



KWAZULU-NATAL PROVINCIAL TREASURY

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Our reference: Circulars to Municipalities
Inkomba yethu :
Ons verwysing:

Date: 10 August 2012
Usuku:
Datum :

Please quote our reference on all correspondence

To : MAYOR
MUNICIPAL MANAGERS
CHIEF FINANCIAL OFFICERS
KWAZULU NATAL MUNICIPALITIES

PROVINCIAL TREASURY CIRCULAR TC/RM 7 OF 2011/12

NON-COMPLIANCE WITH THE MFMA REPORTING REQUIREMENTS

My office issues circulars to Mayors regarding non compliance with the Division of Revenue Act (DoRA) (Act No. 6 of 2011) and Municipal Finance Management Act (MFMA) (Act No. 56 of 2003) reporting requirements. Despite the issue of previous non compliance circulars, it is of serious concern that a number of municipalities in KwaZulu-Natal are still not fully complying with all the requirements of the DoRA and MFMA.

Following the fourth quarter of the 2011/12 financial year, it emerged that a number of municipalities in the province are either failing to comply with **ALL** the reporting requirements as set out in the different sections of the MFMA and DoRA; or are submitting reports for compliance purposes only without ensuring the accuracy of the information submitted.

The following annexures list some of the most important MFMA and DoRA reporting requirements that have not been complied with by municipalities, together with a list of municipalities who did not fully comply with those reporting requirements:

- Annexure A: 2011/12 MFMA Implementation Plan
- Annexure B: 2011/12 Service Delivery and Budget Implementation Plan (SDBIP)
- Annexure C: 2011/12 Appendix B Budget Returns and Annual Returns
- Annexure D: 2011/12 Section 71 Monthly Returns
- Annexure E: 2011/12 Quarterly Returns
- Annexure F: Verification of Figures for Quarter 4 of 2011/12
- Annexure G: 2011/12 Mid Year Budget and Performance Assessment
- Annexure H: 2011/12 Adjustments Budget
- Annexure I: Publication of Section 75 Information on Municipal Websites
- Annexure J: Financial Management Grant (FMG) Conditions/Appointment of Municipal Interns
- Annexure K: 2011/12 MFMA Competency Level Return (S1 and S2)

Both National Treasury and Provincial Treasury have provided support and training to assist municipalities in meeting their reporting requirements and can no longer allow any deliberate or inadvertent non-compliance with the law. Provincial Treasury will consider the following steps should the non compliance by municipalities persist:

1. Notify the Auditor-General of the municipality's failure to comply with relevant MFMA reporting requirements;
2. Recommend to the concerned municipality's council that it considers investigating the Accounting Officer in terms of Section 171(4) of the MFMA, with a view to taking disciplinary action against the Accounting Officer in the light of his or her failure to comply with relevant MFMA reporting requirements;
3. Launch an investigation with a view to laying charges against the Accounting Officer for financial misconduct in terms of Section 171 of the MFMA; and
4. Explore options to stop all transfers to the municipality for breach of their reporting obligations.

During the 2011/12 financial year, Provincial Treasury reported non-compliance with the MFMA Reporting Requirements to the KwaZulu-Natal Provincial Legislature on a quarterly basis through the Section 71(7) Report, where I am required to submit a consolidated statement on the state of municipalities' budgets *to the provincial legislature no later than 45 days after the end of each quarter*. It is therefore the intention of Provincial Treasury to continue to submit a list of those municipalities that are persistently not complying with the MFMA and DoRA reporting requirements to the legislature for their consideration.

The KwaZulu-Natal Provincial Treasury urges all municipalities to ensure full compliance with all the reporting requirements in terms of the MFMA and DoRA in the 2012/13 financial year. The officials from Provincial Treasury will continue to assist and support their designated municipalities to enforce full compliance by all municipalities.

It should also be noted that our source of information is the National Treasury Local Government Database (lgdatabase). Should your municipality dispute any of the information reflected in the annexures, please provide both the Provincial Treasury and National Treasury with the evidence to confirm any discrepancy. Please direct any enquiries to Mr Farhad Cassimjee at telephone 033 897 4541.

