

Municipal Finance Management Act

Implementation Dates

13 July 2004

This table is provided as a tool to assist municipalities and stakeholders implement the Municipal Finance Management Act 2003, (MFMA). It has been prepared from two related Government Gazette notices issued by the Minister of Finance, as follows:

- ? Gazette No. 26510 Notice No. 772 (25 June 2004) – issued pursuant to section 180 of the MFMA
- ? Gazette No. 26511 Notice No. 773 (1 July 2004) – issued pursuant to section 177 of the MFMA

Please note that two versions of the table are provided on the Excel spreadsheet. Workbook one contains a simple version that will be suitable for most needs. Workbook two reconciles this against the section 177 and 180 gazette notices.

A copy of both gazette notices are available on the National Treasury website:
www.treasury.gov.za/mfma

Requests for assistance with the MFMA should be directed to the dedicated email address:
mfma@treasury.gov.za

Date of effect (section 180)

The section 180 notice brings the MFMA into effect on 1 July 2004, excluding a small number of sections which take effect on later dates as specified.

Delays and exemptions: municipal capacity (section 177)

The purpose of the section 177 notice is to delay or exempt various sections of the MFMA for a period of time according to the capacity of each municipality.

Delays and exemptions are based on whether a municipality has been determined as having a low, medium or high level of capacity to implement the MFMA. Municipalities with a higher capacity will be required to comply with the MFMA sooner than those with a lower capacity.

It is important to note that whilst the majority of provisions within the MFMA take effect on 1 July 2004, municipalities are exempted from complying with a number of provisions until later dates. This exemption is based on the capacity allocated to each municipality, which is contained in Government Gazette notice 26511 (see notes above on how to obtain a copy).

Whilst these dates are intended as compliance dates, municipalities are urged to apply the spirit of the legislation and comply with the MFMA sooner wherever possible.

Instructions for the user

1. Column one contains the chapter and section numbers, e.g. **1.14** refers to chapter 1 section 14.
2. Column two contains a simplified description.
3. The remaining columns contain the implementation dates, which may be specified to take effect according to the financial year or budget year.
4. Three workbooks are included namely: "*Instructions*", "*MFMA Implementation Dates*" (condensed version) and "*Reconciliation to Gazettes*" (describes the delays and exemptions in more detail).

Municipal Finance Management Act 2003 Implementation Dates - Section Order		Date Applicable			
		Generally	Municipalities by Capacity		
MFMA Clause (Chapter & Section)	Short Description	All Municipalities and or Organs of State	High Capacity	Medium Capacity	Low Capacity
	Interpretation				
1.01	Definitions	1/7/2004			
1.02	Object of Act	1/7/2004			
1.03	Institutions to which Act applies	1/7/2004			
1.04	Amendments to the Act	1/7/2004			
	Supervision				
2.05 (1), (2), (5), (6), (7)	Functions of national and provincial treasuries	1/7/2004			
2.05 (3), (4) & (8)	Functions of provincial treasuries where capacity is required to be built	1/7/2005			
2.06	Delegations by NT	1/7/2004			
	Revenue				
3.07	Opening bank accounts	1/7/2004			
3.08	Primary bank accounts	1/7/2004			
	Bank details provided to Provincial Treasury and Auditor				
3.09	General	1/4/2005			
3.10	Control of bank accounts	1/7/2004			
3.11	Withdrawals from bank accounts	1/7/2004			
3.12	Relief, charitable and trust funds	1/7/2004			
3.13	Cash management & investments	1/7/2004			
3.14	Disposal of capital assets	1/7/2004			
	Budgets				
4.15(a)	Appropriation of funds for expenditure - approved budget	2004/05 budget			
4.15(b)	Appropriation of funds for expenditure - votes	2005/06 budget			
4.16 (1) & (3)	Annual budgets - approval before start of financial year	2004/05 budget			
4.16(2)	Annual budgets - tabled 90 days before start of financial year	2005/06 budget			
4.17(1)(c), (d)(ii) and (3)(b)	Contents of budgets and supporting documents - multi year budget and actual revenue and expenditure by vote for the financial year preceding the current year	BY CAPACITY	2005/06 budget	2006/07 budget	2007/08 budget
4.17 (balance)	Contents of budgets and supporting documents	2005/06 budget			
4.18	Funding of expenditure	2005/06 budget			
4.19	Capital projects	BY CAPACITY	2005/06 budget	2006/07 budget	2007/08 budget
4.20	Matters to be prescribed	2005/06 budget			
4.21	Budget preparation process	2005/06 budget			
4.22	Publication of annual budget	2005/06 budget			
4.23	Consultations on budgets - Government & community	2005/06 budget			
4.24 (2)(c)(iii)	Approval of annual budgets - measurable performance objectives	BY CAPACITY	2005/06 budget	2006/07 budget	2007/08 budget
4.24(3)	Accounting officer to submit budget to NT and PT	1/4/2005			
4.24 (Balance)	Approval of annual budgets	2005/06 budget			
4.25(1) & (2)	Failure to approve budget before start of budget year - process to follow for approving budget	2005/06 budget			
4.25 (3)	Failure to approve budget before start of budget year - mayor to comply with section 55	2004/05 budget			
4.26	Consequences of failure to approve budget	2004/05 budget			
4.27	Non-compliance with this Chapter	1/7/2004			
4.28	Municipal adjustments budgets	2005/06 budget			
4.29	Unforeseen and unavoidable expenditure	1/7/2004			
4.30	Unspent funds	2004/05 budget			
4.31	Shifting funds between multi-year appropriations	2005/06 budget			
4.32	Unauthorised, irregular or fruitless and wasteful expenditure	2004/05 budget			
4.33	Contracts having future budgetary implications	1/7/2004			

