

- (16) The Audit Committee must, with respect to internal control:-
- (a) review the effectiveness of the accounting and control system;
 - (b) assess any deficiency in the accounting and internal control system;
 - (c) assess the measures implemented to address such deficiencies;
 - (d) assess and confirm the policies and procedures for identifying areas of risk and the measures implemented to ensure adequate control of and security at such areas.

10. ASSETS

- (1) Every Head of a Department shall ensure the safeguarding and care of the assets including inventory items under his control.
- (2) Items according to description as determined by the Chief Financial Officer in his discretion or which value is less than the amount determined from time to time by the Chief Financial Officer, shall not be regarded as asset items but as inventory items. By the adaptation of such values or directions, the Chief Financial Officer shall be authorised to write off existing asset items in the register referred to in section 10(3) with a value less than the new value or the amended regulations and demand from the Head of the Department concerned to keep record of such written-off items on the inventory lists referred to in section 10(5).
- (3) The Chief Financial Officer shall maintain a record of all capital assets belonging to the Council which record shall contain at least a description of the asset concerned together with the original purchase price or other consideration relevant to the acquisition of the asset, as well as the source from which such acquisition was financed. Heads of Departments shall furnish the Chief Financial Officer with such further information which he considers necessary to compile and maintain such record.
- (4) A Head of a Department shall notify the Chief Financial Officer without delay of the acquisition, disposal, demolition or any other change in the status of any capital asset under his control and shall furnish the Chief Financial Officer with any information he may require from time to time regarding any assets of the Council.
- (5) (a) Every department shall keep inventories, in a form to be approved by the Chief Financial Officer, of all animals, plant, tools and furniture, details of which the Chief Financial Officer has not required to have recorded in the register referred to in section 10(3).
- (b) At such a date during every financial year of the Council as the Chief Financial Officer may decide, every Head of a Department shall cause a comparison to be made between the inventories referred to in subsection (a) and the assets in the possession of his department and shall report the result of such comparison to the Chief Financial Officer in writing.
- (c) If any asset referred to in the aforesaid inventories is found not to be in the department's possession, the Head of the Department shall include a statement of all the facts relating to the deficit in the report referred to in subsection (b).
- (d) The Head of the Department shall submit a written report to the Audit Committee and Council setting out the relevant facts relating to the absence of any asset as identified in accordance with subsection (c).
- (6) The Head of the Department concerned shall arrange for a complete check of all assets (as referred to in section 10(3)) shown on such records at least once during each financial year or as demanded by the Chief Financial Officer, and shall thereafter submit to the Chief Financial Officer a certificate of the existence or otherwise of such assets. The Head of the Department shall report any discrepancies which cannot, in the opinion of the Chief Financial Officer, be satisfactorily accounted for, to the Audit Committee and the Council.
- (7) Where, in the opinion of the Council, any asset should be scrapped or declared redundant or obsolete, such asset shall be kept in such a place as the Chief Financial Officer may direct, and the Chief Financial Officer shall dispose of such asset to the best advantage of the Council, in accordance with directives issued by the Council, provided that where such asset has been

financed from a loan that is not fully redeemed, the Chief Financial Officer shall determine the method by which the unredeemed portion of the loan shall be repaid.

- (8) The Chief Financial Officer shall reconcile the capital assets and accounting records in respect of each financial year.
- (9) The regulations of section 9(10) is *mutatis mutandi* applicable on assets.

