



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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15 September 2026

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

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 30 June 2026 (fourth quarter of 2025/26).
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 regarding 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 30 June 2026 in terms of Section 71 of the Municipal Financial Management Act, 2003 (Act No. 56 of 2003);

Annexure B: Municipalities that did not submit all the prescribed data strings required for the period ending 30 June 2026 in terms of Section 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

Annexure C: Municipalities that did not submit the signed Section 71 report for the period ending 30 June 2026 in terms of Section 71 of the Municipal Financial Management Act, 2003 (Act No. 56 of 2003);

Annexure D: Municipalities that did not submit signed reports on their Conditional Grant spending for the period ending 30 June 2026 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

Annexure E: Municipalities that did not submit data strings and signed reports on their external loans (BM) for the period ending 30 June 2026 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 data strings and signed reports on their long-term investments (IM) for the period ending 30 June 2026 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 their Procurement Spend Report for the period ending 30 June 2026 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 treasury that did not publish monthly municipal information for the period ending 30 June 2026 in terms of Section 71 of the Municipal Financial Management Act, 2003, (Act No. 56 of 2003).

- 1. North West

Annexure B: Municipalities that did not submit data strings required for the period ending 30 June 2026 in terms of Section 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 6 municipalities	
EC101	Dr Beyers Naude

EC106	Sundays River Valley
EC109	Kou-Kamma
EC121	Mbhashe
EC129	Raymond Mhlaba
NMA	Nelson Mandela Bay

Free State – 8 municipalities	
DC19	Thabo Mofutsanyana
FS163	Mohokare
FS181	Masilonyana
FS193	Nketoana
FS194	Maluti-a-Phofung
FS195	Phumelela
FS196	Mantsopa
FS205	Mafube

Gauteng – 1 municipality	
DC42	Sedibeng

Kwazulu Natal – 1 municipality	
KZN224	Impendle

Limpopo – 3 municipalities	
LIM333	Greater Tzaneen
LIM345	Collins Chabane
LIM472	Elias Motsoaledi

Mpumalanga – 7 municipalities	
MP302	Msukaligwa
MP304	Pixley Ka Seme (MP)
MP305	Lekwa
MP307	Govan Mbeki
MP314	Emakhazeni
MP321	Thaba Chweu
MP324	Nkomazi

Northern Cape – 8 municipalities	
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NC064	Kamiesberg
NC072	Umsobomvu
NC074	Kareeberg
NC084	!Kheis
NC086	Kgatelopele
NC094	Phokwane
NC451	Joe Morolong
NC452	Ga-Segonyana

North West – 9 municipalities	
DC37	Bojanala Platinum
DC38	Ngaka Modiri Molema
NW374	Kgetlengrivier
NW381	Ratlou
NW382	Tswaing
NW384	Ditsobotla
NW393	Mamusa
NW403	City of Matlosana
NW404	Maquassi Hills

Western Cape – 3 municipalities	
WC044	George
WC045	Oudtshoorn
WC051	Laingsburg

Annexure C: Municipalities that did not submit the signed Section 71 report for the period ending 30 June 2026 in terms of Section 71 of the Municipal Financial Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 8 municipalities	
DC10	Sarah Baartman
DC12	Amathole
EC101	Dr Beyers Naude
EC106	Sundays River Valley
EC121	Mbhashe
EC155	Nyandeni
EC442	Umzimvubu
NMA	Nelson Mandela Bay

Free State – 8 municipalities	
DC20	Fezile Dabi
FS161	Letsemeng
FS162	Kopanong
FS183	Tswelopele
FS185	Nala
FS193	Nketoana
FS195	Phumelela
FS204	Metsimaholo

Gauteng – 2 municipalities	
DC42	Sedibeng
JHB	City of Johannesburg

Limpopo – 7 municipality	
DC33	Mopani
DC36	Waterberg
LIM331	Greater Giyani
LIM351	Blouberg
LIM353	Molemole
LIM355	Lepelle-Nkumpi
LIM361	Thabazimbi

