

TSANTSABANE LOCAL MUNICIPALITY

VIREMENT POLICY



Subject: Virement Policy
Date: 23 June 2020
Council Resolution: ITEM SCM 11/2020

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TSANTSABANE MUNICIPALITY
PRINCIPLES AND POLICY ON BUDGET VIREMENTS

1. DEFINITIONS

1. **“Accounting officer”** The municipal manager of a municipality is the accounting officer of the municipality in terms of section 60 of the MFMA
2. **“Approved budget”** means an annual budget approved by a municipal council.
3. **“Budget-related policy”** means a policy of a municipality affecting or affected by the annual budget of the municipality
4. **“Chief financial officer”** means a person designated in terms of the MFMA who performs such budgeting, and other duties as may in terms of section 79 of the MFMA be delegated by the accounting officer to the chief financial officer.
5. **“Capital Budget”** This is the estimated amount for capital items in a given fiscal period. Capital items are fixed assets such as facilities and equipment, the cost of which is normally written off over a number of fiscal periods
6. **“Council”** means the council of a municipality referred to in section 18 of the Municipal Structures Act.
7. **“Financial year”** means a 12-month year ending on 30 June.
8. **“Line Item”** an appropriation that is itemized on a separate line in a budget adopted with the idea of greater control over expenditures **[See annexure “B” for current item structure]**
9. **“Operating Budget”** The Town's financial plan, which outlines proposed expenditures for the coming financial year and estimates the revenues used to finance them.
10. **“Ring Fenced”** an exclusive combination of line items grouped for specific purposes for instance salaries and wages.
11. **“Service delivery and budget implementation plan”** means a detailed plan approved by the mayor of a municipality in terms of section 53(1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget.
12. **“Virement”** is the process of transferring an approved budget allocation from one operating line item or capital project to another, with the approval of the relevant Manager. To enable budget managers to amend budgets in the light of experience or to reflect anticipated changes.
13. **“Vote”** means one of the main segments into which a budget of a municipality is divided for the appropriation of funds for the different departments or functional areas of the municipality; and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned. **[See annexure “A” for current Vote structure]**

2. ABBREVIATIONS

CFO – Chief Financial Officer

IDP – Integrated Development Plan

MFMA – Municipal Finance Management Act No. 56 of 2003

SDBIP - Service delivery and budget implementation plan

CM – Council Minute/s

3. OBJECTIVE OF THE POLICY

To allow limited flexibility in the use of budgeted funds to enable management to act on occasions such as disasters, unforeseen expenditure or savings, etc. as they arise to accelerate service delivery in a financially responsible manner.

4. VIREMENT CLARIFICATION

Virement is the process of transferring budgeted funds from one line item number to another, with the approval of the Municipal Manager, Relevant Managers and CFO, to enable budget managers to amend budgets in the light of experience or to reflect anticipated changes. (Section 28 (2) (c) MFMA)

5. FINANCIAL RESPONSIBILITIES

Strict budgetary control must be maintained throughout the financial year in order that potential overspends and / or income under-recovery within individual vote departments are identified at the earliest possible opportunity. (Section 100 MFMA)

The Chief Financial Officer has a statutory duty to ensure that adequate policies and procedures are in place to ensure an effective system of financial control. The budget virement process is one of these controls. (Section 27(4) MFMA)

It is the responsibility of each manager or head of a department or activity to which funds are allotted, to plan and conduct assigned operations so as not to expend more funds than budgeted. In addition, they have the responsibility to identify and report any irregular or fruitless and wasteful expenditure in terms of the MFMA sections 78 and 102.

6. VIREMENT RESTRICTIONS

a. No funds may be viremented between votes (GFS Classifications) without approval of both vote holders, Municipal Manager and the Chief Financial Officer.

b. Total virements for the financial year may not exceed a maximum of 5.0% of the total approved operating expenditure budget

