



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 2025/26

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 2024/25 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 2024/25 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.



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 2024/25 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 2025/26 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 2024/25 financial year under review:

- Section A: 2024/25 MFMA Section 71 Monthly data strings;
- Section B: 2024/25 Quarterly data strings;
- Section C: 2024/25 Verification of figures for Quarters three and four of the 2024/25 financial year;
- Section D: 2024/25 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;
- Section G: 2025/26 Tabled (Draft) Budget Process; and
- Section H: 2025/26 Approved Budget Process.

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.



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

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: 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 – KZN Business Unit Leader (Auditor-General)



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

Section A: 2024/25 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 | Jozini | N/A | Yes | Jan-25 |
| 2 | uMzinga | Yes | N/A | Jun-25 |
| 3 | iNkosi uMtubatuba | Yes | N/A | Jun-25 |
| 4 | uMkhanyakude DM | N/A | Yes | Jun-25 |

Source: National Treasury GoMuni Upload Portal

Section B: 2024/25 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 municipalities listed in Table 2 did not submit their quarterly data strings for Quarter 3 by the legislative deadline of 14 April 2025. The uMdoni Local Municipality submitted Investment and Borrowing data strings with errors, while the Nquthu Local Municipality submitted Investment data string with errors. Non-compliance letters were issued to these municipalities in this regard. Both municipalities subsequently corrected the errors and resubmitted their data strings on 15 April 2025.



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

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

| Quarter | Borrowings Monitoring | Investment Monitoring |
|-----------------------------------|-----------------------|-----------------------|
| Quarter 3 - Submitted with errors | uMdoni | uMdoni |
| | N/A | Nquthu |

Source: National Treasury GoMuni Upload Portal

Section C: 2024/25 Verification of figures for Quarters three and four of the 2024/25 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 to 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:

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

The list of rejected quarterly signed verifications for Quarters 3 and 4 is shown in Table 3.

Table 3: List of municipalities whose signed quarterly verifications were rejected

| Quarter | Section 71 | Conditional grants | Borrowings Monitoring |
|-----------|-------------------|--------------------|-----------------------|
| Quarter 3 | N/A | N/A | Amajuba DM |
| | N/A | N/A | Nquthu |
| | N/A | uMuziwabantu | N/A |
| | N/A | iMpendle | N/A |
| | N/A | eNdumeni | N/A |
| Quarter 4 | iNkosi uMtubatuba | N/A | N/A |
| | uMkhanyakude DM | N/A | N/A |

Source: National Treasury GoMuni Upload Portal

The rejected verifications in both quarters were due to reports that were unclear or illegible, and in some cases, unsigned.

Section D: 2024/25 Adjustments Budget Process

In accordance with Section 28(2) of the Municipal Finance Management Act, Act No. 56 of 2003 and Regulation 23(1) of the Municipal Budget and Reporting Regulations (MBRR), a municipality must table an Adjustments Budget to the municipal 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 financial year.

Tabling of the 2024/25 Adjustments Budget

As at 28 February 2025, the eNdumeni Local Municipality was the only municipality that did not table their 2024/25 Adjustments Budget out of the 51 delegated municipalities. However, the municipality complied with Section 27(1) of the MFMA and Regulation 60(1) of the MBRR by submitting a Schedule G notification to Provincial Treasury, formally notifying Provincial Treasury of the municipality's anticipated failure to table the 2024/25 Adjustments Budget in Council by the 28 February 2025 deadline, as required by Regulation 23(1) of the MBRR. The municipality subsequently approved their 2024/25 Adjustments Budget on 07 March 2025.



Uploading of the 2024/25 Adjustments Budget to the municipal website

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.*

All delegated municipalities, with the exception of the uMzumbi and Nquthu Local Municipalities, uploaded their 2024/25 Adjustments Budgets to their municipal websites within five days of tabling the budgets to Council. Non-compliance letters were issued to both the uMzumbi and Nquthu Local Municipalities in this regard. Subsequently, both municipalities subsequently uploaded their 2024/25 Adjustments Budgets to their respective websites.

Submission of the 2024/25 Adjustments Budget

Section 28(7) of the MFMA read in conjunction with Regulation 24 of the MBRR requires that an Adjustments Budget and the related supporting documentation be submitted to both the National and Provincial Treasuries within 10 working days after the Mayor has tabled the Adjustments Budget in Council for approval.

