

Reference: T8/10/7

TREASURY CIRCULAR MUN NO. 13/2014

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THE MAYOR, BEAUFORT WEST MUNICIPALITY: MR HT PRINCE

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THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT

THE CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS – NATIONAL TREASURY (MR J HATTINGH)

THE CHIEF DIRECTOR: MFMA IMPLEMENTATION – NATIONAL TREASURY (MR TV PILLAY)

MUNICIPAL WEBSITE GUIDELINE

1. THE PURPOSE

The purpose of this guideline is to provide municipalities with guidance in order to address non-compliance to section 75 of the Municipal Finance Management Act; (Act 56 of 2003) ("the MFMA"). This document aims to:

- Give guidance on all financial and non-financial information that should be published on the municipal website.
- Recommend a format in which financial and non-financial information can be displayed on a municipal website to improve transparency.
- Improve accountability and transparency to communities in terms of financial information.
- Provide a compliance checklist to comply with S75 of the MFMA and S21A and B of the Municipal Systems Act ("MSA") as amended.

2. BACKGROUND

Municipalities are required to develop and maintain a functional website that displays relevant information as per the requirements of S75 of the MFMA and S21A and B of the Municipal Systems Act ("MSA") as amended.

The website should serve as a mechanism to promote accountability and transparency to communities and therefore information posted should be accurate and timeously updated.

The municipal website is a key communication mechanism in terms of service offering, information sharing and public participation. It is a communication tool that should allow easy and convenient access to relevant information. The municipal website should serve as an integral part of the municipality's communication strategy.

Section 75 of the MFMA requires the following:

A municipality is required to place key documents and information on its website. S75 stipulates which financial information should be publicly available. This includes:

- Annual and adjustment budgets and all budget related documents
- All budget related policies
- Annual report
- All performance agreements for employees appointed as per S57 of MSA

- All service delivery agreements¹
- All long-term borrowing contracts
- All supply chain management contracts above a prescribed value
- An information statement containing a list of assets over prescribed value, as indicated in the asset management policy of the municipality that was approved by council, that have been disposed of in terms of section 14(2) or (4) of the MFMA during the previous quarter²
- Contracts to which section 33(1) and (3) apply³
- Private-public partnership agreements referred to in section 120⁴
- All quarterly reports tabled in the council in terms of section 52(d)⁵
- Any other documentation that must be placed on the website in terms of this Act or any other applicable legislation, or as may be prescribed (see section 4 of the guidance document)

3. MUNICIPAL WEBSITE SELF-ASSESSMENT CHECKLIST

The table below is the Provincial Treasury municipal website self-assessment checklist that gives guidance to municipalities about the information and documents that should be published on the website.

Municipal Website Self-Assessment Checklist			
Municipal contact details	Time Frames	Legislation	Yes/No
Full Council details	Immediately after municipal website has been developed or after changes took effect	Section 14; PAIA, No 2 of 2002	
Contact details of the Municipal Manager			
Contact details of the CFO			
Physical address of the Municipality			
Postal address of the Municipality			
Documents that must be published			
All budget-related documents: <ul style="list-style-type: none"> • Draft Budget • Adjusted budget • Adopted Budget • Budget related policies • Section 52 of the MFMA 	Published within 5 days after it has been tabled in council or on the date on which it must be made public, whichever occurs first	Section 75; of the MFMA; 2003 (No 56 of 2003)	

¹ **MSA ACT, 2000** states that 'service delivery agreement' means an agreement between a municipality and an institution or person mentioned in section 76(b) in terms of which a municipal service is provided by that institution or person, either for its own account or on behalf of the municipality.

² **Section 14(2) or (4) of the MFMA, 2003** – disposal of capital assets.

³ **Section 33 sub section (1) and (3) of the MFMA, 2003** – contracts having future budgetary implications.

⁴ **Section 120 of the MFMA, 2003** – conditions and process for public-private partnerships.

⁵ **Section 52(d) of the MFMA, 2003** – general responsibilities of mayors.

