



FINANCIAL DELEGATIONS

THABA CHWEU LOCAL MUNICIPALITY

FINANCIAL DELEGATIONS

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2. LEGAL FRAMEWORK FOR DELEGATION

The Constitution

Section 160 (2) of the Constitution states that a Municipal Council may not delegate the following functions:

- the passing of by-laws;
- the approval of budgets;
- the imposition of rates and other taxes, levies and duties;
- and the raising of loans.

By necessary implication, the Municipal Council may delegate any of its functions that are not included in the above list.

Section 59 of the Municipal Systems Act

The Section provides that a Municipal Council may in accordance with its system of delegation, delegate appropriate powers to any of the Municipality's political structures, political office bearers, Councillors, or staff members. Excluded from the powers which may be delegated are:

- The powers mentioned in section 160 (2) of the Constitution;
- The power to set tariffs;
- The power to resolve to enter into a service delivery agreement i.e. section 76(b) of the Act
- The power to adopt or amend the Municipality's integrated development plan.

Section 32 of the Municipal Structures Act

The section provides that a Municipality Council must develop a system of delegation that will maximize administrative and operational efficiency.

(1) A Municipal Council must develop a system of delegation that will maximize administrative and operational efficiency and provide for adequate checks and balances, and, in accordance with that system may

(a) delegate appropriate powers, excluding a power mentioned in section 160(2) of the Constitution and the power to approve its integrated development plan.

To its –

- (i) executive committee, if it has an executive committee;
- (ii) Executive Mayor, if it has an Executive Mayor;
- (iii) metropolitan sub Councils, if it has such sub Councils;
- (iv) ward committees, if it has ward committees;
- (v) other committees or elected office-bearers; and
- (vi) Municipal Manager or any of its other officials;

(b) instruct any such committee or functional to perform any of the Councils duties; and

(c) withdraw any delegation or instruction

(2) A delegation or instruction in terms of subsection (1)

- (a) must be in accordance with the Constitution and this Act;
- (b) must be in writing;
- (c) is subject to any limitations, conditions and directions the Municipal Council may impose;
- (d) may include the power to sub-delegate a delegated power;
- (e) does not divest the Council of the responsibility concerning the exercise of the power or the performance of the duty; and
- (f) must be reviewed when a new Council is elected or, if it is a district Council, elected and appointed.

(3) The Municipal Council

(a) in accordance with procedures in its rules and orders, may, or at the request in writing of at least one quarter of the Councillors, must, review any decision taken by a committee or functional in consequence of a delegation or instruction, and either confirm, vary or revoke the decision subject to any vested rights; and

(b) may require its executive committee or Executive Mayor to co-ordinate or review any decision taken by a committee or functionary in consequence of a delegation or instruction.

The Municipal Finance Management Act Sections 59, 79, 82, 106 and 162 provide for development of a system of delegation dealing with the financial management of a Municipality.

59. (1) The powers and duties assigned in terms of this Act to the mayor of a municipality, may

- (a) in the case of a municipality which has an executive mayor referred to in section 55 of the Municipal Structures Act, be delegated by the executive mayor in terms of section 60(1) of that Act to another member of the municipality's mayoral committee;
- (b) in the case of a municipality which has an executive committee referred to in section 43 of that Act, be delegated by the council of the municipality to another member of the executive committee; or
- (c) in the case of a municipality which has designated a councillor in terms of section 57(1) of this Act, be delegated by the council to any other councillor.

(2) A delegation in terms of subsection (1)

- (a) must be in writing;
- (b) is subject to any limitations or conditions that the executive mayor or council, as the case may be, may impose; and
- (c) does not divest the mayor of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.

(3) The mayor may confirm, vary or revoke any decision taken in consequence of a delegation in terms of this section, but no such variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision.

79. (1) The accounting officer of a municipality

(a) must, for the proper application of this Act in the municipality's administration, develop an appropriate system of delegation that will both maximise administrative and operational efficiency and provide adequate checks and balances in the municipality's financial administration;

(b) may, in accordance with that system, delegate to a member of the municipality's top management referred to in section 77 or any other official of the municipality

(i) any of the powers or duties assigned to an accounting officer in terms of this Act; or

(ii) any powers or duties reasonably necessary to assist the accounting officer in complying with a duty which requires the accounting officer to take reasonable or appropriate steps to ensure the achievement of the aims of a specific provision of this Act; and

(c) must regularly review delegations issued in terms of paragraph (b) and, if necessary, amend or withdraw any of those delegations.

(2) The accounting officer may not delegate to any political structure or political office-bearer of the municipality any of the powers or duties assigned to accounting officers in terms of this Act.

(3) A delegation in terms of subsection (1)

(a) must be in writing;

(b) is subject to such limitations and conditions as the accounting officer may impose in a specific case;

(c) may either be to a specific individual or to the holder of a specific post in the municipality;

(d) may, in the case of a delegation to a member of the municipality's top management in terms of subsection (1)(b), authorise that member to sub-delegate the delegated power or duty to an official or the holder of a specific post in that member's area of responsibility; and

(e) does not divest the accounting officer of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.

(4) The accounting officer may confirm, vary or revoke any decision taken in consequence of a delegation or sub-delegation in terms of this section, but no such variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision.

82. (1) The chief financial officer of a municipality may sub-delegate any of the duties referred to in section 81(1)(b), (d) and (e)

(a) to an official in the budget and treasury office;

(b) to the holder of a specific post in that office; or

(c) with the concurrence of the accounting officer, to

(i) any other official of the municipality; or

(ii) any person contracted by the municipality for the work of the office.

(2) If the chief financial officer sub-delegates any duties in terms of subsection (1) to a person who is not an employee of the municipality, the chief financial officer must be satisfied that effective systems and procedures are in place to ensure control and accountability.

(3) A sub-delegation in terms of subsection (1)

(a) must be in writing;

(b) is subject to such limitations or conditions as the chief financial officer may impose; and

(c) does not divest the chief financial officer of the responsibility concerning the delegated duty.

(4) The chief financial officer may confirm, vary or revoke any decision taken in consequence of a sub-delegation in terms of subsection (1), but no such variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision.

106. (1) The accounting officer of a municipal entity

(a) may delegate to an official of that entity

(i) any of the powers or duties assigned or delegated to the accounting officer in terms of this Act; or

(ii) any powers or duties reasonably necessary to assist the accounting officer in complying with a duty which requires the accounting officer to take reasonable or appropriate steps to ensure the achievement of the aims of a specific provision of this Act; and

(b) must regularly review delegations issued in terms of paragraph (a) and, if necessary, amend or withdraw any of those delegations.

(2) A delegation in terms of subsection (1)

(a) must be in writing;

(c) is subject to any limitations and conditions the accounting officer may impose;

(d) may be either to a specific individual or to the holder of a specific post in the municipal entity; and

(d) does not divest the accounting officer of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.

(3) An accounting officer may confirm, vary or revoke any decision taken by an official in consequence of a delegation in terms of subsection (1), but no such variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision.

162. (1) The Head of the Service may delegate, in writing, any of the powers or duties of the Service to a member of the staff of the Service.

(2) A delegation in terms of subsection (1)

(a) must be in writing;

(b) is subject to the limitations or conditions which the Head of the Service may impose; and

(d) does not divest the Head of the Service of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.

(3) The Head of the Service may confirm, vary or revoke any decision taken in consequence of a delegation in terms of subsection (1), provided that no such variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision.

PRINCIPLES OF DELEGATIONS

(1) In terms of the Systems Act a Municipal Council must develop a system of delegation that will maximise administrative and operational efficiency and provide for adequate checks and balances. In terms of this system of delegation the Municipal Council may instruct any political structure, political office bearer, councillor, or staff member to perform any of the municipality's duties and withdraw any delegation or instruction.

(2) A delegation or instruction in terms of the system of delegation must not conflict with the Constitution or the Systems Act or Structures Act. The Constitution empowers a Municipal Council to make by-laws, which prescribe rules and orders for the powers and functions of its Committees, and further prescribes those functions which may not be delegated by Council.

(3) All delegations must therefore ensure that the Council retains all legislative powers and those executive powers which may not be lawfully delegated.

(4) The Council may exercise no power and perform no function beyond that conferred to it by law and the Executive may not exercise its authority contrary to any policy approved by Council. Powers and functions must furthermore be performed in such a manner to comply with Council's Integrated Development Plan, by-laws and budget.

(5) All delegations must be aimed at empowering the relevant executives to perform their functions effectively, taking into account the different levels of decision making.

(6) The functions allocated to Council's Executive, as may be approved by Council from time to time, will form the basis for the allocation of delegations of executive decision-making power.

(7) All delegations and instructions are subject to any limitations, conditions and directions the Municipal Council may impose.

(8) The delegations and instructions in terms of the system of delegation do not divest the Municipal Council of the responsibility concerning the exercise of the power or the performance of the duty.

- (9) The Council, in accordance with procedures in its rules and orders, may - or at the request in writing of at least one quarter of the councillors, must - review any decision taken by a political structure, political office bearer, councillor or staff member in consequence of a delegation or instruction, and either confirm, vary or revoke the decision subject to any rights that may have accrued to a person; and may require its executive mayor to review any decision taken by such a political structure, political office bearer, councillor or staff member in consequence of a delegation or instruction.
- (10) All delegations, and all other decisions affecting the rights of others, must be in writing.
- (11) The Municipal Manager is authorised to sub-delegate any of his/her powers to the most effective level.
- (12) All delegations and sub-delegations must be recorded in the delegation register, which must be kept updated at all times by the Municipal Manager.
- (13) All delegates must report delegated decisions at such intervals as the delegating authority may require.
- (14) Any delegation is also exercised by the person who acts in that post.
- (15) When funds are not available, expenditure may not be incurred when exercising delegated powers.
- (16) Any person whose rights are affected by a decision taken by a political structure, political office bearer, councillor or staff member of a municipality in terms of a power or duty delegated or sub-delegated by delegating authority to the political structure, political office bearer, councillor or staff member may appeal against that decision by giving written notice of the appeal and reasons to the Municipal Manager. The process as indicated in section 62 of the Systems Act must be followed.
- (17) Any delegation may be revoked in writing by the delegating authority at any time, subject to any vested rights.