Municipal Finance Management Act 2003 Implementation Dates - Section Order		Date Applicable			
		Generally	Municipalities by Capacity		
MFMA Clause (Chapter & Section)	Short Description	All Municipalities and or Organs of State	High Capacity	Medium Capacity	Low Capacity
	Co-operative Government				
5.34(1), (2) & (4)	Capacity building	1/7/2004			
5.34 (3)	Capacity building - specific requirements of a provincial government	1/7/2005			
5.35	Promotion of co-operative government	1/7/2004			
5.36	National and provincial allocations to municipalities	2004/05 budget			
5.37 (1)	Promotion of co-operative government by municipalities	1/7/2004			
5.37(2)	Promotion of co-operative government by municipalities - notification of allocations from municipalities to other municipalities	2005/06 budget			
5.38	Stopping of funds to municipalities	1/4/2005			
5.39	Stopping of equitable share allocations	1/4/2005			
5.40	Stopping of other allocations	1/4/2005			
5.41	Monitoring of prices and bulk resources	1/4/2005			
5.42	Price increases of bulk resources	1/4/2005			
5.43	Tax and tariff capping on municipalities	1/7/2004			
5.44	Disputes between organs of state on tariffs	1/7/2004			
	Debt				
6.45(4)(a)	Short-term debt - repayment within the financial year	1/7/2008			
6.45 (balance)	Short-term debt	1/7/2004			
6.46	Long-term debt	1/7/2004			
6.47	Conditions applying to debt	1/7/2004			
6.48	Debt security	1/7/2004			
6.49	Debt disclosure	1/7/2004			
6.50	Municipal guarantees	1/7/2004			
6.51	National and provincial guarantees	1/7/2004			
	Mayors				
7.52	General responsibilities of mayors	1/7/2004			
7.53 1(c)(ii)&(iii), & (3)	Mayor-budget processes and related matters - service delivery & budget implementation plans and performance agreements (SDBIP)	BY CAPACITY	2005/06 SDBIP	2006/07 SDBIP	2007/08 SDBIP
7.53 (balance)	Mayor-budget processes and related matters	2005/06 budget			
7.54 (1)(b),(c),(d)(i), (3)	Mayor-serious financial problems - service delivery and budget implementation plan	BY CAPACITY	2005/06 budget	2006/07 budget	2007/08 budget
7.54 (balance)	Mayor-serious financial problems	1/7/2004			
7.55	Mayor-report to provincial executive	1/7/2004			
7.56	Mayor-rights and powers over municipal entities	1/7/2004			
7.57	Mayor-municipalities which do not have mayors	1/7/2004			
7.58	Mayor-municipalities with executive committees	1/7/2004			
7.59	Mayor-delegations of mayoral powers and duties	1/7/2004			
	Municipal Officials				
8.60	Municipal Manager to be accounting officer	1/7/2004			
8.61	Fiduciary responsibilities of accounting officer	1/7/2004			
8.62(1)(c) & (f)(i)(ii)(iii)	Accounting officer - general financial management functions, full and proper records of financial affairs in accordance with prescribed norms and standards, maintains effective efficient and transparent systems (financial & risk management and internal control, internal audit according to any prescribed norms and standards), tariff policy and rates policy	BY CAPACITY	2005/06 year	2006/07 year	2007/08 year
8.62(1)(f)(iv)	Accounting officer-full and proper records, supply chain management policy	BY CAPACITY	1/12/2004	2006/07 year	2007/08 year
8.62 (balance)	Accounting officer-general financial management functions	1/7/2004			
8.63 (2)	Accounting officer to take all reasonable steps to ensure asset and liability management systems are in place	BY CAPACITY	2005/06 year	2006/07 year	2007/08 year
8.63 (1)	Accounting officer responsible for asset and liability management	1/7/2004			

