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# GREATER GIYANI MUNICIPALITY

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## BUDGET POLICY

Approval/Reviewal

Council Resolution No: CR70 – 28/05/21 SP

### **Object**

The objective of the budget policy is to set out principles, procedures and responsibilities for preparing each medium term revenue and expenditure framework budget.

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## 1. DEFINITIONS

**"Accounting Officer"**- means the Municipal Manager;

**"Allocation"**, means-

- (a) a municipality's share of the local government's equitable share referred to in section 214(1) (a) of the Constitution;
- (b) an allocation of money to a municipality in terms of section 214(1) (c) of the Constitution;
- (c) an allocation of money to a municipality in terms of a provincial budget; or
- (d) any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction;

**"Annual Division of Revenue Act"** means the Act of Parliament, which must be enacted annually in terms of section 214 (1) of the Constitution;

**"Approved budget,"** means an annual budget-

- (a) approved by a municipal council, or
- (b) includes such an annual budget as revised by an adjustments budget in terms of section 28 of the MFMA;

**"Basic Municipal Service"** means a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment;

**"Budget-related Policy"** means a policy of a municipality affecting or affected by the annual budget of the municipality, including-

- (a) the tariffs policy, which the municipality must adopt in terms of section 74 of the Municipal Systems Act;
- (b) the rates policy which the municipality must adopt in terms of legislation regulating municipal property rates; or
- (c) the credit control and debt collection policy, which the municipality must adopt in terms of section 96 of the Municipal Systems Act;

**"Budget transfer"** means transfer of funding within a function / vote.

**"Budget Year"** means the financial year of the municipality for which an annual budget is to be approved in terms of section 16(1) of the MFMA;

**"chief financial officer"** means a person designated in terms of section 80(2) (a) of the MFMA;

**"councillor"** means a member of a municipal council;

**"creditor"**, means a person to whom money is owed by the municipality;

**"current year"** means the financial year, which has already commenced, but not yet ended;

**"delegation"**, in relation to a duty, includes an instruction or request to perform or to assist in performing the duty;

**"financial recovery plan"** means a plan prepared in terms of section 141 of the MFMA

**"financial statements"**, means statements consisting of at least-

- (a) a statement of financial position;
- (b) a statement of financial performance; (c) a cash-flow statement;
- (d) any other statements that may be prescribed; and
- (e) any notes to these statements;

**"financial year"** means a twelve months period commencing on 1 July and ending on 30 June each year;

**"financing agreement"** includes any loan agreement, lease, and instalment purchase contract or hire purchase arrangement under which a municipality undertakes to repay long-term debt over a period of time;

**"fruitless and wasteful expenditure"** means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

**"irregular expenditure"**, means-

(a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the MFMA Act, and which has not been

condoned in terms of section 170 of the MFMA;

(b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;

(c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or

(d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes

expenditure by a municipality which falls within the definition of "unauthorised expenditure";

**"investment"**, in relation to funds of a municipality, means-

(a) the placing on deposit of funds of a municipality with a financial institution; or

(b) the acquisition of assets with funds of a municipality not immediately required, with the primary aim of preserving those funds;

**"lender"**, means a person who provides debt finance to a municipality;

**"local community"** has the meaning assigned to it in section 1 of the Municipal Systems Act;

**"Municipal Structures Act"** means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

**"Municipal Systems Act"** means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

**"long-term debt"** means debt repayable over a period exceeding one year;

**"executive mayor"** means the councillor elected as the executive mayor of the municipality in terms of section 55 of the Municipal Structures Act;

**"municipal council"** or "council" means the council of a municipality referred to in section 18 of the Municipal Structures Act;

**"municipal debt instrument"** means any note, bond, debenture or other evidence of indebtedness issued by a municipality, including dematerialised or electronic evidence of indebtedness intended to be used in trade;

**"municipal entity"** has the meaning assigned to it in section 1 of the Municipal Systems Act (refer to the MSA for definition);

