EXTRACT FROM THE COUNCIL MINUTES HELD ON 17 AUGUST 2020

Item A83. 17.08.2020

TOOLS OF TRADE POLICY

CF Hoffmann: Chief Financial Officer **(Ref.: 6/1/1/B)**

PURPOSE

To submit a report with regards to the Tools of Trade Policy to Council for consideration.

BACKGROUND

During the Council Meeting on 19 August 2019, in discussion of the Cost Containment Policy, it was requested that a Tools of Trade Policy be compiled for Overberg District Municipality. On 28 October 2019 a workshop for councilors were held with regards to the Tools of Trade Policy, where it was requested by Council that a workshop be arranged with SARS to get clarity on how the tools of trade are taxed before the policy is submitted to Council for consideration. A workshop for Councilors was held on 24 February 2020 which was led by Ms Lindsay Coetzee from SARS.

The Tools of Trade Policy was referred to the Council meeting of 25 March 2020 for consideration. Councilors raised questions with regards to the ownership of the laptops/tablets when the term of a Councilor expires as some municipalities provided an option to Councilors to purchase their laptop/tablet. The Tools of Trade Policy has been referred back to the Administration for investigation.

The issue has been investigated and revealed that some municipalities do offer their Councilors an opportunity to purchase the laptop/tablet as allocated to him/her at the end of their term as Councilor. In terms of the Asset Management Policy of Overberg District Municipality can laptops/tablets be offered to councilors as per the delegated powers to the Municipal Manager.

The option for purchasing of laptops/tablets by Councilors has now been included in the Tools of Trade Policy.

FINANCIAL IMPLICATIONS

None

ATTACHMENTS

- The Tools of Trade Policy.

UNANIMOUSLY RESOLVED:

The Tools of Trade Policy was approved by Council.