

DR JS MOROKA LOCAL MUNICIPALITY



FINAL ANNUAL BUDGET 2022/2023

"WE DEVELOP AS WE GROW"

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1. EXECUTIVE MAYOR'S FOREWORD

2022/2023 final annual budget is presented and tabled in terms of section 24 of the Municipal Finance Management Act no. 56 of 2003 which prescribes that the municipal council must at least 30 days before the budget year consider approval of the annual budget.

The Municipality underwent a process of community consultation on the draft annual budget during the month of May 2022. In compliance with Chapter 4 of the MFMA, the submission of the tabled budget has been considered.

In view of the above inputs and comments on the draft annual were received from the Provincial treasury which is attached as an annexure and was taken into consideration. The tabling and publication of the draft budget were aimed at soliciting the public to comment to ensure that the budget truly represents the needs of the community.

The 2022/2023 final budget has maintained the resolute approach of prioritizing water projects with 45% of the total capital budget has been allocated for water provision within different areas of the municipality with the main aim of reducing the water infrastructure backlog.

The efforts of the municipality to extract itself from grant dependence will only be achieved if the municipality thoroughly implements all its revenue collection strategies and plans. The budget-related policies which are concurrently being tabled with the final budget give the municipality the necessary legal standing to enforce the collection of rates and taxes.

Therefore this 2022/2023 final annual budget is presented to Council for approval.

EXECUTIVE MAYOR

Cllr Nomsa Sanny Mtsweni

2. FINAL ANNUAL BUDGET RESOLUTION

R 92.05.2022 ND

RESOLVED

- 2.1** THAT, Council approves 2022/2023 to 2024/25 Final Medium-Term Revenue and expenditure Framework.

- 2.2** THAT, Council approves the total final revenue of R807,5-million for 2022/23 financial year.

- 2.3** THAT, Council approves the final operating expenditure of R690,5-million and final capital expenditure of R150,9-million for 2022/23 financial year.

- 2.4** THAT, Council approves the following final budget related policies:
 - 2.4.1.1 Asset Management policy
 - 2.4.1.2 Budget policy
 - 2.4.1.3 Credit Control and Debt collection policy
 - 2.4.1.4 Debt impairment and the writing off policy
 - 2.4.1.5 Indigent policy
 - 2.4.1.6 Property rates policy
 - 2.4.1.7 Supply chain management policy
 - 2.4.1.8 Tariff policy
 - 2.4.1.9 Loss Control policy
 - 2.4.1.10 Cash Management and Accounts Payable Policy
 - 2.4.1.11 Investment Policy
 - 2.4.1.12 Grants Policy
 - 2.4.1.13 Cost containment policy
 - 2.4.1.14 Unauthorized, irregular and fruitless policy
 - 2.4.1.15 Inventory management policy

- 2.4.1.16 Insurance management policy
- 2.4.1.17 Virement policy
- 2.4.1.18 Travel and subsistence policy.

3. EXECUTIVE SUMMARY

Guidance for the preparation of the 2022/23 Final Budget is provided by the National Treasury MFMA Circulars 112.

- 3.1. Highlights from MFMA Municipal Budget Circular for 2022/2023 MTREF Numbers 112 are as follows:
- 3.2. The purpose of the annual budget circular is to guide municipalities with their compilation of the 2022/23 Medium Term Revenue and Expenditure Framework (MTREF). This circular is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.
- 3.3. Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial reform agenda by focusing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimized, assets are managed efficiently, and supply chain management processes are adhered to, mSCOA is implemented correctly and that audit findings are addressed.
- 3.4. The National Treasury projects real economic growth of 5.1 per cent in 2021, following an expected contraction of 6.4 per cent in 2020. Real GDP growth is expected to moderate to 1.8 per cent in 2022, 1.6 per cent in 2023 and 1.7 per cent in 2024.

