

General powers and functions of the Municipal Council

Functions and Objectives of a Municipal Council

The primary role of the municipal council is that of political oversight of the municipality's functions, programmes and the management of the administration. All of the powers of local government are vested in the municipal council. It has the power to make by-laws (legislative authority) and the powers to put those laws into effect (executive authority). The municipal council has executive and legislative authority over the matters set out in Part B of schedule 4 and Schedule 5 of the Constitution. The municipality may also administer any other matter assigned to it by national or provincial legislation.

In administering the matters assigned to local government, the municipal council must strive within its capacity to achieve the Constitutional objects of local government.

Roles and Responsibilities within Local Government

These constitutional objects are:

- to provide democratic and accountable government for local communities;
- to ensure the provision of services to communities in a sustainable manner;
- to promote social and economic development
- to promote a safe and healthy environment; and
- to encourage the involvement of communities and community organisations in the matters of local government.

The Constitution also assigns developmental duties to municipalities. Section 153 provides that a municipality must:

- structure and manage its administration and budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community; and
- participate in national and provincial development programmes

In terms of the Local Government: Municipal Structures Act, No. 117 of 1998, the municipal council must meet at least quarterly. The Act also requires the council to annually review:

- the needs of the community
- its priorities to meet those needs;
- its processes for involving the community;
- its organisational and delivery mechanisms for meeting the needs of the community; and
- its overall performance in achieving the constitutional objectives outlined above

The municipal council makes decisions concerning the exercise of all the powers and the performance of all the functions of the municipality. ³ The Constitution confines the performance of certain functions to the municipal council alone. These functions may not be delegated by the council under any circumstances.

Functions which may not be delegated by the Municipal Council
1. The passing of by-laws.
2. The approval of budgets
3. The imposition of rates and other taxes, levies and duties
4. The raising of loans

A majority of the members of the municipal council must be present before a vote may be taken on any matter. When a decision is taken on one of the matters listed in the table above, the matter must be determined by a supporting vote of a majority of the councillors (after the report of the executive committee has been considered). All other questions before a municipal council are decided by a majority of the votes cast. If on any question there is an equality of votes, the presiding councillor must exercise a casting vote in addition to that councillor's vote as councillor.

Before the municipal council takes a decision on any of the following matters, it must first require its executive committee or executive mayor to submit a report and recommendation on the matter:

- any of the matters listed in the table above (outlining non-delegable municipal functions);
- the approval of an integrated development plan for the municipality, and any amendment to that plan; and
- the appointment and conditions of service of the municipal manager and a head of a department of the municipality.

The Constitution mandates the municipal council to conduct its business in an open manner. The council may close its sittings or those of its committees, only when it is reasonable to do so having regard to the nature of the business being transacted.

The Constitution provides for councillors to participate in the proceedings of the municipal council and those of its committees in a manner that allows parties and interests reflected within the council to be fairly represented and which is consistent democracy. National legislation may be passed to regulate this.

Municipal Legislative Authority

The Constitution establishes three spheres of government:

national, provincial and local and describes those spheres as distinctive, interdependent and interrelated. ⁸ Further, the composition, functioning, internal arrangements and powers and functions of the three spheres of government are set out in detail. A complex system regulates the division of legislative and executive powers and functions between the three spheres. The relationships between the spheres are likewise governed by a system of constitutional provisions, principles and legislation. Here, the division of powers between the three spheres is briefly examined.

Legislative authority is divided between the national, provincial and local spheres of government. ⁹ Only the National Assembly may pass legislation amending the Constitution. It may also pass legislation with respect to any matter listed Schedule 4 and with respect to matters which are inextricably connected to Schedule 4 matters. National government is excluded from passing legislation with respect to a matter within a functional area listed in Schedule 5 unless it is necessary to:

- maintain national security;
- maintain economic unity;
- maintain essential national standards;
- establish minimum standards required for the rendering of services; or
- prevent unreasonable action taken by a province which prejudicial to the interests of another province or to the country as a whole.

The legislative authority of provincial government includes the power to pass a provincial constitution and legislate with regard to any functional area listed in Schedule 4 or 5. It may also legislate on matters which have been expressly assigned to the province by national legislation. ¹² Provinces may legislate on any matter for which for which the Constitution envisages the enactment of provincial legislation. The legislative authority of provinces must be read subject to the power of the local sphere to legislate on Schedule 4 Part B and Schedule 5 Part B matters.

Section 156(1) (a) of the Constitution provides that a municipality has executive authority over and the right to administer the local government matters listed in Part B of Schedule 4 and Part B of Schedule 5. The right of a municipality to administer the matters assigned to it is subject to the following constraints:

- Provincial government must provide for monitoring and support of local government in the province by legislative and other means.
- The provincial and national government has the legislative and executive authority to ensure that municipalities effectively perform their functions in respect of the matters listed in Schedule 4B and 5B by the regulating the exercise by municipalities of their executive authority.

However, the national and provincial government may not compromise or impede a municipality's ability or right to exercise its powers or perform its functions assigned to the three spheres of government in terms of schedule 4 and Schedule 5 of the Constitution.

SCHEDULE 4 FUNCTIONAL AREAS OF CONCURRENT NATIONAL AND PROVINCIAL LEGISLATIVE COMPETENCE	
Schedule 4 PART A	Schedule 4 PART B The following local government matters to the extent set out in section 155(6)(a) and (7)
Administration of indigenous forests	Air Pollution
Agriculture	Building regulations
Airports other than international and national airports.	Child care facilities

16. Section 155(6) (a) provides as follows: "Each provincial government must establish municipalities in its province in terms a manner consistent with the legislation enacted in terms of subsections (2) and (3) and, by legislative or other measures must provide for the monitoring and support of local government in the province and promote the development of local government capacity to enable municipalities to perform their functions and manage their affairs."

Section 155(7) provides: "The national government, subject to section 44, and the provincial governments have the legislative and executive authority to see to the effective performance by municipalities of their functions in respect of matters listed in Schedule 4 and 5, by regulating the exercise by municipalities of their executive authority referred to in section 156 (1)."

Schedule 4 PART A	Schedule 4 PART B The following local government matters to the extent set out in section 155(6)(a) and (7)
Animal control and diseases	Electricity and gas reticulation
Casinos, racing, gambling and wagering, excluding lotteries and sports pools	Fire-fighting services
Consumer protection	Local tourism
Cultural Matters	Municipal airports
Disaster Management	Municipal planning
Education at all levels, excluding tertiary education	Municipal health services
Environment	Municipal public services
Health Services	Municipal public works only in respect of the needs of the municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law
Schedule 4 PART A	Schedule 4 PART B The following local government matters to the extent set out in section 155(6)(a) and (7)
Housing	Pontoons, ferries, jetties piers and harbours, excluding the regulation of international and national shipping and matters related thereto
Indigenous law and customary law, subject to Chapter 12 of the Constitution	Stormwater management systems in built – up areas
Industrial promotion	Trading regulations
Language policy and the regulation of official languages to the extent that the extent that the provisions of section 6 of the Constitution expressly confer upon the provincial legislatures legislative competence	Water and sanitation services limited to potable water supply systems and domestic waste-water and sewage disposal systems
Media services directly controlled or provided by the provincial government, subject to section 192	

Schedule 4 Part A	Schedule 4 Part B The following local government matters to the extent set out in section 155(6)and (7)
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Nature conservation, excluding national parks, national botanical gardens and marine resources	
Police to the extent that the provisions of Chapter 11 of the Constitution confer upon the provincial legislatures legislative competence	
Pollution control	
Population development	
Property transfers fees	
Provincial public enterprises in respect of the functional areas in this Schedule and Schedule 5	
Public transport	
Schedule 4 PART A	Schedule 4 PART B The following local government matters to the extent set out in section 155 (6) (a) and (7)
Public works only in respect of the needs of provincial government departments in the discharge of their responsibilities to administer functions specifically assigned to them in terms of the Constitution or any other law	
Regional planning and development	
Road traffic regulation	
Soil conservation	
Tourism	
Trade	
Traditional leadership, subject to Chapter 12 of the Constitution	
Urban and rural development	
Vehicle licensing	
Welfare services	

