Metsimaholo | 26 541 398 | 77 888 603 | 19 367 544 | 119 135 537 | 54 001 633 | 25 703 162 | 1 398 877 | 3 929 444 | 158 840 |
| B | FS205 | Mafube | 206 563 443 | 110 616 981 | | 21 299 058 | 9 838 403 | | 8 483 961 | 9 756 060 | 12 173 |
| C | DC20 | Fezile Dabi | | | 4 348 593 | 4 432 849 | | 26 341 | 20 191 | 28 986 | 23 164 |
| Province : (GT) GAUTENG | | | | | | | | | | | |
| A | EKU | Ekurhuleni Metro | | | 67 090 606 | 235 228 682 | 67 462 398 | 167 183 169 | 9 972 611 | 20 753 061 | 2 370 581 |
| A | JHB | City Of Johannesburg | | 959 322 000 | 692 587 000 | 283 249 000 | 79 600 000 | 155 639 000 | 18 973 | 44 665 | 2 248 000 |
| A | TSH | City Of Tshwane | 1 193 981 952 | 785 504 172 | 1 913 896 392 | 150 303 679 | 1 099 709 120 | 652 820 412 | 364 157 | 1 032 990 | 407 797 |
| B | GT421 | Emfuleni | | 453 134 777 | 461 094 039 | | | 148 503 808 | 107 932 | 1 136 887 | 14 047 205 |
| B | GT422 | Midvaal | | | | | | | | | |
| B | GT423 | Lesedi | | 51 566 267 | 70 604 686 | 3 191 320 | 70 407 140 | 42 707 363 | 1 477 344 | 3 286 925 | 5 009 806 |
| C | DC42 | Sedibeng | | | 14 041 706 | 237 263 | | 375 366 | 198 985 | 143 141 | 768 826 |
| B | GT481 | Mogale City | | | | | | 110 876 986 | 4 179 247 | 264 454 | 4 356 645 |
| B | GT484 | Merafong City | 65 689 507 | | | 308 622 906 | | 13 204 717 | | 395 560 | 4 550 652 |
| C | DC48 | West Rand | | | | | | 47 500 | | | 3 238 |

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| Category | Code | Municipality | Unauthorised expenditure | | | Irregular expenditure | | | Fruitless and wasteful expenditure | | |
|--|--------|------------------|--------------------------|-------------|-------------|-----------------------|-------------|-------------|------------------------------------|------------|------------|
| | | | 2014 | 2015 | 2016 | 2014 | 2015 | 2016 | 2014 | 2015 | 2016 |
| Province : (KZ) KWAZULU-NATAL | | | | | | | | | | | |
| A | ETH | eThekweni | | | | 334 778 200 | 212 274 986 | 208 318 000 | | | |
| B | KZN212 | Umdoni | 2 509 411 | | | 16 436 104 | 6 227 019 | 2 750 284 | | 134 459 | |
| B | KZN213 | Umzumbe | | | | 19 408 291 | | 1 627 776 | 69 072 | 16 206 | 15 314 |
| B | KZN214 | uMuziwabantu | | | | 13 580 729 | 10 069 072 | 6 826 087 | | | |
| B | KZN216 | Ray Nkonyeni | | | 16 245 760 | 2 720 578 | 964 655 | 1 113 185 | 99 260 | | |
| C | DC21 | Ugu | 40 075 617 | 273 794 130 | 113 949 531 | 107 343 607 | 40 350 455 | 6 707 799 | 661 744 | 522 368 | 1 139 380 |
| B | KZN221 | uMshwathi | | | | | 2 938 759 | 1 052 037 | | | |
| B | KZN222 | uMngeni | 61 015 236 | 68 690 184 | 39 876 489 | 14 053 482 | 25 044 128 | 1 280 863 | 553 287 | 1 328 057 | 45 575 |
| B | KZN223 | Mpofana | 2 439 085 | 6 671 407 | 28 032 633 | 28 488 865 | 9 407 535 | 2 958 786 | 86 563 | 116 373 | 1 055 174 |
| B | KZN224 | Impendle | | | | 615 858 | 1 026 642 | 44 947 | 1 137 500 | 10 744 | 2 019 |