Mpumalanga – 1 municipality	
MP325	Bushbuckridge

Northern Cape – 16 municipalities	
DC6	Namakwa
NC061	Richtersveld
NC064	Kamiesberg
NC065	Hantam
NC067	Khai-Ma
NC072	Umsobomvu
NC074	Kareeberg
NC075	Renosterberg
NC076	Thembelihle
NC077	Siyathemba
NC078	Siyancuma
NC085	Tsantsabane
NC086	Kgatelopele
NC087	Dawid Kruiper
NC092	Dikgatlong

North West – 5 municipalities	
NW374	Kgetlengrivier
NW382	Tswaing
NW383	Mafikeng
NW393	Mamusa
NW394	Greater Taung

Western Cape – 1 municipality	
WC024	Stellenbosch

Annexure D: Municipalities that have not submitted signed reports on their Conditional Grant spending for the period ending 30 June 2026 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 7 municipalities	
DC12	Amathole
EC101	Dr Beyers Naude
EC106	Sundays River Valley
EC129	Raymond Mhlaba
EC155	Nyandeni
EC442	Umzimvubu
NMA	Nelson Mandela Bay

Free State – 8 municipalities	
DC18	Lejweleputswa
FS161	Letsemeng
FS162	Kopanong
FS163	Mohokare
FS185	Nala
FS193	Nketoana
FS195	Phumelela
FS204	Metsimaholo

Gauteng – 2 municipalities	
DC48	West Rand
JHB	City of Johannesburg

Limpopo – 2 municipalities	
LIM331	Greater Giyani
LIM361	Thabazimbi

Mpumalanga – 3 municipalities	
MP301	Albert Luthuli
MP311	Victor Khanye
MP325	Bushbuckridge

Northern Cape – 15 municipalities	
DC6	Namakwa

NC061	Richtersveld
NC064	Kamiesberg
NC065	Hantam
NC067	Khai-Ma
NC072	Umsobomvu
NC074	Kareeberg
NC075	Renosterberg
NC077	Siyathemba
NC078	Siyancuma
NC085	Tsantsabane
NC086	Kgatelopele
NC087	Dawid Kruiper
NC092	Dikgatlong
NC453	Gamagara

North West – 6 municipalities	
NW374	Kgetlengrivier
NW382	Tswaing
NW383	Mafikeng
NW393	Mamusa

Annexure E: Municipalities that did not submit the electronic data strings and sign-off on their external loans (BM) for the period ending 30 June 2026 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 7 municipalities	
DC12	Amathole
EC101	Dr Beyers Naude
EC106	Sundays River Valley
EC121	Mbhashe
EC135	Vuyisile Mini
EC155	Nyandeni
EC442	Umzimvubu

Free State – 7 municipalities	
DC18	Lejweleputswa
FS163	Mohokare
FS185	Nala
FS193	Nketoana
FS194	Maluti-a-Phofung
FS195	Phumelela
FS204	Metsimaholo

Gauteng – 2 municipalities	
DC48	West Rand
JHB	City of Johannesburg

Kwazulu Natal – 1 municipality	
KZN224	Impendle

Limpopo – 3 municipalities	
DC33	Mopani
LIM331	Greater Giyani
LIM333	Greater Tzaneen

Mpumalanga – 5 municipalities	
MP304	Pixley Ka Seme (MP)
MP305	Lekwa
MP321	Thaba Chweu
MP324	Nkomazi
MP325	Bushbuckridge

Northern Cape – 17 municipalities	
DC6	Namakwa
NC061	Richtersveld
NC064	Kamiesberg
NC065	Hantam
NC067	Khai-Ma
NC072	Umsobomvu
NC074	Kareeberg
NC075	Renosterberg
NC077	Siyathemba
NC078	Siyancuma
NC084	!Kheis
NC085	Tsantsabane
NC086	Kgatelopele
NC087	Dawid Kruiper
NC092	Dikgatlong
NC094	Phokwane
NC453	Gamagara