3. WITHDRAWAL, AMENDMENTS OR LAPSING OF DELEGATION OR SUBDELEGATION IN TERMS OF SECTION 64 OF THE SYSTEMS ACT

1. The Council or any other delegating authority may at any time withdraw, qualify or amend a delegation made by it.
2. The withdrawal, amendment or lapsing of a delegation or sub-delegation, does not invalidate anything done as a consequence of a decision taken under that delegation or sub-delegation.

4. DUTY TO REPORT IN TERMS OF SECTION 63 OF THE MUNICIPAL SYSTEMS ACT 32/2000

1. All delegates must report to the delegating authority at intervals as the delegating authority may require, on decisions taken under a delegated or sub-delegated power or duty, since the last report.
2. These reports are to enable the delegating authority to determine whether the policies regulating the power are being implemented, are adequate and or, whether the delegation is appropriate.

5.REVIEW OF DELEGATIONS

65. (1) Whenever it becomes necessary in terms of section 59(2)(~) to review a municipality's delegations, the municipal manager must submit to the council— 15 (a) a report on the existing delegations issued in terms of section 59 by the council and other delegating authorities of the municipality; and

(b) recommendations on tiny changes to the existing delegations which the municipal manager may consider necessary.

(2) If the municipality has an executive committee or executive mayor, the municipal manager must submit the report and any recommendations to the municipal council through the executive committee or executive mayor.

1. ANNEXURE A

DELEGATION OF POWERS:

1.1 DUTIES OF MUNICIPAL COUNCIL

Section of MFMA	Power/duty conferred	Applicable conditions	DELEGATIONS	
			FROM	TO
7(1)	Deciding to open a bank account for the Municipality.		Municipal Council	Accounting Officer
	Deciding at which bank/banks to open a bank account.	Subject to section 8(2) of the MFMA	Municipal Council	Accounting Officer
	Deciding to close a bank account.	Section 10(1)(B) of the MFMA	Municipal Council	Accounting Officer
7(2)	Determining into which bank account money collected or received by the Municipality must be deposited.	See section 48(2)(d) of the MFMA	Municipal Council	Accounting Officer
8(1)	Designating a bank account of the Municipality as the Municipality's primary bank account.	Section 62(2) of the MFMA	Municipal Council	Accounting Officer
8(3)	Determining the reasonable steps to be taken to ensure that the prescribed money received is paid into the Municipality's primary bank account.	Section 62(2) of the MFMA	Municipal Council	Accounting Officer
8(4)	Entering into an agreement with other parent municipalities of a municipal entity of which the Municipality is a parent municipality, as to which Municipality's primary bank account to use for the purpose of receiving		Municipal Council	Accounting Officer

	allocations from organs of state to the municipal entity concerned.			
12(2)	Deciding to open a separate bank account in the name of the Municipality for the purpose of a relief, charitable, trust or other fund.	Section 12(1) of the MFMA	Municipal Council	Accounting Officer
13(2)	Establishing an appropriate and effective cash management and investment policy for the Municipality.	<p>NOTE:</p> <p>In terms of section 60(2) of the Municipal Systems Act 2000 the Council may only delegate to the Executive Mayor or The Chief Financial Officer the authority to make decisions to make investments on behalf of the Municipality</p>	Municipal Council (The MC must approve the policies for implementation by the Accounting Officer and Senior Management)	Accounting Officer
14(2)	Deciding to transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset.	On condition that the asset concerned is not needed to provide the minimum level of basic municipal services and the Council considered the fair market value of the asset concerned	Municipal Council	Accounting Officer

14(2)(a)	Deciding, at a meeting open to the public and on reasonable grounds, that an asset of the Municipality is not needed to provide the minimum level of basic municipal services.	Only in respect of movable capital assets below a value determined by the Council	Municipal Council	Accounting Officer
14(2)(b)	Considering the fair market value of an asset to be disposed of and the economic and community value to be received in exchange for an asset to be disposed of	Only in respect of movable capital assets below a value determined by the Council	Municipal Council	Accounting Officer
14(4)	Determining the value of movable assets in respect of which the Municipal Manager may determine –	A municipal council may delegate to the accounting officer of the municipality its power to make the determinations referred to in subsection (2)(a) and (b) in respect of movable capital assets below a value determined by the council.	Municipal Council	Accounting Officer
	(a) whether an asset to be disposed of is not needed to provide the minimum level of basic municipal services; and			
	(b) determining the fair market value of such asset and the economic and community value to be received in exchange for the asset		Municipal Council	Accounting Officer
16(1)	Approval of an annual budget	NOTE:		
		1. In terms of section 160(2)(b), read with section 160(3) (b) of the Constitution a budget must be approved by a decision taken by the Municipal Council with a	Municipal Council	N/A

		supporting vote of a majority of its members.		
		2. Approval of the budget must be considered on or before 1 June each year in terms of section 24(1) of the MFMA.	Municipal Council	N/A
		3. In terms of section 30(5) of the Local Government: Municipal Structures Act 1998 (Act No 117 of 1998) the Council may only after it received and considered the report and recommendations of the Executive Mayor regarding the annual budget, approve the budget	Municipal Council	N/A

		4. See section 25(1) of the MFMA	Municipal Council	N/A
16(3)	Deciding whether money for capital expenditure for a period not exceeding three financial years may be appropriated in an annual budget	A separate appropriation must be made for each of financial year	Municipal Council	Accounting Officer
19(1)(b)	Approving a capital project, including its total cost		Municipal Council	N/A
19(1)(d)	Considering the sources of funding of a capital project		Municipal Council	Accounting Officer
19(2)	Considering, in respect of a capital project, the projected cost covering all financial years until the project is operational and the future operational costs and revenue on the project, including municipal tax and tariff implications.		Municipal Council	N/A
19(3)	Deciding to approve capital projects below the prescribed value individually or as part of a consolidated capital programme		Municipal Council	N/A
23(1)	Receiving and considering the views of the communities and organs of state received in connection with the budget		Municipal Council	N/A
23(2)	Deciding to give the Mayor an opportunity to respond to any submissions received in connection with the budget from communities and organs of state		Municipal Council	N/A

28(1)	Deciding to revise an approved budget by way of an adjustments budget		Municipal Council	N/A
32(2)	Deciding to recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure	Except, in the case of –		
		1. unauthorised expenditure, if the amount of the expenditure is authorised in an adjustments budget; or	Municipal Council	N/A
		2. is certified by the Council, after investigation by a Council committee, as irrecoverable and written off by the Council; and	Municipal Council	N/A
		3. irregular or fruitless and wasteful expenditure is, after investigation by a Council committee, certified by the Council as irrecoverable and written off by the Council	Municipal Council	Accounting Officer
32(2)	Determining the amount of unauthorised, irregular or fruitless and wasteful expenditure to be recovered, written off or provided for in an		Municipal Council	Accounting Officer

	adjustments budget			
32(2)	Identifying the identity of the person who is liable for unauthorised, irregular or fruitless and wasteful expenditure.	section 62(1)(e)	Council	Accounting Officer
32(2)	Appointing a committee to investigate any suspected or reported unauthorised, irregular or fruitless and wasteful expenditure	<p>NOTE:</p> <p>In terms of the judgements of the Courts in the cases of <u>The Democratic Alliance and another v Amos Masondo and another</u> (WLD) (Case No 01/9260) (2001) and <u>Democratic Alliance and Another v Amos Masondo N O and the Minister of Provincial and Local Government</u> (CC) (Case No CCT 29/02) a mayoral committee was found not to be a committee of a municipal council. The Council may therefore not appoint the Mayoral Committee to perform such an</p>	Municipal Council	Executive Mayor

		investigation		
32(7)	Determining whether an alleged irregular expenditure incurred by the Municipal Manager constitutes a criminal offence		Municipal Council	N/A
	Determining whether the Municipal Manager allegedly committed an act of theft and fraud		Municipal Council	Executive Mayor
	Reporting alleged irregular expenditure incurred by the Municipal Manager that constitutes a criminal offence and alleged theft and fraud perpetrated by the Municipal Manager		Municipal Council	N/A

	to the SAPS			
33(1)	Deciding to enter into a contract which will impose financial obligations on the municipality beyond a financial year.		Council	N/A
34(1)	Entering into an agreement with the national or provincial government to assist the Municipality to build its capacity for efficient, effective and transparent financial management.		Council	Accounting Officer
34(3)(a)	Considering the results of the provincial government's monitoring of the Municipality.		Municipal Council	Accounting Officer
34(3)(b)	Considering a notification of the provincial government of any emerging or impending financial problems in the Municipality.		Municipal Council	Executive Mayor
37(1)(a)	Determining the steps the Municipality must take to promote co-operative government with the national and provincial spheres of government and other municipalities in the Municipality's fiscal and financial relations.		Municipal Council	Accounting Officer
38(2)	Considering a notice received from the National Treasury of its intention to stop the transfer of funds to the Municipality.		Municipal Council	Executive Mayor
39(3)	Determining the deputation that will appear before a committee of Parliament considering the approval or renewal of a decision of the		Municipal Council	Executive Mayor

	National Treasury to stop the transfer of funds to the Municipality			
	Determining the case that will be presented to a committee of Parliament considering the approval or renewal of a decision of the National Treasury to stop the transfer of funds to the Municipality		Municipal Council	Executive Mayor
45(1)	Deciding whether to incur short term debt.	1. In terms of section 160(2) of the Constitution the Council may not delegate the raising of loans	Municipal Council	N/A
		2. A decision to raise a loan must be taken by the Council with a supporting vote of a majority of its members in terms of section 160(3)(b) of the Constitution	Municipal Council	N/A

		3. In terms of section 30(5) of the Local Government: Municipal Structures Act 1998 (Act No 117 of 1998) the Council may only after it received and considered the report and recommendations of the Executive Mayor regarding a loan, approve the raising of a loan	Municipal Council	N/A
45(2)(a)	Approving any short term debt agreement		Municipal Council	
46(1)	Deciding whether to incur long term debt.	1. In terms of section 160(2) of the Constitution the Council may not delegate the raising of loans	Municipal Council	N/A
		2. A decision to raise a loan must be taken by the Council with a supporting vote of a majority of its members in terms of section 160(3)(b) of the Constitution	Municipal Council	N/A

