

REPORT

OF THE

AUDITOR-GENERAL

ON THE

SUBMISSION OF FINANCIAL STATEMENTS BY MUNICIPALITIES

FOR

THE FINANCIAL YEAR ENDED 30 JUNE 2005

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REPORT OF THE AUDITOR-GENERAL ON THE SUBMISSION OF FINANCIAL STATEMENTS BY MUNICIPALITIES FOR THE FINANCIAL YEAR ENDED 30 JUNE 2005

INTRODUCTION

In terms of section 133(2) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), I must report to Parliament and the provincial legislatures:

- (a) by no later than 31 October of each year, the names of any municipalities or municipal entities that have failed to submit their financial statements to the Auditor-General in terms of section 126; and
- (b) at quarterly intervals thereafter, the names of any municipalities or municipal entities whose financial statements are still outstanding at the end of each interval.

The purpose of this report is to inform Parliament and the provincial legislatures of the situation regarding the submission of financial statements by municipalities for audit purposes for the financial year ended 30 June 2005.

In terms of an agreement reached with the National Treasury, annual financial statements were only accepted if all outstanding prior year financial statements had also been submitted or accompanied the 2004-05 annual financial statements. In cases where the accounting officer was unable to submit financial statements as prescribed, a letter to that effect with reasons and a possible submission date had to be submitted to my office by 30 September 2005.

OUTCOMES

Currently there are 284 municipalities in the country. Section 126(1)(a) of the MFMA requires all accounting officers to prepare annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing.

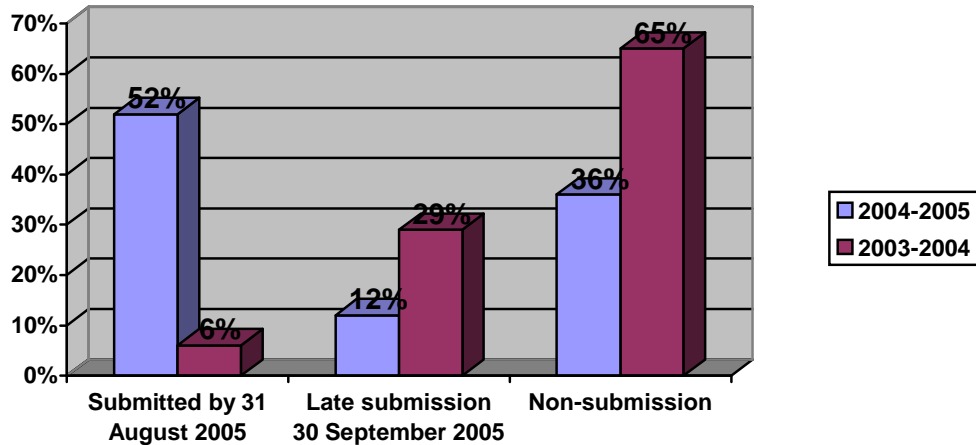
Of the 284 municipalities, only 148 (52 per cent) met the submission date of 31 August 2005 as prescribed by the MFMA. A further 35 (12 per cent) submitted annual financial statements between 1 September 2005 and 30 September 2005, while 101 (36 per cent) had not submitted annual financial statements by 30 September 2005. The last two categories, which make up 48 per cent (136 municipalities), are not complying with the MFMA. In the previous year, six per cent met the submission date of 31 August 2004 as intended by the MFMA. Twenty-nine per cent submitted annual financial statements between 1 September 2004 and 30 September 2004, while 65 per cent had not submitted annual financial statements by 30 September 2004. Refer to figure 1 and annexure A.

The reasons provided by the municipalities for not submitting annual financial statements are as follows:

- Finalisation of the transfer of water services to the municipality had resulted in delays;
- Lack of capacity as well as staff constraints;
- Time frame for the completion of the reporting was insufficient;
- GRAP and GAMAP implementation; and
- Problems related to information technology.

It should be noted that the above explanations relate only to those entities that have provided reasons. A large proportion of municipalities failed to provide any reasons as to the late submission of their financial statements.

