

Your Ref.:

Private Bag 2024  
Dundee 3000

Our Ref.: I Gridale- Confidential



Telefax: (034) 212 3856

Department: Acting Municipal Manager

Enquiries: Mr. J B Maltman

Tel.: (034) 212 2121

16 August 2010

Mr. I Gridale  
Chief Financial Officer  
Private Bag X 2024  
DUNDEE  
3000

Dear Sir

**DELEGATION AND FURTHER SUB DELEGATION OF POWERS AND DUTIES IN  
TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT NO 56 OF 2003**

I, James Barton Maltman Accounting Officer (and Acting Municipal Manger for the Endumeni Municipality) after due consultation with the Chief Financial Officer Ian Gridale, hereby delegate the Powers and duties assigned to me by the said Act, as well as any powers and duties to assist me in complying with a duty as set out in Annexure A hereto to Ian Gridale the Chief Financial Officer Endumeni Municipality. I furthermore authorize the sub-delegation of such powers and duties as contemplated in Section 79(3)(d) of the Act as noted by the Endumeni Municipality per Resolution C08/19/07/10 and effective 1 July 2010.

Yours faithfully

**J B MALTMAN**  
**ACTING MUNICIPAL MANAGER**  
/cd

Certified Extract of an **ORDINARY MEETING** of the **ENDUMENI TOWN COUNCIL** held in the **COUNCIL CHAMBER, CIVIC CENTRE, 64 VICTORIA STREET, DUNDEE** on **WEDNESDAY, 28 JULY 2010** at **16H45**

**PRESENT:**

**Councillors:**

Cllr S Singh	(Speaker - Chairman)
Cllr Ms W N Mbatha	Mayor
Cllr A M Raubenheimer	Deputy Mayor
Cllr P M Bislam	
Cllr P G Mabilisa	
Cllr T B Mkhize	
Cllr A M Mthembu	
Cllr S E Ndim	
Cllr Ms D P Nkosi	
Cllr Ms R T Nukani	
Cllr Ms J A Tshabalala	



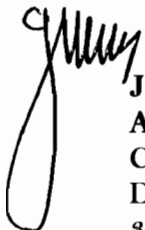
C 08/19/07/10      **ENDUMENI MUNICIPALITY DELEGATION AND FURTHER SUB DELEGATION OF POWERS AND DUTIES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT, 2003 (ACT 56 OF 2003) BY THE ACCOUNTING OFFICER AND RELEVANT TOP MANAGEMENT FOR THE ENDUMENI MUNICIPALITY**  
(C7/6)

**RESOLVED**

**THAT** the Endumeni Municipality note the Delegations and further Sub Delegations of Powers and Duties in term of the Municipal Management Finance Management Act 2003, (Act No 56 of 2003) by the Accounting Officer and relevant top Management for the Endumeni Municipality effective 1 July 2010.



**CERTIFIED AS A TRUE AND CORRECT EXTRACT FROM THE MINUTES OF THE MEETING OF ENDUMENI TOWN COUNCIL, AND THAT THE DECISION WAS UNANIMOUSLY TAKEN BY THE COUNCILLORS PRESENT WHO CONSTITUTED THE REQUIRED QUORUM.**



**J B MALTMAN**  
**ACTING MUNICIPAL MANAGER**  
Civic Centre, 64 Victoria Street  
DUNDEE  
3000

16 August 2010

# Endumeni Municipality

**DELEGATION AND FURTHER SUB-DELEGATION OF POWERS AND DUTIES IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT, 2003 (ACT 56 OF 2003) BY THE ACCOUNTING OFFICER, \*AND RELEVANT TOP MANAGEMENT\*, FOR THE ENDUMENI MUNICIPALITY**

Under the powers vested in me by section 79 of the Municipal Finance Management Act, 2003 (Act 56 of 2003), I, JAMES BARTON MALTMAN Accounting Officer (and ActingMunicipal Manager) for the Endumeni Municipality, hereby delegate the powers and duties assigned to me by the said Act, as well as any powers and duties to assist me in complying with a duty, as set out in Annexure A hereto. I furthermore authorise the sub-delegation of such powers and duties as contemplated in section 79(3)(d) of the Act as noted by the Endumeni Municipality per Resolution C08/19/07/10 and effective as at 1 July 2010.

