

Chapter 6: Powers and Functions of the Chief Financial Officer

6.1 POWERS AND FUNCTIONS IN TERMS OF NATIONAL LEGISLATION

6.1.1 LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 (ACT NO 56 OF 2003)

Section	Power conferred	Delegating authority	Delegated body	Conditions, Limitations and Directions
7(2)	Determining into which bank account money collected or received by the municipality must be deposited	Council	Chief Financial Officer	Also refer to section 48(2)(d) of the MFMA
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	Council	Chief Financial Officer	
8(5)	Submission of the municipality's primary bank account details, and any impending change thereof	Municipal Manager	Chief Financial Officer	
9(a)	Submission of the prescribed details regarding any new bank accounts opened for the municipality	Municipal Manager	Chief Financial Officer	
9(b)	Submission of the details of the municipality's bank accounts annually before the start of a financial year	Municipal Manager	Chief Financial Officer	
10(1)(a)	Administration of the municipality's bank account	Municipal Manager	Chief Financial Officer	
10(2)	Enforcing compliance with sections 7,8 and 11 of the MFMA	Municipal Manager	Chief Financial Officer	
11(4)(a)	Preparation of a quarterly consolidation report of all withdrawals made in terms of section 11(1)(b) to (j) of the MFMA from the municipality's bank accounts	Municipal Manager	Chief Financial Officer	

Section	Power conferred	Delegating authority	Delegated body	Conditions, Limitations and Directions
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	Municipal Manager	Chief Financial Officer	
22	Making the annual budget as tabled public, inviting the community to submit representations in connection therewith and submitting same to the national and provincial treasuries and affected municipalities	Municipal Manager	Chief Financial Officer	In accordance with Chapter 4 of the Local Government: Municipal Systems Act 2000
24(3)	Submitting the approved annual budget to the National and Provincial Treasuries	Municipal Manager	Chief Financial Officer	
31(c)	Issuing a certificate specifying that actual revenue of the financial year concerned is expected to exceed budgeted revenue and that sufficient funds are available for exceeding the amount appropriate for a specific capital programme without incurring further borrowing beyond the annual budget limit	Municipal Manager	Chief Financial Officer	
31(e)	Submitting to the Provincial Treasury and the Auditor-General the 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	Council	Chief Financial Officer	
37(1)(a)	Determining the projected amount of any allocation proposed to be transferred to another municipality during each of the next three financial year and notifying the receiving municipality thereof	Municipal Manager	Chief Financial Officer	Such notification must be given on or before 2 April each year

Section	Power conferred	Delegating authority	Delegated body	Conditions, Limitations and Directions
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	Municipal Manager	Chief Financial Officer	
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 systems of financial and risk management and internal control	Municipal Manager	Chief Financial Officer	
63(2)(a)	Deciding the reasonable steps to be taken to ensure that the municipality has and maintains a management, accounts for the assets and liabilities of the municipality	Municipal Manager	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 recognized accounting practice	Municipal Manager	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 as asset and liabilities registered, as may be prescribed	Municipal Manager	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	Municipal Manager	Chief Financial Office	
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	Municipal Manager	Chief Financial Officer	

Section	Power conferred	Delegating authority	Delegated body	Conditions, Limitations and Directions
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 recognizes revenue when it is earned and accounts for debtors and for receipts of revenue	Municipal Manager	Chief Financial Officer	
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	Municipal Manager	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	Municipal Manager	Chief Financial Officer	
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	Municipal Manager	Chief Financial Officer	
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	Municipal Manager	Chief Financial Officer	
65(2)(a)	Deciding the reasonable steps to be taken to ensure that the municipality has and maintains an effective systems of expenditure control, including procedures for the approval, authorization, withdrawal and payment of funds	Municipal Manager	Chief Financial Officer	

Section	Power conferred	Delegating authority	Delegated body	Conditions, Limitations and Directions
65(2)(b)	Deciding the reasonable steps to be taken to ensure that the municipality has and maintained a management, accounting and information system which recognizes expenditure when it is incurred and that accounts for creditors of, and payments made by the municipality	Municipal Manager	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	Municipal Manager	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	Municipal Manager	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 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure	Municipal Manager	Chief Financial Officer	
65(2)(f)	Deciding the reasonable steps taken to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments	Municipal Manager	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	Municipal Manager	Chief Financial Officer	

