

# **PRINCE ALBERT MUNICIPALITY**



## **UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE (UIF&W) REDUCTION STRATEGY**

### **FINAL POLICY**

**2025 / 2026**

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## 1. **PURPOSE**

The purpose of this strategy and document is to serve as official planning and strategy document in respect of unauthorised, irregular, fruitless and wasteful expenditure in order to reduce such expenditures, and for Council to confirm their commitment to attend to all matters relating to unauthorised, irregular, fruitless and wasteful expenditure.

## 2. **BACKGROUND**

As highlighted by National Treasury, there has been an evident increase in incidences of unauthorised, irregular, fruitless and wasteful expenditure in municipalities, which is attributable to the repeated failures by municipalities and entities to institute measures to prevent non-compliance and efficient / strict internal control measures to ensure that laws and legislation are implemented effectively.

The 2019-24 National Treasury Medium Term Strategic Framework (MTSF) highlights three elements to reduce UIFW expenditures:

- (i) Support to municipal public accounts committees and municipal councils to fulfil their legislative responsibilities.
- (ii) Introduce preventative controls to address future non-compliance with the legislative prescripts.
- (iii) Implementation of consequence management to ensure accountable and transparent financial governance.

The National Treasury supported by the Provincial Treasury and Provincial departments of Cooperative Governance, together with the South African Local Government Association (SALGA) have embarked on a process to host and facilitate workshops and training sessions to capacitate Council's and their Municipal Public Accounts Committees (MPAC's) and Disciplinary Boards to perform their functions relating to section 32 of the MFMA.

In light of the above, National Treasury advised municipalities to adopt and implement an unauthorised, irregular, fruitless and wasteful expenditure reduction strategy and implementation plan to the council confirming the new council commitment to attend to historical and recent UIFW matters.

### 3. **APPLICABLE LEGISLATION**

- 3.1) Municipal Finance Management Act (Act 56 of 2003)
- 3.2) Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings (2003)
- 3.3) Municipal Budget and Reporting Regulations (2009)
- 3.4) Municipal SCM Regulations and related legislation
- 3.5) Municipal Systems Act and related regulations
- 3.6) Municipal Structures Act and related regulations
- 3.7) Any other applicable legislation and future applicable legislation.

### 4. **SCOPE AND OBJECTIVES**

NR	DELIVERABLE	SCOPE	OBJECTIVES
1.	Report(s) to the council on the UIFW expenditure and any other information that the council may require for the MFMA "section 32" process.	All UIFW expenditure, as per the latest (audited) financial statements and related information that have not gone through an MFMA "section 32" process.	To enable the council to recover UIFW expenditure, unless in the case of: <ul style="list-style-type: none"> <li>- unauthorised expenditure, such expenditure is authorised in an adjustments budget or certified as irrecoverable and written off</li> <li>- irregular and fruitless and wasteful expenditure, such expenditure is certified as irrecoverable and written off</li> </ul>
2.	Council resolution that refers the UIFW expenditure to a council committee for investigation, as contemplated by section 32(2) of the MFMA	UIFW expenditure, as determined by the council to be investigated by a council Committee.	To enable the council committee to investigate the UIFW expenditure and produce a report on its recommendations to the council for a final decision, as contemplated in section 32(2) of the MFMA.

3.	Report by the council committee (normally the Municipal Public Accounts Committee).	UIFW expenditure investigated, as per the terms and referenced defined by the council committee.	<p>Enable the council committee to consider the:</p> <ul style="list-style-type: none"> <li>- measures are already taken, and the cost thereof to recover such expenditure.</li> <li>- estimated cost and the likely benefit of further measures to recover such expenditure</li> <li>- submit a motivation explaining its recommendations to the council for a final decision in terms of section 32(2) of the MFMA.</li> </ul>
4.	Council resolution following its consideration of the report of the council committee on the investigation of the UIFW expenditure.	Report and recommendations covering the UIFW expenditure investigated by the council committee.	<ul style="list-style-type: none"> <li>- Recovery of the UIFW expenditure, unless the council certifies such expenditure as irrecoverable and to be written off.</li> <li>- Institution of criminal and/or disciplinary proceedings against a person charged with the commission of an offence or a breach of the MFMA relating to such UIFW expenditure.</li> </ul>
5.	Report(s) by the disciplinary board on its investigation of financial Misconduct.	<ul style="list-style-type: none"> <li>- Council resolution on the institution of criminal and/or disciplinary proceedings.</li> <li>- Allegations of financial misconduct</li> <li>- Recommendation on the preliminary investigation of allegations of financial misconduct.</li> </ul>	To investigate allegations of Financial misconduct and to monitor the institution of disciplinary proceedings, as contemplated in the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceeding.