11. INVESTMENTS

- (1) The Chief Financial Officer in consultation with the Municipal Manager shall be responsible for the investment of the funds of the Council on such terms and conditions as may be prescribed by law and in accordance with a policy determined by the Council and shall in connection with such investments be empowered to buy or sell any securities and shall report monthly to the Council on all investments bought and/or withdrawn during the foregoing month.
- (2) The way in which surplus funds and other municipal funds must be invested, is controlled in terms of:-
 - (a) GAMAP 106;
 - (b) Section 13 of the Local Government: Municipal Finance Management Act, 2003;
 - (c) Determinations of the Minister of Finance by notice in the *Government Gazette*.
- (3) The following instruments may be used for investment of municipal funds:-
 - (a) Deposits with banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990).
 - (b) Securities issued by the National Government.
 - (c) Investments with the Public Investments Commissioner as contemplated by the Public Deposits Act, 1984 (Act No. 46 of 1984).
 - (d) A municipality's own stock or similar type of debt.
 - (e) Internal funds of a municipality which have been established in terms of a law to pool money available to the municipality and to employ such money for the granting of loans or advances to departments within a municipality, to finance capital expenditure.
 - (f) Bankers, acceptance certificates or negotiable certificates of deposits of banks.
 - (g) Long-term securities offered by insurance companies in order to meet the redemption fund requirements of municipalities.
 - (h) Any other instruments or investments in which a municipality was under a law permitted to invest before the commencement of the Local Government: Municipal Finance Management Act, 2003 : Provided that such instruments shall not extend beyond the date of maturity or redemption thereof.
- (4) Before money can be invested, the Chief Financial Officer, in consultation with the Municipal Manager, must determine whether there will be surplus funds available during the term of the investment.
- (5) The long-term investments should be made with an institution of minimum BBB rating (where BBB refers to lower risk institutions).
- (6) The short-term investments should be made with an institution of minimum B rating (where B refers to higher risk institutions).
- (7) Not more than the amount of available funds as laid down by Council policy should be placed with any one single institution.

12. INSURANCE

- (1) The Chief Financial Officer shall be responsible for the placing of insurance as approved by the Council from time to time. The Chief Financial Officer shall also be responsible for the management of the Council's self-insurance fund, if in operation, and shall in managing such

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- fund, cover such risks as the Council may from time to time determine and ensure that adequate premiums are charged by the fund annually.
- (2) A self-insurance fund shall be protected by such reinsurance cover as the Council may determine.
 - (3) The Chief Financial Officer may at any time require from a Head of a Department, a statement which he shall duly supply, reflecting the assets held by that department, the risks to be insured, and any other information which the Chief Financial Officer deems necessary.
 - (4) A Head of a Department, where so required by the Chief Financial Officer, shall give prompt notice to the Chief Financial Officer of all property acquired, leased or rented, which should be insured against fire, accident or loss of any kind, and of any alterations in structure, or occupation of any buildings or items under insurance.
 - (5) A Head of a Department shall advise the Chief Financial Officer of the amounts for which new insurance should be effected, or of any alterations in existing insurance's, having regard at all times to the replacement cost of assets.
 - (a) A Head of a Department shall give notice to the Chief Financial Officer immediately after the occurrence of any fire or damage to or loss of the assets of the Council and shall as soon as possible, within the prescribed period and subject to the requirements of the insurances, after such incident, complete the appropriate claim forms and furnish an estimate of the cost of making good such damage.
 - (b) A Head of a Department shall advise the Chief Financial Officer and the Director : Corporate Services immediately of any injuries to employees of the Council.
 - (c) A Head of a Department shall advise the Chief Financial Officer immediately of each case of any injuries or damage to third parties' property notwithstanding whether the Head of the Department is of the opinion that the case could give rise to a claim against the Council or not.
 - (6) A Head of a Department shall promptly advise the Chief Financial Officer of any assets which in his opinion should be insured against political riot and insurance should be effected, and the Chief Financial Officer shall report such departmental requests to the Council.
 - (7) Should the Council not operate a self-insurance fund to cover all risks, the Chief Financial Officer shall, unless the Council otherwise resolves, be responsible for the calling of tenders for the appointment of a suitable insurer, and shall ensure the placement of cover for such risks as the Council may from time to time determine, including cover for claims made against the Council by third parties.
 - (8) The Chief Financial Officer shall keep a record of all insurance claims and policies of the Council, and be responsible for the payment of all premiums, and ensure that all claims which have been brought to his attention by the departments and which may arise under such policies, are settled.
 - (9) The Head of the Department who is in charge of a contract of work shall supply the Chief Financial Officer with all the information needed in order to enable the Chief Financial Officer to take out the necessary contract insurance before execution of the contract activities begins. The Head of the Department concerned also provides the Chief Financial Officer with the particulars of all risks which in his opinion must be ensured.