SCHEDULE 5 PART B FUNCTIONAL AREAS OF EXCLUSIVE PROVINCIAL LEGISLATIVE COMPETENCE	
Schedule 5 PART A	Schedule 5 PART B The following local government matters to the extent set out provinces in section 155 (6) (a) and (7)
Abattoirs	Beaches and amusement facilities
Ambulance services	Billboards and the display of advertisement in public places

Archives other than national archives	Cemeteries, funeral parlours and crematoria
Libraries other than national libraries	Cleansing
Liquor licences	Control of public nuisances
Museums other than national museums	Control of undertakings that sell liquor to the public
Provincial planning	Facilities for the accommodation, care and burial of animals
Provincial cultural matters	Fencing and fences

Schedule 5 PART A	Schedule 5 PART B The following local government matters to the extent set out provinces in section 155(6)(a) and (7)
Provincial recreation and amenities	Licensing of dogs
Provincial sport	Licensing and control of undertakings that sell food to the public
Provincial roads and traffic	Local amenities
Veterinary services, excluding regulation of the profession	Local sports facilities
	Markets
	Municipal abattoirs
	Municipal parks and recreation
	Municipal roads
	Noise pollution
	Pounds
	Public places
	Refuse removal, refuse dumps and solid waste disposal

Schedule 5 PART A	Schedule 5 PART B The following local government matters to the extent set out provinces in section 155(6)(a) and (7)
	Street trading
	Street lighting
	Traffic and parking

In addition to the functions allocated to the local government by schedules 4 Part B and 5 Part B of the Constitution, the national and provincial spheres have the authority to assign powers and functions to local government. In this regard both national and provincial government may assign the power to legislate over a matter to the local sphere.

The assignment:

- must be in terms of an agreement between the relevant parties;

19. "99. A cabinet member may assign any power or functions that is to exercised or performed in terms of an Act of Parliament to a member of a provincial Executive Council or to a Municipal Council. An assignment:

(a) must be in terms of an agreement between the relevant Cabinet member and the Executive Council member or Municipal Council;

(b) must be consistent with the Act of Parliament in terms of which the relevant power or function is exercised or performed; and

takes effect upon proclamation by the President."

"126. A member of the Executive Council of a province may assign any power or function that is to exercised or performed in terms of an Act of Parliament or a provincial Act, to a Municipal Council. An assignment:

(a) must be in terms of an agreement between the relevant Executive Council and the Municipal Council;

(b) must be consistent with the Act in terms of which the relevant power or function is exercised performed and

(c) takes effect upon proclamation by the Premier."

- must be consistent with the Act in terms of which the relevant power or function is exercised or performed; and
- takes effect upon proclamation by the Premier or the President.

The Constitution mandates national and provincial government to assign to a municipality the administration of any matter listed in Part A of Schedule 4 or Part A of Schedule 5 which necessarily relates to local government if:

- the matter would most effectively be administered locally;
- the municipality has the capacity to administer it; and
- the municipality agrees to the assignment.

Municipal fiscal powers and functions

The Constitution vests certain fiscal powers in municipalities. Section 229(1) provides that a municipality may impose:

- rates on property and surcharges on fees for services provided by or on behalf of the municipality; and

- if authorised by national legislation, other taxes, levies and duties appropriate to local government and or to the category of local government into which that municipality falls, but no municipality may impose income tax, value-added tax, general sales tax or customs duty.

The powers conferred by section 229(1) may be regulated by national legislation and may not be exercised in a way that materially and unreasonably prejudices national economic policies, economic activities across municipal boundaries, or the national mobility of goods, services capital or labour. In this regard any envisaged legislation may be enacted only after organised local government and the Financial and Fiscal Commission have been consulted, and any recommendations of the commission have been considered.

Municipal fiscal powers and functions are regulated in detail by the Municipal Finance Management Act and related legislation. This framework act together with regulations made in terms of the act and other administrative instruments form a complex regulatory environment for municipal financial matters.

Political Structures

A “political structure” is defined in the municipal legislation as the Council of a municipality or any committee or other collective structure, elected, designated or appointed in term of a specific provision of Local Government: Municipal Structures Act, No. 117 of 1998.

The Executive Mayoral Committee

In a municipality which has a mayoral executive system of governance, executive leadership is vested in an executive mayor assisted by a mayoral committee. A municipal council with more than nine councillors must have a mayoral committee appointed by the executive mayor. The mayoral committee must consist of the deputy mayor (if any) and as many councillors as may be necessary for the effective government, provided that no more than 20 per cent of the councillors or ten councillors, whichever is the least, are appointed. Council may designate that certain of the executive mayor’s powers and functions must be exercised and performed by the executive mayor together with other members of the mayoral committee.

Committees to assist the executive committee or executive mayor (section 80 committees)

If a municipal council has an executive committee or executive mayor, it may appoint committees of councillors to assist the executive committee or executive mayor. Such committees may not in number exceed the number of members of the executive committee or mayoral committee. A committee established to assist to assist the executive committee or executive mayor must report to the executive committee in accordance with the directions of the executive committee or executive mayor.

The Executive Mayor:

- appoints a chairperson for each committee from the executive committee;
- may delegate any powers and duties of the executive committee to the committee;
- is not divested of the responsibility concerning the exercise of the power or the performance of the duty; and may vary or revoke any decision taken by a committee, subject to any vested rights.

Section 79 Committees

In terms of section 79 of the Local Government: Municipal Structures Act, a municipal council may establish one or more committees necessary for the effective and efficient performance of any of its functions or the committee, the municipal council:

- may determine the functions of the committee;
- may delegate duties and powers to the committee;
- must appoint the chairperson (the chairperson may be any councillor);
- may authorise a committee to co-opt advisory members who are not members of the council of the council within the limits determined by the council;
- may remove a member of the committee at any time; and
- may determine the committee's procedure.²⁰

Section 33 of the Local Government: Municipal Structures Act sets out certain criteria for the establishment of committees. The municipality must be of a type that is empowered to establish a committee of the desired kind and the establishment of the committee must be necessary, taking into account:

- the extent of the functions and powers of the municipality;
- the need for the delegation of those functions and powers in order to ensure efficiency and effectiveness in their performance; and
- the financial and administrative resources of the municipality available to support the proposed committee.

Ward Committees

If a metro decides to have ward committees, it must establish a ward committee for each ward in the municipality. Each ward committee consists of the councillor representing that ward in the council, who must also be the chairperson of the committee and not more than ten other persons. The council may make administrative arrangements to enable ward committees to perform their functions and exercise their powers effectively.

The council must make rules regulating:

- the procedure to elect the members of the ward committee (that is the members other than the ward councillor).
This procedure must take into account the need for women to be equitably represented in a ward committee and for a diversity of interests in the ward to be represented;
- the circumstances under which those members must vacate office; and
- the frequency of meetings of ward committees.

The Council may dissolve a ward committee if the committee fails to fulfil its object.²² The object of a ward committee is to enhance participatory democracy in local government.

In deciding whether to dissolve a committee, the following may serve as indicators:

- where a committee has failed to meet for a period of six months or on three scheduled meeting dates;
- where the members of a committee have decided to dissolve it; or
- when maladministration, fraud, corruption or serious malpractice has occurred.

A ward committee:

- is an advisory body without any executive powers;
- is independent;
- represents the interests of the ward residents;
- Is impartial and performs and performs its functions without fear, favour or prejudice.

A ward committee may make recommendations on any matter affecting its ward to the ward councillor, or through the ward councillor to the municipal council, the executive committee or another committee of the council. The ward committee will be regarded as the statutory structure recognised by the municipal council as its consultative body and communication channel on matters affecting the ward, including, but not limited to:

- representing the community on the compilation and implementation of the IDP;
- ensuring constructive and harmonious interaction between the municipality and the community;
- ensuring the active participation of the community in:
 - service payment campaigns;
 - the municipality's budgetary process;
 - decisions about the provision of municipal services;
 - decisions about by-laws.

