



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

Date: **15 February 2016**  
Usuku:  
Datum:

Please quote our reference on all correspondence

To: **MAYORS  
MUNICIPAL MANAGERS  
CHIEF FINANCIAL OFFICERS  
KWAZULU NATAL MUNICIPALITIES**

## PROVINCIAL TREASURY CIRCULAR TC/RM 6 OF 2015/16

### NON-COMPLIANCE WITH THE MFMA REPORTING REQUIREMENTS

Provincial Treasury issues circulars to Mayors to highlight non-compliance with the Municipal Finance Management Act (MFMA) Act No. 56 of 2003 and the Division of Revenue Act (DoRA) Act No. 1 of 2015 reporting requirements. Despite the issuing of previous non-compliance circulars by me as MEC for Finance, it is of serious concern that a number of municipalities in KwaZulu-Natal are still not fully complying with all the requirements of the MFMA and DoRA.

Following the reports submitted for the second quarter of the 2015/16 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: 2015/16 MFMA Implementation Plan
- Annexure B: 2015/16 Budget Returns (Appendix B) and 2014/15 Annual Returns
- Annexure C: 2015/16 Section 71 Monthly Returns
- Annexure D: 2015/16 Quarterly Returns
- Annexure E: 2015/16 Conditional Grants Return Forms
- Annexure F: 2015/16 Verification of Figures for Quarter 2
- Annexure G: 2015/16 Mid Year Budget and Performance Assessment
- Annexure H: Publication of Section 75 Information on Municipal Websites
- Annexure I: Financial Management Grant (FMG) Conditions/Appointment of Municipal Interns
- Annexure J: 2015/16 MFMA Competency Level Return (S1 and S2)
- Annexure K: 2016/17 Budget Schedule of Key Deadlines

Both the National and Provincial Treasuries 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 the 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 the 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 Regulation 19 of Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings; and
4. Explore options to stop all transfers to the municipality for breach of their reporting obligations together with the National Treasury.

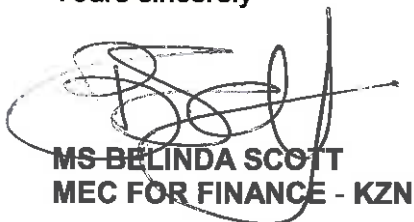
During the 2014/15 financial year, Provincial Treasury reported non-compliance with both the MFMA and DoRA reporting requirements to the KwaZulu-Natal Provincial Legislature on a quarterly basis through the Section 71(7) Report, where I as MEC for Finance am required to submit a consolidated statement 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 the municipalities to ensure full compliance with all the reporting requirements in terms of the MFMA and DoRA in the 2015/16 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's Local Government Database (lgdatabase). Should your municipality dispute any of the information reflected in the annexures, please provide both the Provincial and National Treasuries with the evidence to confirm any discrepancy.

Please direct any enquiries to the General Manager: Municipal Finance: Mr. Farhad Cassimjee on telephone 033 897 4321.

Yours sincerely



**MS-BELINDA SCOTT**  
**MEC FOR FINANCE - KZN**

CC Jan Hattingh, National Treasury  
TV Pillay, National Treasury  
V Maharaj, Business Executive (Auditor General)

SL Magagula, HOD, KZN Provincial Treasury  
NR Shezi, SGM – Fiscal Resource Management, KZN Provincial Treasury

### **Annexure A: 2015/16 MFMA Implementation Plan**

The National Treasury issued MFMA Circular No.7 “MFMA Implementation Plan Template” on 23 September 2004. All municipalities were required to prepare and submit the MFMA Implementation Plan indicating how they would implement the MFMA reforms. The MFMA Implementation Plan should be used by municipalities to enable them to achieve compliance with relevant legislation. Municipalities are required to establish a steering committee to manage and oversee, inter alia the MFMA implementation plan. The MFMA implementation plan for 2015/16 was due on 31 October 2015. As at 01 February 2016, the municipalities shown in Table 1 below had not submitted their 2015/16 MFMA Implementation Plans.