**"municipality"**-

(a) when referred to as a corporate body, means a municipality as described in section 2 of the Municipal Systems Act; or

(b) when referred to as a geographic area, means a municipal area determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);

**"accounting officer"** means a person appointed in terms of section 82(1) (a) or (b) of the Municipal Structures Act;

**"municipal service"** has the meaning assigned to it in section 1 of the Municipal Systems Act (refer to the MSA for definition);

**"municipal tariff"** means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;

**"municipal tax"** means property rates or other taxes, levies or duties that a municipality may impose;

**"National Treasury"** means the National Treasury established by section 5 of the Public Finance Management Act;

**"official"**, means-

- (a) an employee of a municipality or municipal entity;
- (b) a person seconded to a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity; or
- (c) a person contracted by a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity otherwise than as an employee;

**"overspending"**-

- (a) means causing the operational or capital expenditure incurred by the municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;
- (b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or
- (c) in relation to expenditure under section 26 of the MFMA, means causing expenditure under that section to exceed the limits allowed in subsection (5) of this section;

**"past financial year"** means the financial year preceding the current year;

**"quarter"** means any of the following periods in a financial year: (a) 1 July to 30 September;

- (b) 1 October to 31 December; (c) 1 January to 31 March; or (d) 1 April to 30 June;

**"service delivery and budget implementation plan"** means a detailed plan approved by the executive mayor of a municipality in terms of section 53(1)(c)(ii) of the MFMA for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate-

- (a) projections for each month of-
  - (i) revenue to be collected, by source; and
  - (ii) operational and capital expenditure, by vote;
- (b) service delivery targets and performance indicators for each quarter; and
- (c) any other matters that may be prescribed, and includes any revisions of such plan by the executive mayor in terms of section 54(1) (c) of the MFMA;

**"short-term debt"** means debt repayable over a period not exceeding one year;

**"standards of generally recognised accounting practice,"** means an accounting practice complying with standards applicable to municipalities or municipal entities as determined by the Accounting Standards Board

**"unauthorised expenditure"**, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes-

- (a) overspending of the total amount appropriated in the municipality's approved budget; (b) overspending of the total amount appropriated for a vote in the approved budget;
- (c) expenditure from a vote unrelated to the department or functional area covered by the vote;
- (d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;

- (e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or (f) a grant by the municipality otherwise than in accordance with the MFMA; **"virement"** means transfer of funds

between functions / votes

**"vote"** means-

- (a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
- (b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

## **2. INTRODUCTION**

In terms of the Municipal Finance Management Act, No. 56 of 2003, Chapter 4 on Municipal Budgets, Subsection (16), states that the council of a municipality must for each financial year approve an annual budget for the municipality before the commencement of that financial year. According to subsection (2) of the Act concerned, in order to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year. This policy must be read, analysed, explained, interpreted, implemented and understood against this legislative background. The budget plays a critical role in an attempt to realise diverse community needs. Central to this, the formulation of a municipality budget must take into account the government's macro-economic and fiscal policy fundamentals. In brief, the conceptualisation and the operationalisation of the budget must be located within the national government's policy framework.

## **3. OBJECTIVE**

The objective of the budget policy is to set out:

- (a) The principles which the municipality will follow in preparing each medium term revenue and expenditure framework budget;
- (b) The responsibilities of Council, the mayor, the accounting officer, the chief financial officer and other senior managers in compiling the budget; and
- (c) To establish and maintain procedures to ensure adherence to the IDP review and budget processes.

## **4. BUDGETING PRINCIPLES**

- (a) The municipality shall not budget for a deficit and should also ensure that revenue projections in the budget are realistic taking into account actual collection levels.
- (b) Expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each vote in the approved budget.
- (c) Greater Giyani Municipality shall prepare three-year budget (medium term revenue and expenditure framework (MTREF)) and that be reviewed annually and approved by Council.
- (d) The MTREF budget must at all times be within the framework of the Municipal Integrated Development Plan.

