



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

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**TO: MUNICIPAL MANAGERS
CHIEF EXECUTIVE OFFICERS
CHIEF FINANCIAL OFFICERS
KWAZULU-NATAL (KZN) MUNICIPALITIES**

PROVINCIAL TREASURY CIRCULAR PT/MF 03 OF 2024/25

NON-COMPLIANCE WITH THE MFMA REPORTING REQUIREMENTS

In terms of Section 5(4)(a)(i) of the Municipal Finance Management Act, Act No. 56 of 2003 (MFMA), Provincial Treasury is required to monitor compliance with the MFMA by all delegated municipalities. As part of the monitoring framework established by Provincial Treasury in order to fulfil its mandate in terms of Section 5(4)(a)(i) of the MFMA, guidelines and circulars were issued to municipalities to promote compliance with the MFMA and the Division of Revenue Act (DoRA) and support was provided to municipalities to prevent non-compliance with the MFMA and DoRA. A crucial aspect of the monitoring framework involved the issuing of non-compliance letters to municipalities that did not adhere to the requirements of the MFMA and DoRA during the various processes over the course of the year.

The purpose of the Provincial Treasury non-compliance circular is to:

- Provide a status of the non-compliance with the MFMA and the DoRA by the 51 delegated municipalities for some of the key processes and reporting requirements in the second half of the 2023/24 financial year;
- Highlight the main areas of non-compliance to enable municipalities to develop and implement relevant procedures and internal controls within their monitoring and reporting processes to avoid any future contravention of the MFMA and DoRA. For example, ensure that reports and documents are reviewed by senior municipal officials for accuracy and completeness prior to their submission to National and Provincial Treasuries; and
- List the municipalities that did not comply with the MFMA and DoRA to enable the leadership of the non-compliant municipalities to implement consequence management in instances of persistent non-compliance with the provisions of the MFMA and DoRA.

It has been noted, after considering the reports submitted for the second half of the 2023/24 financial year, 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 and/or are submitting reports for compliance purposes only without ensuring the accuracy of the information submitted.



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Despite all the support provided as detailed below and notifying municipalities of the areas of non-compliance via the issuing of non-compliance letters and previous non-compliance circulars, it is of serious concern that a number of municipalities in KZN are still not fully complying with all the reporting requirements of the MFMA and DoRA.

During the 2023/24 financial year, Provincial Treasury reported non-compliance with both the MFMA and DoRA reporting requirements to the KZN Provincial Legislature. It is 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 Provincial Legislature for their consideration.

Provincial Treasury therefore urges all municipalities to ensure full compliance with all the reporting requirements in terms of the MFMA and DoRA in the 2024/25 financial year. The officials from Provincial Treasury will continue to assist and support their designated municipalities to enforce full compliance by all municipalities and will continue to notify municipalities of the areas of non-compliance via the issuing of non-compliance letters in terms of our mandate as per Section 5(4)(a)(i) of the MFMA.

It should also be noted that our source of information is the National Treasury GoMuni Portal. Should your municipality dispute any of the information reflected in the various sections of this circular, please provide both the National and Provincial Treasuries with the evidence to confirm any discrepancy.

The following sections list out some of the most important MFMA and DoRA reporting requirements that have not been complied with by municipalities, together with a list of the municipalities who did not fully comply with those reporting requirements for the second half of the 2023/24 financial year under review:

- Section A: 2023/24 MFMA Section 71 Monthly data strings;
- Section B: 2023/24 Quarterly data strings;
- Section C: 2023/24 Verification of figures for Quarters three and four of the 2023/24 financial year;
- Section D: 2023/24 Adjustments Budget Process;
- Section E: Publication of MFMA Section 75 Information on Municipal Websites;
- Section F: Financial Management Grant (FMG) Conditions/Appointment of Municipal Interns; and
- Section G: 2024/25 Tabled Budget Process;
- Section H: 2024/25 Approved Budget Process;
- Section I: Approval of the 2024/25 Final Service Delivery Budget Implementation Plan (SDBIP); and
- Section J: Submission of the 2024/25 Approved SDBIP.

In order to avoid any future contravention of the MFMA and the DoRA, you are required to ensure that your municipality develops and implements relevant processes and internal controls to ensure that your monthly, quarterly and annual data strings are timeously uploaded to the National Treasury GoMuni Upload Portal. It is vital that these data strings are reviewed by senior municipal officials to ensure the accuracy of the data strings uploaded to the National Treasury GoMuni Upload Portal.

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 by the municipalities.