**Table 1: List of the municipalities that did not submit their MFMA implementation plan for the 2015/16 financial year.**

<b>Non Compliant Municipalities</b>	<b>Non Compliant Municipalities</b>
Indaka	Umzinyathi DM
eMadlangeni	Nongoma
Ntambanana	Ulundi
Umvoti	Ndwedwe
Hlabisa	Ubuhlebezwe
Msinga	Nquthu
Mandeni	Maphumulo
The Big Five False Bay	Mthonjaneni
Umzumbe	Emnambithi/Ladysmith
Uthukela DM	Abaqulusi
eDumbe	uMngeni
uMshwathi	Umkhanyakude DM
uMfolozi	Umhlabuyalingana

Source: Local Government Database

### **Annexure B: 2015/16 Budget Returns (Appendix B) and 2014/15 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.”*

The budget figures from Appendix B: Budget Returns Forms is utilised by National Treasury for their

quarterly publications on municipal financial performance. National Treasury further hosts the LG Database to which the municipalities submit various other monthly, quarterly and annual returns, as the department endeavours to maintain accurate and complete financial information on all municipalities for planning, reporting and decision making purposes. Table 2 shows the municipalities that have not uploaded/submitted their relevant return forms to the LG Database. The non-complying municipalities have been identified from the National Treasury database report dated 01 February 2016.

**Table 2: List of municipalities that have not submitted the Appendix B Budget Returns Forms and Annual Returns as at 01 February 2016**

Name of Return	Period	Non Compliant Municipalities
Age Creditors Audited	2014/15	Amajuba DM, Dannhauser, eMadlangeni, Newcastle, Harry Gwala DM, Ingwe, Ubuhlebezwe, Hibiscus Coast, Ugu DM, Mtubatuba, The Big Five False Bay, Umkhanyakude DM, Endumeni, Msinga, Nquthu, Umvoti, Indaka, Uthukela DM, Abaqulusi, eDumbe, Ulundi, uPhongolo, iLembe DM, Mthonjaneni, Nkandla, Ntambanana
Age Debtors Audited	2014/15	Amajuba DM, Dannhauser, eMadlangeni, Newcastle, Harry Gwala DM, Ingwe, Ubuhlebezwe, Hibiscus Coast, Ugu DM, Mtubatuba, The Big Five False Bay, Umkhanyakude DM, Endumeni, Msinga, Nquthu, Umvoti, Emnambithi/Ladysmith, Indaka, Uthukela DM, Abaqulusi, eDumbe, Ulundi, uPhongolo, iLembe DM, Mandeni, Mthonjaneni, Nkandla, Ntambanana
Capital Acquisition Audited	2014/15	Amajuba DM, Dannhauser, Newcastle, Harry Gwala DM, Ubuhlebezwe, Hibiscus Coast, Ugu, Mtubatuba, The Big Five False Bay, Umkhanyakude DM, Endumeni, Msinga, Nquthu, Umvoti, Imbabazane, Indaka, Uthukela DM, Abaqulusi, eDumbe, Ulundi, uPhongolo, iLembe DM, Richmond, Mthonjaneni, Nkandla, Ntambanana
Cash Flow Audited	2014/15	Amajuba DM, Dannhauser, Newcastle, Harry Gwala DM, Ubuhlebezwe, Ugu DM, Mtubatuba, The Big Five False Bay, Umkhanyakude DM, Msinga, Nquthu, Umvoti, Indaka, Uthukela DM, eDumbe, Ulundi, uPhongolo, iLembe DM, Mthonjaneni, Ntambanana
Financial Perform Audited	2014/15	Amajuba DM, Dannhauser, Newcastle, Harry Gwala DM, Ubuhlebezwe, Hibiscus Coast, Ugu, Hlabisa, Mtubatuba, The Big Five, Umkhanyakude DM, Msinga, Nquthu, Umvoti, Indaka, Uthukela DM, eDumbe, Ulundi, uPhongolo, iLembe DM, Richmond, Mthonjaneni, Nkandla, Ntambanana