| B | KZN225 | Msunduzi | 12 379 824 | | | 269 012 345 | 708 444 | 217 738 267 | 138 813 | 435 396 | 242 977 |
| B | KZN226 | Mkhambathini | | | 3 696 926 | 1 768 717 | 1 354 893 | 518 741 | | 2 966 935 | 191 194 |
| B | KZN227 | Richmond | 168 231 | 36 107 | 3 804 277 | | 245 892 | | 456 | 176 | 87 696 |
| C | DC22 | uMgungundlovu | | | | | 1 017 354 | | 172 126 | 1 832 748 | 115 197 |
| B | KZN235 | Okhahlamba | | | | 6 140 634 | 2 934 394 | 186 390 | 7 588 | 905 124 | 907 |
| C | DC23 | Uthukela | 9 983 109 | 79 027 639 | 116 799 552 | 107 032 657 | 324 002 097 | 304 022 724 | 830 816 | 405 873 | 120 263 |
| B | KZN241 | Endumeni | 8 617 722 | | | 258 103 | 125 133 | 222 614 | | | |
| B | KZN242 | Nquthu | | | | | 2 299 043 | | 27 547 | 4 740 | 477 647 |
| B | KZN244 | Msinga | 4 755 408 | 16 675 512 | | | | 44 950 823 | | | 6 540 |
| B | KZN245 | Umvoti | | | | 4 215 682 | 15 371 555 | 198 956 165 | 2 847 148 | | |
| C | DC24 | Umzinyathi | | | | 108 794 863 | 179 663 200 | 236 851 153 | 269 169 | | 265 205 |
| B | KZN252 | Newcastle | | | 673 829 665 | 57 203 428 | 33 314 231 | 37 937 792 | | 4 236 | 418 515 |
| B | KZN253 | Emadlangeni | | 1 457 357 | 6 564 108 | 10 365 | 2 237 836 | 2 260 936 | 37 080 | 39 342 | 103 068 |
| B | KZN254 | Dannhauser | | | | 894 078 | 2 074 531 | 4 497 882 | | | |
| C | DC25 | Amajuba | 470 180 522 | 53 203 123 | 53 375 090 | 5 807 054 | 2 411 406 | | 290 417 | 1 469 509 | 48 779 |
| B | KZN261 | eDumbe | 6 183 353 | 13 873 202 | 22 298 364 | 18 013 633 | 33 407 534 | 16 914 378 | 385 106 | 784 156 | 2 495 447 |
| B | KZN262 | uPhongolo | 13 455 171 | 15 895 559 | 13 971 143 | 15 048 772 | 18 088 549 | 25 594 039 | 284 475 | 60 117 | 106 291 |
| B | KZN263 | Abaqulusi | 23 921 954 | 78 834 448 | 28 352 476 | 11 602 373 | 23 424 679 | 24 917 055 | 220 954 | 562 506 | 237 610 |
| B | KZN265 | Nongoma | 13 189 814 | 5 698 082 | 12 301 276 | 1 839 293 | 6 303 730 | 3 358 964 | 2 466 | 162 848 | 825 458 |
| B | KZN266 | Ulundi | 20 489 047 | 46 394 236 | 1 992 000 | 22 903 566 | 2 805 682 | | 9 115 446 | 7 570 111 | 9 791 720 |
| C | DC26 | Zululand | | | | 88 750 | 312 364 | 11 263 168 | 78 205 | 65 975 | 130 739 |
| B | KZN271 | Umhlabuyalingana | | | 4 843 362 | 30 139 579 | 2 524 451 | 6 439 830 | 44 598 | 4 084 | 3 147 |
| B | KZN272 | Jozini | 25 851 425 | | 16 748 157 | 93 043 701 | 57 643 856 | 53 813 574 | 125 000 | 917 080 | 116 582 |
| B | KZN275 | Mtubatuba | 18 321 426 | 12 353 992 | 39 989 862 | 8 263 658 | 3 892 328 | 9 324 480 | 315 518 | 376 817 | 7 513 430 |
| C | DC27 | Umkhanyakude | 32 546 333 | 124 952 895 | 34 927 681 | 556 235 737 | 130 384 046 | 271 581 982 | 601 509 | 209 419 | 5 985 835 |
| B | KZN281 | Mfolozi | 11 186 039 | 21 453 748 | 18 522 617 | 17 459 466 | 23 705 325 | 2 650 582 | | | |
| B | KZN282 | uMhlatuze | | | 124 815 000 | | | | | | |