Municipal Finance Management Act 2003 Implementation Dates - Section Order		Date Applicable			
		Generally	Municipalities by Capacity		
MFMA Clause (Chapter & Section)	Short Description	All Municipalities and or Organs of State	High Capacity	Medium Capacity	Low Capacity
8.64	Accounting officer responsible for revenue management	1/7/2004			
8.65(2)(j)	Accounting officer responsible for expenditure management - all financial accounts closed and reconciled at the end of each month	BY CAPACITY	2005/06 year	2006/07 year	2007/08 year
8.65(balance)	Accounting officer responsible for expenditure management	1/7/2004			
8.66	Accounting officer-expenditure on staff benefits	1/7/2004			
8.67	Accounting officer-funds transferred to organisations	1/7/2004			
8.68	Accounting officer-budget preparation	1/7/2004			
8.69(1) & (2)	Accounting officer responsible for monitoring of revenue and expenditure	1/7/2004			
8.69(3)	Accounting officer - submission of draft service delivery and budget implementation plan (SDBIP)	BY CAPACITY	2005/06 SDBIP	2006/07 SDBIP	2007/08 SDBIP
8.70	Accounting officer-shortfalls, overspending and overdrafts	1/7/2004			
8.71(1)(e),(f), (5),(6), (7)	Accounting officer-monthly budget statements DORA	1/12/2004			
8.71(1)(a)(b) (g)(iii), (2) (3) & (4)	Accounting officer-monthly budget statements	BY CAPACITY	2004/05 year	2005/06 year	2006/07 year
8.71(1)(c)& (d)&(g)(i)(ii)	Accounting officer-monthly budget statements, expenditure by vote	BY CAPACITY	2005/06 year	2006/07 year	2007/08 year
8.72 (1)(a)(i)(iii)(iv), (1)(b), (2) & (3)	Accounting officer-midyear budget and performance assessment	BY CAPACITY	2004/05 year	2005/06 year	2006/07 year
8.72(1)(a)(ii)	Accounting officer-midyear budget and performance assessment - service delivery and budget implementation plan	BY CAPACITY	2005/06 year	2006/07 year	2007/08 year
8.73	Accounting officer-reports on failure to implement budget policies	2005/06 budget			
8.74	Accounting officer-general reporting obligation	1/7/2004			
8.75	Accounting officer-information to be placed on websites	BY CAPACITY	2005/06 year	2006/07 year	2007/08 year
8.76	Protection of accounting officer	1/7/2004			
8.77	Top management - compositions and responsibility to assist accounting officer	1/7/2004			
8.78	Senior managers and other officials exercising financial management responsibilities	1/7/2004			
8.79	Delegations for financial management	1/7/2004			
Budget & Treasury Office					
9.80	Budget and treasury office establishment	BY CAPACITY	1/7/2005	1/7/2005	1/7/2006
9.81	Role of CFO	1/7/2004			
9.82	Delegations by CFO	1/7/2004			
9.83	Competency levels of professional financial officials	1/7/2006			
Entities					
10.84	Entities-financial implications for municipalities	1/7/2004			
10.85	Entities-bank accounts	1/7/2004			
10.86	Entities-bank account details	1/7/2004			
10.87 (1)to(10)	Entities-budgets	2005/06 budget			
10.87(11)to(14)	Entities-monthly budget statements	1/7/2004			
10.88(1)(a)(i) 87(11)	Entities-midyear budget and performance assessment-taking into account monthly statements referred to in sec	1/7/2005			
10.88 (balance)	Entities-mid-year budget and performance assessment	1/7/2004			
10.89	Entities-staff matters	1/7/2004			
10.90	Entities-disposal of capital assets	1/7/2004			
10.91	Entities-financial year	1/7/2005			
10.92	Entities-audit	1/7/2004			
10.93	Entities-chief executive officer to be accounting officer	1/7/2004			
10.94	Entities-fiduciary duties of accounting officers	1/7/2004			
10.95	Entities-general responsibilities of accounting officers	1/7/2004			
10.96	Entities-asset management	1/7/2004			
10.97	Entities-revenue management	1/7/2004			

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		Generally	Municipalities by Capacity		
MFMA Clause (Chapter & Section)	Short Description	All Municipalities and or Organs of State	High Capacity	Medium Capacity	Low Capacity
10.98	Entities-monthly reconciliation of revenue and accounts	1/7/2004			
10.99	Entities-expenditure management	1/7/2004			
10.100	Entities-budget implementation	1/7/2004			
10.101	Entities-under collection, overspending, overdrafts	1/7/2004			
10.102	Entities-irregular or fruitless and wasteful expenditure	1/7/2004			
10.103	Entities-reporting of interference by councillors	1/7/2004			
10.104	Entities-general reporting obligations	1/7/2004			
10.105	Entities-duties of other officials	1/7/2004			
10.106	Entities-delegation of powers by accounting officers	1/7/2004			
10.107	Entities-competency levels of financial officials	1/7/2006			
10.108	Entities-borrowing of money	1/7/2004			
10.109	Entities-financial problems in municipal entities	1/7/2004			
	Goods & Services				
11.110	SupplyChain-application of Chapter	1/12/2004			
11.111	SupplyChain-supply chain management policy	BY CAPACITY	1/12/2004	1/7/2006	1/7/2007
11.112	SupplyChain-policy to comply with framework	BY CAPACITY	1/12/2004	1/7/2006	1/7/2007
11.113	SupplyChain-unsolicited bids	1/12/2004			
11.114	SupplyChain-approval of tenders not recommended	1/12/2004			
11.115(1)(b) & (2)	SupplyChain-implementation of system	1/12/2004			
11.115(1)(a)	SupplyChain-implement the policy	BY CAPACITY	1/12/2004	1/7/2006	1/7/2007
11.116(2)(c)	SupplyChain-implement the policy	BY CAPACITY	1/12/2004	1/7/2006	1/7/2007
11.116 (balance)	SupplyChain-contracts and contract management	1/12/2004			
11.117	SupplyChain-councillors barred from tender committee	1/7/2004			
11.118	SupplyChain-interference	1/7/2004			
11.119	SupplyChain-competency levels of officials	1/7/2006			
11.120	PPP-conditions and process for PPP	1/12/2004			
	Reporting & Auditing				
12.121	Report&Audit-annual reports (ENTITIES ONLY)	2004/05 year			
12.121	Report&Audit-annual reports (MUNICIPALITIES ONLY)	BY CAPACITY	2003/04 year	2005/06 year	2006/07 year
12.122(1)	Report&Audit-financial statements	1/7/2004			
12.122(2)	Report&Audit-financial statements - entity consolidation	BY CAPACITY	2004/05 year	2005/06 year	2006/07 year
12.122(3)	Report&Audit-financial statements GRAP compliance	BY CAPACITY	2005/06 year	2006/07 year	2007/08 year
12.123	Report&Audit-disclosures on allocations	1/7/2005			
12.124	Report&Audit-disclosure on councillors, officials	1/7/2004			
12.125	Report&Audit-other compulsory disclosures	1/7/2004			
12.126	Report&Audit-audit and submission of statements	2004/05 year			
12.127	Report&Audit-submission and tabling of annual reports	2004/05 year			
12.128	Report&Audit-compliance to be monitored	2004/05 year			
12.129	Report&Audit-oversight reports on annual reports	2004/05 year			
12.130	Report&Audit-council meetings open to public	2004/05 year			
12.131	Report&Audit-issues raised by Auditor-General	2004/05 year			
12.132	Report&Audit-submissions reports to province	2004/05 year			
12.133	Report&Audit-consequences of non-compliance	2004/05 year			
12.134	Report&Audit-annual report to Parliament	2004/05 year			
	Financial Problems				
13.135	Financial Prob-primary responsibility with municipality	1/7/2005			
13.136	Financial Prob-types of provincial interventions	1/7/2005			
13.137	Financial Prob-discretionary provincial intervention	1/7/2005			
13.138	Financial Prob-criteria for serious financial problems	1/7/2005			
13.139	Financial Prob-mandatory provincial interventions	1/7/2005			
13.140	Financial Prob-criteria for breach of financial commitments	1/7/2005			
13.141	Financial Prob-financial recovery plans	1/7/2005			
13.142	Financial Prob-criteria for financial recovery plans	1/7/2005			
13.143	Financial Prob-approval of financial recovery plans	1/7/2005			
13.144	Financial Prob-amendment of financial recovery plans	1/7/2005			
13.145	Financial Prob-implementation of discretionary plans	1/7/2005			
13.146	Financial Prob-implementation of mandatory plans	1/7/2005			