Signed at Dundee this 16 August day of August 2010



**ACCOUNTING OFFICER (ACTING MUNICIPAL MANAGER)  
ENDUMENI MUNICIPALITY**

# Endumeni Municipality

ANNEXURE A

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
1	8(5)	<b>Submit</b> to the National Treasury, the Provincial Treasury and the Auditor-General, in writing, the name of the bank where the primary bank account of the municipality is held, and the type and number of the account.	Chief Financial Officer			
2	8(5)	<b>Inform</b> the National Treasury and the Auditor-General, in writing, at least 30 days before the municipality's primary bank account is changed,	Chief Financial Officer			

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
3	9	<p>Submit to the Provincial Treasury and the Auditor-General, in writing—</p> <p>(a) within 90 days after the municipality has opened a new bank account, the name of the bank where the account has been opened, and the type and number of the account; and</p> <p>(b) annually before the start of a financial year, name of each bank where the municipality holds a bank account, and the type and number of each account.</p>	<p>Chief Financial Officer</p>			
4	10(1)(a)	Administer all the municipality's bank accounts, including a bank account referred to in section 12 or 48(2)(d).	Chief Financial Officer			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
5	10(1)(c)	Enforce compliance with sections 7, 8 and 11.	Chief financial officer		May only be delegated to the chief financial officer.	
6	11(4)	<p>Within 30 days after the end of each quarter—</p> <p>(a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and</p> <p>(b) submit a copy of the report to the Provincial Treasury and the Auditor-General.</p>	Chief Financial Officer			
7	12(4) (a)	Grant authority to withdraw money from a bank account envisaged in section 12(2) without appropriation in terms of an approved budget.	Chief Financial Officer		Must act in accordance with the decisions of the municipal council.	



# Endumeni Municipality

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### Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
9	24(3)	Submit the approved annual budget to the National Treasury and the Provincial Treasury.	Chief Financial Officer			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
10	32(4)	<p>Inform the mayor, the MEC for local government in the province and the Auditor-General, in writing, of—</p> <p>(a) any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality;</p> <p>(b) whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and</p> <p>(c) the steps that have been taken—</p> <p>(i) to recover or rectify such expenditure; and</p> <p>(ii) to prevent a recurrence of such expenditure.</p>	<p>Chief Financial Officer</p> <p>Chief Financial Officer</p> <p>Chief Financial Officer</p>			

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
11	32(6)	Report to the South African Police Service all cases of alleged— (a) irregular expenditure that constitute a criminal offence; and (b) theft and fraud that occurred in the municipality.	Chief Financial Officer			
12	37(2)	Notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next three financial years, no later than 120 days before the start of its budget year.	Chief Financial Officer			
13	45(2)(b)	Sign any agreement or other document which creates short-debt for a municipality or which acknowledges such debt.	Chief Financial Officer			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
14	45(3)(b)(iii)	Notify the council in writing as soon as practical of the amount, duration and cost of any debt incurred in terms of a credit facility approved by council for emergency use, as well as options for repaying such debt.	Chief Financial Officer			
15	46(2)(b)	Sign the agreement or other document that creates or acknowledges the creation of long-debt for a municipality.	Chief Financial Officer			

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
16	46(3)(a)	<p>To incur long-term debt — has, in accordance with section 21A of the Municipal Systems Act—</p> <p>(i) at least 21 days prior to the meeting of the council at which approval for the debt is to be considered, made public an information statement setting out particulars of the proposed debt, including the amount of the proposed debt, the purposes for which the debt is to be incurred and particulars of any security to be provided; and</p> <p>(ii) invited the public, the National Treasury and the Provincial Treasury to submit written comments or representations to the council in respect of the proposed debt.</p>	<p>Chief Financial Officer</p>			