Municipal Website Self-Assessment Checklist			
Municipal contact details	Time Frames	Legislation	Yes/No
All budget-related policies <ul style="list-style-type: none"> • Asset management • Customer care, credit control & debt collection • Indigent • Funds and Reserves • Investment & Cash Management • Rates • Supply Chain Management • Tariffs • Virement • Petty Cash • Travel and Subsistence • Long term financial policy • Grants-In-Aid Policy • Borrowing 	Published within 5 days after it has been tabled in council or on the date on which it must be made public, whichever occurs first	Section 75; of the MFMA; No 56 of 2003	
Annual report	Published within 5 days after it has been tabled in council or on the date on which it must be made public, whichever occurs first	Section 75; of the MFMA; No 56 of 2003	
The annual performance agreements for the municipal manager and other senior managers are placed on the website. <ul style="list-style-type: none"> • The date these agreements were posted on the website is shown 	No later than 14 days after the approval of the municipality's service delivery and budget implementation plan	Section 53 (3)(b); of the MFMA; No 56 of 2003	
All service delivery agreements	Published within 5 days after it has been tabled in council or on the date on which it must be made public, whichever occurs first	Section 75; of the MFMA; No 56 of 2003	
All long-term borrowing contracts	Published within 5 days after it has been tabled in council or on the date on which it must be made public, whichever occurs first	Section 75; of the MFMA; No 56 of 2003	
All supply chain management contracts above R30 000	Published for at least 7 days	Section 18(a) The National SCM Regulation; 2005	
An information statement of capital assets that have been disposed	Immediately after been disposed, when feasible to publish on the website	Section 14(2) MFMA; No 56 of 2003	
Contracts which impose a financial obligation on the municipality beyond 3 years	60 days prior to relevant council meetings and 5 days after it has been tabled in council or on the date on which it must be made public	Section 33; MFMA; No 56 of 2003	

Municipal Website Self-Assessment Checklist			
Municipal contact details	Time Frames	Legislation	Yes/No
Private-public partnerships agreements	60 days prior to relevant council meetings and 5 days after it has been tabled in council or on the date on which it must be made public	Section 120 (6)(b) MFMA; No 56 of 2003	
All quarterly reports tabled in council	Published within 5 days after it has been tabled in council or on the date on which it must be made public, whichever occurs first	Section 75; of the MFMA; No 56 of 2003	
Other documentation that must be placed on the website in terms of MFMA or other applicable legislation, or as may be prescribed			
Public invitations for formal price quotations	Published for at least 7 days	Section 18(a) The National SCM Regulation; 2005	
Public invitations for competitive bids	Published for a period of 14 – 30 days	Section 22; The National SCM Regulation; 2005	
The number of quarterly reports tabled to council on the implementation of the budget	30 days of the end of each quarter	Section 52(d); MFMA; No 56 of 2003	
Oversight reports	By no later than two months from the date on which the annual report was tabled in the council	Section 129(3); MFMA; No 56 of 2003	
Monthly budget statement	No later than 10 working days after the end of each month	Section 71; MFMA; No 56 of 2003	
Mid-year budget and performance assessment	When submit to National and Provincial Treasury	Section 72; MFMA; No 56 of 2003	
The IDP is placed on the website <ul style="list-style-type: none"> • Date the IDP was posted on the website is shown 	No later than 14 days after the approval	Section 25(4)(b); MSA; No 32 of 2000	
The SDBIP is placed on the website <ul style="list-style-type: none"> • Date the SDBIP was posted on the website is shown 	No later than 14 days after the approval	Section 53 (3)(a); MFMA; No 56 of 2003	
Local economic development <ul style="list-style-type: none"> • Local Economic Development Strategy • LED Policy Framework • Economic Profile • LED Projects 	No later than 14 days after the approval of the IDP	Section 26(c); MSA; No 32 of 2000	
The establishment of , or participation in, a municipal entity or any other entity	At least 90 days before the meeting of the municipal council at which the proposed establishment of the entity	Section 84(2)(a)(i)(aa); MFMA; No 56 of 2003	

Municipal Website Self-Assessment Checklist			
Municipal contact details	Time Frames	Legislation	Yes/No
Municipal entity's budget	Published within 5 days after it has been tabled in council or on the date on which it must be made public, whichever occurs first	Section 87(10)); MFMA; No 56 of 2003	
Municipal entity's Mid-year budget and performance assessment	After submitting a report on such assessment to— (i) the board of directors of the entity; and (ii) the parent municipality of the entity. As required by section 88; MFMA; No 56 of 2003	Section 88(2); MFMA; No 56 of 2003	
Delegations	The municipal delegations should be published on the website in order to promote transparency.	Section 79; MFMA; No 56 of 2003	
Internal Audit charter	The charter outlines the mandate of internal audit and serves as the statement of purpose, authority and responsibility	Section 165; MFMA; No 56 of 2003 MFMA Circular 65	
	The chief audit executive must periodically review the internal audit charter and present it to the audit committee for approval and the municipal manager for acceptance.	ISPIIA 1000	
Audit Committee charter	A charter is the written terms of reference approved by the Council which outlines the mandate of the audit committee. A charter should be used to guide the activities of an audit committee on an on-going basis. Following approval, the audit committee charter should be published on the municipal website to promote awareness to all stakeholders. The charter should be reviewed annually and updated to ensure relevance and consistency.	Section 166; MFMA; No 56 of 2003 Municipal Systems Act (No 32 of 2000) MFMA Circular 65	

