



**national treasury**

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National Treasury  
REPUBLIC OF SOUTH AFRICA

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19 February 2019

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**NON-COMPLIANCE WITH SECTION 71  
OF THE MUNICIPAL FINANCIAL MANGEMENT ACT, 2003  
(ACT NO. 56 OF 2003)**

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1. The National Treasury hereby lists the names of the provincial treasuries and municipalities that have failed to conform to the legislative requirements outlined by Section 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) for the reporting period ending 31 December 2018 (second quarter of 2018/19).
2. 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 provincial treasuries and municipalities with regards to the submission of in-year monitoring reports that are required by law.
3. The National Treasury indicated in its Section 71 publication for the reporting period ended 30 June 2007 (18 October 2007) that it would in future publish the names of the provincial treasuries and municipalities that failed to comply with their reporting obligations in terms of Section 71 of the Municipal Finance Management Act, 2003.
4. The attached Annexes provide the names of the provinces/municipalities that have not complied with their reporting obligations in the following respects:

**Annexure A:** Provincial treasuries that did not publish monthly municipal information for the period ending 31 December 2018 in terms of Section 71 of the Municipal Financial Management Act, 2003 (Act No. 56 of 2003);

**Annexure B:** Municipalities that did not submit the performance indicator reports required for the period ending 31 December 2018 in terms of Section 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

**Annexure C:** Municipalities that did not submit any reports required for the period ending 31 December 2018 in terms of Section 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

**Annexure D:** Municipalities that did not submit the signed Section 71 report for the period ending 31 December 2018 in terms of Section 71 of the Municipal Financial Management Act, 2003 (Act No. 56 of 2003);

**Annexure E:** Municipalities that did not submit electronic returns on their Conditional Grant spending for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

**Annexure F:** Municipalities that did not submit signed returns on their Conditional Grant spending for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

**Annexure G:** Municipalities that did not submit electronic returns on their external loans (BM) for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

**Annexure H:** Municipalities that did not submit signed reports on their external loans (BM) for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

**Annexure I:** Municipalities that did not submit electronic returns on their long term investments (IM) for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and

**Annexure J:** Municipalities that did not submit signed reports on their long term investments (IM) for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

5. The National Treasury urges all provinces and 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 Section 71 of the Municipal Financial Management Act in future.

**Annexure A:** Provincial treasuries that did not publish monthly municipal information for the period ending 31 December 2018 in terms of Section 71 of the Municipal Financial Management Act, 2003, (Act No. 56 of 2003).

None

**Annexure B:** Municipalities that did not submit the performance indicator reports required for the period ending 31 December 2018 in terms of Section 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 31 Municipalities	
EC101	Dr Beyers Naude
EC102	Blue Crane Route
EC104	Makana
EC105	Ndlambe
EC106	Sundays River Valley
DC10	Sarah Baartman
EC121	Mbhashe
EC122	Mnquma
EC123	Great Kei
EC124	Amahlathi
EC129	Raymond Mhlaba
EC131	Inxuba Yethemba
EC135	Intsika Yethu
EC136	Emalahleni(EC)
EC137	Engcobo
EC138	Sakhisizwe
EC139	Enoch Mgijima
DC13	Chris Hani
EC141	Elundini
EC145	Walter Sisulu
EC153	Ngquza Hills
EC154	Port St Johns
EC155	Nyandeni
EC156	Mhlontlo
EC157	King Sabata Dalindyebo
DC15	O.R.Tambo
EC441	Matatiele
EC442	Umzimbuvu
EC443	Mbizana
EC444	Ntabankulu
DC44	Alfred Nzo

Free State – 20 Municipalities	
FS161	Letsemeng
FS162	Kopanong
FS163	Mohokare
FS181	Masilonyana
FS182	Tokologo
FS183	Tswelopele
FS184	Matjhabeng
FS185	Nala
DC18	Lejweleputswa
FS191	Setsoto
FS192	Dihlabeng
FS193	Nketoana
FS194	Maluti-A-Phofung
FS195	Phumelela
FS196	Mantsopa
DC19	Thabo Mofutsanyana
FS201	Moqhaka
FS204	Metsimaholo
FS205	Mafube
DC20	Fezile Dabi

Gauteng – 4 Municipalities	
JHB	City of Johannesburg
GT423	Lesedi
DC42	Sedibeng
GT484	Merafong City

