

Enquiries: Jan Hattingh Tel: (012) 315-5009 Fax: (012) 395-6553

17 November 2014

## NON-COMPLIANCE WITH SECTIONS 5(2), 22, 24 (3) AND 74 OF THE MUNICIPAL FINANCE MANGEMENT ACT, 2003 (ACT NO. 56 OF 2003)

1. National Treasury expresses its appreciation to the managements of the municipalities list in Annex A for submitting all the required documentation in relation with their 2014/15 MTREF budgets, and for ensuring that their budget information reconciled across their adopted budgets and their electronic submissions. It should be noted that the hard-copy of the municipality's budget as approved by council is the only legal budget of the municipality, hence the importance of this reconciliation.

**Annexure A:** Municipalities that submitted a full set of 2014/15 MTREF information and whose electronic budget returns and electronic budgets reconcile with the hard-copy of the municipality's 2014/15 MTREF budget as approved by council.

- 2. The National Treasury hereby lists the names of the municipalities that have failed to conform to the legislative requirements outlined by Sections 5(2), 22(b)(i), 24(3) and 74 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) in respect of the 2014/15 MTREF budget and 2013/14 Annual Financial Statements (pre-audit information).
- 3. The National Treasury is publishing this information as part of its efforts to improve the quality of data and increase the level of compliance by municipalities with regards to the submission of information which is critical to facilitate monitoring and oversight but also to improve resource allocation.
- 4. The National Treasury indicated in its communication with municipalities for the 2011/12 MTREF budget that it would in future publish the names of the municipalities that failed to comply with their reporting obligations in terms of Sections 22(b)(i) and 24(3) of the Municipal Finance Management Act, 2003 and Section 20 of the Municipal Budget and Reporting Regulations, 2009.
- 5. **Annexures B to G** (excluding Annexure E) provide the names of the municipalities that have not fully comply with their reporting obligations in the following respects:

Annexure B: Municipalities that submitted a full set of 2014/15 MTREF information, but whose 2014/15 MTREF electronic budget returns, and / or electronic budgets do not

reconcile with the hard-copy of the municipality's 2014/15 MTREF budget as approved by council as at 31 October 2014;

**Annexure C:** Municipalities that did not submit a full set of 2014/15 MTREF information, and whose 2014/15 MTREF electronic budget returns, and / or electronic budgets do not reconcile with the hard-copy of the municipality's 2014/15 MTREF budget as approved by council as at 31 October 2014;

**Annexure D:** Municipalities that did not submit a complete set of 2014/15 budget information in terms of Section 17 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and Sections 15 and 20 of the Municipal Budget and Reporting Regulations but has been verified as reconciling with the hard-copy of the municipality's 2014/15 MTREF budget as approved by council as at 31 October 2014;

**Annexure E:** Municipalities that submitted a complete set of 2013/14 Annual Financial Statements (pre-audit information) in terms of Sections 5(2) and 74 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) as at 10 November 2014;

**Annexure F:** Municipalities that did not submit a complete set of 2013/14 Annual Financial Statements (pre-audit information) in terms of Sections 5(2) and 74 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) as at 10 November 2014; and

**Annexure G:** Municipalities that did not submit any 2013/14 Annual Financial Statements (pre-audit information) in terms of Sections 5(2) and 74 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) as at 10 November 2014.

- 6. National Treasury urges all municipalities whose names appear in the attached Annexes to take the necessary steps to ensure that they comply with their reporting obligations in terms of Sections 5(2), 22, 24(3) and 74 of the Municipal Financial Management Act in future.
- 7. National Treasury notes that section 216(2) of the Constitution empowers it to stop the transfer of funds to municipalities where there is a persistent material breach of the treasury norms and standards established by the MFMA. In National Treasury's view the areas of non-compliance listed in **Annexes B to G** (excluding Annexure E) represent material non-compliance with the relevant provisions of the MFMA.
- 8. A full set of 2014/15 budget information in terms of the MFMA and Circulars 54 and 55 consists of the following:
  - a. A hard- and electronic copy of the municipality's 2013/14 budget and MTREF as approved by council (which must be in the format of Schedule A of the Municipal Budget and Reporting Regulations);
  - b. An electronic Excel version of Schedule A1, which includes the main budget tables A1 A10 and the supporting tables SA1 SA37; and
  - c. The electronic budget return forms.
- 9. A full set of 2013/14 Annual Financial Statement (pre-audit information) consists of the following:
  - a. A hard- and electronic copy of the pre-audit Annual Financial Statements provided to the Auditor-General; and
  - b. The electronic Annual Financial Statement returns and appropriation statement.

Annexure A: Municipalities that submitted a full set of 2014/15 MTREF information and whose electronic budget returns and electronic budgets reconcile with the hard-copy of the municipality's 2014/15 MTREF budget as approved by council:

Code	Name of Municipality
Eastern Cape - 37 Municipalities	
BUF	Buffalo City
NMA	Nelson Mandela Bay
EC101	Camdeboo
EC102	Blue Crane Route
EC103	Ikwezi
EC104	Makana
EC105	Ndlambe
EC106	Sundays River Valley
EC107	Baviaans
EC108	Kouga
EC109	Kou-kamma
DC10	Sarah Baartman
EC122	Mnquma
EC123	Great Kei
EC124	Amahlathi
EC127	Nkonkobe
EC128	Nxuba
DC12	Amathole
EC132	Tsolwana
EC133	Inkwanca
EC134	Lukhanji
EC135	Intsika Yethu
EC136	Emalahleni
EC137	Engcobo
EC138	Sakhisizwe
DC13	Chris Hani
EC141	Elundini
EC142	Senqu
EC143	Maletswai
EC144	Gariep
DC14	Joe Gqabi
EC155	Nyandeni
EC156	Mhlontlo