## **5. BUDGET PREPARATION PROCESS**

### **(1) Formulation of the budget**

- (a) The Accounting Officer with the assistance of the Chief Financial Officer and the Heads responsible for IDP and Performance Management shall draft the Schedule of key deadlines for the budget and allied processes for the municipality and its municipal entities for the ensuing financial year.
- (b) The schedule of key deadlines shall indicate the processes relative to the review of the IDP as well as the preparation of the medium term revenue and expenditure framework budget and the revision of the annual budget.
- (c) Such target dates shall follow the prescriptions of the Municipal Finance Management Act as well as the guidelines set by National Treasury.
- (d) The mayor shall table the IDP process plan as well as the budget timetable to Council

- by 31 August each year for approval (10 months before the start of the next budget year).
- (e) Strategic workshop shall be convened in November/December with senior managers in order to determine the IDP priorities which will form the basis for the preparation of the MTREF budget taking into account the financial and political pressures facing the municipality.
  - (f) The Mayor shall table the draft IDP and MTREF budget to council by 31 March (90 days before the start of the new budget year) together with the draft resolutions and budget related policies (policies on tariff setting, credit control, debt collection, indigents, investment and cash management, borrowings, etc).
  - (g) The Chief Financial Officer and senior managers undertake the technical preparation of the budget.
  - (h) The budget must be in the format prescribed by National Treasury, and must be divided into capital and operating budget.
  - (i) The budget must reflect the realistically expected revenues by major source for the budget year concerned.
  - (j) The budget must also contain the information related to the two financial years following the financial year to which the budget relates, as well as the actual revenues and expenses for the prior year, and the estimated revenues and expenses for the current year.

## **(2) Public Participation Process**

Immediately after the draft annual budget has been tabled, the municipality must convene regional and public hearings on the draft budget in April and invite the public, stakeholder organisations, to make representations and to submit comments in response to the draft budget.

## **(3) Approval of Budget**

- (a) Per legislation, Council shall **consider** the next medium term expenditure framework budget for approval not later than 31 May (at least 30 days before the start of the budget year).
- (b) The annual budget must be approved before the start of the financial year.
- (c) Should the municipality fail to approve the budget before the start of the budget year, the mayor must inform the MEC for Finance that the budget has not been approved.
- (d) The budget tabled at Council for approval shall include, inter alia the following draft resolutions:
  - (i) draft resolutions approving the budget and levying property rates, other taxes and tariffs for the financial year concerned;
  - (ii) draft resolutions approving measurable performance objectives for each budget vote, taking into account the municipality's IDP;
  - (iii) draft resolutions approving any proposed amendments to the IDP;
  - (iv) draft resolutions approving any proposed amendments to the budget-related policies;
  - (v) draft resolutions approving the contents of the annual budget and supporting documents in terms of Section 17 of the MFMA.

## **(4) Publication Of Budget**

- (a) Immediately after the budget is tabled the Accounting Officer (AO) must make public the budget and its supporting documents and invite the local community to submit representations in connection with the budget.



- (b) Therefore the Senior Manager Budgets on behalf of the AO must place the budget and other budget- related documentation onto the municipal website so that it is accessible to the public as well as submit within 14 days both printed and electronic formats to the National Treasury, the Provincial Treasury and any other prescribed Organs of State affected by the Budget.

#### **(5) Service Delivery and Budget Implementation Plan (SDBIP)**

- (a) The Mayor must approve the Service Delivery and Budget Implementation Plan not later than 28 days after the approval of the Budget by Council.
- (b) The SDBIP shall include the following components:
  - (i) Monthly projections of revenue to be collected for each source. Monthly projections of expenditure (operating and capital) and revenue for each vote;
  - (ii) Quarterly projections of service delivery targets and performance indicators for each vote; Ward information for expenditure and service delivery; and
  - (iii) Detailed capital works plan broken down by ward over three years.

