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Enquiries : MR. J.N. HLABANE Ext 8713  
Ref 4/1/2 MFMA CRICULAR 129

## **PROVINCIAL TREASURY CIRCULAR NO. 11 OF 2025**

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**TO:**  
**ALL MUNICIPAL MANAGERS IN THE PROVINCE**

**CC:**  
**MR. I.D.P. STRAUSS**  
**SENIOR MANAGER:MUNICIPAL FINANCE**

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**SUBJECT: 2025/26 TABLED MTREF ENGAGEMENTS AND MUNICIPAL BENCHMARK EXERCISE**

### **1. INTRODUCTION**

This budget circular provides guidance to municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (*m*SCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *m*SCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

### **2. BACKGROUND**

The budget and benchmark engagement is to review your Municipality's tabled 2025/26 Medium-term Revenue and Expenditure Framework as informed by the broader municipal planning and development and to ensure that the tabled budgets meets the following criteria:

- a) Credibility
- b) Relevance
- c) Sustainability

- d) Compliance with mSCOA Budgeting requirements
- e) Progress on the Audit Action Plan
- f) Compliance with Municipal Budget Reporting Regulations
- g) Progress on municipal reconciliation of the billing system, valuation roll and Deeds Property Register
- h) Progress report on the implementation of the Financial Recovery Plan and an Impact Assessment Plan
- i) Municipal Compliance and Progress Report on the Debt Relief (only municipalities under debt relief)

To ensure a robust and meaningful engagement, it is imperative that your delegation be represented by at least the following officials:

- a) Municipal Manager;
- b) Chief Financial Officer;
- c) All section 57 Managers, Town planning manager, Electrical and Water Managers;
- d) IDP Manager, Chief Audit Executive and Risk Manager
- e) Budget Manager and relevant officials.

You are more than welcome to expand on the delegation should you wish, but it is imperative that the delegation be represented by at least the abovementioned officials.

The engagement also provides a platform to discuss challenges with and obtain guidance from various units within the Provincial Treasury and relevant sector departments.

The following departments/organisations will also be invited to attend and provide comments on your tabled plans and budgets:

- a) Department of Co-operative Governance and Traditional Affairs (CoGTA)
- b) Department of Water and Sanitation
- c) National Energy Regulator of South Africa (NERSA)
- d) The South African Local Government Association (SALGA)
- e) Eskom
- f) Department of Economic Development and Tourism

- g) Department of Human Settlement
- h) Department, monitoring and Evaluation in the President's Office
- i) Office of the Premier in the Province
- j) District Municipality

These engagements have been scheduled in such a manner that any comments and views emanating from the engagements should subsequently be considered during the finalisation of the 2025/26 MTREF and planning documents prior to approval by the Municipal Council.

### 3. DISCUSSION

**Presentations must be submitted to Provincial Treasury (05) working days before the engagement date stated below:**

PROPOSED DATES FOR THE 2025/26 MTREF TABLED BUDGET BENCHMARK EXERCISE				
MUNICIPALITY	PROPOSED DATE	TIME	SUGGESTED VENUE	PRESENTATION DATE TO PT
<b>Ehlanzeni District Municipalities</b>				
Ehlanzeni District	30 April 2025	09:00	Ehlanzeni District Council Chamber	23 April 2025
Thaba Chweu LM	06 May 2025	10:00	Thaba Chweu Council Chamber	25 April 2025
Bushbuckridge LM	08 May 2025	10:00	Bushbuckridge Council Chamber	30 April 2025
Nkomazi LM	12 May 2025	09:00	Nkomazi Council Chamber	05 May 2025
<b>Nkangala District Municipalities</b>				<b>PRESENTATION DATE TO PT</b>

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Emalahleni LM	05 May 2025	10:00	Emalahleni Council Chamber	24 April 2025
Steve Tshwete LM	06 May 2025	09:00	Steve Tshwete Council Chamber	25 April 2025
Nkangala District	06 May 2025	13:00	Nkangala District Council Chamber	25 April 2025
Victor Khanye LM	07 May 2025	10:00	Victor Khanye Council Chamber	29 April 2025
Thembisile Hani LM	08 May 2025	10:00	Thembisile Hani Council Chamber	30 April 2025
Dr JS Moroka LM	09 May 2025	10:00	Dr JS Moroka Council Chamber	02 May 2025
Emakhazeni LM	12 May 2025	10:00	Emakhazeni Council Chamber	05 May 2025
<b>Gert Sibande District Municipalities</b>				<b>PRESENTATION DATE TO PT</b>
Chief Albert Luthuli LM	05 May 2025	10:00	Chief Albert Luthuli Council Chamber	24 April 2025
Gert Sibande District	06 May 2025	10:00	Gert Sibande District Chamber	25 April 2025
Msukaligwa LM	07 May 2025	10:00	Msukaligwa Council Chamber	29 April 2025
Dr Pixley Ka Isaka Seme LM	08 May 2025	10:00	Dr Pixley Ka Isaka Seme Council Chamber	30 April 2025
Mkhondo LM	09 May 2025	10:00	Mkhondo Council Chamber	02 May 2025
Lekwa LM	12 May 2025	10:00	Lekwa Council Chamber	05 May 2025
Dipaleseng LM	13 May 2025	10:00	Dipaleseng Council Chamber	06 May 2025
Govan Mbeki LM	14 May 2025	10:00	Govan Mbeki Council Chamber	07 May 2025