EC441         Matatiele           EC442         Umzimvubu           EC443         Mbizana           Free State – 1 Municipality         Free State – 1 Municipality           FS191         Setsoto           Gauteng – 12 Municipalities         Ekurhuleni Metro           EKU         Ekurhuleni Metro           JHB         City of Johannesburg           TSH         City of Tshwane           GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities         ETH           ETH         Vulamehlo           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwatthi	EC157	King Sabata Dalindyebo
EC443         Mbizana           Free State – 1 Municipality         Setsoto           Free State – 1 Municipalities         Ekurhuleni Metro           EKU         Ekurhuleni Metro           JHB         City of Johannesburg           TSH         City of Tshwane           GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities         ETH           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMngeni           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           KZN2	EC441	Matatiele
Free State – 1 Municipality           FS191         Setsoto           Gauteng – 12 Municipalities           EKU         Ekurhuleni Metro           JHB         City of Johannesburg           TSH         City of Tshwane           GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           kwaZulu-Natal – 57 Municipalities           ETH         eThekwini           KZN211         Vulamehlo           kZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMnshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           MKANDathini	EC442	Umzimvubu
FS191         Setsoto           Gauteng – 12 Municipalities         Ekurhuleni Metro           EKU         Ekurhuleni Metro           JHB         City of Johannesburg           TSH         City of Tshwane           GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities         ETH           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           MKhambathini	EC443	Mbizana
FS191         Setsoto           Gauteng – 12 Municipalities         Ekurhuleni Metro           EKU         Ekurhuleni Metro           JHB         City of Johannesburg           TSH         City of Tshwane           GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities         ETH           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           MKhambathini		
Gauteng – 12 Municipalities           EKU         Ekurhuleni Metro           JHB         City of Johannesburg           TSH         City of Tshwane           GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities         ETH           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           KZN226         Mkhambathini	Free State – 1 Municipality	
EKU         Ekurhuleni Metro           JHB         City of Johannesburg           TSH         City of Tshwane           GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           KZN226         Mkhambathini	FS191	Setsoto
EKU         Ekurhuleni Metro           JHB         City of Johannesburg           TSH         City of Tshwane           GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           KZN226         Mkhambathini		
JHB         City of Johannesburg           TSH         City of Tshwane           GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           KZN226         Mkhambathini		
TSH         City of Tshwane           GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities         ETH           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           KZN226         Mkhambathini	EKU	Ekurhuleni Metro
GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           KZN226         Mkhambathini	JHB	City of Johannesburg
GT422         Midvaal           GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           KZN226         Mkhambathini	TSH	City of Tshwane
GT423         Lesedi           DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           KZN226         Mkhambathini	GT421	Emfuleni
DC42         Sedibeng           GT481         Mogale City           GT482         Randfontein           GT483         Westonaria           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 57 Municipalities         ETH           ETH         eThekwini           KZN211         Vulamehlo           KZN212         Umdoni           KZN213         Umzumbe           KZN214         uMuziwabantu           KZN215         Ezinqoleni           KZN216         Hibiscus Coast           DC21         Ugu           KZN221         uMshwathi           KZN222         uMngeni           KZN223         Mpofana           KZN224         Impendle           KZN226         Mkhambathini	GT422	Midvaal
GT481 Mogale City GT482 Randfontein GT483 Westonaria GT484 Merafong City  DC48 West Rand  KwaZulu-Natal – 57 Municipalities ETH eThekwini KZN211 Vulamehlo KZN212 Umdoni KZN213 Umzumbe KZN214 uMuziwabantu KZN215 Ezinqoleni KZN216 Hibiscus Coast DC21 Ugu KZN221 uMshwathi KZN222 uMngeni KZN223 Mpofana KZN223 Mpofana KZN224 Impendle KZN223 Mkhambathini	GT423	Lesedi
GT482 Randfontein  GT483 Westonaria  GT484 Merafong City  DC48 West Rand  KwaZulu-Natal – 57 Municipalities  ETH eThekwini  KZN211 Vulamehlo  KZN212 Umdoni  KZN213 Umzumbe  KZN214 uMuziwabantu  KZN215 Ezinqoleni  KZN216 Hibiscus Coast  DC21 Ugu  KZN221 uMshwathi  KZN222 uMngeni  KZN223 Mpofana  KZN224 Impendle  KZN226 Mkhambathini	DC42	Sedibeng
GT483 Westonaria  GT484 Merafong City  DC48 West Rand  KwaZulu-Natal – 57 Municipalities  ETH eThekwini  KZN211 Vulamehlo  KZN212 Umdoni  KZN213 Umzumbe  KZN214 uMuziwabantu  KZN215 Ezinqoleni  KZN216 Hibiscus Coast  DC21 Ugu  KZN221 uMshwathi  KZN222 uMngeni  KZN223 Mpofana  KZN223 Mpofana  KZN224 Impendle  KZN226 Mkhambathini	GT481	Mogale City
GT484       Merafong City         DC48       West Rand         KwaZulu-Natal – 57 Municipalities         ETH       eThekwini         KZN211       Vulamehlo         KZN212       Umdoni         KZN213       Umzumbe         KZN214       uMuziwabantu         KZN215       Ezinqoleni         KZN216       Hibiscus Coast         DC21       Ugu         KZN221       uMshwathi         KZN222       uMngeni         KZN223       Mpofana         KZN224       Impendle         KZN226       Mkhambathini	GT482	Randfontein
DC48  KwaZulu-Natal – 57 Municipalities  ETH eThekwini  KZN211 Vulamehlo  KZN212 Umdoni  KZN213 Umzumbe  KZN214 uMuziwabantu  KZN215 Ezinqoleni  KZN216 Hibiscus Coast  DC21 Ugu  KZN221 uMshwathi  KZN222 uMngeni  KZN223 Mpofana  KZN224 Impendle  KZN226 Mkhambathini	GT483	Westonaria
KwaZulu-Natal – 57 Municipalities  ETH eThekwini  KZN211 Vulamehlo  KZN212 Umdoni  KZN213 Umzumbe  KZN214 uMuziwabantu  KZN215 Ezinqoleni  KZN216 Hibiscus Coast  DC21 Ugu  KZN221 uMshwathi  KZN222 uMngeni  KZN223 Mpofana  KZN224 Impendle  KZN226 Mkhambathini	GT484	Merafong City
ETH eThekwini  KZN211 Vulamehlo  KZN212 Umdoni  KZN213 Umzumbe  KZN214 uMuziwabantu  KZN215 Ezinqoleni  KZN216 Hibiscus Coast  DC21 Ugu  KZN221 uMshwathi  KZN222 uMngeni  KZN223 Mpofana  KZN224 Impendle  KZN226 Mkhambathini	DC48	West Rand
ETH eThekwini  KZN211 Vulamehlo  KZN212 Umdoni  KZN213 Umzumbe  KZN214 uMuziwabantu  KZN215 Ezinqoleni  KZN216 Hibiscus Coast  DC21 Ugu  KZN221 uMshwathi  KZN222 uMngeni  KZN223 Mpofana  KZN224 Impendle  KZN226 Mkhambathini		
KZN212 Umdoni  KZN213 Umzumbe  KZN214 uMuziwabantu  KZN215 Ezinqoleni  KZN216 Hibiscus Coast  DC21 Ugu  KZN221 uMshwathi  KZN222 uMngeni  KZN223 Mpofana  KZN224 Impendle  KZN226 Mkhambathini	KwaZulu-Natal – 57 Municipalities	
KZN212 Umdoni  KZN213 Umzumbe  KZN214 uMuziwabantu  KZN215 Ezinqoleni  KZN216 Hibiscus Coast  DC21 Ugu  KZN221 uMshwathi  KZN222 uMngeni  KZN223 Mpofana  KZN224 Impendle  KZN226 Mkhambathini	ETH	eThekwini
KZN213 Umzumbe  KZN214 uMuziwabantu  KZN215 Ezinqoleni  KZN216 Hibiscus Coast  DC21 Ugu  KZN221 uMshwathi  KZN222 uMngeni  KZN223 Mpofana  KZN224 Impendle  KZN226 Mkhambathini	KZN211	Vulamehlo
KZN214 uMuziwabantu  KZN215 Ezinqoleni  KZN216 Hibiscus Coast  DC21 Ugu  KZN221 uMshwathi  KZN222 uMngeni  KZN223 Mpofana  KZN224 Impendle  KZN226 Mkhambathini	KZN212	Umdoni
KZN215 Ezinqoleni  KZN216 Hibiscus Coast  DC21 Ugu  KZN221 uMshwathi  KZN222 uMngeni  KZN223 Mpofana  KZN224 Impendle  KZN226 Mkhambathini	KZN213	Umzumbe
KZN216Hibiscus CoastDC21UguKZN221uMshwathiKZN222uMngeniKZN223MpofanaKZN224ImpendleKZN226Mkhambathini	KZN214	uMuziwabantu
DC21UguKZN221uMshwathiKZN222uMngeniKZN223MpofanaKZN224ImpendleKZN226Mkhambathini	KZN215	Ezinqoleni
KZN221 uMshwathi KZN222 uMngeni KZN223 Mpofana KZN224 Impendle KZN226 Mkhambathini	KZN216	Hibiscus Coast
KZN222 uMngeni KZN223 Mpofana KZN224 Impendle KZN226 Mkhambathini	DC21	Ugu
KZN223 Mpofana KZN224 Impendle KZN226 Mkhambathini	KZN221	uMshwathi
KZN224 Impendle KZN226 Mkhambathini	KZN222	uMngeni
KZN226 Mkhambathini	KZN223	Mpofana
	KZN224	Impendle
KZN227 Richmond	KZN226	Mkhambathini
Tallinoid	KZN227	Richmond
DC22 uMgundgundlovu	DC22	uMgundgundlovu