No remuneration is payable to ward committee members other than out of pocket expenses incurred by members in the course of performing the functions of the ward committee. The Department of Co-operative Governance and Traditional Affairs has

published a National Framework: Criteria for Determining out of Pocket Expenses for Ward Committee Members. Regulations have also been published to determine the office of ward committee members.

Municipal committees required by statute

The Audit Committee

Section 166 of the Municipal Finance Management Act requires every municipality to have an audit committee which must serve the purpose of being an independent advisory body to the council, political office bearers, the municipal manager in his role as accounting officer, management and staff.

The audit committee is required to consider any matters relating to financial affairs of the municipality and any risk, internal and external audit matters. The committee must review and assess the qualitative aspects of financial reporting, the municipality's processes and compliance with significant applicable legal, ethical regulatory requirements.

The advisory role of the audit committee is related to matters including:

- internal financial control and internal audits;
- risk management;
- accounting policies;
- the adequacy, reliability and accuracy of financial reporting and information;
- performance management;
- effective governance;
- compliance with the Municipal Finance Management Act, the annual Division of Revenue Act and any other applicable legislation;
- performance evaluation; and
- any other issues referred to it by the municipality.

The committee must review the financial statements to provide council with a credible view of the financial position of the municipality. It must respond to any issues raised by the Auditor-General in the audit report and carry out any investigations into the financial affairs of the municipality which the council requests.

Appeals Committee

In terms of section 64(2) (c) of the Local Government: Municipal Systems Act, a municipal council must appoint a committee of councillors to hear appeals against decision taken by a political structure or political office bearer of the municipality.

No councillor who was involved in the decision which is the subject of the appeal relating to that decision is heard and decided.

Political Office Bearers

Functions and powers of the Executive Mayor

The powers of the executive mayor are similar to those of the executive committee in a municipality which has a system of governance which includes an executive committee. An executive mayor receives reports from committees of the municipal council and forwards the reports together with a recommendation to the council when the matter cannot be disposed of by the executive mayor's delegated powers. The executive mayor must report to the council on all decisions taken by the executive mayor.

General functions of the Executive Mayor	
Function	Act and Section
<p>Primary responsibilities The Executive Mayor must:</p> <ul style="list-style-type: none"> ▪ identify the needs of the municipality ▪ review and evaluate these needs in order of priority; ▪ recommend to the municipal council strategies, programmes and services to address priority needs through the integrated development plan (IDP) and estimates of revenue and expenditure, taking into account any applicable national and provincial and development plans; ▪ recommend or determine the best methods, including partnership and strategies, programmes and services to the maximum benefit of the community. 	Local Government: Municipal Structures Act, No. 117 of 1998, section 56(2)
<p>Evaluate implementation of key strategies and programmes The executive mayor must identify and develop criteria in terms of which programmes in the implementation of the strategies, programmes and services can be evaluated, including key performance indicators which are</p>	Local Government: Municipal Structures Act, No. 117 of 1998, section 56(3)(a)

specific to the municipality and common to local government in general.	
Function	Act and Section
Evaluate progress The executive mayor must evaluate progress against the key performance indicators.	Local Government: Municipal Structures Act, No. 117 of 1998, section 56 (3)(b)
Review municipality's performance The executive mayor must review the performance of the municipality in order to improve- (i) the economy, efficiency and effectiveness of the municipality; (ii) the efficiency of credit control and revenue and debt collection services; and (iii) the implementation of the municipality's by-law;	Local Government: Municipal Structures Act, No 117 of 1998, section 56(3)(c)
Monitor management and administration The executive mayor must monitor the management of the municipality's administration in accordance with the policy directions of the municipal council.	Local Government: Municipal Structures Act, No.117 of 1998, section 56(3)(d)
Function	Act and Section
Oversee service provision The executive mayor must oversee the provision of services to communities in the municipality in a sustainable manner.	Local Government: Municipal Structures Act, No. 117 of 1998, section 56 (2)
Duties delegated by council In performing its duties the executive mayor must perform such duties and exercise such powers as the council may delegate to it.	Local Government: Municipal Structures Act, No 117 of 1998, section 56(3)(f)
Public consultation In performing its duties executive mayor must ensure that regard is given to public views and report on the effect of consultation on the decisions of the council.	Local Government: Municipal Structures Act, No.117 of 1998, section 56(3)(h)
Annual report on community involvement The executive mayor must annually report on the involvement of the	Local Government: Municipal Structures Act, No.117 of 1998, section 56(3)(g)

communities and community organisations in the affairs of the municipality.	
Function	Act and Section
Drafting of IDP <ol style="list-style-type: none"> 1. The executive mayor must the drafting of the municipality's IDP 2. The executive may assign responsibilities in this to the municipal manager. 3. The executive mayor may submit the draft plan to the municipal Council for adoption by the council. 	Local Government: Municipal Systems Act, No. 32 of 2000, section 30
Development of performance management system The executive mayor must: <ol style="list-style-type: none"> 1. manage the development of the municipality's performance management system. 2. assign responsibilities in this regard to the municipal manager. 3. submit the proposed system to the municipal council for adoption. 	Local Government: Municipal Systems Act, No 32 of 2000, section 39
Function	Act and Section
Supervision of credit control and debt collection A municipality's executive mayor must- <ol style="list-style-type: none"> (a) oversee and monitor <ol style="list-style-type: none"> (i) the implementation and enforcement of the municipality's credit--control and debt-collection policy and any by-laws enacted in terms of section 98; and (ii) the performance of the municipal manger in implementing the policy and any by-laws; (b) when necessary, evaluate or review the policy and by-laws , or the implementation of the policy and any such by-laws, in order to improve efficiency of its credit-control and 	Local Government: Municipal Systems Act, No. 32 of 2000, section 99

debt-collection mechanisms , processes and procedures; and (c) at such intervals as may be determined by the council report to the council, except when the council itself performs the duties mentioned in paragraphs (a) and (b).	
Function	Act and Section
Appeals Where an appeal is against a decision taken by the municipal manager, the executive mayor is the appeal authority	Local Government: Municipal Systems Act, No. 32 of 2000 section 62 (4)(b)
Ceremonial role An executive mayor must perform a ceremonial role as determined by the municipal council.	Local Government: Municipal Structures Act, No. 117 of 1998 section (56) (4)

The Speaker

In order to give effect to section 160(1)(b) of the Constitution, the Local Government: Municipal Structures Act, No. 117 of 1998 requires the municipal council to elect a Speaker from amongst its councillors at its first sitting. The Speaker's primary roles are to act as chairperson the municipal council and to monitor adherence by councillors and staff to the ethical standards for conduct set out in the law.

Council meetings

The Speaker decides when and where the Council meets, but if a majority of the councillors requests the Speaker in writing to convene a meeting, at a time set out in the request.

The Speaker must:

- ensure that the council meets at least quarterly;
- preside at meetings of the council;
- maintain order during meetings;

- ensure compliance in the council committees with the Code of Conduct set out in Schedule 1 of the Local Government: Municipal Systems Act, No. 32 of 2000;
- ensure that council meetings are conducted in accordance with the rules and orders of the council.

Functions prescribed by the Municipal Finance Management Act of the Speaker

- In circumstances where the Accounting Officer of a municipality or municipal entity fails to submit financial statements to the Auditor-General, or if the mayor fails to table the annual report of the municipality or municipal entity, the Auditor-General must inform the Speaker of the council of such failure. The municipal council may then request the Speaker (or any other councillor) to investigate the reasons for the failure and report to the council.

Councillor Conduct

The Speaker is responsible for the administration of the Code of Conduct for Councillors.

The Administration

The Municipal Manager

The primary roles of the Municipal Manager are those of:

1. Head of Administration of the Municipality; and
2. Accounting Officer of the Municipality.

All of the Municipal Manager's responsibilities are derived from his position as Head of Administration and Accounting Officer for the municipality. For the purposes of this section, all of the duties imposed on the municipal manager are listed under various categories for ease of reference. It should be noted however, that certain of the powers described hereunder, reside with the municipal manager and can only be exercised by him or her. They cannot be delegated further.

