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## **A Reflection on Municipal Managers' Non-Compliance with The Municipal Finance Management Act (MFMA) in South Africa**

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**ABSTRACT** According to the Auditor-General of South Africa (AGSA), from the financial year 2012-2013 to the 2019-2020, more than 75 percent of the municipalities in the country were non-compliant with crucial legislation. This was the case despite the country having internationally acclaimed legislation with exceptional measures and practices promulgating sound management of municipal financial affairs. Also, this was happening despite the AGSA's continuous recommendation since the financial year 2011-2012 that municipalities must improve their compliance with the MFMA and other applicable legislation. The study aims to identify and examine the factors influencing municipal managers' lack of compliance with the MFMA within South African municipalities. The findings in this paper show that non-compliance is common in South Africa's municipalities and that the MFMA itself creates opportunities for municipal managers to circumvent the prescripts of the legislation.