All delegated municipalities, with the exception of the uMzinga Local Municipality and iLembe District Municipality, submitted their 2024/25 Adjustments Budget to the National and Provincial Treasuries within 10 days of tabling their Adjustments Budget to Council. Non-compliance letters were issued to both the uMzinga Local Municipality and iLembe District Municipality in this regard. Subsequently, both municipalities subsequently submitted their 2024/25 Adjustments Budget to both the National and Provincial Treasuries.

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, which-ever occurs first.*

As at 15 August 2025, the 13 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.



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

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

| No. | Name of municipality | Reviewed IDP for the next cycle | Final budget related policies as per gazette 32141 Reg. 7&8 | 2024_25 SDBIP - current year | 2023/24 Final Annual Report prior year | 2023/24 Oversight report of prior year | 2024/25 Performance Agreements as per s57(1)b of MSA | All active service delivery agreements | All active long-term borrowing contracts | All active SCM contracts above a prescribed value | Active PPP agreements | MFMA Sec 52(d) report for 30 June 2025) | All active long term contracts extending beyond three years | List of disposed assets in terms of MFMA sec 14(2) |
|-----|----------------------|---------------------------------|-------------------------------------------------------------|------------------------------|----------------------------------------|----------------------------------------|------------------------------------------------------|----------------------------------------|------------------------------------------|---------------------------------------------------|-----------------------|-----------------------------------------|-------------------------------------------------------------|----------------------------------------------------|
| 1 | uMzombe | x | | | | x | x | x | | x | | x | | |
| 2 | uMuzwabantu | | | | x | x | | x | | x | x | x | | x |
| 3 | Mpoofana | | | | | | x | | | x | x | x | | x |
| 4 | Okhahlamba | | | | | x | | | x | x | | | x | x |
| 5 | iNkosi Langalibalele | | | | x | x | | | x | x | | x | x | |
| 6 | uMsinga | | | | | | | | x | | x | x | x | x |
| 7 | uMvothi | | | x | | | x | | x | | | x | x | x |
| 8 | uMzinyathi DM | | | | | | | | x | | x | x | x | x |
| 9 | Newcastle | | x | | | | | | x | x | x | x | x | x |
| 10 | eMahlangueni | | x | | | | x | | x | | | x | x | x |
| 11 | Dannhauser | | | | | | | | x | | x | x | x | x |
| 12 | Zululand DM | | | | | x | x | | x | x | x | | | x |
| 13 | uMkhanyakude DM | | | | | | 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 2024 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 15 August 2025, the 11 delegated municipalities shown in Table 5 had not appointed the required number of interns.

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

| No. | Name of municipality | No. | Name of municipality |
|-----|----------------------|-----|----------------------|
| 1 | uMdoni | 7 | Amajuba DM |
| 2 | uMzombe | 8 | uPhongolo |
| 3 | Mkhambathini | 9 | Big Five Hlabisa |
| 4 | uMgungundlovu DM | 10 | Mthonjaneni |
| 5 | uMsinga | 11 | Maphumulo |
| 6 | Dannhauser | | |

Source: KZN Provincial Treasury

Section G: 2025/26 Tabled (Draft) Budget Process

Tabling of the 2025/26 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 2025, 50 of the 51 delegated municipalities tabled their 2025/26 Annual Budgets. The Dannhauser Local Municipality did not table its 2025/26 Annual Budget by 31 March 2025. However, in compliance with Section 27(1) of the MFMA and Regulation 60(1) of the MBRR, the municipality submitted Schedule G applications on 28 March 2025, 15 April 2025, 02 May 2025 and 15 May 2025 respectively notifying Provincial Treasury of its impending failure to table the 2025/26 Annual Budget in Council by 31 March 2025 as required by Section 16(2) of the MFMA. The MEC for Finance subsequently granted extensions to 15 April 2025, 30 April 2025, and 15 May 2025 in terms of Section 27(2) of the MFMA. The application dated 15 May 2025 was rejected, as a **final** extension to 15 May 2025 had already been granted on 05 May 2025. The municipality eventually tabled its budget on 29 May 2025.



Submission of the 2025/26 Tabled (Draft) 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 include 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 twelve municipalities that did not submit one or more of the budget documents and data strings required above.