Figure 1: Submission of financial statements by municipalities - compliance with section 126(1)(a)



In addition, section 126(1)(b) of the MFMA requires those municipalities referred to in section 122(2) to prepare consolidated annual financial statements and, within three months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing.

Section 122(2) states that:

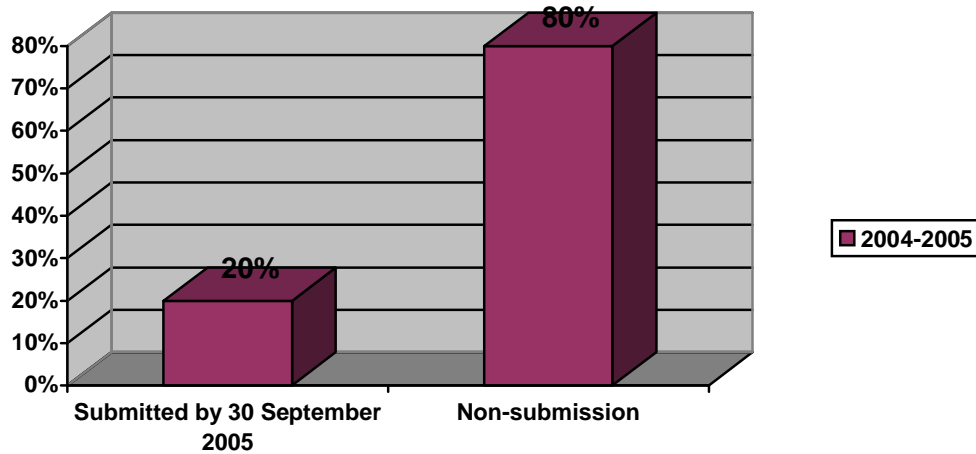
A municipality which has sole control of a municipal entity, or which has effective control within the meaning of the Municipal Systems Act of a municipal entity which is a private company, must in addition to complying with subsection (1), prepare consolidated annual financial statements incorporating the annual financial statements of the municipality and of such entity.

According to information available to my office, there are 15 municipalities that have control over entities as defined in section 122(2) of the MFMA, and should prepare consolidated financial statements. Of these 15 municipalities, only 3 (20 per cent) submitted consolidated annual financial statements by 30 September 2005, while 12 (80 per cent) did not submit consolidated financial statements. Refer to figure 2 and annexure B.

The reasons provided by the municipalities for not submitting consolidated financial statements are as follows:

- Audits are still in progress; and
- Financial statements have not been completed for audit purposes.

Figure 2: Submission of the 2004-05 consolidated financial statements by municipalities - compliance with section 126(1)(b)



Section 126(2) further requires the following:

The accounting officer of a municipal entity must prepare the annual financial statements of the entity and, within two months after the end of the financial year to which those statements relate, submit the statements to –

- (a) the parent municipality of the entity; and*
- (b) the Auditor-General, for auditing.*

According to information available to my office, there are 68 municipal entities. Of the 68 municipal entities, only 30 (44 per cent) met the submission date of 31 August 2005 as prescribed by the MFMA. A further 4 (6 per cent) submitted annual financial statements between 1 September 2005 and 30 September 2005, while 34 (50 per cent) had not submitted annual financial statements by 30 September 2005. The last two categories, which make up 38 municipalities (56 per cent), are not complying with the MFMA. Refer to figure 3 and annexure C.

No reasons relating to the late submission of financial statements by the municipal entities have been provided to me for any of these municipalities.

