



Reference number: RCS/C.5

Private Bag X9165  
CAPE TOWN  
8000

### TREASURY CIRCULAR MUN NO. 10/2025

- THE MAYOR, CITY OF CAPE TOWN
- THE MAYOR, WEST COAST DISTRICT MUNICIPALITY
- THE MAYOR, MATZIKAMA MUNICIPALITY
- THE MAYOR, CEDERBERG MUNICIPALITY
- THE MAYOR, BERGRIVIER MUNICIPALITY
- THE MAYOR, SALDANHA BAY MUNICIPALITY
- THE MAYOR, SWARTLAND MUNICIPALITY
- THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY
- THE MAYOR, WITZENBERG MUNICIPALITY
- THE MAYOR, DRAKENSTEIN MUNICIPALITY
- THE MAYOR, STELLENBOSCH MUNICIPALITY
- THE MAYOR, BREEDE VALLEY MUNICIPALITY
- THE MAYOR, LANGEBERG MUNICIPALITY
- THE MAYOR, OVERBERG DISTRICT MUNICIPALITY
- THE MAYOR, THEEWATERSKLOOF MUNICIPALITY
- THE MAYOR, OVERSTRAND MUNICIPALITY
- THE MAYOR, CAPE AGULHAS MUNICIPALITY
- THE MAYOR, SWELLENDAM MUNICIPALITY
- THE MAYOR, GARDEN ROUTE DISTRICT MUNICIPALITY
- THE MAYOR, KANNALAND MUNICIPALITY
- THE MAYOR, HESSEQUA MUNICIPALITY
- THE MAYOR, MOSSEL BAY MUNICIPALITY
- THE MAYOR, GEORGE MUNICIPALITY
- THE MAYOR, OUDTSHOORN MUNICIPALITY
- THE MAYOR, BITOU MUNICIPALITY
- THE MAYOR, KNYSNA MUNICIPALITY
- THE MAYOR, CENTRAL KAROO DISTRICT
- THE MAYOR, LAINGSBURG MUNICIPALITY
- THE MAYOR, PRINCE ALBERT MUNICIPALITY
- THE MAYOR, BEAUFORT WEST MUNICIPALITY

For information

- THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR L MBANDAZAYO
- THE MUNICIPAL MANAGER, WEST COAST DISTRICT MUNICIPALITY: MR D JOUBERT
- THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR L PHILLIPS
- THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR G MATTHYSE
- THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: ADV H LINDE
- THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR H METTLER
- THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ
- THE MUNICIPAL MANAGER, CAPE WINELANDS DISTRICT MUNICIPALITY: MR R ESAU (ACTING)
- THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON
- THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR J LEIBBRANDT
- THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS G METTLER
- THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR D McTHOMAS
- THE MUNICIPAL MANAGER, LANGEBERG MUNICIPALITY: MR D LUBBE
- THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR R BOSMAN
- THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR W HENDRIKS
- THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: DR D O'NEILL
- THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR H KRÖHN (ACTING)
- THE MUNICIPAL MANAGER, SWELLENDAM MUNICIPALITY: MS A VORSTER
- THE MUNICIPAL MANAGER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR M STRATU
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- THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR A DE KLERK
- THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: MR C PUREN
- THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR G LOUW
- THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR M YEKANI
- THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR V FELTON (ACTING)

THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MR L MAPHOLOBA  
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR J PENXA  
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR J BOOYSEN  
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: ADV T GILOMEE  
THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR A MAKENDLANA (ACTING)

THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR K JACOBY  
THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT MUNICIPALITY: DR J TESSELAAR  
THE CHIEF FINANCIAL OFFICER, MATZIKAMA MUNICIPALITY: MR E ALFRED  
THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR J BOOYSEN  
THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR P ERASMUS  
THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR S VORSTER  
THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR M BOLTON  
THE CHIEF FINANCIAL OFFICER, CAPE WINELANDS DISTRICT MUNICIPALITY: MS F DU RAAN-GROENEWALD  
THE CHIEF FINANCIAL OFFICER, WITZENBERG MUNICIPALITY: MR C KRITZINGER  
THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR B BROWN  
THE CHIEF FINANCIAL OFFICER, STELLENBOSCH MUNICIPALITY: MR K CAROLUS  
THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR R ONTONG  
THE CHIEF FINANCIAL OFFICER, LANGEBERG MUNICIPALITY: MR A MATI (ACTING)  
THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: MR S STANLEY  
THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR P MABHENA (ACTING)  
THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MR D LOUW (ACTING)  
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THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MR G GOLIATH  
THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR S THYS  
THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MR R DU PLESSIS  
THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR G DE JAGER  
THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR C MAPEYI  
THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR C JULIES  
THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT MUNICIPALITY: MS K MAKALIMA  
THE CHIEF FINANCIAL OFFICER, LAINGSBURG MUNICIPALITY: MS L MOKGOJE  
THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR B METEMBO  
THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR B JACOBS