The roles and responsibilities of the municipal manager are set out in a number of acts, including:

- Local Government: Municipal Systems Act, No. 32 of 2000;

- Local Government: Municipal Finance Management Act, No 56 of 2003;
- Regulations made in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003;
- Local Government: Municipal Structures Act, No. 117 of 1998;
- Local Government: Municipal Property Rates Act, No. 6 of 2004;
- Promotion of Access to Information Act, No. 2 of 2000;
- Regulation of Interception of Communications and Provision of Communication-related Information Act, No. 70 of 2002;
- Disaster Management Act, No.57 of 2002; and
- Prevention and Combating of Corrupt Activities Act, No. 12 2004.

Administrative Responsibilities	
Duties in relation to Council	
<p>1. Advice The municipal manager is (subject to the policy directions of the council) responsible and accountable for advising the political structures and political office bearers of the municipality.</p>	<p>Local Government: Municipal Systems Act No. 32 of 2000, section 55(1) (i)</p>
<p>2. Communication The municipal manager is (subject to the policy directions of council) responsible and accountable for managing the communications between the municipality's administration and its political structures and office bearers.</p>	<p>Local Government: Municipal Systems Act No. 32 of 2000'section 55 (1) (i)</p>
<p>3. Execution of council decisions The municipal manager is (subject to the policy directions of council) responsible and accountable for carrying out the decision of the political structures and political office bearers of the municipality.</p>	<p>Local Government: Municipal Systems Act, No. 32 of 2000, section 55 (1)(k)</p>
<p>4. Execution of delegated powers and functions 4.1 The municipal manager is (subject</p>	<p>Local Government: Municipal Systems Act, No.32 of 2000, section 55(1)(m) and (q)</p>

<p>to the policy directions of council) responsible and accountable for the exercise of any powers and the performance of any duties delegated by the municipal council, or sub-delegated by other delegating authorities of the municipality, to the municipal manager in terms of section 59.</p> <p>4.2 The municipal manager is (subject to the policy directions of council) responsible and accountable for the performance of any other function that may be assigned by the municipal council.</p>	
<p>5. By-elections If the conditions prescribed in section 25(1) exist,¹ the municipal manager concerned must, after consultation with the Electoral Commission, by notice in the local newspaper, call and set a date for the by-election.²</p>	<p>Local Government: Municipal Structures Act, No. 117 of 1998, section 25(3)</p>
<p>6. First meeting of council Within 14 days after the council has been declared elected, the municipal manager must call the first meeting of the council of the municipality.</p> <p>7. Election of speaker The municipal presides over the election of the speaker.³</p>	<p>Local Government: Municipal Structures Act, No.117 of 1998, section 29(2)</p> <p>Local Government: Municipal Structures Act, No. 117 of 1998, section36</p>
<p>8. Filling of vacancies If a councillor from a party list ceases to hold office, the municipal manager must inform the chief electoral officer within seven days after the councillor ceased to hold office.</p> <p>9. Formal requirements for election of municipal bearers Nominations of a candidate must be on the form determined by the municipal manager.</p>	<p>Local Government: Municipal Structures Act, No. 117 of 1998, schedule 1 item 18(b)</p> <p>Local Government: Municipal Structures Act, No. 117 of 1998, Schedule 3 item 3</p>
<p>10. Property rates exemption, rebates, reductions The municipal manager must annually table in the council a list of all exemption, rebates and reductions granted by the municipality in the previous financial year, together with a statement reflecting the income foregone during the previous financial year as result.</p>	<p>Local Government: Municipal Property Rates Act, No. 6 of 2004, section 15(3)(a) and b (b)</p>
<p>General Administration Functions</p>	
<p>As head of administration, the municipal manager is subject to the policy directions of the council, responsible and accountable, for the formation, development and</p>	<p>Local Government: Municipal Systems Act, 32 of 2000, section</p>

management of an economical, effective, efficient and accountable administration. The municipal manager must ensure that the municipality is managed in accordance with all legislation applicable to local government.	55(1)(a) to (b)
<p>Drafting of IDP The executive committee may assign responsibilities with regard to drafting of the municipality's integrated development plan to the municipal manager.</p>	Local Government: Municipal Systems Act, No. 32 of 2000, section 30
<p>Development of performance management system The executive committee may assign responsibilities with regard to the development of the municipality's performance management system to the municipal manager.</p>	Local Government: Municipal Systems Act, No. 32 of 2000, section 39
<p>IDP implementation The municipal manager is, subject to the policy directions of the council, responsible for accountable for the implementation of the municipality's integrated development plan, and the monitoring of progress with implementation of the plan.</p>	Local Government: Municipal Systems Act, No. 32 of 2000, section 55(1)(c)
<p>Service provision The municipal manager is, subject to the policy directions of the council responsible accountable for the management of the provision of services to the local community in a sustainable and equitable manner.</p>	Local Government: Municipal Systems Act, No. 32 of 2000, section 55 (1) (d)
<p>By-laws The municipal manager is, subject to the policy directions of the council, responsible and accountable for the administration of the municipality's by-laws and other legislation.</p>	Local Government: Municipal Systems Act, No. 32 of 2000, section 55(1)(l)
<p>National and provincial legislation The municipal manager is responsible and accountable for the implementation of national and provincial legislation applicable to the municipality</p>	Local Government: Municipal Systems Act, No. 32 of 2000, section 55(1)(p)
<p>Appeals Persons who are aggrieved by decisions taken by a political structure, a political office bearer, a councillor or staff member of a municipality may submit their written notice of appeal together with reasons to the municipal manager. The municipal manager must promptly submit the appeal to the appropriate appeal authority.</p>	Local Government: Municipal Systems Act, No. 32 of 2000, section 62
<p>Review of delegations (1) Whenever it becomes necessary in terms of section 59 (2)(f) to review a municipality's delegations, the municipal manager must submit to the council, through the executive committee- (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 any changes to the</p>	Local Government: Municipal Systems Act, No. 32 of 2000, section 65

<p>existing delegations which the municipal manager may consider necessary.</p>	
<p>Property rates The Municipal Property Rates Act assigns responsibilities to the municipal manager in respect of the following:</p> <ul style="list-style-type: none"> ▪ Designating officials of the municipality or persons in practice as assistant municipal valuers. ▪ Designating officials of the municipality or persons who are not officials as data-collectors to assist the valuer of the municipality with the collection of data related to their work. 	<p>Local Government: Municipal Property Rates Act, No. 6 of 2004, section 35(1)</p> <p>Local Government: Municipal Property Rates Act, No. 6 of 2004, section 36</p> <p>Local Government: Municipal Property Rates Act, No. 6 of 2004, section 34(d)</p>
<ul style="list-style-type: none"> ▪ Receiving the valuation roll submitted by the municipal valuer. ▪ Receiving a certified copy of the declaration which municipal valuers and assistant municipal valuers are required to sign before assuming office as prescribed The Local Government: Municipal Property Rates Act. 	<p>Local Government: Municipal Property Rates Act No. 6 of 2004, section 40 (b)</p> <p>Local Government: Municipal Property Rates Act, No. 6 of 2004, section 43(5)</p>
<ul style="list-style-type: none"> ▪ Designating a special valuer to value property in which the municipal valuer is deemed to have an interest within the meaning of the Local Government: Municipal Property Rates Act. 	<p>Local Government: Municipal Property Rates Act, No. 6 of 2004, section 52</p>
<ul style="list-style-type: none"> ▪ The municipal manager assigned a role in the following processes: <ul style="list-style-type: none"> • compulsory review of decisions of municipal valuer; 	<p>Local Government: Municipal Property Rates Act, No. 6 of 2004, section 53</p>
<ul style="list-style-type: none"> • notification of outcome of objections and furnishing of reasons; 	<p>Local Government: Municipal</p>