- c. A virement may not create new policy, significantly vary current policy, or alter the approved outcomes / outputs as approved in the IDP for the current or subsequent years. (section 19 and 21 MFMA)
- d. Virements resulting in adjustments to the approved SDBIP need to be submitted with an adjustments budget to the Council with altered outputs and measurements for approval. (MFMA Circular 13 page 3 paragraph 3)
- e. No virement may commit the Municipality to increase recurrent expenditure, which commits the Council's resources in the following financial year, without the prior approval of the Council.
 - i. This refers to expenditures such as entering into agreements into lease or rental agreements such as vehicles, photo copier's or fax machines.
- f. No virement may be made where it would result in over expenditure. (section 32 MFMA)
- g. No virement shall add to the establishment of the Municipality.
- h. Virements may not be made in respect of ring-fenced allocations.
- i. Budget may not be transferred from interdepartmental costs, Capital financing, Depreciation, Contributions, Grant Expenditure and Income Foregone.
- j. Budget may only be transferred from Salaries if approved by the Municipal Manager and CFO.
- k. Virements in capital budget allocations are only permitted within specified action plans and not across funding sources and must in addition have comparable asset lifespan classifications.
- l. No virements are permitted in the first three months or the final month of the financial year without the express agreement of the CFO.
- m. No virement proposal shall affect amounts to be paid to another Department without the agreement of the Manager of that Department, as recorded on the signed virement form. (Section 15 MFMA)
- n. Virement amounts may not be rolled over to subsequent years, or create expectations on following budgets. (Section 30 MFMA)

- o. An approved virement does not give expenditure authority and all expenditure resulting from approved virements must still be subject to the procurement/supply chain management policy of Council as periodically reviewed.
- p. Virements may not be made between Expenditure and Income.

7. VIREMENT PROCEDURE

- a. All virement proposals must be completed on the appropriate documentation and forwarded to the Chief Finance Officer for checking and implementation.
- b. All virements must be signed by the Vote holder (per department) and the Manager within which the vote is allocated. (Section 79 MFMA)
- c. A virement form must be completed for all Budget Transfers.
- d. Virements in excess of R1 000,000 may only be approved by the Municipal Council.
- e. Must include changes to the SDBIP.
- f. All documentation must be in order and approved before any expenditure can be committed or incurred. (Section 79 MFMA)
- g. The Municipal Manager will report to the Mayor on a quarterly basis on those virements that have taken place during that quarter.

APPENDIX A

DEPARTMENTS, GFS CLASSIFICATIONS AND VOTE HOLDERS

VOTE	GFS CLASSIFICATION	DEPARTMENT	VOTE HOLDER	SUPPORT VOTE HOLDER
Executive and Council	Executive and Council	Council General	Municipal Manager	Municipal Manager
		Municipal Manager	Municipal Manager	Municipal Manager
Finance	Finance and Admin	Finance	CFO	CFO
Corporate Services	Finance and Admin	Corporate Services	HOD: Corporate Services	HOD: Corporate Services
		Human Resources	HOD: Corporate Services	Manager: Human Resources
		Admin and Legal	HOD: Corporate Services	Manager : Admin and Legal
Planning and Development	Planning and Development	Planning and Development	Municipal Manager	HOD: Planning and Development
		LED	Municipal Manager	HOD: Planning and Development
		IDP	Municipal Manager	IDP Manager
		Land Use	Municipal Manager	HOD: Planning and Development
Technical Services	Finance and Admin	Technical Services Admin	HOD: Technical Services	HOD: Technical Services
Civil Infrastructure	Road Transport	Roads and Stormwater	HOD: Technical Services	HOD: Technical Services
	Waste Management	Solid Waste	HOD: Technical Services	HOD: Technical Services
	Waste Water Management	Sanitation	HOD: Technical Services	HOD: Technical Services
	Water	Water	HOD: Technical Services	HOD: Technical Services
Electricity	Electricity	Electricity	HOD: Technical Services	Senior Electrician
Community Services	Community and Social Services	Cemetery	HOD: Planning and Development	Manager Community Services
		Library	HOD: Planning and Development	Head Librarian
	Public Safety	Traffic	HOD: Planning and Development	Senior Traffic Officer

		Safety	HOD: Planning and Development	Manager : Civil Infrastructure
	Sport and Recreation	Parks and Recreation	HOD: Planning and Development	Manager : Civil Infrastructure