Support provided to municipalities includes, but is not limited to the following: sending the exception reports drawn from the National Treasury GoMuni Upload Portal reflecting the status of compliance by all the delegated municipalities on a weekly basis; engaging on the status of compliance with the municipalities during various bilateral engagements as well as frequent reminders to municipalities to submit outstanding documents through telephonic and email correspondence. Provincial Treasury also provided technical support when requested by the municipalities.



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In a bid to enforce compliance by municipalities, Provincial Treasury will continue to:

1. Report non-compliance with the MFMA and DoRA to the KZN Provincial Legislature for their consideration and further action via the quarterly MFMA Section 71(7) Reports;
2. Report non-compliance with the MFMA and DoRA to National Treasury for their consideration in invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's Equitable share transfer if the municipality commits a serious breach of the measures established in terms of Section 216(1) of the Constitution which includes reporting obligations set out in the MFMA; and
3. Notify the Auditor-General of the municipality's failure to comply with relevant MFMA and DoRA reporting requirements.

Provincial Treasury may recommend to the concerned municipality's Council to consider 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 and DoRA reporting requirements in order to promote consequence management.

Kind regards

Ms. C. Coetzee

Head of Department: KwaZulu-Natal (KZN) Provincial Treasury

CC Mr. F. Rodgers - KZN MEC for Finance
Mayors – KZN Municipalities
Deputy Mayors - KZN Municipalities
Speakers – KZN Municipalities
Ministerial Representatives
Mr. J. Hattingh – National Treasury
Mr. W. McComans – National Treasury
Ms. N. Mkhize – KwaZulu-Natal Business Unit Leader (Auditor-General)



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Section A: 2023/24 MFMA Section 71 Monthly data strings

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; and*
- (f) *actual expenditure of those allocations, excluding expenditure on -*
 - (i) *its share of the local government equitable share; and*
 - (ii) *allocations exempted by the annual Division of Revenue Act from compliance with this paragraph.*

It should be noted that a municipality that submitted their data string with errors is regarded as non-submission as the municipality would not have successfully uploaded their data string to the National Treasury GoMuni Upload Portal.

During the second half of the financial year under review, the following municipalities listed in Table 1 did not fully comply with the MFMA Section 71 reporting requirements and non-compliance letters were issued to the respective municipalities:

Table 1: List of municipalities that did not fully comply with Section 71 of the MFMA

No.	Name of Municipality	Non-submission	Submission with errors	Period
1	uMzumbhe	N/A	Yes	May-24
2	iMpendle	N/A	Yes	Jun-24
3	Dr Nkosazana Dlamini Zuma	Yes	N/A	Jun-24

Source: National Treasury GoMuni Upload Portal

Section B: 2023/24 Quarterly data strings

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 prescribed that quarterly Borrowing and Investment information in the form of data strings must be uploaded to the National Treasury GoMuni Upload Portal.

It should be noted that a municipality that submitted their data string with errors is regarded as non-submission as the municipality would not have successfully uploaded their data string to the National Treasury GoMuni Upload Portal.

During the second half of the financial year under review, the following municipalities listed in Table 2 did not submit their quarterly data strings and non-compliance letters were issued to the respective municipalities.

Table 2: List of municipalities that did not submit quarterly data strings

Quarter	Borrowings Monitoring	Investment Monitoring
Quarter 3 - Submitted with errors	eDumbe	eDumbe
	Nongoma	Nongoma
	uPhongolo	

Source: National Treasury GoMuni Upload Portal

**Section C: 2023/24 Verification of figures for Quarters three and four of the 2023/24 financial year**

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

There are four quarterly verification schedules, namely:

- (a) Statement of Capital and Operating Expenditure (Monthly In - Year Monitoring);
- (b) Conditional Grants Transfers by National Treasury and Actual Payments made by the municipality;
- (c) Borrowing Monitoring Schedule; and
- (d) Investment Monitoring Schedule.

As indicated in Section B above, the eDumbe and Nongoma Local Municipalities did not submit their Borrowings and Investments quarterly data strings which is the source of information for the verification schedule and were therefore unable to verify their figures for the respective quarterly information.

Additionally, uPhongolo Local Municipality did not verify all four of their verification reports and was sent a non-compliance letter in this regard.

Section D: 2023/24 Adjustments Budget Process

When an Annual Budget has been adjusted, a municipality is required to table their Adjustments Budget to Council at any time after the Mid-Year Budget and Performance Assessment Report has been tabled in Council but not later than 28 February of the current year as required by Regulation 23(1) of the Municipal Budget and Reporting Regulations (MBRR).