- 3.5. South Africa experienced its largest recorded decline in economic output in 2020 due to the strict COVID-19 lockdown. Real GDP contracted by 7.2 per cent in 2020 compared to 0.1 per cent increase in 2019. It is expected to increase by 6.2 per cent in 2021/22 and moderate by an average increase of 1.7 per cent over the 2022/23 MTEF.
- 3.6. The main risks to the economic outlook are slowdown in economic growth. The evolution of COVID-19 and slow progress in vaccine rollout reinforces uncertainty and poses risks to economic recovery.
- 3.7. Job creation is a top priority of the economic recovery plan that will guide policy actions over the medium term, supported by new infrastructure investment and large-scale public employment programmes. In addition, targeted skills development will improve productivity and employment prospects.
- 3.8. Headline inflation is expected to remain between 3 to 6 per cent target range over the 2022/23 MTEF. In summary, the tax revenue in 2021/22 was higher than projections and this was mainly due to commodity price rally. However, these are projected to be short term, and as such long-term spending commitments should not be made based on short term revenue benefits. There are measures in place to reduce expenditure to narrow the budget deficit.

The following macro-economic forecasts has been considered when preparing the 2022/23 MTREF municipal budgets.

Fiscal year	2020/21	2021/22	2022/23	2023/24	2024/25
	Actual	Estimate	Forecast		
CPI Inflation	2.90%	4.90%	4.00%	4.40%	4.50%

Source : Medium Term Budget Policy Statement- 2021
 Note the fiscal year referred to is the national year (April to March) which is more closely aligned to Municipal than a calendar Year Inflation

- 3.9. The schedule outlining the key deadlines for the preparation of the Annual Budget and the annual review of the Integrated Development Plan in terms of Section 34 of the Municipal Systems Act and budget-related policies, has been approved by the council.

4. Key focus areas for the 2022/23 budget process

- 4.1. Transfers to local government will be increased by R17.8 billion, including R9.3 billion from the local government equitable share, R1.5 billion from the general fuel levy and R6.9 billion in direct conditional grants over the 2022 MTEF period. The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2022 MTEF period.

5. Changes to the structure of local government allocations

- 5.1 Over the 2022 MTEF period, transfers to municipalities will grow below inflation. Over the next three years, local government resources increase by 4.1 percent.

6. Municipal Standard Chart of Accounts (*m*SCOA)

- 6.1. Highlights from MFMA Municipal *m*SCOA Circular 10 & 11 (**Cash Flow and Fund Segment**)

7. Release of Version 6.6 of the Chart

- 7.1. On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.6 is released with this circular.
- 7.2. The purpose of this circular is to provide further guidance to municipalities on the correct use of the municipal standard chart of accounts (*m*SCOA) data strings to populate the cash flows tables in Schedules A, B and C of the Municipal Budget Reporting Regulations (MBRR).

- 7.3. This circular must be read in conjunction within the guidance provided in MFMA Circulars No. 98 and 99 that was issued on 6 December 2019 and 6 March 2020 respectively on the population of the cash flow tables and the National Treasury email dated 24 March 2020 on the revised method of linking the MBRR cash flow tables to the *m*SCOA data strings.
- 7.3. The ongoing challenges with the population of the cash flow tables can be attributed to the following:
- 7.4. Balance sheet budgeting has not been implemented in accordance with the *m*SCOA Regulation to prepare the 2021/22 MTREF budget data strings (ORGB);
- 7.5. Movement accounting is not correctly used;
- 7.6. Cash receipts and payments are not populating due to the incorrect use of the *m*SCOA segments and the combination thereof;
- 7.7. Non-Funding (FD003) is used as a funding source; and
- 7.8. Some of the cash flow information is linked incorrectly on the Local Government Database and the municipal financial systems.

8. Balance sheet budgeting

- 8.1 Balance sheet budgeting includes the result of a transaction. Where the municipality plans to receive revenue from billing, the debit transaction to *Trade and other receivables* and the credit to Revenue equates to balance sheet budgeting.