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
17	46(3)(b)	<p>To incur long-term debt —  <b>Submit</b> a copy of the information statement to the municipal council at least 21 days prior to the meeting of the council, together with particulars of —</p> <p>(i) the essential repayment terms, including the anticipated debt repayment schedule; and</p> <p>(ii) the anticipated total cost in connection with such debt over the repayment period.</p>	Chief Financial Officer			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
18	54(2)(a)	<p><b>Propose</b> any remedial or corrective steps to the mayor, if the municipality faces any serious financial problems, which may include—</p> <p>(i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;</p> <p>(ii) the tabling of an adjustments budget; or</p> <p>(iii) steps in terms of Chapter 13.</p>	Chief Financial Officer			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
19	60	<p>Must -</p> <p>(a) provide guidance and advice on compliance with this Act to—</p> <p>(i) the political structures, political office-bearers and officials of the municipality; and</p> <p>(ii) any municipal entity under the sole or shared control of the municipality.</p>	Chief Financial Officer			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
20	62(1)	<p><b>Responsible</b> for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure—</p> <p>(a) that the resources of the municipality are used effectively, efficiently and economically;</p> <p>(b) that full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards;</p> <p>(c) that the municipality has and maintains effective, efficient and transparent systems—</p> <p>(i) of financial and risk management and internal control; and</p> <p>(ii) of internal audit operating in accordance with any prescribed norms and standards;</p>	<p>Chief Financial Officer</p>			

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
		<p>(d) that unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented;</p> <p>(e) 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; and</p> <p>(f) that the municipality has and implements—</p> <p>(i) a tariff policy referred to in section 74 of the Municipal Systems Act;</p> <p>(ii) a rates policy as may be required in terms of any applicable national legislation;</p> <p>(iii) a credit control and debt collection policy referred to in section 96(b) of the Municipal</p>				

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
21	62(2)	<p><b>Responsible for and must account for all bank accounts of the municipality, including any bank account opened for—</b></p> <p>(a) any relief, charitable, trust or other fund set up by the municipality in terms of section 12; or</p> <p>(b) a purpose referred to in section 48(2)(d).</p>	Chief Financial Officer			
22	63(1)	<p><b>Responsible for the management of—</b></p> <p>(a) the assets of the municipality, including the safeguarding and the maintenance of those assets; and</p> <p>(b) the liabilities of the municipality.</p>	Chief Financial Officer			

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
23	63(2)	<p><b>Ensure—</b></p> <p>(a) that the municipality has and maintains a management, accounting and information system that accounts for the assets and liabilities of the municipality;</p> <p>(b) that the municipality's assets and liabilities are valued in accordance with standards of generally recognised accounting practice; and</p> <p>(c) 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.</p>	<p>Chief Financial Officer</p> <p>Chief Financial Officer</p> <p>Chief Financial Officer</p>			



# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
		<p>(i) recognises revenue when it is earned;</p> <p>(ii) accounts for debtors; and</p> <p>(iii) accounts for receipts of revenue;</p> <p>(f) that the municipality has and maintains a system of internal control in respect of debtors and revenue, as may be prescribed;</p> <p>(g) 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; and</p> <p>(h) 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.</p>				

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
25	64(3)	Inform 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.	Chief Financial Officer			
26	64(4)	Take all reasonable steps to ensure— (a) that any collected by the municipality on behalf of another organ of state is transferred to that organ of state at least on a weekly basis; and (b) that such funds are not used for purposes of the municipality.	Chief Financial Officer			





# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
		(g) 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;	Chief Financial Officer			
		(h) that the municipality's available working capital is managed effectively and economically in terms of the prescribed cash management and investment framework;	Chief Financial Officer			
		(i) that the municipality's supply chain management policy referred to in section 111 is implemented in a way that is fair, equitable, transparent, competitive and cost-effective; and	Chief Financial Officer			
		(j) that all financial accounts of the municipality are closed at the end of each month and reconciled with its records.				

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
28	66	<b>Report to the council, in a format and for periods as may be prescribed, on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure as stipulated.</b>	Chief Financial Officer			

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
29	67(1)	<p>Ensure before transferring 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, that the organisation or body—</p> <p>(a) has the capacity and has agreed—</p> <p>(i) to comply with any agreement with the municipality;</p> <p>(ii) for the period of the agreement to comply with all reporting, financial management and auditing requirements as may be stipulated in the agreement;</p> <p>(iii) to report at least monthly to the accounting officer on actual expenditure against such transfer, and</p>	Chief Financial Officer			

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
		<p>(iv) to submit its audited financial statements for its financial year to the accounting officer promptly;</p> <p>(b) implements effective, efficient and transparent financial management and internal control systems to guard against fraud, theft and financial mismanagement; and</p> <p>(c) has in respect of previous similar transfers complied with all the requirements of this section.</p>	<p>Chief Financial Officer</p> <p>Chief Financial Officer</p>			
30	67(3)	Enforce, through contractual and other appropriate mechanisms, compliance with section 67(1).	Chief Financial Officer			