Name of Return	Period	Non Compliant Municipalities
Asset Management Audited	2014/15	Amajuba DM, Dannhauser, eMadlangeni, Newcastle, Harry Gwala DM, Ubuhlebezwe, Hibiscus Coast, Ugu DM, Mtubatuba, The Big Five False Bay, Umkhanyakude DM, Endumeni, Msinga, Nquthu, Umvoti, Emnambithi/Ladysmith, Indaka, Uthukela DM, Abaqulusi, eDumbe, Ulundi, uPhongolo, iLembe DM, Mandeni, Mthonjaneni, Nkandla, Ntambanana, Umdoni, Ezingoleni, uMngeni, Richmond, uMngungundlovu DM, Umtshezi, Imbabazane, Umzinyathi DM, Nongoma, Zululand DM, Umhlabuyalingana, Jozini, Hlabisa, Umlalazi, uThungulu DM, KwaDukuza, Ndwedwe, Kwa Sani, Greater Kokstad, Umzimkhulu
IDP to Budget	2015/16	Ezingoleni, uMfolozi, Ntambanana

Source: Local Government Database

### **Annexure C : 2015/16 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 01 February 2016, the monthly returns shown in Table 3 have not been submitted to the local government database.

**Table 3: List of municipalities that did not submit the monthly returns**

Name of Return	Period	Non Compliant Municipalities
<b>Financial Position Actuals</b>	July 2015	Dannhauser, Ulundi
	Aug 2015	Dannhauser
	Sep 2015	Dannhauser
	Nov 2015	Dannhauser, uMshwathi, Newcastle, Uthukela DM
	Dec 2015	Vulamehlo, Umhlabuyalingana, Uthukela DM, uPhongolo, uMshwathi

<b>Cash Flows Actuals</b>	Jul 2015	Vulamehlo
	Aug 2015	Vulamehlo
	Sep 2015	Vulamehlo
	Oct 2015	Vulamehlo
	Nov 2015	Vulamehlo, Umvoti, Ndwedwe
	Dec 2015	Newcastle, Vulamehlo, Umvoti, Abaqulusi
<b>Capital Acquisition Actuals</b>	Nov 2015	Msinga, Ulundi
	Dec 2015	Jozini, Msinga, uPhongolo
<b>Financial Perform Actuals</b>	Aug 2015	Mandeni
	Nov 2015	Msinga
	Dec 2015	Msinga, Ulundi
<b>Age Creditors</b>	Dec 2015	Hlabisa, Msinga
<b>Age Debtors</b>	Oct 2015	Umvoti
	Nov 2015	uPhongolo, uMshwathi
	Dec 2015	Abaqulusi, uMshwathi
<b>Name of Return</b>	<b>Period</b>	<b>Non Compliant Municipalities</b>
<b>Repairs and Maintenance Expenditure</b>	Nov 2015	Jozini, Ulundi, uPhongolo

Source: Local Government Database

#### **Annexure D: 2015/16 Quarterly Returns**

Section 74(1) of the MFMA states that *the accounting officer of a municipality must submit to the National Treasury, the 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.*

National Treasury has prescribed that the quarterly returns must be submitted on borrowings, investments, long term contracts, municipal entities, the implementation of the MFMA priorities (as specified in MFMA Circular No. 38) and public-private partnerships. Table 4 shows the list of municipalities that did not submit the required quarterly returns for 2015/16 as at 01 February 2016.

It should be noted that Table 4 also includes municipalities that do not have a municipal entity, however municipalities are still required to submit a MFMA Municipal Entity return with nil information.