9. DISCUSSION/ DELIBERATIONS

- 9.1. Total final projected revenue for 2022/2023 financial year is at R807,5-million which has increased by 5% compared to 2021/2022 adjustment budget. The total revenue comprises of 77% of grants and subsidies, and 23% of own revenue projected and the total final operating expenditure for the 2022/2023 financial year has been projected at R629,9-million and capital budget at R145,9-million.

10. FINAL OPERATING REVENUE

10.1. Revenue management is fundamental to financial sustainability and therefore the municipal revenue strategy should be built around the following key components:

10.1.1 Tightening credit control measures and increase debt collection targets

10.1.2 Improve customer relations and promote a culture of payment

10.1.3 Realistic revenue estimates - going back-to-basics to ensure MTREF is properly funded

10.1.4 The impact of inflation and other cost increases

10.1.5 The indigent support policy to provide free basic services to poor households

10.1.6 Ensure all tariffs are fully cost reflective.

10.2 The revenue budget adjustment for the 2021/2022 financial year was used as the baseline to project revenue for the next three financial years.

10.3 Table A4 is a summary of the 2022/2023 MTREF classified by the main revenue sources whilst table A2 provides details of revenue by National Treasury's standard classification.

10.4 Revenue from property rates is projected to amount to R40-million, which constitutes 6% of operating revenue.

10.5 Revenue from service charges amounts to R94,5-million and contributes 14% to operating revenue. From the service charges, water revenue is the largest source of revenue.

11 GRANTS AND SUBSIDIES

11.1 National Division of Revenue Bill allocations reflect the appropriation of Grants such as MIG, while there are strict conditions and processes for municipalities to access and retain the funding.

11.2 The following table gives a breakdown of the various grants and subsidies allocated to the municipality over the medium term.

CONDITIONAL GRANT & SUBSIDIES	2022-2023 FINAL BUDGET	2023-2024 BUDGET	2024-2025 BUDGET
EQUITABLE SHARE	461 561 000	489 995 000	520 754 000
MIG	153 660 000	150 239 000	157 299 000
FMG	2 450 000	2 450 000	2 450 000
EPWP	2 432 000	-	-
TOTAL	620 103 000	642 684 000	680 503 000

12 Equitable Share (ES)

12.1 The LGES grant is an unconditional grant. It is allocated through a formula that takes account of the number of households and people in a municipality, their incomes, whether they are serviced or not, the ability of the municipality to raise its own revenue and the number of municipal councilors.

12.2 Equitable share grant to be received for the 2022/23 financial year as per the DORA Bill 2021 amounts to R461 561 million. In the current financial year, the Equitable share amounts to R419 133 million. Therefore, the grant increases with R42 428 million from the previous financial year.

13 Municipal Infrastructure Grant (MIG)

13.1 The MIG aims to eradicate municipal infrastructure backlogs in poor communities to ensure the provision of basic services such as water, sanitation, roads and community lighting. MIG to be received for the 2022/23 financial year amounts to R153 660 million, an increase of 21 178 million from the 2021/22 amount of R132 482 million.

14 Finance Management Grant (FMG)

14.1 The purpose of this grant is to promote and support reforms in financial management by building the capacity in municipalities to implement the Municipal Finance Management Act. The FMG is 0.40% of the total grants and amounts to R2 450 million in the 2022/2023 financial year.

15 Expanded Public Works Grant (EPWP)

15.1 This grant is an incentive grant to promote the creation of jobs through the EPWP program and it represents 0, 39% of the total grants. The amount to be received for the 2022/23 budget year amounts to R2 432 million.

15.2 Overall grants and subsidies allocation has increased by **10%** from 2021/2022 financial year.

16 OPERATING EXPENDITURE FRAMEWORK

16.1 The expenditure framework for the 2022/2023 MTREF is informed by budget constraints where operating expenditure should not exceed operating revenue and available funds for the projects as identified in the IDP.