Tabling of the 2023/24 Adjustments Budget

As of 28 February 2024, 47 of the 51 delegated municipalities tabled their 2023/24 Adjustments Budgets in Council. Table 3 lists the four (4) municipalities that did not table their 2023/24 Adjustments Budgets by 28 February 2024.

Table 3: List of municipalities that did not table their 2023/24 Adjustments Budget by 28 February 2024

No.	Name of municipality	No.	Name of municipality
1	uMzumbe	3	Nongoma
2	Dannhauser	4	Zululand DM

Source: KZN Provincial Treasury

The Nongoma, uMzumbe, and Dannhauser Local Municipalities as well as the Zululand District Municipality submitted applications (Schedule G) notifying the MEC for Finance of the impending non-compliances with Regulation 23(1) of the MBRR which requires municipalities to table their Adjustments Budgets by 28 February annually. The MEC for Finance responded to the four (4) municipalities accordingly.

The Nongoma Local Municipality, the Dannhauser Local Municipality and the Zululand District Municipality tabled their 2023/24 Adjustments Budgets on 29 February 2024.

The uMzumbe Local Municipality tabled their 2023/24 Adjustments Budgets on 26 June 2024. The reason cited by the municipality for delay in tabling and approving their 2023/24 Adjustments Budget has been attributed to lack of quorum for the Council meetings.



Section E: Publication of MFMA 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) *the 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 days after its tabling in Council or on the date on which it must be made public, whichever occurs first.*

As at 20 August 2024, the seven (7) municipalities shown in Table 4 had not placed the majority of the required documents as per Section 75(1)(a) to (l) of the MFMA on their websites within five days.

Table 4: List of the municipalities that did not place majority of the required documents on their websites

No.	Name of municipality	2022/23 Final Annual Report prior year	2022/23 Oversight report of prior year	Final budget related policies as per gazette 32141 Reg. 7&8	2023/24 Performance Agreements as per s57(1)(b) of MSA	All active service delivery agreements	2023_24 SDBIP - current year	Reviewed IDP for the next cycle	List of disposed assets in terms of MFMA Sec 14(2)	All active long-term borrowing contracts	All active SCM contracts above a prescribed value	Long term contracts extending beyond three years	MFMA Sec 52(d) report for 30 June 2024
1	uMdoni	X	X	X	X	X	X	X		X	X	X	X
2	uMzombe		X	X	X	X				X	X	X	X
3	uMuziwabantu	X	X		X	X			X		X		X
4	uThukela DM		X		X	X			X		X	X	
5	Zululand DM		X			X				X	X	X	
6	uMkhanyakude DM	X	X	X	X		X			X	X	X	X
7	uMfolozi		X		X	X				X	X	X	

Source: Municipal Websites

Section F: Financial Management Grant (FMG) Conditions/Appointment of Municipal Interns

In terms of the conditions for the Financial Management Grant (FMG) published in the 2023 DoRA, the grant may be utilised for amongst others, appointing at least five interns in local municipalities and three interns in metropolitan and district municipalities over a multi-year period.

As at 20 August 2024, the 14 delegated municipalities shown in Table 5 had not appointed the required number of interns.



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Table 5: List of municipalities which did not appoint the required number of interns

No.	Name of municipality	No.	Name of municipality
1	uMzumbi	8	uPhongolo
2	Richmond	9	Ulundi
3	uMgungundlovu DM	10	uMhlabuyalingana
4	iNkosi Langalibalele	11	uMlalazi
5	uMvoti	12	Mthonjaneni
6	Newcastle	13	Ndwedwe
7	Dannhauser	14	Greater Kokstad

Source: KZN Provincial Treasury

Section G: 2024/25 Tabled Budget Process

Tabling of the 2024/25 Annual Budget

Section 16(2) of the MFMA states that *the Mayor of the municipality must table the Annual Budget at a Council meeting at least 90 days before the start of the budget year*. As at 31 March 2024, 50 of the 51 delegated municipalities tabled their 2024/25 Annual Budgets. The uMzumbi Local Municipality did not table its 2024/25 Annual Budget by 31 March 2024 however, in complying with Section 27(1) of the MFMA and Regulation 60(1) of the MBRR, a Schedule G application dated 28 March 2024 was received from the municipality notifying Provincial Treasury of the municipality's impending failure to table the 2024/25 Annual Budget in Council by 31 March 2024 as required by Section 16(2) of the MFMA.