Section	Power conferred	Delegating authority	Delegated body	Conditions, Limitations and Directions
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	Municipal Manager	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	Municipal Manager	Chief Financial Officer	
66	Reporting to the Council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and a manner that discloses such expenditure per type of expenditure	Municipal Manager	Chief Financial Officer	
67(2)	Obtaining the approval of the Provincial Treasury to transfer funds of the municipality to an organisation or body outside any sphere of the 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	Municipal Manager	Chief Financial Officer	
67(3)	Determining the appropriate mechanisms to ensure compliance by an organization 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	Municipal Manager	Chief Financial Officer	
68(a)	Assisting the Executive Mayor in performing the budgetary steps assigned to the Executive Mayor	Municipal Manager	Chief Financial Officer	

Section	Power conferred	Delegating authority	Delegated body	Conditions, Limitations and Directions
69(1)(b)	Determining, in relation to implementation the Municipality's approved budget , the reasonable steps required to ensure that revenue and expenditure are properly monitored	Municipal Manager	Chief Financial Officer	
69(2)	Determining whether it is necessary to prepare an adjustments budget	Municipal Manager	Chief Financial Officer	In consultation with the Municipal Manager
	Preparing an adjustments budget and submitting it to the Executive Mayor for consideration and tabling in the Council	Municipal Manager	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	Municipal Manager	Chief Financial Officer	
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	Municipal Manager	Chief Financial Officer	<ol style="list-style-type: none"> 1. The statement must contain the information referred to in section 71(1), (2) and (3) of the MFMA 2. The statement submitted to the provincial treasury must be in the format of signed and an electronic document

Section	Power conferred	Delegating authority	Delegated body	Conditions, Limitations and Directions
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 requirements	Municipal Manager	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	Municipal Manager	Chief Financial Officer	
74(1)	Submitting to the National Treasury, the Provincial Treasury, the department of local government and the Auditor-General such information, returns, documents, explanations and motivations as may be prescribed or as may be required	Municipal Manager	Chief Financial Officer	
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, whichever occurs first	Municipal Manager	Chief Financial Officer	
81(1)(b)	Advising the Municipal Manager on the exercise of powers and duties assigned to her in terms of the MFMA	Chief Financial Officer	None	
81(1)(d)	Advising senior managers and other senior officials in the exercise of powers and duties assigned or delegated to them	Chief Financial Officer	None	

Section	Power conferred	Delegating authority	Delegated body	Conditions, Limitations and Directions
82	Deciding to sub-delegate any powers and duties to employees in the Budget and Treasury Office	Chief Financial Officer	None	A sub-delegation must be in writing, and subject to such limitations of conditions as the Chief Financial Officer may impose and does not divest the Chief Financial Officer of the responsibility concerning the delegated duty
82(4)	Reviewing and confirming, varying or revoking any decisions taken in consequence of a sub-delegation by the Chief Financial Officer	Chief Financial Officer	None	
86(1)	Receiving information from a municipal entity of which the municipality is the parent municipality regarding the entity's bank account(s)	Council	Chief Financial Officer	
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	Municipal Manager	Chief Financial Officer	
87(1)	Receiving a proposed budget for a municipal entity of which the Municipality is the Parent Municipality for each financial year	Council	Chief Financial Officer	
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	Municipal Manager	Chief Financial Officer	
89(b)	Monitoring and ensuring that a municipal entity of which the municipality is the parent municipality reports to the Council on all expenditure incurred by that municipal entity on directors and staff remuneration matters, and in a manner that discloses such expenditure per type of expenditure	Council	Chief Financial Officer	

Section	Power conferred	Delegating authority	Delegated body	Conditions, Limitations and Directions
115(1)(a)	Implementing the municipality's supply chain management policy	Municipal Manger	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 minimize the likelihood of fraud, corruption, favoritism and unfair and irregular practices	Municipal Manger	Chief Financial Officer	
116(2)(d)	Determining the frequency/regularity of reports to be submitted to the Council regarding the management of contracts and/or agreements and the performance of contractors	Municipal Manager	Chief Financial Officer	
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 municipality	Municipal Manager	Chief Financial Officer	
122(1)/ 126(1)(a)	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	Municipal Manager	Chief Financial Officer	
126(1)(a)	Submitting the annual financial statements of the Municipality to the Auditor-General on or before 31 August of each year	Municipal Manager	Chief Financial Officer	A copy of the AFS must also be submitted to the Executive Mayor
122(1)/ 126(1)(b)	Preparing consolidated annual financial statements of the municipality and of a municipality entity over which the municipality has sole control or over which it has effective control within the meaning of the Municipal	Municipal Manager	Chief Financial Officer	