16.2 Table A4 is a summary of the 2022/2023 MTREF classified by expenditure type whilst table A2 provides details of expenditure by National Treasury's standard classification and municipal classification.

16.3 The following table is a high-level summary of the 2022/23 final operating expenditure budget by type:

TYPE	2022-2023 FINAL BUDGET	2023-2024 BUDGET	2024-2025 BUDGET
Employee Costs	215 830 000	225 326 520	235 466 213
Councillors Remuneration	26 880 000	28 062 720	29 325 542
Contracted Service	177 860 000	185 685 840	194 041 703
Inventory Consumed	22 550 000	23 542 200	24 601 599
Depreciation	61 320 000	64 018 080	66 898 894
Debt Impairment	77 350 000	80 753 400	84 387 303
Finance Charges	3 200 000	3 340 800	3 491 136
Transfers and Subsidies	6 882 000	7 184 808	7 508 124
Operating Costs	98 658 000	102 998 952	107 633 905
TOTAL	690 530 000	720 913 320	753 354 419

16.4 The operating budget for the 2022/2023 financial year amounts to R690,5-million

16.5 The key operating expenditure allocations in the final budget for 2022/2023 financial year include:

R42,5-million for Administration and Corporate Services

R63,3-million for Community Development Services

R30,3-million for Finance IDP & LED

R49,6-million for Good Governance

R128,4-million for Technical Services

16.6 The cost associated with the remuneration of councilors is determined in accordance with the Remuneration of Public Office Bearers Act.

16.7 The municipality is committed to maintain infrastructure and therefore, part of maintenance falls under capital projects for replacement or upgrading of assets.

17 CAPITAL EXPENDITURE FRAMEWORK

17.1 Capital budget is financed through Municipal Infrastructure Grant and Council funds

17.2 Table A5 provides details on the budgeted capital expenditure.

The following table illustrates the summary Capital Expenditure by vote

PROJECTS BY VOTE	2022-2023 FINAL BUDGET	2023-2024 BUDGET	2024-2025 BUDGET
WATER PROJECTS	68 477 000	102 098 914	59 000 000
SANITATION PROJECTS	37 442 000	73 563 973	85 671 133
ROADS & STORMWATER PROJECTS	30 000 000	216 702 250	210 702 250
FACILITIES PROJECTS	15 058 000	-	-
TOTAL	150 977 000	392 365 137	355 373 383

17.3 The final capital expenditure for 2022/2023 amounts to R150,9-million,

17.4 The final capital budget complies with the Municipal Structures Act and MFMA as it aligns with the final IDP. The budgetary allocations for final capital expenditure have been undertaken in a manner that will not only ensure that the IDP outcomes are achieved but also lead to the municipality's vision being realized.

DETAIL 2022/2023 CAPITAL PROJECTS

WATER PROJECTS	WARD	2022-2023 FINAL BUDGET	2023-2024 BUDGET	2024-2025 BUDGET
Construction of Setateng water reticulation	28	500 000	-	-
Construction of Maphotla water reticulation	14	10 392 061	-	-
Construction of Mbongo water reticulation	17	500 000	-	-
Installation of bulk services (Water reticulation) at Siyabuswa 1A Industrial-Ga-Phaahla extension	1	-	10 000 000	5 000 000
Replacement of asbestos bulk line from water treatment plant to Kuilen	8	11 041 553	-	-
Replacement of asbestos bulk line from water treatment plant to Bloedfontein resevoir	8 & 20	23 021 693	15 444 427	-
Replacement of asbestos bulk line Ga-Phahla and Siyabuswa A	1 & 3	23 021 693	11 654 487	-
Replacement of asbestos pipes in Siyabuswa A	3	-	15 000 000	12 000 000
Replacement of asbestos pipes in Siyabuswa B	5	-	18 000 000	15 000 000
Replacement of asbestos pipes in from Pieterskraal B to Maphotla	13 & 14	-	20 000 000	15 000 000
Replacement of pumps in Waalkraal	DRJSMLM	-	12 000 000	12 000 000
TOTALS		68 477 000	102 098 914	59 000 000
SANITATION PROJECTS	WARD	2022-2023 FINAL BUDGET	2023-2024 BUDGET	2024-2025 BUDGET
Construction of Ga-Phaahla sewer out fall, sewer reticulation and precast tolets	1	30 442 000	38 563 973	38 563 973
Construction of Sewer reticulation at Libanjeni	16 & 17	7 000 000	-	-
Installation of bulk services (Sewer outfall and sewer) Siyabuswa Industrial	1	-	10 000 000	15 000 000
Construction of Thabana Sewer reticulation and sewer outfall	7	-	25 000 000	32 107 160
TOTALS		37 442 000	73 563 973	85 671 133

