

PROVINCE OF KWAZULU-NATAL  
PROVINCIAL TREASURY



**OFFICE OF THE HEAD OF DEPARTMENT**

145 Chief Albert Luthuli Street  
(Commercial Road)  
Pietermaritzburg  
3200

PO Box 3613  
Pietermaritzburg  
3200  
Tel: 033 8974556  
Fax: 033 3422486

Email: [sipho.shabalala@kzntreasury.gov.za](mailto:sipho.shabalala@kzntreasury.gov.za)  
Email: [sitandiwe.mayeza@kzntreasury.gov.za](mailto:sitandiwe.mayeza@kzntreasury.gov.za)

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**TO: MUNICIPAL MANAGERS  
CHIEF FINANCIAL OFFICER  
MAYORS  
KWAZULU NATAL MUNICIPALITIES**

**TREASURY CIRCULAR RM 3 OF 2007/08**

Dear Sir/Madam

**GUIDELINES FOR THE IMPLEMENTATION OF THE MFMA REFORMS WITHIN THE MTREF  
BUDGET PROCESS 2009/10 to 2011/12**

In accordance with Chapter 2 of the Municipal Finance Management Act no. 56 of 2003, a Provincial Treasury may issue guidelines to assist municipalities with the effective discard of the Act. In this regard the KwaZulu Natal Provincial Treasury has issued the attached guide entitled "*Guidelines to the Implementation of the MFMA Reforms within the MTREF Budget Process 2009/10 to 2011/12*".

The guide covers two sections, namely, the establishment of the Budget and Treasury Steering Committee and the MFMA budget reforms, norms and standards.

The KwaZulu Natal Provincial Treasury will be meeting with each municipality to ensure a smooth transition for the 2009/10 MTREF Budget Process. An electronic version of the timetable under annexure A in the guide is available for downloading from the Provincial Treasury website: <http://www.kzntreasury.gov.za>. This schedule can be customized to your municipality's specific requirements whilst taking cognizance of the legislative timeframes.

If you need clarification on any matter, please feel free to contact Provincial Treasury and we will gladly assist you.

Yours faithfully

For D S D SHABALALA  
HEAD OF PROVINCIAL TREASURY