The 15 municipalities listed in Table 6 did not submit one or more of their 2025/26 Tabled (Draft) Budget documents or data strings timeously as per the requirement of Section 22(b)(i) of the MFMA and MFMA Circular No. 126.

Table 6: Municipalities which did not submit one or more of their 2025/26 Tabled (Draft) Budget documents or data strings timeously

| No. | Name of municipality | Annual Budget tabled in Council | Tabled Budget data string (TABB) | Project Details Tabled Budget data string (PRTA) | Draft SDBIP | Non-financial tables data string (A1D) |
|-------------------------------------------|----------------------|---------------------------------|----------------------------------|--------------------------------------------------|-------------|----------------------------------------|
| 1 | uMdoni | | | | | × |
| 2 | uMuziwabantu | | | | × | × |
| 3 | Mpofana | | | | | × |
| 4 | iMpendle | | | | × | |
| 5 | Mkhambathini | | | | | × |
| 6 | Richmond | | | | × | |
| 7 | Okhahlamba | × | | | × | |
| 8 | iNkosi Langalibalele | × | | | × | |
| 9 | uThukela DM | × | | | × | |
| 10 | Nquthu | × | × | × | × | × |
| 11 | uMvoti | | | | × | |
| 12 | Amajuba DM | | | × | | × |
| 13 | Maphumulo | | × | × | × | × |
| 14 | uMzimkhulu | × | | | × | × |
| 15 | Harry Gwala DM | × | | | × | |
| Total non-compliant municipalities | | 6 | 2 | 3 | 11 | 8 |

Source: KZN Provincial Treasury

As at 15 April 2025, all the municipalities had submitted their Tabled Budget data string, non-financial data string for the Tabled Budget and the Project Details Tabled Budget data string, as well as the Annual Budget tabled in Council. With the exception of the uMuziwabantu Local Municipality, all other municipalities have subsequently submitted their Draft SDBIPs.

Section H: 2025/26 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 2025/26 Annual Budgets for approval by 31 May 2025 in compliance with Section 24(1) of the MFMA with the exception of the eNdumeni and Nongoma Local Municipalities.

In complying with Section 27(1) of the MFMA and Regulation 60(1) of the MBRR, the eNdumeni Local Municipality submitted a Schedule G application dated 30 May 2025, notifying Provincial Treasury of the impending non-compliance with the requirement in Section 24(1) of the MFMA to consider the approval of the 2025/26 Annual Budget in Council by 31 May 2025. The Schedule G application was approved by the MEC for Finance on 30 May 2025. In line with Section 25(1) of the MFMA, the Council reconsidered the Annual Budget within seven days of the Council meetings that failed to approve the budget, until the 2025/26 Annual Budget was ultimately approved by the Council.

In complying with Section 27(1) of the MFMA and Regulation 60(1) of the MBRR, the Nongoma Local Municipality submitted Schedule G applications dated 30 May 2025, 06 June 2025, 13 June 2025 and 20 June 2025 notifying, Provincial Treasury of the impending non-compliance with the requirements in Section 24(1) to consider the approval of the 2025/26 Annual Budget in Council by 31 May 2025. The MEC for Finance subsequently granted extensions to 06 June 2025, 13 June 2025, and 20 June 2025 in terms of Section 27(3) of the MFMA. In the Schedule G applications, the municipality indicated its intention to table their 2025/26 Annual Budget to Council for approval on 06 June 2025, 13 June 2025, and 20 June 2025, as a results of a lack of quorum due to political instability. The Schedule G applications were approved by the MEC for Finance on 02 June 2025, 06 June 2025, 18 June 2025, and 20 June 2025.

The eNdumeni and Nongoma Local Municipalities subsequently approved their 2025/26 Annual Budgets on 24 and 26 June 2026 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.*

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 the Council.

The iMpendle Local Municipality did not submit their non-financial data string for the Approved Budget (A1F), whilst the Nquthu Local Municipality did not submit their 2025/26 Annual Budget approved in Council, Original Budget data string (ORGB), IDP Project details data string (PROR) and the non-financial data string for the Approved Budget (A1F). Non-compliance letters were sent to the municipalities in this regard.



Uploading of the 2025/26 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, which-ever occurs first.*

The Nquthu Local Municipality and iLembe District Municipality did not upload the 2025/26 Approved Budget on their municipal website within five days of tabling the Approved Budget to Council thereby contravening Section 75(2) of the MFMA. Non-compliance letters were issued in this regard.