Section	Power conferred	Delegating authority	Delegated body	Conditions, Limitations and Directions
	Systems Act			
126(1)(b)	Submitting the 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) to the Auditor-General on or before 31 September of each year	Municipal Manager	Chief Financial Officer	A copy of the consolidated AFS must also be submitted to the Executive Mayor
127(5)(a)	Publishing the annual report and inviting the local community to submit representations in connection with the annual report	Municipal Manager	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	Municipal Manager	Chief Financial Officer	
129(2)(b)	Submitting copies of the minutes of meetings of the 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	Municipal Manager	Chief Financial Officer	
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	Council	Chief Financial 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 Rand in total or per annum	Council	Chief Financial Officer	
178(2)(c)	Submitting to the National Treasury a list of all other types of contract of the Municipality for a period beyond 1 January 2007 and with a value of more than one million Rand in total or per annum	Council	Chief Financial Officer	

6.1.2 BASIC CONTITIONS OF EMPLOYMENT ACT 1997 (ACT No. 75 of 1997)

Section	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
21	Concluding an agreement with an employee who has been granted annual leave to be paid on her/his usual payday	Council	Chief Financial Officer	Subject to the provisions of the relevant collective agreement

6.1.3 UNEMPLOYMENT CONTRIBUTIONS ACT 2002 (ACT NO. 4 of 2002)

Reg. Par	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
6(2)	Ensure that section 6(1) of that Act (Unemployment Contributions Act), do not apply to so much of the remuneration paid or payable by an employer to an employee during any month	Council	Chief Financial Officer	

6.2 POWERS AND FUNCTIONS IN TERMS OF REGULATIONS

6.2.1 REMUNERATION OF PUBLIC OFFICER BEARERS ACT: DETERMINATION OF UPPER LIMITS OF SALARIES, ALLOWANCES AND BENEFITS OF DIFFERENT MEMBERS OF MUNICIPAL COUNCILS, 2007

Reg.	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
7(c) ii	Reimbursement of travel expenditure incurred by a councilor during the performance of official functions on behalf of the municipality, in terms of the council's policy, and not exceeding the applicable tariffs prescribed by the Department of Transport for the use of privately owned vehicles.	Municipal Manager	Chief Financial Officer	Logbooks of kilometres travelled must be submitted with all claims for substantiation and calculation of official kilometres travelled.

6.2.2 LOCAL GOVERNMENT: MUNICIPAL PERFORMANCE REGULATIONS FOR MANAGERS DIRECTLY ACCOUNTABLE TO THE MUNICIPAL MANAGER, 2006

Reg.	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
3	Ensure that the all-inclusive remuneration packages must be structured in accordance with the guidelines issued from time to time by the South African Revenue Service (SARS).	Municipal Manager	Chief Financial Officer	

6.2.3 MUNICIPAL INVESTMENT REGULATIONS, 2005

Reg	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
10(1)	Ensuring that investments are placed with creditworthy institutions	Council	Chief Financial Officer	
10(2)(a)	Regular monitoring of the municipality's investment portfolio	Council	Chief Financial Officer	
10(2)(b)	Liquidating investments that no longer has the minimum acceptable credit rating	Council	Chief Financial Officer	
11	Taking steps to diversify the municipality's investment portfolio	Council	Chief Financial Officer	

6.2.4 PUBLIC-PRIVATE PARTNERSHIP REGULATIONS, 2005

Reg.	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
2(1)	Before a municipality initiates a feasibility study for a public-private partnership contemplated in section 120 (4) of MFMA, notify the National Treasury and the Provincial Treasury in writing of the municipality's intention, together with information on the expertise within the municipality to comply with that section of the	Municipal Manager	Chief Financial Officer	Sub-regulation (1) also applies when a municipality in terms of section 78(2) of the Municipal Systems Act explores the provision of a municipal service through an external mechanism to be appointed in terms of a

	Act.			public-private partnership agreement.
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6.2.5 MUNICIPALITY SUPPLY CHAIN MANAGEMENT REGULATIONS, 2005