		3. In terms of section 30(5) of the Local Government: Municipal Structures Act 1998 (Act No 117 of 1998) the Council may only after it received and considered the report and recommendations of the Executive Mayor regarding a loan, approve the raising of a loan	Municipal Council	N/A
46(2)(a)	Approving any long term debt agreement		Municipal Council	N/A
48(1)	Deciding whether to provide security for any of the Municipality's debt obligations, debt obligations of a municipal entity under its sole control and contractual obligations of the Municipality undertaken in connection with capital expenditure by other persons on property, plant or equipment to be used by the Municipality or such other person.		Municipal Council	N/A
48(2)	Deciding the form/nature of security to be provided for any of the Municipality's debt obligations, debt obligations of a municipal entity under its sole control and contractual		Municipal Council	N/A

	obligations of the Municipality undertaken in connection with capital expenditure by other persons on property, plant or equipment to be used by the Municipality or such other person.			
48(3)(a)	Deciding whether an asset or right that has been hypothecated in any manner as security is necessary for providing the minimum level of basic municipal services		Municipal Council	N/A
48(3)(b)	Deciding, if an asset or right that has been hypothecated in any manner as security is necessary for providing the minimum level of basic municipal services, the manner in which the availability of the asset or right will be protected.		Municipal Council	N/A
50	Deciding to issue a guarantee for any commitment or debt of any organ of state, person or municipal entity under the sole or shared control of the Municipality		Municipal Council	N/A
	Deciding to grant exemptions from charging interest on any arrears owing to the Municipality in accordance with the Municipality's budget-related policies.	Subject to any prescripts in this regard	Municipal Council	
83(2)	Determining the resources or opportunities to be made available for the training of officials to meet the prescribed financial management competency levels.		Municipal Council	Accounting Officer

84(1a)	Determining precisely the function or service that a municipal entity would perform on behalf of the Municipality when considering the establishment of, or participation in, a municipal entity.		Municipal Council	Accounting Officer
84(2)(b)(i)	Considering an assessment of the impact of the shifting of a function or service to a municipal entity on the Municipality's staff, assets and liabilities when considering the establishment of, or participation in, a municipal entity.		Municipal Council	Accounting Officer
84(2)(b)(i)	Considering the comments or representations received from the local community, organised labour and other interested persons in respect of the Municipality's intention to establish and/or participate in a municipal entity		Municipal Council	N/A
84(2)(b)(i)	Considering the views and recommendations of the National Treasury and the provincial treasury, the national and provincial departments responsible for local government and the MEC responsible for local government in respect of the Municipality's intention to establish and/or participate in a municipal entity		Municipal Council	N/A
86(1)	Receiving information from a municipal entity of which the Municipality is the parent municipality regarding the entity's bank account(s).		Municipal Council	Accounting Officer

87(1)	Receiving a proposed budget for a municipal entity of which the Municipality is the parent municipality for each financial year.		Municipal Council	N/A
87(2)	Considering the proposed budget of a municipal entity of which the Municipality is the parent municipality and assessing the entity's priorities and objectives		Municipal Council	Accounting Officer
	Deciding to make recommendations on the proposed budget of a municipal entity of which the Municipality is the parent municipality		Municipal Council	Accounting Officer
87(5)(c)	Determining the limits, including any limits on tariffs, revenue, expenditure and borrowing, on the budget of a municipal entity of which the Municipality is the parent municipality.		Municipal Council	Accounting Officer
88(b)(ii)	Receiving and considering a mid-year performance assessment report of a municipal entity of which the Municipality is the parent municipality.		Municipal Council	Accounting Officer
89(a)	Determining the upper limits of the salary, allowances and other benefits of the chief executive officer and senior managers of a municipal entity of which the Municipality is the parent municipality.		Municipal Council	N/A
89(b)	Monitoring and ensuring that a municipal entity of which the Municipality is the parent municipality reports to the Municipal Council on all expenditure incurred by that municipal		Municipal Council	Accounting Officer

	entity on directors and staff remuneration matters, and in a manner that discloses such expenditure per type of expenditure			
	Considering an application from a municipal entity of which the Municipality is the parent municipality to transfer ownership or otherwise dispose of a capital asset other than an asset needed to provide the minimum level of basic municipal services	The power must be exercised in a meeting which is open to	Municipal Council	N/A
		the public at which the Council –		
		(a) must determine on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and	Municipal Council	N/A
		(b) has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset	Municipal Council	N/A
90(4)	Deciding to delegate to the Municipal Manager the power to determine on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services and the fair market value of the asset and the economic and community value to		Municipal Council	N/A

	be received in exchange for the asset in respect of movable capital assets of a municipal entity of which the Municipality is the parent municipality below a value determined by the Council			
	Determining the value of movable capital assets of a municipal entity of which the Municipality is the parent municipality in respect of which the Municipal Manager may on reasonable grounds decide that the asset is not needed to provide the minimum level of basic municipal services and the fair market value of the asset and the economic and community value to be received in exchange for the asset		Municipal Council	Accounting Officer
97(3)	Receiving a report of the accounting officer of a municipal entity of which the Municipality is the parent municipality regarding any payments due by an organ of state to the entity in respect of service charges, if such payments are regularly in arrears for periods of more than 30 days..		Municipal Council	Accounting Officer
101(1)	Receiving a report of the accounting officer of a municipal entity of which the Municipality is the parent municipality on any financial problems of the entity.		Municipal Council	Accounting Officer

104(1)(b)	Deciding which information, returns, documents, explanations and motivations to require from the accounting officer of a municipal entity of which the Municipality is the parent municipality.		Municipal Council	Accounting Officer
109	Deciding, when a municipal entity of which the Municipality is the parent municipality, experiences serious or persistent financial problems and the board of directors of the entity fails to act effectively –.			
	(a) the appropriate steps to be taken in terms of the Municipality's rights and powers over the entity concerned, including its rights and powers in terms of any relevant service delivery or other agreement;		Municipal Council	N/A
	(b) impose a financial recovery plan, which meets the criteria set out in section 142 of the MFMA; or.		Municipal Council	N/A
	(c) liquidate and disestablish the entity.		Municipal Council	Accounting Officer
111	Making and implementing a supply chain management policy for the Municipality.	Subject to the content requirements in terms of section 112(1) of the MFMA	Municipal Council	CFO
113(1)	Deciding whether to consider an unsolicited bid received outside the Municipality's normal bidding process.		Municipal Council	Accounting Officer

116(3)	Considering the reasons for the proposed amendment of a contract or agreement and any representation that may have been received regarding the proposed amendment of a contract or an agreement procured through the supply chain management policy of the Municipality and deciding whether to consent to the amendment of the contract or agreement.		Municipal Council	N/A
116(3)	Considering the reasons for the proposed amendment of a contract or agreement and any representation that may have been received regarding the proposed amendment of a contract or an agreement procured through the supply chain management policy of a municipal entity of which the Municipality is a parent municipality and deciding whether to consent to the amendment of a contract or agreement.		Municipal Council	N/A
119(2)	Determining the resources or opportunities to be made available for the training of officials involved in the implementation of the supply chain management policy of the Municipality to meet the prescribed competency levels.		Municipal Council	CFO
120(1)	Deciding to enter into a public-private partnership agreement.		Municipal Council	N/A
120(1)(a)	Determining whether a proposed public-private partnership agreement will provide value for money to the		Municipal Council	N/A

	municipality.			
120(1)(b)	Determining whether a proposed public-private partnership agreement will be affordable for the Municipality.		Municipal Council	N/A
120(1)(c)	Determining whether a proposed public-private partnership agreement will transfer appropriate technical, operational and financial risk to the private party.		Municipal Council	N/A
120(4)	Deciding to conduct a feasibility study before a public-private partnership is concluded.		Municipal Council	Accounting Officer
120(5)	Determining whether to apply for the national government's assistance in carrying out and assessing a feasibility study regarding a proposed public-private partnership.		Municipal Council	N/A
121(1)	Preparing an annual report for the Municipality.		Municipal Council	Accounting Officer
121(4)(f)	Determining any additional information to be contained in the annual report of a municipal entity of which the Municipality is a parent municipality.		Municipal Council	Accounting Officer
126(2)(a)	Receiving the financial statements of municipal entity over which the Municipality has sole control or effective control (if it is a private company).		Municipal Council	Accounting Officer
126(4)	Receiving a report outlining the			

	reasons for the delay from the Auditor-General if she/he is unable to complete an audit within three months after submission of the Municipality's annual financial statements and any consolidated annual financial statements of the Municipality and of a municipal entity over which the Municipality has sole control or effective control (if it is a private company).		Municipal Council	N/A
129(1)	Considering the annual report of the Municipality and of any municipal entity under the Municipality's sole or shared control			
	Adopting an oversight report containing the Council's comments on the annual report(s)		Municipal Council	N/A
129(5)	Deciding whether to adopt guidelines issued by the National Treasury on the manner in which councils should consider annual reports and conduct public hearings and the functioning and composition of any public accounts or oversight committees established by a council to assist it to consider an annual report		Municipal Council	N/A
133(c)(i)	Deciding whether to request the Speaker or another councillor to investigate the reasons for the failure of the Municipal Manager or of the accounting officer of a municipal entity under the Municipality's sole or shared control to submit annual			

	financial statements to the Auditor-General or the Executive Mayor's failure to table the annual report of the Municipality or a municipal entity in the Council			
	Receiving the report of the appointed councillor regarding the failure of the Municipal Manager or of the accounting officer of a municipal entity under the Municipality's sole or shared control to submit annual financial statements to the Auditor-General or the Executive Mayor's failure to table the annual report of the Municipality or a municipal entity in the Council		Municipal Council	N/A
133(c)(ii)	Determining the appropriate steps to be taken to ensure that the financial statements are submitted to the Auditor-General or that the annual report, including the financial statements and the audit report on those statements, is tabled in the Council, as the case may be.		Municipal Council	N/A
133(c)(iii)	Deciding whether disciplinary steps should be taken against the Municipal Manager or other persons responsible for the failure of the Municipal Manager or of the accounting officer of a municipal entity under the Municipality's sole or shared control to submit annual financial statements to the Auditor-General or the Executive		Municipal Council	N/A