Yours sincerely



**MS M A CRONJÉ, MPP
MEC FOR FINANCE - KZN**

- c.c. Mr J Hattingh, National Treasury
Mr TV Pillay, National Treasury
Ms V Maharaj, Auditor General of SA (KZN)

Annexure A: 2011/12 MFMA Implementation Plan

The National Treasury issued MFMA Circular 7 in 2004 together with a “MFMA implementation plan template”. All municipalities were required to prepare and submit the MFMA implementation plan indicating how they would implement the MFMA reforms. The MFMA implementation plan provides municipalities with a starting point to develop and manage the reforms. Furthermore, municipalities were required to establish a budget steering committee to manage and oversee, inter alia the MFMA implementation plan. The MFMA implementation plan for 2011/12 was due on 31 October 2011. Those municipalities that did not submit their implementation plans for 2011/12 are listed in Table 1.

Table 1: List of the municipalities that did not submit their MFMA implementation plan for the 2011/12 financial year

Non Compliant Municipalities	Non Compliant Municipalities
eMadlangeni	Impendle
uPhongolo	Uthukela District
Ntambanana	Amajuba District
KwaSani	

Source: Local Government Database

Annexure B: 2011/12 Service Delivery and Budget Implementation Plan (SDBIP)

Section 53(1) (c) (ii) of the MFMA indicates that *the mayor of a municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget.*

Section 20(2)(b) of the Municipal Budget and Reporting Regulations further states that the Municipal Manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic format, the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan.

As at 6 August 2012, the SDBIP for the municipality listed in Table 2 was outstanding. Furthermore, if the SDBIP for this municipality was not approved by the mayor, this could effectively mean that Section 53(1)(c)(ii) of the MFMA has been breached.

Table 2: List of the municipalities that did not submit their final SDBIP for the 2011/12 financial year

Non Compliant Municipality
Umvoti

Source: Local Government Database

Annexure C: 2011/12 Appendix B Budget Returns and Annual Returns

In terms of Section 22(b) of the MFMA, *the accounting officer of the municipality must submit the annual budget -*

- (i) in both printed and electronic formats to the National Treasury and the relevant Provincial Treasury; and*
- (ii) in either format to any prescribed national or provincial organs of the state and to other municipalities affected by the budget... ”*

National Treasury uses the budget figures from Appendix B: Budget Returns Forms for their quarterly publication of municipal financial performance. Furthermore, in order for National Treasury to build and maintain data on local government, all municipalities are required to upload a number of annual returns and other important documents. The purpose of collecting data into one database, amongst other things is to assist with effective planning and decision making. In this regard, a number of municipalities have not uploaded their Appendix B Budget Returns Forms and a number of annual returns. Table 3 shows the municipalities that have not uploaded/submitted the relevant return forms. The non-complying municipalities have been identified from the National Treasury database report dated 6 August 2012.

Table 3: List of municipalities that have not submitted the Appendix B Budget Returns Forms and Annual Returns

Name of Return	Period	Non Compliant Municipalities
Financial Perform Audited	2010/11	Amajuba and uMuziwabantu
Financial Position Adjusted	2011/12	Endumeni, Nquthu and Umvoti
Capital Acquisition Adjusted	2011/12	Impendle, Nquthu and Umvoti
Cash Flow Adjusted	2011/12	uMshwathi, Impendle and Umvoti
Financial Perform Adjusted	2011/12	Impendle
Asset Management	2011/12	Ezinqolweni, uMuziwabantu, Impendle and Umkhanyakude
IDP to Budget	2011/12	Endumeni, Msinga, uMvoti, uPhongolo and Impendle

Source: Local Government Database

Annexure D: 2011/12 Section 71 Monthly Returns

In terms of Section 71 (1) of the MFMA, *the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:*

- (a) *Actual Revenue, per revenue source;*
- (b) *actual borrowings;*
- (c) *actual expenditure, per vote;*
- (d) *actual capital expenditure, per vote;*
- (e) *the amount of any allocations received;*
- (f) *actual expenditure of those allocations".....*

The Section 71 Monthly Returns are divided into two categories, namely the monthly *Budget Reform Return Forms* and the *Conditional Grants Return Forms*.

As at 6 August 2012, the monthly returns listed in Table 4 have not been submitted to the local government database.