| B | KZN284 | uMlalazi | 27 591 007 | 14 201 658 | 11 215 402 | 14 284 368 | 4 428 239 | 3 132 813 | 1 094 195 | 40 942 | 9 348 |
| B | KZN285 | Mthonjaneni | 19 564 161 | | 12 056 755 | 34 843 192 | 9 023 826 | 20 368 288 | 827 | 12 258 | |
| B | KZN286 | Nkandla | 8 155 151 | | 3 308 672 | 30 766 117 | 15 203 613 | 14 677 472 | 169 102 | 151 214 | 79 551 |
| C | DC28 | King Cetshwayo | | | | | | | | | |
| B | KZN291 | Mandeni | 35 951 097 | 22 171 662 | 28 588 760 | | 217 681 | 38 000 | 5 705 | 31 137 | 183 045 |
| B | KZN292 | KwaDukuza | | | 26 094 453 | 46 586 744 | 86 441 994 | 194 068 752 | | 433 610 | |
| B | KZN293 | Ndwedwe | 3 325 426 | 2 068 176 | 1 877 665 | 7 871 365 | 3 485 796 | 7 627 173 | 1 226 494 | | 94 506 |
| B | KZN294 | Maphumulo | 1 686 291 | 12 412 926 | | 3 045 872 | 23 693 393 | 20 945 529 | 109 705 | 130 946 | 154 241 |
| C | DC29 | iLembe | 9 251 672 | 24 877 095 | 62 514 568 | 9 129 167 | 2 590 940 | 1 162 385 | 259 160 | 130 296 | 236 222 |
| B | KZN433 | Greater Kokstad | | | | 2 040 086 | 2 167 063 | 5 869 614 | 493 315 | 213 705 | 146 670 |
| B | KZN434 | Ubuhlebezwe | | | | 229 916 | 4 156 107 | 128 551 | | | |
| B | KZN435 | Umzimkhulu | | | | | 2 253 500 | 466 610 | 3 045 | | |
| C | DC43 | Harry Gwala | 164 918 134 | 192 940 848 | 73 206 165 | 187 116 940 | 143 360 811 | 97 313 596 | 26 050 | 87 365 | 426 874 |
| Province : (LP) LIMPOPO | | | | | | | | | | | |
| B | LIM331 | Greater Giyani | | | 13 137 141 | 12 568 814 | 16 847 375 | 7 308 784 | 2 968 | 29 402 | 7 574 000 |
| B | LIM332 | Greater Letaba | 19 905 685 | 42 261 407 | 9 393 411 | 6 511 140 | 55 580 749 | 122 613 711 | 84 894 | 21 668 | 302 102 |
| B | LIM333 | Greater Tzaneen | 27 651 094 | 25 387 498 | 115 005 414 | 33 328 768 | 62 445 004 | 46 165 450 | 2 069 894 | 1 320 482 | 1 105 308 |
| B | LIM334 | Ba-Phalaborwa | | 46 515 138 | 13 489 065 | 16 980 437 | 10 024 147 | 116 713 | 1 534 421 | 6 105 742 | 1 179 461 |
| B | LIM335 | Maruleng | | | 6 807 562 | 17 587 343 | 3 325 321 | 3 241 887 | 1 827 890 | 1 257 519 | 428 114 |
| C | DC33 | Mopani | 17 126 808 | 1 038 038 | 10 059 901 | 15 533 592 | 8 225 797 | 29 731 027 | 574 188 | 62 052 | 119 126 |
| B | LIM341 | Musina | | 32 079 700 | 5 757 290 | | 8 383 902 | 21 104 415 | 181 218 | 1 501 898 | 10 766 174 |
| B | LIM343 | Thulamela | | 14 372 207 | | 27 360 | 1 879 957 | 1 424 694 | 103 104 | 478 999 | 767 515 |
| B | LIM344 | Makhado | 4 384 000 | | 22 992 036 | 77 692 982 | 78 766 187 | 191 833 662 | 1 088 077 | 4 824 229 | 2 715 833 |
| C | DC34 | Vhembe | 112 413 612 | 258 007 614 | 302 071 369 | 38 195 338 | 204 975 302 | 180 679 556 | 6 096 273 | 31 132 331 | 2 311 813 |
| B | LIM351 | Blouberg | 3 667 122 | 39 613 634 | 2 874 520 | 775 361 | 26 326 253 | 43 591 097 | 115 444 | 42 877 | 52 601 |