**Table 4 : List of the municipalities that did not submit the different quarterly returns for the 2015/16 financial year**

<b>Quarter</b>	<b>Borrowings Monitoring</b>	<b>MFMA Longterm Contract</b>	<b>MFMA Municipal Entities</b>	<b>Investment Monitoring</b>
Quarter 1	Vulamehlo Ulundi uPhongolo	Nquthu Abaqulusi	Amajuba DM Hibiscus Coast Umhlabuyalingana Uthukela DM Maphumulo Mpofana	



Quarter 2	Newcastle	Amajuba DM	Newcastle	Newcastle
	Ubuhlebezwe	Newcastle	Harry Gwala DM	Ubuhlebezwe
	Hlabisa	Harry Gwala	Ubuhlebezwe	Hlabisa
	Msinga	Ubuhlebezwe	Hibiscus Coast	Msinga
	Umvoti	Hlabisa	Hlabisa	Umvoti
	Umtshezi	Umkhanyakude DM	Umkhanyakude DM	Umtshezi
	Abaqulusi	Emnambithi / Ladysmith	Msinga	Abaqulusi
	uPhongolo	Okhahlamba	Nquthu	
		Umtshezi	Umvoti	
		Uthukela DM	Umzinyathi DM	
		Abaqulusi	Uthukela DM	
		Nongoma	Okhahlamba	
		Ulundi	Umtshezi	
		uPhongolo	Abaqulusi	
		Nongoma		
		Ulundi		
		uPhongolo		
		KwaDukuza		
		Umgungundlovu DM		

Source: Local Government Database

The municipalities are also reminded to submit the quarterly returns for the fourth quarter as and when they fall due.

### **Annexure E : 2015/16 Conditional Grants Return Forms**

In terms of Section 12(2) (b) of the 2014 DoRA, a municipality must, as part of the report required in terms of Section 71 of the MFMA, report on their grant expenditure *to the relevant Provincial Treasury, the National Treasury and the relevant transferring national officer.*

Section 12(4) of 2014 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.*

**Table 5: List of the municipalities that did not submit conditional grant returns to the Local Government Database for the 2015/16 financial year as at 01 February 2016**

<b>Conditional Grant</b>	<b>Period</b>	<b>Non Complaint Municipalities</b>
<b>Finance Management Grant</b>	Nov 2015	Ulundi
<b>Integr Nat Electrification Grant</b>	Dec 2015	Emnambithi/ Ladysmith
<b>Municipal Infrastructure Grant</b>	Dec 2015	Emnambithi/Ladysmith
<b>Municipal System Improvement Prog Grant</b>	Oct 2015	uMlalazi
	Dec 2015	Ulundi
<b>Expanded Public Works Grant</b>	Dec 2015	Newcastle, Nquthu, Ulundi
<b>Water Services Operating Subsidy Grant</b>	Dec 2015	Newcastle

Source: Local Government Database

### **Annexure F : 2015/16 Verification of Figures for Quarter 2**

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 four quarterly verification schedules, namely:

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

**Table 6: List of the municipalities that did not submit quarterly verification schedules to National Treasury for the second quarter of the 2015/16 financial year as at 01 February 2016**

Section 71	Conditional Grants	Borrowings	Investments
Umzumbe	Umvoti	Kwa Sani	Greater Koksad
Umvoti	eDumbe	Mandeni	Kwa Sani
Imbabazane		Ndwedwe	Maphumulo
Indaka		Jozini	Ndwedwe
Okhahlamba		Nquthu	Nkandla
eDumbe		Umvoti	Ndwedwe
uPhongolo		Emnambithi/ Ladysmith	
		eDumbe	
		uPhongolo	

Source: KZN Provincial Treasury

**Annexure G: 2015/16 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 completed 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.

Provincial Treasury issued Circular TC/RM 5 of 2015/16 on 07 December 2015 to all delegated municipalities, reminding municipalities on the date of submission, format and other necessary information regarding the preparation of the Mid-Year Budget and Performance Assessment Report.

Table 7 shows the municipalities which did not submit their Mid-Year Budget and Performance Assessment Reports by the prescribed deadline of 25 January 2016.