13. SUPPLY CHAIN MANAGEMENT

- (1) Subject to the provisions of sections 110, 111 and 112 of the Local Government: Municipal Finance Management Act, 2003, tenders shall be called for before the Council enters into contracts for the execution of any work or the supply of any goods, materials or services to the Council as provided for in section 112 of the Local Government: Municipal Finance Management Act, 2003 where the value of such contract is likely to exceed an amount as determined in section 16(5).
- (2) (a) Every tender addressed to the Council shall be enclosed in a sealed envelope or package bearing on its exterior any number which may have been attached by the Council to the invitation to tender as well as the nature of the goods or works to which the tender relates.

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- (b) Subject to the provisions of section 13(3), no tender shall be considered unless it has been placed not later than the closing time specified in the invitation to tender in the tender box which the Director : Corporate Services shall provide for this purpose and keep locked at all times except when tenders are being collected.
- (c) A tender received other than by deposit in the tender box shall as soon as it has been so received, be placed in the tender box mentioned in subsection (b) by the authorised official.
- (d) When a tender received other than by deposit in the tender box is found not to comply with the requirements of subsection (a) it shall forthwith be placed in a sealed enclosure, which shall state the following:-
- (i) the date and time of receipt of the tender;
 - (ii) the nature of the goods or works to which it applies;
 - (iii) the condition in which the tender was received.
- It shall thereupon be placed in the tender box.
- (e) When a tender, on the opening of the tender box, is found not to comply with the requirements of subsection (a) the person opening the tenders shall declare and endorse upon it the reasons for non-acceptance.
- (3) (a) A tender received by e-mail or fax before the advertised closing time shall be considered if the name of the tenderer, the goods or works to which it relates, the amount of the tender and the period of delivery offered are specified therein and written confirmation thereof is posted not later than the advertised closing time. There will be dealt with an e-mail or fax as stipulated in section 13(2)(c).
- (b) A tender received after the advertised closing time may be considered if posted, e-mailed or faxed in time to reach the Council before the advertised closing time and the Tender Committee is satisfied that the tenderer has taken all reasonable precautions and is otherwise in no way to blame for the delay.
- (4) (a) Immediately after the opening of the tender box all the tenders shall be opened in public by the Director : Corporate Services or by an official authorised by the latter to act on his behalf in the presence of an authorised official of the financial department and of the department concerned with the tender. The person opening the tenders shall in each case read out the name of the tenderer and if any tenderer so requests, the amount of the tender.
- (b) As soon as a tender has been opened –
- (i) there shall be placed upon it the official stamp of the Council and the signatures of the person who opened it and of the person in whose presence it was opened as prescribed by subsection (4)(a);
 - (ii) the name of the tenderer shall be recorded in a register kept for that purpose; and
 - (iii) the person who opened the tender shall forthwith place his initials against every altered figure in the tender documents.
- (c) After being recorded in the register mentioned in subsection (4)(b), the tenders shall be filed and handed over to the representative of the department concerned or the financial department.
- (d) The Head of the Department concerned shall forthwith hand to the Director : Corporate Services any deposit or security received with the tenders and shall thereafter submit a written report on those tenders with his recommendations.
- (5) No member or official of the Council who in the course of his official duties is concerned with a tender shall disclose any related information contained in any report of an official, consultant or other adviser of the Council to any person other than a member or official of the Council : Provided that this section shall not apply to any part of a report of an official, consultant or other
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- adviser of the Council, which is disclosed in a report of the Tender Committee not intended for the confidential information of the Council only.
- (6) (a) The financial provisions of a contract which the Council intends to conclude shall be referred to the Chief Financial Officer to enable him to make his recommendations thereon before the conclusion of the contracts.
- (b) The Chief Financial Officer shall in respect of every contract concluded by the Council keep a record in which the financial rights and obligations of the Council thereunder are set forth and shall enter in that record currently every payment made by or to the Council in terms of that contract.
- (7) If at any time after publication of an invitation to tender, the Tender Committee considers it necessary to deviate from the original conditions of tender, new tenders or written quotations shall be called for.
- (8) Where the Council calls for tenders for the supply and delivery of goods or the execution of works, except for the provisions of section 16(5), the conditions of tender and conditions of contract shall apply.
- (9) No tender other than the lowest shall be accepted by a Tender Committee unless it has first considered a written report by the Head of the Department concerned stating in full his reasons for recommending a tender other than the lowest.
- (10) Where the value of a contract for the execution of any work or the supply of any goods, material or services is not likely to exceed the amount referred to in section 13(1), but will exceed the amount stipulated in section 16(5), the Council, subject to the provisions of section 13(13), shall not enter into any such contract without first inviting at least two quotations for the execution of such work or the supply of such goods, material or services.
- (11) Quotations need not be invited for the purchase of goods or the execution of works for an amount as mentioned in section 16(5).
- (12) The Tender Committee or its assignee to the degree to which he is authorised in terms of delegated authority, shall approve the quotation which appears to be the most favourable.