KZN232	Emnambithi / Ladysmith
KZN233	Indaka
KZN234	Umtshezi
KZN235	Okhahlamba
KZN236	Imbabazane
DC23	Uthukela
KZN241	Endumeni
KZN242	Nquthu
KZN245	Umvoti
DC24	Umzinyathi
KZN252	Newcastle
KZN253	eMadlangeni
KZN254	Dannhauser
DC25	Amajuba
KZN261	eDumbe
KZN262	uPhongolo
KZN263	Abaqulusi
KZN265	Nongoma
KZN266	Ulundi
DC26	Zululand
KZN271	Umhlabuyalingana
KZN272	Jozini
KZN273	The Big 5 Flase Bay
KZN274	Hlabisa
KZN275	Mtubatuba
DC27	Umkhanyakude
KZN282	Umhlathuze
KZN284	uMlalazi
KZN285	Mthonjaneni
KZN286	Nkandla
DC28	uThungulu
KZN291	Mandeni
KZN292	KwaDukuza
KZN293	Ndwedwe
KZN294	Maphumulo
DC29	iLembe
KZN431	Ingwe
KZN432	Kwa Sani

KZN433	Greater Kokstad
KZN434	Ubuhlebezwe
KZN435	Umzimkhulu
DC43	Harry Gwala
Limpopo - 18 Municipalities	
LIM331	Greater Giyane
LIM332	Greater Letaba
LIM333	Greater Tzaneen
LIM334	Ba-Phalaborwa
DC33	Mopani
LIM341	Musina
LIM342	Mutale
LIM343	Thulamela
LIM344	Makhado
LIM351	Blouberg
LIM352	Aganang
DC35	Capricorn
LIM361	Thabazimbi
LIM365	Modimolle
DC36	Waterberg
LIM471	Ephraim Mogale
LIM473	Makhuduthamaga
LIM474	Fetakgomo
Mpumalanga – 6 Municipalities	
DC30	Gert Sibande
MP313	Steve Tshwete
DC31	Nkangala
MP322	Mbombela
MP323	Umjindi
MP324	Nkomazi
Northern Cape – 32 Municipalities	
NC451	Joe Morolong
NC452	Ga-Segonyana
NC453	Gamagara
DC45	John Taolo Gaetsewe

NC061	Richtersveld
NC062	Nama Khoi
NC064	Kamiesberg
NC065	Hantam
NC066	Karoo Hoogland
NC067	Khai-Ma
DC6	Namakwa
NC071	Ubuntu
NC072	Umsobomvu
NC073	Emthanjeni
NC074	Kareeberg
NC075	Renosterberg
NC076	Thembelihle
NC077	Siyathemba
NC078	Siyancuma
DC7	Pixley Ka Seme
NC081	Mier
NC082	!Kai! Garib
NC083	//Khara Hais
NC084	!Kheis
NC085	Tsantsabane
NC086	Kgatelopele
DC8	Z F Mgcawu
NC091	Sol Plaatje
NC092	Dikgatlong
NC093	Magareng
NC094	Phokwane
DC9	Frances Baard
North West – 9 Municipalities	
NW371	Moretele
NW372	Madibeng
NW373	Rustenburg
NW375	Moses Kotane
NW392	Naledi
NW393	Mamusa
NW397	Molopo-Kagisano
NW402	Tlokwe

DC40	Dr Kenneth Kaunda
Western Cape – 30 Municipalities	
CPT	Cape Town
WC011	Matzikama
WC012	Cederberg
WC013	Bergrivier
WC014	Saldanha Bay
WC015	Swartland
DC1	West Coast
WC022	Witzenberg
WC023	Drakenstein
WC024	Stellenbosch
WC025	Breede Valley
WC026	Langeberg
DC2	Cape Winelands DM
WC031	Theewaterskloof
WC032	Overstrand
WC033	Cape Agulhas
WC034	Swellendam
DC3	Overberg
WC041	Kannaland
WC042	Hessequa
WC043	Mossel Bay
WC044	George
WC045	Oudtshoorn
WC047	Bitou
WC048	Knysna
DC4	Eden
WC051	Laingsburg
WC052	Prince Albert
WC053	Beaufort West
DC5	Central Karoo

Annexure B: Municipalities that submitted a full set of 2014/15 MTREF information, but whose 2014/15 MTREF electronic budget returns, and / or electronic budgets do not reconcile with the hard-copy of the municipality's 2014/15 MTREF budget as approved by council as at 31 October 2014:

Code	Name of Municipality
Eastern Cape – 2 Municipalities	
EC444	Ntabankulu
EC131	Inxuba Yethemba
Free State – 9 Municipalities	
FS163	Mohokare
DC16	Xhariep
FS181	Masilonyana
FS184	Matjhabeng
DC18	Lejweleputswa
FS194	Maluti-a-Phofung
FS201	Moqhaka
FS204	Metsimaholo
DC20	Fezile Dabi
Mpumalanga – 1 Municipality	
MP301	Albert Luthuli

Annexure C: Municipalities that did not submit a full set of 2014/15 MTREF information, and whose 2014/15 MTREF electronic budget returns, and / or electronic budgets do not reconcile with the hard-copy of the municipality's 2014/15 MTREF budget as approved by council as at 31 October 2014:

Code	Name of Municipality
Eastern Cape – 2 Municipalities	
EC121	Mbhashe
DC15	O R Tambo
Free State – 10 Municipalities	
MAN	Mangaung
FS161	Letsemeng
FS162	Kopanong
FS164	Naledi
FS182	Tokologo
FS183	Tswelopele
FS185	Nala
FS195	Phumelela
FS196	Mantsopa
FS203	Ngwathe
Limpopo - 1 Municipality	
LIM475	Greater Tubatse
Mpumalanga – 5 Municipalities	
MP304	Pixley Ka Seme
MP307	Govan Mbeki
MP311	Victor Khanye
MP312	Emalahleni
MP314	Emakhazeni
North West – 1 Municipality	
NW404	Maquassi Hills

Annexure D: Municipalities that did not submit a complete set of 2014/15 budget information in terms of Section 17 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and Sections 15 and 20 of the Municipal Budget and Reporting Regulations but has been verified as reconciling with the hard-copy of the municipality's 2014/15 MTREF budget as approved by council as at 31 October 2014:

Code	Name of Municipality
Eastern Cape – 4 Municipalities	
EC126	Ngqushwa
EC153	Ngquza Hills
EC154	Port St Johns
DC44	Alfred Nzo
Free State – 4 Municipalities	·
FS192	Dihlabeng
FS193	Nketoana
DC19	Thabo Mofutsanyana
FS205	Mafube
KwaZulu-Natal – 4 Municipalities	·
KZN281	Mfolozi
KZN283	Ntambanana
KZN225	Msunduzi
KZN244	Msinga
Limpopo – 11 Municipalities	
DC34	Vhembe
LIM335	Maruleng
LIM353	Molemole
LIM354	Polokwane
LIM355	Lepelle-Nkumpi
LIM362	Lephalale
LIM364	Mookgopong
LIM366	Bela Bela
LIM367	Mogalakwena
LIM472	Elias Motsoaledi
DC47	Sekhukhune
Mpumalanga – 9 Municipalities	
MP302	Msukaligwa

Code	Name of Municipality
MP303	Mkhondo
MP305	Lekwa
MP306	Dipaleseng
MP315	Thembisile Hani
MP316	Dr J S Moroka
MP321	Thaba Chweu
MP325	Bushbuckridge
DC32	Ehlanzeni
North West – 13 Municipalities	
NW374	Kgetlengrivier
DC37	Bojanala Platinum
NW381	Ratlou
NW382	Tswaing
NW383	Mafikeng
NW384	Ditsobotla
NW385	Ramotshere Moiloa
DC38	Ngaka Modiri Molema
NW394	Greater Taung
NW396	Lekwa-Teemane
DC39	Dr Ruth Segomotsi Mompati
NW401	Ventersdorp
NW403	City of Matlosana

Annexure E: Municipalities that submitted a complete set of 2013/14 Annual Financial Statements (pre-audit information) in terms of Sections 5(2) and 74 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) as at 10 November 2014:

Code	Name of Municipality
Eastern Cape – 24 Municipality	
NMA	Nelson Mandela Bay
EC101	Camdeboo
EC102	Blue Crane Route
EC103	Ikwezi
EC106	Sundays River Valley
EC107	Baviaans
EC108	Kouga
DC10	Sarah Baartman
EC122	Mnquma
EC128	Nxuba
DC12	Amathole
EC131	Inxuba Yethemba
EC135	Intsika Yethu
EC136	Emalahleni
EC137	Engcobo
EC141	Elundini
EC142	Senqu
EC143	Maletswai
EC144	Gariep
DC14	Joe Gqabi
EC155	Nyandeni
EC157	King Sabata Dalindyebo
EC441	Matatiele
EC443	Mbizana
Free State – 5 Municipalities	
FS182	Tokologo
FS184	Matjhabeng
FS191	Setsoto
FS204	Metsimaholo
DC20	Fezile Dabi
Courtons O.Municipalities	
Gauteng – 8 Municipalities	City Of Johannach
JHB	City Of Johannesburg