| B | LIM353 | Molemole | 19 435 372 | 5 600 351 | 5 931 685 | 17 902 453 | 1 340 037 | 4 209 414 | 2 419 074 | 22 000 | 16 124 |
| B | LIM354 | Polokwane | 370 784 431 | 231 772 687 | 287 154 715 | 96 273 322 | 297 567 685 | 274 331 053 | | 1 603 457 | |
| B | LIM355 | Lepelle-Nkumpi | 1 257 209 | 5 287 088 | 343 152 | 23 679 470 | 8 594 749 | 26 612 633 | 81 195 | 1 042 234 | 5 800 |
| C | DC35 | Capricorn | | 53 310 723 | 66 348 786 | 9 504 030 | 92 493 | 1 185 649 | 413 312 | 20 203 | |
| B | LIM361 | Thabazimbi | 121 258 177 | 30 815 935 | | 11 110 518 | 13 231 860 | | 11 622 246 | 18 293 692 | |
| B | LIM362 | Lephalale | 15 357 824 | | 49 266 162 | 53 879 335 | 48 945 086 | 28 683 688 | 35 300 | | 39 861 |
| B | LIM366 | Bela Bela | | | | 6 352 038 | 3 485 146 | 2 130 086 | 118 490 | 122 | 857 891 |
| B | LIM367 | Mogalakwena | 14 317 635 | 47 929 088 | 121 023 373 | 97 819 974 | 175 512 018 | 487 490 102 | | 385 320 | 339 562 |
| C | DC36 | Waterberg | | 26 045 | | | 4 450 901 | 8 334 423 | 2 000 | 1 409 | 28 274 |
| B | LIM471 | Ephraim Mogale | 61 061 161 | 5 915 515 | | 33 283 355 | 26 865 367 | 19 760 508 | 27 042 | 362 146 | 14 704 |
| B | LIM472 | Elias Motsoaledi | 5 766 279 | 11 202 663 | 53 997 955 | 25 224 038 | 22 748 812 | 64 948 315 | 36 420 | 2 585 743 | 224 894 |
| B | LIM473 | Makhuduthamaga | 4 294 142 | 9 053 819 | 1 651 380 | 5 400 | 31 817 244 | 8 768 724 | 2 340 | 395 000 | 110 587 |
| C | DC47 | Sekhukhune | 31 507 809 | 32 423 782 | 20 568 779 | 104 826 296 | 138 351 719 | 244 364 845 | 227 708 | 849 889 | 166 704 |

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|---------------------------------------|-------|---------------------|--------------------------|-------------|-------------|-----------------------|-------------|-------------|------------------------------------|------------|------------|
| | | | 2014 | 2015 | 2016 | 2014 | 2015 | 2016 | 2014 | 2015 | 2016 |
| Province :(MP) MPUMALANGA | | | | | | | | | | | |
| B | MP301 | Albert Luthuli | | 52 302 635 | 24 775 207 | 59 182 681 | 59 182 681 | 72 046 489 | 1 868 338 | 5 025 514 | 6 358 271 |
| B | MP302 | Msukaligwa | 90 522 161 | 166 893 676 | 71 440 311 | 41 358 385 | 92 124 561 | 143 745 250 | 6 978 001 | 13 174 743 | 47 221 090 |
| B | MP303 | Mkhondo | 14 245 915 | 207 204 590 | 48 209 978 | 48 558 699 | 65 274 637 | 5 737 962 | 8 870 484 | 7 111 473 | 7 660 673 |
| B | MP304 | Pixley Ka Seme (MP) | | | | 3 952 067 | 22 065 254 | 14 484 401 | 74 453 | 11 348 | 2 336 |
| B | MP305 | Lekwa | 51 774 826 | 68 349 746 | 225 400 371 | 6 483 043 | 71 722 661 | 29 965 731 | 16 064 895 | 25 349 736 | 26 781 860 |
| B | MP306 | Dipaleseng | 2 265 203 | 12 373 860 | 37 311 567 | 14 507 308 | 13 526 804 | 11 361 735 | 1 531 909 | 932 455 | 395 393 |
| B | MP307 | Govan Mbeki | 18 830 025 | | 2 432 461 | 61 637 954 | 48 385 134 | 92 239 724 | 11 853 851 | 28 476 162 | 29 148 529 |
