



Reference number: RCS/C.5

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR MUN NO. 5/2026

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, SWELLENDAAM 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 H PRINS
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 E PHILLIPS (ACTING)
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR W HENDRICKS
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: MR E JANTJIES (ACTING)
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR W RABBETS
THE MUNICIPAL MANAGER, SWELLENDAAM MUNICIPALITY: MS A VORSTER
THE MUNICIPAL MANAGER, GARDEN ROUTE DISTRICT MUNICIPALITY: MS N RAISA-MLANDU (ACTING)
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: ADV. D SEREO
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR A DE KLERK
THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: MR C PUREN
THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: DR D O'NEILL (ACTING)
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR M YEKANI
THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR F WILLIAMS (ACTING)
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MR B NGUBO (ACTING)
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MS B KOOPMAN (ACTING)
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR J BOOYSEN
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: ADV. T GILIOME
THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR G ESAU (ACTING)

THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR K JACOBY
 THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT MUNICIPALITY: MR H NIEHAUS
 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 A RIDDLES (ACTING)
 THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MR D LOUW
 THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR W JONKER
 THE CHIEF FINANCIAL OFFICER, SWELLENDAAM MUNICIPALITY: MS E WASSERMANN
 THE CHIEF FINANCIAL OFFICER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR R BOSHOF
 THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR L STEENKAMP (ACTING)
 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: MS B LUBELWANA (ACTING)
 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 O WILLCOX)
 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)
 THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE (MR A HARDIEN)
 THE CHIEF FINANCIAL OFFICER (MS A SMIT)
 THE HEAD OF MINISTRY (MS C VARNEY)
 THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MS T BOSSER) (ACTING)
 THE DIRECTOR: CORPORATE GOVERNANCE (MS M VAN NIEKERK)
 THE DIRECTOR: FISCAL POLICY (MS C HORTON) (ACTING)
 THE DIRECTOR: INFRASTRUCTURE (MR Z MAJLET)
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR F SALIE)
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (DR M BOOYSEN)
 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 T MFAMANA)
 THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MR P PRINSLOO) (ACTING)
 THE DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS N VAN WYK) (ACTING)
 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)

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 TECHNICAL INTEGRATED MUNICIPAL ENGAGEMENT (TIME) 2027 PROCESS

1. PURPOSE

- 1.1 The purpose of this Provincial Treasury Circular Mun No. 5/2026 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) 2027 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 must assign the various FMCMM self-assessment modules to each relevant municipal official for completion. The period to be utilised for completion of the FMCMM self-assessment modules will be the 2026/27 cycle.
- 3.2 Municipalities are given up until **18 December 2026** to complete the FMCMM modules as per Table 1.

Table 1 WCPT FMCMM Assessment Plan

Key Activities	Due Dates
Completion and submission of FMCMM Self-assessments by municipalities	
- Bank, Cash & Investments - Compensation of Employees - Revenue Management - Budget Management	18 December 2026
- Annual Reports - Expenditure Management - Capacity Building - Grants and Transfers	

Key Activities	Due Dates
Completion and submission of FMCMM Self-assessments by municipalities	
- Human Resources - BTO - Entities	18 December 2026
- Asset Management - mSCOA Roadmap	
- Borrowing - Liability Management - Public Private Partnerships	
- Risk Management - Internal Audit - Information Technology	
- Annual Financial Statements - Reporting	

4. NEW FMCMM mSCOA SELF-ASSESSMENT, MSCOA e-ROAD MAPS AND REMEDIAL ACTION PLANNING

- 4.1 The FMCMM mSCOA Roadmap assessment module is intended to assist municipalities in identifying mSCOA implementation gaps, weaknesses and areas requiring improvement. Municipalities are therefore required to utilise the FMCMM platform to develop and maintain an mSCOA e-Road Map, which serves as a structured corrective action plan to address identified deficiencies and support the continuous improvement of mSCOA implementation and compliance.
- 4.2 The mSCOA e-Road Map must be informed by the outcomes of the FMCMM mSCOA Roadmap self-assessment and any subsequent validation or review processes. Municipalities must ensure that all corrective actions contained in the e-Road Map are directly linked to assessment findings, identified gaps and recommendations arising from the FMCMM assessment process. Generic action plans that are not aligned to assessed weaknesses should be avoided.
- 4.3 Municipalities must ensure that each action contained in the e-Road Map clearly identifies:
- The gap, weakness or finding being addressed;
 - The corrective action to be implemented;
 - The official responsible accountable for implementation;
 - Key milestones and target completion dates;
 - Expected outcomes and measurable deliverables; and
 - Any risks, dependencies or constraints that may impact implementation.
- 4.4 The e-Road Map forms an extension of the municipality's approved mSCOA Road Map and does not replace the comprehensive municipal mSCOA Road Map. Municipalities must ensure that the objectives, activities and implementation commitments contained in the FMCMM e-Road Map are aligned to, and support, the municipality's broader mSCOA implementation programme and approved mSCOA Road Map.