Figure 3: Submission of the 2004-05 municipal entity financial statements - compliance with section 126(2)

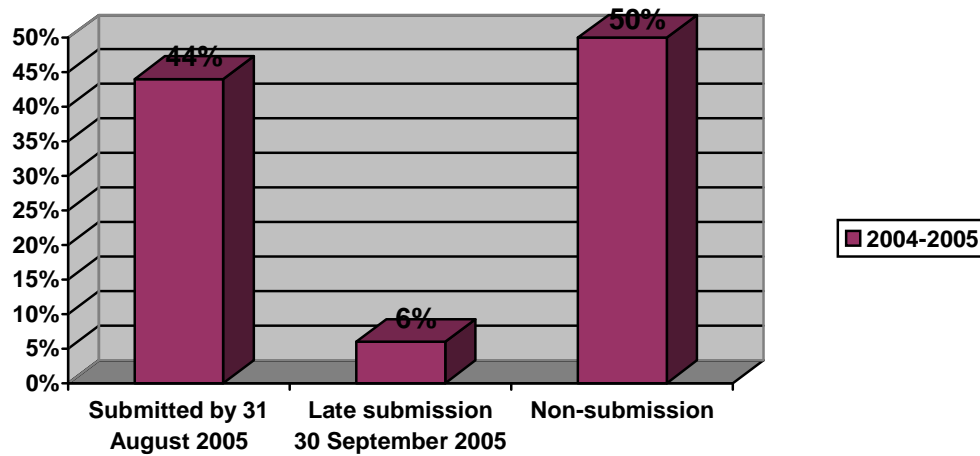


Table 1: Summary of submission of financial statements for 2004-05

Section	Number of entities	Deadline met	Did not meet deadline
Section 126(1)(a)	284	148	136
Section 126(1)(b)	15 ¹	3	12
Section 126(2)	68 ¹	30	38

In this transitional period, the implementation of the MFMA should be closely monitored by government to ensure that interventions take place in the most effective manner. This office will continue to report quarterly in this regard.

CONCLUSION

In terms of section 126(3) of the MFMA, the Auditor-General must audit the financial statements received and submit an audit report on those statements to the accounting officer of the municipality or entity within three months of receipt of the statements. Previously my office evaluated the quality of the financial statements received to determine whether they were complete and if the required format and accounting standards had been adhered to. If it was of an unacceptable quality or did not comply with the accounting standards, it was rejected. The accounting officer then had to redraft the financial statements and resubmit it for auditing purposes. This process is no longer followed and the financial statements received from the accounting officer are audited. Should it not comply with the accounting standards or be of an unacceptable standard, this will result in an appropriate modification of the audit report.

The improvement noted for municipalities, per figure 1, is encouraging, with an impressive 46 per cent improvement in submissions before the MFMA deadline of 31 August 2005. However, even though we have had this significant improvement in

¹ As per information received from the municipalities

submissions, the total number of financial statements of municipalities and entities and consolidated financials that has not been submitted before the MFMA deadline remains significantly high, as is detailed in table 1 above.

The key attributes of good governance are accountability and transparency, which are achieved through the timely submission of financial statements and audit reports. Receiving the financial statements after the set deadline not only impacts on the ability of my office to perform its function in this regard, but could impact on the ability of the municipality to perform within the accountability framework.

Overall there is room for improvement with regard to the submission of financial statements and thereby compliance with the MFMA.

Once the audits of the municipalities have been completed, a General Report on the Audit Outcomes of Local Government will be submitted to Parliament and all provincial legislatures.

S A Fakie
Auditor-General

Pretoria
20 October 2005

Annexure A

List of municipalities that submitted annual financial statements late or did not submit annual financial statements at all

No.	Province	Municipality	Sub- mitted late	Not sub- mitted	Reasons for late or non- submission
1	Eastern Cape	Gariep	Yes		Reasons for late submission were not established.
2	Eastern Cape	OR Tambo District	Yes		Reasons for late submission were not established.
3	Eastern Cape	Elundini	Yes		Annual financial statements from 1997-98 to 2002-03 still outstanding.
4	Eastern Cape	Engcobo	Yes		Reasons for late submission were not established.
5	Eastern Cape	Mbhashe		Yes	Annual financial statements for 2002-03 outstanding. Reasons for non-submission were not established.
6	Eastern Cape	Mhlontlo		Yes	Annual financial statements for 2002-03 outstanding. Reasons for non-submission were not established.
7	Eastern Cape	Mnquma		Yes	Annual financial statements for 2002-03 outstanding. Reasons for non-submission were not established.
8	Eastern Cape	Nyandeni		Yes	Annual financial statements for 2002-03 outstanding. Reasons for non-submission were not established.
9	Eastern Cape	Port St Johns		Yes	Annual financial statements for 2001-02 and 2002-03 outstanding. Reasons for non-submission were not established.
10	Eastern Cape	Qaukeni		Yes	Annual financial statements for 2001-02 and 2002-03 outstanding. Reasons for non-submission were not established.

