

## **GEORGE MUNICIPALITY**

# **VIREMENT POLICY 2025/26**

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## PART 1: PREAMBLE

- 1.1. WHEREAS Section 81(1)(d) of the MFMA states inter alia that “The Chief Financial Officer of a municipality- must advise senior managers and other senior officials in the exercise of powers and duties assigned to them in terms of section 78 or delegated to them in terms of section 79;” and
- 1.2. WHEREAS the Chief Financial Officer therefore has a statutory duty to ensure that adequate policies and procedures are in place to ensure an effective system of financial control; and
- 1.3. WHEREAS a municipality’s virement policy and its underlying administrative process within the system of delegations is one of these controls; and
- 1.4. WHEREAS Section 78(1)(b) of the MFMA states inter alia that “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-...(b) that the financial and other resources of the municipality are utilised effectively, efficiently, economically and transparently;
- 1.5. WHEREAS the Municipal Budget and Reporting Regulations, 2008 and related annual Municipal Budget Preparation Circulars (e.g. Circular 51 of 2010/11, clause 4.6) provide for a Municipal Virement Policy; and
- 1.6. NOW THEREFORE the George Municipal Council adopts the Municipal Virement Policy as set out in this document.

## PART 2: DEFINITIONS

**“Accounting Officer”** means the Accounting Officer appointed in terms of Section 82 of the Local Government: Municipal Structures Act, No. 117 of 1998 and being the head of administration and Accounting Officer in terms of Section 55 of the Local Government: Municipal Structure Act, No 32 of 2000 as well as Section 60 of the Local Government: Municipal Finance Management Act, No 56 of 2003.

**“Act”** means the Local Government: Municipal Finance Management Act, No 56 of 2003.

**“Approved budget”** means an annual budget (original or an adjustments budget) referred to in Section 15 of the Act approved by the Municipal Council in terms of Sections 24 and 28 of the Act.

**“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.

Chief Financial Officer/CFO (MFMA) “a person designated in terms of section 80(2)(a)”  
**“Council”** means the council of a municipality referred to in section 18 of the Municipal Structures Act.

**“Chief Financial Officer”** means an official designated by the Accounting Officer as the Chief Financial Officer in terms of Section 80 (2) (a) of the Act.

**“Cost Centre”** means a functional area which represents logical point at which cost (expenditure) is collected and managed by a responsible cost centre owner.

**“Director”** - Section 56 of the Systems Act states inter alia that: “Appointment of managers directly accountable to municipal managers - (a) a municipal council, after consultation with the municipal manager, appoints a manager directly accountable to the municipal manager...” Also include Section 57 of the Systems Act.

**“Financial Year”** means the twelve (12) month period between 1 July and 30 June of the following year.

**“Unauthorised Expenditure” (MFMA Definition)**

Overspending (MFMA Definition) 1.2. “Operating Budget” The Town's financial plan, which outlines proposed expenditures for the coming financial year and estimates the revenues used to finance them.

Ring Fenced an exclusive combination of line items grouped for specific purposes for instance salaries and wages.

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.

**“Vote”** means one of the main segments (departments) into which a budget of a municipality is divided for the appropriation of money for the different functional areas (cost centres) of the municipality which specifies the total amount that is appropriated for the purposes of the vote's functional areas concerned.

**“Virement”** means the process of transferring an approved budgetary provision from one operating cost item or capital project to another within a vote or across a vote during a municipal financial year due to changed circumstances from which prevailed at the time of the previous budget adoption.

**ABBREVIATIONS (moved from back)**

C	-	Council
MM	-	Municipal Manager
HOD's	-	Heads of Departments
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
FC	-	Finance Committee
CIDS	-	Central Inventory distribution system
DIR	-	Director (Sec 56 or 57 appointment)

## **PART 3: PURPOSE**

- 3.1. This policy aims to provide guidelines to senior management in the use of virements as a mechanism in their day-to-day management of their budgets. In addition, it specifically aims to empower senior managers with an efficient financial – and budgetary system to ensure optimum service delivery within the current legislative framework of the MFMA and the Municipality's system of delegations.