**1. Municipal Standard Chart of Accounts (mSCOA)**

### 1.1. Release of Version 6.9 of the Chart

On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.9 is released with this circular. Version 6.9 of the chart will be effective from 2025/26 and must be used to compile the 2025/26 MTREF. The linkages to chart version 6.9 can be downloaded from GoMuni on the following link under the *m*SCOA/ List *m*SCOA WIP account linkages menu option:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated MBRR Schedules when generating their data strings.

The MBRR Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.9. A protected version of the MBRR Schedules for version 6.9 of the A1S are available on the MFMA Webpage on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule. All municipalities must prepare their 2025/26 MTREF budgets using the budget modules of their integrated systems solution, generate their financial and non-financial data string and produce the Schedule A1 directly from the integrated systems solution. The manual preparation of these documents outside the integrated systems solution is not allowed in terms of the *m*SCOA Regulations. ***MFMA Circular No. 129 Municipal Budget Circular for the 2025/26 MTREF 06 December 2024 Page 20 of 33***

For the National Treasury to consider a new chart change in version 6.10 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2025. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Importantly, when a FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *mSCOA* Technical and Steering Committees for recommendation and approval. This process only concludes by the end of October annually. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be sent to [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za).

It should also be noted that *mSCOA* Circulars No 9, 10, 11 and 12 have also been aligned to *mSCOA* chart version 6.9 and the addendums to these circulars are released with this circular and will be published on the MFMA webpage. The addendums to these circulars can be accessed on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

## **2. Funding of municipal budgets and other management issues**

### **2.1. Funding of municipal budgets**

National Treasury has observed over the years that many municipalities that adopt unfunded budgets are adopting budget funding plans as a mere compliance exercise. There is very little progress made to turn around from an unfunded budget position, to a funded one. To this effect, National Treasury will only allow municipalities to turn around from an unfunded budget position to a funded position within three years, of which in each year there should be measurable progress in terms of the improvement in the collection rate and cost containment initiatives. Failure for the municipalities to show visible progress each year, such municipality will not be allowed to table an unfunded budget. On monthly basis, these municipalities are required to submit progress reports to the GoMuni Portal which must be closely monitored by the respective Provincial Treasuries.

Also note that all municipalities that adopted funded budgets in 2024/25, will not be allowed to adopt unfunded budgets in 2025/26 and going forward, this implies that such budget will be referred by National/ Provincial treasury for review until the funded position is achieved. This is to enforce compliance with Section 18 of the MFMA and to encourage prudent financial management which includes collecting what is due to a municipality and paying for services rendered.

## 2.2. Employee related Costs

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024. In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent. ***MFMA Circular No. 129, Municipal Budget Circular for the 2025/26 MTREF 06 December 2024 Page 17 of 33***

Municipalities that wish to be exempted from the collective agreement for this financial year, should apply 30-days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA. If the municipality has missed the deadline to apply for exemption, and still wishes to do so, then the municipality will have to apply for condonation for the late referral and must show good cause of the referral as the panellist has the power to condone any failure to meet timelines. The panellist has the powers to grant full or partial exemption, and a municipality can apply to be exempted from any provision in the agreement. In addition, the municipality must ensure that it enlists responses to all the indicators in terms of Sections 138 and 140 of the Municipal Finance Management Act. All the above are intended to ensure that municipalities find it easier to file appropriate exemption applications backed by relevant financial information.

## 2.3. Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider the guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

#### **2.4. Municipal Pension Fund Contributions**

It has been observed that municipalities have defaulted on their responsibility to ensure that 3rd party payment obligations are met, despite deductions being made from employees' salaries. This has put several municipal employees in a very unfortunate situation where they have no funds in their pension fund accounts despite salary deductions having been made.

We wish to refer accounting officers to their fiduciary responsibilities as outlined in section 61(2)(a) of the MFMA, in terms of which an accounting officer may not act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of the MFMA. The failure to pay over deductions to pension funds is inconsistent with section 65(2)(f) of the MFMA which requires the accounting officer to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments. Equally of importance is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts.