APPENDIX B

Item	Description	Comment	Virement From	Virement To
EMPLOYEE RELATED COSTS - WAGES/SALARIES				
0000/00/1/01/0005	BASIC SALARY	Expenditure	Yes	No
0000/00/1/01/0010	BONUS - ANNUAL	Expenditure	Yes	No
0000/00/1/01/0020	BONUS - LONG SERVICE	Expenditure	Yes	No
0000/00/1/01/0040	ALLOWANCE - ACTING	Expenditure	Yes	No
0000/00/1/01/0050	ALLOWANCE - CELLPHONE	Expenditure	Yes	No
0000/00/1/01/0070	ALLOWANCE - HOUSING	Expenditure	Yes	No
0000/00/1/01/0080	ALLOWANCE - OTHER	Expenditure	Yes	No
0000/00/1/01/0100	ALLOWANCE - STANDBY	Expenditure	Yes	No
0000/00/1/01/0110	ALLOWANCE - TRAVELLING	Expenditure	Yes	No
0000/00/1/01/0130	OVERTIME	Expenditure	Yes	No
EMPLOYEE RELATED COSTS - SOCIAL CONTR				
0000/00/1/03/0200	BARGAINING COUNCIL LEVY	Expenditure	Yes	No
0000/00/1/03/0210	GROUP INSURANCE	Expenditure	Yes	No
0000/00/1/03/0220	INDUSTRIAL COUNCIL LEVY	Expenditure	Yes	No
0000/00/1/03/0230	MEDICAL AID FUND	Expenditure	Yes	No
0000/00/1/03/0240	PENSION FUND	Expenditure	Yes	No
0000/00/1/03/0270	PROVIDENT FUND	Expenditure	Yes	No
0000/00/1/03/0280	SKILLS DEVELOPMENT LEVY	Expenditure	Yes	No
0000/00/1/03/0290	UNEMPLOYMENT INSURANCE	Expenditure	Yes	No
0000/00/1/03/0300	WORKMAN'S COMPENSATION	Expenditure	Yes	No
REMUNERATION OF COUNCILLORS				
0000/00/1/08/0450	BASIC SALARY	Expenditure	Yes	No
0000/00/1/08/0460	ALLOWANCE - CELLPHONE	Expenditure	Yes	No
0000/00/1/08/0520	ALLOWANCES - TRAVELLING	Expenditure	Yes	No
0000/00/1/08/0530	MEDICAL AID FUND	Expenditure	Yes	No
0000/00/1/08/0540	PENSION FUND	Expenditure	Yes	No
0000/00/1/08/0550	SKILLS DEVELOPMENT LEVY	Expenditure	Yes	No
0000/00/1/08/0560	WORKMEN'S COMPENSATION	Expenditure	Yes	No
0000/00/1/08/0570	UNEMPLOYMENT INSURANCE	Expenditure	Yes	No
BAD DEBTS				
0000/00/1/10/0600	BAD DEBTS	Expenditure	Yes	Yes
DEPRECIATION				
0000/00/1/15/0640	DEPRECIATION	Expenditure	No	No
REPAIRS & MAINTENANCE				
0000/00/1/20/0800	MAINT.: BUILDINGS	Expenditure	Yes	Yes
0000/00/1/20/0810	MAINT.: BULK REFUSE BUCKETS	Expenditure	Yes	Yes
0000/00/1/20/0820	MAINT.: CEMETERIES	Expenditure	Yes	Yes
0000/00/1/20/0840	MAINT.: COMMUNITY HALLS	Expenditure	Yes	Yes
0000/00/1/20/0850	MAINT.: COMPUTER HARDWARE	Expenditure	Yes	Yes
0000/00/1/20/0860	MAINT.: COMPUTER NETWORK	Expenditure	Yes	Yes
0000/00/1/20/0870	MAINT.: COMPUTER SOFTWARE	Expenditure	Yes	Yes
0000/00/1/20/0880	MAINT.: DUMPING SITES	Expenditure	Yes	Yes
0000/00/1/20/0890	MAINT.: ELECTRICAL METERS	Expenditure	Yes	Yes
0000/00/1/20/0900	MAINT.: ELECTRICAL NETWORK	Expenditure	Yes	Yes
0000/00/1/20/0910	MAINT.: EMERGENCY EQUIPMENT	Expenditure	Yes	Yes
0000/00/1/20/0920	MAINT.: FURNITURE & FITTINGS	Expenditure	Yes	Yes
0000/00/1/20/0930	MAINT.: GROUND & FENCING	Expenditure	Yes	Yes
0000/00/1/20/0950	MAINT.: LAND FILL	Expenditure	Yes	Yes