- (13) Subject to the provisions of any law, compliance with the provisions of section 13(10) shall be waived by the Tender Committee or the Head of Department to the degree to which each is authorised by means of delegated authority to accept tenders or quotations, if the authorised committee or person is of the opinion that the invitation of quotations would not be to the advantage of the Council.
- (14) A Head of a Department shall ensure that his requirement for particular goods, material, services and work are not deliberately divided up in order to avoid the need to invite public tenders and the Chief Financial Officer shall report any contravention of this section to the Council.
- (15) Notwithstanding the provisions of any of these sections unless he has been specifically authorised by the Council, the Director : Corporate Services shall not without first inviting public tenders enter into any contract on behalf of the Council for the leasing of goods or property for a period exceeding twelve (12) months where such contract involves an average estimated monthly rental in excess of any amount as determined in section 16(5). This compliance may be waived by the Tender Committee or the Municipal Manager to the degree to which each is authorised by means of delegated authority to accept tenders or quotations, if the authorised person is of the opinion that the invitation of quotations would not be to the advantage of the Council.
- (16) In the case of leasing where tenders shall not be invited in terms of section 13(15) such contract shall not be entered into by the Director : Corporate Services unless the Executive Committee has approved the rental amount.
- (17) In reports dealing with the acceptance of tenders or quotations, a Head of the Department shall indicate, in addition to known costs to be paid to the successful tenderer, the probable additional costs which may arise in the execution of such contract, or for the completion of the project, and where necessary obtain approval from the Council for any additional expenditure.
- (18) No contract shall be binding on the Council unless it is in writing and the acceptance thereof signed by an official authorised by the Council.
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- (19) In the case of every contract where the total amount payable under the contract exceeds or is likely to exceed an amount as determined in section 16(5), a guarantee approved by the Chief Financial Officer shall be provided by the contractor, and such guarantee shall cover at least ten (10%) percent of the contract amount. Notwithstanding the foregoing, the Council or a delegatee to whom the powers to accept tenders or quotations has been awarded, may in circumstances which he deems appropriate, and upon the recommendation of the Chief Financial Officer, waive compliance with the whole or any part of this section.
- (20) A progress payment in terms of a contract shall be limited to the value of the work done or material supplied, as certified in terms of the contract, less the amount of previous payments made and retention money withheld in pursuance of such contract.
- (21) Upon completion of a contract, the certificate for final payment together with the contractor's detailed account and statement, showing omissions and additions, shall be forwarded to the Chief Financial Officer.
- (22) The Council and Tender Committee shall adhere to any guidelines which National Treasury may from time to time prescribe regarding tender procedures and contract administration.
- (23) A Head of a Department shall furnish the Chief Financial Officer with all such information as he may require to ensure the efficient administration of all contracts entered into by the Council.
- (24) Subject to section 113 of the Local Government: Municipal Finance Management Act, 2003, read with *Government Gazette* Notice No. 19886 dated 26 March 1999, or any further amendment in terms of the Tenders Amendment Regulations a Council may dispense with the calling of tenders
- (a) in respect of any contract which is for the execution of any work for or the supply or sale of any goods or materials to the municipalities where –
- (i) the amount involved is likely to be involved does not exceed in respect of –
- category 1 an amount of R50 000,00;
category 2 an amount of R70 000,00; and
category 3 an amount of R120 000,00,
- provided that any municipality may determine a lower amount than the amount set for the category of that municipality by this subparagraph;
- (ii) the contract relates to the publication of notices and advertisements by or on behalf of the municipality;
- (iii) any purchase is done on behalf of the municipality at a public auction or by competitive tender;
- (iv) the contract is for the supply of goods or materials to a municipality by a contractor of the national or provincial sphere of government at the price and on the terms and conditions applicable to such a sphere of government;
- (v) the contract relates to any purchase by or on behalf of the municipality of a work of art and the Council concerned has consented to such a purchase;
- (vi) the contract relates to the appointment of any person to provide professional advice or services and the Council concerned has consented to such an appointment, provided that it is in accordance with a schedule of fees approved by a nationally recognised institute or body;
- (vii) the contract is for the repairs to or the purchase of spare parts for machinery or equipment for which only one authorised supplier is available in the municipal area or in the Republic; or
- (viii) the execution of such work or the supply or sale of such goods or materials is so urgent that it would not be in the interest of the municipality to invite tenders; and
- (b) in respect of any contract which is for the sale of any goods or materials by the municipality –
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- (i) at a public auction of which notice has been published in the press;
- (ii) commonly sold to the public at a charge fixed by law or by resolution of the municipality;
- (iii) at a uniform price or tariff fixed by law or by resolution of the municipality;
- (iv) which have previously been offered for sale at a public auction or in respect of which tenders have previously been invited but which could not be disposed of;
- (v) the value of which, as assessed by the municipality, does not exceed Four Thousand Rand (R4 000,00); or
- (vi) where the sale of such goods or materials is so urgent that it would not be in the interest of the municipality to invite tenders.