## **PART 4: ALIGNMENT WITH THE MUNICIPALITIES' STRATEGIC GOALS AND OBJECTIVES**

- 4.1. This Policy supports the following municipal strategic directions drawn from the Integrated Development Plan [IDP] and Strategic Development Business and Implementation Plan [SDBIP]:
- IDP: "To facilitate economic development and integration of communities by utilising the resources of Council to increase the participation of local people in the mainstream economy and improve their livelihoods without compromising the financial viability of the municipality."
  - SDBIP: "To manage municipal resources in such a way that it improves the sustainability of the municipal assets, and that financial planning and budget linkages can be optimised for improved service delivery and development"

## **PART 5: CONTEXT, PRINCIPLES, VALUES AND ISSUES**

- 5.1. Webster's New Millennium™ Dictionary of English defines "Virement" as "a regulated transfer or re-allocation of money from one account to another, especially public funds."
- 5.2. A virement represents a flexible mechanism to effect budgetary amendments within a municipal financial year.
- 5.3. Changing circumstances and priorities during a financial period may give rise to a need to virement (transfer) funds within or between approved Votes, as defined in the Municipal Finance Management Act 56 of 2003 (MFMA).
- 5.4. The treatment of such instances will however, be dependent on whether an adjustments budget is required or not and for this purpose the Virement Policy has been developed.
- 5.5. The principles guiding this Virement Policy are to promote:
- (a) Efficiency thereby
    - reducing unnecessary bureaucratic red tape
    - timely decision-making
    - proper record systems
    - economies of scale



- (b) Effectiveness
  - quality of decisions
  - public benefit
  - cost-benefit analysis
  - decision risk
- (c) Sustainability
  - continuity
  - financial viability
  - durability
  - affordability
- (d) Democracy
  - consultation
  - participation
  - accountability
  - transparency
  - accessibility
- (e) Co-operation & Co-ordination
  - with municipal departments
  - inter-governmental
  - extra-governmental
- (f) Redress
  - levelling the playing field
- (g) Equity
  - fairness
  - justice
  - equality
- (h) Flexible and dynamic
  - less rigidity
  - adapting and changing with times
- (i) Developmental
  - internal
  - external
- (j) Informed
  - Identification of environmental impacts.
  - Identification of cumulative effects.
  - Provision of site-specific data.

## **PART 6: SCOPE OF APPLICATION**

- 6.1. This Policy is applicable to all municipal officials and must be complied with in every case where virements are dealt with.
- 6.2. All applications must be referred in the first instance, to the CFO for consideration and advice [refer to Annexure B].

## **PART 7: MAINTENANCE**

- 7.1. Given the changing nature of the regulatory, control and operational environment of the Municipality, this Policy will be regularly reviewed and updated on an on-going basis.
- 7.2. For clarification of any matter contained in this Policy, please address queries to the CFO.

## **PART 8: IMPLEMENTATION**

- 8.1. This Policy is effective from the date of approval by Council.
- 8.2. It is the responsibility of the various Line Department Managers to bring the content of this Policy to the attention of all parties concerned.
- 8.3. Enquiries on this Policy can be solicited from the Office of the CFO.

## **PART 9: GOVERNANCE AND REGULATORY FRAMEWORK**

- 9.1. All disposals or letting of assets in terms of this Policy shall comply with the:
  - 9.1.1. Constitution of the Republic of South Africa, 1996 as amended;
  - 9.1.2. Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) – section 118 – [MSA];
  - 9.1.3. Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) – section 71(1)(g)(iii) – [MFMA];
  - 9.1.4. Municipal Budget and Reporting Regulations, 2008 and related annual Municipal Budget Preparation Circulars; and
  - 9.1.5. Any other applicable legislation, regulations and policies that may govern virements and that are not in contradiction with the primary legislation referred to above.
- 9.2. The MFMA regulates as follows regarding the incurring of expenditure against budgetary provisions.
  - 9.2.1. Section 15 – Appropriation of funds for expenditure “A municipality may, except where otherwise provided in this Act, incur expenditure only-
    - (a) in terms of an approved budget; and
    - (b) within the limits of the amounts appropriated for the different votes in an approved budget.”
  - 9.2.2. Unauthorised Expenditure (MFMA Definition) “in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), 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 this Act;"