Table 4: List of municipalities that did not submit the monthly returns

Name of Return	Period	Non Compliant Municipality
Age Creditors (AC)	April 2012	eMadlangeni
	May 2012	eMadlangeni and Uthukela District
	June 2012	eMadlangeni and Uthukela District
Age Debtors (AD)	Mar 2012	Impendle
	April 2012	eMadlangeni
	May 2012	eMadlangeni
	June 2012	eMadlangeni
Financial Position Actuals (BSA)	January 2012	uMngeni
	February 2012	Indaka, Endumeni, uMngeni
	March 2012	Indaka, uMngeni, Endumeni and Uthukela District
	April 2012	uMngeni, Endumeni, Indaka, Amajuba District, Ubuhlebezwe and eMadlangeni
	May 2012	Amajuba District, uMngeni, Endumeni, Indaka, eMadlangeni, Ubuhlebezwe and Uthukela District
	June 2012	eMadlangeni, uMngeni, Endumeni, Indaka, Amajuba, Imbabazane, Ulundi and Maphumulo
Capital Acquisition Actuals (CAA)	February 2012	Amajuba District and Impendle
	May 2012	Impendle and eMadlangeni
	June 2012	eMadlangeni
Cash Flow Actuals (CFA)	April 2012	eMadlangeni
	May 2012	Uthukela District, Umvoti and eMadlangeni
	June 2012	Mthonjaneni, Uthukela District, Amajuba District, Umdoni, Msinga, Umvoti, Mkhambathini, Ntambanana and eMadlangeni
Financial Performance Actuals (OSA)	March 2012	Amajuba District, eMadlangeni and Umgungundlovu District
	April 2012	eMadlangeni
	May 2012	eMadlangeni, Umgungundlovu District and Uthukela District
	June 2012	eMadlangeni, Uthukela District, Impendle and Mpofana
Repairs and Maintenance Expenditures (RME)	April 2012	eMadlangeni
	May 2012	eMadlangeni
	June 2012	eMadlangeni and Msinga

Source: Local Government Database

Conditional Grants Return Forms

In terms of Section 12(2)(b) of the 2011 DoRA, a municipality must, as part of the report required in terms of Section 71 of the Municipal Finance Management Act, report on their grant expenditure *to the relevant provincial treasury, the National Treasury and the relevant transferring national officer.*

Section 12(4) of 2011 DoRA further specifies that the report by a municipality in terms of Section (2)(b) *must set out for that month and for the financial year up to the end of that month:*

- (a) the amount received by the municipality;*
- (b) the amount of funds stopped or withheld from the municipality;*
- (c) the extent of compliance with this Act and with the conditions of an allocation or part of an allocation provided for in a framework;*
- (d) an explanation of any material problems experienced by the municipality;*
- (e) regarding an allocation which has been received and a summary of the steps taken to deal with such problems;*
- (f) any matter or information that may be prescribed in the relevant framework for the particular allocation; and*
- (g) such other issues and information as the National Treasury may determine.*

As at 6 August 2012, the conditional grant returns listed in Table 5 have not been submitted to the local government database.

Table 5: List of the municipalities that did not submit the monthly conditional grants returns for the 2011/12 financial year

Name of Return	Period	Non Compliant Municipalities
Finance Management Grant	June 2012	eMadlangeni
Municipal Infrastructure Grant	June 2012	eMadlangeni, Ubhlebezwe and uMuziwabantu
Municipal Systems Improvement Programme Grant	June 2012	eMadlangeni

Source: Local Government Database

Annexure E: 2011/12 Quarterly Returns

Section 74(1) of the MFMA states that *the accounting officer of a municipality must submit to the National Treasury, Provincial Treasury, the department for local government in the province or the Auditor-General such information, returns, documents, explanations and motivations as may be prescribed or as may be required.* Section 104(1)(b) requires the same from the accounting officer of a municipal entity.

National Treasury has prescribed that the quarterly returns must be submitted on borrowing, long term contracts, municipal entities and the implementation of the MFMA priorities (as specified in MFMA Circular No. 38). Table 6 provides the list of municipalities that did not submit the required quarterly returns as at 6 August 2012.