	Mayor's failure to table the annual report of the Municipality or a municipal entity in the Council			
135(3)	Considering whether the Municipality is, or is likely to, encounter a serious financial problems in meeting its financial commitments		Municipal Council	Executive Mayor
135(3)(a)	Determining the manner of seeking solutions to any serious financial problem in meeting its financial commitments experienced or anticipated by the Municipality			
	Defining the solutions to be implemented to solve or avoid any serious financial problem in meeting its financial commitments experienced or anticipated by the Municipality		Municipal Council	Executive Mayor
135(3)(b)	Informing the MEC responsible for local government and the MEC responsible for finance of any serious financial problem in meeting its financial commitments experienced or anticipated by the Municipality		Municipal Council	Executive Mayor
135(3)(c)	Notifying organised local government of any serious financial problem in meeting its financial commitments experienced or anticipated by the Municipality		Municipal Council	Executive Mayor

137(2)	Receiving an assessment of the seriousness of the financial problem in the Municipality, the determination of the provincial executive whether the financial problem experienced by the Municipality, singly or in combination with other problems, is sufficiently serious or sustained that the Municipality would benefit from a financial recovery plan and the request to a suitably qualified person to prepare and submit a financial recovery plan for the Municipality		Municipal Council	Speaker of council
	Receiving a copy of the Municipal Financial Recovery Service's determination of the reasons for the crisis in the Municipality's financial affairs and assessment of the Municipality's financial state		Municipal Council	Speaker of council
141(3)(a)	Participating in consultations with the person or body appointed to prepare a financial recovery plan or an amendment of such plan for the Municipality.		Municipal Council	Accounting Officer
144(2)			Municipal Council	Accounting Officer
141(3)(c)	Commenting on a draft financial recovery plan or an amendment to such plan for the Municipality.		Municipal Council	Accounting Officer
144(2)			Municipal Council	Accounting Officer
143(3)(a)	Receiving an approved financial recovery plan for the Municipality		Municipal Council	Speaker of council
145(1)(a)	Implementing an approved financial recovery plan for the Municipality			
146(1)(a)			Municipal Council	Accounting Officer

145(1)(b)	Reporting monthly to the MEC for local government on the implementation of the approved financial recovery plan for the Municipality		Municipal Council	Accounting Officer
147(1)(b)	Receiving progress reports and a final report on any intervention from the MEC for local government or the MEC responsible for finance		Municipal Council	Speaker of council
148(1)(b) (i)	Declaring the Municipality's willingness to fulfil the executive obligation in terms of legislation or the Constitution that gave rise to any discretionary intervention in the Municipality		Municipal Council	N/A
148(3)(a)	Receiving a notification that an intervention in the Municipality has ended		Municipal Council	Speaker of council
152(1)	Deciding to apply to the High Court for an order to stay all legal proceedings, including the execution of legal process, by persons claiming money from the Municipality if the Municipality is unable to meet its financial		Municipal Council	Accounting Officer
	commitments			
153(1)(a)	Deciding to apply to the High Court for an order to stay, for a period not exceeding 90 days at a time, all legal proceedings, including the execution of legal process, by persons claiming money from the Municipality		Municipal Council	Accounting Officer

153(1)(b)	Deciding to apply to the High Court for an order to suspend the Municipality's financial obligations to creditors, or any portion of those obligations, until the Municipality can meet those obligations		Municipal Council	Accounting Officer
153(1)(b)	Deciding to apply to the High Court for an order to terminate the Municipality's financial obligations to creditors, and to settle claims in accordance with a distribution scheme referred to in section 155 of the MFMA		Municipal Council	Accounting Officer
165(1)	Deciding whether to establish an internal internal audit unit or to outsource the internal audit function.		Municipal Council	Accounting Officer
166(1) and (6)	Deciding whether to establish an internal audit committee for –			
	(a) the Municipality only; or		Municipal Council	Accounting Officer
	(b) the Municipality and the local municipalities within the district municipal area; or		Municipal Council	Accounting Officer
	(c) the Municipality and any municipal entity under its sole control.		Municipal Council	Accounting Officer
166(2)	Receiving reports of the audit committee		Municipal Council	Accounting Officer
166(2)(d)	Requesting the audit committee to investigate the financial affairs of the Municipality or a municipal entity of which the Municipality is a parent		Municipal Council	Executive Mayor
166(4)	Determining the number of members of the audit committee		Municipal Council	Accounting Officer

	Determining the nature of the appropriate experience that persons should possess to be considered for appointment as a member of the audit committee		Municipal Council	Accounting Officer
166(5)	Appointing the members of the audit committee of the Municipality and of a municipal entity of which the Municipality is a parent municipality			
	Appointing from amongst the members of an audit committee who is not in the employ			
	of the Municipality or municipal entity a chairperson		Municipal Council	Accounting Officer
168(3)	Considering any guidelines issued by the Minister of Finance in terms of section 168(1) of the MFMA		Municipal Council	Accounting Officer
171(4)(a)	Investigating any allegations of financial misconduct against the Municipal Manager, the Chief Financial Officer, a senior manager or other official of the Municipality unless those allegations are frivolous, vexatious, speculative or obviously unfounded			
	Deciding whether an allegation of financial misconduct against the Municipal Manager, the Chief Financial Officer, a senior manager or other official of the Municipality is frivolous, vexatious, speculative or obviously unfounded.		Municipal Council	Executive Mayor

171(4)(b)	Deciding whether an investigation of an allegation of financial misconduct against the Municipal Manager, the Chief Financial Officer, a senior manager or other official of the Municipality revealed anything that warrants the institution of disciplinary proceedings.	Any disciplinary proceedings must be conducted in terms of the relevant collective agreement	Municipal Council	Executive Mayor
176(2)	Deciding to recover from a political office-bearer or official of the Municipality any loss or damage suffered by it because of the deliberate or negligent unlawful actions of that political office-bearer or official when performing a function of office.		Municipal Council	N/A
178(2)(a)	Submitting to the National Treasury a list of all corporate entities in which the Municipality or a municipal entity under its sole or shared control has an interest.		Municipal Council	Accounting Officer
178(2)(b)	Submitting to the National Treasury a list of all public-private partnerships to which the Municipality is a party, with a value of more than one million Rands in total or per annum.		Municipal Council	Accounting Officer
178(2)(c)	Submitting to the National Treasury a list of all other types of contracts of the Municipality for a period beyond 1 January 2007 and with a value of more than one million Rands in total or per annum.		Municipal Council	Accounting Officer

2. ANNEXURE B

DELEGATION OF POWERS:

2.1 DUTIES OF EXECUTIVE MAYOR

			DELEGATIONS	
Section of MFMA	Power/duty conferred	Applicable conditions	FROM	TO
-	<u>Powers delegated to Executive Mayor and other political body</u>			
Section of MFMA	Power/duty conferred	Conditions		
12(1)	Deciding to set-up a relief, charitable, trust or other fund of whatever description		Executive Mayor or Exco. Comm	Accounting Officer
16(2)	Tabling the annual budget at a Municipal Council meeting	The annual budget must be tabled at least 90 days before 1 July each year. The work output on the annual budget is managed by the Accounting Officer	Executive Mayor or Exco. Comm	Accounting Officer
21(1)(a)	Co-ordinating the processes of preparing the annual budget and reviewing the Municipality's integrated development plan and budget-related policies		Executive Mayor or Exco. Comm	Accounting Officer

21(1)(b)	Tabling in the Municipal Council a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget, the annual review of the integrated development plan and the Municipality's budget-related policies, the tabling and adoption of any amendments to the integrated development plan and the budget-related policies and any consultative processes forming part of the processes	At least 10 months before 1 July each year	Executive Mayor or Exco. Comm	Accounting Officer
21(2)(b)	Implementing the reasonable steps to be taken to review the Municipality's integrated development plan 35		Executive Mayor or Exco. Comm	Budget & Treasury Steering Comm
21(2)(d)	Determining the manner and timing of consultation of the local municipalities within the municipal area, the provincial treasury and such other organs of state as may be prescribed with regard to the Municipality's annual budget		Executive Mayor or Exco. Comm	Budget & Treasury Steering Comm

21(2)(e)	Providing information relating to the budget that may be requested by the National Treasury and any other organ of state	Subject to any limitations that may be prescribed in respect of organs of state other than the National Treasury	Executive Mayor or Exco. Comm	Accounting Officer
25(3)	Complying with section 55 of the MFMA if the Municipality has not approved an annual budget, including revenue-raising measures necessary to give effect to the budget, by 1 July of any year	Immediately report the matter to the MEC responsible for local government	Executive Mayor or Exco. Comm	Budget & Treasury Steering Comm
26(4)	Obtaining the MEC responsible for finance's approval to withdraw funds from the Municipality's bank accounts, if a budget has not been approved on or before 1 July of each year.		Executive Mayor or Exco. Comm	Accounting Officer
27(1)	Determining the likelihood of the Municipality not being able to comply with the MFMA or other legislation relating to the tabling or approval of an annual budget or compulsory consultation processes		Executive Mayor or Exco. Comm	Accounting Officer

	Informing the MEC responsible for finance of any impending non-compliance by the Municipality of any provisions of the MFMA or any other legislation pertaining to the tabling or approval of an annual budget or compulsory consultation processes		Executive Mayor or Exco. Comm	Accounting Officer
27(2)	Decision to apply to the MEC responsible for finance to extend any time limit or deadline with regard to the preparation and approval of the annual budget		Executive Mayor or Exco. Comm	Accounting Officer
	Applying to the MEC responsible for finance to extend any time limit or deadline with regard to the preparation and approval of the annual budget		Executive Mayor or Exco. Comm	Accounting Officer
27(3)	Informing the Municipal Council, the MEC responsible for finance and the National Treasury, in writing, of any actual non-compliance by the Municipality of a provision of Chapter 4 of the MFMA and any remedial or corrective measures the		Executive Mayor or Exco. Comm	Accounting Officer

	Municipality intends to implement to avoid a recurrence of such non-compliance			
28(4)	Tabling an adjustments budget in the Municipal Council		Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee
29(1)	Decision to authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget in emergency or other exceptional circumstances		Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee
29(2)(c)	Reporting to the Municipal Council regarding the authorisation of unforeseeable and unavoidable expenditure for which no provision was made in an approved budget in emergency or other exceptional circumstances	Such report must be made to the Council at the first Council meeting next ensuing after the authorisation was given	Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee
	Giving written approval for exceeding the amount appropriated in respect of a capital programme		Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee

52(a)	Decision on the nature and extent of, and manner in which political guidance over the fiscal and financial affairs of the Municipality will be provided		Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee
52(b)	Decision on the monitoring and oversight mechanisms to be applied to the exercise by the Municipal Manager and the Chief Financial Officer of their powers, functions and duties in terms of the MFMA		Executive Mayor or Exco. Comm	Accounting Officer
52(c)	Decision on the reasonable steps to be taken to ensure that the Municipality performs its constitutional and statutory functions within the limits of the Municipality's approved budget		Executive Mayor or Exco. Comm	Accounting Officer
52(d)	Submitting to the Municipal Council, within 30 days of the end of each quarter, a report on the implementation of the budget and the financial state of affairs of the Municipality		Executive Mayor or Exco. Comm	Accounting Officer

53(1)(a)	Decision on the nature and extent of, and manner in which political guidance is to be given over the budget process and the priorities that must guide the preparation of a budget		Executive Mayor or Exco. Comm	Accounting Officer
53(1)(b)	Decision on the steps to be taken to co-ordinate the annual revision of the integrated development plan and the preparation of the annual budget		Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee
	Determining how the integrated development plan is to be taken into account or revised for the purposes of the budget		Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee
53(1)(c)(i)	Determining the reasonable steps to be taken to ensure that the Municipality approves its annual budget before the start of the budget year		Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee
53(1)(c)(ii)	Determining the reasonable steps to be taken to ensure he/she approves the Municipality's service delivery and budget implementation plan	The Executive Mayor must approve the annual service delivery and budget implementation plan within 28 days after the approval of the budget	Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee

53(1)(c)(iii)	Determining the reasonable steps to be taken to ensure that the annual performance agreements for the Municipal Manager and all senior managers comply with the MFMA, are linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan and are concluded in accordance with section 57(2) of the Municipal Systems Act	In terms of section 57(2)(a) of the Municipal Systems Act the annual performance agreements must be concluded on or before 30 July of each year	Executive Mayor or Exco. Comm	Members of the Municipal Council
53(2)	Reporting to the Municipal Council and the MEC responsible for finance any delay in the tabling of an annual budget, the approval of the service delivery and budget implementation plan or the signing of the annual performance agreements		Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee
53(3)(a)	Ensuring that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter,		Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee

	contained in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan			
53(3)(b)	Ensuring that the performance agreements of the Municipal Manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the Municipality's service delivery and budget implementation plan		Executive Mayor or Exco. Comm	Accounting Officer
	Submission of the annual performance agreements of the Municipal Manager, senior managers and any other categories of officials as may be prescribed, to the Municipal Council and the MEC responsible for local government		Executive Mayor or Exco. Comm	Accounting Officer

54(1)(a)	Making arrangements for the receipt of a monthly statement on the state of the Municipality's budget and a mid-year corporate performance assessment report	1. The statement a statement regarding the state of the municipality's budget must be submitted not later than 10 working days after the end of each month	Executive Mayor or Exco. Comm	Accounting Officer
		2. The mid-year performance assessment report must be submitted not later than 25 January of each year	Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee
		3. The mid-year corporate performance assessment report must be submitted to the Council not later than 31 January each year	Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee
54(1)(b)	Determining the procedures, including reports required to check whether the Municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan		Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee

54(1)(c)	Determining whether it is necessary to make any revisions to the service delivery and budget implementation plan	Revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the Council following approval of an adjustments budget		
			Executive Mayor or Exco. Comm	Accounting Officer & the Budget & Treasury Steering Committee

54(1)(d)	Determining the instructions to be given to the Municipal Manager to ensure that the budget is implemented in accordance with the service delivery and budget implementation plan and that spending of funds and revenue collection proceed in accordance with the budget	If the Municipality faces any serious financial problems, the Executive Mayor must promptly respond to and initiate any remedial or corrective steps proposed by the Municipal Manager to deal with such problems, which may include steps to reduce spending when revenue is anticipated to be less than projected in the Municipality's approved budget, the tabling of an adjustments budget or steps in terms of Chapter 13 of the MFMA and alert the Council and the MEC for local government to those problems	Executive Mayor or Exco. Comm	The Budget & Treasury Steering Committee & Accounting Officer
54(1)(e)	Considering whether the Municipality faces any financial problems including any emerging or impending financial problems		Executive Mayor or Exco. Comm	The Budget & Treasury Steering Committee & Accounting Officer

54(3)	Making public any revisions of the service delivery and budget implementation plan		Executive Mayor or Exco. Comm	The Budget & Treasury Steering Committee & Accounting Officer
55	Immediately report to the MEC for local government if the Municipality has not approved an annual budget by 1 July of any year or if the Municipality encounters a serious financial problem		Executive Mayor or Exco. Comm	The Budget & Treasury Steering Committee & Accounting Officer
56	Providing guidance to the Municipality to exercise its rights and powers over any municipal entity in which the Municipality has sole or shared control		Executive Mayor or Exco. Comm	Accounting Officer
59(1)(a)	Deciding to delegate the powers and duties assigned to the Executive Mayor in terms of the MFMA	1. Such power or duty may only be delegated to another member of the Mayoral Committee	Executive Mayor or Exco. Comm	N/A
		2. A delegation by the Executive Mayor must be in writing	Executive Mayor or Exco. Comm	N/A

		3. A delegation by the Executive Mayor does not divest him/her of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.	Executive Mayor or Exco. Comm	N/A
59(2)	Determining the conditions and limitations of any delegation by the Executive Mayor		Executive Mayor or Exco. Comm	N/A
59(3)	Deciding to confirm, vary or revoke any decision taken in consequence of a delegation by the Executive Mayor	No variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision	Executive Mayor or Exco. Comm	N/A
87(3)	Tabling the proposed budget of a municipal entity of which the Municipality is the parent municipality in the Municipal Council	Together with the Municipality's budget for the relevant financial year	Executive Mayor or Exco. Comm	Accounting Officer
87(6)	Considering an application by the board of directors of a municipal entity of which the Municipality is the parent municipality to revise the budget of the municipal entity		Executive Mayor or Exco. Comm	Accounting Officer

87(9)	Tabling the budget or adjusted budget and any adjustments budget of a municipal entity of which the Municipality is the parent municipality at the next Council meeting		Executive Mayor or Exco. Comm	Accounting Officer
102(1)	Receiving a report of the board of directors of a municipal entity of which the Municipality is the parent municipality any irregular expenditure or any fruitless			
	and wasteful expenditure incurred by, or on behalf of, that municipal entity		Executive Mayor or Exco. Comm	Accounting Officer
103	Receiving a report of the accounting officer of a municipal entity of which the Municipality is the parent municipality regarding any interference by a councillor outside that councillor's assigned duties, in the financial affairs of the municipal entity; or the responsibilities of the board of directors of the municipal entity		Executive Mayor or Exco. Comm	Accounting Officer
127(2)	Tabling in the Municipal Council the Municipality's annual report and the			

	annual report of any municipal entity under the Municipality's			
	sole or shared control		Executive Mayor or Exco. Comm	Accounting Officer
127(3)(a)	Submitting to the Council a written explanation setting out the reasons for any delay in tabling the Municipality's annual report and the annual report of any municipal entity under the Municipality's			
	sole or shared control		Executive Mayor or Exco. Comm	Accounting Officer
130(1)	Determining the reasonable time period to be allowed during a council meeting at which an annual report is to be discussed or at which decisions concerning an annual			
	report are to be taken for the discussion of any written submissions received from the local community or organs of state on the annual report and for members of the local community or any organs of state to address		Executive Mayor or Exco. Comm	Accounting Officer

	the Municipal Council			
131(1)	Ensuring that the Municipality addresses all the issues raised in an audit report		Executive Mayor or Exco. Comm	Accounting Officer
133(1)(a)	Tabling in the Municipal Council a written explanation setting out the reasons for the failure of the Municipal Manager or of the accounting officer of a municipal entity under the Municipality's sole or shared control to submit annual financial statements to the Auditor-General or the Executive Mayor's failure to table the annual report of the Municipality or a municipal entity in the Municipal Council		Executive Mayor or Exco. Comm	Accounting Officer
136(1)(a)	Participating in consultations with the MEC for local government regarding a serious financial problem in the Municipality		Executive Mayor or Exco. Comm	Accounting Officer
137(1)(d)	Participating in consultations with the MEC for local government		Executive Mayor or Exco. Comm	Accounting Officer

	regarding the Municipality's co-operation in resolving any financial problem, and if applicable, implementing the financial recovery plan			
139(1)(b)	Participating in consultations with the MEC for local government regarding the Municipality's co-operation in implementing the recovery plan, including the approval of a budget and legislative measures giving effect to the recovery plan		Executive Mayor or Exco. Comm	Accounting Officer
139(2)	Receiving a request made by the provincial executive to the Municipal Financial Recovery Service to determine the reasons for the crisis in the Municipality's financial affairs, to assess the Municipality's financial state and to prepare an appropriate recovery plan for the Municipality		Executive Mayor or Exco. Comm	Accounting Officer
166(2)	Receiving reports of the audit committee		Executive Mayor or Exco. Comm	Accounting Officer

3. ANNEXURE C

DELEGATION OF POWERS:

3.1 POWERS & FUNCTIONS ASSIGNED TO THE ACCOUNTING OFFICER

MUNICIPAL FINANCE MANAGEMENT ACT		RESPONSIBILITY & DELEGATION CHANNEL			
Section of MFMA	Power & Functions Conferred	RESPONSIBILITY	FROM	TO	SUB DELEGATED TO
-	<u>Powers delegated to Municipal Manager/Accounting Officer</u>				BY THE CFO
Section of MFMA	Specific Detail from each section of the MFMA.				
8(5)	Submission of the Municipality's primary bank account details, and any impending change thereof.	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer Manager Budget
9(a)	Submission of the prescribed details regarding any new bank accounts opened for the Municipality	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer Manager Budget
9(b)	Submission of the details of the Municipality's bank accounts annually before the start of a financial year	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer Manager Budget
10(1)(a)	Administration of the Municipality's bank accounts	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer Manager Expenditure Manager Budget