Such failure constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, which provides that the accounting officer of a municipality commits an act of financial misconduct if he or she deliberately or negligently fails to comply with a duty imposed by a provision of the Act on the accounting officer of a municipality.

Additionally, the above failure also constitutes a financial offence in terms of section 173 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Section 173 of the MFMA provides that the accounting officer is guilty of an offence if that accounting officer, amongst others, deliberately or in a grossly negligent way contravenes or fails to comply with section 65(2)(f) of the MFMA. ***MFMA Circular No. 129, Municipal Budget Circular for the 2025/26 MTREF 06 December 2024 Page 18 of 33***



Municipalities must therefore ensure that measures are put in place to ensure that salary deductions for pension fund contributions are paid over to the pension funds. In addition, those municipalities who have outstanding pension fund contributions are advised to ensure that any outstanding payments are paid over by latest end of the 2024/25 financial year, failure which will result in punitive measures being implemented against relevant municipalities.

Equally important is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts. The two bodies must be equally urged to ensure that they provide suitable attachments when they issue their invoices to the municipality so that there is clarity of payments being made.

## **2.5. Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management**

Section 62(1)(d) of the Local Government: Municipal Finance Management Act, 2003 (MFMA) requires an accounting officer of a municipality to take reasonable steps to prevent unauthorised, irregular, or fruitless and wasteful expenditure (UIFWE) and other losses. Section 62(1)(e) of the MFMA obligates the accounting officer to ensure that disciplinary or, when appropriate, criminal proceedings are instituted against any municipal official who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA.

We have noted that many municipalities still have high UIFWE disclosed in their annual financial statements. The high UIFWE balances confirms that more still needs be done by the Municipal Public Accounts Committee (MPAC) in line with section 32 of the MFMA to address the balance of UIFWE. Municipalities are continuing to incur UIFWE year-on-year, which is indicative of ineffective preventative.

In addition to the above, many municipalities are still not establishing disciplinary boards or ensuring that the board in place to investigate allegations or instances of financial misconduct are functional. The disciplinary board is an independent advisory body that assists the council with the investigation of allegations of financial misconduct and is required in terms of regulation 4(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014. Therefore, the establishment of a disciplinary board is a legislative requirement.

Therefore, municipalities are required to submit an action plan that must address timelines for the establishment of the disciplinary board (where one does not exist) as well as addressing the backlogs of financial misconduct investigations. The action plan must address the period from 02 January 2024 to 31 August 2025. The action plan should include monthly calendar actions that

will allow the monitoring of the compiled action plan.

***The action plan should include the following information:***

- a. a plan to process the UIFWE balances up to 30 June 2024 by 31 August 2025 and how future UIFWE will be prevented with specific UIFWE prevention controls;
- b. the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2025 deadline; and
- c. the process to be followed to establish and appoint members of the disciplinary board and address the backlog of financial misconduct referrals to the disciplinary board.

The above action plan must be approved by council together with the 2024/25 adjustments budget and should be submitted to the National Treasury through the MFMA helpdesk at [mfma@treasury.gov.za](mailto:mfma@treasury.gov.za) by the latest end of February 2025. ***MFMA Circular No. 129, Municipal Budget Circular for the 2025/26 MTREF 06 December 2024 Page 19 of 33***

## **2.6. Special Adjustment Budget to authorise 2023/24 Unauthorised Expenditure**

Section 28(2)(g) of the MFMA, read with regulation 23(6) of the Municipal Budget and Reporting (MBRR), provides the circumstances and the timelines within which the municipality must adjust its budget in relation to the unauthorised expenditure incurred during the previous financial year.

Regulation 23(6)(a) of the MBRR requires that the budget be dealt with as part of the adjustments budget contemplated in sub-regulation (1) of the MBRR. In terms of sub-regulation (1), an adjustments budget referred to in sections 28(2)(b), (d) and (f) of the MFMA may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council but not later than 28 February of the current year. Additionally, in terms of regulation 23(6)(b), a special adjustments budget must be tabled in the municipal council when a mayor tables the annual report in terms of section 127(2) of the MFMA, which may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the MFMA.

Therefore, municipalities are reminded to take this opportunity to table and approve an adjustments budget in relation to the unauthorised expenditure which was incurred during the 2023/24 financial year in line with section 28(2)(g) of the MFMA, read with regulation 23(6).