		- Terms of reference for the investigation	
6.	Reporting of alleged financial offences to the South African Police Services (SAPS).	Alleged financial offences	Investigation of and reporting on alleged financial offences, as contemplated in Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

## **5. ROLES AND RESPONSIBILITIES IN RESPECT OF UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE**

### **5.1) National Treasury**

5.1.1) In terms of section 5(2) of the MFMA, NT must monitor and assess compliance by municipalities and municipal entities with the MFMA and take appropriate steps to perform its functions effectively. In assisting municipalities to address the historical UIF&W expenditure, NT:

- provides support, guidance and advice to municipalities, including internal audit units, audit committees, risk committees, chief financial officers, supply chain management units; disciplinary boards and MPACs on compliance with the MFMA and its regulations.
- provides training and capacity building to municipalities on the MFMA and its regulations.
- issues MFMA circulars that further clarify the MFMA and its regulations for consistent application.
- monitors progress made in addressing UIF&W expenditure, as per the MTSF goals.
- provides assistance to provincial treasuries (PTs) to support on delegated municipalities.

5.1.2) Whilst NT supports municipalities to ensure compliance with the MFMA and its regulations, in terms of section 38 of the MFMA, NT is also expected to enforce

compliance with the measures established in terms of section 216 (1) of the Constitution, including those established in terms of the MFMA. This may include stopping the transfer of a municipality share of the local government's equitable share referred to in section 214(1)(a) of the Constitution, if the municipality commits a serious or persistent breach of the measures established in terms of section 216(1) of the Constitution.

- 5.1.3) National Treasury has been active in supporting municipal public accounts committees (MPACs) in its establishment and to strengthen their functionality to enable the committees to carry out their legislative mandate with respect to processing recommendations on unauthorised, irregular and fruitless and wasteful (UIF&W) expenditure and performing oversight over the Annual Report and related activities.
- 5.1.4) National Treasury will intensify support efforts in collaboration with provincial treasuries, together with the national and provincial local government departments and SALGA to promote capacity-building for MPACs through initiatives such as the following:
  - a) Where required, update existing guidelines to continue to clarify the legislative and regulatory framework that impact the functioning of MPACs.
  - b) Conduct intensive practical training sessions for MPACs identified as requiring higher levels of support to enhance their skills and competence to effectively utilise the MPAC Guide and Toolkit in performing their functions on UIFW expenditure and oversight over annual report. The training will also focus on creating an understanding of the process to be followed, contributions on technical terminology pertaining to audit actions, internal controls, accounting, and legal matters on financial management.
  - c) Review the terms of reference of MPACs to ensure that the approach and utilising internal and external skills to investigate UIFW expenditure in terms of section 32 of the MFMA are adequately covered.

- d) Promote efforts to ensure that MPACs are adequately resourced and supported by municipalities, including other assurance providers like internal audit and audit committees, to contribute and guide UIFW expenditure and their other oversight responsibilities.
- e) Continue to monitor compliance with the MFMA and related legislation to promote accountability and governance as it pertains to the oversight and related responsibilities of MPACs in holding municipalities accountable for how public resources are utilised.
- f) Continue to monitor the submission of monthly and quarterly reports on the investigation of UIFW expenditure and the implementation of council resolutions, based on the recommendations, including efforts to recover identified financial losses and promoting recommendations for council to address performance management and human resources management failures and consequence management.
- g) Given the pending local government elections, specific training initiatives will continue to support new MPAC members to carry out their legislative responsibilities effectively.
- h) Encourage the existing MPACs to prepare detailed hand-over reports, with the support of municipal managers, to enable a smooth transition to new members to effectively sustain the programme of action, and recommendations, on UIFW expenditure.

