

## **06 Who should undertake MFMA Learning?**

**NOTE:** MFMA learning concentrates on key principles and concepts. No previous knowledge or experience is required although a good knowledge of the English language is essential. Learners are not required to have an accounting or finance background.

The primary audience for this learning programme is municipal councillors and officials with a key role to play in municipal finance management. The programme has therefore been designed to be delivered to a wide audience. Those with good experience and knowledge of the MFMA will find this useful revision and may even gain a better understanding of the broader reform principles. Municipalities would do well to include this as part of an induction package for new officials and councillors with key roles in financial management.

Mayors, municipal managers and chief financial officers must have an excellent grasp of the concepts and principles covered in this programme. Other councillors and senior managers will also find these modules useful to review how the MFMA impacts on their roles and responsibilities. It also goes without saying that all municipal finance officials should have a strong understanding of the concepts and principles covered in these modules. Likewise, board members and officials of municipal entities will also need a sound understanding of this material as they must operate within the financial management framework provided by the MFMA. Finally, officials in other spheres of government providing support to municipalities will also benefit from undertaking the modules.

The primary target group is:

### Municipalities

- The mayor
- Councillors in the mayoral and finance committees
- Councillors dealing with IDP and budget processes
- Councillors dealing with financial and non-financial reporting including performance management systems, monthly financial reporting, reporting against the service delivery and budget implementation plan (SDBIP), annual financial statements, annual report and oversight report.
- The municipal manager (accounting officer under the MFMA)
- The chief financial officer
- All senior managers reporting to the municipal manager
- Officials dealing with the IDP and budget processes
- Officials dealing with financial and non-financial reporting including: performance management systems, monthly financial reporting, reporting against the service delivery and budget implementation plan (SDBIP), annual financial statements, annual report and oversight report.
- Officials dealing with supply chain management
- Financial management interns and
- Other councillors and officials interested in municipal finance management

Secondary target groups include:

Municipal Entities

- As for municipalities except replace “councillor” with “board member” and “municipal manager” with “chief executive officer”

Other

- Officials in government departments and other organisations providing support to local government with regard to implementation of the MFMA
- Students of various accredited courses as appropriate
- Any other person with an interest in municipal finance management