<ul style="list-style-type: none"> • appeals; • adjustment or additions to valuation rolls 	<p>Property Rates Act, No. 6 of 2004 , section 54</p> <p>Local Government: Municipal Property Rates Act, No.6 of 2004, section 55</p>
<p>The municipal manager is also assigned administrative and oversight responsibilities by the following acts:</p> <ol style="list-style-type: none"> 1. Regulation of Interception of Communications and Provision of Communication-related information Act, No. 70 of 2002; 2. Disaster Management Act, No. 57 of 2002; 3. Prevention and Combating of Corrupt Activities Act, No. 12 of 2004. 	<p>Section 1 and 6 section 44(3)(c) section 34(4)(b)</p>
<p>Human Resources Related Functions</p>	
<p>Appointment of staff As head of administration, the municipal manager of a municipality is, subject to the policy directions of the policy directions of the municipal council, responsible and accountable for the appointment of staff other than managers directly to the municipal manager, subject to Employment Equity Act, No. 55 of 1998.</p>	<p>Local Government: Municipal Systems Act, No. 32 of 2000, section 55(1)(e)</p>
<p>Management and training As head of administration; the municipal manager of a municipality is, subject to the policy directions of the municipal council, responsible and accountable for the management, effective utilisation and training of staff.</p>	<p>Local Government: Municipal Systems Act, No. 32 of 2000, section 55 (1) (f)</p>
<p>Maintenance of discipline As head of administration, the municipal manager of a municipality is, subject to the policy directions of the municipal council , responsible and accountable for the maintenance of discipline of staff.</p>	<p>Local Government: Municipal Systems Act, No.32 of 2000, section 55 (1)(g)</p>
<p>Legal compliance As head of administration, the municipal manager of a municipality is, subject to the policy directions of the municipal council, responsible and accountable for the promotion of sound labour relations and compliance by the municipality with applicable labour legislation.</p>	<p>Local Government: Municipal Systems Act, No. 32 of 2000, section 55 (1) (h)</p>
<p>Staff establishment A municipal manager , within a policy framework determined by the municipal council</p>	<p>Local Government: Municipal Systems Act, No. 32 of 2000, section 66</p>

<p>and subject to any applicable legislation, must –</p> <ul style="list-style-type: none"> (a) approve a staff establishment for the municipality; (b) provide a job description for each post on the staff establishment; (c) attach to those post the remuneration and other conditions of service as may be determined in accordance with any applicable labour legislation; and 	
<ul style="list-style-type: none"> (d) establish a process mechanism to regularly evaluate the staff establishment and remuneration and conditions of service. <p>(2) Subsection (1)(c) and (d) do not apply to remuneration and conditions of service regulated by employment contracts referred to in section 57, that is, the employment contracts for municipal managers and managers directly accountable to the municipal manager.</p>	
<p>Human Resource systems and procedures</p> <p>The municipal manager must ensure that every staff member and relevant union representative has access to a copy of the staff systems and procedures adopted in terms of section 67. A duty to ensure that the systems and procedures are explained to staff members who cannot read is also placed on the municipal manager.</p>	<p>Local Government: Municipal Systems Act, No. 32 of 2000, section 67(4)</p>

General responsibilities derived from the Municipal Manager’s role as Accounting Officer

As accounting officer, the municipal manager is responsible for general management of municipal finances, including: asset and liability management, revenue and expenditure management and budget implementation. In this role as accounting officer, he must also assist the mayor in performing the budgetary functions assigned to the mayor in terms Chapter 4 and 7; and provide the mayor with the administrative

support, resources and information necessary for the performance of those functions.

Only the general responsibilities are set out in full in this section. More detailed stipulations are referred to by Act and section number, and a brief description is given of the function specified. The detailed provisions of that particular function may be obtained by referring to the actual provisions of the Act. Note also that further books in this series deal specifically with financial legislation and contain a full explanation to these powers and responsibilities and how they function in the context of municipal financial legislation as whole.

Responsibilities derived from the municipal manager's role as accounting officer	
Function	Act and Section
<p>Municipal manager to be accounting officer The municipal manager of a municipality is the accounting officer of the municipality for the purposes of this Act, and, as accounting officer, must-</p> <ul style="list-style-type: none"> ▪ exercise the functions and powers assigned to an accounting officer in terms of this Act; and ▪ provide guidance and advice on compliance with this Act to the political structures, political office bearers and officials of the municipality; and any municipal entity under the sole or shared control of the municipality. 	Local Government: Municipal Finance Management Act, No. 56 of 2003, section 60
<p>Relief, charitable, trust or other funds Only the municipal manager may be the accounting officer of any relief, charitable, trust or other fund set up in the name of the municipality.</p>	Local Government: Municipal Finance Management Act, No. 56 of 2003, section 12 (1)
<p>Fiduciary responsibilities The accounting officer of a municipality must-</p> <ul style="list-style-type: none"> ▪ act with fidelity, honesty, integrity and in the best interest of the municipality in managing its financial affairs; ▪ disclose to the municipal council and the mayor all material facts which are available to the accounting officer or reasonably discoverable, and which in any way might influence the decisions or actions to the council or the mayor; and ▪ seek, within the sphere of influence of the accounting officer, to accounting officers, to prevent any prejudice to the financial interests of the municipality. <p>An accounting officer may not-</p> <ul style="list-style-type: none"> ▪ act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of this Act; or 	Local Government: Municipal Finance Management Act, No. 56 of 2003, section 61

<ul style="list-style-type: none"> ▪ abuse the position or privileges of, or confidential information obtained as accounting officer for personal gain or improperly benefit another person. 	
<p>General financial management functions</p> <p>1. The accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure-</p> <ul style="list-style-type: none"> ▪ that the resources of the municipality are used effectively, efficiently and economically; ▪ that full and proper records of the municipality are kept in accordance with any prescribed norms and standards; ▪ that the municipality has and maintains efficient, effective, efficient and transparent systems of financial and risk management and internal control; and of internal audit operating in accordance with any prescribed norms and standards ▪ the unauthorised, irregular or fruitless or wasteful expenditure and other losses are prevented; 	<p>Local Government: Municipal Finance Act, no. 56 of 2003, section 62(1)</p>
<p>Disciplinary action in cases of misconduct</p> <p>The accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps 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 Chapter15.</p>	<p>Local Government: Management Finance Act, No.56 of 2003, section 62(1)(e)</p>
<p>Municipal financial policies</p> <p>The accounting officer of a municipality is responsible managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure that the municipality has and implements-</p> <ul style="list-style-type: none"> ▪ a tariff policy referred to in section 74 of the Local Government: Municipal Systems Act, No. 32 of 2000; ▪ a rates policy as may be required in terms of any applicable national legislation; 	<p>Local Government: Municipal Finance Act, No. 56 of 2003, section 62(1)(f)</p>

Function	Act and Section
<p>Municipal financial policies (continued)</p> <ul style="list-style-type: none"> ▪ a credit control and debt-collection policy referred to in the section 96(b) of the Local Government: Municipal Systems Act, No. 32 of 2000; and ▪ a supply chain management policy in accordance 	
<p>Municipal bank accounts</p>	<p>Local</p>

<p>The accounting officer is responsible for and must account for all bank accounts opened for any relief, charitable, trust or other fund set up by the municipality in terms of section 12; or for a purpose referred to in section 48(2)(d).</p>	<p>Government: Municipal Finance Management Act, No. 56 of 2003, section 62(2)</p>
<p>Asset and liability management 1. The accounting officer of a municipality is responsible for the management of the assets of the municipality, including the safe-guarding and the maintenance of those assets; and the liabilities of the municipality.</p>	<p>Local Government: Municipal Finance Management Act, No. 56 of 2003, section 63</p>
<p>Asset and liability management <i>(continued)</i></p> <ul style="list-style-type: none"> ▪ a credit-control and debt-collection policy referred to in the section 96(b) of the Local Government: Municipal Systems Act, 32 of 2000; and ▪ a supply chain management policy in accordance with Chapter 11. 	
<p>Municipal bank accounts The accounting officer is responsible for and must account for all bank accounts of the municipality, including any bank account opened for any relief, charitable, trust or other fund set up by the municipality in terms of section 12; or for a purpose referred to in section 48(2)(d)</p>	<p>Local Government: Municipal Finance Management Act, No. 56 of 2003, section 62(2)</p>
<p>Asset and liability management 1. The accounting officer of a municipality is responsible for the management of the assets of the municipality, including the safe-guarding and the maintenance of those assets; and the liabilities of the municipality.</p>	<p>Local Government: Municipal Finance Act, No. 56 of 2003, section 63</p>