### 9.2.3. Overspending (MFMA Definition)

- (a) in relation to the budget of a municipality, 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, means causing expenditure under that section to exceed the limits allowed in subsection (5) of that section;"

9.2.4. Section 71(1)(g)(iii) states inter alia "(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:...(g) when necessary, an explanation of-

- (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget...."

9.3. The Municipal Budget and Reporting Regulations, 2008 and related annual Municipal Budget Preparation Circulars (e.g. Circular 51 of 2010/11, clause 4.6) provide that:

"The MFMA and the Municipal Budget and Reporting Regulations seek to move municipalities away from the traditional approach of appropriating/approving budgets by line item. The aim is to give the heads of municipal departments and programmes greater flexibility in managing their budgets. To further facilitate this, each municipality must put in place a council approved virements policy, which should provide clear guidance to managers of when they may shift funds between items, projects, programmes and votes.



The following principles must be incorporated into municipal virements policies:

- (a) Virements should not be permitted in relation to the revenue side of the budget;
- (b) Virements between votes should be permitted where the proposed shifts in funding facilitate sound risk and financial management (e.g. the management of central insurance funds and insurance claims from separate votes);
- (c) A Project extending over / incorporating more than one mSCOA function or sub function, then savings in the budgetary allocation in a function or sub-function may be applied across the functions and / or sub-functions directly linked to the same Project and Funding Source;
- (d) Virements from the capital budget to the operating budget ~~should~~ will not be permitted;
- (e) ~~Virements towards personnel expenditure should not be permitted;~~
- (f) Virements to or from the following items ~~should~~ are not be permitted: bulk purchases; debt impairment, interest charges; depreciation, grants to individuals, revenue foregone, insurance and VAT;
- (g) Virements should not result in adding 'new' projects to the Capital Budget;
- (h) Virements of conditional grant funds to purposes outside of that specified in the relevant conditional grant framework must not be permitted; and
- (i) There should be prudent limits on the amount of funds that may be moved to and from votes and sub-votes (e.g. not more than 5 per cent of the budget may be moved to or from a vote, programme, project etc.).

The policy must also indicate how the virements process is to be managed within the municipality so as to enable the tracking and reporting of funding shifts.”

## PART 10: VIREMENT REQUIREMENTS AND RESTRICTIONS

10.1. The virement process represents the major mechanism to align and take corrective (financial / budgetary) action within a Vote during a financial year.

10.2. Virement can be approved as follows:

10.2.1. >0 - < 500 000	-	Director
10.2.2 >500 000 - < 5 000 000	-	Accounting Officer, CFO and Director
10.2.3 >5 000 000	-	Council

10.3. In order for a “Vote” to transfer funds from one cost element or capital project to another cost element or capital project, a saving has to be identified within the monetary limitations of the approved “giving” cost element or capital project allocations on the respective budgets.

10.4. Sufficient, (non-committed) budgetary provision should be available within the “giving” vote’s cost element or project concerned to give effect to the budgetary transfer (virement). In addition, the transferring function must clearly indicate to which cost element or capital project the budget provision will be transferred to and provide a clear motivation for the transfer.