KwaZulu-Natal – 41 Municipalities	
ETH	eThekwini
KZN212	Umdoni
KZN214	Umuziwabantu
KZN216	Ray Nkonyeni
DC21	Ugu
KZN221	uMshwathi
KZN222	uMngeni

KZN223	Mpofana
KZN224	Impendle
KZN225	Msundizi
KZN226	Mkhambathini
KZN227	Richmond
DC22	uMgungundlovu
KZN237	Inkosi Langalibalele
DC23	Uthukela
KZN241	Endumeni
KZN242	Nquthu
KZN244	Msinga
KZN245	Umvoti
KZN252	Newcastle
KZN253	Emadlangeni
KZN254	Dannhauser
DC25	Amajuba
KZN261	eDumbe
KZN262	uPhongolo
KZN265	Nongoma
KZN263	Abaqulusi
KZN266	Ulundi
DC26	Zululand
KZN272	Jozini
KZN275	Mtubatuba
KZN276	Hlabisa Big Five
DC27	Umkhanyakude
KZN281	Mfolozi
KZN284	uMlalazi
KZN285	Mthonjaneni
KZN286	Nkandla
KZN293	Ndwedwe
KZN294	Maphumulo
DC29	iLembe
KZN435	Umzimkhulu

Limpopo – 23 Municipalities	
LIM331	Greater Giyani
LIM332	Greater Letaba
LIM333	Greater Tzaneen
LIM334	Ba-Phalaborwa
LIM335	Maruleng
DC33	Mopani
LIM341	Musina
LIM345	Collins Chabane
DC34	Vhembe
LIM351	Blouberg
LIM353	Molemole
LIM354	Polokwane
LIM355	Lepelle-Nkumpi
DC35	Capricorn
LIM361	Thabazimbi
LIM362	Lephalale
LIM366	Bela Bela
LIM367	Mogalakwena
LIM368	Modimolle-Mookgopong
LIM471	Ephraim Mogale
LIM473	Makhuduthamaga
LIM476	Tubatse Fetakgomo
DC47	Sekhukhune

Mpumalanga – 17 Municipalities	
MP301	Albert Luthuli
MP302	Msukaligwa
MP303	Mkhondo
MP304	Pixley Ka Seme (MP)
MP305	Lekwa
MP306	Dipaleseng
MP307	Govan Mbeki
DC30	Gert Sibande
MP311	Victor Khanye
MP312	Emalahleni (MP)

MP313	Steve Tshwete
MP314	Emakhazeni
MP316	Dr J.S. Moroka
MP321	Thaba Chweu
MP325	Bushbuckridge
MP326	City of Mbombela
DC32	Ehlanzeni

Northern Cape – 24 Municipalities	
NC451	Joe Morolong
NC453	Gamagara
NC061	Richtersveld
NC062	Nama Khoi
NC065	Hantam
NC067	Khai-Ma
DC6	Namakwa
NC071	Ubuntu
NC072	Umsobomvu
NC073	Emthanjeni
NC074	Kareeberg
NC075	Renosterberg
NC076	Thembelihle
NC077	Siyathemba
NC078	Siyancuma
NC082	!Kai! Garib
NC084	!Kheis
NC085	Tsantsabane
NC086	Kgatelopele
NC087	Dawid Kruiper
DC8	Z F Mgcawu
NC092	Dikgatlong
NC093	Magareng
NC094	Phokwane



North West – 21 Municipalities	
NW371	Moretele
NW372	Madibeng
NW373	Rustenburg
NW374	Kgetlengrivier
NW375	Moses Kotane
DC37	Bojanala Platinum
NW381	Ratlou
NW382	Tswaing
NW383	Mafikeng
NW384	Ditsobotla
NW385	Ramotshere Moiloa
DC38	Ngaka Modiri Molema
NW392	Naledi (NW)
NW393	Mamusa
NW396	Lekwa-Teemane
NW397	Kagisano-Molopo
DC39	Dr Ruth Segomotsi Mompati
NW403	City of Matlosana
NW404	Maquassi Hills
NW405	J B Marks
DC40	Dr Kenneth Kaunda

Western Cape – 15 Municipalities	
WC012	Cederberg
WC024	Stellenbosch
WC025	Breede Valley
WC026	Langerberg
WC031	Theewaterskloof
WC033	Cape Agulhas
WC041	Kannaland
WC042	Hessequa
WC043	Mossel Bay
WC044	George
WC045	Oudtshoorn
WC047	Bitou

WC048	Knysna
WC052	Prince Albert
DC5	Central Karoo

**Annexure C:** Municipalities that did not submit any reports required for the period ending 31 December 2018 in terms of Section 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

