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## **PROVINCIAL TREASURY CIRCULAR NO. 45 OF 2025**

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**TO:**  
**MUNICIPAL MANAGERS**  
**CHIEF FINANCIAL OFFICERS**

**DIRECTOR-GENERAL: OFFICE OF THE PREMIER OF MPUMALANGA**

**ACTING HEAD: CO-OPERATIVE GOVERNANCE, HUMAN SETTLEMENTS AND  
TRADITIONAL AFFAIRS**

**THE CHIEF DIRECTORATE: SUSTAINABLE RESOURCE MANAGEMENT**  
**THE CHIEF DIRECTORATE: ASSETS AND LIABILITIES MANAGEMENT**  
**THE CHIEF DIRECTORATE: FINANCIAL GOVERNANCE**

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**SUBJECT: COMPLETION AND SUBMISSION OF THE FINANCIAL MANAGEMENT  
CAPABILITY MATURITY MODEL (FMCMM) ON THE WEB-ENABLED SYSTEM: 2025/26**

### **1. PURPOSE**

The purpose of this Circular is to serve as a reminder to Municipalities of their responsibility to complete the FMCMM assessment on the web-enabled system for the year 2025/26 as set out in National Treasury MFMA Circular No. 114.

### **2. DISCUSSION**

The Municipal Finance Management Act (MFMA) aims to modernize financial management in Municipalities and Municipal Entities by developing advanced tools and reforms to enable sustainable delivery of services to communities. In managing a Municipality's financial administration, the Accounting Officer must ensure, inter alia, that the Municipality maintains effective, efficient and transparent systems of financial and risk management, and internal control.

The FMCMM was rolled out in 2015 as an enabling tool to assist Municipalities and Municipal Entities in assessing the state of development of the internal controls, monitoring financial management capability, and identifying areas of financial weakness. The tool aims to improve Municipalities and Municipal Entities' financial management capabilities and overall sustainability. The FMCMM is a self-assessment tool for Municipalities to be able to gage themselves on readiness towards audit.

### 3. SUBMISSION DATES OF THE FCMCM ON THE WEB-ENABLED SYSTEM: 2025/26

The Provincial Treasury would like to advise the Municipalities to ensure that the following modules are completed within the set timeframes:

Timeframe	Modules and Action Plans
July 2025	Bank, Cash and Investments; Compensation of employees; Revenue Management
August 2025	Annual Reports; Expenditure Management; Capacity Building
September 2025	Reassessment: Annual Financial Statements
October 2025	No modules will be assessed
November 2025	No modules will be assessed
December 2025	Entities; Reassessment: Revenue Management
January 2026	Reporting; BTO; Reassessment: Bank, Cash & Investments
February 2026	Risk Management; Grants and Subsidies; Reassessment: Annual Reports
March 2026	Supply Chain Management; Asset Management; Human Resources
April 2026	Internal Audit; Borrowing; Budget

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<b>Timeframe</b>	<b>Modules and Action Plans</b>
May 2026	Liability Management; Public, Private and Partnerships
June 2026	Annual Financial Statements; Reporting; Reassessment: Budget

The web-enabled FMCMM plan is accessible through the following URL link:  
**<https://fmcmmaap.treasury.gov.za/>**.

Municipalities can contact the below mentioned officials from the Provincial Treasury for further assistance:

Mr. Shadrack Masombuka      082 901 7209      smasombuka@mpg.gov.za

Mr. David Manzini              082 883 2922      DManzini@mpg.gov.za

Your co-operation in this regard is much appreciated.



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**MS. GUGU MASHITENG**  
**HEAD: PROVINCIAL TREASURY**  
**DATE: 24-07-2025**