### **6. CAPITAL BUDGET**

#### **(1) Expenditure**

- (a) Expenditure of a project shall be included in the capital budget if it meets the asset definition i.e. if it results in an having a useful life in excess of one year.
- (b) The capital budget shall distinguish between rehabilitated, replacements and new infrastructure.
- (c) Vehicle replacement shall be done in terms of Council's vehicle replacement policy.
- (d) The budget for vehicles shall distinguish between replacement and new vehicles.
- (e) A municipality may spend money on a capital project only if the money for the project has been appropriated in the capital budget.
- (f) The envisaged sources of funding for the capital budget must be properly considered and the Council must be satisfied that this funding is available and has not been committed for other purposes.
- (g) Before approving a capital project, the Council must consider:
  - (i) the projected cost of the project over all the ensuing financial years until the project becomes operational;
  - (ii) future operational costs and any revenues, which may arise in respect of such project, including the likely future impact on operating budget (i.e. on property rates and service tariffs);
  - (iii) the impact on the present and future operating budgets of the municipality in relation to finance charges to be incurred on external loans;
  - (iv) Impact on depreciation of fixed assets;
  - (v) Impact maintenance of fixed assets, and
  - (vi) any other ordinary operational expenses associated with any item on such capital budget.
- (h) Council shall approve the annual or adjustment capital budget only if it has been properly balanced and fully funded.
- (i) The capital expenditure shall be funded from the following sources:

#### **(2) Internal Funding**

- (a) If any project is to be financed from revenue this financing must be included in the

cash budget to raise sufficient cash for the expenditure.

- (b) If the project is to be financed from surplus there must be sufficient cash available at time of execution of the project.

### **(3) External loans**

- (a) External loans can be raised only if it is linked to the financing of an asset.
- (b) A capital project to be financed from an external loan can only be included in the budget if the loan has been secured or if can be reasonably assumed as being secured.
- (c) The loan redemption period should in the main not exceed the estimated life expectancy of the asset.
- (d) Interest payable on external loans shall be included as a cost in the revenue budget.
- (e) Finance charges relating to such loans shall be charged to or apportioned only between the departments or votes to which the projects relate.

### **(4) Capital Replacement Reserve (CRR)**

- (a) Council shall establish a CRR for the purpose of financing capital projects and the acquisition of assets.
- (b) Such reserve shall be established from the following sources of revenue:
  - (i) unappropriated cash-backed surpluses to the extent that such surpluses are not required for operational purposes,
  - (ii) interest on the investments of the CRR, appropriated in terms of the investments policy,
  - (iii) additional amounts appropriated as contributions in each annual or adjustments budget; and
  - (iv) Sale of land and profit or loss on the sale of assets.
- (c) Before any asset can be financed from the CRR the financing must be as cash as this fund must be cash backed;
- (d) If there is insufficient cash available to fund the CRR this reserve fund must then be adjusted to equal the available cash; and
- (e) Transfers to the CRR must be budgeted for in the cash budget;

### **(5) Grant Funding**

- (a) Non capital expenditure funded from grants must be budgeted for as part of the revenue budget;
- (b) Interest earned on investments of Conditional Grant Funding shall be capitalised if the conditions state that interest should accumulate in the fund.
- (c) If there is no condition stated the interest can then be allocated directly to the revenue accounts.
- (d) If grant funded assets are to be bridge financed cash should be secured before spending can take place.