None

**Annexure D:** Municipalities that did not submit the signed Section 71 report for the period ending 31 December 2018 in terms of Section 71 of the Municipal Financial Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 12 Municipalities	
EC104	Makana
EC122	Mnquma
EC124	Amahlathi
EC129	Raymond Mhlaba
DC12	Amathole
EC131	Inxuba Yethemba
EC135	Intsika Yethu
EC136	Emalahleni (EC)
EC137	Engcobo
EC138	Sakhisizwe
DC13	Chris Hani
DC15	O R Tambo

Free State – 12 Municipalities	
FS162	Kopanong
FS163	Mohokare
FS182	Tokologo
FS185	Nala
FS191	Setsoto
FS194	Maluti-a-Phofung
FS195	Phumelela
FS196	Mantsopa
FS201	Moqhaka
FS203	Ngwathe
FS205	Mafube
DC20	Fezile Dabi

Gauteng – 1 Municipality	
JHB	City of Johannesburg

KwaZulu-Natal – 1 Municipality	
DC24	Umzinyathi

Limpopo - 18 Municipalities	
LIM332	Greater Letaba
LIM333	Greater Tzaneen
LIM335	Maruleng
DC33	Mopani
LIM343	Thulamela
LIM345	Collins Chabane
DC34	Vhembe
LIM351	Blouberg
LIM353	Molemole
LIM355	Lepelle-Nkumpi
LIM361	Thabazimbi
LIM362	Lephalale
LIM366	Bela Bela
LIM367	Mogalakwena
DC36	Waterberg
LIM471	Ephraim Mogale
LIM476	Tubatse Fetakgomo
DC47	Sekhukhune

Northern Cape – 12 Municipalities	
NC453	Gamagara
NC061	Richtersveld
NC067	Khai-Ma
NC071	Ubuntu
NC076	Thembelihle
NC077	Siyathemba
DC7	Pixley Ka Seme(NC)
NC085	Tsantsabane
NC086	Kgatelopele

NC087	Dawid Kruiper
NC093	Magareng
NC094	Phokwane

North West – 8 Municipalities	
NW374	Kgetlengrivier
NW381	Ratlou
NW384	Ditsobotla
NW393	Mamusa
NW396	Lekwa-Teemane
NW397	Kagisano-Molopo
DC39	Dr Ruth Segomotsi Mompati
NW404	Maquassi Hills

Western Cape – 1 Municipality	
WC041	Kannaland

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**Annexure E:** Municipalities that have not submitted electronic returns on their Conditional Grant spending for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Northern Cape – 2 Municipalities	
NC074	Kareeberg
NC453	Gamagara

North West– 6 Municipalities	
NW373	Rustenburg
NW382	Tswaing
NW397	Kagisano-Molopo
DC39	Dr Ruth Segomotsi Mompati
NW404	Maquassi Hills
DC40	Dr Kenneth Kaunda

**Annexure F:** Municipalities that did not submit signed Conditional Grant report for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 13 Municipalities	
EC104	Makana
EC105	Ndlambe
EC122	Mnquma
EC124	Amahlathi
EC126	Ngqushwa
EC129	Raymond Mhlaba
EC131	Inxuba Yethemba
EC135	Intsika Yethu
EC136	Emalahleni (Ec)
EC137	Engcobo
EC138	Sakhisizwe
DC13	Chris Hani
DC15	O.R.Tambo

Free State – 12 Municipalities	
FS162	Kopanong
FS163	Mohokare
FS182	Tokologo
FS184	Matjhabeng
FS185	Nala
FS191	Setsoto
FS195	Phumelela
FS196	Mantsopa
FS201	Moqhaka
FS203	Ngwathe
FS205	Mafube
DC20	Fezile Dabi

Gauteng – 1 Municipality	
JHB	City of Johannesburg

Limpopo – 20 Municipalities	
LIM332	Greater Letaba
LIM333	Greater Tzaneen



LIM334	Ba-Phalaborwa
LIM335	Maruleng
DC33	Mopani
LIM341	Musina
LIM343	Thulamela
LIM345	Collins Chabane
DC34	Vhembe
LIM351	Blouberg
LIM353	Molemole
LIM355	Lepelle-Nkumpi
LIM361	Thabazimbi
LIM362	Lephalale
LIM366	Bela Bela
LIM367	Mogalakwena
DC36	Waterberg
LIM471	Ephraim Mogale
LIM476	Tubatse Fetakgomo
DC47	Sekhukhune