Table 6: List of the municipalities that did not submit the different quarterly returns for the 2011/12 financial year

Quarter	Borrowing Monitoring	MFMA Long Term Contracts	MFMA Implementation Priorities	Municipal Entities
Quarter 1		Impendle		
Quarter 2	Mkhambathini	Amajuba District		
Quarter 3	Amajuba District	Ulundi		
	Impendle	Mkhambathini		
	Mkhambathini	Amajuba District		
Quarter 4	Dannhauser	Amajuba District	eMadlangeni	eMadlangeni
	eMadlangeni	eMadlangeni	Newcastle	Newcastle
	Newcastle	Newcastle	Ingwe	Ubuhlebezwe
	Ubuhlebezwe	Ingwe	Ubuhlebezwe	Endumeni
	uMuziwabantu	Ubuhlebezwe	Endumeni	Imbabazane
	Endumeni	Endumeni	Umvoti	Umtshezi
	Imbabazane	Umvoti	Imbabazane	Uthukela District
	eDumbe	Imbabazane	Umtshezi	eDumbe
	Nongoma	Umtshezi	Uthukela District	Nongoma
	Ulundi	eDumbe	eDumbe	Ulundi
	uPhongolo	Nongoma	Nongoma	uPhongolo
	Mkhambathini	Ulundi	Ulundi	Mkhambathini
	Impendle	uPhongolo	uPhongolo	Mpofana
	uMshwathi	Mkhambathini	Mkhambathini	uMshwathi
	Mfolozi	Mpofana	Mpofana	uMngeni
		uMngeni	uMngeni	Mfolozi
		uMshwathi	uMshwathi	Mthonjaneni
		Mfolozi	Mfolozi	
	Nkandla	Nkandla		
		Mthonjaneni		

Source: Local Government Database

Annexure F: Verification of Figures for Quarter 4 of 2011/12

Provincial Treasury is concerned about the reliability of budget and expenditure figures published by National Treasury. It was noted in the past that there has been discrepancies in the data submitted to the Local Government Database by municipalities. To ensure that the figures published by National Treasury are reliable, it is imperative that municipalities scrutinise, verify and sign-off the verifications schedules sent to them by National Treasury on a quarterly basis.

There are three quarterly verification schedules, namely:

- (a) Statement of Operating and Capital Expenditure (Section 71 Verification); and
- (b) Conditional Grants Actual Transfers and Expenditure Schedule (Grant Verification).
- (c) Borrowing monitoring Schedule.

Table 7 provides the list of municipalities that did not submit signed copies of the required quarterly verifications to National and Provincial Treasury at the end of the fourth quarter of 2011/12.

Table 7: List of the municipalities that did not submit signed copies of the required quarterly verifications of quarter four of the 2011/12 financial year

Section 71 Verification	Conditional Grants Verification	Borrowing Monitoring Verification
Umdoni	Vulamehlo	Vulamehlo
Impendle	uMuziwabantu	Umdoni
Uthukela District	Impendle	uMuziwabantu
Umvoti	Uthukela	Ugu
eMadlangeni	Umvoti	Mpofana
Amajuba	eMadlangeni	Impendle
eDumbe	Amajuba	Uthukela
uPhongolo	uPhongolo	Newcastle
Ingwe	Kwa Sani	eMadlangeni
Kwa Sani	Sisonke District	Amajuba
Ubuhlebezwe		Ulundi
Sisonke District		Kwa Sani
		Sisonke District

Source: National and Provincial Treasury

Annexure G: 2011/12 Mid Year Budget and Performance Assessment

Section 72(1)(a) of the MFMA requires that the accounting officer of a municipality assesses the performance of the municipality for the first half of the financial year. A report on such assessment must be done and submitted to the Mayor of the municipality, the National Treasury and the relevant Provincial Treasury by 25 January of each year as per Section 72(1)(b) of the MFMA, read in conjunction with Section 35 of the Municipal Budget and Reporting Regulations.

Provincial Treasury issued Circulars TC/RM 2 and TC/RM 3 of 2011/12, which provided guidance to municipalities on the preparation and submission of the 2011/12 Mid-Year Budget and Performance

Assessment Report. Table 8 provides a list of municipalities that did not submit their Mid Year Budget and Performance Assessment Report for the 2011/12 financial year.