GT421         Emfuleni           GT422         Midvaal           GT423         Lesedi           GT481         Mogale City           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 26 Municipalities         KXX           KZN212         Umdoni           KZN213         Umzumbe           KZN221         uMshwathi           KZN222         uMngeni           KZN226         Mkhambathini           KZN227         Richmond           KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN253         eMadlangeni           DC25         Amajuba           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu	TSH	City Of Tshwane
GT423         Lesedi           GT481         Mogale City           GT484         Merafong City           DC48         West Rand           KWaZulu-Natal – 26 Municipalities         KXN212           KZN212         Umdoni           KZN213         Umzumbe           KZN221         uMshwathi           KZN222         uMngeni           KZN226         Mkhambathini           KZN227         Richmond           KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN263         Abaqulusi           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN276         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu           KZN431         Ingwe	GT421	Emfuleni
GT481         Mogale City           GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 26 Municipalities         KXN212           KZN212         Umdoni           KZN213         Umzumbe           KZN221         uMshwathi           KZN222         uMngeni           KZN226         Mkhambathini           KZN227         Richmond           KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN253         eMadlangeni           DC25         Amajuba           KZN272         Jozini           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu           KZN431         Ingwe           KZN433         Greater Kokstad	GT422	Midvaal
GT484         Merafong City           DC48         West Rand           KwaZulu-Natal – 26 Municipalities         West Rand           KZN212         Umdoni           KZN213         Umzumbe           KZN221         uMshwathi           KZN222         uMngeni           KZN226         Mkhambathini           KZN227         Richmond           KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN263         Abaqulusi           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu           KZN291         Mandeni           KZN433         Greater Kokstad           KZN433         Greater Kokstad           KZN435         Umzimkhulu           DC43         Harry Gwal	GT423	Lesedi
DC48         West Rand           KwaZulu-Natal – 26 Municipalities         West Rand           KZN212         Umdoni           KZN213         Umzumbe           KZN221         uMshwathi           KZN222         uMngeni           KZN226         Mkhambathini           KZN227         Richmond           KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN263         Abaqulusi           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu           KZN291         Mandeni           KZN433         Greater Kokstad           KZN435         Umzimkulu           DC43         Harry Gwala	GT481	Mogale City
KwaZulu-Natal – 26 Municipalities           KZN212         Umdoni           KZN213         Umzumbe           KZN221         uMshwathi           KZN222         uMngeni           KZN226         Mkhambathini           KZN227         Richmond           KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN263         Abaqulusi           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN284         UMlalazi           DC28         UThungulu           KZN291         Mandeni           KZN433         Greater Kokstad           KZN435         Umzimkhulu           DC43         Harry Gwala	GT484	Merafong City
KZN212         Umdoni           KZN213         Umzumbe           KZN221         uMshwathi           KZN222         uMngeni           KZN226         Mkhambathini           KZN227         Richmond           KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN263         Abaqulusi           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN276         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu           KZN291         Mandeni           KZN433         Greater Kokstad           KZN435         Umzimkhulu           DC43         Harry Gwala           Limpopo – 7 Municipalities	DC48	West Rand
KZN212         Umdoni           KZN213         Umzumbe           KZN221         uMshwathi           KZN222         uMngeni           KZN226         Mkhambathini           KZN227         Richmond           KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN263         Abaqulusi           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN276         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu           KZN291         Mandeni           KZN433         Greater Kokstad           KZN435         Umzimkhulu           DC43         Harry Gwala           Limpopo – 7 Municipalities		
KZN213 Umzumbe  KZN221 uMshwathi  KZN222 uMngeni  KZN226 Mkhambathini  KZN227 Richmond  KZN233 Indaka  KZN234 Umtshezi  KZN235 Okhahlamba  KZN236 Imbabazane  KZN236 Imbabazane  KZN241 Endumeni  KZN252 Newcastle  KZN253 eMadlangeni  DC25 Amajuba  KZN263 Abaqulusi  KZN272 Jozini  KZN272 Jozini  KZN273 The Big 5 False Bay  KZN274 Hlabisa  KZN274 Hlabisa  KZN275 Mtubatuba  KZN275 Mtubatuba  KZN275 Mtubatuba  KZN276 Umlalazi  DC28 UThungulu  KZN291 Mandeni  KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KwaZulu-Natal – 26 Municipalities	
KZN221 uMshwathi  KZN222 uMngeni  KZN226 Mkhambathini  KZN227 Richmond  KZN233 Indaka  KZN234 Umtshezi  KZN235 Okhahlamba  KZN236 Imbabazane  KZN236 Imbabazane  KZN241 Endumeni  KZN252 Newcastle  KZN253 eMadlangeni  DC25 Amajuba  KZN263 Abaqulusi  KZN272 Jozini  KZN273 The Big 5 False Bay  KZN274 Hlabisa  KZN274 Hlabisa  KZN275 Mtubatuba  KZN275 Mtubatuba  KZN275 Mtubatuba  KZN276 Umliazi  DC28 UThungulu  KZN291 Mandeni  KZN291 Mandeni  KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN212	Umdoni