No.	Province	Municipality	Sub- mitted late	Not sub- mitted	Reasons for late or non- submission
11	Eastern Cape	Sakhisizwe		Yes	Annual financial statements for 2001-02 and 2002-03 outstanding. Reasons for non-submission were not established.
12	Eastern Cape	Ntabankulu		Yes	Reasons for non-submission were not established.
13	Eastern Cape	Maletswai		Yes	Reasons for non-submission were not established.
14	Eastern Cape	Ndlambe		Yes	Reasons for non-submission were not established.
15	Eastern Cape	Ikwezi		Yes	Reasons for non-submission were not established.
16	Eastern Cape	Ngqushwa		Yes	Reasons for non-submission were not established.
17	Eastern Cape	Tsolwana		Yes	Reasons for non-submission were not established.
18	Eastern Cape	Cacadu District		Yes	Reasons for non-submission were not established.
19	Eastern Cape	Makana		Yes	Reasons for non-submission were not established.
20	Eastern Cape	Baviaans		Yes	Reasons for non-submission were not established.
21	Eastern Cape	Camdeboo		Yes	Reasons for non-submission were not established.
22	Eastern Cape	Blue Crane Route		Yes	Reasons for non-submission were not established.
23	Eastern Cape	Kouga		Yes	Reasons for non-submission were not established.
24	Eastern Cape	Koukamma		Yes	Reasons for non-submission were not established.

No.	Province	Municipality	Sub- mitted late	Not sub- mitted	Reasons for late or non- submission
25	Eastern Cape	Sundays River Valley		Yes	Reasons for non- submission were not established.
26	Eastern Cape	Nkonkobe		Yes	Reasons for non- submission were not established.
27	Eastern Cape	Nxuba		Yes	Reasons for non- submission were not established.
28	Eastern Cape	Inxube Yethemba		Yes	Reasons for non- submission were not established.
29	Eastern Cape	Amahlati		Yes	Reasons for non- submission were not established.
30	Eastern Cape	Chris Hani District		Yes	Reasons for non- submission were not established.
31	Eastern Cape	Amatole District		Yes	Reasons for non- submission were not established.
32	Eastern Cape	Great Kei		Yes	Reasons for non- submission were not established.
33	Eastern Cape	Inkwanca		Yes	Reasons for non- submission were not established.
34	Free State	Maluti-A- Phofung		Yes	Reasons for non- submission were not established.
35	Free State	Thabo Mofutsanyane District		Yes	No reaction received from auditee. Municipality has committed to a submission date of 31 October 2005.
36	Free State	Dihlabeng		Yes	Chief financial officer passed away and the municipality had capacity constraints. Municipality has committed to a submission date of 31 October 2005.

No.	Province	Municipality	Sub- mitted late	Not sub- mitted	Reasons for late or non- submission
37	Free State	Phumelela		Yes	Capacity constraints. Chaotic state of municipality. Accounting firm engaged to try and draw up financial statements. Municipality has committed to a submission date of 01 January 2006.
38	Free State	Mohokare		Yes	Reasons for non-submission were not established.
39	Free State	Xhariep District		Yes	Financial statements for the 2002-03 and 2003-04 financial periods are outstanding.
40	Free State	Tokologo		Yes	Reasons for non-submission were not established. Municipality has committed to a submission date of 03 October 2005.
41	Free State	Masilonyana		Yes	Reasons for non-submission were not established. Municipality has committed to a submission date of 30 November 2005.
42	Free State	Naledi		Yes	Reasons for non-submission were not established. Municipality has committed to a submission date of 31 October 2005.
43	Free State	Matjhabeng		Yes	Reasons for non-submission were not established. Municipality has committed to a submission date of 01 December 2005.
44	Free State	Nala		Yes	Reasons for non-submission were not established.
45	Free State	Kopanong		Yes	Reasons for non-submission were not established.