Table 8: List of municipalities that did not submit their Mid Year Budget and Performance Assessment for the 2011/12 financial year

Non Compliant Municipalities	Non Compliant Municipalities
Vulamehlo	Uthukela
uMuziwabantu	Nquthu
Okhahlamba	Ntambanana

Source: KZN Provincial Treasury

Format of Mid Year Budget and Performance Assessment:

Section 33 of the Municipal Budget and Reporting Regulations, states that *a Mid-Year Budget and Performance Assessment of the municipality referred to in Section 72 of the MFMA, must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168 (1) of the Act.*

Provincial Treasury on 14 December 2011 issued circular TC/RM 2 of 2011/12 to all KwaZulu-Natal municipalities, stipulating the format in which the Mid-Year Budget and Performance Assessment Report needs to be submitted to the Mayor, National Treasury and Provincial Treasury. However, there were municipalities who did not comply with Schedule C format. Table 9 provides a list of municipalities that did not submit their Mid Year Budget and Performance Assessment for the 2011/12 financial year in the correct Schedule C format.

Table 9: List of municipalities that did not submit their Mid Year Budget and Performance Assessment for the 2011/12 financial year in the correct Schedule C format

Non Compliant Municipalities	Non Compliant Municipalities
Umzinyathi	Umzimkhulu
Mandeni	Nkandla
Ingwe	KwaSani

Source: KZN Provincial Treasury

Annexure H: 2011/12 Adjustments Budget

A municipality may revise an approved annual budget through an Adjustments Budget as required by Section 28(1) of the MFMA. When the annual budget has been adjusted, the municipality should table their adjusted budget in Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council but by no later than 28 February of the current year as required by Section 23(1) of the Municipal Budget and Reporting Regulations.

Section 22(b)(i) and Section 28(7) of the MFMA read in conjunction with Section 24 Of the Municipal Budget and Reporting Regulations states that an adjustment budget must be submitted to both Provincial Treasury and National Treasury within 10 working days after the Mayor has tabled it in Council.

Provincial Treasury issued Circulars TC/RM 2 and TC/RM 3 of 2011/12, which provided guidance to municipalities on the preparation and submission of the 2011/12 Adjustments Budget. Table 10 provides a list of municipalities that did not submit their Adjustments Budgets for the 2011/12 financial year.

Table 10: List of municipalities that did not submit their Adjustments Budgets for the 2011/12 financial year

Non Compliant Municipalities	Non Compliant Municipalities
Msinga	Ubuhlebezwe

Source: KZN Provincial Treasury

Section 21 of the Municipal Budget and Reporting Regulations specifies *an adjustments budget and supporting documentation of the municipality must be in the format specified in Schedule B and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168 (1) of the Act.*

Provincial Treasury on 14 December 2011 issued circular TC/RM 2 of 2011/12 to all KwaZulu-Natal municipalities, stipulating the format in which the Adjustments Budget needs to be submitted to the National Treasury and Provincial Treasury. However, there were municipalities who did not comply with Schedule B format. Table 11 provides a list of municipalities that did not submit their Adjustments Budgets for the 2011/12 financial year in the correct Schedule B format.

Table 11: List of municipalities that did not submit their Adjustments Budgets for the 2011/12 financial year in the correct Schedule B format

Non Compliant Municipalities	Non Compliant Municipalities
uMshwathi	Nkandla
Amajuba	Mandeni

Source: KZN Provincial Treasury

Annexure I: Publication of Section 75 Information on Municipal Websites

In terms of Section 75(1) of the MFMA, municipalities are required to place the following documents on their municipal websites:

- a) *The annual and adjustments budgets and all budget-related documents;*
- b) *All budget-related policies;*
- c) *Annual Report;*
- d) *All performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act;*
- e) *All service delivery agreements;*
- f) *All long-term borrowing contracts;*
- g) *All supply chain management contracts above a prescribed value;*
- h) *An information statement containing a list of assets over a prescribed value that have been disposed of in terms of section 14(2) or (4) during the previous quarter;*
- i) *Contracts to which subsection (1) of section 33 apply, subject to subsection (3) of that section;*
- j) *Public-private partnership agreements referred to in section 120;*
- k) *All quarterly reports tabled in the council in terms of section 52(d); and*
- l) *Any other documents that must be placed on the website in terms of this Act or any other applicable legislation, or as may be prescribed.*