The MEC for Finance granted the municipality an extension up until 19 April 2024 in terms of Section 27(2) of the MFMA which states that *the MEC for Finance may, on application by the Mayor and on good cause shown, extend any time limit or deadline contained in that provision, provided that no such extension may compromise compliance with Section 16(1) [of the MFMA]*. The municipality was however unable to table the 2024/25 Draft Annual Budget to Council on 19 April 2024 as per the extension granted by the MEC for Finance. The municipality informed Provincial Treasury on 16 May 2024 that a Special Council meeting would be convened on 20 May 2024 to address all the compliance matters including the tabling of the 2024/25 Draft Annual Budget, the convening of the meeting however was not successful due to failure to meet a quorum. The municipality once again attempted and failed to table their 2024/25 Draft Annual Budget to Council on 24 and 31 May 2024 respectively due to failure to meet a quorum.

Submission of the 2024/25 Tabled Budget documents and data strings

Section 22(b)(i) of the MFMA requires that immediately after an Annual Budget is tabled in a municipal Council, the Annual Budget must be submitted to the National and Provincial Treasuries in both PDF and electronic formats. As per MFMA Budget Circular No. 126, the date for the submission of the PDF and electronic copies was immediately (within 24 hours) after tabling in Council. The budget circulars also clarified that the budget documents to be submitted includes the Tabled Budget data string (TABB), non-financial data string for the Tabled Budget (A1D) and the Project Details Tabled Budget data string (PRTA). Provincial Treasury sent non-compliance letters to five (5) municipalities that did not submit one or more of the budget documents and data strings required above.

The five (5) municipalities listed in Table 6 did not submit one or more of their 2024/25 Tabled Budget documents or data strings timeously as per the requirement of Section 22(b)(i) of the MFMA and MFMA Circular No. 126.



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Table 6: Municipalities which did not submit one or more of their 2024/25 Tabled Budget documents or data strings timeously

No.	Name of municipality	Project Details Tabled Budget data string (PRTA)	Draft SDBIP
1	Mpofana		×
2	Mkhambathini	×	
3	uMsinga	×	
4	Dannhauser	×	
5	eDumbe	×	
6	uPhongolo		×
7	Nongoma	×	
8	Ulundi		×
9	Zululand DM		×
Total non-compliant municipalities		5	4

Source: KZN Provincial Treasury

As at 15 April 2024, all the municipalities had submitted their Tabled Budget data string, Project Details Tabled Budget data string and non-financial data string for the Tabled Budget data string as well as Tabled Budget documents. Of the four (4) delegated municipalities who did not submit their Draft SDBIP timeously, all four (4) municipalities subsequently submitted their Draft SDBIP.

Section H: 2024/25 Approved Budget Process

Approval of the 2024/25 Annual Budget

Section 24(1) of the MFMA states that the municipal Council must at least 30 days before the start of the budget year consider approval of the Annual Budget, while Section 25(1) of the MFMA stipulates that if a municipal Council fails to approve an Annual Budget, including revenue-raising measures necessary to give effect to the budget, the Council must reconsider the budget and again vote on the budget, or on an amended version thereof, within seven days of the Council meeting that failed to approve the budget. Furthermore, Section 26(1) of the MFMA states that *if by the start of the budget year a municipal Council has not approved an Annual Budget or any revenue-raising measures necessary to give effect to the budget, the Provincial Executive of the relevant province must intervene in the municipality in terms of Section 139(4) of the Constitution by taking any appropriate steps to ensure that the budget or those revenue-raising measures are approved.*

Of the total 51 delegated municipalities in the province, 49 municipalities considered their 2024/25 Annual Budgets for approval by 31 May 2024 in compliance with Section 24(1) of the MFMA.

In complying with Section 27(1) of the MFMA and Regulation 60(1) of the MBRR, the uMvoti Local Municipality submitted a Schedule G application dated 30 May 2024 notifying Provincial Treasury of the impending non-compliance to table their 2024/25 Annual Budget in Council by 31 May 2024 and had indicated that they intend to table their 2024/25 Annual Budget to Council for approval on 14 June 2024 due to legal matters that are currently ongoing at the municipality. The Schedule G application was approved by the MEC for Finance accordingly on 31 May 2024. The municipality subsequently informed Provincial Treasury on 13 June 2024 that the meeting scheduled for 14 June 2024 would not take place due to political instability and requested a further extension to 21 June 2024 for the tabling of the 2024/25 Annual Budget to Council. A response from the Office of the MEC for Finance was sent to the Mayor on 19 June 2024, noting the municipality's failure to table the 2024/25 Annual Budget on the rescheduled date of 14 June 2024. The MEC noted the impending non-compliance and accepted that the municipality would rectify the non-compliance by rescheduling the tabling date of the 2024/25 Annual Budget in Council to 21 June 2024. On 20 June 2024, an email was sent to the municipality requesting confirmation as to whether the scheduled Council meeting to approve the 2024/25 Annual



Budget will take place. The municipality thereafter submitted a further Schedule G application and indicated that they planned to table their 2024/25 Annual Budget to Council for approval on 28 June 2024 which was subsequently approved by the MEC for Finance.

