



Reference: T7/2/7

## **TREASURY CIRCULAR MUN NO 11 OF 2014**

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THE MAYOR, OUDTSHOORN MUNICIPALITY: MR G APRIL  
THE MAYOR, BITOU MUNICIPALITY: MR M BOOYSEN  
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THE MAYOR, PRINCE ALBERT MUNICIPALITY: MR G LOTTERING  
THE MAYOR, BEAUFORT WEST MUNICIPALITY: MR HT PRINCE

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THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: DR M GRATZ

THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR T BOTHA  
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THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR M BOOYSEN (ACTING)

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THE SENIOR MANAGER: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)  
THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)

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MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT

THE CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS – NATIONAL TREASURY (MR J HATTINGH)

THE CHIEF DIRECTOR: MFMA IMPLEMENTATION – NATIONAL TREASURY (MR TV PILLAY)

# ISSUING OF STANDARD OPERATING PROCEDURE MANUAL FOR EXPENDITURE MANAGEMENT

## 1. PURPOSE

- 1.1 The purpose of this circular is to inform municipalities and municipal entities on the issuing of the Standard Operating Procedure (SOP) manual for Expenditure Management.

## 2. BACKGROUND

- 2.1 According to the Municipal Governance Review and Outlook (MGRO), the Local Government Accounting indicated transversal support, in the form of providing the Standard Operating Procedure (SOP) manual for Expenditure Management.

## 3. For any enquiries regarding the above please contact:

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4. Your sincerely



**MS N OLIPHANT**

**DIRECTOR: LOCAL GOVERNMENT ACCOUNTING**

**Date:** 31 March 2014