**Table 7 : List of the municipalities that did not submit Mid-Year Budget and Performance Assessment Reports as at 25 January 2016**

Non Compliant Municipalities	Non Compliant Municipalities	Non Compliant Municipalities
Vulamehlo	Nquthu	uPhongolo
Mthonjaneni	Mandeni	

Source: KZN Provincial Treasury

**Table 8 : List of the municipalities that did not submit Mid-Year Budget and Performance Assessment Reports in the prescribed format**

Non Compliant Municipalities	Non Compliant Municipalities
Mkhambathini	Msinga

Source: KZN Provincial Treasury

**Annexure H: 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 01 February 2016, the municipalities shown in Table 9 below had not placed the majority of the required documents on their websites:

**Table 9: List of the municipalities that did not place majority of the required documents on their websites**

Non Compliant Municipalities	Non Compliant Municipalities	Non Compliant Municipalities	Non Compliant Municipalities
Mpofana	Impendle	Newcastle	Dannhauser
uPhongolo	Abaqulusi	Nkandla	Umkhanyakude DM
Nongoma	uMngeni	Ntambanana	

Source: Municipal Websites

### **Annexure I: Financial Management Grant (FMG) Conditions/Appointment of Municipal Interns**

In terms of the Financial Management Grant (FMG) conditions published in the 2015 DoRA, the grant may be utilised for amongst others, 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 01 February 2016, the municipalities shown in Table 10 have not appointed five interns.

**Table 10: List of the municipalities that did not appoint five interns**

<b>Non Compliant Municipalities</b>	<b>Non Compliant Municipalities</b>
Vulamehlo	Jozini
Abaqulusi	Ntambanana
Impendle	Mthonjaneni
uMgungundlovu DM	Nkandla
Emnambithi/Ladysmith	uThungulu DM
Nquthu	Mandeni
eMadlangeni	

Source: KZN Provincial Treasury

### **Annexure J: 2014/15 MFMA Competency Level Return (S1 and S2)**

Regulation 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.* Regulation 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 01 February 2016, municipalities shown in Table 11 have not submitted the relevant return pertaining to the minimum competency levels for the first half of 2015/16 financial year, which was due on 30 January 2016.

Municipalities are reminded to submit the return pertaining to the minimum competency levels (S2) for the second half of the 2015/16 financial year as it falls due on **30 July 2016**.

**Table 11: List of the municipalities that have not submitted the minimum competency levels return (S1)**

<b>Non Compliant Municipalities</b>	<b>Non Compliant Municipalities</b>
Amajuba DM	Emnambithi/Ladysmith
Dannhauser	Indaka
eMadlangeni	Okhahlamba
Newcastle	Mthonjaneni

Non Compliant Municipalities	Non Compliant Municipalities
Ingwe	Umtshezi
Kwa Sani	Uthukela DM
Ubuhlebezwe	Abaqulusi
Umvoti	eDumbe
Hibiscus Coast	Ulundi
Ugu DM	uPhongolo
Umzinyathi DM	Indaka
Emnambithi/Ladysmith	uMfolozi
Vulamehlo	KwaDukuza
Hlabisa	Maphumulo
Jozini	Ndwedwe
Mtubatuba	Ntambanana
Umhlabuyalingana	uMlalazi
Umkhanyakude DM	Nquthu
Endumeni	uMgungundlovu DM
Msinga	uMngeni

Source: Local Government Database

#### **Annexure K: 2016/17 Budget Schedule of Key Deadlines**

Section 21(1)(b) of the MFMA requires the Mayor to table in Council at least 10 months before the start of financial year, a *time schedule outlining key deadlines* for the municipal budget process. The objective of this section seeks to ensure that amongst others, the budget preparation process commences timeously to ensure that the budget process is properly conducted including consultations with all affected communities and stakeholders.

To date, all municipalities shown in Table 12 below have not submitted copies of their approved 2016/17 Budget Schedule of Key Deadlines to Provincial Treasury and National Treasury after the approval of the Budget Schedule of Key Deadlines in their respective councils.

**Table 12: List of the municipalities that did not submit the 2016/17 Budget Schedule of Key Deadlines to Provincial Treasury and National Treasury**

<b>Non Compliant Municipalities</b>	<b>Non Compliant Municipalities</b>	<b>Non Compliant Municipalities</b>	<b>Non Compliant Municipalities</b>
Amajuba DM	Dannhauser	uPhongolo	eDumbe

Source: Local Government Database