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
31	67(4)(b)	<p>Ensure, before transferring funds to an organization or body serving the poor or used by government as an agency to serve the poor, that</p> <p>(i) all reasonable steps to ensure that the targeted beneficiaries receive the benefit of the transferred funds have been taken; and</p> <p>(ii) General that compliance by that organisation or body with subsection (1)(a) is uneconomical or unreasonable.</p>	<p>Chief Financial Officer</p>			

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
32	68	<p>(a) assist the mayor in performing the budgetary functions assigned to the mayor in terms of Chapters 4 and 7; and</p> <p>(b) provide the mayor with the administrative support, resources and information necessary for the performance of those functions.</p>	<p>Chief Financial Officer</p> <p>Chief Financial Officer</p>			



# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
35	69(3)	<p>Submit no later than 14 days after the approval of an annual budget to the mayor—</p> <p>(a) a draft service delivery and budget implementation plan for the budget year, and</p> <p>(b) drafts of the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers.</p>	<p>(N.B. The AO may wish to split this delegation)</p> <p>Chief Financial Officer</p>			

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
36	70(1)	<p><b>Report</b> in writing to the municipal council—</p> <p>(a) any impending—</p> <p>(i) shortfalls in budgeted revenue; and</p> <p>(ii) overspending of the municipality's budget; and</p> <p>(b) any steps taken to prevent or rectify such shortfalls or overspending.</p>	<p>Chief Financial Officer</p> <p>Chief Financial Officer</p>			

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
37	70(2)	<p><b>Notify the National Treasury, if a 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, in the prescribed format of—</b></p> <p>(a) the amount by which the account or accounts are overdrawn;</p> <p>(b) the reasons for the overdrawn account or accounts; and</p> <p>(c) the steps taken or to be taken to correct the matter.</p>	Chief Financial Officer			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
38	71(1)	<p>Submit no later than 10 working days after the end of each month to the mayor of the municipality and the Provincial Treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:</p> <p>(a) Actual revenue, per revenue source;</p> <p>(b) actual borrowings;</p> <p>(c) actual expenditure, per vote;</p> <p>(d) actual capital expenditure, per vote;</p> <p>(e) the amount of any allocations received;</p> <p>(f) actual expenditure on those allocations, excluding expenditure on—</p> <p>(i) its share of the local government equitable share; and</p> <p>(ii) allocations exempted by the annual Division of Revenue Act from municipalities with</p>	Chief Financial Officer			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
		<p>(g) when necessary, an explanation of—</p> <p>(i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;</p> <p>(ii) any material variances from service delivery and budget implementation plan; and</p> <p>(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.</p>				

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
39	71(5)	Submit that part of the monthly budget statement, reflecting the particulars referred to in section 71(1)(e) and (f) of the Act, to the national or provincial organ of state or municipality which transferred the allocation referred to in section 71(1)(e) during any particular month, by no later than 10 working days after the end of that month..	Chief Financial Officer			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
40	72(1)(a)	<p>Must by 25 January of each year—</p> <p>(a) assess the performance of the municipality during the first half of the financial year, taking into account—</p> <p>(i) the monthly statements referred to in section 71 for the first half of the financial year;</p> <p>(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the budget implementation plan;</p> <p>(iii) the past year's annual report, and progress on resolving problems identified in the annual report; and</p> <p>(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 8A</p>	Chief Financial Officer			

# Endumeni Municipality

## DELEGATION OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER (MUNICIPAL MANAGER) AND RELATED SUB-DELEGATIONS

Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
41	72(1)(b)	Submit a report on such assessment required in terms of section 72(1) to— (i) the mayor of the municipality; (ii) the National Treasury; and (iii) the Provincial Treasury.	Chief Financial Officer			
42	72(3)	Must, as part of the review required in terms of section 72(1)— (a) make recommendations as to whether an adjustments budget is necessary; and (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.	Chief Financial Officer			

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Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
43	73	<p>Inform the provincial treasury, in writing, of—</p> <p>(a) any failure by the council of the municipality to adopt or implement a budget-related policy or a supply chain management policy referred to in section 111; or</p> <p>(b) any non-compliance by a political structure or office-bearer of the municipality with any such policy.</p>	<p>Chief Financial Officer</p> <p>Chief Financial Officer</p>			