| C | DC30 | Gert Sibande | | | | 403 559 | 98 800 | 37 442 | | 35 502 | |
| B | MP311 | Victor Khanye | 231 486 351 | 148 609 425 | 112 029 138 | 11 313 022 | 339 904 | 17 168 970 | 1 388 | 123 279 | 1 303 148 |
| B | MP312 | Emalahleni (Mp) | 63 034 584 | 232 751 483 | 830 519 395 | 26 746 734 | 782 572 | 55 629 125 | 56 235 199 | 95 422 229 | 74 156 399 |
| B | MP313 | Steve Tshwete | 34 437 384 | 58 467 139 | 9 442 663 | | | 31 699 889 | | 124 556 | 800 |
| B | MP314 | Emakhazeni | 1 309 763 | 44 269 845 | 2 145 720 | 21 364 973 | 2 316 094 | 35 693 594 | 6 053 754 | 4 080 324 | 4 881 687 |
| B | MP315 | Thembisile Hani | 39 434 294 | 115 850 336 | 93 422 231 | 48 553 569 | 50 996 479 | 76 391 928 | 92 367 | 2 290 529 | 303 650 |
| B | MP316 | Dr J.S. Moroka | | 12 880 774 | 9 051 125 | 72 214 523 | 124 255 190 | 100 773 550 | 67 314 | 71 095 | 34 688 |
| C | DC31 | Nkangala | | | | 5 545 712 | 22 814 019 | 1 880 067 | 1 027 | 1 544 | 12 843 |
| B | MP321 | Thaba Chweu | | 104 711 867 | 22 748 359 | 81 566 444 | 56 976 114 | 28 756 863 | 29 181 497 | 35 901 823 | 44 206 695 |
| B | MP324 | Nkomazi | 118 723 887 | 118 053 610 | 96 110 857 | 56 229 773 | 32 724 167 | 180 094 494 | 1 107 368 | 4 120 861 | 3 254 105 |
| B | MP325 | Bushbuckridge | 122 246 893 | 47 529 000 | 65 110 000 | 109 966 186 | 71 642 234 | 569 684 824 | 30 849 | 55 666 | 334 706 |
| C | DC32 | Ehlanzeni | | | | 1 447 369 | | | 12 495 | | |
| Province :(NC) NORTHERN CAPE | | | | | | | | | | | |
| B | NC451 | Joe Morolong | 42 241 107 | 42 253 388 | 100 223 960 | | 1 826 990 | 7 459 821 | 82 577 | 111 326 | 14 795 |
| B | NC452 | Ga-Segonyana | 8 149 090 | | 37 089 438 | 1 683 207 | 100 605 555 | 53 211 335 | 25 923 | 412 479 | 981 882 |
| B | NC453 | Gamagara | 53 733 265 | 63 332 444 | 179 225 375 | 23 831 370 | 204 612 861 | 63 530 788 | 108 878 | 4 510 | 617 797 |
| C | DC45 | John Taolo Gaetsewe | 5 058 328 | 1 514 563 | 9 273 290 | 39 513 | 9 777 582 | 2 493 810 | 1 036 773 | 498 359 | 251 625 |
| B | NC061 | Richtersveld | 10 722 472 | 7 008 457 | 8 683 605 | | 16 160 991 | 4 075 351 | 6 331 | 104 008 | 19 381 |
| B | NC062 | Nama Khoi | 82 601 658 | 33 968 290 | 5 723 073 | 84 128 376 | 40 413 477 | 4 287 139 | 8 498 098 | 6 874 963 | 2 697 522 |
| B | NC064 | Kamiesberg | 18 978 632 | 18 055 902 | 10 999 101 | 2 283 109 | 1 235 759 | 1 520 248 | 468 909 | 890 671 | 2 444 160 |
| B | NC065 | Hantam | 2 026 673 | 2 267 899 | 2 384 975 | 1 427 413 | 8 187 135 | 4 548 520 | 9 200 | 886 426 | 805 560 |
| B | NC066 | Karoo Hoogland | 13 807 614 | 10 599 769 | 9 457 593 | 2 293 857 | 11 934 997 | 14 926 648 | 193 618 | 128 523 | 674 716 |
| B | NC067 | Khai-Ma | 18 911 684 | 1 794 577 | 3 993 478 | | | 832 336 | 1 212 536 | 148 272 | 627 590 |
| C | DC6 | Namakwa | | 28 754 | | | 415 653 | | | | |