## **5.2) Provincial Treasury**

5.2.1) In terms of section 5(3) of the MFMA, a PT must comply with a prescribed framework and monitor compliance with the MFMA by municipalities and municipal entities in the province. In terms of section 6 of the MFMA, the Minister of Finance has delegated certain municipalities to the members of the executive council for finance of the respective provinces and duties of the PTs in this regard include the following:



- 5.2.1.1) providing support, guidance and advice to municipalities (officials and MPAC) on compliance with the MFMA and its regulations;
- 5.2.1.2) providing training and capacity building to municipalities on the MFMA and its regulations;
- 5.2.1.3) monitoring progress made in addressing UIF&W expenditure, as per the MTSF goals.

5.2.2) Provincial treasuries should replicate the above-mentioned National Treasury initiatives in supporting MPACs and DC boards of the delegated municipalities in their respective provinces to the extent practical. In addition, provincial treasuries should:

- 5.2.2.1) Promote collaborative support initiatives by ensuring that all relevant roleplayers, including National Treasury, the provincial local government department and the provincial SALGA are informed and contribute in capacity-building initiatives of MPACs in the province – the inclusion of National Treasury is particularly important where support initiatives are directed at the non-delegated municipalities.
- 5.2.2.2) Where the MPAC function is performed on a shared services basis in municipalities, guide to ensure that there is a proper understanding of the roles and responsibilities and that appropriate service level agreements support the shared MPAC function.
- 5.2.2.3) Where provincial MPAC forums exist, provincial treasuries and relevant roleplayers should promote the capacity-building of MPACs in those forums.
- 5.2.2.4) Support establishment and functionality of disciplinary boards.

### **5.3) Accounting Officer**

- 5.3.1) In terms of section 61 of the MFMA, the accounting officer of a municipality must—act with fidelity, honesty, integrity and in the best interests of the municipality in managing its financial affairs.

- 5.3.2) In terms of section 62(1)(d) of the MFMA, the accounting officer must take all reasonable steps to ensure that unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented.
- 5.3.3) In order to ensure the proper application of the MFMA in the municipality's administration, the accounting officer must develop an appropriate system of delegations that will both maximise administrative and operational efficiency and provide adequate checks and balances in the municipality's financial administration. Therefore, in terms of section 79 of the MFMA, the accounting officer must delegate certain functions to the chief financial officer, senior managers, or other financial officials.
- 5.3.4) In terms of section 32(4) of the MFMA, the accounting officer must promptly inform the mayor, the MEC for local government in the province and the Auditor-General, in writing, of any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality. Given the transition of this function, such reports must also be provided to the MEC for Finance in the province as a practice to align with the strategic focus in addressing UIFW.
- 5.3.5) The accounting officer must ensure that the council processes and procedures to address UIF&W expenditure is dealt with effectively, efficiently and on a timely basis. The accounting officer can separate the process when addressing unauthorised expenditure, from the irregular and fruitless expenditures. For unauthorised expenditure, there are processes which can be followed before the end of the financial year to authorise unauthorised expenditure. Refer to MFMA Circular 68 for further detailed advice.
- 5.3.6) The accounting officer must ensure that any disciplinary actions that are required as a consequence of the incurrence of UIF&W expenditure are instituted within the time limits as contemplated in the Labour Relations Act and other relevant legal frameworks. In addition, the disciplinary process should be conducted following any applicable collective agreement dealing with disciplinary processes applicable to the municipality or municipal entity. Where there is no disciplinary collective agreement applicable, the disciplinary process should be conducted following the disciplinary policy of the

municipality or municipal entity. For senior managers of municipalities, their disciplinary procedures must be conducted following the Local Government: Disciplinary Regulations for Senior Managers.