## **7. OPERATING BUDGET**

- (1) The municipality shall budget in each annual and adjustments budget for the contribution to:

- (a) provision for accrued leave entitlements,
- (b) entitlement of officials as at 30 June of each financial year,
- (c) provision for bad debts in accordance with its rates and tariffs policies
- (d) provision for the obsolescence and deterioration of stock in accordance with its

- materials management policy,
  - (e) Depreciation and finance charges shall be charged to or apportioned only between the departments or votes to which the projects relate, and
  - (f) At least 10% of the total operating budget component of each annual and adjustments budget shall be set aside for maintenance.
- (2) When considering the draft annual budget, council shall consider the impact, which the proposed increases in rates and service tariffs will have on the monthly municipal accounts of households.
  - (3) The impact of such increases shall be assessed on the basis of a fair sample of randomly selected accounts.
  - (4) The operating budget shall reflect the impact of the capital component on:
    - (a) depreciation charges.
    - (b) repairs and maintenance expenses.
    - (c) interest payable on external borrowings.
    - (d) other operating expenses.
  - (5) The cost of indigency relief is separately reflected in the appropriate votes.

## **8. FUNDING OF CAPITAL AND OPERATING BUDGET**

The budget may be financed only from:

- (a) realistically expected revenues, based on current and previous collection levels;
- (b) cash-backed funds available from previous surpluses where such funds are not required for other purposes; and
- (c) borrowed funds in respect of the capital budget only.

## **9. UNSPENT FUNDS / ROLLOVER OF BUDGET**

- (a) The appropriation of funds in an annual or adjustments budget will lapse to the extent that they are unspent by the end of the relevant budget year, but except for funds relating to capital expenditure.
- (b) Only unspent grants (if the conditions for such grant funding allows that) or loan funded capital budget may be rolled over to the next budget year.
- (c) Conditions of the grant fund shall be taken into account in applying for such rollover of funds
- (d) Application for rollover of funds shall be forwarded to the budget office by the 15 July each year in order to be considered by Council by August in terms of legislation.
- (e) No funding for projects funded from the Capital Replacement Reserve shall be rolled over to the next budget year except in cases where a commitment has been made 90 days (30 March each year) prior the end of that particular financial year.
- (f) No unspent operating budget shall be rolled over to the next budget year.

## **10. VIREMENTS BUDGET/ BUDGET TRANSFERS**

The virements budget is covered in a separate virement policy.

## **11. ADJUSTMENT BUDGET.**

- (1) The chief financial officer shall ensure that the adjustments budgets comply with the

requirements of the National Treasury reflect the budget priorities and are aligned with the IDP, and comply with all budget-related policies, and shall make recommendations regarding the revision of the IDP, SDBIP and the budget-related policies that may arise out of these adjustments to the budget.

- (2) Council may revise its annual budget by means of an adjustments budget at prescribed by legislation in terms of section 28 of the MFMA and regulation 23 of The Municipal Budget and Reporting regulations, which provides inter alia for the following:
  - (a) An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but **not later than 28 February** of the current year.
  - (b) Only **one** adjustment Budget referred to above may be tabled in the Municipal Council during a financial year, except:
    - (i) when additional revenues are allocated to a municipality in a national or provincial adjustment budget or via institutional grants.
    - (ii) to authorise unforeseen and unavoidable expenditure.
    - (iii) to authorise roll-overs from the previous financial year.
    - (iv) Clusters must submit their adjusted budgets to the Budget Office by end January – to take into account recommendations from the mid-year budget and performance report tabled to Council in January that affect the annual budget.
- (3) An adjustments budget must contain all of the following:
  - (a) an explanation of how the adjustments affect the approved annual budget;
  - (b) appropriate motivations for material adjustments; and
  - (c) an explanation of the impact of any increased spending on the current and future annual budgets.
- (4) Any unappropriated surplus from previous financial years, if fully cash backed, May be used to balance any adjustments budget.
- (5) Municipal taxes and tariffs may not be increased during a financial year except if required in terms of a financial recovery plan.
- (6) Unauthorised expenses may be authorised in an adjustments budget.
- (7) In regard to unforeseen and unavoidable expenditure, the following apply:
  - (i) The Mayor (Exco) may authorise such expenses in an emergency or other exceptional circumstances and these expenses must be reported to Council at its next meeting.