Section 75(2) of the MFMA further requires that documents *must be placed on the website not later than five working days after its tabling in council, or on the date on which it must be made public, whichever occurs first.*

As at 6 August 2012, the municipalities listed in Table 12 have not established and/or placed updated copies of the required documents on their websites:

Table 12: List of the municipalities that did not establish and/or place updated copies of the required documents on their websites

Non Compliant Municipalities	Non Compliant Municipalities	Non Compliant Municipalities	Non Compliant Municipalities
Vulamehlo	Indaka	uPhongolo	Ndwedwe
Umdoni	Umtshezi	Nongoma	Maphumulo
Umzumbe	Okhahlamba	Ulundi	Ingwe
uMuziwabantu	Imbabazane	Umhlabyalingana	Ubuhlebezwe
Ezinqolweni	Uthukela District	Jozini	Sisonke District
uMshwathi	Msinga	The Big Five False Bay	Umkhanyakude District
Mpofana	Umvoti	Hlabisa	
Impendle	Umzinyathi District	Mtubatuba	
Mkhambathini	eMadlangeni	Ntambanana	
Richmond	Amajuba District	Nkandla	
uMgungundlovu District	eDumbe		

Source: Municipal Websites

Annexure J: Financial Management Grant (FMG) Conditions/Appointment of Municipal Interns

In terms of the Financial Management Grant (FMG) conditions published in the 2011 DoRA, the grant may be utilised for amongst other things *the establishment of a Budget and Treasury Office with positions filled by appropriately qualified personnel and appointment of a minimum of five interns over a multi year period.*

As at 6 August 2012, the municipalities listed in Table 13 have not appointed five interns.

Table 13: List of the municipalities that did not appoint five interns

Non Compliant Municipalities	Non Compliant Municipalities	Non Compliant Municipalities
Vulamehlo	Maphumulo	Umkhanyakude DM
Umzumbe	Okhahlamba	Ntambanana
Ugu DM	Imbabazane	Mthonjaneni
uMshwathi	Endumeni	Nkandla
Mpofana	eDumbe	uThungulu
Impendle	uPhongolo	Mandeni
Mkhambathini	Abaqulusi	Ndwedwe
uMgungundlovu	Ulundi	
Indaka	Hlabisa	

Source: KZN Provincial Treasury

Annexure K: 2011/12 MFMA Competency Level Return (S1 and S2)

Section 14(1) of the Municipal Regulations on Minimum Competency Levels states that *the municipal manager of the municipality and chief executive officer of a municipal entity must monitor the compliance with the prescribed minimum competency levels of financial and supply chain management officials.* Section 14(2) states further that *such information must be reported to National Treasury and relevant Provincial Treasury by 30 January and 30 July of each year.*

As at 6 August 2012, the municipalities listed in Tables 14 and 15 have not submitted the relevant return pertaining to the minimum competency levels for the first half of 2011/12 financial year, which was due on **30 January and 30 July 2012.**

Table 14: List of the municipalities that have not submitted the minimum competency levels returns (S1)

Non Compliant Municipalities	Non Compliant Municipalities	Non Compliant Municipalities
Impendle	Umvoti	eMadlangeni

Source: Local Government Database

Table 15: List of the municipalities that have not submitted the minimum competency levels returns (S2)

Non Compliant Municipalities	Non Compliant Municipalities	Non Compliant Municipalities
Vulamehlo	Msinga	Mfolozi
Ezinqolweni	Umvoti	Ntambanana
uMshwathi	Dannhauser	uMlalazi
Impendle	Amajuba	Mthonjaneni
Mpofana	eDumbe	KwaDukuza
Mkhambathini	uPhongolo	Ndwedwe
Umtshezi	Nongoma	Maphumulo
Okhahlamba	Ulundi	Ingwe
Imbabazane	Zululand	Ubuhlebezwe
Uthukela	The Big 5 False Bay	
Nquthu	Mtubatuba	

Source: Local Government Database