- 5.3.7) In terms of section 32(6) of the MFMA, the accounting officer must report to the South African Police Service all cases of alleged irregular expenditure that constitute a criminal offence or fraud and corruption.
- 5.3.8) In terms of section 125 of the MFMA, municipalities must disclose, in the notes of the annual financial statements, any particulars of any material losses and any material irregular or fruitless and wasteful expenditures, including in the case of a municipality, any material unauthorised expenditure, that occurred during the financial year, and whether these are recoverable.
- 5.3.9) In terms of section 62(1)(e) of the MFMA, the accounting officer must take all reasonable steps to ensure that disciplinary or, when appropriate, criminal proceedings are instituted against any official of the municipality who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA.
- 5.3.10) In terms of section 94(1) of the MFMA, the accounting officer of a municipal entity must act with fidelity, honesty, integrity and in the best interest of the entity in managing the financial affairs of the entity. In terms of section 95(d) of the MFMA, the accounting officer of a municipal entity is responsible for managing the financial administration of the entity.
- 5.3.11) In terms of section 95(d) of the MFMA, the accounting officer of a municipal entity is responsible for managing the financial administration of the entity and must, for this purpose, take all reasonable steps to ensure that irregular and fruitless and wasteful expenditure and other losses are prevented.
- 5.3.12) In order to ensure the effectiveness and efficiency of the municipal entity's operations with minimal delays in service delivery, the accounting officer may, in terms of section 106(1) of the MFMA, delegate to an official of that entity any

of the powers or duties assigned or delegated to the accounting officer in terms of the MFMA.

5.3.13) Municipalities and municipal entities are required to disclose any documents, as may be prescribed, on their website. In this regard, municipalities and municipal entities should at least quarterly place on their website information about how they are addressing UIF&W expenditure and consequence management to promote transparency, accountability and building of public trust.

#### **5.4) Municipal / Other officials**

5.4.1) In terms of section 78(1) of the MFMA, each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure that any unauthorised, irregular, fruitless and wasteful expenditure and any other losses are prevented. In terms of section 105(1)(e) of the MFMA, each official of a municipal entity exercising financial management responsibilities to take all reasonable steps within that official's area of responsibility to ensure that any irregular expenditure, fruitless and wasteful expenditure, and other losses are prevented.

5.4.2) To give effect to the MFMA, the requirements mentioned above. as per sections 78(1) and 105(1) of the MFMA, should be included in the performance agreements of at least the accounting officers, the chief financial officers, and senior managers to ensure that they can be held accountable if their respective directorates are responsible for the UIF&W expenditure incurred.

#### **5.5) Municipal Council and Municipal Public Accounts Committee (MPAC)**

5.5.1) In terms of section 52 of the MFMA, the mayor must provide general political guidance over the fiscal and financial affairs of the municipality. Section 32(4) of the MFMA requires the accounting officer to promptly inform, amongst others, the mayor, of incidences of UIF&W expenditure. The mayor is expected to oversee the performance of officials in implementing measures to prevent

the incurrence of UIF&W expenditure, as well as monitoring the implementation of consequence management against the officials responsible for the incurrence of UIF&W expenditure. As mentioned above, the annual performance agreements of the relevant officials must include key performance indicators on the reduction and avoidance of incidences resulting in UIF&W expenditure. This will enable the municipality to implement consequence management against the senior manager for poor performance. Municipal human resource departments and internal audit units must monitor and report on this aspect to ensure internal arrangements are instituted in support of the municipal manager to enforce code of conduct and performance measures.

- 5.5.2) In consequence management and disciplinary processes, the HR department's labour relations unit plays an important role. The role of the labour relations unit in disciplinary processes will be to ensure that the municipality or municipal entity conduct any UIF&W expenditure related disciplinary processes in line with the relevant disciplinary collective agreement, regulation or policy where applicable. A crucial secondary role of the labour relations unit will be to ensure that the disciplinary processes are processed within the set timelines prescribed within the relevant disciplinary collective agreement, regulation or policy where applicable.
- 5.5.3) Should senior managers fail to action such disciplinary process, the human resource department must take actions against such senior managers. This will ensure that a performance management culture is implemented, as required by the Municipal Systems and Structures Acts. Similarly, human resource departments must ensure all outcomes of disciplinary measures are reported to management, council, to province and national government, as regulated.
- 5.5.4) In terms of section 32(2)(b) of the MFMA, a municipality must recover UIF&W expenditure from the person liable for that expenditure unless the expenditure, in the case of UIF&W expenditure, is, after an investigation by a council committee, certified by the council as irrecoverable and written off by the