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MFMA Clause (Chapter & Section)	Short Description	All Municipalities and or Organs of State	High Capacity	Medium Capacity	Low Capacity
13.147	Financial Prob-regular review provincial interventions	1/7/2005			
13.148	Financial Prob-termination of provincial interventions	1/7/2005			
13.149	Financial Prob-access to information	1/7/2005			
13.150	Financial Prob-national interventions	1/7/2005			
13.151	Financial Prob-legal rights	1/7/2005			
13.152	Financial Prob-application for stay of legal proceedings	1/7/2005			
13.153	Financial Prob-application for extraordinary relief	1/7/2005			
13.154	Financial Prob-suspension of financial obligations	1/7/2005			
13.155	Financial Prob-termination of financial obligations	1/7/2005			
13.156	Financial Prob-matters to be prescribed	1/7/2005			
13.157	FinRecoveryServ-establishment	1/7/2005			
13.158	FinRecoveryServ-functions and powers	1/7/2005			
13.159	FinRecoveryServ-appointment Head	1/7/2005			
13.160	FinRecoveryServ-responsibilities of Head	1/7/2005			
13.161	FinRecoveryServ-staff	1/7/2005			
13.162	FinRecoveryServ-delegations	1/7/2005			
General Treasury Matters					
14.163	General-foreign currencies	1/7/2004			
14.164	General-forbidden activities	1/7/2004			
14.165	General-internal audit unit	BY CAPACITY	1/7/2005	1/7/2006	1/7/2007
14.166	General-audit committees	BY CAPACITY	1/7/2005	1/7/2006	1/7/2007
14.167	General-councillors' remuneration	1/7/2004			
14.168	General-treasury regulations and guidelines	1/7/2004			
14.169	General-consultative processes on regulations	1/7/2004			
14.170	General-departures from treasury regulations	1/7/2004			
Financial Misconduct					
15.171	Misconduct-municipal officials	1/7/2004			
15.172	Misconduct-by officials	1/7/2004			
15.173	Misconduct-offences	1/7/2004			
15.174	Misconduct-penalties	1/7/2004			
15.175	Misconduct-regulations and criminal proceedings	1/7/2004			
Miscellaneous					
16.176	Misc-liability of functionaries	1/7/2004			
16.177	Misc-delays and exemptions	1/7/2004			
16.178	Misc-transitional provisions	1/7/2004			
16.179	Misc-repeal and amendment of legislation	1/7/2005			
16.180	Misc-short title and commencement	1/7/2004			

Municipal Finance Management Act 2003 Implementation Dates - Reconciled to Gazettes		Date of Effect (Before any Delay or Exemption)	Date Applicable (After any Delay or Exemption)			
			Generally	Municipalities by Capacity		
MFMA Clause (Chapter & Section)	Short Description	S.180 date of effect	All Municipalities and or Organs of State	High Capacity	Medium Capacity	Low Capacity
	Interpretation					
1.01	Definitions	1/7/2004	1/7/2004			
1.02	Object of Act	1/7/2004	1/7/2004			
1.03	Institutions to which Act applies	1/7/2004	1/7/2004			
1.04	Amendments to the Act	1/7/2004	1/7/2004			
	Supervision					
2.05 (1), (2), (5), (6), (7)	Functions of national and provincial treasuries	1/7/2004	1/7/2004			
2.05 (3), (4) & (8)	Functions of provincial treasuries where capacity is required to be built	1/7/2005	1/7/2005			
2.06	Delegations by NT	1/7/2004	1/7/2004			
	Revenue					
3.07	Opening bank accounts	1/7/2004	1/7/2004			
3.08	Primary bank accounts	1/7/2004	1/7/2004			
3.09	Bank details provided to Provincial Treasury and Auditor General	1/4/2005	1/4/2005			
3.10	Control of bank accounts	1/7/2004	1/7/2004			
3.11	Withdrawals from bank accounts	1/7/2004	1/7/2004			
3.12	Relief, charitable and trust funds	1/7/2004	1/7/2004			
3.13	Cash management & investments	1/7/2004	1/7/2004			
3.14	Disposal of capital assets	1/7/2004	1/7/2004			
	Budgets					
4.15(a)	Appropriation of funds for expenditure - approved budget	1/7/2004	Applies to 2004/05 budget			
4.15(b)	Appropriation of funds for expenditure - votes	1/7/2004	Exempt for 2004/05 budget - applies to 2005/06 budget			
4.16 (1) & (3)	Annual budgets - approval before start of financial year	1/7/2004	Applies to 2004/05 budget			
4.16(2)	Annual budgets - tabled 90 days before start of financial year	1/7/2004	Exempt for 2004/05 budget - applies to 2005/06 budget			
4.17(1)(c), (d)(ii) and (3)(b)	Contents of budgets and supporting documents - multi year budget and actual revenue and expenditure by vote for the financial year preceding the current year	1/7/2004	BY CAPACITY	Exempt for 2004/05 budget Applies to 2005/06 budget	Delayed till 30/6/2005 Exempt for 2005/06 budget Applies to 2006/07 budget	Delayed till 30/6/2006 Exempt for 2006/07 budget Applies to 2007/08 budget
4.17 (balance)	Contents of budgets and supporting documents	1/7/2004	Exempt for 2004/05 budget - applies to 2005/06 budget			
4.18	Funding of expenditure	1/7/2004	Exempt for 2004/05 budget - applies to 2005/06 budget			
4.19	Capital projects	1/7/2004	BY CAPACITY	Applies to 2005/06 budget	Delayed till 30/6/2005 Exempt for 2005/06 budget Applies to 2006/07 budget	Delayed till 30/6/2006 Exempt for 2006/07 budget Applies to 2007/08 budget
4.20	Matters to be prescribed	1/7/2004	2005/06 budget			
4.21	Budget preparation process	1/7/2004	Exempt for 2004/05 budget - applies to 2005/06 budget			
4.22	Publication of annual budget	1/7/2004	Exempt for 2004/05 budget - applies to 2005/06 budget			
4.23	Consultations on budgets - government and community	1/7/2004	Exempt for 2004/05 budget - applies to 2005/06 budget			
4.24 (2)(c)(iii)	Approval of annual budgets - measurable performance objectives	1/7/2004	BY CAPACITY	Exempt for 2004/05 budget Applies to 2005/06 budget	Delayed till 30/6/2005 Exempt for 2005/06 budget Applies to 2006/07 budget	Delayed till 30/6/2006 Exempt for 2006/07 budget Applies to 2007/08 budget
4.24(3)	Accounting Officer to submit budget to NT and PT	1/7/2004	1/4/2005			
4.24 (Balance)	Approval of annual budgets	1/7/2004	Exempt for 2004/05 budget - applies to 2005/06 budget			
4.25(1) & (2)	Failure to approve budget before start of budget year - process to follow for approving budget	1/7/2004	Exempt for 2004/05 budget - applies to 2005/06 budget			