Reg	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
3(1)(c)	Preparing and submitting proposals to the Council for amending the supply chain management policy	Municipal Manager	Chief Financial Officer	
3(2)(c)	Reporting deviations from the model supply chain management policy issued by the National Treasury to the National Treasury and the Provincial Treasury	Municipal Manager	Chief Financial Officer	
6(2)	Preparing and submitting a report on the implementation of the supply chain management policy to the Council	Municipal Manager	Chief Financial Officer	
6(2)(a)(iii)	Preparing and submitting an annual report regarding any serious and material problems in the implementation of the supply chain management policy of the council	Municipal Manager	Chief Financial Officer	
6(3)	Preparing and submitting a quarterly report on the implementation of the supply chain management policy to the Executive Mayor	Municipal Manager	Chief Financial Officer	
6(4)	Preparing and submitting any reports regarding the implementation of the supply chain management policy and of any serious and material problems in the implementation of the supply chain management policy	Municipal Manager	Chief Financial Officer	
11(3)	Making public the fact that the municipality procured specific goods or services from another organ of state	Municipal Manager	Chief Financial Officer	
14(2)	Quarterly updating of list of accredited prospective suppliers	Municipal Manager	Chief Financial Officer	
16(c)	Reporting each case where it was not possible to obtain three oral or written quotations	Municipal Manager	Chief Financial Officer	

Reg	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
16(d)	Recording the names of the potential suppliers that have been invited to submit oral or written quotations, with the quoted prices	Municipal Manager	Chief Financial Officer	
17(c)	Approving of reasons why three written price quotations could not be obtained	Municipal Manager	Chief Financial Officer	
17(d)	Recording the names of the potential providers invited to submit written price quotations and their written quotations	Municipal Manager	Chief Financial Officer	
18(a)	Advertising all requirement for which formal written price quotations are invited exceeding R 30 000 (VAT incl.) on the municipality's notice boards.	Municipal Manager	Chief Financial Officer	

6.2.6 PREFERENTIAL PROCUREMENT REGULATIONS, 2017

Reg. Par	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
3(a)	Determine and stipulate In the tender documents, the preference point system which will be applied in the adjudication of tenders.	Municipal Manager	Chief Financial Officer	
3(b)	Determine whether prequalification criteria are applicable to the tender.	Municipal Manager	Chief Financial Officer	
5(1)	Preparation of the tender documents, that correctly stipulate evaluation criteria that will be applied, including functionality.	Municipal Manager	Chief Financial Officer	
6(9)(b)(i) & 7(9)(b)(i)	Negotiating market related price with the successful bidder or cancelling the tender.	Municipal Manager	Chief Financial Officer	
8(2)	In respect of designated advertise the invitation to tender with a specific condition that only locally produced goods or locally manufactured goods meeting the stipulated	Municipal Manager	Chief Financial Officer	

Reg. Par	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
	minimum threshold for local content will be considered			

6.2.7 LOCAL GOVERNMENT: MUNICIPAL BUDGET AND REPORTING REGULATIONS, 2008

Reg	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
5	Ensuring that whenever the annual budget and supporting documentation and the adjustment budget and documentation or in year report is submitted to the Executive Mayor, tabled to council, made public or submitted to another organ of state it must be accompanied by Quality Certificate signed by the Municipal Manager	Municipal Manager	Chief Financial Officer	The Quality Certificate referred to must comply with Schedule A, B and C of the Municipal Budget and Reporting Regulations, 2008.
6 (a)	Taking all reasonable steps in ensuring that the basis of measurement and accounting policies underpinning the municipalities annual financial statements are the same as those used in the preparation of the municipality's annual budget and supporting documentation, and the adjustment budget and supporting documentation and the in-year reports.	Municipal Manager	Chief Financial Officer	
6(b)	Taking all reasonable steps in ensuring that any differences or changes in the basis of measurement and accounting policies between financial years are explicitly noted.	Municipal Manager	Chief Financial Officer	
7	Preparing or taking all reasonable steps in ensuring that budget related policies are prepared or any necessary amendments to such policies are effected in accordance with legislations applicable to those polices for tabling to council by the deadline specified by the Executive Mayor.	Municipal Manager	Chief Financial Officer	
13(1)	Making public the council resolution approving the capital project and details of	Municipal Manager	Chief Financial Officer	The publication requirement must be in accordance with