| B | NC071 | Ubuntu | 46 185 412 | 45 933 156 | | 12 677 374 | 5 795 916 | 819 041 | 54 152 | 777 738 | 33 454 |
| B | NC072 | Umsobomvu | 1 496 054 | 7 145 759 | 27 770 937 | 3 472 499 | 2 268 090 | 8 708 768 | | | |
| B | NC073 | Emthanjeni | 95 735 235 | 69 181 215 | 71 974 257 | 13 140 889 | 10 598 860 | 6 080 708 | 73 356 | | 503 670 |
| B | NC074 | Kareeberg | 3 396 569 | 2 798 665 | 8 885 | 728 216 | | | | | |
| B | NC075 | Renosterberg | 27 844 210 | 32 408 914 | | 2 488 582 | 21 326 743 | | 386 882 | 3 386 245 | |
| B | NC076 | Thembelihle | 12 606 468 | 14 904 549 | | 14 934 860 | 7 416 312 | 23 984 767 | 1 656 827 | 2 197 714 | 4 201 905 |
| B | NC077 | Siyathemba | 13 853 550 | 25 380 356 | 129 484 309 | 22 522 656 | 2 866 735 | 10 202 092 | 219 216 | 36 804 | 1 687 610 |
| B | NC078 | Siyancuma | 5 249 378 | 58 079 855 | 16 891 941 | 14 107 927 | 4 751 545 | 38 804 611 | 224 303 | 4 389 751 | 7 091 344 |
| C | DC7 | Pixley Ka Seme (Nc) | 1 728 559 | | | 23 092 404 | 1 974 410 | 2 566 915 | 229 422 | 248 004 | |
| B | NC082 | !Kai! Garib | 70 679 277 | 63 233 529 | 62 733 701 | 11 183 868 | 5 121 827 | 11 683 173 | 543 875 | 1 276 598 | 9 596 321 |
| B | NC084 | !Kheis | 12 359 730 | 6 648 739 | 7 802 092 | 8 614 250 | | | 14 633 | 1 121 162 | 34 377 |
| B | NC085 | Tsantsabane | 11 385 634 | 6 155 327 | | 17 982 275 | 3 901 168 | | 3 092 695 | 1 300 071 | |
| B | NC086 | Kgatelopele | | 15 513 168 | 4 975 228 | 17 660 380 | 1 242 771 | 622 635 | 407 089 | 346 428 | 1 050 402 |
| C | DC8 | Z F Mgcau | 6 641 544 | 2 565 706 | | | 369 213 | | 15 868 | 200 687 | 247 920 |
| B | NC091 | Sol Plaatje | 3 871 245 | 2 823 634 | 10 329 679 | 6 725 398 | 212 689 553 | 67 518 900 | 301 200 | 119 692 | 1 574 360 |
| B | NC092 | Dikgatlong | 24 464 180 | 114 528 721 | 61 137 051 | | | 13 207 057 | 296 849 | 1 379 850 | 3 663 307 |
| B | NC093 | Magareng | 13 282 613 | 35 168 896 | | 13 962 511 | 352 665 | | 902 519 | 1 328 610 | |
| B | NC094 | Phokwane | 62 615 495 | 134 959 840 | | 1 209 680 | 4 282 | | 178 378 | 365 626 | |
| C | DC9 | Frances Baard | 695 884 | | 6 455 | 585 066 | | 329 050 | 117 410 | 58 602 | 42 077 |

2017 MTREF: Audit results for unauthorised, irregular, fruitless and wasteful expenditure, 2014-16

| Category | Code | Municipality | Unauthorised expenditure | | | Irregular expenditure | | | Fruitless and wasteful expenditure | | |
|--------------------------------------|-------|---------------------------|--------------------------|---------------|-------------|-----------------------|---------------|-------------|------------------------------------|------------|------------|
| | | | 2014 | 2015 | 2016 | 2014 | 2015 | 2016 | 2014 | 2015 | 2016 |
| Province :(NW) NORTH WEST | | | | | | | | | | | |
| B | NW371 | Moretele | 61 652 970 | 63 636 225 | 84 927 590 | 189 925 569 | 3 919 158 | 63 199 745 | 118 910 | 15 210 | 992 002 |