(25) WITHDRAWAL OF TENDER AND FAILURE TO EXECUTE A CONTRACT

- (a) Should a tenderer amend or withdraw his or her tender after the closing date and time, but prior to him being notified of the acceptance thereof, or should a tenderer after having been notified that his or her tender has been accepted -
 - (i) give notice of his or her inability to execute the contract in accordance with his or her tender;
 - (ii) fail to sign a contract within the period stipulated in the tender requirements or any extended period determined by the Council; or
 - (iii) fail to execute the contract, he or she shall pay all additional expenses which the Council has to incur in inviting fresh tenders and pay the difference between his or her tender and any less favourable tender accepted, as well as any consequential loss which may arise as a result of his non-fulfilment of his contract obligations : Provided that the Council may exempt a tenderer from the provisions of this subsection if it is of the opinion that circumstances justify it.
- (b) When in the circumstances referred to in subsection 13(25)(a) it is not deemed expedient to invite fresh tenders, the Municipal Manager may, at the request of the departmental head recommend a tender for acceptance by the Council from those already received.

(26) SANCTIONS

- (a) If the Council is satisfied that any person, firm or company -
 - (i) is executing a contract with the Council unsatisfactorily;
 - (ii) has offered, promised or given a bribe or other remuneration in a direct or indirect manner to a Councillor, a member of the Tender Committee, an official or an employee of the Council, or their spouses, partners or business associates in connection with the obtaining or execution of a contract;
 - (iii) has acted in a fraudulent manner or in bad faith or in any other unsatisfactory manner in obtaining or executing a contract with any government department, provincial administration, public body, company or person, or that he or she or it has managed his or her or its affairs in such a way that he or she or it has in consequence been found guilty of an offence;
 - (iv) has approached a Councillor, an official, member of the Tender Committee or an employee before or after tenders have been invited for the purpose of influencing the award of the contract in his or her favour;
 - (v) has withdrawn or amended his or her tender after the closing date and time; or
 - (vi) when advised that his or her tender has been accepted, has given notice of his or her inability to execute the contract or fails to execute or sign the contract or to furnish the security required, the Council may, in addition to any claim which it may have in terms of section 13(25)(a) and in addition to any other legal resource at his disposal, decide that any contract between the Council and such person, firm or

company shall be cancelled and that no tender from such person, firm or company shall be considered for a specified period.