Reg	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
	the nature, location and total project cost of the project.		Officer	section 21A of Municipal Systems Act and must be done within 10 working days after approval of capital project by council,
18(2)	Make public any other information that the council consider appropriate to facilitate public awareness of the annual budget	Municipal Manager	Chief Financial Officer	
26(1)	Making public the approved adjustment budget and supporting documentation.	Municipal Manager	Chief Financial Officer	The publication requirement must be in accordance with section 21A of Municipal Systems Act and must be done within 10 working days after approval of the adjustment budget by council.
30(1)	Placing the monthly budget statements on the municipality's website.	Municipal Manager	Chief Financial Officer	
30(2)	Make public any other information that the council consider appropriate to facilitate public awareness of the monthly budget statements.	Municipal Manager	Chief Financial Officer	
32	Make public any other information that the council consider appropriate to facilitate public awareness of the quarterly reports on the implementation of the budget and the financial state of affairs of the municipality.	Municipal Manager	Chief Financial Officer	
34(1)	Making the mid-year budget and performance assessment report public by placing it on the municipality's website.	Municipal Manager	Chief Financial Officer	The mid-year budget and performance assessment report must be made public within five (5) working days of the 25 January each year.
34(2)	Make public any other information that the council consider appropriate to facilitate public awareness of mid-year budget and performance assessment.	Municipal Manager	Chief Financial Officer	

6.2.8 MUNICIPAL REGULATIONS ON FINANCIAL MISCONDUCT PROCEDURES AND CRIMINAL PROCEEDINGS, 2014

Reg	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
3(1)(a)	Report an allegation of financial misconduct against the accounting officer or senior manager to the council, provincial treasury and national treasury	Chief Financial Officer	None	
3(1)(b)	Report an allegation of financial misconduct against any official of the municipality to the Municipal Manager.	Chief Financial Officer	None	
9(a)	Report an allegation of financial offence against a councillor of the municipality to Speaker, Minister of Finance and MEC of Finance.	Chief Financial Officer	None	
9(b)	Report an allegation of financial offence against the Speaker to the Executive Mayor.	Chief Financial Officer	None	

6.2.9 MUNICIPAL REGULATIONS ON MUNICIPAL STANDARD CHART OF ACCOUNTS (mSCOA), 2014

Reg	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
5(1)(a)	Ensure that the standard chart of account for the municipality must contain the segments in the schedule issued by the National Treasury	Council	Chief Financial Officer	
5(1)(b)	Ensure that the standard chart of account for the municipality must accurately record all the financial transactions and data in the applicable segment	Council	Chief Financial Officer	
5(1)(c)	Ensure that the standard chart of account for the municipality do not contain data which is mapped or extrapolated or which otherwise does not reflect transactions recorded or measured by the municipality.	Council	Chief Financial Officer	
5(3)	Ensure that the municipality has computer hardware with sufficient capacity to run the software application which complies with the	Council	Chief Financial Officer	

	requirements listed in sub-regulation 2.			
14(1)(a)	Ensure that the business and financial application used a portal allowing for free access to the general ledger for information purposes to any person authorised by the National Treasury	Council	Chief Financial Officer	
14(2)	Ensure that the municipality's system providers cooperate with the National Treasury to implement the necessary programme amendments to provide the standard access as required by the National Treasury.	Municipal Manager	Chief Financial Officer	

6.2.10 MUNICIPAL COST CONTAINMENT REGULATIONS, 2019

Reg	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
4(1)	Develop cost containment policy of the municipality.	Council	Chief Financial Officer	In consultation with the Senior Management of the municipality
5(5)(e)	Undertake all engagements of consultants in accordance with the Municipal Supply Chain Management Regulations, 2005 and the municipality's supply chain management policy	Council	Chief Financial Officer	
8(1)	Ensure that costs incurred for domestic accommodation and meals are in accordance with maximum allowable rates for domestic accommodation and meals as communicated from time to time by National Treasury.	Municipal Manager	Chief Financial Officer	
15(1)	Disclose the cost containment measures applied by the municipality in the municipal in-year budget reports and annual cost savings in the annual report.	Municipal Manager	Chief Financial Officer	
15(3)	Submit cost containment measures implemented by the municipality and aggregate amounts saved per quarter, together with regular reports on reprioritisation of cost savings to the national treasury and	Municipal Manager	None	

Reg	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
	provincial treasury within seven calendar days after the report is submitted to council.			

6.3 POWERS AND FUNCTIONS IN TERMS OF SOUTH AFRICAN LOCAL GOVERNMENT BARGAINING COUNCIL COLLECTIVE AGREEMENTS

6.3.1 SALARY AND WAGE COLLECTIVE AGREEMENT, 2018

Clause	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
1	Observe the terms of salary and wage collective agreement and ensure accurate implementation of the financial aspects thereof in as far they relate to remuneration, benefits and allowance of all employees covered under the agreement.	Council	Chief Financial Officer	