# Endumeni Municipality

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Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
44	74	(1) Submit to the National Treasury, the provincial treasury, the department for local government in the province or the Auditor-General such information, returns, documents, explanations and motivations as may be prescribed or as may be required.	Chief Financial Officer			

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
45	75(1)	<p>Place on the website referred to in section 21A of the Municipal Systems Act the following documents of the municipality:</p> <p>(a) The annual and adjustments budgets and all budget-related documents;</p> <p>(b) all budget-related policies;</p> <p>(c) the annual report;</p> <p>(d) all performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act;</p> <p>(e) all service delivery agreements;</p> <p>(f) all long-term borrowing contracts;</p> <p>(g) all supply chain management contracts above a prescribed value;</p> <p>(h) an information statement containing a list of assets over a prescribed value that have been disposed of in terms of section 14(2) or (4) during the</p>	Chief Financial Officer			

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

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		<p>(i) contracts to which subsection (1) of section 33 apply, subject to subsection (3) of that section;</p> <p>(j) public-private partnership agreements referred to in section 120;</p> <p>(k) all quarterly reports tabled in the council in terms of section 52(d); and</p> <p>(l) any other documents that must be placed on the website in terms of this Act or any other applicable legislation, or as may be prescribed.</p>				
46	101(2)	Table a report referred to in section 101(1) in the municipal council at its next meeting.	Chief Financial Officer			

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
47	114	If a tender other than the one recommended in the normal course of implementing the supply chain management policy of a municipality or municipal entity is approved, must, in writing, notify the Auditor-General, the Provincial Treasury and the National Treasury, of the reasons for deviating from such recommendation. Does not apply if a different tender was approved in order to rectify an irregularity.	Chief Financial Officer			







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Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
		<p>(c) solicit the views and recommendations of—</p> <p>(i) the National Treasury;</p> <p>(ii) the national department responsible for local government;</p> <p>(iii) if the public-private partnership involves the provision of water, sanitation, electricity or any other service as may be prescribed, the responsible national department; and</p> <p>(iv) any other national or provincial organ of state as may be prescribed.</p>	<p>Chief Financial Officer</p>			

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Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
51	124(1)(a)	<b>Issue, and include in the notes to the annual financial statements, a statement as to whether or not the salaries, allowances and benefits of political office-bearers and councilors of the municipality, whether financial or in kind, are within the upper limits of the framework envisaged in section 219 of the Constitution.</b>	Chief Financial Officer			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
52	126(1)	<p>Must—</p> <p>(a) prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing; and</p> <p>(b) in addition, in the case of a municipality referred to in section 122(2), prepare consolidated annual financial statements in terms of that section and, within three months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing.</p>	<p>Chief Financial Officer</p>			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
53	127(5)	<p>Must immediately after an annual report is tabled in the council in terms of section 127(2)—</p> <p>(a) in accordance with section 21A of the Municipal Systems Act—</p> <p>(i) make public the annual report; and</p> <p>(ii) invite the local community to submit representations in connection with the annual report; and</p> <p>(b) submit the annual report to the Auditor-General, the Provincial Treasury and the provincial department responsible for local government in the province.</p>	n/a			

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Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
54	128	<p>Must—</p> <p>(a) monitor 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);</p> <p>(b) establish the reasons for any non-compliance; and</p> <p>(c) promptly report any non-compliance, together with the reasons for such non-compliance, to the council of the parent municipality, the Provincial Treasury and the Auditor-General.</p>	n/a			

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Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
55	129(2)	<p>Must—</p> <p>(a) attend council and council committee meetings where the annual report is discussed, for the purpose of responding to questions concerning the report; and</p> <p>(b) submit copies of the minutes of those meetings to the Auditor-General, the Provincial Treasury and the provincial department responsible for local government in the province.</p>	n/a			

# Endumeni Municipality

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Municipal Finance Management Act, 2003 (Act 56 of 2003)

Item No.	Section	Description of Power or Duty	Delegated to	Lowest Delegable Level	Remarks, Limitations or Conditions	Authorisation
56	129(3)	Make public an oversight report referred to in section 129(1) within seven days of its adoption in accordance with section 21A of the Municipal Systems Act.				
57	132(2)	Submit the documents referred to in section 132(1)(a) and (b) to the provincial legislature within seven days after the municipal council has adopted the relevant oversight report in terms of section 129(1).	n/a  n/a			