No.	Province	Municipality	Sub- mitted late	Not sub- mitted	Reasons for late or non- submission
46	Gauteng	Randfontein	Yes		Incomplete annual financial statements.
47	Gauteng	Mogale City		Yes	Annual financial statements not completed.
48	Gauteng	Emfuleni		Yes	Annual financial statements not completed.
49	Gauteng	Metsweding District		Yes	Prior year's audit not yet finalised. Reasons for non-submission were not established.
50	KwaZulu-Natal	Umlalazi	Yes		Reasons for late submission were not established.
51	KwaZulu-Natal	Mpofana	Yes		Reasons for late submission were not established.
52	KwaZulu-Natal	KwaSani	Yes		Reasons for late submission were not established.
53	KwaZulu-Natal	Emnambithi	Yes		Reasons for late submission were not established.
54	KwaZulu-Natal	Umdoni	Yes		Reasons for late submission were not established.
55	KwaZulu-Natal	Msinga	Yes		Reasons for late submission were not established.
56	KwaZulu-Natal	eDumbe	Yes		Annual financial statements for 2003-04 and 2004-05 were received on 27/09/2005.
57	KwaZulu-Natal	Endumeni		Yes	Time frame too short.
58	KwaZulu-Natal	uPhongolo		Yes	Consultant hired in place of municipal manager. Annual financial statements for 2001-02 and 2002-03 still outstanding. Municipality has committed to a submission date of 07 October 2005.

No.	Province	Municipality	Submitted late	Not submitted	Reasons for late or non-submission
59	KwaZulu-Natal	Big Five		Yes	Annual financial statements for 2002-03 outstanding. Reasons for non-submission were not established.
60	KwaZulu-Natal	Umzumbe		Yes	Computer system crashed.
61	KwaZulu-Natal	Okhahlamba		Yes	Busy finalising prior year's annual financial statements. Municipality has committed to a submission date of 31 October 2005.
62	KwaZulu-Natal	Umzinyathi District		Yes	Time frame too short.
63	KwaZulu-Natal	Nquthu		Yes	Small delays. Municipality has committed to a submission date of 07 October 2005.
64	KwaZulu-Natal	Nkandla		Yes	Finalising the transfer of water services to uThungulu District Municipality. Annual financial statements for 2002-03 still outstanding.
65	KwaZulu-Natal	Newcastle		Yes	Finalising the transfer of water services to Uthukela Water.
66	KwaZulu-Natal	Dannhauser		Yes	Lack of capacity.
67	KwaZulu-Natal	Sisonke District		Yes	Finalising the transfer of water services from the local municipalities. Municipality has committed to a submission date of 31 October 2005.
68	KwaZulu-Natal	Amajuba District		Yes	Finalising the transfer of water services from the local municipalities. Municipality has committed to a submission date of 31 October 2005.
69	KwaZulu-Natal	Ingwe		Yes	Lack of capacity.

No.	Province	Municipality	Submitted late	Not submitted	Reasons for late or non-submission
70	KwaZulu-Natal	Abaqulusi		Yes	Reasons for non-submission were not established. Municipality has committed to a submission date of 07 October 2005
71	KwaZulu-Natal	Kungwini		Yes	Annual financial statements not completed. Municipality has committed to a submission date of 31 October 2005.
72	Limpopo	Mogalakwena	Yes		Reasons for late submission were not established.
73	Limpopo	Greater Giyani	Yes		Annual financial statements for 2001-02 and 2002-03 still outstanding.
74	Limpopo	Maruleng	Yes		Annual financial statements for 2002-03 still outstanding.
75	Limpopo	Ba-Phalaborwa	Yes		Reasons for late submission were not established.
76	Limpopo	Bushbuckridge		Yes	Reasons for non-submission were not established.
77	Limpopo	Greater Groblersdal		Yes	New staff in finance section. The financial statements for 2002-04 are still outstanding.
78	Limpopo	Bohlabela		Yes	Reasons for non-submission were not established.
79	Limpopo	Fetakgomo		Yes	Resubmitting 2003-04 financial statements. The 2002-03 annual financial statements are outstanding. Opening balances for 2004-05 need to be confirmed. Municipality has committed to a submission date of 31 October 2005.
80	Limpopo	Greater Marble Hall		Yes	Reasons for non-submission were not established.
81	Limpopo	Molemole		Yes	Unable to close statements. Private auditors requested to assist.