- 10.5. Any budgetary amendment of which the net impact will be a change to the total approved annual budget allocation and any other amendments not covered in this policy are to be considered for budgetary adoption via an adjustments budget (per MFMA Section 28).
- 10.6. In terms of Section 17 of the MFMA a municipality's budget is divided into an operating and capital budget and consequently no virements are permitted between Operating and Capital Budgets.
- 10.7. 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).
- 10.8. 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).
- 10.9. 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 Mayoral Committee~~. This refers to expenditures such as entering into agreements into lease or rental agreements such as vehicles; photo copier's or fax machines.
- 10.10. No virement may be made where it would result in unauthorised expenditure (section 32 MFMA)
- 10.11. No virement shall add to the staff establishment of the Municipality without the approval of Municipal Manager and the CFO.
- 10.12. ~~Budget may only be transferred to and from Salaries if prior approval is obtained from the CFO.~~
- 10.13. ~~If the virement relates to an increase in the work force establishment, then the Council's existing recruitment policies and procedures will apply.~~
- 10.14. Virements may not be made in respect of ring-fenced allocations.
- 10.15. Virement amounts may not be rolled over to subsequent years or create expectations on following budgets. (Section 30 MFMA).
- 10.16. An approved virement does not give expenditure authority and all expenditure resulting from approved virements must still be subject to the Municipal Supply Chain Management Policy and System as periodically reviewed.

## PART 11: OPERATING BUDGET VIREMENTS

- 11.1. Virements are not allowed to utilise special purpose budgetary allocations, adopted by Council as such and to which specific Council recommendations apply (e.g. budget strategy for growth in repairs and maintenance provisions) and which result from specific resolutions adopted when adopting the budget, as virement sources.
- 11.2. Sound motivations should be provided for all virements, as provided for on pro forma virement documentation.
- 11.3. Specific virement limitations:
  - 11.3.1. No virements are permitted between Primary and Secondary cost elements.
  - 11.3.2. No virements are permitted to and from Grants and Subsidies Paid.
- 11.4. Salaries, Wages and Allowances Subjective Category:
  - 11.4.1. Virements are allowed between cost elements of - and only if these virements are within - this subjective category.
  - 11.4.2. Virements to and from this subjective expenditure category are subject to the approval of the CFO.
- 11.5. ~~General Expenditure and Repairs and Maintenance (Primary)~~
  - ~~11.5.1. Virements to and from cost elements within these categories are allowed (Virements are allowed from General Expenditure to Repairs and Maintenance).~~
- ~~11.6. Contracted Services and Collection Costs: Virements to and from these elements are allowed.~~
- 11.7. No virements will be permitted to and from the following expenditure categories, unless such amendments are effected within the cost element:
  - (i) Bad Debts
  - (ii) Interest Charges and Depreciation
  - ~~(iii) Appropriation Accounts~~
- 11.8. Revenue: No virements will be approved on any Revenue element. Revenue provisions' amendments are to be adopted via an adjustments budget.
- 11.9. Secondary Operating Cost Elements
  - 11.9.1. Virements are allowed within the same cost elements. The service requestor and service provider must both endorse such virements.
  - 11.9.2. Internal Utilities and Bulk Internal Utilities virements are permissible, on condition that the respective Internal Utilities Revenue and Bulk Internal Utilities Revenue are amended simultaneously.

- 11.9.3. Virements are only permitted within the same cost element in the following categories:
- (i) Activity Based Recoveries
  - (ii) Internal Utilities
  - (iii) Bulk Internal Utilities
- 11.9.4. Virements may not increase the total approved budget of that cost element.
- 11.9.5. ~~Virements are not permissible in relation to Support Service Charges.~~

## PART 12: CAPITAL BUDGET VIREMENTS

- 12.1. Only virements which relate to projects approved as part of annual or adjustments budgets will be permitted.
- 12.2. No virements of which the affect will be to add “new” projects onto the Capital Budget will be allowed.
- 12.3. ~~Virements may not cause an increase to individual projects’ total project cost.~~
- 12.4. Virements must be between projects of similar funding sources (e.g. EFF, CRR).
- 12.5. Implementation of the project from which funds are viremented may not be prejudiced (i.e. must not hinder completion of the project).
- 12.6. Motivations for virements should clearly state the reason for the saving within the “giving” project, as well as the reason for the additional amount required.
- 12.7. Virements from Grant Funding between different functions will be allowed as per National Treasury MSCOA Circular No.8 which states the following:-  
*“Virements between functions should be permitted where the proposed shifts in funding facilitate sound risk and financial management. “*
- 12.8. Virements in lieu of MSCOA alignment and corrections will be affected by the Manager: Budgets.