| B | NW372 | Madibeng | 444 856 365 | 1 257 503 564 | 796 321 559 | 361 756 659 | 243 847 591 | 166 414 144 | 1 480 543 | 6 383 739 | 7 330 977 |
| B | NW373 | Rustenburg | 51 165 847 | 13 394 000 | 427 557 000 | 195 020 178 | 3 061 581 000 | 758 980 000 | 113 631 | 537 000 | 894 000 |
| B | NW374 | Kgetlengrivier | 35 542 845 | 547 554 | 72 895 736 | 8 390 096 | 119 104 | 12 951 885 | 2 293 733 | 3 824 419 | 4 943 736 |
| B | NW375 | Moses Kotane | 4 158 655 | 6 291 848 | | 48 136 423 | 74 376 507 | 52 908 952 | 3 394 823 | 408 848 | 72 254 |
| C | DC37 | Bojanala Platinum | 33 309 871 | 25 988 902 | 5 424 249 | 46 682 517 | 15 165 127 | 6 938 426 | | | |
| B | NW381 | Ratlou | 5 098 242 | 2 602 005 | | 20 870 109 | 8 328 123 | 4 970 745 | 53 346 | 125 488 | 23 000 |
| B | NW382 | Tswaing | 79 503 527 | 75 614 267 | 39 770 082 | 12 085 714 | 6 693 623 | 179 226 730 | 1 989 066 | 9 031 718 | 5 317 737 |
| B | NW383 | Mafikeng | 105 574 891 | 226 384 737 | 133 445 207 | 21 934 455 | 34 968 887 | 303 985 053 | 819 387 | 974 725 | 370 769 |
| B | NW384 | Ditsobotla | 74 960 358 | 21 264 256 | 44 429 483 | 18 655 560 | 1 642 110 | 2 685 267 | 592 209 | 9 170 709 | 4 296 831 |
| B | NW385 | Ramotshere Moiloa | 15 065 331 | 90 954 904 | 59 018 590 | 31 851 716 | 21 736 860 | 31 376 407 | 657 823 | 1 454 043 | 1 495 314 |
| C | DC38 | Ngaka Modiri Molema | 12 930 827 | 406 870 816 | 252 052 656 | 367 566 177 | 55 757 677 | 911 609 611 | 9 854 211 | 3 387 245 | 2 159 707 |
| B | NW392 | Naledi (Nw) | 54 322 626 | 333 671 280 | 60 158 320 | 27 112 751 | 2 440 875 | 3 163 057 | 13 957 947 | 17 671 394 | 29 515 344 |
| B | NW393 | Mamusa | 22 634 812 | 5 693 305 | 1 571 297 | 41 949 785 | 2 162 172 | 36 655 555 | 1 453 870 | 2 342 551 | 3 351 447 |
| B | NW394 | Greater Taung | 1 351 041 | 10 016 139 | 26 554 437 | 36 686 670 | 54 730 927 | 26 276 308 | 907 156 | 63 153 | 152 706 |
| B | NW396 | Lekwa-Teemane | 32 051 552 | 56 375 078 | | 14 628 751 | 12 216 969 | 1 567 868 | 3 750 022 | 5 772 998 | 5 748 877 |
| B | NW397 | Kagisano-Molopo | 12 953 360 | 23 403 791 | 40 057 656 | 21 557 424 | 25 419 587 | 131 722 106 | 350 299 | 283 818 | 82 968 |
| C | DC39 | Dr Ruth Segomotsi Mompati | 148 485 987 | 79 581 818 | 43 028 362 | 62 232 835 | 266 065 164 | 200 092 166 | | | 33 761 |
| B | NW403 | City Of Matlosana | 655 391 203 | 20 051 989 | 73 697 807 | 630 012 960 | 257 875 124 | 210 463 005 | 18 281 619 | 33 986 873 | 23 264 026 |
| B | NW404 | Maquassi Hills | 14 358 018 | 31 178 343 | 40 034 602 | 24 370 839 | 5 375 415 | 72 524 882 | 7 344 515 | 7 495 847 | 2 351 520 |
| C | DC40 | Dr Kenneth Kaunda | | | 37 848 620 | 3 929 075 | 8 625 776 | 8 668 284 | | 11 623 979 | 30 242 |
| Province :(WC) WESTERN CAPE | | | | | | | | | | | |
| A | CPT | Cape Town | | | | 45 000 | 996 506 | 2 000 | 294 000 | | |
| B | WC011 | Matzikama | | | | | | 11 828 498 | | | |