No.	Province	Municipality	Sub- mitted late	Not sub- mitted	Reasons for late or non- submission
82	Mpumalanga	Emalahleni		Yes	Reasons for non-submission were not established.
83	Mpumalanga	Govan Mbeki		Yes	Reasons for non-submission were not established.
84	Mpumalanga	Gert Sibanda District	Yes		Reasons for late submission were not established.
85	Mpumalanga	Thaba Chweu		Yes	Reasons for non-submission were not established.
86	Mpumalanga	Mkondo		Yes	Reasons for non-submission were not established.
87	Mpumalanga	Albert Luthuli		Yes	Reasons for non-submission were not established.
88	Mpumalanga	Lekwa		Yes	Annual financial statements not received. The annual financial statements for 2002-03 were rejected.
89	Mpumalanga	Thembisile		Yes	Annual financial statements not received.
90	Mpumalanga	Msukaligwa		Yes	GAMAP/GRAP implementation. Municipality has committed to a submission date of 31 October 2005.
91	Mpumalanga	Nkomazi		Yes	Reasons for non-submission were not established.
92	Mpumalanga	Highlands		Yes	Reasons for non-submission were not established.
93	Mpumalanga	Dipaliseng		Yes	Reasons for non-submission were not established.
94	Mpumalanga	Dr JS Moroka		Yes	Reasons for non-submission were not established.
95	North West	Moshaweng	Yes		Reasons for late submission were not established.
96	North West	Greater Taung		Yes	Reasons for non-submission were not established.

No.	Province	Municipality	Sub- mitted late	Not sub- mitted	Reasons for late or non- submission
97	North West	Kagisano		Yes	Reasons for non-submission were not established.
98	North West	Madibeng		Yes	System failure.
99	North West	Mafikeng		Yes	Reasons for non-submission were not established.
100	North West	Moretele		Yes	Reasons for non-submission were not established.
101	North West	Tswaing		Yes	Reasons for non-submission were not established.
102	North West	Ventersdorp		Yes	Audit for 2004 not finalised.
103	Northern Cape	Kgalagadi District	Yes		Reasons for late submission were not established.
104	Northern Cape	Francis Baard	Yes		Reasons for late submission were not established.
105	Northern Cape	Renosterberg	Yes		Reasons for late submission were not established.
106	Northern Cape	Thembelihle	Yes		Reasons for late submission were not established.
107	Northern Cape	Sol Plaatje	Yes		Reasons for late submission were not established.
108	Northern Cape	Siyathemba	Yes		Reasons for late submission were not established.
109	Northern Cape	Siyancuma	Yes		Reasons for late submission were not established.
110	Northern Cape	Richtersveld	Yes		Reasons for late submission were not established.
111	Northern Cape	Umsobomvu	Yes		Reasons for late submission were not established.
112	Northern Cape	Kamiesberg		Yes	Reasons for non-submission were not established.
113	Northern Cape	Kai!Garib		Yes	Reasons for non-submission were not established.