North West – 7 municipalities	
DC37	Bojanala Platinum
DC38	Ngaka Modiri Molema
NW374	Kgetlengrivier
NW382	Tswaing
NW383	Mafikeng
NW393	Mamusa
NW404	Maquassi Hills

Western Cape – 3 municipalities	
WC044	George
WC045	Oudtshoorn
WC051	Laingsburg

Annexure F: Municipalities that did not submit the electronic data strings and sign-off on their long term investments (IM) for the period ending 30 June 2026 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 7 municipalities	
DC12	Amathole
EC101	Dr Beyers Naude
EC104	Makana
EC106	Sundays River Valley
EC121	Mbhashe
EC155	Nyandeni
EC442	Umzimvubu

Free State – 7 municipalities	
DC18	Lejweleputswa
FS163	Mohokare
FS181	Masilonyana
FS185	Nala
FS193	Nketoana
FS195	Phumelela
FS204	Metsimaholo

Gauteng – 2 municipalities	
DC48	West Rand
JHB	City of Johannesburg

KwaZulu-Natal – 1 municipality	
KZN224	Impendle

Limpopo – 4 municipalities	
LIM331	Greater Giyani
LIM351	Blouberg
LIM353	Molemole
LIM355	Lepelle-Nkumpi

Mpumalanga – 4 municipalities	
MP305	Lekwa
MP321	Thaba Chweu
MP324	Nkomazi
MP325	Bushbuckridge

Northern Cape – 18 municipalities	
DC6	Namakwa
NC061	Richtersveld
NC064	Kamiesberg
NC065	Hantam
NC067	Khai-Ma
NC072	Umsobomvu
NC074	Kareeberg
NC075	Renosterberg
NC077	Siyathemba
NC078	Siyancuma
NC084	!Kheis
NC085	Tsantsabane
NC086	Kgatelopele
NC087	Dawid Kruiper
NC092	Dikgatlong
NC094	Phokwane
NC452	Ga-Segonyana
NC453	Gamagara

North West – 7 municipalities	
DC37	Bojanala Platinum
DC38	Ngaka Modiri Molema
NW374	Kgetlengrivier
NW382	Tswaing
NW383	Mafikeng
NW384	Ditsobotla
NW393	Mamusa

Western Cape – 1 municipality	
WC051	Laingsburg

Annexure G: Municipalities that did not submit Procurement Spend Report for the period ending 30 June 2026 in terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Eastern Cape – 18 municipalities	
DC10	Sarah Baartman
DC12	Amathole
DC15	O R Tambo
EC101	Dr Beyers Naude
EC106	Sundays River Valley
EC108	Kouga
EC109	Kou-Kamma
EC121	Mbhashe
EC122	Mnquma
EC126	Ngqushwa
EC129	Raymond Mhlaba
EC131	Inxuba Yethemba
EC141	Elundini
EC142	Senqu
EC154	Port St Johns
EC155	Nyandeni
EC444	Ntabankulu
NMA	Nelson Mandela Bay

Free State – 17 municipalities	
DC16	Xhariep
DC18	Lejweleputswa
DC19	Thabo Mofutsanyana
DC20	Fezile Dabi
FS161	Letsemeng
FS162	Kopanong
FS163	Mohokare
FS181	Masilonyana
FS182	Tokologo
FS185	Nala

FS191	Setsoto
FS192	Dihlabeng
FS194	Maluti-a-Phofung
FS195	Phumelela
FS201	Moqhaka
FS204	Metsimaholo
MAN	Mangaung

Gauteng – 7 municipalities	
DC48	West Rand
EKU	City of Ekurhuleni
GT421	Emfuleni
GT422	Midvaal
GT484	Merafong City
JHB	City of Johannesburg
TSH	City of Tshwane