## PART 13: PROCESS AND ACCOUNTABILITY

- 13.1.1. Accountability to ensure that virement application forms are completed in accordance with Council’s virement policy and are not in conflict with the Municipality’s strategic objectives manifests with the relevant Senior Manager.
- 13.1.2. Virements approved and processed will be reported for information on a quarterly basis. All virement proposals requests must be completed on the appropriate documentation and forwarded to ~~the relevant Finance official Officer~~ Budget Office for checking, authorisation and implementation.

- 13.1.3. All virements must be signed by the Vote holder (per department) and the Director within which the vote is allocated. As indicated in 10.2.
- 13.1.4. A virement form must be completed for all Budget Transfers. ~~All virements must be included as changes in to the SDBIP.~~
- 13.1.5. All documentation must be in order and approved before any expenditure can be committed or incurred.

DRAFT

## VIREMENT POLICY

This Policy is effective from the date of approval by the Council, as per the approved system of Delegations of the George Municipality.

Signed at GEORGE on the \_\_\_\_ day of June 2025.

\_\_\_\_\_  
**GW LOUW**

**ACTING MUNICIPAL MANAGER**

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## ANNEXURE A – VOTE CLASSIFICATION

DEPARTMENT	VIREMENT VOTE	DIVISIONS
OFFICE OF THE MUNICIPAL MANAGER	1	INTERNAL AUDIT
	1	COMMUNICATIONS
	1	OFFICE OF THE MUNICIPAL MANAGER
	1	RISK MANAGEMENT UNIT
CORPORATE SERVICES	2	LEGAL SERVICES
	2	DMA ADMINISTRATION
	2	COUNCIL & GENERAL
	2	ADMINISTRATION
	2	COUNCILLORS
	2	OFFICE OF THE SPEAKER
	2	OFFICE OF THE EXECUTIVE MAYOR
	2	PACALTSDORP HALL
	2	CIVIC CENTRE
	2	BLANCO HALL
	2	CONVILLE HALL
	2	ROSEMORE HALL
	2	PARKDENE HALL
	2	LAWAAIKAMP HALL
	2	THEMBALETHU HALL
	2	THEMBALETHU (ZONE 9) HALL
	2	TOUWSRANTEN HALL
	2	HUMAN RESOURCES
	2	SWITCHBOARD
	2	DIRECTOR: CORPORATE SERVICES
	<u>2</u>	<u>MAINTENANCE</u>
	2	THUSONG CENTRE
COMMUNITY SERVICES	3	<del>CLIENT SERVICES Area Offices</del>
	3	CEMETRIES
	3	BEACHES
	3	HEROLDS BAY CARAVAN PARK
	3	SPORTS GROUNDS AND STADIUMS
	3	SWIMMING POOL
	3	ENVIRONMENTAL ADMINISTRATION
	3	ENVIRONMENTAL HEALTH
	3	PARKS & GARDENS