0000/00/1/20/0960	MAINT.: MOTOR VEHICLES REPAIRS	Expenditure	Yes	Yes
0000/00/1/20/0970	MAINT.: MOTOR VEHICLES TYRES	Expenditure	Yes	Yes
0000/00/1/20/0980	MAINT.: OFFICE EQUIPMENT	Expenditure	Yes	Yes
0000/00/1/20/0990	MAINT.: PLANT & MACHINERY	Expenditure	Yes	Yes
0000/00/1/20/1000	MAINT.: PRINTERS	Expenditure	Yes	Yes
0000/00/1/20/1010	MAINT.: RADIO NETWORK	Expenditure	Yes	Yes
0000/00/1/20/1020	MAINT.: RESORT & PARKS	Expenditure	Yes	Yes
0000/00/1/20/1030	MAINT.: ROADS AND STORM WATER	Expenditure	Yes	Yes
0000/00/1/20/1040	MAINT.: SANITATION NETWORK	Expenditure	Yes	Yes
0000/00/1/20/1050	MAINT.: SECUR MEASURES - ACCESS CONTROL	Expenditure	Yes	Yes
0000/00/1/20/1060	MAINT.: SIDEWALKS	Expenditure	Yes	Yes
0000/00/1/20/1070	MAINT.: SPEED CONTROL EQUIPMENT	Expenditure	Yes	Yes
0000/00/1/20/1080	MAINT.: STREET LIGHTS	Expenditure	Yes	Yes
0000/00/1/20/1090	MAINT.: SWIMMING POOLS	Expenditure	Yes	Yes
0000/00/1/20/1100	MAINT.: TRANSFORMERS	Expenditure	Yes	Yes
0000/00/1/20/1110	MAINT.: WARDS	Expenditure	Yes	Yes
0000/00/1/20/1120	MAINT.: WATER NETWORK	Expenditure	Yes	Yes
0000/00/1/20/1130	MAINT.ROADS : MATERIALS	Expenditure	Yes	Yes
0000/00/1/20/1140	MAINT.ROADS : OTHER	Expenditure	Yes	Yes
0000/00/1/20/1150	MAINT.ROADS : TRAFFIC SIGNS	Expenditure	Yes	Yes
0000/00/1/20/1160	MAINT.ROADS : WORKSHOP EQUIPMENT	Expenditure	Yes	Yes
0000/00/1/20/1170	MAINT.: TELEPHONE SYSTEM	Expenditure	Yes	Yes
0000/00/1/20/1180	MAINT.: REFUSE REMOVAL	Expenditure	Yes	Yes
	INTEREST EXPENSE - EXTERNAL BORROWINGS			
0000/00/1/25/1250	INTEREST PAID: BANK OVERDRAFT	Expenditure	Yes	Yes
0000/00/1/25/1260	INTEREST PAID: CREDITORS	Expenditure	Yes	Yes
0000/00/1/25/1280	INTEREST PAID: EXTERNAL BORROWING	Expenditure	No	No
	BULK PURCHASES			
0000/00/1/30/1350	BULK PURCHASES - ELECTRICITY	Expenditure	Yes	Yes
0000/00/1/30/1360	BULK PURCHASES - WATER	Expenditure	Yes	Yes
	CONTRACTED SERVICES			
0000/00/1/35/1400	PROCONSE	Expenditure	Yes	Yes
0000/00/1/35/1410	ITEC	Expenditure	Yes	Yes
0000/00/1/35/1420	GESTETNER	Expenditure	Yes	Yes
0000/00/1/35/1430	SASFIN	Expenditure	Yes	Yes
0000/00/1/35/1440	AUTOPAGE	Expenditure	Yes	Yes
0000/00/1/35/1450	NETCASH	Expenditure	Yes	Yes
0000/00/1/35/1460	VODACOM	Expenditure	Yes	Yes
0000/00/1/35/1470	EPIC	Expenditure	Yes	Yes
0000/00/1/35/1480	CARTRACK	Expenditure	Yes	Yes
0000/00/1/35/1490	SECURITY SERVICES	Expenditure	Yes	Yes
	GRANTS & SUBSIDIES PAID - OPERATING			
0000/00/1/40/1550	PEANUT OIL	Expenditure	No	No
0000/00/1/40/1580	FMG - PROJECT 1	Expenditure	No	No
0000/00/1/40/1630	MSIG - PROJECT 1	Expenditure	No	No
0000/00/1/45/0000	PROVINCIAL GRANTS PAID			
0000/00/1/50/0000	GENERAL EXPENSES			
0000/00/1/50/2400	ADMIN CHARGES	Expenditure	Yes	Yes
0000/00/1/50/2410	ADVERTISING: GENERAL NOTICES	Expenditure	Yes	Yes
0000/00/1/50/2420	ADVERTISING: RECRUITMENT	Expenditure	Yes	Yes
0000/00/1/50/2440	AFFILIATION FEES: SALGA MEMBERSHIP	Expenditure	Yes	Yes
0000/00/1/50/2450	AUDIT FEES	Expenditure	Yes	Yes
0000/00/1/50/2460	BANK CHARGES	Expenditure	Yes	Yes
0000/00/1/50/2480	BURSARIES	Expenditure	Yes	Yes
0000/00/1/50/2490	CLEANING MATERIALS	Expenditure	Yes	Yes
0000/00/1/50/2510	COMMISSION PAID	Expenditure	Yes	Yes
0000/00/1/50/2520	COMPUTER SOFTWARE	Expenditure	Yes	Yes
0000/00/1/50/2540	CONTINGENCIES	Expenditure	Yes	Yes
0000/00/1/50/2560	DISASTER MANAGEMENT	Expenditure	Yes	Yes
0000/00/1/50/2580	DUMPING SITES	Expenditure	Yes	Yes
0000/00/1/50/2600	ENTERTAINMENT - COUNCIL	Expenditure	Yes	Yes
0000/00/1/50/2730	INDIGENT SUBSIDIES PAID	Expenditure	Yes	Yes