Northern Cape – 12 Municipalities	
NC453	Gamagara
NC061	Richtersveld
NC067	Khai-Ma
NC071	Ubuntu
NC076	Thembelihle
NC077	Siyathemba
DC7	Pixley Ka Seme (Nc)
NC085	Tsantsabane
NC086	Kgatelopele
NC087	Dawid Kruiper
NC093	Magareng
NC094	Phokwane

North West – 9 Municipalities	
NW381	Ratlou
NW384	Ditsobotla

NW393	Mamusa
NW394	Greater Taung
NW396	Lekwa-Teemane
NW397	Kagisano-Moloto
DC39	Dr Ruth Segomotsi Mompati
NW403	City of Matlosana
NW404	Maquassi Hills

Western Cape – 1 Municipality	
WC041	Kannaland

**Annexure G:** Municipalities that did not submit the electronic return on their external loans (BM) for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 4 Municipalities	
EC104	Makana
EC135	Intsika Yethu
EC138	Sakhisizwe
DC15	O R Tambo

Free State – 6 Municipalities	
FS162	Kopanong
FS183	Tswelopele
DC18	Lejweleputswa
FS192	Dihlabeng

Gauteng – 1 Municipality	
DC48	West Rand

KwaZulu-Natal – 2 Municipalities	
KZN224	Impendle
KZN265	Nongoma

Limpopo – 5 Municipalities	
LIM341	Musina
LIM345	Collins Chabane
LIM355	Lepelle-Nkumpi
LIM362	Lephalale
LIM471	Ephraim Mogale

Northern Cape – 7 Municipalities	
NC453	Gamagara
NC071	Ubuntu
NC073	Emthanjeni
NC075	Renosterberg
NC082	!Kai! Garib

NC086	Kgatelopele
NC094	Phokwane

North West – 7 Municipalities	
NW373	Rustenburg
NW374	Kgetlengrivier
NW381	Ratlou
NW382	Tswaing
DC39	Dr Ruth Segomotsi Mompati
NW404	Maquassi Hills
DC40	Dr Kenneth Kaunda

**Annexure H:** Municipalities that did not submit signed reports on their external loans (BM) for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 8 Municipalities	
EC102	Blue Crane Route
EC104	Makana
EC135	Intsika Yethu
EC137	Engcobo
EC138	Sakhisizwe
EC153	Ngquza Hills
DC15	O.R.Tambo
DC44	Alfred Nzo

Free State – 12 Municipalities	
FS162	Kopanong
FS163	Mohokare
FS183	Tswelopele
FS185	Nala
FS191	Setsoto
FS192	Dihlabeng
FS194	Maluti-a-Phofung
FS195	Phumelela
FS196	Mantsopa
DC19	Thabo Mofutsanyana
FS201	Moqhaka
DC20	Fezile Dabi

Gauteng – 2 Municipalities	
JHB	City of Johannesburg
DC48	West Rand

KwaZulu-Natal – 4 Municipalities	
KZN223	Mpofana
KZN224	Impendle
KZN265	Nongoma
DC43	Harry Gwala

Limpopo – 15 Municipalities	
LIM333	Greater Tzaneen
LIM334	Ba-Phalaborwa
DC33	Mopani
LIM341	Musina
LIM344	Makhado
LIM345	Collins Chabane
LIM354	Polokwane
LIM355	Lepelle-Nkumpi
LIM361	Thabazimbi
LIM362	Lephalale
LIM367	Mogalakwena
DC36	Waterberg
LIM471	Ephraim Mogale
LIM473	Makhuduthamaga
LIM476	Tubatse fetakgomo

Mpumalanga – 3 Municipalities	
MP312	Emalahleni (MP)
MP313	Steve Tshwete
DC31	Nkangala

Northern Cape – 12 Municipalities	
NC451	Joe Morolong
NC453	Gamagara
NC061	Richtersveld
NC073	Emthanjeni
NC075	Renosterberg
NC076	Thembelihle
NC077	Siyathemba
NC078	Siyancuma
DC7	Pixley Ka Seme (Nc)
NC086	Kgatelopele
NC087	Dawid Kruiper
NC092	Dikgatlong

North West – 12 Municipalities	
NW371	Moretele
NW373	Rustenberg
NW374	Kgetlenrivier
NW375	Moses Kotane
NW381	Ratlou
NW382	Tswaing
NW384	Ditsobotla
NW393	Mamusa
NW396	Lekwa-Teemane
DC39	Dr Ruth Segomotsi Mompati
NW404	Maquassi Hills
DC40	Dr Kenneth Kaunda