DEPARTMENT	VIREMENT VOTE	DIVISIONS
	4	STREET CLEANSING
	4	PUBLIC TOILETS
	4	DUMPING SITE
	4	REFUSE REMOVAL
	4	MAIN LIBRARY
	4	BRANCH LIBRARIES
	4	SOCIAL SERVICES
	4	HIV PROJECTS
	4	MAINTENANCE
CIVIL ENGINEERING SERVICES	5	PROCLAIMED ROADS
		CIVIL ENGINEERING ADMINISTRATION
	5	STREETS & STORMWATER
	5	MECHANICAL WORKSHOP
	6	SEWERAGE: MAINLINES / PUMPSTATION
	6	WATER CONTAMINATION CONTROL
	6	LABORATORY SERVICES
	7	WATER PURIFICATION
	7	WATER DISTRIBUTION
	7	FILTRATION PLANT
ELECTRO-TECHNICAL SERVICES	9	ELECTRICITY: ADMINISTRATION
	9	ELECTRICITY: DISTRIBUTION
FINANCIAL SERVICES	10	HOUSING
	11	ASSESSMENT RATES
	11	CREDIT CONTROL
	11	STORES
	11	IT SERVICE: MAINFRAME
	11	INCOME SECTION
	11	VALUATION SECTION
	11	CLIENT SERVICES
		CLIENT SERVICES Area Offices
	11	CFO OFFICE
	11	SUPPLY CHAIN MANAGEMENT
	11	CREDITORS SECTION
	11	REMUNERATION SECTION
	11	BUDGET AND TREASURY OFFICE
	11	FINANCIAL STATEMENT OFFICE
	11	FINANCE ADMINISTRATION
	11	IT SERVICES: NETWORK

DEPARTMENT	VIREMENT VOTE	DIVISIONS
<b>DIRECTORATE: HUMAN SETTLEMENTS, PLANNING AND DEVELOPMENT &amp; PROPERTY MANAGEMENT</b>	12	ECONOMIC GROWTH AND RURAL DEVELOPMENT (LED)
	12	HOUSING ADMINISTRATION
	12	INTEGRATED DEVELOPMENT PLAN (IDP) AND PERFORMANCE MANAGEMENT SYSTEM (PMS)
	12	PROPERTY MANAGEMENT
	12	SECRETARIAT HUMAN SETTLEMENTS LAND AFFAIRS AND PLANNING
	12	SPATIAL PLANNING
	12	TOURISM
	12	TOWN PLANNING AND ENVIRONMENTAL MANAGEMENT
<b>COMMUNITY SAFETY &amp; MOBILITY</b>	13	FIRE SERVICES
	13	SECURITY SERVICES
	13	TRAFFIC SERVICES
	13	VEHICLE REGISTRATION
	13	DRIVERS LICENCE
	13	VEHICLE TESTING CENTRE
	13	GIPTN - AUXILLARY COSTS
	13	GIPTN - OPERATIONAL COSTS
	13	GIPTN - ESTABLISHMENT COSTS
	13	FLEET MANAGEMENT
	13	<u>HAWKER CONTROL</u>
	13	<u>ANTI LAND INVASION UNIT</u>

## ANNEXURE B

	<b>AUTHORITY FOR VIREMENT CAPITAL BUDGET = &gt;R5M</b>	VIREMENT NO: (for Budget Office use) DATE:																						
REQUESTING DEPARTMENT																								
REQUESTING OFFICIAL	Name:	Signature:																						
REASON FOR VIREMENT																								
<p>Kindly insert the unique keys and amounts as stipulated on the votes. Please note: Virement Policy rules and restrictions must be applied.</p>																								
FROM: UNIQUE KEY	BUDGET AMOUNT	- REDUCE WITH	=	"NEW" BUDGET AMOUNT																				
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VOTE DESCRIPTION:																								
TO: UNIQUE KEY	BUDGET AMOUNT	+ INCREASE WITH	=	"NEW" BUDGET AMOUNT																				
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VOTE DESCRIPTION:																								
<b>RECOMMENDATION OF VIREMENT</b>																								
DIRECTOR:																								
SIGNATURE:	DATE: YYYY/MM/DD																							
CFO:																								
SIGNATURE:	DATE: YYYY/MM/DD																							
MUNICIPAL MANAGER:																								
SIGNATURE:	DATE: YYYY/MM/DD																							
<b>APPROVAL OF VIREMENT</b>																								
COUNCIL:																								
Ref: Council Meeting held on:	DATE: YYYY/MM/DD																							
<b>CONFIRMATION OF AVAILABLE BUDGET (as per Virement Policy)</b>																								
Budget Available Amount:	R																							
Manager: Budgeting & Financial Management:																								
SIGNATURE:	DATE: YYYY/MM/DD																							