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MS J GANTANA)  
THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (MR V SENNA)  
THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR I SMITH)  
THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MR M BOOYSEN) (ACTING)  
THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK)  
THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR S KENYON)  
THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)  
THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE (MR I SMITH) (PRO TEAM)  
THE CHIEF FINANCIAL OFFICER (MS A SMIT)  
THE HEAD OF MINISTRY (DR G CASWELL)  
THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)  
THE DIRECTOR: CORPORATE GOVERNANCE (MS M VAN NIEKERK)  
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THE DIRECTOR: INFRASTRUCTURE (MR Z MAJJET)  
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR F SALIE)  
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR A RASOOL) (ACTING)  
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MS K NEETHLING)  
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR I TSIE)  
THE DIRECTOR: LOCAL GOVERNMENT MFMA COORDINATION (MR D CRONJE)  
THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS S ROY)  
THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MS I JURAMS) (ACTING)  
THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS T VAN DE RHEEDE)  
THE DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS M NICHOLAS)  
THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS L CUPIDO) (ACTING)  
THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS N ISMAIL)  
THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR B GORDON) (ACTING)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE DEPUTY DIRECTOR-GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

# IMPLEMENTATION OF THE NATIONAL TREASURY FINANCIAL MANAGEMENT CAPABILITY MATURITY MODEL (FMCMM) PLATFORM IN THE WESTERN CAPE AND THE INTERFACE WITH THE TIME 2026 PROCESS

## 1. PURPOSE

1.1 The purpose of this Provincial Treasury Circular Mun No. 10/2025 (Circular) is to communicate the Western Cape Provincial Treasury's (WCPT) implementation plan of the National Treasury's (NT) Financial Management Capability Maturity Model (FMCMM) for Municipalities within the Western Cape in compliance with NT MFMA Circular No. 114 and the interface with the Technical Integrated Municipal Engagements (TIME) 2026 process.

## 2. BACKGROUND

2.1 In terms of Municipal Finance Management Act (No. 56 of 2003), 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. To attain this objective, NT has established the FMCMM.

2.2 In February 2022, NT published the MFMA Circular No. 114 (called Circular No. 114) which states the following:

"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."

## 3. PUBLICATION, COMPLETION AND DEADLINE FOR THE FMCMM MODULES LEVELS 1 - 3

3.1 The FMCMM modules have been published by National Treasury and municipal FMCMM champions have received email notification thereof. The municipal FMCMM champion will assign the various FMCMM self-assessment modules to each municipal official for completion. The period to be utilised for completion of the FMCMM self-assessment modules will be the **2025/26** cycle.

3.2 Municipalities are given up until **19 December 2025** to complete the FMCMM self-assessments modules as per Table 1.

**Table 1 WCPT FMCMM Assessment Plan**

Key Activities	Due Dates
<b>Completion and submission of FMCMM Self-assessments by municipalities</b>	
<ul style="list-style-type: none"> <li>● Bank, Cash &amp; Investments</li> <li>● Compensation of Employees</li> <li>● Revenue Management</li> <li>● Budget Management</li> </ul>	<b>19 December 2025</b>
<ul style="list-style-type: none"> <li>● Annual Reports</li> <li>● Expenditure Management</li> <li>● Capacity Building</li> <li>● Grants and Transfers</li> </ul>	

Key Activities	Due Dates
<b>Completion and submission of FMCMM Self-assessments by municipalities</b>	
<ul style="list-style-type: none"> <li>• Human Resources</li> <li>• BTO</li> <li>• Entities</li> </ul>	<b>19 December</b>
<ul style="list-style-type: none"> <li>• Supply Chain Management</li> <li>• Asset Management</li> </ul>	
<ul style="list-style-type: none"> <li>• Borrowing</li> <li>• Liability Management</li> <li>• Public Private Partnerships</li> </ul>	
<ul style="list-style-type: none"> <li>• Risk Management</li> <li>• Internal Audit</li> <li>• Information Technology</li> </ul>	
<ul style="list-style-type: none"> <li>• Annual Financial Statements</li> <li>• Reporting</li> </ul>	

**4. PUBLICATION, COMPLETION AND DEADLINE FOR THE FMCMM MODULES LEVELS 4 – 6**

- 4.1 National Treasury has agreed that a selected number of municipalities within the Western Cape are eligible to progress to complete the FMCMM Level 4 self-assessment. This selection is based on the municipality's overall maturity rating of FMCMM Modules Level 1 – 3 and performance.
- 4.2 The selected municipalities will be contacted individually in October 2025 and further information will be provided regarding the training and completion of the FMCMM Modules 4 – 6. The selected municipalities will have the option to complete FMCMM modules 1 – 3.