| B | WC012 | Cederberg | 9 134 915 | 1 219 593 | 11 336 997 | 1 357 498 | 483 901 | 2 122 451 | 8 197 | | |
| B | WC013 | Bergrivier | 5 327 387 | 3 705 846 | 2 438 153 | | 691 067 | 2 856 631 | | 1 773 | |
| B | WC014 | Saldanha Bay | | 390 658 | | 31 023 051 | 1 476 630 | 65 582 | 3 675 207 | 146 451 | 30 663 |
| B | WC015 | Swartland | 22 913 341 | 20 967 339 | | | 1 121 788 | 622 878 | | 3 473 | 9 370 |
| C | DC1 | West Coast | | 161 069 | | | 12 431 934 | 21 042 205 | | 8 697 | |
| B | WC022 | Witzenberg | | 7 757 172 | | | | | | | |
| B | WC023 | Drakenstein | 34 190 541 | | | | 25 969 917 | 88 670 | | | 64 588 |
| B | WC024 | Stellenbosch | 21 896 306 | 49 806 155 | 41 991 | 1 745 699 | 1 512 513 | 11 708 103 | | | |
| B | WC025 | Breedee Valley | 44 773 758 | 106 000 | 26 041 723 | | 91 800 | 2 724 507 | | | |
| B | WC026 | Langeberg | 11 061 458 | 19 193 663 | 21 189 492 | | | 481 798 | 465 952 | | 24 253 |
| C | DC2 | Cape Winelands DM | | | | 168 227 | | | | | |
| B | WC031 | Theewaterskloof | 21 904 021 | | | 244 660 | 42 983 847 | 2 914 587 | | 2 851 | |
| B | WC032 | Overstrand | 18 021 157 | 3 715 273 | | 5 334 200 | 147 478 | | 5 586 | 10 582 | 56 046 |
| B | WC033 | Cape Agulhas | 15 954 747 | 7 445 269 | | 1 707 045 | 717 097 | 237 855 | | 18 567 | 208 230 |
| B | WC034 | Swellendam | 15 353 069 | | | 32 145 | 15 127 | 269 904 | | | 2 304 |
| C | DC3 | Overberg | | 108 740 | 1 717 860 | 2 801 226 | 57 867 958 | 919 572 | 291 | | 1 595 |
| B | WC041 | Kannaland | 45 403 730 | 32 813 913 | 6 342 045 | 3 285 820 | 8 532 194 | 32 906 779 | 1 142 947 | 70 356 | 1 813 438 |
| B | WC042 | Hessequa | 42 670 080 | 8 545 526 | 10 599 794 | 1 487 099 | 13 640 878 | | 638 043 | 755 060 | 279 012 |
| B | WC043 | Mossel Bay | | 21 307 | 41 644 | | 2 279 942 | 216 563 | | | |
| B | WC044 | George | 66 128 608 | 43 535 436 | 33 296 696 | 98 300 | 12 241 | 124 830 | | | 168 368 |
| B | WC045 | Oudtshoorn | 59 890 226 | 95 248 771 | 42 318 257 | 82 913 601 | 110 790 216 | 55 100 428 | 6 230 757 | 4 070 213 | 11 262 387 |
| B | WC047 | Bitou | 14 756 695 | | | | 45 075 | 1 573 232 | | 262 200 | |
| B | WC048 | Knysna | 81 277 895 | 22 056 976 | 10 578 040 | 584 726 | | 3 299 115 | 475 882 | 12 531 | 73 748 |
| C | DC4 | Eden | 44 803 497 | 236 665 803 | 76 403 | 11 627 663 | 6 468 056 | 10 820 102 | 342 130 | 629 066 | 1 147 702 |
| B | WC051 | Laingsburg | 22 476 171 | 23 675 097 | 15 094 202 | 20 558 155 | 31 025 463 | 27 481 939 | 12 928 | 64 909 | 11 049 |
| B | WC052 | Prince Albert | 23 962 665 | 75 109 | | | 7 990 065 | 7 737 360 | 137 240 | | |
| B | WC053 | Beaufort West | 47 144 485 | 28 487 953 | 27 683 379 | 35 000 | 15 871 727 | 1 046 113 | | 159 670 | 44 809 |
| C | DC5 | Central Karoo | 4 564 250 | | 1 373 377 | 64 474 | 433 577 | 11 985 848 | | 12 999 | 73 583 |

Source: Annual Report AGSA, 2014 - 2016