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## AUTHORITY FOR VIREMENT

CAPITAL BUDGET = >R500 000 to <R5 000 000

VIREMENT NO:  
(for Budget Office use)  
DATE:

REQUESTING DEPARTMENT		
REQUESTING OFFICIAL	Name:	Signature:
REASON FOR VIREMENT		
RECOMMENDING OFFICIAL	Name:	Signature:

Kindly insert the unique keys and amounts as stipulated on the votes.  
Please note: Virement Policy rules and restrictions must be applied.

FROM: UNIQUE KEY	BUDGET AMOUNT	-	REDUCE WITH	=	"NEW" BUDGET AMOUNT
		-		=	
VOTE DESCRIPTION:					

TO: UNIQUE KEY	BUDGET AMOUNT	+	INCREASE WITH	=	"NEW" BUDGET AMOUNT
		+		=	
VOTE DESCRIPTION:					

### APPROVAL OF VIREMENT

DIRECTOR:	
SIGNATURE:	DATE: YYYY/MM/DD
CFO:	
SIGNATURE:	DATE: YYYY/MM/DD
MUNICIPAL MANAGER:	
SIGNATURE:	DATE: YYYY/MM/DD

### CONFIRMATION OF AVAILABLE BUDGET (as per Virement Policy)

Budget Available Amount:	R
Budget Officer:	
SIGNATURE:	DATE: YYYY/MM/DD



## AUTHORITY FOR VIREMENT CAPITAL BUDGET <R500 000

VIREMENT NO:  
(for Budget Office use)  
DATE:

REQUESTING DEPARTMENT		
REQUESTING OFFICIAL	Name:	Signature:
REASON FOR VIREMENT		
RECOMMENDING OFFICIAL	Name:	Signature:

Kindly insert the unique keys and amounts as stipulated on the votes.

Please note: Virement Policy rules and restrictions must be applied.

FROM: UNIQUE KEY	BUDGET AMOUNT	-	REDUCE WITH	=	"NEW" BUDGET AMOUNT
		-		=	
VOTE DESCRIPTION:					

TO: UNIQUE KEY	BUDGET AMOUNT	+	INCREASE WITH	=	"NEW" BUDGET AMOUNT
		+		=	
VOTE DESCRIPTION:					

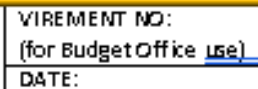
### APPROVAL OF VIREMENT

DIRECTOR:	
SIGNATURE:	DATE: YYYY/MM/DD

### CONFIRMATION OF AVAILABLE BUDGET (as per Virement Policy)

Budget Available Amount:	R
Budget Officer:	
SIGNATURE:	DATE: YYYY/MM/DD
<b>AUTHORISATION OF VIREMENT</b>	
MANAGER: BUDGETING & FINANCIAL MANAGEMENT	
SIGNATURE:	DATE: YYYY/MM/DD





Kindly insert the unique keys and amounts as stipulated on the votes.  
Please note: Wirement Policy rules and restrictions must be applied.

TO: UNIQUE KEY														BUDGET AMOUNT	+	INCREASE WITH	=	"NEW" BUDGET AMOUNT
															+		=	

VOTE DESCRIPTION:

Budget Available Amount:	R
Manager: Budgeting & Financial Management:	
SIGNATURE:	DATE YYYY/MM/DD



## AUTHORITY FOR VIREMENT OPERATING BUDGET = >R500 000

VIREMENT NO:  
(for Budget Office use)  
DATE:

REQUESTING DEPARTMENT		
REQUESTING OFFICIAL	Name:	Signature:
REASON FOR VIREMENT		
RECOMMENDING OFFICIAL	Name:	Signature:

Kindly insert the unique keys and amounts as stipulated on the votes.  
Please note: Virement Policy rules and restrictions must be applied.