No.	Province	Municipality	Sub- mitted late	Not sub- mitted	Reasons for late or non- submission
114	Northern Cape	Hantam		Yes	Reasons for non-submission were not established.
115	Northern Cape	Nama Khoi		Yes	Reasons for non-submission were not established.
116	Northern Cape	Magareng		Yes	Reasons for non-submission were not established.
117	Northern Cape	Tsantsabane		Yes	Reasons for non-submission were not established. Municipality has committed to a submission date of 03 October 2005.
118	Northern Cape	Khai-Ma		Yes	Reasons for non-submission were not established. Municipality has committed to a submission date of 06 October 2005.
119	Northern Cape	Dikgatlong		Yes	Reasons for non-submission were not established. Municipality has committed to a submission date of 03 October 2005.
120	Northern Cape	Emthanjeni		Yes	Reasons for non-submission were not established. Municipality has committed to a submission date of 07 October 2005.
121	Northern Cape	Ga-Segonyane		Yes	Reasons for non-submission were not established.
122	Northern Cape	Karoo Hoogland		Yes	Reasons for non-submission were not established.
123	Northern Cape	Mier		Yes	Reasons for non-submission were not established.
124	Western Cape	Oudtshoorn	Yes		Reasons for late submission were not established.

No.	Province	Municipality	Sub- mitted late	Not sub- mitted	Reasons for late or non- submission
125	Western Cape	Eden District	Yes		Reasons for late submission were not established.
126	Western Cape	Bergriver	Yes		Reasons for late submission were not established.
127	Western Cape	Cederberg	Yes		Financial statements were rejected on 26/06/2005.
128	Western Cape	Prins Albert		Yes	Reasons for non-submission were not established. Municipality has committed to a submission date of 01 November 2005.
129	Western Cape	George		Yes	GAMAP comparatives taking time.
130	Western Cape	Overstrand		Yes	Implementation of GRAP. Municipality has committed to a submission date of 31 October 2005.
131	Western Cape	Matzikama		Yes	Waiting for guidance from Department of Provincial and Local Government on dealing with unauthorised expenditure not approved. Municipality has committed to a submission date of 31 October 2005.
132	Western Cape	Laingsburg		Yes	Reasons for non-submission were not established. Municipality has committed to a submission date of 08 October 2005.

Annexure B

List of municipalities that did not submit consolidated annual financial statements

No.	Province	Municipality	Reasons for non-submission
1	Eastern Cape	OR Tambo District	Reason for non-submission was not established. Municipality has committed to a submission date of 31 October 2005.
2	Free State	Mangaung	Reason for non-submission was not established.
3	Free State	Matjhabeng	Reason for non-submission was not established. Municipality has committed to a submission date of 01 December 2005.
4	Gauteng	City of Tswane	Reason for non-submission was not established.
5	KwaZulu-Natal	Ethekwini	Reason for non-submission was not established.
6	KwaZulu-Natal	Kwadukuza	Reason for non-submission was not established.
7	KwaZulu-Natal	iLembe District	Reason for non-submission was not established.
8	KwaZulu-Natal	Hibiscus Coast	Reason for non-submission was not established.
9	KwaZulu-Natal	Newcastle	Finalising the transfer of water services to Uthukela Water.
10	Limpopo	Polokwane	Reason for non-submission was not established.
11	North West	Rustenburg	Reason for non-submission was not established.
12	Western Cape	City of Cape Town	Reason for non-submission was not established.

Annexure C

List of municipal entities that submitted annual financial statements late or did not submit annual financial statements at all

No.	Region	Name	Submitted late	Not submitted	Reason for late or non-submission
1	Eastern Cape	Feathermarket Hall Promotions		Yes	The annual financial statements were not submitted to the Auditor-General as required in terms of the Act. Copies of the annual financial statements were obtained after the consolidated annual financial statements had been received from the parent municipality (Nelson Mandela Metropolitan Municipality). The copies obtained are not signed copies.
2	Eastern Cape	Centenary Hall Promotions		Yes	The annual financial statements were not submitted to the Auditor-General as required in terms of the Act. Copies of the annual financial statements were obtained after the consolidated annual financial statements had been received from the parent municipality (Nelson Mandela Metropolitan Municipality). The copies obtained are not signed copies.