- (b) If the Council is satisfied that any person, firm or company is or was a shareholder or that any person is or was a director of a firm or company which, in terms of section 13(26)(a), is one from which no tender shall be considered for a specified period, the Council may also decide that no tender from such person, firm or company shall be considered for a specified period.
- (c) The Council may amend or set aside any decision in terms of section 13(26)(a).

(27) TRANSACTIONS WITH OFFICIALS AND MEMBERS OF THE COUNCIL

- (a) The Municipality shall not enter into a transaction of purchase, sale, hire or lease with an official or employee of the Council or his or her spouse, partner or business associate without the approval of the Council : Provided that this provision shall not apply where such a transaction is entered into –
 - (i) as a result of the acceptance of a formal tender;
 - (ii) as a result of a sale or a purchase at a public auction;
 - (iii) at tariffs or standard prices prescribed for the general public;
 - (iv) maintenance to or the buying of spare parts for machinery and equipment for which no other authorised supplier is available in the region or the Republic; or
 - (v) with an official or employee in accordance with conditions of service.
- (b) The provisions of section 13(27)(a) shall apply *mutatis mutandi* to members of the Council and their spouses, partners and business associates : Provided that the Council obtain prior approval of the MEC for Local Government Affairs to enter into any transaction that is not included in the proviso to section 13(27)(a).
- (c) The members of the Council shall declare in advance to the Council any financial interest that they have in a transaction in which the Council may become involved to enable the Council to carry into effect section 13(27)(b).

14. STOCKS AND MATERIAL

- (1) The Head of a Department authorised by the Council, on recommendation of the Chief Financial Officer, shall be responsible for the proper management of all stores under his control, for the safe custody of all goods and material contained therein, and shall keep such records of receipts and issues as the Chief Financial Officer may deem necessary to account for such stocks and material.
- (2) Maximum and minimum stock and reorder levels shall be determined in the manner prescribed by the Chief Financial Officer. Stocks shall not be held in excess of normal requirements, except where the Chief Financial Officer, or where the Chief Financial Officer does not manage purchases and supplies, the Chief Financial Officer and the Head of the Department responsible for stocks, agree that special circumstances exist.
- (3) Stocks and material shall only be issued against a requisition signed by an official authorised by the Head of the Department concerned.
- (4) A stores requisition shall not be executed unless particulars of the vote to be debited in respect of the goods or material supplied, are indicated thereon.
- (5) Subject to the provisions of section 14(4), no stores requisition in respect of an uniform or other clothing shall be executed unless it states in the case of an issue to a specific person, the name and official designation of the person for whom such uniform or clothing is required and unless the Head of Department has indicated thereon that it complies with the requirements of the Council regarding such issue.
- (6) With the exception of petty cash disbursements made from an imprest account in terms of section 6(7) all goods and material shall be purchased by the Head of Department and no goods or material so purchased shall be issued other than against a requisition signed by the Head of the Department or his assignee who requires the goods or material.