KZN222         uMngeni           KZN226         Mkhambathini           KZN227         Richmond           KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN263         Abaqulusi           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu           KZN291         Mandeni           KZN431         Ingwe           KZN433         Greater Kokstad           KZN433         Umzimkhulu           DC43         Harry Gwala           Limpopo – 7 Municipalities	KZN213	Umzumbe
KZN226         Mkhambathini           KZN227         Richmond           KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN263         Abaqulusi           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu           KZN291         Mandeni           KZN431         Ingwe           KZN433         Greater Kokstad           KZN435         Umzimkhulu           DC43         Harry Gwala           Limpopo – 7 Municipalities	KZN221	uMshwathi
KZN227         Richmond           KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN263         Abaqulusi           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu           KZN291         Mandeni           KZN431         Ingwe           KZN433         Greater Kokstad           KZN435         Umzimkhulu           DC43         Harry Gwala           Limpopo – 7 Municipalities	KZN222	uMngeni
KZN233         Indaka           KZN234         Umtshezi           KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN263         Abaqulusi           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu           KZN291         Mandeni           KZN431         Ingwe           KZN433         Greater Kokstad           KZN435         Umzimkhulu           DC43         Harry Gwala           Limpopo - 7 Municipalities	KZN226	Mkhambathini
KZN234 Umtshezi KZN235 Okhahlamba KZN236 Imbabazane KZN241 Endumeni KZN252 Newcastle KZN253 eMadlangeni DC25 Amajuba KZN263 Abaqulusi KZN272 Jozini KZN273 The Big 5 False Bay KZN274 Hlabisa KZN275 Mtubatuba KZN275 Mtubatuba KZN275 Mtubatuba KZN284 UMlalazi DC28 UThungulu KZN291 Mandeni KZN431 Ingwe KZN433 Greater Kokstad KZN435 Umzimkhulu DC43 Harry Gwala Limpopo – 7 Municipalities	KZN227	Richmond
KZN235         Okhahlamba           KZN236         Imbabazane           KZN241         Endumeni           KZN252         Newcastle           KZN253         eMadlangeni           DC25         Amajuba           KZN263         Abaqulusi           KZN272         Jozini           KZN273         The Big 5 False Bay           KZN274         Hlabisa           KZN275         Mtubatuba           KZN284         uMlalazi           DC28         uThungulu           KZN291         Mandeni           KZN431         Ingwe           KZN433         Greater Kokstad           KZN435         Umzimkhulu           DC43         Harry Gwala           Limpopo – 7 Municipalities	KZN233	Indaka
KZN236 Imbabazane  KZN241 Endumeni  KZN252 Newcastle  KZN253 eMadlangeni  DC25 Amajuba  KZN263 Abaqulusi  KZN272 Jozini  KZN273 The Big 5 False Bay  KZN274 Hlabisa  KZN275 Mtubatuba  KZN275 Mtubatuba  KZN284 uMlalazi  DC28 uThungulu  KZN291 Mandeni  KZN291 Mandeni  KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN234	Umtshezi
KZN241 Endumeni  KZN252 Newcastle  KZN253 eMadlangeni  DC25 Amajuba  KZN263 Abaqulusi  KZN272 Jozini  KZN273 The Big 5 False Bay  KZN274 Hlabisa  KZN275 Mtubatuba  KZN284 uMlalazi  DC28 uThungulu  KZN291 Mandeni  KZN291 Mandeni  KZN433 Greater Kokstad  KZN433 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN235	Okhahlamba
KZN252 Newcastle  KZN253 eMadlangeni  DC25 Amajuba  KZN263 Abaqulusi  KZN272 Jozini  KZN273 The Big 5 False Bay  KZN274 Hlabisa  KZN275 Mtubatuba  KZN284 uMlalazi  DC28 uThungulu  KZN291 Mandeni  KZN431 lngwe  KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN236	Imbabazane
KZN253 eMadlangeni  DC25 Amajuba  KZN263 Abaqulusi  KZN272 Jozini  KZN273 The Big 5 False Bay  KZN274 Hlabisa  KZN275 Mtubatuba  KZN284 uMlalazi  DC28 uThungulu  KZN291 Mandeni  KZN431 Ingwe  KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN241	Endumeni
DC25 Amajuba  KZN263 Abaqulusi  KZN272 Jozini  KZN273 The Big 5 False Bay  KZN274 Hlabisa  KZN275 Mtubatuba  KZN284 uMlalazi  DC28 uThungulu  KZN291 Mandeni  KZN431 Ingwe  KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN252	Newcastle
KZN263 Abaqulusi KZN272 Jozini KZN273 The Big 5 False Bay KZN274 Hlabisa KZN275 Mtubatuba KZN284 uMlalazi DC28 uThungulu KZN291 Mandeni KZN431 Ingwe KZN433 Greater Kokstad KZN435 Umzimkhulu DC43 Harry Gwala Limpopo – 7 Municipalities	KZN253	eMadlangeni
KZN272  KZN273  The Big 5 False Bay  KZN274  Hlabisa  KZN275  Mtubatuba  KZN284  UMlalazi  DC28  UThungulu  KZN291  Mandeni  KZN431  Ingwe  KZN433  Greater Kokstad  KZN435  Umzimkhulu  DC43  Harry Gwala  Limpopo – 7 Municipalities	DC25	Amajuba
KZN273 The Big 5 False Bay  KZN274 Hlabisa  KZN275 Mtubatuba  KZN284 uMlalazi  DC28 uThungulu  KZN291 Mandeni  KZN431 Ingwe  KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN263	Abaqulusi
KZN274 Hlabisa  KZN275 Mtubatuba  KZN284 uMlalazi  DC28 uThungulu  KZN291 Mandeni  KZN431 lngwe  KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN272	Jozini
KZN275 Mtubatuba  KZN284 uMlalazi  DC28 uThungulu  KZN291 Mandeni  KZN431 Ingwe  KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN273	The Big 5 False Bay
KZN284 uMlalazi  DC28 uThungulu  KZN291 Mandeni  KZN431 Ingwe  KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN274	Hlabisa
DC28  KZN291  Mandeni  KZN431  Ingwe  KZN433  Greater Kokstad  KZN435  Umzimkhulu  DC43  Harry Gwala  Limpopo – 7 Municipalities	KZN275	Mtubatuba
KZN291 Mandeni  KZN431 Ingwe  KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN284	uMlalazi
KZN431 Ingwe KZN433 Greater Kokstad KZN435 Umzimkhulu DC43 Harry Gwala Limpopo – 7 Municipalities	DC28	uThungulu
KZN433 Greater Kokstad  KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN291	Mandeni
KZN435 Umzimkhulu  DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN431	Ingwe
DC43 Harry Gwala  Limpopo – 7 Municipalities	KZN433	Greater Kokstad
Limpopo – 7 Municipalities	KZN435	Umzimkhulu
	DC43	Harry Gwala
LIM332 Greater Letaba	Limpopo – 7 Municipalities	
		Greater Letaba