Function	Act and Section
<p>Asset and liability management <i>(continued)</i> 1. The accounting officer of a municipality is responsible for the management of assets of the municipality including the safe-guarding and the maintenance of those assets; and the</p>	

<p>liabilities of the municipality.</p> <p>2. The accounting officer must ensure-</p> <ul style="list-style-type: none"> ▪ that the municipality has and maintains a management, accounting and information system that accounts for the assets and liabilities of the municipality; ▪ that the municipality's assets and liabilities are valued in accordance with standards of generally recognised accounting practice; and ▪ 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>Revenue management (continued)</p> <ul style="list-style-type: none"> (i) that all money received is promptly deposited in accordance with this Act into the municipality's primary and other bank accounts; (ii) that the municipality has and maintains a management, accounting and information system which – <ul style="list-style-type: none"> (i) recognises revenue when it is earned; (ii) accounts for debtors; and (iii) accounts for receipts of revenue; (iii) that the municipality has and maintains a system of internal control in respect of debtors and revenue, as may be prescribed; (iv) 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>Function</p>	<p>Act and Section</p>
<p>Expenditure management</p> <ul style="list-style-type: none"> (1) The accounting officer of a municipality is responsible for the management of the expenditure of the municipality. (2) The accounting officer must take all reasonable steps to ensure- <ul style="list-style-type: none"> (a) That the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds; (b) That the municipality has and maintains management, accounting and information system which- <ul style="list-style-type: none"> (i) recognises expenditure when it is incurred; (ii) accounts for creditors of municipality; and (iii) accounts for payments made by the municipality; 	
<p>Expenditure management(continued)</p> <ul style="list-style-type: none"> (c) that the municipality has and maintains system of 	

<p>internal control in respect of creditors and payments;</p> <p>(d) that payments by the municipality are made-</p> <ul style="list-style-type: none"> (i) directly to the person to whom it is due unless agreed otherwise for reasons as may be prescribed; and (ii) either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques may be made for exceptional reasons only, and only up to a prescribed limit; <p>(e) 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;</p>	
<p>Budget preparations</p> <p>The accounting officer of a municipality must assist the mayor in performing the budgetary functions assigned to the mayor in terms of Chapter 4 and 7; and provide the mayor with administrative support, resources and information necessary for the performance of those functions.</p>	<p>Local Government: Municipal Finance Management Act, No. 56 of 2003, section 68</p>
<p>Budget implementation</p> <p>1. The accounting officer of a municipality is responsible for implementing the municipality's approved budget, including taking all reasonable steps to ensure-</p> <ul style="list-style-type: none"> (a) that the spending of funds is 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; and (b) that revenue and expenditure are properly monitored. 	<p>Local Government: Municipal Finance Management Act, No. 56 of 2003, section 69</p>
<p>Budget implementation (continued)</p> <p>2. When necessary, the accounting officer must prepare an adjustments budget and submit it to the mayor for consideration and tabling in the municipal council.</p> <p>3. The accounting officer must no later than 14 days after the approval of an annual budget submit to the mayor-</p> <ul style="list-style-type: none"> (a) a draft service delivery and budget implementation plan for the budget year; and (b) drafts of the annual performance agreements as required in terms of section 57(1)(b) of Local Government: Municipal 	

Systems Act, No. 32 of 2000 for the municipal manager and all senior managers.	
Function	Act and Section
<p>Obligation to prevent unauthorised, irregular or fruitless and wasteful expenditure The accounting officer is guilty of an offence if he /she fails to take all reasonable steps to prevent unauthorised, irregular or fruitless and wasteful expenditure.</p>	Local Government: Municipal Finance Management Act, No. 56 of 2003, section 173(a)(iii)
<p>Obligation to take reasonable steps to prevent corruptive practices The accounting officer is guilty of an offence if he/she fails to take all reasonable steps to prevent corruptive practices.</p>	Local Government: Municipal Finance Management Act, No. 56 of 2003, section 173(a)(iv)
Function	Act and Section
<p>Submission and auditing of annual financial statements(continued) (a) must in addition, in the case of the 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. <i>Note: Section 122(2) provides that a municipality which has sole control of a municipal entity, or which has effective control within the meaning of the Local Government: Municipal Systems Act, No. 32 of 2000 of a municipal entity which is a private company, must, prepare consolidated annual financial statements incorporating the annual financial statements of the municipality and of such entity. Such consolidated annual with any requirements as may be prescribed.</i></p>	
<p>Submission and auditing of annual financial statements (continued) (1) The accounting officer of a municipal entity must prepare the annual financial statements of the entity and, within two months after the end of the financial year to which those statements relate, submit the statements to- (a) the parent of municipality entity; and (b) the Auditor-General, for auditing. (2) The Auditor-General must- (a) audit those financial statements; and (b) submit an audit report on those statements to the accounting officer of the municipality or entity within three months of receipt of statements.</p>	
Function	Act and Section
Mid-year budget and performance assessment	Local

<p>(1) The accounting officer of a municipality 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> <ul style="list-style-type: none"> (i) the monthly statements referred to in section 71 for the first half of the financial year; (ii) the municipality's service delivery performance during the first half of the financial year, and service delivery targets and performance indicators set in the service delivery targets and budget implementation plan; (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and 	<p>Government: Municipal Finance Management Act, No. 56 of 2003, section 72</p>
<p>Mid-year budget and performance assessment (continued)</p> <ul style="list-style-type: none"> (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and (b) submit a report on which assessment to- <ul style="list-style-type: none"> (i) the mayor of the municipality (ii) the National Treasury; and (iii) the relevant provincial treasury. <p>(2) The statement referred to in section 71 (1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.</p>	
<p>Mid-year budget and performance assessment (continued)</p> <p>(3) The accounting officer must, as part of the review-</p> <ul style="list-style-type: none"> (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. 	
<p>Additional responsibilities derived from the municipal manager's role as accounting officer</p>	
<p>Function</p>	<p>Act and Section</p>
<p>Shifting of funds between multi-year appropriations When funds for a capital programme are appropriated in terms of section 16(3) for more than one financial year, expenditure</p>	<p>Local Government: Municipal</p>

<p>for that programme during a financial year may exceed the amount of that year's appropriation for that programme, provided that the municipal manager certifies that-</p>	<p>Finance Management Act, No. 56 of 2003, section 31(c)</p>
<p>Shifting of funds between multi-year appropriations (continued)</p> <p>(a) actual revenue for the financial year is expected to exceed budgeted revenue; and</p> <p>(b) sufficient funds are available for the increase without incurring further borrowing beyond the annual budget limit.</p>	
<p>Contracts having future budgetary implications A municipality may enter into a contract which will impose financial obligations on the municipality beyond a financial year, but if the contract will impose financial obligations on the municipality beyond the three years covered in the annual budget for that financial year, it may do so only if-</p> <p>(a) the municipal manager, at least 60 days before the meeting of the municipal council at which the contract is to be approved-</p> <p>(i) has, in accordance with section 21A of the Local Government: Municipal Systems Act, No. 32 of 2000-</p>	
<p>Contracts having future budgetary implications (continued)</p> <p>(aa) made public the draft contract and an information statement summarising the municipality's obligations in terms of the proposed contract; and</p> <p>(bb) invited the local community and other interested persons to submit to the municipality comments or representations in respect of the proposed contract and;</p> <p>(ii) has solicited the views and recommendations of-</p> <p>(aa) the National Treasury and the relevant provincial treasury;</p> <p>(bb) the national department responsible for local government; and</p>	
<p>Function</p>	<p>Act and Section</p>
<p>Contracts having future budgetary implications (continued)</p> <p>(cc) the responsible national department if the contract involves the provision of water, sanitation, electricity or any other service as may be prescribed.</p>	
<p>Establishment or participation in municipal entities</p> <p>2 A municipality may establish or participate in a municipal entity only if-</p> <p>(a) the municipal manager, at least 90 days before the</p>	<p>Local Government: Municipal Finance</p>