FROM: UNIQUE KEY	BUDGET AMOUNT	-	REDUCE WITH	=	"NEW" BUDGET AMOUNT
		-		=	
VOTE DESCRIPTION:					

TO: UNIQUE KEY	BUDGET AMOUNT	+	INCREASE WITH	=	"NEW" BUDGET AMOUNT
		+		=	
VOTE DESCRIPTION:					

### APPROVAL OF VIREMENT

DIRECTOR:	
SIGNATURE:	DATE: YYYY/MM/DD
CFO:	
SIGNATURE:	DATE: YYYY/MM/DD
MUNICIPAL MANAGER:	
SIGNATURE:	DATE: YYYY/MM/DD

### CONFIRMATION OF AVAILABLE BUDGET (as per Virement Policy)

Budget Available Amount:	R
Budget Officer:	
SIGNATURE:	DATE: YYYY/MM/DD



## AUTHORITY FOR VIREMENT OPERATING BUDGET <R500 000

VIREMENT NO:  
(for Budget Office use)  
DATE:

REQUESTING DEPARTMENT		
REQUESTING OFFICIAL	Name:	Signature:
REASON FOR VIREMENT		
RECOMMENDING OFFICIAL	Name:	Signature:

Kindly insert the unique keys and amounts as stipulated on the votes.

Please note: Virement Policy rules and restrictions must be applied.

FROM: UNIQUE KEY	BUDGET AMOUNT	-	REDUCE WITH	=	"NEW" BUDGET AMOUNT
		-		=	
VOTE DESCRIPTION:					

TO: UNIQUE KEY	BUDGET AMOUNT	+	INCREASE WITH	=	"NEW" BUDGET AMOUNT
		+		=	
VOTE DESCRIPTION:					

### APPROVAL OF VIREMENT

DIRECTOR:	
SIGNATURE:	DATE: YYYY/MM/DD

### CONFIRMATION OF AVAILABLE BUDGET (as per Virement Policy)

Budget Available Amount:	R
Budget Officer:	
SIGNATURE:	DATE: YYYY/MM/DD
<b>AUTHORISATION OF VIREMENT</b>	
MANAGER: BUDGETING & FINANCIAL MANAGEMENT	
SIGNATURE:	DATE: YYYY/MM/DD



**AUTHORITY FOR VIREMENT  
OPERATING BUDGET < R 500 000  
Salary Related**

VIREMENT NO:  
(for Budget Office use)  
DATE:

REQUESTING DEPARTMENT	
REQUESTING OFFICIAL	Name: _____ Signature: _____
REASON FOR VIREMENT	

Kindly insert the unique keys and amounts as stipulated on the votes.

Please note: Virement Policy rules and restrictions must be applied.

FROM: UNIQUE KEY	BUDGET AMOUNT	-	REDUCE WITH	=	"NEW" BUDGET AMOUNT
		-		=	
NOTE DESCRIPTION:					

TO: UNIQUE KEY	BUDGET AMOUNT	+	INCREASE WITH	=	"NEW" BUDGET AMOUNT
		+		=	
NOTE DESCRIPTION:					

**APPROVAL OF VIREMENT**

DIRECTOR:	
SIGNATURE:	DATE: YYYY/MM/DD
CFO:	
SIGNATURE:	DATE: YYYY/MM/DD

**CONFIRMATION OF AVAILABLE BUDGET (as per Virement Policy)**

Budget Available Amount:	R
Budget Officer:	
SIGNATURE:	DATE: YYYY/MM/DD
AUTHORISATION OF VIREMENT	
MANAGER: BUDGETING & FINANCIAL MANAGEMENT	
SIGNATURE:	DATE: YYYY/MM/DD