Western Cape – 1 Municipality	
WC041	Kannaland

**Annexure I:** Municipalities that did not submit the electronic return on their long term investments (IM) for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 5 Municipalities	
EC104	Makana
EC135	Intsika Yethu
EC136	Emalahleni (EC)
EC138	Sakhisizwe
DC15	O R Tambo

Free State –6 Municipalities	
FS162	Kopanong
FS163	Mohokare
FS183	Tswelopele
FS192	Dihlabeng
FS195	Phumelela
DC20	Fezile Dabi

Limpopo – 5 Municipality	
LIM341	Musina
LIM345	Collins Chabane
LIM355	Lepelle-Nkumpi
LIM362	Lephalale
LIM471	Ephraim Mogale

Northern Cape – 6 Municipality	
NC453	Gamagara
NC071	Ubuntu
NC075	Renosterberg
NC082	!Kai! Garib
NC086	Kgatelopele
NC094	Phokwane



North West – 10 Municipalities	
NW373	Rustenburg
NW374	Kgetlengrivier
NW381	Ratlou
NW382	Tswaing
DC38	Ngaka Modiri Molema
NW393	Mamusa
NW396	Lekwa-Teemane
DC39	Dr Ruth Segomotsi Mompati
NW404	Maquassi Hills
DC40	Dr Kenneth Kaunda

**Annexure J:** Municipalities that did not submit signed reports on their long term investments (IM) for the period ending 31 December 2018 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 13 Municipalities	
BUF	Buffalo City
EC104	Makana
EC121	Mbhashe
EC124	Amahlathi
EC135	Intsika Yethu
EC136	Emalahleni(EC)
EC137	Engcobo
EC138	Sakhisizwe
EC139	Enoch Mgijima
DC13	Chris Hani
EC153	Ngquza Hills
DC15	O.R.Tambo
DC44	Alfred Nzo

Free State – 17 Municipalities	
FS162	Kopanong
FS163	Mohokare
FS182	Tokologo
FS183	Tswelopele
FS185	Nala
DC18	Lejweleputswa
FS191	Setsoto
FS192	Dihlabeng
FS193	Nketoana
FS194	Maluti-a-Phofung
FS195	Phumelela
FS196	Mantsopa
DC19	Thabo Mofutsanyana
FS201	Moqhaka
FS203	Ngwathe
FS205	Mafube
DC20	Fezile Dabi

Gauteng – 2 Municipalities	
JHB	City of Johannesburg
GT484	Merafong City

KwaZulu-Natal – 6 Municipalities	
KZN214	uMuziwabantu
KZN223	Mpofana
KZN227	Richmond
KZN244	Msinga
KZN254	Dannhauser
KZN265	Nongoma

Limpopo – 17 Municipalities	
LIM333	Greater Tzaneen
LIM334	Ba-Phalaborwa
LIM335	Maruleng
DC33	Mopani
LIM341	Musina
LIM343	Thulamela
LIM345	Collins Chabane
DC34	Vhembe
LIM353	Molemole
LIM355	Lepelle-Nkumpe
LIM361	Thabazimbi
LIM362	Lephalale
LIM367	Mogalakwena
DC36	Waterberg
LIM471	Ephraim Mogale
LIM476	Tubatse Fetakgomo
DC47	Sekhukhune

Mpumalanga – 5 Municipalities	
DC30	Gert Sibande
MP312	Emalahleni (MP)
MP313	Steve Tshwete
MP315	Thembisile Hani
DC31	Nkangala

Northern Cape – 8 Municipalities	
NC451	Joe Morolong
NC071	Ubuntu
NC075	Renosterberg
DC7	Pixley Ka Seme (Nc)
NC085	Tsantsabane
NC086	Kgatelopele
DC8	Z F Mgcawu
NC093	Magareng

North West – 14 Municipalities	
NW371	Moretele
NW373	Rustenburg
NW374	Kgetlengrivier
NW375	Moses Kotane
NW381	Ratlou
NW382	Tswaing
NW384	Ditsobotla
DC38	Ngaka Modiri Molema
NW393	Mamusa
NW396	Lekwa-Teemane
NW397	Kagisano-Molopo
DC39	Dr Ruth Segomotsi Mompati
NW404	Maquassi Hills
DC40	Dr Kenneth Kaunda