MFMA Clause (Chapter & Section)	Short Description	Date of Effect (Before any Delay or Exemption)	Date Applicable (After any Delay or Exemption)		
			Generally	Municipalities by Capacity	
4.25 (3)	Failure to approve budget before start of budget year - mayor to comply with section 55	1/7/2004	Applies to 2004/05 budget		
4.26	Consequences of failure to approve budget	1/7/2004	Applies to 2004/05 budget		
4.27	Non-compliance with this Chapter	1/7/2004	1/7/2004		
4.28	Municipal adjustments budgets	1/7/2005	Applies to 2005/06 budget		
4.29	Unforeseen and unavoidable expenditure	1/7/2004	1/7/2004		
4.30	Unspent funds	1/7/2004	Applies to 2004/05 budget		
4.31	Shifting funds between multi-year appropriations	1/7/2004	Exempt for 2004/05 budget - applies to 2005/06 budget		
4.32	Unauthorised, irregular or fruitless and wasteful expenditure	1/7/2004	Applies to 2004/05 budget		
4.33	Contracts having future budgetary implications	1/7/2004	1/7/2004		
	Co-operative Government				
5.34(1), (2) & (4)	Capacity building	1/7/2004	1/7/2004		
5.34 (3)	Capacity building - specific requirements of a provincial government	1/7/2005	1/7/2005		
5.35	Promotion of co-operative government	1/7/2004	1/7/2004		
5.36	National and provincial allocations to municipalities	1/7/2004	Applies to 2004/05 budget		
5.37 (1)	Promotion of co-operative government by municipalities	1/7/2004	1/7/2004		
5.37(2)	Promotion of co-operative government by municipalities - notification of allocations from municipalities to other municipalities	1/7/2004	Exempt for 2004/05 Budget - Applies 2005/06 budget		
5.38	Stopping of funds to municipalities	1/4/2005	1/4/2005		
5.39	Stopping of equitable share allocations	1/4/2005	1/4/2005		
5.40	Stopping of other allocations	1/4/2005	1/4/2005		
5.41	Monitoring of prices and bulk resources	1/4/2005	1/4/2005		
5.42	Price increases of bulk resources	1/4/2005	1/4/2005		
5.43	Tax and tariff capping on municipalities	1/7/2004	1/7/2004		
5.44	Disputes between organs of state on tariffs	1/7/2004	1/7/2004		
	Debt				
6.45(4)(a)	Short-term debt - repayment within the financial year	1/7/2008	1/7/2008		
6.45 (balance)	Short-term debt	1/7/2004	1/7/2004		
6.46	Long-term debt	1/7/2004	1/7/2004		
6.47	Conditions applying to debt	1/7/2004	1/7/2004		
6.48	Debt security	1/7/2004	1/7/2004		
6.49	Debt disclosure	1/7/2004	1/7/2004		
6.50	Municipal guarantees	1/7/2004	1/7/2004		
6.51	National and provincial guarantees	1/7/2004	1/7/2004		
	Mayors				
7.52	General responsibilities of mayors	1/7/2004	1/7/2004		
7.53 1(c)(ii)&(iii), & (3)	Mayor-Budget processes and related matters - Service Delivery & Budget Implementation Plans and Performance Agreements (SDBIP)	1/7/2004	BY CAPACITY	Exempt for 2004/05 SDBIP Applies to 2005/06 SDBIP	Exempt for 2004/05 & 2005/06 SDBIPs Applies to 2006/07 SDBIP
7.53 (balance)	Mayor-Budget processes and related matters	1/7/2004	Exempt for 2004/05 budget - applies to 2005/06 budget		Exempt for 2006/07 SDBIP
7.54 (balance)	7.54 Mayor-serious financial problems - service delivery and budget implementation plan	1/7/2004	BY CAPACITY	Delayed till 30/6/2005 Applies to 2005/06 budget	Delayed till 30/6/2006 Applies to 2006/07 budget
7.55	7.55 Mayor-serious financial problems	1/7/2004	1/7/2004		Delayed till 30/6/2007 Applies to 2007/08 budget
7.56	7.56 Mayor-report to provincial executive	1/7/2004	1/7/2004		
7.57	7.57 Mayor-rights and powers over municipal entities	1/7/2004	1/7/2004		
7.58	7.58 Mayor-municipalities which do not have mayors	1/7/2004	1/7/2004		
7.59	7.59 Mayor-municipalities with executive committees	1/7/2004	1/7/2004		
	Municipal Officials				
8.60	8.60 MM to be accounting officer	1/7/2004	1/7/2004		
8.61	8.61 Fiduciary responsibilities of accounting officer	1/7/2004	1/7/2004		