- (7) (a) Specifications for goods, material and plant to be purchased by tender or by quotation shall be drawn up by the Head of the Department concerned.
- (b) The Head of the Department concerned shall recommend the tender or quotation to be accepted and if the tender or quotation so recommended is not the lowest, he shall furnish the Chief Financial Officer with full reasons for the recommendation.
- (c) If the Chief Financial Officer does not agree with the reasons furnished in terms of subsection (b) he shall submit a report setting out fully the facts of the dispute.
- (8) Except where the Chief Financial Officer is of the opinion that special circumstances exist, more material than is normally required, as ascertained by experience, shall not be kept by any department.
- (9) No stock items shall without the approval of the Head of Department be purchased out of imprest monies held by departments.
- (10) Every Head of a Department shall at least once in every financial year or as required by the Chief Financial Officer, carry out a stocktaking covering all stocks and material under his control and shall report to the Chief Financial Officer the quantity and value of any discrepancies and breakages in stocks revealed by such stocktaking, together with the reasons for such discrepancies and breakages. In addition, the Chief Financial Officer shall from time to time, and on such basis as he considers adequate, verify the existence of all stocks, whether under his control or under the control of another department.
- (11) Any adjustments to stock records, if it does not exceed the amount stipulated in section 16(5), shall be authorised in the manner prescribed by the Chief Financial Officer or the Council, as the case may be, provided that any adjustments which the Chief Financial Officer deems to be substantial, and all cases involving negligence or identifiable theft shall be reported to the Council and, if applicable, dealt with as prescribed by a higher authority and section 4(6)(c).
 - (a) All stocks and material available after the completion of the work or on fulfilment of the purpose for which they were issued, or recovered in the course of carrying out work, or on hand for any reason whatsoever, shall immediately, under cover of an advice note which adequately describes same, be returned to the store or such place as the Head of Department may direct. The advice note shall be in such form as the Chief Financial Officer may prescribe and, where applicable, the value placed on returned stocks and material shall be determined by the Head of the Department.
 - (b) The provisions of subsection 14(11)(a) shall also be applicable to any stock, goods, materials, assets etc., donated to the Council. The application or alienation of such goods etc. is subject to the normal stipulations as set out in these By-laws.
- (12) Where, in the opinion of the Council, any stocks and material should be scrapped or declared redundant or obsolete, the Chief Financial Officer or Head of a Department so authorised shall dispose of such stocks and material to the best advantage of the Council, in accordance with directives issued by the Chief Financial Officer or the Council, as the case may be.

15. INFORMATION AND COMMUNICATION SYSTEMS

- (1) The centralised corporate information and communication systems allocated to the Chief Financial Officer shall be maintained in such a way as to ensure the integrity and security of the systems and data.
- (2) The Chief Financial Officer shall take all reasonable measures to ensure adequate backup of programmes and data for recovery purposes.
- (3) All programme changes shall be recorded for audit purposes and be authorised by the Chief Financial Officer or his delegated representative.
- (4) A suitable disaster recovery plan shall be prepared and maintained by the Chief Financial Officer to cover all relevant aspects to maintain business continuity in the event of a disaster.
- (5) Heads of Departments shall ensure that all reasonable steps are taken to prevent hardware and software from being infected by viruses. All workstations shall be supplied with the recommended software to assist in providing the necessary protection.

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- (6) Information systems of any nature which generate financial results used to cost or estimate expenditure for recovery from third parties or which quantify levies, tariffs and other fees and charges must be certified by the Chief Financial Officer or his representative.

16. MISCELLANEOUS

- (1) Wherever powers are delegated to an official in terms of these By-laws, the conditions whereunder such powers are delegated should be defined in the official Delegated Powers of Authority of the Council, including a condition that such official shall report to the Council at such intervals as the Council may determine.

- (2) *COMMITTEE MEETINGS, AGENDAS AND MINUTES*

Notices of all meetings of the Council shall be sent to the Chief Financial Officer, together with full agendas and reports.

- (3) *CIRCULARS, LETTERS AND OTHER WRITTEN COMMUNICATIONS FROM THE STATE AND OTHER INSTITUTIONS*

The Director : Corporate Services shall, immediately upon receipt of any circular, letter or other written communication, where the contents in any way relate to the financial administration, assets or stock of the Council, forward a copy of such communication to the Chief Financial Officer for attention.

- (4) *FINANCIAL PROCEDURES*

The Accounting Officer shall be empowered to prescribe procedures regarding financial matters including stocks and assets under these By-laws.

- (5) *REVIEW OF MONETARY LIMITS*

All monetary limits in respect of these By-laws shall be subject to any stipulations as determined by the Council from time to time.

- (6) *REPEAL OF EXISTING MUNICIPAL FINANCIAL BY-LAWS*

The provisions of any By-laws relating to financial matters by the disestablished municipal entities or predecessors, are hereby repealed insofar as they relate to matters provided for in these By-laws.