10(2)	Enforcing compliance with sections 7, 8 and 11 of the MFMA	Accounting Officer	Accounting Officer	Chief Financial Officer	No further sub-delegation permitted
11(1)	Written authorisation to senior financial official to withdraw or authorise the withdrawal of money from the Municipality's bank account for the purpose outlined in terms of sect 11 of the MFMA	Accounting Officer	Accounting Officer	The Chief Financial Officer must be issued with written authorisation by the Accounting Officer to implement the section 11	The Accounting Officer must issue written authorisation to any other senior financial official to implement section 11. This authority lies only with the Accounting Officer
11(4)(a)	Preparation of a quarterly consolidated report of all withdrawals made in terms of section 11(1)(b) to (j) of the MFMA from the Municipality's bank accounts Tabling of a quarterly consolidated report of all withdrawals made in terms of section 11 (1)(b) to (j) of the MFMA from the Municipality's bank accounts in the Municipal Council	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer Manager Expenditure
11(4)(b)	Submission of quarterly consolidated report of all withdrawals made in terms of section 11 (1)(b) to (j) of the MFMA to the provincial treasury and the Auditor-General	Accounting Officer	Accounting Officer	Chief Financial Officer	No further sub-delegation permitted
12(4)	Issuing written authority to withdraw money without appropriation in terms of an approved budget from a bank account opened for the	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer Manager Expenditure

	purpose of relief, charitable, trust or other fund.				
22	Making the annual budget public, inviting the community to submit representations in connection therewith and submitting the annual budget to the national and provincial treasuries and affected municipalities	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Budget
24(3)	Submission of the approved annual budget to the National Treasury and the provincial treasury	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Budget
31(c)	Issuing a certificate specifying that actual revenue for the financial year concerned is expected to exceed budgeted revenue and that sufficient funds are available for exceeding the amount appropriated for a specific capital programme without incurring further borrowing beyond the annual budget limit	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Budget
	Informing the Executive Mayor, the MEC for local government and the Auditor-General, in writing, of any unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality, whether any person is responsible or under investigation for such	Accounting Officer - Directly accountable to the MFMA for implementation	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer Manager Expenditure

	unauthorised, irregular or fruitless and wasteful expenditure and the steps that have been taken to recover or rectify such expenditure and to prevent a recurrence of such expenditure.				
32(6)	Reporting alleged irregular expenditure that constitutes a criminal offence and alleged theft and fraud which occurred in the Municipality to the SAPS.	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager - Legal Services
37(2)	Determining the projected amount of any allocation proposed to be transferred to another municipality during each of the next three financial years and notifying the receiving municipality thereof.	Accounting Officer	Accounting Officer		
45(2)(b)	Signing a debt agreement or other document which creates or acknowledges any short term debt	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager - Legal Services Deputy Chief Financial Officer
46(2)(b)	Signing a debt agreement or other document which creates or acknowledges any long-term debt	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager - Legal Services Deputy Chief Financial Officer
60(b)(i)	Provide guidance and advice on compliance with this Act to the Political Structures, Political Office Bearers and Officials of the Municipality and or Municipal Entity	Accounting Officer	Accounting Officer	Chief Financial Officer	

61(1)(b)		MM/AO	Accounting officer		
	Deciding the timing and manner of disclosing to the Municipal Council and the Executive Mayor all material facts which are available or reasonably discoverable, and which in any way might influence the decisions or actions of the Municipal Council or the Executive Mayor.	Accounting Officer	Accounting Officer	Chief Financial Officer	
62(1)(a)	Deciding the reasonable steps to be taken to ensure that the resources of the Municipality are used effectively, efficiently and economically	Accounting Officer	Accounting Officer	Chief Financial Officer and Senior Managers	Senior Managers within Depts of the Municipality
62(1)(b)	Deciding the reasonable steps to be taken to ensure that full and proper records of the Municipality's financial affairs are kept in accordance with any prescribed norms and standards	Accounting Officer	Accounting Officer	Chief Financial Officer	All Senior BTO Managers
62(1)(c)(i)	Deciding the reasonable steps to be taken to ensure that the Municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control	Accounting Officer	Accounting Officer	Chief Financial Officer and Senior Managers	All Senior BTO Managers & Other Divisional Managers
62(1)(c)(ii)	Deciding the reasonable steps to be taken to ensure that the Municipality has and maintains	Accounting Officer	Accounting Officer	Chief Financial Officer and Senior Managers	All Senior BTO Managers & Other Divisional Managers

	effective, efficient and transparent systems of internal audit operating in accordance with any prescribed norms and standards				
62(1)(d)	Deciding the reasonable steps to be taken to ensure that unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented	Accounting Officer	Accounting Officer	Chief Financial Officer and Senior Managers	All Senior BTO Managers & Other Divisional Managers
62(1)(e)	Deciding the reasonable steps to be taken to ensure that disciplinary or, when appropriate, criminal proceedings are instituted against any official of the Municipality who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA	Accounting Officer	Accounting Officer	Chief Financial Officer and Senior Managers	Manager - Legal Services Internal Audit Human Resources
62(1)(f)(i)	Deciding the reasonable steps to be taken to ensure that the Municipality has and implements a tariff policy referred to in section 74 of the Municipal Systems Act	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager and all other relevant Divisional Managers
62(1)(f)(ii)	Deciding the reasonable steps to be taken to ensure that the Municipality has and implements a rates policy as required in terms of section 3 of the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004)	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager and all other relevant Divisional Managers

62(1)(f)(iii)	Deciding the reasonable steps to be taken to ensure that the Municipality has and implements a credit control and debt collection policy referred to in section 96(b) of the Municipal Systems Act	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager and all other relevant Divisional Managers
62(1)(f)(iv)	Deciding the reasonable steps to be taken to ensure that the Municipality has and implements a supply chain management policy in accordance with Chapter 11 of the MFMA	Accounting Officer	Accounting Officer	Chief Financial Officer & all Senior Managers	Supply Chain Manager Deputy Chief Financial Officer
63(2)(a)	Deciding the reasonable steps to be taken to ensure that the Municipality has and maintains a management, accounting and information system that accounts for the assets and liabilities of the Municipality	Accounting Officer	Accounting Officer	Chief Financial Officer, IT Manager & Chief Audit Executive	BTO Manager – Assets Deputy Chief Financial Officer
63(2)(b)	Deciding the reasonable steps to be taken to ensure that the Municipality's assets and liabilities are valued in accordance with standards of generally recognised accounting practice	Accounting Officer	Accounting Officer	Chief Financial Officer, IT Manager & Chief Audit Executive	BTO Manager – Assets Deputy Chief Financial Officer
63(2)(c)	Deciding the reasonable steps to be taken to ensure that the Municipality has and maintains a system of internal control of assets and liabilities, including an asset and liabilities register, as may be prescribed	Accounting Officer	Accounting Officer	Chief Financial Officer, IT Manager & Chief Audit Executive	All Senior BTO Managers Deputy Chief Financial Officer

64(2)(a)	Deciding the reasonable steps to be taken to ensure that the Municipality has effective revenue collection systems consistent with section 95 of the Municipal Systems Act and the Municipality's credit control and debt collection policy	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager
64(2)(b)	Deciding the reasonable steps to be taken to ensure that revenue due to the Municipality is calculated on a monthly basis	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager
64(2)(c)	Deciding the reasonable steps to be taken to ensure that accounts for regional services council levies and charges for municipal services are prepared on a monthly basis, or less often as may be prescribed where monthly accounts are uneconomical	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager
64(2)(d)	Deciding the reasonable steps to be taken to ensure that all money received is promptly deposited in accordance with the MFMA into the Municipality's primary and other bank accounts	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager Deputy Chief Financial Officer

64(2)(e)	Deciding the reasonable steps to be taken to ensure that the Municipality has and maintains a management, accounting and information system which recognises revenue when it is earned and accounts for debtors and for receipts of revenue	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager including the support from the Manager IT
64(2)(f)	Deciding the reasonable steps to be taken to ensure that the Municipality has and maintains a system of internal control in respect of debtors and revenue	Accounting Officer	Accounting Officer	Chief Financial Officer & Chief Audit Executive	Revenue Manager Deputy Chief Financial Officer
64(2)(g)	Deciding the reasonable steps to be taken to ensure that the Municipality charges interest on arrears, except where the Council has granted exemptions in accordance with its budget-related policies and within a prescribed framework	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager Deputy Chief Financial Officer

64(2)(h)	Deciding the reasonable steps to be taken to ensure that all revenue received by the Municipality, including revenue received by any collecting agent on its behalf, is reconciled at least on a weekly basis	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager
64(3)	Informing the National Treasury of any payments due by an organ of state to the Municipality in respect of municipal tax or for municipal services, if such payments are regularly in arrears for periods of more than 30 days.	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager This would relate to the support and information that is provided to the CFO. The A/O & CFO would inform the NT)
64(4)(a)	Deciding the reasonable steps to be taken to ensure that any funds collected by the Municipality on behalf of another organ of state is transferred to that organ of state at least on a weekly basis	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer (This would relate to the support and information that is provided to the CFO).
64(4)(b)	Deciding the reasonable steps to be taken to ensure that funds collected by the Municipality on behalf of another organ of state are not used for purposes of the Municipality	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer

65(2)(a)	Deciding the reasonable steps to be taken to ensure that the Municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
65(2)(b)	Deciding the reasonable steps to be taken to ensure that the Municipality has and maintains a management, accounting and information system which recognises expenditure when it is incurred and that accounts for creditors of, and payments made by, the Municipality	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
65(2)(c)	Deciding the reasonable steps to be taken to ensure that the Municipality has and maintains a system of internal control in respect of creditors and payments	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
65(2)(d)	Deciding the reasonable steps to be taken to ensure that payments by the Municipality are made directly to the person to whom it is due unless agreed otherwise for reasons as may be prescribed and either electronically or by way of non-transferable cheques	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
65(2)(e)	Deciding the reasonable steps to be taken to ensure that all money owing by the Municipality be paid within 30	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer

	days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure				
65(2)(f)	Deciding the reasonable steps to be taken to ensure that the Municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
65(2)(g)	Deciding the reasonable steps to be taken to ensure that any dispute concerning payments due by the Municipality to another organ of state is disposed of in terms of legislation regulating disputes between organs of state	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
65(2)(h)	Deciding the reasonable steps to be taken to ensure that the Municipality's available working capital is managed effectively and economically in terms of the prescribed cash management and investment framework	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
65(2)(i)	Deciding the reasonable steps to be taken to ensure that the Municipality's supply chain management policy is implemented in a way that is fair, equitable, transparent, competitive and cost-effective	Accounting Officer	Accounting Officer	Chief Financial Officer	Supply Chain Manager Deputy Chief Financial Officer