Municipal Finance Management Act 2003 Implementation Dates - Reconciled to Gazettes		Date of Effect (Before any Delay or Exemption)	Date Applicable (After any Delay or Exemption)			
			Generally	Municipalities by Capacity		
MFMA Clause (Chapter & Section)	Short Description	S.180 date of effect	All Municipalities and or Organs of State	High Capacity	Medium Capacity	Low Capacity
8.62(1)(c) & (f)(i)(ii)(iii)	Accounting officer-general financial management functions, full and proper records of financial affairs in accordance with prescribed norms and standards, maintains effective efficient and transparent systems (financial and risk management and internal control, internal audit according to any prescribed norms and standards), tariff policy and rates policy	1/7/2004	BY CAPACITY	Delayed till 30/6/2005 Applies to 2005/06	Delayed till 30/6/2006 Applies to 2006/07	Delayed till 30/6/2007 Applies to 2007/08
8.62(1)(f)(iv)	Accounting officer-full & proper records-supply chain management policy	1/12/2004	BY CAPACITY	1/12/2004	Delayed till 30/6/2006 Applies to 2006/07	Delayed till 30/6/2007 Applies to 2007/08
8.62 (balance)	Accounting officer-general financial management functions	1/7/2004	1/7/2004			
8.63 (2)	Accounting officer to take all reasonable steps to ensure asset and liability management systems are in place	1/7/2004	BY CAPACITY	Delayed till 30/6/2005 Applies to 2005/06	Delayed till 30/6/2006 Applies to 2006/07	Delayed till 30/6/2007 Applies to 2007/08
8.63 (1)	Accounting officer responsible for asset and liability management	1/7/2004	1/7/2004			
8.64	Accounting officer responsible for revenue management	1/7/2004	1/7/2004			
8.65(2)(j)	Accounting officer responsible for expenditure management - all financial accounts closed and reconciled at the end of each month	1/7/2004	BY CAPACITY	Delayed till 30/6/2005 Applies to 2005/06	Delayed till 30/6/2006 Applies to 2006/07	Delayed till 30/6/2007 Applies to 2007/08
8.65(balance)	Accounting officer responsible for expenditure management	1/7/2004	1/7/2004			
8.66	Accounting officer-expenditure on staff benefits	1/7/2004	1/7/2004			
8.67	Accounting officer-funds transferred to organisations	1/7/2004	1/7/2004			
8.68	Accounting officer-budget preparation	1/7/2004	1/7/2004			
8.69(1) & (2)	Accounting officer responsible for monitoring of revenue and expenditure	1/7/2004	1/7/2004			
8.69(3)	Accounting officer - submission of draft service delivery and budget implementation plan (SDBIP)	1/7/2004	BY CAPACITY	Exempt for 2004/05 & 2005/06 SDBIP Applies to 2005/06 SDBIP	Exempt for 2005/06 SDBIPs Applies to 2006/07 SDBIP	Exempt for 2006/07 SDBIPs Applies to 2007/08 SDBIP
8.70	Accounting officer-shortfalls, overspending and overdrafts	1/7/2004	1/7/2004			
8.71(1)(e), (f), (5), (6), (7)	Accounting officer-monthly budget statements DORA	1/12/2004	1/12/2004			
8.71(1)(a)(b) (g)(iii), (2) (3) & (4)	Accounting officer-monthly budget statements	1/12/2004	BY CAPACITY	Applies to 2004/05	Delayed till 30/6/2005 Applies to 2005/06	Delayed till 30/6/2006 Applies to 2006/07
8.71(1)(c)& (d)&(g)(i)(ii)	Accounting officer-monthly budget statements, expenditure by vote	1/12/2004	BY CAPACITY	Delayed till 30/6/2005 Applies to 2005/06	Delayed till 30/6/2006 Applies to 2006/07	Delayed till 30/6/2007 Applies to 2007/08
8.72 (1)(a)(i)(iii)(iv), (1)(b), (2) & (3)	Accounting officer-midyear budget and performance assessment	1/7/2004	BY CAPACITY	Applies to 2004/05	Delayed till 30/6/2005 Applies to 2005/06	Delayed till 30/6/2006 Applies to 2006/07
8.72(1)(a)(ii)	Accounting officer-midyear budget and performance assessment - service delivery and budget implementation plan	1/7/2004	BY CAPACITY	Delayed till 30/6/2005 Applies to 2005/06	Delayed till 30/6/2006 Applies to 2006/07	Delayed till 30/6/2007 Applies to 2007/08
8.73	Accounting officer-reports on failure to implement budget policies	1/7/2005	Applies to 2005/06 budget			
8.74	Accounting officer-general reporting obligation	1/7/2004	1/7/2004			
8.75	Accounting officer-information to be placed on websites	1/7/2004	BY CAPACITY	Delayed till 30/6/2005 Applies to 2005/06	Delayed till 30/6/2006 Applies to 2006/07	Delayed till 30/6/2007 Applies to 2007/08
8.76	Protection of accounting officer	1/7/2004	1/7/2004			
8.77	Top management - compositions and responsibility to assist accounting officer	1/7/2004	1/7/2004			
8.78	Senior managers and other officials exercising financial management responsibilities	1/7/2004	1/7/2004			
8.79	Delegations for financial management	1/7/2004	1/7/2004			
Budget & Treasury Office						
9.80	Budget and treasury office establishment	1/7/2004	BY CAPACITY	Delayed till 30/6/2005	Delayed till 30/6/2005	Delayed till 30/6/2006
9.81	Role of CFO	1/7/2004	1/7/2004			
9.82	Delegations by CFO	1/7/2004	1/7/2004			