No.	Region	Name	Submitted late	Not submitted	Reason for late or non-submission
3	Eastern Cape	Nelson Mandela Bay Tourism		Yes	This entity was identified as being a municipal entity and notice was given to the Auditor-General. The list was published in the local newspaper in terms of s 31(3) of the Municipal Systems Act. According to Nelson Mandela Metropolitan Municipality officials and their legal advisers, the entity does not fully comply with the requirements of the Municipal Systems Act and cannot be construed as such. This however still has to be reviewed by the Auditor-General's office by evaluation/obtaining its own legal opinion.
4	Eastern Cape	Ntinga OR Tambo Municipal Entities		Yes	Reason for non-submission was not established.
5	Eastern Cape	Buffalo City Development Agency (new audit)	Yes		Reason for late submission was not established.
6	Free State	Goldfields		Yes	Reason for non-submission was not established. Municipality has committed to a submission date of 31 October 2005.
7	Free State	Centlec		Yes	Reason for non-submission was not established. Municipality has committed to a submission date of 31 October 2005.
8	Gauteng	The Centurion Community Protection Company		Yes	Reason for non-submission was not established.

No.	Region	Name	Submitted late	Not submitted	Reason for late or non-submission
9	Gauteng	Tswaing Crater Museum		Yes	Reason for non-submission was not established.
10	Gauteng	Greater Pretoria Safety & Security Association		Yes	Reason for non-submission was not established.
11	Gauteng	Lebone Municipal Finance Corporation		Yes	Reason for non-submission was not established.
12	Gauteng	Tswaing Electricity Project Management (Pty) Ltd		Yes	Reason for non-submission was not established.
13	Gauteng	Greater Pretoria Metro Festival Company		Yes	Reason for non-submission was not established.
14	Gauteng	Prelight		Yes	Reason for non-submission was not established.
15	Gauteng	Tswaing Water & Sanitation Services		Yes	Reason for non-submission was not established.
16	Gauteng	Museum Park		Yes	Reason for non-submission was not established.
17	Gauteng	Tswaing Environmental Health Services		Yes	Reason for non-submission was not established.
18	Gauteng	Greater Pretoria Metro Festival		Yes	Reason for non-submission was not established.
19	Gauteng	Biz Afrika 372		Yes	Reason for non-submission was not established.
20	Gauteng	Tshwane Sport Foundation		Yes	Reason for non-submission was not established.
21	Gauteng	Arcadia City Improvement District		Yes	Reason for non-submission was not established.
22	Gauteng	Kerk Street City Improvement District		Yes	Reason for non-submission was not established.

No.	Region	Name	Submitted late	Not submitted	Reason for late or non-submission
23	Gauteng	Esselen Street City Improvement District		Yes	Reason for non-submission was not established.
24	Gauteng	MoreletaKloof Conservation Company		Yes	Reason for non-submission was not established.
25	Gauteng	Pretoria Inner City		Yes	Reason for non-submission was not established.
26	Gauteng	Tswaing Civil Projects		Yes	Reason for non-submission was not established.
27	Gauteng	Tswaing Waste Removal Services		Yes	Reason for non-submission was not established.
28	Gauteng	Rep-Ba Agi		Yes	Reason for non-submission was not established.
29	Gauteng	Hatfield City Improvement District		Yes	Reason for non-submission was not established.
30	Gauteng	Jacaranda Carnival		Yes	Reason for non-submission was not established.
31	Gauteng	National Youth Festival		Yes	Reason for non-submission was not established.
32	Limpopo	Polokwane Housing Association		Yes	Reason for non-submission was not established.
33	Limpopo	Letsema Zelpy 1903 (Pty) Ltd t/a Letsema		Yes	Reason for non-submission was not established.
34	North West	Rustenburg Water Service Trust		Yes	Reason for non-submission was not established.
35	Western Cape	Khayelitsha Community Trust	Yes		Unsigned annual financial statements.
36	Western Cape	Philippi East Trading Centre (Pty) Ltd	Yes		Unsigned annual financial statements.
37	Western Cape	South Peninsula Municipality Housing Micro-Loans Underwriting Trust	Yes		New municipal entity.