- 4.5 Municipalities remain accountable for the preparation, implementation, monitoring and maintenance of both the mSCOA Road Map and FMCMM e-Road Map. These plans are municipal governance and implementation instruments and should not be regarded as system vendor implementation plans. Whilst municipalities may obtain technical support where necessary, ownership, accountability and oversight of these plans must remain with the municipality.
- 4.6 Municipalities are further reminded that the FMCMM e-Road Map should be regularly reviewed and updated to reflect progress made, changes in priorities, and emerging implementation risks. Provincial Treasury may utilise the e-Road Map as part of its monitoring, support and oversight activities to evaluate progress against identified actions and the overall maturity of municipal mSCOA implementation.
- 4.7 Municipalities must ensure that the final approved mSCOA Road Map and the FMCMM e-Road Map are maintained as complementary and integrated planning documents.

5. REPLACEMENT OF THE FMCMM SUPPLY CHAIN MANAGEMENT MODULE WITH THE CRAM TOOL

- 5.1 In 2023, the Governance, Monitoring and Compliance (GMC) directorate under the Office of the Chief Procurement Officer (OCPO) initiated a research project to improve and solidify Supply Chain Management (SCM) compliance risk assessments and monitoring across the various spheres of government.
- 5.2 The project resulted in the development of the Compliance Risk Assessment and Monitoring (CRAM) Tool, which is intended to strengthen SCM compliance, address identified deficiencies and support improved governance and accountability to assist departments, municipalities, and public entities to:
- Evaluate current SCM compliance risk environment maturity levels and risks.
 - Identify areas for improvement,
 - Develop improvement plans, and
 - Monitor the implementation of these plans.
- 5.3 The CRAM tool integrates SCM legislation, compliance, and risk management principles, enabling a proactive approach to enhance the overall SCM risk and compliance environment within public sector institutions.
- 5.4 The CRAM Tool will replace the FMCMM SCM self-assessments. Provincial Treasury will provide municipalities with further guidance and information on the implementation and completion of the CRAM Tool for SCM in due course.
- 5.5 For any further enquiries related to the CRAM Tool Assessment for SCM, please contact the officials below:

Name	Contact No.	Email Address
Letitia Sallies	021 483 3180	Letitia.Sallies@westerncape.gov.za
Mandy Frankfort-Scheffers	021 483 8830	Mandy.Frankfort-Scheffers@westerncape.gov.za
Umar Salie	021 483 3340	Umar.Salie@westerncape.gov.za

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

- 6.1 National Treasury has approved that a select 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 FMCMM4 Modules Level 1 – 3 and performance.
- 6.2 The selected municipalities will be contacted individually, and further information will be provided regarding the completion requirements and deadline for the level 4 self-assessments. The selected municipalities will have the option to complete FMCMM modules 1 – 3, if there are no additional self-assessment modules that must be completed as instructed by Provincial Treasury.

7. TRAINING

- 7.1 Provincial Treasury has scheduled a municipal training workshop on the **23 September 2026** which will focus on the effective completion of the FMCMM self-assessments. The training will be targeted at the designated municipal FMCMM champions, as well as all municipal officials who interface with and/or are responsible for completion of FMCMM self-assessments and action plan.

8. MUNICIPAL USERS

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

9. CONTACT OFFICIALS

- 9.1 All FMCMM related 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	Itumeleng.Mofokeng@westerncape.gov.za
Deon Arends	021 483 4379	Deon.Arends@westerncape.gov.za
Hayleen April	021 483 4485	Hayleen.April@westerncape.gov.za

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

MELISSA VAN NIEKERK
DIRECTOR: FINANCIAL 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.	- View Dashboard - View FMCMM Reports - View Financial Ratio Reports - Manage FMCMM Assessment - Manage Financial Ratio - Manage FMCMM Action Plan - Manage Users
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.	- View Dashboard - View FMCMM Reports - View Financial Ratio Reports - Manage FMCMM Assessment - Manage Financial Ratio - Manage FMCMM Action Plan - Manage Audit Action Plan - Manage Users
CFO (Non-Admin):	FMCMM user who does not have the ability to manage users.	- View Dashboard - View FMCMM Reports - View Financial Ratio Reports - Manage FMCMM Assessment - Manage Financial Ratio - Manage FMCMM Action Plan - Manage Audit Action Plan
MM (Non-Admin)	FMCMM user who does not have the ability to manage users.	- View Dashboard - View FMCMM Reports - View Financial Ratio Reports - Manage FMCMM Assessment - Manage Financial Ratio - Manage FMCMM Action Plan - Manage Audit Action Plan
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.	- View Dashboard - View FMCMM Reports - View Financial Ratio Reports - Manage FMCMM Assessment - Manage Financial Ratio - Manage FMCMM Action Plan - Manage Audit Action Plan - Manage Users

User	Role description	Functions
Internal Auditor	FMCMM user who does not have the ability to manage users.	- View Dashboard - View FMCMM Reports - View Financial Ratio Reports - Manage FMCMM Assessment - Manage Financial Ratio - Manage FMCMM Action Plan - Manage Audit Action Plan
Audit Champion	FMCMM user who does not have the ability to manage users.	- View Dashboard - View FMCMM Reports - View Financial Ratio Reports - Manage FMCMM Assessment - Manage Financial Ratio - Manage FMCMM Action Plan - Manage/Complete Audit Action