MFMA Clause (Chapter & Section)	Short Description	Date of Effect (Before any Delay or Exemption)	Date Applicable (After any Delay or Exemption)		
			Generally	Municipalities by Capacity	
9.83	Competency levels of professional financial officials	1/7/2006	1/7/2006		
	Entities				
10.84	Entities-financial implications for municipalities	1/7/2004	1/7/2004		
10.85	Entities-bank accounts	1/7/2004	1/7/2004		
10.86	Entities-bank account details	1/7/2004	1/7/2004		
			Exempt for 2004/05 budget - applies to 2005/06 budget		
10.87 (1)to(10)	Entities-budgets	1/7/2004	1/7/2004		
10.87(11)to(14)	Entities-monthly budget statements	1/7/2004	1/7/2004		
10.88(1)(a)(i)	Entities-midyear budget and performance assessment-taking into account monthly statements referred to in sec 87(11)	1/7/2004	Delayed till 30/6/2005		
10.88 (balance)	Entities-mid-year budget and performance assessment	1/7/2004	1/7/2004		
10.89	Entities-staff matters	1/7/2004	1/7/2004		
10.90	Entities-disposal of capital assets	1/7/2004	1/7/2004		
10.91	Entities-financial year	1/7/2005	1/7/2005		
10.92	Entities-audit	1/7/2004	1/7/2004		
10.93	Entities-chief executive officer to be accounting officer	1/7/2004	1/7/2004		
10.94	Entities-fiduciary duties of accounting officers	1/7/2004	1/7/2004		
10.95	Entities-general responsibilities of accounting officers	1/7/2004	1/7/2004		
10.96	Entities-asset management	1/7/2004	1/7/2004		
10.97	Entities-revenue management	1/7/2004	1/7/2004		
10.98	Entities-monthly reconciliation of revenue and accounts	1/7/2004	1/7/2004		
10.99	Entities-expenditure management	1/7/2004	1/7/2004		
10.100	Entities-budget implementation	1/7/2004	1/7/2004		
10.101	Entities-under collection, overspending, overdrafts	1/7/2004	1/7/2004		
10.102	Entities-irregular or fruitless and wasteful expenditure	1/7/2004	1/7/2004		
10.103	Entities-reporting of interference by councillors	1/7/2004	1/7/2004		
10.104	Entities-general reporting obligations	1/7/2004	1/7/2004		
10.105	Entities-duties of other officials	1/7/2004	1/7/2004		
10.106	Entities-delegation of powers by accounting officers	1/7/2004	1/7/2004		
10.107	Entities-competency levels of financial officials	1/7/2006	1/7/2006		
10.108	Entities-borrowing of money	1/7/2004	1/7/2004		
10.109	Entities-financial problems in municipal entities	1/7/2004	1/7/2004		
	Goods & Services				
11.110	SupplyChain-application of Chapter	1/12/2004	1/12/2004		
11.111	SupplyChain-supply chain management policy	1/12/2004	BY CAPACITY	1/12/2004	Delayed till 30/6/2006
11.112	SupplyChain-policy to comply with framework	1/12/2004	BY CAPACITY	1/12/2004	Delayed till 30/6/2006
11.113	SupplyChain-unsolicited bids	1/12/2004	1/12/2004		
11.114	SupplyChain-approval of tenders not recommended	1/12/2004	1/12/2004		
11.115(1)(b) & (2)	SupplyChain-implementation of system	1/12/2004	1/12/2004		
11.115(1)(a)	SupplyChain-implement the policy	1/12/2004	BY CAPACITY	1/12/2004	Delayed till 30/6/2006
11.116(2)(c)	SupplyChain-implement the policy	1/12/2004	BY CAPACITY	1/12/2004	Delayed till 30/6/2006
11.116 (balance)	SupplyChain-contracts and contract management	1/12/2004	1/12/2004		
11.117	SupplyChain-councillors barred from tender committee	1/7/2004	1/7/2004		
11.118	SupplyChain-interference	1/7/2004	1/7/2004		
11.119	SupplyChain-competency levels of officials	1/7/2006	1/7/2006		
11.120	PPP-conditions and process for PPP	1/12/2004	1/12/2004		
	Reporting & Auditing				
12.121	Report&Audit-annual reports (ENTITIES ONLY)	1/7/2004	Delayed till 30/6/2005 Applies to 2004/05		
12.121	Report&Audit-annual reports (MUNICIPALITIES ONLY)	1/7/2004	BY CAPACITY	Applies to 2003/04	Delayed till 30/6/2006 Applies to 2005/06
12.122(1)	Report&Audit-financial statements	1/7/2004	1/7/2004		
12.122(2)	Report&Audit-financial statements, entity consolidation	1/7/2004	BY CAPACITY	Applies to 2004/05	Delayed till 30/6/2005 Applies to 2005/06
12.122(3)	Report&Audit-financial statements GRAP compliance	1/7/2004	BY CAPACITY	Delayed till 30/6/2006 Applies to 2005/06	Delayed till 30/6/2007 Applies to 2006/07
12.123	Report&Audit-disclosures on allocations	1/7/2005	1/7/2005		
12.124	Report&Audit-disclosure on councillors, officials	1/7/2004	1/7/2004		
12.125	Report&Audit-other compulsory disclosures	1/7/2004	1/7/2004		