The uMzumbe Local Municipality did not notify Provincial Treasury of the impending non-compliance to approve their 2024/25 Annual Budget in Council by 31 May 2024 as required in terms of Section 27(1) of the MFMA nor the actual non-compliance to approve their 2024/25 Annual Budget in Council by 31 May 2024 as required in terms of Section 27(3) of the MFMA. A non-compliance letter in this regard was therefore issued accordingly. Subsequent to receipt of the non-compliance letter, on 06 June 2024, the Mayor of the municipality sent a Schedule G and notified the MEC for Finance in terms of Section 27(3) of the MFMA and Regulation 63(1) of the MBRR with regards to an actual non-compliance by the municipality to approve the Annual Budget as per Section 24(1) of the MFMA. The municipality indicated that it would rectify the non-compliance with the above-mentioned time provision by rescheduling the tabling date of the Annual Budget in Council to 28 June 2024.

The uMvoti and uMzumbe Local Municipalities subsequently approved their 2024/25 Annual Budgets on 27 and 28 June 2024 respectively, thus ensuring compliance with Section 24(2)(a) of the MFMA which requires that a municipality's Annual Budget *must be approved before the start of the budget year*.

Two (2) of the 49 municipalities that had approved their 2024/25 Annual Budgets on or before 31 May 2024, namely the Newcastle and Dannhauser Local Municipalities re-tabled and approved their 2024/25 Annual Budgets on 27 June 2024.

Submission of the 2024/25 Approved Budget

Section 24(3) of the MFMA requires that the Accounting Officer of a municipality must submit the approved Annual Budget to the National Treasury and the relevant Provincial Treasury.

Regulation 20(1) of the MBRR states that *the municipal manager must comply with Section 24(3) of the MFMA within ten working days after the municipal council has approved the Annual Budget*. As per National Treasury MFMA Circular No. 126, the adopted budget data strings and documentation must be submitted 10 working days after approval by council.

The Dannhauser Local Municipality did not submit their IDP Project details (PROR) data string. A non-compliance letter was sent to the municipality in this regard. Municipalities were allowed to submit outstanding data strings for the 2024/25 Approved Budget to the National Treasury GoMuni Upload Portal up until 12 July 2024, whereafter, the database was closed for submission. The Dannhauser Local Municipality subsequently submitted its PROR data string accordingly.

Uploading of the 2024/25 Approved Budget to the municipal websites

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

The Mpofana Local Municipality did not upload the 2024/25 Approved Budget on their municipal website within five days of tabling the Approved Budget to Council thereby contravening Section 75(2) of the MFMA. A non-compliance letter was issued in this regard.

Section I: Approval of the 2024/25 Final SDBIP

Section 53(1)(c)(ii) of the MFMA states 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*.



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The Maphumulo Local Municipality did not approve their SDBIP as required by Section 53(1)(c)(ii) of the MFMA however, the municipality subsequently submitted the approved SDBIP on 13 June 2024. A non-compliance letter was issued in this regard.

Section J: Submission of the 2024/25 Approved SDBIP

Regulation 20(2)(b) of the MBRR states that *the municipal manager must submit to the National Treasury and the relevant Provincial Treasury, in both printed and electronic form, the approved Service Delivery and Budget Implementation Plan within ten working days after the Mayor has approved the plan.*

The Okhahlamba and uMvoti Local Municipalities did not submit their approved SDBIP to the National and Provincial Treasuries as required by Regulation 20(2)(b) of the MBRR. The two municipalities as listed in Table 7 were issued non-compliance letters in this regard.

Table 7: Municipalities which did not submit their 2024/25 Approved SDBIP timeously

No.	Name of municipality	No.	Name of municipality
1	Okhahlamba	2	uMvoti

Source: KZN Provincial Treasury

The Okhahlamba and uMvoti Local Municipalities subsequently submitted their Approved SDBIP to Provincial Treasury.