## **12. BUDGET IMPLEMENTATION**

### **(1) Monitoring**

- (a) The accounting officer with the assistance of the chief financial officer and other senior managers is responsible for the implementation of the budget, and must take reasonable steps to ensure that:
  - (i) funds are spent in accordance with the budget;
  - (ii) expenses are reduced if expected revenues are less than projected; and
  - (iii) revenues and expenses are properly monitored.
- (b) The Accounting officer with the assistance of the chief financial officer must prepare any adjustments budget when such budget is necessary and submit it to the Mayor

(Exco)for consideration and tabling to Council.

- (c) The Accounting officer must report in writing to the Council any impending shortfalls in the annual revenue budget, as well as any impending overspending, together with the steps taken to prevent or rectify these problems.

## **(2) Reporting**

### **(a) Monthly budget statements**

The accounting officer with the assistance of the chief financial officer must, not later than ten working days after the end of each calendar month, submit to the Mayor and Provincial and National Treasury a report in the prescribed format on the state of the municipality's budget for such calendar month, as well as on the state of the budget cumulatively for the financial year to date. This report must reflect the following:

- (i) actual revenues per source, compared with budgeted revenues;
- (ii) actual expenses per vote, compared with budgeted expenses;
- (iii) actual capital expenditure per vote, compared with budgeted expenses;
- (iv) actual borrowings, compared with the borrowings envisaged to fund the capital budget;
- (v) the amount of grant - allocations received, compared with the budgeted amount;
- (vi) actual expenses against allocations, but excluding expenses in respect of the equitable share; explanations of any material variances between the actual revenues and expenses as indicated above and the projected revenues by source and expenses by vote as set out in the service delivery and budget implementation plan;
- (vii) the remedial or corrective steps to be taken to ensure that the relevant projections remain within the approved or revised budget; and
- (viii) projections of the revenues and expenses for the remainder of the financial year, together with
- (ix) indication of how and where the original projections have been revised.
- (x) The report to the National and provincial Treasuries must be both in electronic format and in signed printed formats.

### **(b) Quarterly and Mid-Year Reports Reports**

The Mayor (Exco) must submit to Council within thirty days of the end of each quarter a report on the implementation of the budget and the financial state of affairs of the municipality.

## **(3) Mid-year budget and performance assessment**

- (a) The Accounting officer must assess the budgetary performance of the municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan.
- (b) The Accounting officer must then submit a report on such assessment to the Mayor (Exco) by 25 January each year and to Council, Provincial Treasury and National Treasury by 31 January each year.
- (c) The Accounting officer may in such report make recommendations after considering the recommendation of the Chief Financial Officer for adjusting the annual budget and for revising the projections of revenues and expenses set out in the service

delivery and budget implementation plan.

### 13. EXPLANATION OF VARIANCES

- (1) Differences between budget and actuals which are less than 10% are considered immaterial and will be accepted without further explanation.
- (2) Differences between Original Budget and Adjustment budget which are less than 10% are considered immaterial and will be accepted without further explanation.
- (3) Explanations will be provided for all variances which exceeds 10% of budget versus actuals and Original Budget versus Adjustment Budget.

### 14. CONCLUSION

The respective Heads must place on the municipality's official website the following:

- (a) the annual and adjustments budgets and all budget-related documents;
- (b) all budget-related policies;
- (c) the integrated development plan;
- (d) the annual report;
- (e) all performance agreements;
- (f) all service delivery agreements;
- (g) all long-term borrowing contracts;
- (h) all quarterly and mid-year reports submitted the Council on the implementation of the budget; and
- (i) financial state of affairs of the municipality.

### 15. REVIEW

This policy shall be reviewed as per legislation.

**Signed by:**

**Mayor: Cllr Shibambu B A**  
**Surname & Initials**

BASHIBAMBU.  
**Signature**

28/05/21  
**Date**

**COUNCIL RESOLUTION NO: CR70 – 28/05/21 SP**