council. In this instance, the designated council committee referred to in section 32 of the MFMA is often the municipal public accounts committee, and it is not expected of the council committee to actually undertake the investigation but to receive support from the administration to do so.

5.5.5) In terms of section 32(7) of the MFMA, the council of a municipality must take all reasonable steps to ensure that all cases referred to in section 32(6) of the MFMA are reported to the South African Police Service if the charge is against the accounting officer; or the accounting officer fails to comply with section 32(6) of the MFMA.

5.5.6) Section 102 of the MFMA requires the board of directors of a municipal entity to report incidences of irregular expenditure to the mayor and the accounting officer of the parent municipality for noting as the legislative responsibility to investigate irregular expenditure in municipal entities vest with the board of directors. This section must be read with regulation 75 of the Municipal Budget and Reporting Regulations.

## **5.6) Internal Audit**

5.6.1) In terms of MFMA section 165, internal audit units must assist municipal managers and chief executive officers of municipal entities in executing their duties by providing independent assurance on internal controls, financial information, risk management, performance management and compliance with legislation. The establishment of internal audit units is a requirement of the legislation. The role of internal audit units has been questioned and its functions need to be examined with a view to clearly introducing a value-add element into the operations of the unit.

5.6.2) Internal audit units must compile risk-based audit plans, review internal control measures, and ensure that supply chain management, including the requirements of MFMA circular 65, is sufficiently and adequately covered in the annual coverage plan. Internal auditors must be alert to fraud risks and design

audit procedures and indicators that would reasonably assist in preventing and detecting potential or actual fraud and corruption.

- 5.6.3) Internal audit units must as far as possible be utilised as a resource to provide the accounting officer with assurance around compliance matters.

## **5.7) Audit Committee**

- 5.7.1) In terms of section 166, audit committees must advise the accounting officer, senior management and the council on internal controls, risk management, performance management and compliance with legislation. The committee is further required to assure the adequacy, reliability, and accuracy of financial and performance information.

- 5.7.2) The value addition and role of audit committees are to be reviewed. As part of the role to advise the council, the audit committee can also assist the municipal public accounts committee, council, and the administration to perform its duties through its reports and advice.

## **5.8) Risk Management**

- 5.8.1) The risk management function must identify all the critical risks that may result in the incurrence of UIF&W expenditure and ensure that a risk strategy to address the related risks is developed and monitored by both council and the accounting officer.

## **6. RISK ANALYSIS AND MITIGATION**

*A detailed risk analysis indicating significant risks (internal and external factors) that could impact the municipality's efforts to achieve the relevant MTSF goals within the municipality's planned timeframes, budget, and requirements will be performed. Mitigating actions will also be identified for each risk.*

## 7. **ACTION PLANS**

NR	ACTIONS	TIMELINES	RESPONSIBLE PERSON / COMMITTEE
1.	The Municipal Public Accounts Committee (MPAC) will have quarterly UIFW expenditure meetings to process UIFW expenditure.	Quarterly	MPAC Chairperson
2.	The accounting officer must monthly table the UIFW registers at the MPAC committee meeting.	Quarterly	Accounting Officer
3.	The accounting officer must process unauthorised expenditure authorised by the council in the next available adjustment budget.	January / February every year	Accounting Officer
4.	Progress Report, using the UIFW template submitted to Mayor, Provincial Treasury and National Treasury.	Quarterly	Accounting Officer