<p>meeting of the municipal council at which the proposed establishment of the entity, or the municipality's proposed participation in the entity, is to be approved-</p> <p>(i) has, in accordance with section 21A of the Local Government: Municipal Systems Act, No. 32 of 2000-</p>	<p>Management Act, No. 56 of 2003, section 84(2)</p>
<p>Establishment of participation in municipal entities: (continued)</p> <p>(aa) made public an information statement setting out the municipality's plans for the municipal entity together with assessment which the municipality must conduct in terms of subsection (1) and</p> <p>(bb) invited the local community, organised labour and other labour interested persons to submit to the municipality comments or representations in respect of the matter; and</p>	
<p>Establishment of participation in municipal entities (continued)</p> <p>(ii) has solicited the views and recommendations of-</p> <p>(aa) the National Treasury and the relevant provincial treasury;</p> <p>(bb) the national and provincial departments responsible for local government; and</p> <p>(cc) the MEC for local government in the province.</p>	
<p>Implementation of municipality's supply chain management policy</p> <p>Section 111 requires each municipality and each municipal entity to have and implement a supply chain management policy gives effect to the relevant provisions of the Local Government: Municipal Finance Management Act. Section 173(1)(a)(ii) states that the accounting officer is guilty of an offence if he/she deliberately or in a grossly negligent way fails to take reasonable steps to implement the municipality's supply chain management policy.</p>	<p>Local Government: Municipal Finance Management Act, No. 56 of 2003, section 111 read with section 173</p>
<p>Monitor Compliance and municipal entities to be monitored</p> <p>The accounting officer of a parent municipality must monitor whether the accounting officer of any municipal entity under its shared or sole control has prepared and adopted its annual report and prepared and submitted its annual financial statements. Non-compliance, together with reasons for non-compliance, must be reported to the council of the parent municipality, the relevant provincial treasury and the Auditor-General.</p>	<p>Local Government: Municipal Finance Management Act, No. 56 of 2003, section 128</p>
<p>Oversight reports on annual reports</p>	<p>Local</p>

The municipal manager must attend council and council committee meetings where the annual report is discussed for the purpose of responding to questions concerning the report	Government: Municipal Finance Management Act, No. 56 of 2003, section 129(2)
Internal audit unit The municipal manager, in this role as accounting officer, receives advice from the Internal Audit Unit (which reports to the audit committee) on the implementation of the internal audit plan.	Local Government: Municipal Finance Management Act, No. 56 of 2003, section 165

The functions listed in this section are those imposed on the municipal manager as a consequence of his role as accounting officer and are limited to general functions prescribed by the Municipal Finance Management Act. This Act also details the instances in which the municipal manager can be found to have committed financial misconduct or a criminal offence.² In addition to these general functions, the regulations made in terms of the Act prescribed a large number of functions for the municipal manager.

Public Participation and Publications Duties	
Function	Act and Section
Public participation As head of administration, the municipal manager is, subject to the policy directions of the municipal council, responsible and accountable for facilitating participation by the local community in the affairs of the municipality.	Local Government: Municipal Systems Act, No. 32 of 2000, section 55(1)(n)
Community satisfaction As head of administration, the municipal manager is, subject to the policy directions of the municipal council, responsible and accountable for developing and maintaining a system whereby community satisfaction with municipal services is assessed.	Local Government: Municipal Systems Act, No. 32 of 2000 section 55 (o)

Function	Act and Section
Annual reports Immediately after an annual report is tabled in the council the accounting officer of the municipality must in accordance with section 21A of the Local Government: Municipal Systems Act, No. 32 of 2000 (a) make public the annual report; and (b) Invite the local community to submit representations in connection with the annual report.	Local Government: Municipal Finance Management Act, No. 56 of 2003, section 127(5)(a)
Public notice of council meetings	Local Government:

<p>The municipal manager must give notice to the public, in a manner determined by the council, of the date, time and venue of ordinary meeting of the council; and of every special or urgent meeting of the council; except when time constraints make this impossible.</p>	<p>Municipal Systems Act, No. 32 of 2000, section 19</p>
<p>Code of conduct The municipal manager must communicate sections of the Code of Conduct for municipal staff members that affect the public the local community.</p>	<p>Local Government: Municipal Systems Act, No. 32 of 2000 section 70(2)(b)</p>
<p>Resolutions levying fees, charges or tariffs After a resolution levying fees, charges or tariffs in respect of any function or service of the municipality has been passed, the municipal manager must, without delay-</p> <p>(a) conspicuously display of copy of the resolution for a period of at least 30 days at the main administrative office the municipality and at such other places within the municipality to which the public has access as the municipal manager may determine;</p>	<p>Local Government: Municipal Systems Act, No. 32 of 2000, section 75A(3)</p>
<p>Resolution levying fees, charges or tariffs (continued)</p>	
<p>(b) publish in a newspaper of general circulation in the municipality a notice stating that a copy of the resolution is available for public inspection during office hours at the main administrative office of the municipality and at the other places specified in the notice; and the date on which the determination will come into operation; and</p> <p>(c) seek to convey the information referred to in paragraph (b) to the local community by means of radio broadcasts and covering the area of the municipality.</p>	
<p>Accounting information to be placed on municipality's website</p> <p>1. The accounting officer of a municipality must 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 budget-related documents;</p> <p>(b) all budget-related policies;</p>	
<p>Accounting information to be placed on the municipality's website (continued)</p> <p>(c) all quarterly reports tabled in the council in terms of section 52 (d); and</p> <p>(d) any other documents that must be placed to the website in terms of this Act or any other applicable legislation, or as may be prescribed.</p> <p>2. A document referred to in subsection (1) must be placed on the website not later than five days after its tabling in the council or on the date on which it</p>	

must be made public, whichever occurs first.		
<p>Public notice of valuation rolls</p> <p>(1) The valuer of a municipality must submit the certified valuation roll to the municipal manager, and the municipal must within 21 days of receipt of the roll-</p> <ol style="list-style-type: none"> 1. publish in the prescribed form in the Provincial Gazette, and once a week for two consecutive weeks advertise in the media, a notice – <ol style="list-style-type: none"> (i) stating that the roll is open public inspection for a period stated in the notice, which may not be less than 30 days from the date of publication of the last notice; and 		Local Government: Municipal Property Rates Act, No. 6 of 2004 section 49
<p>Public notice of valuation rolls (continued)</p> <ol style="list-style-type: none"> 2. disseminate the substance of the notice referred to above to the local community in terms of Chapter 4 of the Local Government: Municipal Systems Act, No. 32 of 2000; and 3. serve, by ordinary mail or, if appropriate, in accordance with section 115 of the Local Government: Municipal Systems Act, No. 32 of 2000, on every owner of property listed in the valuation a copy of the notice referred to above together with an extract of the valuation roll pertaining to that owner’s property. <p>(2) If the municipality has an official website or another website available to it, the notice and the valuation roll must also be published on that website.</p>		
<p>Objections of valuation roll</p> <p>A municipal must within a period of 15 days of the expiry of the period for lodging objections, submit all objections to the municipal valuer, who must promptly decide and dispose of the objections in terms of section 51.</p> <p>Objectors who cannot read or write must be assisted by the municipal manager.</p>		Local Government: Municipal Property Rates Act, No. 6 of 2004, section 50(5) Local Government: Municipal Property Rates Act, No. 6 of 2004, section 50(3)
<p>Access to municipal records and documents</p> <ol style="list-style-type: none"> 1. All records and documents of the municipality are in the custody of the municipal manager, except where otherwise provided. 2. The municipal manager is designated as the “information officer” for the purposes of the Promotion of Access to Information Act. 3. The Act then goes on to assign responsibilities to the municipal manager in respect of the following: 		Local Government: Municipal Systems Act, No. 32 of 2000, section 117 Promotion of Access to Information Act, No. 2 of 2000, section 1 Promotion of Access to Information Act, No.2 of 2000,19
<p>Access to municipal records and documents (continued)</p>		Promotion of Access to Information Act, No. 2 of