Municipal Website Self-Assessment Checklist			
Municipal contact details	Time Frames	Legislation	Yes/No
Risk Management Policy	Risk Management Policy refers to the municipalities' stance on risk management and is approved by council. The Risk Management policy should therefore be published on the website in order for the public to be aware of the municipalities' stance on risk management.	Section 62(1)c(i) MFMA; No 56 of 2003	
Budget and Treasury Office' structure	The organisational/Budget and Treasury Office structure should be published on the website to inform the public about the municipality's lines of authority.	Section 80(1) MFMA; No 56 of 2003	
Internship Framework/Policy	One of the Conditions of the Financial Management Grant is the appointment of at least five interns over a multi-year period within the Budget and Treasury Office. The Internship framework/policy should therefore be published on the website in order for the make public aware of the municipalities' internship programme opportunities.	Schedule 5B; Vote 10 (b); Division of Revenue Act, Act No. 2 of 2013	

NOTE:

- If a document is not applicable to be loaded, it should be indicated in that specific folder. E.g. According to MFMA, section 75, the municipality should publish a list of disposed assets, but if there were no disposed assets then it should be stated in that particular folder.
- It also advised that municipalities should update their websites regularly (e.g weekly) and indicate date on which the documents were uploaded, as per the MFMA Compliance Calendar that was issued by National Treasury.

4. FINANCIAL INFORMATION, REPORTS AND OTHER RELEVANT DOCUMENTS

The layout of the website is not prescriptive and enforceable however municipalities are encouraged to utilise this document as guidance to assist with the user friendliness of the website in terms of the accessibility of financial documents.

The table below is an illustration of how documents can be placed in a financial tab and different folders for easy browsing.

Tab	Main Heading	Folder	Sub folder
Documents	Financial information and Reports	Budget (Financial Year)	Draft budget
			Adjusted budget
			Adopted budget
			Budget related policies
			Section 52 of the MFMA; No 56 of 2003 (General responsibilities)
			SDBIP
		IDP and Public Participation	IDP
			Public Participation
		Supply Chain Management (Financial Year)	List of disposed Assets
			Database registration forms
			Long Term borrowing contracts
			SCM contracts
			Section 33 of the MFMA; No 56 of 2003 (Contracts having future budgetary) implications
	Section 37 of the MFMA; No 56 of 2003 (Unsolicited Bids/Contracts)		
	Public-Private Partnership agreement		
	Service delivery agreements		
	SCM Policies		
	Reports (Financial Year)	Annual Report	
		Oversight reports	
		Quarterly reports tabled in council	
Financial Statement			
Local economic development	Local economic development (Financial Year)	<ul style="list-style-type: none"> • Local Economic Development Strategy • LED Policy Framework • Economic Profile • LED Development Framework • LED Projects 	
Budget and Treasury Office structure; and Delegations	BTO structure and delegations documents	<ul style="list-style-type: none"> • BTO Structure • BTO delegations • SCM Delegations 	
Records Management	Records Management documents	<ul style="list-style-type: none"> • Records Management Policy • Records Management Strategy 	
Performance Management	Performance Management Documents	<ul style="list-style-type: none"> • Performance Management Policy • Performance Management Agreements • Performance audit charter 	

Tab	Main Heading	Folder	Sub folder
	Assurance Functions	Internal Audit	<ul style="list-style-type: none"> Internal Audit charter
		Audit Committee	<ul style="list-style-type: none"> Audit Committee charter
		Risk Management	<ul style="list-style-type: none"> Risk Management Policy Fraud Prevention Plan
	Municipal Finance Management Internship programme	Municipal Finance Management Internship programme documents	<ul style="list-style-type: none"> Internship Programme Policy Internship Programme Framework

5. CONCLUSION

It is envisaged that this guidance document will not only enable compliance with section 75 of the MFMA, but also provide a comprehensive and user friendly website that promotes accountability and transparency. Furthermore, a user friendly website that is timeously and accurately updated will maximise the communication between the municipality and its stakeholders.

The information officer of a public body should submit to the Minister information as per section 15 of the Promotion of Access to Information Act ('PAIA').



MR B VINK
SENIOR MANAGER: FINANCIAL GOVERNANCE
DATE: 31/3/2014