## 8. **IMPLEMENTATION OF CONTROLS TO PREVENT UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE**

- 8.1) Municipalities should identify an SCM-specific risk register to illustrate the preventative controls that should be implemented to establish a sound control environment related to preventing and reducing irregular and fruitless, and wasteful expenditure. The procedures should address what the municipality should implement to reduce risks in the procurement and contract management (as the main cause for irregular expenditure) and risks in the management of creditors' payments (as the main cause for fruitless and wasteful expenditure).
- 8.2) The preventative controls should consider the identified internal control deficiencies (root causes) that give rise to the irregular and fruitless, and wasteful expenditure, as identified through the external and internal audit processes to prevent such expenditure in the future. Such controls, for example, should focus on strengthening



the control environment, procurement and contract management, consequence management and financial management as it relates to preventing penalties and interest and losses related to the late or non-payment of creditors.

- 8.3) The designed controls should also focus on detecting irregular and fruitless and wasteful expenditure where such expenditure has been incurred to deal with it under the requirements of the MFMA (for example, in respect of reporting, investigation and disclosure in the annual financial statements).
- 8.4) Importantly, consideration should also be given to the requirement for consequence management to deal with any related financial misconduct according to the Municipal Financial Misconduct Regulations and Criminal Proceedings requirements.

## 9. **STRATEGIES TO REDUCE UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE**

The following strategies will be introduced to reduce Irregular Expenditure by 75% of the 2023/2024 baseline by 2028.

- (i) To eliminate Fruitless & Wasteful Expenditure by 100% of the 2023/2024 baseline by 2028 – internal set goal.
- (ii) To reduce Unauthorised Expenditure by 80% of the 2023/2024 baseline by 2028 – internal set goal.
- (iii) To reduce Irregular Expenditure by 80% of the 2023/2024 baseline by 2028 – internal set goal.

The above goals will be broken down into the following annual targets as per the MTSF document and where targets were missed in prior years, additional efforts must be exerted to catch-up to the current financial year target:

OUTCOME	OUTCOME INDICATORS	BASELINE	INCREMENTAL TARGET			MAIN TARGET
			2024/2025	2025/2026	2026/2027	2027/2028
<b>Sound Financial controls and management of public finances.</b>	Percentage reduction of <b>irregular expenditure</b> in Prince Albert Municipality	2023/2024 AFS (Audited) Baseline of R 6 817 871	5% reduction of irregular expenditure incrementally from the baseline of 2023/2024 by 2028	20% reduction of irregular expenditure incrementally from the baseline of 2023/2024 by 2028	60% reduction of irregular expenditure incrementally from the baseline of 2023/2024 by 2028	80% reduction of irregular expenditure incrementally from the baseline of 2023/2024 by 2028

OUTCOME	OUTCOME INDICATORS	BASELINE	INCREMENTAL TARGET			MAIN TARGET
			2024/2025	2025/2026	2026/2027	2027/2028
<b>Sound Financial controls and management of public finances.</b>	Percentage reduction of <b>fruitless and wasteful expenditure</b> in Prince Albert Municipality	2023/2024 AFS (Audited) - Baseline of R 112 024	20% elimination of fruitless & wasteful expenditure incrementally from the baseline of 2023/2024 by 2028	35% elimination of fruitless & wasteful expenditure incrementally from the baseline of 2023/2024 by 2028	60% elimination of fruitless & wasteful expenditure incrementally from the baseline of 2023/2024 by 2028	80% elimination of fruitless & wasteful expenditure incrementally from the baseline of 2023/2024 by 2028
	Percentage reduction of <b>unauthorised expenditure</b> in Prince Albert Municipality	2023/2024 AFS (Audited) - Baseline of R 26 862 149	5% reduction of unauthorised expenditure incrementally from the baseline of 2023/2024 by 2028	5% reduction of unauthorised expenditure incrementally from the baseline of 2023/2024 by 2028	5% reduction of unauthorised expenditure incrementally from the baseline of 2023/2024 by 2028	5% reduction of unauthorised expenditure incrementally from the baseline of 2023/2024 by 2028

**10. SHORT TITLE AND COMMENCEMENT**

This policy shall be called the Unauthorised, Irregular, Fruitless and Wasteful (UIF&W) Expenditure Reduction Strategy Policy, and shall come into effect on 01 July 2025.