### 3. Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- [https://lg.treasury.gov.za/ibi\\_apps/welcome](https://lg.treasury.gov.za/ibi_apps/welcome) (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: *m*SCOA Data Strings; Budget-related, in-year and year-end documents and schedules (A, B and C); Revenue and MFRS Documents (as per MFMA Circular No. 126) procurement spent reports, etc.:
- [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za) – Database related and submission queries;
- [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) – Only Provincial Treasuries may send contact details to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) ; and
- [mSCOA\\_Regulations@treasury.gov.za](mailto:mSCOA_Regulations@treasury.gov.za) – all inputs and comments relating to the intended *m*SCOA Regulations on the minimum business processes and system specifications; and

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

#### 3.1 Time frames for submission

The LGDRS will be locked at 00:00 on the 10th working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the *m*SCOA data strings to the LGDRS. In 2025, functionality will be added to the GoMuni Upload portal that will require accounting officers and Chief Financial Officers to sign-off on the accuracy and completeness of the data strings prior to the submission thereof.

The GoMuni Upload portal can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

### 3.2 Submitting budget documentation and schedules for 2025/26 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, Accounting Officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, ***immediately*** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2025**, the final date of submission of the electronic budget documents and corresponding *mSCOA* data strings is **Monday, 01 April 2025**; and
- Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget. However, given that municipalities are generating the annual budgets directly from the financial system as required by the *mSCOA* Regulations and that the budgets must be verified before it is locked on the financial system and transacted against, municipalities must submit the approved budget to the National Treasury and the relevant provincial treasury in electronic formats ***immediately*** after approval by the municipal council. Therefore, if the annual budget is tabled to council on **30 May 2025**, the final date of submission of the electronic budget documents and corresponding *mSCOA* data strings is **Wednesday, 04 June 2025**.

### 3.3 Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- **[https://lg.treasury.gov.za/ibi\\_apps/welcome](https://lg.treasury.gov.za/ibi_apps/welcome)** (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: • *mSCOA* Data Strings;
- Budget-related, in-year and year-end documents and schedules (A, B and C); and
- Revenue and MFRS Documents (as per MFMA Circular No. 126);

- **lgdataqueries@treasury.gov.za** – Database related and submission queries; and
- **lgdocuments@treasury.gov.za** – Only Provincial Treasuries may send contact details to lgdocuments@treasury.gov.za.

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

### Updating of contact details on GoMuni

From 1 April 2024, municipalities (registered users) will be able to make changes/ additions to their own contact details directly on the LGDRS. To municipalities and their respective provincial treasury must select and update the relevant details on GoMuni under Database/Contacts/Reporting/Contact information on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur.

### 3.4 Submission of additional reports

From 14 March 2024, municipalities whose debt relief applications were approved will be required to submit reports to the GoMuni Upload portal as indicated in MFMA Circular No 124 dated 31 March 2024.

### 3.5 mSCOA data strings credibility

Municipalities must verify the credibility and accuracy of the tabled budget (TABB) and project file (PRTA) data strings **prior and post** to uploading it to the National Treasury Local Government Database and Reporting System (LGDRS). These data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded and the credibility is therefore of utmost importance.

From 2025/26, the National Treasury will open the access to all reports available on the LGDRS to the public. Municipalities should make a concerted effort to resolve their *mSCOA* data strings credibility issues as soon as possible to avoid facing the consequences of financial misconduct in terms of Section 171(1)(d) of the MFMA. The LGDRS also provides information on municipal budgets and performance to the public through the Municipal Money portal. The information on the Municipal Money portal is sourced from the Consolidated Section 71 Reports published quarterly by the National Treasury. The Municipal Money portal is part of South Africa's Open Government Partnership (OGP) 5th National Action Plan to improve transparency and public participation in government processes and a link to the Municipal Money portal is available on the OGP website (76 countries and 104 municipalities are members).

#### 4. CONCLUSION

The Provincial Treasury would like to emphasize that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***they will be required to go back to the Municipal Council and table a complete budget document aligned to the requirements of the Municipal Budget and Reporting Regulations.***

#### Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or **Schedule A**, they should direct their enquiries to their respective District Managers or to the following Provincial Treasury officials:

District	Responsible Managers	Cellphone Numbers	Email Addresses
Ehlanzeni District	Ms Lungile Mokoena	082 330 7318	ismokoena@mpg.gov.za
Ehlanzeni District	Ms Nontsikelelo Mahlakoane	073 073 1517	nmahlakoane@mpg.gov.za
Nkangala District	Mr Fanie Robberts	082 372 5463	frobberts@mpg.gov.za
Nkangala District	Mr Shadrack Masombuka	083 992 7436	ssmasombuka@mpg.gov.za
Gert Sibande District	Mr Nimrod Hlabane	082 566 6523	nhlabane@mpg.gov.za

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Gert Sibande District	Mr Clarence Sago	082 415 6284	csago@mpg.gov.za
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We look forward to a constructive engagement with your Municipality.

Your co-operation in this regard is appreciated.

Regards



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**MS. GUGU MASHITENG**  
**HEAD: PROVINCIAL TREASURY**  
**DATE: 17-03-2025**