

NATIONAL COUNCIL OF PROVINCES
QUESTION FOR WRITTEN REPLY
QUESTION NUMBER: 93 [CW101E]
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93. Mr D R Ryder (Gauteng: DA) to ask the Minister of Finance:

(a) How many municipalities have not yet implemented the Municipal Regulations on Standard Chart of Accounts completely and (b) what are their names?

CW101E

REPLY

- (a) From a compliance view most municipalities adhere to *mSCOA*, however, municipalities are at different levels of implementing the *mSCOA* reform.
- (b) Notwithstanding the fact that most municipalities are currently complying with *mSCOA*, from the reports received, the following municipalities are experiencing persistent *mSCOA* implementation challenges:

Eastern Cape:

- Nelson Mandela Bay Metro

Free State:

- Mafube Local Municipality
- Moqhaka Local Municipality
- Nala Local Municipality

Gauteng:

- City of Tshwane
- Mefarong Local City

KwaZulu-Natal:

- eThekweni Metro
- Msunduzi Local Municipality
- Mpofana Local Municipality

Northern Cape:

- Kareeberg Local Municipality

North West:

- Ditsobotla Local Municipality
- Mamusa Local Municipality
- Ratlou Municipality