LIM351	Blouberg
LIM354	Polokwane
LIM362	Lephalale
LIM365	Modimolle
DC36	Waterberg
LIM472	Elias Motsoaledi
Mpumalanga – 3 Municipalities	
MP303	Mkhondo
MP314	Emakhazeni
DC31	Nkangala
Northern Cape – 12 Municipalities	
NC452	Ga-Segonyana
NC062	Nama Khoi
NC064	Kamiesberg
NC065	Hantam
NC066	Karoo Hoogland
DC6	Namakwa
NC074	Kareeberg
DC7	Pixley Ka Seme (Nc)
NC081	Mier
NC073	Emthanjeni
NC084	!Kheis
DC9	Frances Baard
North West – 2 Municipalities	
NW392	Naledi (Nw)
NW401	Ventersdorp
Western Cape – 23 Municipalities	
CPT	Cape Town
WC011	Matzikama
WC012	Cederberg
WC013	Bergrivier
WC014	Saldanha Bay
WC015	Swartland
DC1	West Coast

WC022	Witzenberg
WC023	Drakenstein
DC2	Cape Winelands DM
WC031	Theewaterskloof
WC032	Overstrand
WC034	Swellendam
WC042	Hessequa
WC044	George
WC045	Oudtshoorn
WC048	Knysna
DC4	Eden
WC052	Prince Albert
WC053	Beaufort West
DC5	Central Karoo
WC025	Breede Valley
WC026	Langeberg

Annexure F: Municipalities that did not submit a complete set of 2013/14 Annual Financial Statements (pre-audit information) in terms of Sections 5(2) and 74 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) as at 10 November 2014:

Code	Name of Municipality
Eastern Cape – 21 Municipalities	
EC109	Kou-Kamma
EC123	Great Kei
EC132	Tsolwana
EC133	Inkwanca
EC134	Lukhanji
EC442	Umzimvubu
EC444	Ntabankulu
EC138	Sakhisizwe
DC13	Chris Hani
EC124	Amahlathi
BUF	Buffalo City
EC104	Makana
EC105	Ndlambe
EC121	Mbhashe
EC156	Mhlontlo
DC15	O .R. Tambo
DC44	Alfred Nzo
EC126	Ngqushwa
EC127	Nkonkobe
EC153	Ngquza Hills
EC154	Port St Johns
Free State – 19 Municipalities	
DC16	Xhariep
DC18	Lejweleputswa
FS194	Maluti-a-Phofung
FS163	Mohokare
FS181	Masilonyana
DC19	Thabo Mofutsanyana
FS203	Ngwathe
FS205	Mafube
FS161	Letsemeng
FS183	Tswelopele
MAN	Mangaung

FS185	Nala
FS192	Dihlabeng
FS195	Phumelela
FS162	Kopanong
FS164	Naledi (Fs)
FS193	Nketoana
FS196	Mantsopa
FS201	Moqhaka
Gauteng – 4 Municipalities	
GT482	Randfontein
EKU	Ekurhuleni Metro
DC42	Sedibeng
GT483	Westonaria
KwaZulu-Natal – 35 Municipalities	
ETH	eThekwini
KZN211	Vulamehlo
KZN214	uMuziwabantu
KZN215	Ezinqoleni
KZN216	Hibiscus Coast
DC21	Ugu
KZN223	Mpofana
KZN224	Impendle
DC22	uMgungundlovu
DC23	Uthukela
KZN245	Umvoti
DC24	Umzinyathi
KZN254	Dannhauser
KZN262	uPhongolo
KZN265	Nongoma
DC26	Zululand
KZN271	Umhlabuyalingana
DC27	Umkhanyakude
KZN281	Mfolozi
KZN282	uMhlathuze
KZN283	Ntambanana
KZN286	Nkandla

	Maphumulo
DC29 i	iLembe
KZN434	Ubuhlebezwe
KZN225	Msunduzi
KZN432	Kwa Sani
KZN232	Emnambithi/Ladysmith
KZN266	Ulundi
KZN285	Mthonjaneni
KZN292	KwaDukuza
KZN242	Nquthu
KZN244	Msinga
KZN261	eDumbe
Limpopo – 22 Municipalities	
DC33	Mopani
LIM341	Musina
LIM342	Mutale
LIM344	Makhado
DC35	Capricorn
LIM474	Fetakgomo
LIM331	Greater Giyani
LIM334	Ba-Phalaborwa
LIM364	Mookgopong
LIM343	Thulamela
LIM353	Molemole
LIM333	Greater Tzaneen
LIM335	Maruleng
LIM352	Aganang
LIM355	Lepelle-Nkumpi
LIM366	Bela Bela
LIM367	Mogalakwena
LIM475	Greater Tubatse
DC47 :	Sekhukhune
DC34	Vhembe
LIM361	Thabazimbi
LIM471	Ephraim Mogale

Mpumalanga – 16 Municipalities	
MP323	Umjindi
MP301	Albert Luthuli
MP307	Govan Mbeki
DC30	Gert Sibande
MP312	Emalahleni (Mp)
MP324	Nkomazi
MP316	Dr J.S. Moroka
MP304	Pixley Ka Seme (MP)
MP306	Dipaleseng
MP313	Steve Tshwete
MP305	Lekwa
MP315	Thembisile Hani
MP321	Thaba Chweu
MP322	Mbombela
MP325	Bushbuckridge
MP302	Msukaligwa
Northern Cape – 19 Municipalities	
NC067	Khai-Ma
NC086	Kgatelopele
NC091	Sol Plaatje
NC092	Dikgatlong
NC093	Magareng
NC451	Joe Morolong
DC45	John Taolo Gaetsewe
NC072	Umsobomvu
NC077	Siyathemba
NC083	//Khara Hais
NC078	Siyancuma
NC094	Phokwane
NC061	Richtersveld
NC453	Gamagara
NC071	Ubuntu
NC076	Thembelihle
NC082	!Kai! Garib
NC085	Tsantsabane
DC8	Z F Mgcawu

North West – 22 Municipalities	
NW396	Lekwa-Teemane
NW371	Moretele
NW372	Madibeng
NW403	City Of Matlosana
DC40	Dr Kenneth Kaunda
NW381	Ratlou
NW385	Ramotshere Moiloa
NW373	Rustenburg
NW374	Kgetlengrivier
NW375	Moses Kotane
DC37	Bojanala Platinum
NW383	Mafikeng
NW394	Greater Taung
NW397	Molopo-Kagisano
NW393	Mamusa
DC39	Dr Ruth Segomotsi Mompati
NW402	Tlokwe
NW404	Maquassi Hills
Western Cape – 7 Municipalities	
WC041	Kannaland
WC043	Mossel Bay
DC3	Overberg
WC024	Stellenbosch
WC033	Cape Agulhas
WC047	Bitou
WC051	Laingsburg

Annexure G: Municipalities that did not submit any 2013/14 Annual Financial Statements (pre-audit information) in terms of Sections 5(2) and 74 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) as at 10 November 2014:

Code	Name of Municipality
Limpopo – 1 Municipality	
LIM473	Makhuduthamaga
Mpumalanga – 2 Municipalities	
MP311	Victor Khanye
DC32	Ehlanzeni
North West – 3 Municipalities	
NW382	Tswaing
NW384	Ditsobotla
DC38	Ngaka Modiri Molema
Northern Cape – 1 Municipality	,
NC075	Renosterberg
NC075	Veliographaid