0000/00/1/50/2740	INSURANCE	Expenditure	Yes	Yes
0000/00/1/50/2780	LIBRARY LOST BOOKS REPLACE	Expenditure	Yes	Yes
0000/00/1/50/2790	LICENSES	Expenditure	Yes	Yes
0000/00/1/50/2820	MEDICAL CHECK UPS	Expenditure	Yes	Yes
0000/00/1/50/2900	OFFICE REQUIREMENTS: INVENTORY	Expenditure	Yes	Yes
0000/00/1/50/2910	PAUPER BURIALS	Expenditure	Yes	Yes
0000/00/1/50/2930	POSTAGE	Expenditure	Yes	Yes
0000/00/1/50/2950	PRINTER CONSUMABLES	Expenditure	Yes	Yes
0000/00/1/50/2960	PRINTING & STATIONERY	Expenditure	Yes	Yes
0000/00/1/50/2970	PROTECTIVE CLOTHING	Expenditure	Yes	Yes
0000/00/1/50/2990	PURIFICATION WORKS - CHEMICALS	Expenditure	Yes	Yes
0000/00/1/50/3000	RADIO LICENSES	Expenditure	Yes	Yes
0000/00/1/50/3010	REFRESHMENTS	Expenditure	Yes	Yes
0000/00/1/50/3020	REFUSE BAGS	Expenditure	Yes	Yes
0000/00/1/50/3040	RENTAL EQUIPMENT	Expenditure	Yes	Yes
0000/00/1/50/3050	RENTAL: BUILDINGS	Expenditure	Yes	Yes
0000/00/1/50/3060	RENTAL: TRANSPORT	Expenditure	Yes	Yes
0000/00/1/50/3070	REZONING	Expenditure	Yes	Yes
0000/00/1/50/3210	SECURITY SERVICES	Expenditure	Yes	Yes
0000/00/1/50/3220	SMALL TOOLS	Expenditure	Yes	Yes
0000/00/1/50/3240	SPORTS DEVELOPMENT	Expenditure	Yes	Yes
0000/00/1/50/3260	SUBSCRIPTIONS	Expenditure	Yes	Yes
0000/00/1/50/3270	SUBSISTENCE AND TRAVELLING COUNCILLORS	Expenditure	Yes	Yes
0000/00/1/50/3280	SUBSISTENCE AND TRAVELLING OFFICIALS	Expenditure	Yes	Yes
0000/00/1/50/3310	TELECOMMUNICATIONS: CELLPHONES	Expenditure	Yes	Yes
0000/00/1/50/3320	TELECOMMUNICATIONS: DATA LINES	Expenditure	Yes	Yes
0000/00/1/50/3330	TELECOMMUNICATIONS: TELEPHONE	Expenditure	Yes	Yes
0000/00/1/50/3340	TENDER FEES	Expenditure	Yes	Yes
0000/00/1/50/3350	TEST CONSUMABLES	Expenditure	Yes	Yes
0000/00/1/50/3360	TOOLS	Expenditure	Yes	Yes
0000/00/1/50/3380	TRAINING	Expenditure	Yes	Yes
0000/00/1/50/3390	TRAINING MATERIAL	Expenditure	Yes	Yes
0000/00/1/50/3400	TRAVEL EXP: ACCOMMODATION	Expenditure	Yes	Yes
0000/00/1/50/3410	TRAVEL EXP: ACCOMMODATION COUNCILLORS	Expenditure	Yes	Yes
0000/00/1/50/3420	TRAVEL EXP: TRANSPORTATION	Expenditure	Yes	Yes
0000/00/1/50/3430	TRAVEL EXP: TRANSPORTATION COUNCILLORS	Expenditure	Yes	Yes
0000/00/1/50/3440	VALUATION COSTS	Expenditure	Yes	Yes
0000/00/1/50/3600	TOWN PLANNING	Expenditure	Yes	Yes
0000/00/1/50/3610	RENTAL: PARKING	Expenditure	Yes	Yes
0000/00/1/55/0000	LOSS ON DISPOSAL OF PROP PLANT & EQUIP			
0000/00/1/55/3700	LOSS ON SALE OF ASSETS (GAMAP)	Expenditure	Yes	Yes
0000/00/1/60/0000	CONTRIBUTIONS TO PROVISIONS			
0000/00/1/60/3750	BAD DEBTS	Expenditure	No	No
0000/00/1/60/3760	CONTR TO CAPITAL REPLACEMT RES	Expenditure	No	No
0000/00/1/60/3770	LEAVE	Expenditure	No	No
0000/00/1/70/0000	INDIRECT OPERATING EXPENDITURE			
0000/00/1/70/3800	DEPARTMENTAL CHARGES	Expenditure	No	No