<ul style="list-style-type: none"> ▪ The information officer must render reasonable assistance, free of charge in order to assist persons requesting access to records of the body. ▪ Requests must be transferred for information to other public bodies where certain conditions are present ▪ Records must be preserved until after all processes relating to the request for access to that record have been finalised. ▪ Prescribed fees must be paid. Where records cannot be found, an affidavit or affirmation giving a full account of all steps taken to find the record must be provided by the information officer. This must include all communications with every person who conducted a search on behalf of the information officer. 	<p>2000, section 20</p> <p>Promotion of Access to Information Act, No. 2 of 200, section 21</p> <p>Promotion of Access to Information Act, No. 2 of 2000, section 22</p> <p>Promotion of Access to Information Act, No. 2 of 2000, section 23</p> <p>Promotion of Access to Information Act, No. 2 of 2000, section 24</p> <p>Promotion of Access to Information Act, No. 2 of 2000, section 25</p>
<p>Access to municipal records and documents (continued)</p> <ul style="list-style-type: none"> ▪ Access to requested information may be deferred if certain prescribed conditions are met (where the requested information will soon be published). ▪ Decision on request and notice thereof to be completed by information officer within 30 days of receipt of request. ▪ Period to deal with request may be extended in certain prescribed circumstances. ▪ Further responsibilities are assigned in respect of sections of the Promotion of Access to Information Act dealing with: <ul style="list-style-type: none"> • access and forms of access; • access to health or other records; • grounds for refusal of access of records; • third party notification and intervention. 	<p>Promotion of Access to Information Act, No. 2 of 2000, section 26</p> <p>Promotion of Access to Information Act, sections 29 and 30 Chapters 4 and 5</p>

Notification and Reporting Requirements	
Function	Act and Section
Integrated development plan (IDP) The municipal manager of a municipality must submit a copy of the IDP as adopted by the council of the municipality,	Local Government: Municipal Systems Act, No. 32 of

and any subsequent amendment to the plan, to the MEC for local government in the province within ten days of adoption or amendment of the plan. ³	2000,section 32
Resolution levying fees, charges or tariffs A copy of the newspaper notice contemplated in section 75A (3) (b) must be sent forthwith by the municipal manager to the MEC for local government.	Local Government: Municipal Systems Act, No. 32 of 2000, section 75 A(4)

Function	Act and Section
Annual reports Immediately after an annual report is tabled in the council the accounting officer of the municipality must submit the annual report to the auditor-General, the relevant provincial treasury and the provincial department responsible for local government in the province.	Local Government: Municipal Finance Management Act, No. 56 of 2003, section 127(5)(b)
Annual financial statements The accounting officer must 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. In addition , municipalities having sole and effective control of entities must prepare consolidated annual financial statements in terms of section 122(2), and submit them to the Auditor – General within three months after the end of the financial year to which those statements relate.	Local Government: Municipal Finance Management Act, No. 56 of 2003, section 126(1)

Function	Act and Section
Expenditure on staff benefits The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits.	Local Government: Municipal Finance Management Act, No. 56 of 2003, section 66
Impending shortfalls, overspending and overdrafts 1) The accounting officer of the municipality must report in writing to the municipal council- (a) any impending (i) shortfalls in budgeted revenue; and (ii) overspending of the municipality's budget; and (b) any steps taken to prevent or rectify such shortfalls overspending.	Local Government: Municipal Finance Management Act, No.56 of 2003, section 70

Functions	Act and Section
<p>Impending shortfalls, overspending and overdrafts (continued)</p> <p>(2) 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, the accounting officer of the municipality must promptly notify the National Treasury in the prescribed format of-</p> <ul style="list-style-type: none"> (a) the amount by which the accounts are overdrawn; (b) the reasons for the overdrawn account or accounts; and (c) the steps taken or to be taken to correct the matter. <p>(3) When determining the net overdrawn position for purposes of subsection (2), the accounting officer must exclude any amounts reserved or pledged for any specific purpose or encumbered in any other way.</p>	
<p>Monthly budget statements</p> <p>(1) The accounting officer of a municipality must by no later than ten working days after the end of each month, submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format in 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> <ul style="list-style-type: none"> (a) actual revenue, per revenue source; (b) actual borrowings; (c) actual expenditure, per vote; (d) actual capital expenditure, per vote; (e) the amount of any allocations, excluding expenditure on – <ul style="list-style-type: none"> (i) its share of the local government equitable share; and 	<p>Local Government: Municipal Finance Management Act, No. 56 of 2003, section</p>
<p>Function</p>	<p>Act and Section</p>
<p>Monthly budget statements (continued)</p> <ul style="list-style-type: none"> (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and (f) when necessary, and explanation of- <ul style="list-style-type: none"> (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote; (ii) any material variances from the service delivery and budget implantation plan; and 	

<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>	
<p>Monthly budget statements (continued)</p> <p>(2) The statement must include-</p> <p>(a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and</p> <p>(b) the prescribed information relating to the state of the budget of the budget of each municipal entity as provided to the municipality in terms of section 87(10).</p> <p>(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.</p> <p>(4) The statement of the provincial treasury must be in the format of a signed document and in electronic format.</p>	
<p>Monthly budget statements (continued)</p> <p>(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1) (e) during any particular month must, must by no longer than ten working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national and provincial organ of state or municipality which transferred the allocation.</p> <p>(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format in the state of the municipalities' budgets, per municipality and municipal entity</p>	
<p>Monthly budget statements (continued)</p> <p>(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format the state of municipalities' budget per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.</p>	
<p>Mid-year budget and performance assessment:</p> <ul style="list-style-type: none"> ▪ The accounting officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year.⁴ 	<p>Local Government: Municipal Finance Management Act, No. 56 of 2003, section 72</p>
<p>Mid-year budget and performance assessment (continued)</p> <ul style="list-style-type: none"> ▪ The accounting officer of a municipality must by 25 January of each year assess the performance of the municipality 	

<p>during the first half of the financial year.s</p> <ul style="list-style-type: none"> ▪ Upon completion of assessment, the municipal manager must submit a report on such assessment to- <ul style="list-style-type: none"> (i) the mayor of the municipality; (ii) the National Treasury; and (iii) the relevant provincial treasury. ▪ The accounting officer must, as part of the review- <ul style="list-style-type: none"> (a) make recommendations as to whether an adjustments budget is necessary; and 	
<p>Mid-year budget and performance assessment (continued) (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.</p>	
<p>Reports on failure to adopt or implement budget-related and other policies The accounting officer must inform the provincial treasury, in writing, of-</p> <ul style="list-style-type: none"> (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; and (b) any non-compliance by a political structure or office bearer of the municipality with any such policy. 	<p>Local Government: Municipal Finance Management Act, No. 56 of 2003, section 73.</p>
<p>General reporting obligation (1) The accounting officer of a municipality must submit to the National Treasury, the provincial treasury, the department of 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.</p>	<p>Local Government: Municipal Financial Management Act, 56 of 2003, section 74</p>
<p>General reporting obligation (continued) (2) If the accounting officer of a municipality is unable to comply with any of the responsibilities in terms of this Act, he or she must promptly report the inability, together with reasons to the mayor and the provincial treasury.</p>	

Function	Act and Section
<p>Access to public records: Reports to Minister The municipal manager, in his role as information officer of the municipality must, on a periodic basis not less frequently than once each year, submit to the Minister a description of-</p> <ul style="list-style-type: none"> (a) the categories of records of the public body that are automatically available without a person having to request access in terms of the Promotion of Access to Information Act, No. 2 of 2000, including such categories available- 	<p>Promotion of Access to Information Act, No. 2 of 2000, section 15</p>

<ul style="list-style-type: none"> (i) for inspection of terms of legislation other than this Act; (ii) for purchase or copying from the body free of charge; and (iii) from the body free of charge; and (iv) how to obtain access to such records 	
<p>Promotion of Access to Information Act, No. 2 of 2000: Reports to Human Rights Commission⁶ The information officer must annually submit a detailed report to the Human Rights Commission. The report must collate all Promotion of Access to Information Act related information for that year in the municipality.</p>	<p>Promotion of Access to Information Act, No. 2 of 2000, section 32</p>