MFMA Clause (Chapter & Section)	Short Description	Date of Effect (Before any Delay or Exemption)	Date Applicable (After any Delay or Exemption)		
			Generally	Municipalities by Capacity	
12.126	Report&Audit-audit and submission of statements	1/7/2005	Applies to 2004/05 financial year		
12.127	Report&Audit-submission and tabling of annual reports	1/7/2005	Applies to 2004/05 financial year		
12.128	Report&Audit-compliance to be monitored	1/7/2005	Applies to 2004/05 financial year		
12.129	Report&Audit-oversight reports on annual reports	1/7/2005	Applies to 2004/05 financial year		
12.130	Report&Audit-council meetings open to public	1/7/2005	Applies to 2004/05 financial year		
12.131	Report&Audit-issues raised by Auditor-General	1/7/2005	Applies to 2004/05 financial year		
12.132	Report&Audit-submissions reports to province	1/7/2005	Applies to 2004/05 financial year		
12.133	Report&Audit-consequences of non-compliance	1/7/2005	Applies to 2004/05 financial year		
12.134	Report&Audit-annual report to Parliament	1/7/2005	Applies to 2004/05 financial year		
	Financial Problems				
13.135	Financial Prob-primary responsibility with municipality	1/7/2005	1/7/2005		
13.136	Financial Prob-types of provincial interventions	1/7/2005	1/7/2005		
13.137	Financial Prob-discretionary provincial intervention	1/7/2005	1/7/2005		
13.138	Financial Prob-criteria for serious financial problems	1/7/2005	1/7/2005		
13.139	Financial Prob-mandatory provincial interventions	1/7/2005	1/7/2005		
13.140	Financial Prob-criteria for breach of financial commitments	1/7/2005	1/7/2005		
13.141	Financial Prob-financial recovery plans	1/7/2005	1/7/2005		
13.142	Financial Prob-criteria for financial recovery plans	1/7/2005	1/7/2005		
13.143	Financial Prob-approval of financial recovery plans	1/7/2005	1/7/2005		
13.144	Financial Prob-amendment of financial recovery plans	1/7/2005	1/7/2005		
13.145	Financial Prob-implementation of discretionary plans	1/7/2005	1/7/2005		
13.146	Financial Prob-implementation of mandatory plans	1/7/2005	1/7/2005		
13.147	Financial Prob-regular review provincial interventions	1/7/2005	1/7/2005		
13.148	Financial Prob-termination of provincial interventions	1/7/2005	1/7/2005		
13.149	Financial Prob-access to information	1/7/2005	1/7/2005		
13.150	Financial Prob-national interventions	1/7/2005	1/7/2005		
13.151	Financial Prob-legal rights	1/7/2005	1/7/2005		
13.152	Financial Prob-application for stay of legal proceedings	1/7/2005	1/7/2005		
13.153	Financial Prob-application for extraordinary relief	1/7/2005	1/7/2005		
13.154	Financial Prob-suspension of financial obligations	1/7/2005	1/7/2005		
13.155	Financial Prob-termination of financial obligations	1/7/2005	1/7/2005		
13.156	Financial Prob-matters to be prescribed	1/7/2005	1/7/2005		
13.157	FinRecoveryServ-establishment	1/7/2005	1/7/2005		
13.158	FinRecoveryServ-functions and powers	1/7/2005	1/7/2005		
13.159	FinRecoveryServ-appointment Head	1/7/2005	1/7/2005		
13.160	FinRecoveryServ-responsibilities of Head	1/7/2005	1/7/2005		
13.161	FinRecoveryServ-staff	1/7/2005	1/7/2005		
13.162	FinRecoveryServ-delegations	1/7/2005	1/7/2005		
	General Treasury Matters				
14.163	General-foreign currencies	1/7/2004	1/7/2004		
14.164	General-forbidden activities	1/7/2004	1/7/2004		
14.165	General-internal audit unit	1/7/2004	BY CAPACITY	Delayed till 30/6/2005	Delayed till 30/6/2006
14.166	General-audit committees	1/7/2004	BY CAPACITY	Delayed till 30/6/2005	Delayed till 30/6/2006
14.167	General-councillors' remuneration	1/7/2004	1/7/2004		
14.168	General-treasury regulations and guidelines	1/7/2004	1/7/2004		
14.169	General-consultative processes on regulations	1/7/2004	1/7/2004		
14.170	General-departures from treasury regulations	1/7/2004	1/7/2004		
	Financial Misconduct				
15.171	Misconduct-municipal officials	1/7/2004	1/7/2004		
15.172	Misconduct-by officials	1/7/2004	1/7/2004		
15.173	Misconduct-offences	1/7/2004	1/7/2004		
15.174	Misconduct-penalties	1/7/2004	1/7/2004		
15.175	Misconduct-regulations and criminal proceedings	1/7/2004	1/7/2004		
	Miscellaneous				
16.176	Misc-liability of functionaries	1/7/2004	1/7/2004		
16.177	Misc-delays and exemptions	1/7/2004	1/7/2004		
16.178	Misc-transitional provisions	1/7/2004	1/7/2004		
16.179	Misc-repeal and amendment of legislation	1/7/2005	1/7/2005		
16.180	Misc-short title and commencement	1/7/2004	1/7/2004		