65(2)(j)	Deciding the reasonable steps to be taken to ensure that all financial accounts of the Municipality are closed at the end of each month and reconciled with its records	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure
66	Reporting to the Council on all expenditure	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure
	incurred by the Municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure				Deputy Chief Financial Officer
67(1)	Determining whether an organisation or body outside any sphere of government to whom funds of the Municipality stand to be transferred otherwise than in compliance with a commercial or other business transaction, -	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
	(d) implements effective, efficient and transparent financial management and internal control systems to guard against fraud, theft and financial mismanagement; and	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
	(e) has in respect of previous similar transfers complied with all the requirements of section 67(1) of the MFMA	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
	Entering into an agreement with an organisation or body outside any sphere of government to whom funds of	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer

	the Municipality stand to be transferred otherwise than in compliance with a commercial or other business transaction				
67(2)	Obtaining the approval of the provincial treasury to transfer funds of the Municipality to an organisation or body outside any sphere of government otherwise than in compliance with a commercial or other business transaction if there has been a failure by an organisation or body to comply with the requirements of section 67(1) of the MFMA in respect of a previous transfer	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer
67(3)	Determining the appropriate mechanisms to ensure compliance by an organisation or body outside any sphere of government to whom funds of the Municipality was transferred otherwise than in compliance with a commercial or other business transaction with –				
	(a) any agreement with the Municipality,	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer
	(b) for the period of the agreement to comply with all reporting, financial management and auditing requirements as may be	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer

	stipulated in the agreement,				
	(c) to report at least monthly to the Municipal Manager on actual expenditure against such transfer and to submit its audited financial statements for its financial year to the Municipal Manager promptly;	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer
	(d) implements effective, efficient and transparent financial management and internal control systems to guard against fraud, theft and financial mismanagement; and	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
	(e) has in respect of previous similar transfers complied with all the requirements of section 67(1) of the MFMA	Accounting Officer	Accounting Officer	Chief Financial Officer	Deputy Chief Financial Officer
67(4)	Determining whether an organisation or body outside any sphere of government to whom funds of the Municipality stand to be transferred otherwise than in compliance with a commercial or other business transaction is an organisation or body	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure Deputy Chief Financial Officer
	serving the poor or used by government as an agency to serve the poor				

68(a)	Assisting the Executive Mayor in performing the budgetary steps assigned to the Executive Mayor	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Managers	Budget Manager Deputy Chief Financial Officer
68(b)	Determining the administrative support, resources and information required by the Executive Mayor to perform the budgetary steps assigned to the Executive Mayor	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Managers	Budget Manager Deputy Chief Financial Officer
	Making the administrative support, resources and information required by the Executive Mayor to perform the budgetary steps assigned to the Executive Mayor available to him/her				
69(1)(a)	Determining, in relation to implementing the Municipality's approved budget, the reasonable steps required to ensure that the spending of funds is in accordance with the budget and is reduced as necessary when revenue is anticipated to be less than projected in the budget or in the service delivery and budget implementation plan	Accounting Officer	Accounting Officer	Chief Financial Officer	Budget Manager Deputy Chief Financial Officer
69(1)(b)	Determining, in relation to implementing the Municipality's approved budget, the reasonable steps required to ensure that revenue and expenditure are properly monitored	Accounting Officer	Accounting Officer	Chief Financial Officer	Budget Manager Deputy Chief Financial Officer

69(2)	Determining whether it is necessary to prepare an adjustments budget	Accounting Officer	Accounting Officer	Chief Financial Officer	Budget Manager Deputy Chief Financial Officer
	Preparing an adjustments budget and submitting it to the Executive Mayor for consideration and tabling in the Council	Accounting Officer	Accounting Officer	Chief Financial Officer	
69(3)(a)	Preparing and submitting, within 14 days after the approval of the Municipality's annual budget, a draft service delivery and budget implementation plan for the budget year	Accounting Officer	Accounting Officer	Chief Financial Officer	PMS Manager
69(3)(b)	Preparing and submitting, within 14 days after the approval of the Municipality's annual budget, drafts of the annual performance agreements as required in terms of section 57(l)(b) of the Municipal Systems Act for the Municipal Manager and all senior managers	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Managers	PMS Manager
70(1)	Reporting in writing to the Municipal Council any impending shortfalls in budgeted revenue and overspending of the Municipality's budget and any steps taken to prevent or rectify such shortfalls or overspending	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Budget Revenue Manager Deputy Chief Financial Officer

70(2)	Informing the National Treasury that the Municipality's bank account or, if the Municipality has more than one bank account, the consolidated balance in those bank accounts, shows a net overdrawn position for a period exceeding a prescribed period	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure
71(1)	Submitting to the Executive Mayor and the provincial treasury, within 10 working days after the end of each month, a statement in the prescribed format on the state of the municipality's budget	Accounting Officer	Accounting Officer	Chief Financial Officer	Budget Manager Deputy Chief Financial Officer
71(5)	Submitting to the national or provincial organ of state or municipality which transferred an allocation during any particular month to the Municipality within 10 working days after the end of the month concerned a statement indicating the amount of any allocations received and actual expenditure on those allocations, excluding expenditure on its share of the local government equitable share and allocations exempted by the annual Division of Revenue Act from compliance with this requirement	Accounting Officer	Accounting Officer	Chief Financial Officer	Budget Manager Deputy Chief Financial Officer

72(1)(a)	Performing an assessment of the Municipality's performance during the first half of each financial year	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Management, Manager IDP & Performance Management	Budget Manager Deputy Chief Financial Officer
72(1)(b)	Submitting the mid-year performance assessment report to the Executive Mayor, the National Treasury and the Provincial Treasury	Accounting Officer	Accounting Officer	Chief Financial Officer	Budget Manager Deputy Chief Financial Officer
72(3)	Determining whether it is necessary to recommend that an adjustments budget be considered and that revised projections for revenue and expenditure is necessary	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Management	Budget Manager Deputy Chief Financial Officer
73(a)	Informing the provincial treasury of any failure by the Municipal Council to adopt or implement a budget-related policy or a supply chain management policy	Accounting Officer	Accounting Officer	Chief Financial Officer	Budget Manager Deputy Chief Financial Officer

73(b)	Informing the provincial treasury of any non-compliance by a political structure or political office-bearer of the Municipality with a budget-related policy or the supply chain management policy	Accounting Officer	Accounting Officer	Chief Financial Officer	Budget Manager Deputy Chief Financial Officer
74(1)	Submitting to the National Treasury, the provincial treasury, the department for local government and the Auditor-General such information, returns, documents, explanations and motivations as may be prescribed or as may be required.	Accounting Officer	Accounting Officer	Chief Financial Officer	All Senior BTO Managers
74(2)	Reporting his/her inability to comply	Accounting Officer	Accounting Officer	Chief Financial Officer	All Senior BTO Managers
	with any of the responsibilities in terms of the MFMA, together with reasons, to the Executive Mayor and the provincial treasury				
75(1)	Ensuring that the required documents are uploaded to, and available on, the Municipality's website within five days after its tabling in the Council or on the date on which it must be made public,	Accounting Officer	Accounting Officer	Chief Financial Officer & IT Manager	Budget Manager

	whichever occurs first				
77(1)	Deciding to designate any officials other than those listed in section 77(1)(a) to (c) of the MFMA as "top management"	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Management	
79(1)(a)	Developing an appropriate system of delegation that will both maximise administrative and operational efficiency and provide adequate checks and balances in the Municipality's financial administration for the proper application of the MFMA.	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Management	Sub Delegation by Senior Managers to Divisional Managers
79(1)(b)	Delegating to a member of the Municipality's top management or any other official of the Municipality any of the powers or duties assigned to an accounting officer in terms of the MFMA or any powers or duties reasonably necessary to assist the accounting officer in complying with a duty which requires the accounting officer to take reasonable or appropriate steps to ensure the achievement of the aims of a specific provision of the MFMA.	Accounting Officer	Accounting Officer		
79(1)(c)	Regularly reviewing delegations issued to a member of the Municipality's top management or any other official of the	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Management	

	Municipality and, if necessary, amending or withdrawing any of those delegations.				
79(2)	Reviewing and confirming, varying or revoking any decision taken in consequence of a delegation or sub-delegation in terms of the MFMA.	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Management	
80(2)(b)	Allocating officials of the Municipality to the Chief Financial Officer.	Accounting Officer	Accounting Officer	Chief Financial Officer	
84(1)(b)	Making an assessment of the impact of the shifting of a function or service to a municipal entity on the Municipality's staff, assets and liabilities when considering the establishment of, or participation in, a municipal entity	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Management	
84(2)(a)(i) (aa)	Publishing an information statement regarding the Municipality's intention to establish and/or participate in a municipal entity	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Management	
84(2)(a)(i) (bb)	Inviting the local community, organised labour and other interested persons to submit comments or representations in respect of the Municipality's intention to establish and/or participate in a municipal entity	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Management	

84(2)(a)(ii)	Soliciting the views and recommendations of the National Treasury and the provincial treasury, the national and provincial departments responsible for local government and the MEC responsible for local government in respect of the Municipality's intention to establish and/or participate in a municipal entity	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Management	
86(2)	Submitting the information received from a municipal entity of which the Municipality is the parent municipality regarding the entity's bank account(s) to the Auditor-General, the National Treasury and the provincial treasury	Accounting Officer	Accounting Officer	Chief Financial Officer	Manager Expenditure
87(11)	Receiving a monthly statement in the prescribed format on the state of the budget of a municipal entity of which the Municipality is the parent municipality	Accounting Officer	Accounting Officer	Chief Financial Officer	Budget Manager Deputy Chief Financial Officer
101(2)	Tabling a report of the accounting officer of a municipal entity of which the Municipality is the parent municipality on any financial problems of the entity in the first Council meeting next ensuing	Accounting Officer	Accounting Officer	Chief Financial Officer	Budget Manager Deputy Chief Financial Officer