ROADS & STORMWATER PROJECTS	WARD	2022-2023 FINAL BUDGET	2023-2024 BUDGET	2024-2025 BUDGET
Construction of Siyabuswa C bus and Taxi route (Next to Vezulwazi high School)	6	10 000 000	12 000 000	1 000 000
Construction of Mmametlake bus and taxi route	29	10 000 000	12 000 000	10 000 000
Construction of Radijoko bus and Taxi route	22	10 000 000	18 000 000	20 000 000
Construction of Bus and Taxi route at Makopanong Section A and C	2	-	22 400 000	22 400 000
Construction of bulk service (Roads & Stormwater) at Siyabuswa A1 Industrial Ga-Phaahla extension	1	-	10 000 000	15 000 000
Construction of Loding Bus & Taxi Route	26	-	17 000 000	17 000 000
Construction of Digwale (RDP Bus and Taxi route)	15	-	17 500 000	17 500 000
Construction of Ramogeletsane Bus and Taxi route	7	-	10 800 000	10 800 000
Construction of Mogononong Bus and Taxi route	6	-	24 000 000	24 000 000
Construction of Senotlelo Bus and Taxi route	20	-	16 002 250	16 002 250
Construction of Katjibane Bus and Taxi route	27	-	15 000 000	15 000 000
Construction of Marapyane Bus and Taxi route	23 & 24	-	15 000 000	15 000 000
Construction of Lefisoane Bus and Taxi route	22	-	18 000 000	9 000 000
Construction of Nokaneng Bus and Taxi route	28	-	9 000 000	18 000 000
TOTALS		30 000 000	216 702 250	210 702 250
FACILITIES PROJECTS	WARD	2022-2023 FINAL BUDGET	2023-2024 BUDGET	2024-2025 BUDGET
Upgrading of Sport facility within DR JS Moroka local Municipality-Kammeriver sport Complex	10	10 058 000	-	-
Fencing of Municipal Facilities	DRJSMLM	5 000 000		
TOTALS		15 058 000	-	-

PART 2 - SUPPORTING DOCUMENTATION

18. BUDGET PROCESS OVERVIEW

MFMA, Chapter 4, as well as Circular 112 provide guidance on the steps in the annual budget process. Critical to the development of a credible budget are:

Consultation with the community and other stakeholders.

The Municipality underwent a process of community consultation on the draft annual budget during the month of May 2022. In compliance with Chapter 4 of the MFMA, the submission of the tabled budget must be considered and where necessary be revised for consideration by the council.

In view of the above inputs and comments on the draft annual were received from the Provincial treasury which is attached as an annexure and was taken into consideration.

19.BUDGET RELATED POLICIES

This section provides an overview of the final budget-related policies to be adopted by the council resolution.