VOTE	STANDARD (GFS) CLASSIFICATION	VOTE/ Sub Function	VOTE HOLDER
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APPENDIX A

1. Mayor's Office 2. Municipal Manager	Executive and Council	Council General	Mayor
		Communications	HOD – Mayor's Office
		Municipal Manager	Municipal Manager

3. Financial Services	Budget & Treasury	Finance	CFO
		Property Services	CFO

4. Corporate Services	Corporate Services	Corporate	HOD Corporate
		Admin Buildings	HOD Corporate
		Housing	HOD Corporate

5. Infrastructure Services	Planning & Development Road Transport	Infrastructure Services	HOD Infrastructure
		Roads & Storm water	HOD Infrastructure
	Waste Water Management	Sewer Network	HOD Infrastructure
		Sewer Works	HOD Infrastructure
	Water	Water Distribution	HOD Infrastructure
		Water Purification	HOD Infrastructure
	Electricity	Electricity	HOD Infrastructure

6. Community & Social Services	Community & Social Services	Community & Social Services	HOD - Community and Social Services	
		Libraries	HOD - Community and Social Services	
		Cemeteries	HOD - Community and Social Services	
	Safety and Security	Disaster Management	HOD - Community and Social Services	
		Traffic Services	HOD - Community and Social Services	
		Health	HOD - Community and Social Services	
	Health	Cleansing	HOD - Community and Social Services	
		Waste Management Sports and Recreation	Parks, Gardens & Public Places	HOD - Community and Social Services
			Resorts	HOD - Community and Social Services

7. Strategy, Economic Development and Planning	Planning and Development	Strategic Services	HOD – Strategic Services
		IDP	IDP - Officer
		LED	LED - Officer