102(1)	Receiving a report of the board of directors of a municipal entity of which the Municipality is the parent municipality any irregular expenditure or any fruitless	Accounting Officer	Accounting Officer	Chief Financial Officer & Director Corporate Support Services	Budget Manager Deputy Chief Financial Officer
	and wasteful expenditure incurred by, or on behalf of, that municipal entity.				
114(1)	Submitting a report containing the reasons for deviating from such recommendation to the Auditor-General, the provincial treasury and the National Treasury if a tender other than the one recommended in the normal course of implementing the supply chain management policy of the Municipality is approved	Accounting Officer	Accounting Officer	Not Delegated	Not Delegated
115(1)(a)	Implementing the Municipality's supply chain management policy	Accounting Officer	Accounting Officer	Chief Financial Officer & all Senior Managers	Supply Chain Manager Deputy Chief Financial Officer
115(1)(b)	Determining the reasonable steps that must be taken to ensure that proper mechanisms and separation of duties in the supply chain management system are in place to minimise the likelihood of fraud, corruption, favouritism and unfair and irregular practices	Accounting Officer	Accounting Officer	Chief Financial Officer, Director Corporate Support Services and all Senior Managers	Supply Chain Manager Deputy Chief Financial Officer

116(2)(a)	Determining the reasonable steps that must be taken to ensure that a contract or agreement procured through the supply chain management policy of the Municipality is properly enforced	Accounting Officer	Accounting Officer	Chief Financial Officer & relevant Senior Manager - Corporate Services, Performance Management	Supply Chain Manager Deputy Chief Financial Officer Manager Legal
116(2)(b)	Monitoring the performance of a contractor under a contract or an agreement with the Municipality on a monthly basis	Accounting Officer	Accounting Officer	Chief Financial Officer, Director Corporate Support & relevant Senior Manager and Manager Performance Management	Supply Chain Manager Deputy Chief Financial Officer Contracts Management Committee Manager Legal
116(2)(c)	Determining the capacity that needs to be established within the Municipality's administration to assist the Municipal Manager to enforce the provisions of a contract or agreement between the Municipality and a contractor and to monitor the performance of a contractor under a contract or an agreement with the Municipality on a monthly basis	Accounting Officer	Accounting Officer	Chief Financial Officer, Director Corporate Support & relevant Senior Manager and Manager Performance Management	Supply Chain Manager Deputy Chief Financial Officer Contracts Management Committee Manager Legal
	Establishing the capacity in the Municipality's administration to assist the Municipal Manager to enforce the provisions of a contract or agreement between the Municipality and a				

	contractor and to monitor the performance of a contractor under a contract or an agreement with the Municipality on a monthly basis				
116(2)(d)	<p>Regularly report to the Municipal Council regarding the management of contracts and/or agreements and the performance of contractors.</p> <p>Determining the frequency/regularity of reports to be submitted to the Municipal Council regarding the management of contracts and/or agreements and the performance of contractors.</p>	Accounting Officer	Accounting Officer	Chief Financial Officer & Director Corporate Support and relevant Senior Managers	<p>Supply Chain Manager</p> <p>Deputy Chief Financial Officer</p> <p>Contract Management Committee</p> <p>Manager Legal</p>
116(3)(a)	<p>Tabling the reasons for the proposed amendment of a contract or agreement procured through the supply chain</p> <p>management policy of the Municipality in the Council</p>	Accounting Officer	Accounting Officer	Chief Financial Officer & Director Corporate Support and relevant Senior Manager	<p>Supply Chain Manager</p> <p>Deputy Chief Financial Officer</p> <p>Manager Legal</p>
116(3)(b)	Giving the local community reasonable notice of the intention to amend a contract or agreement procured through the supply chain management policy of the Municipality and inviting the local community to submit representations to the	Accounting Officer	Accounting Officer	Chief Financial Officer & relevant Senior Manager	<p>Supply Chain Manager</p> <p>Deputy Chief Financial Officer</p> <p>Manager Legal</p>

	Municipality				
120(6)(a)	Submitting the report on the feasibility study together with all other relevant documents to the Council for a decision, in principle, on whether the municipality should continue with the proposed public-private partnership	Accounting Officer	Accounting Officer	Chief Financial Officer & relevant Senior Manager	Supply Chain Manager Deputy Chief Financial Officer Manager Legal
120(6)(b)	Making the particulars of the proposed public-private partnership, including the report on the feasibility study and inviting the local community and other interested persons to submit to the Municipality comments or representations in respect of the proposed public-private partnership at least 60 days prior to the meeting of the Municipal Council at which the matter is to be considered	Accounting Officer	Accounting Officer	Chief Financial Officer	Supply Chain Manager Deputy Chief Financial Officer Manager Legal

120(6)(c)	Soliciting the views and recommendations of the National Treasury, the national department responsible for local government, the responsible national department if the proposed public-private partnership involves the provision of water, sanitation, electricity or any other service as may be prescribed and any other national or provincial organ of state as may be prescribed in respect of the proposed public-private partnership at least 60 days prior to the meeting of the Municipal Council at which the matter is to be considered	Accounting Officer	Accounting Officer	Chief Financial Officer & relevant Senior Manager	Supply Chain Manager Deputy Chief Financial Officer Manager Legal
121(3)(e)	Performing an assessment of any arrears on municipal taxes and service charges for inclusion in the Municipality's annual report	Accounting Officer	Accounting Officer	Chief Financial Officer	Revenue Manager Deputy Chief Financial Officer
121(3)(f)	Performing an assessment of the Municipality's performance against the measurable performance objectives referred to in section 17(3)(b) of the MFMA for revenue collection from each revenue source and for each vote in the Municipality's approved budget for the relevant financial year	Accounting Officer	Accounting Officer	Chief Financial Officer & relevant Senior Managers and Manager Performance Management	Budget Manager Deputy Chief Financial Officer

	for inclusion in the Municipality's annual report				
122(1)/	Preparing annual financial statements which fairly presents the state of affairs of the Municipality, its performance against its budget, its management of revenue, expenditure, assets and liabilities, its business activities, its financial results, and its financial position as at the end of the financial year	Accounting Officer	Accounting Officer	Chief Financial Officer	All Senior BTO Managers
126(1)(a)					
	Submitting the annual financial statements of the Municipality to the Auditor-General on or before 31 August of each year				
126(1)(b)	Preparing consolidated annual financial statements of the Municipality and of a municipal entity over which the Municipality has sole control or over which it has effective control within the meaning of the Municipal Systems Act of a municipal entity which is a private company	Accounting Officer	Accounting Officer	Chief Financial Officer	

127(1)	Receiving the annual report of a municipal entity of which the Municipality is a parent municipality	Accounting Officer	Accounting Officer	Chief Financial Officer	
127(5)(a)	Publishing the annual report and inviting the local community to submit representations in connection with the annual report	Accounting Officer	Accounting Officer	Chief Financial Officer	
127(5)(b)	Submitting the annual report to the Auditor-General, the provincial treasury and the provincial department responsible for local government	Accounting Officer	Accounting Officer	Chief Financial Officer	
128	Monitoring whether the accounting officer of any municipal entity under the sole or shared control of the Municipality has complied with sections 121(1) and 126(2) of the MFMA, establish the reasons for any non-compliance and report any non-compliance, together with the reasons for such non-compliance, to the Municipal Council, the provincial treasury and the Auditor-General	Accounting Officer	Accounting Officer	Chief Financial Officer & Senior Management	
129(2)(a)	Attending the meetings of the Municipal Council and its committees where the annual report is discussed and responding to questions concerning the report	Accounting Officer	Accounting Officer		

129(2)(b)	Submitting copies of the minutes of meetings of the Municipal Council and its committees where the annual report was discussed to the Auditor-General, the provincial treasury and the provincial department responsible for local government	Accounting Officer	Accounting Officer	PMS Manager Manager in the Office of The Municipal Manager	
129(3)	Publishing the oversight report regarding the annual report	Accounting Officer	Accounting Officer	PMS Manager Manager in the Office of The Municipal Manager	
132(2)	Submission of the Municipality's annual report and oversight report and the annual report and oversight report of a municipal entity under the Municipality's sole or shared control to the provincial legislature	Accounting Officer	Accounting Officer	PMS Manager Manager in the Office of The Municipal Manager	
146(1)(c)	Reporting monthly to the MEC responsible for finance on the implementation of a financial recovery plan for the Municipality resulting from a mandatory provincial intervention	Accounting Officer	Accounting Officer	Chief Financial Officer	All Senior Management
	Bringing an application to the High Court for an order to stay all legal proceedings, including the execution of legal process, by persons claiming money from the Municipality if the	Accounting Officer	Accounting Officer	Chief Financial Officer & Director Corporate Support Services	

	Municipality is unable to meet its financial commitments				
152(2)	Giving notice of an application by the Municipality to the High Court for an order to stay all legal proceedings, including the execution of legal process, to persons claiming money from the Municipality if the Municipality is unable to meet its financial commitments	Accounting Officer	Accounting Officer	Chief Financial Officer & Director Corporate Support Services	
153(1)(b)	Bringing an application in the High Court for an order to suspend the Municipality's financial obligations to creditors, or any portion of those obligations, until the Municipality can meet those obligations	Accounting Officer	Accounting Officer	Chief Financial Officer & Director Corporate Support Services	
153(3)	Giving notice of an application in the High Court for an order to suspend the Municipality's financial obligations to creditors, or any portion of those obligations, until the Municipality can meet those obligations	Accounting Officer	Accounting Officer	Chief Financial Officer & Director Corporate Support Services	

167(2)(a)	Recovering any amount paid or given in cash or in kind to a to a person as a political office-bearer or as a member of a political structure of the Municipality otherwise than in accordance with the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), including any bonus, bursary, loan, advance or other benefit	Accounting Officer	Accounting Officer	Chief Financial Officer	
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