6.3.2 MAIN COLLECTIVE AGREEMENT, 2015

Clause	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
9.1.1.2	Make contributions to accredited medical schemes of behalf on employees	Council	Chief Financial Officer	Such payments must be made continuously as and when they become due.
11.3.1	Deduct subscriptions or levies for IMATU and SAMWU from the salary or wages of the trade union members' for whom the municipality holds written authority in favour of the trade unions concerned	Council	Chief Financial Officer	The municipality shall not levy any charges for such deductions
11.3.5	Remit the aggregate amount collected in respect of clause 11.3.1 above to the office or bank account designated by the respective trade union by no later than the 7 th day of each month following the date upon which each deduction was made	Council	Chief Financial Officer	
11.3.6	Simultaneously with remittance referred to in clause 11.3.5, transfer to the trade union's designated offices in electronic format a	Council	Chief Financial	

Clause	Power conferred	Delegating authority	Delegated body	Conditions, limitations and directions
	subscription schedule.		Officer	
11.3.8	Make deduction from the trade union's members' salaries and wages in respect of any trade union initiated scheme of the trade union and make payments to the relevant party or its nominee in terms of the scheme.	Council	Chief Financial Officer	
13.3.2	Where a grievance has been escalated by an employee in the department in terms of clause 13.3.1, arrange a meeting to consult and hold discussion with the aggrieved employee(s) in an attempt to achieve resolution.	Chief Financial Officer	None	Endeavour to resolve the grievance within 10 days of the grievance being referred and inform the employee(s) of the outcome in writing.
14.1	One each pay day, deduct the salaries of wages of each employee an amount as agreed by parties from time to time	Council	Chief Financial Officer	
14.2	Add the municipality's portion which is equal to the amount deducted in terms of clause 14.1 and forward to the total amount to SALGBC not later than the 7 th of the following month.	Council	Chief Financial Officer	
14.3	Remit to the SALGBC, on the prescribed form, the total number of employees in the municipality together with the proof of payment.	Council	Chief Financial Officer	

6.4 INCIDENTAL POWERS AND FUNCTIONS

6.4.1 HUMAN RESOURCES MANAGEMENT

Ref.	Power, function, duty	Delegating authority	Delegated body	Conditions, limitations and directions
6.4.1.1	Ensuring that membership subscription payments with the employer's organization are up to date	Municipal Manager	Chief Financial Officer	
6.4.1.1	Making provision in the annual operating budget for training and development of employees in addition to the payment of the skills development levy	Municipal Manager	Chief Financial Officer	In consultation with the Municipal Manager and other managers directly accountable to the Municipal Manager

6.4.2 SUPPLY CHAIN, ASSET AND CONTRACT MANAGEMENT

Ref.	Power	Delegating authority	Delegated body	Conditions, limitations and directions
6.4.2.1	Claiming payments from and making payments to professional service providers	Council	Chief Financial Officer	When claiming payments from the service provider for reasons other than an obvious erroneous over-payment or wrong payment, refer to the service level agreement signed between the municipality and the service provider, and seek a legal opinion where appropriate before instituting a claim.
6.4.2.2	Deducting any money owed by an employee or councillor to the municipality from his/her pay	Council	Chief Financial Officer	This must be done within the framework of prescribed legislation, regulations and policies and agreements.
6.4.2.3	Submitting and finalizing insurance claims on behalf of the municipality	Council	Chief Financial Officer	
6.4.2.4	Maintaining the municipality's financial records relating to the leasing of assets by or to the municipality	Council	Chief Financial Officer	
6.4.2.5	Managing the municipality's insurance	Council	Chief	

Ref.	Power	Delegating authority	Delegated body	Conditions, limitations and directions
	portfolio, and to administer all matters concerning the insurance of municipality's assets		Financial Officer	

6.4.3 FINANCIAL MANAGEMENT

Ref.	Power	Delegating authority	Delegated body	Conditions, limitations and directions
6.4.3.1	Turning down applications for donations that are obviously contrary to the municipality's policy governing grants and donations	Council	Chief Financial Officer	
6.4.3.2	Collecting moneys owed to the municipality in terms of a contract, legislation, court orders and decisions of the Council or any other legal basis	Council	Chief Financial Officer	
6.4.3.3	Releasing funds in respect of capital items in terms of the approved capital budget	Council	Chief Financial Officer	
6.4.3.4	Managing reserve funds	Council	Chief Financial Officer	
6.4.3.5	Ensure compliance with the Accounting Standards of Generally Recognized Accounting Practice (GRAP) and Generally Accepted Municipal Accounting Practice (GAMAP) as prescribed by the Minister of Finance.	Municipal Manager	Chief Financial Officer	