KwaZulu-Natal – 37 municipalities	
DC22	uMgungundlovu
DC24	Umzinyathi
DC25	Amajuba
DC26	Zululand
DC27	Umkhanyakude
DC29	iLembe
DC43	Harry Gwala
ETH	eThekwini
KZN212	Umdoni
KZN213	Umzumbe
KZN214	uMuziwabantu
KZN221	uMshwathi
KZN222	uMngeni
KZN223	Mpofana
KZN224	Impendle
KZN225	Msunduzi

KZN226	Mkhambathini
KZN235	Okhahlamba
KZN237	Inkosi Langalibalele
KZN241	Endumeni
KZN242	Nquthu
KZN245	Umvoti
KZN253	Emadlangeni
KZN261	eDumbe
KZN262	uPhongolo
KZN263	Abaqulusi
KZN265	Nongoma
KZN272	Jozini
KZN275	Mtubatuba
KZN276	Hlabisa Big Five
KZN281	Mfolozi
KZN285	Mthonjaneni
KZN286	Nkandla
KZN291	Mandeni
KZN292	KwaDukuza
KZN294	Maphumulo
KZN434	Johannes Phumani Phungula

Limpopo – 17 municipalities	
DC33	Mopani
DC36	Waterberg
LIM331	Greater Giyani
LIM332	Greater Letaba
LIM333	Greater Tzaneen
LIM334	Ba-Phalaborwa
LIM335	Maruleng
LIM341	Musina
LIM345	Collins Chabane
LIM351	Blouberg
LIM353	Molemole

LIM354	Polokwane
LIM355	Lepelle-Nkumpi
LIM362	Lephalale
LIM366	Bela Bela
LIM367	Mogalakwena
LIM368	Modimolle-Mookgopong

Mpumalanga – 13 municipalities	
DC32	Ehlanzeni
MP302	Msukaligwa
MP303	Mkhondo
MP304	Pixley Ka Seme (MP)
MP307	Govan Mbeki
MP311	Victor Khanye
MP312	Emalahleni (MP)
MP313	Steve Tshwete
MP314	Emakhazeni
MP316	Dr J.S. Moroka
MP324	Nkomazi
MP325	Bushbuckridge
MP326	City of Mbombela

Northern Cape – 29 municipalities	
DC45	John Taolo Gaetsewe
DC6	Namakwa
DC7	Pixley Ka Seme (NC)
DC8	Z F Mgcawu
DC9	Frances Baard
NC061	Richtersveld
NC062	Nama Khoi

NC064	Kamiesberg
NC065	Hantam
NC066	Karoo Hoogland
NC067	Khai-Ma
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
NC092	Dikgatlong
NC093	Magareng
NC094	Phokwane
NC451	Joe Morolong
NC453	Gamagara

North West – 20 municipalities	
DC37	Bojanala Platinum
DC38	Ngaka Modiri Molema
DC39	Dr Ruth Segomotsi Mompati
DC40	Dr Kenneth Kaunda
NW371	Moretele
NW372	Madibeng
NW373	Rustenburg
NW374	Kgetlengrivier
NW375	Moses Kotane
NW381	Ratlou
NW382	Tswaing

NW383	Mafikeng
NW384	Ditsobotla
NW385	Ramotshere Moiloa
NW393	Mamusa
NW394	Greater Taung
NW396	Lekwa-Teemane
NW403	City of Matlosana
NW404	Maquassi Hills
NW405	J B Marks

Western Cape – 9 municipalities	
DC1	West Coast
DC3	Overberg
DC5	Central Karoo
WC024	Stellenbosch
WC033	Cape Agulhas
WC041	Kannaland
WC044	George
WC051	Laingsburg
WC053	Beaufort West
NC092	Dikgatlong
NC093	Magareng
NC094	Phokwane
NC451	Joe Morolong
NC453	Gamagara