**5. MUNICIPAL USERS**

- 5.1 Municipalities will be required to submit the names and email addresses of any new users that need to be registered and any existing users that need to be removed.
- 5.2 To assign a role to a specific municipal user, **Annexure A** should be used as guidance.

**6. CONTACT OFFICIALS**

- 6.1 All information requested should be submitted to the below officials who are also available for any further queries relating to the content of this circular.

Name	Contact No.	Email Address
Itumeleng Mofokeng	021 483 0082	<a href="mailto:Itumeleng.Mofokeng@westerncape.gov.za">Itumeleng.Mofokeng@westerncape.gov.za</a>
Deon Arends	021 483 4379	<a href="mailto:Deon.Arends@westerncape.gov.za">Deon.Arends@westerncape.gov.za</a>
Hayleen April	021 483 4485	<a href="mailto:Hayleen.April@westerncape.gov.za">Hayleen.April@westerncape.gov.za</a>

- 6.2 We would like to thank the municipalities for their continued collaboration and commitment towards good governance.

**MELISSA VAN NIEKERK**  
**DIRECTOR: CORPORATE GOVERNANCE**

## FMCMM TOOL USERS

User	Role description	Functions
End User Admin	FMCMM user with the ability to manage users. Managing users entails adding, editing & deleting users as well as assigning assessments & action plans to users.	<ul style="list-style-type: none"> <li>● View Dashboard</li> <li>● View FMCMM Reports</li> <li>● View Financial Ratio Reports</li> <li>● Manage FMCMM Assessment</li> <li>● Manage Financial Ratio</li> <li>● Manage FMCMM Action Plan</li> <li>● Manage Users</li> </ul>
CFO (Admin)	FMCMM user with the ability to manage users. Managing users entails adding, editing & deleting users as well as assigning assessments & action plans to users.	<ul style="list-style-type: none"> <li>● View Dashboard</li> <li>● View FMCMM Reports</li> <li>● View Financial Ratio Reports</li> <li>● Manage FMCMM Assessment</li> <li>● Manage Financial Ratio</li> <li>● Manage FMCMM Action Plan</li> <li>● Manage Audit Action Plan</li> <li>● Manage Users</li> </ul>
CFO (Non-Admin):	FMCMM user who does not have the ability to manage users.	<ul style="list-style-type: none"> <li>● View Dashboard</li> <li>● View FMCMM Reports</li> <li>● View Financial Ratio Reports</li> <li>● Manage FMCMM Assessment</li> <li>● Manage Financial Ratio</li> <li>● Manage FMCMM Action Plan</li> <li>● Manage Audit Action Plan</li> </ul>
MM (Non-Admin)	FMCMM user who does not have the ability to manage users.	<ul style="list-style-type: none"> <li>● View Dashboard</li> <li>● View FMCMM Reports</li> <li>● View Financial Ratio Reports</li> <li>● Manage FMCMM Assessment</li> <li>● Manage Financial Ratio</li> <li>● Manage FMCMM Action Plan</li> <li>● Manage Audit Action Plan</li> </ul>
MM (Admin)	FMCMM user with the ability to manage users. Managing users entails adding, editing & deleting users as well as assigning assessments & action plans to users.	<ul style="list-style-type: none"> <li>● View Dashboard</li> <li>● View FMCMM Reports</li> <li>● View Financial Ratio Reports</li> <li>● Manage FMCMM Assessment</li> <li>● Manage Financial Ratio</li> <li>● Manage FMCMM Action Plan</li> <li>● Manage Audit Action Plan</li> <li>● Manage Users</li> </ul>

User	Role description	Functions
Internal Auditor	FMCMM user who does not have the ability to manage users.	<ul style="list-style-type: none"> <li>● View Dashboard</li> <li>● View FMCMM Reports</li> <li>● View Financial Ratio Reports</li> <li>● Manage FMCMM Assessment</li> <li>● Manage Financial Ratio</li> <li>● Manage FMCMM Action Plan</li> <li>● Manage Audit Action Plan</li> </ul>
Audit Champion	FMCMM user who does not have the ability to manage users.	<ul style="list-style-type: none"> <li>● View Dashboard</li> <li>● View FMCMM Reports</li> <li>● View Financial Ratio Reports</li> <li>● Manage FMCMM Assessment</li> <li>● Manage Financial Ratio</li> <li>● Manage FMCMM Action Plan</li> <li>● Manage/Complete Audit Action</li> </ul>