The following indicates the names of the existing budget-related policies which are also attached as annexures:

- ✓ Asset Management policy
- ✓ Budget policy
- ✓ Credit Control and Debt collection policy
- ✓ Debt impairment and the writing off policy
- ✓ Indigent policy
- ✓ Property rates policy
- ✓ Supply chain management policy
- ✓ Tariff policy
- ✓ Loss Control policy
- ✓ Cash Management and Accounts Payable Policy
- ✓ Investment Policy
- ✓ Grants Policy
- ✓ Cost containment policy
- ✓ Unauthorized, irregular and fruitless policy

- ✓ Inventory management policy
- ✓ Insurance management policy
- ✓ Virement policy
- ✓ Travel and subsistence policy.

20. Overview of Budget Assumptions

20.1 Expenditure

Salaries and Allowances

Salaries are at 31% of the total operating budget and the councilor's remuneration at 4%.

Contracted Services

Contracted Services is at 26% of the total operating budget

Operating Costs

The total operating costs is 14% of the total budget.

Inventory Consumed

Capital projects are 3% of the total budget

20.2 Revenue

Grants

It is assumed that the National grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2022/23 financial year.

Indigents

It is assumed that the indigents will increase during the financial year.

21. OVERVIEW OF BUDGET FUNDING

In terms of Section 18 of Municipal Finance Management Act, an annual budget may be funded from:

- ✓ Realistically anticipated revenues to be collected
- ✓ Cash backed accumulated funds from previous years surpluses not committed for other purposes
- ✓ Borrowed funds but only for the capital budget referred to in Section 17

Based on the above it should be noted that the municipal budget is funded mainly from:

- ✓ **Equitable Share** which constitutes **57%** of the total revenue is to fund the day to day running of the municipality and fund the services consumed by the indigent section of the community.
- ✓ **Conditional Grants** (MIG, EPWP and FMG) constitute **20%** and the grant is used to fund the infrastructure backlog as well as capacitating financial officials and creating jobs through EPWP program.

- ✓ **Own revenue** constitutes **23%** of the budget. (Relates to realistically anticipated revenue to be collected) This portion of the budget depend on the municipal ability to raise and collect revenue so that it can be able to fund its operations

22. LEGISLATION COMPLIANCE STATUS

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

22.1 In year reporting

Reporting to National Treasury in a prescribed format was complied with monthly and Section 71 reporting to the Executive Mayor (within 10 working days) has been adhered to.

23. Conclusion

In terms of section 24 of the MFMA, the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.



dr.jsmlm

Dr JS Moroka Local Municipality

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QUALITY CERTIFICATE: DR JS MOROKA LOCAL MUNICIPALITY 2022/2023 FINAL ANNUAL BUDGET

Please find the quality certificate, as set out in the Government Gazette number 32141 dated 17 April 2009 of Dr JS Moroka Local Municipality.

I, M.M Mathebela Municipal Manager of Dr JS Moroka Local Municipality, hereby certify that the final annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act.

Yours faithfully,



Ms M.M Mathebela
Municipal Manager



Date



dr.jsmim

Dr JS Moroka Local Municipality

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Enq: Thobejane T.

30 May 2022

TO: ACTING CFO

1. You are hereby informed that Council at its ordinary sitting held on the 27 May 2022 resolved as follows:

R92.05.2022ND

FINAL ANNUAL BUDGET 2022/23 – 2024/25

- 1.1. **THAT**, Council approves 2022/2023 to 2024/25 Final Medium-Term Revenue and expenditure Framework.
- 1.2. **THAT**, Council approves the total final revenue of R807,5-million for 2022/23 financial year.
- 1.3. **THAT**, Council approves the final operating expenditure of R690,5-million and final capital expenditure of R150,9-million for 2022/23 financial year.
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 - 1.4.15. Inventory management policy.
 - 1.4.16. Insurance management policy.
 - 1.4.17. Virement policy.
 - 1.4.18. Travel and subsistence policy.
2. Please ensure that the above council resolution is dealt with.

CLLR. NKOANE M.R
SPEAKER