

OVERSTRAND MUNICIPALITY



VIREMENT POLICY

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1 DEFINITIONS

“Accounting officer”	The municipal manager of a municipality is the accounting officer of the municipality in terms of section 60 of the MFMA
“Approved budget”	means an annual budget approved by a municipal council.
“Budget-related policy”	means a policy of a municipality affecting or affected by the annual budget of the municipality
“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.
“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
“Council”	means the council of a municipality referred to in section 18 of the Municipal Structures Act.
“Financial year”	means a 12-month year ending on 30 June.
“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 “B1 & B2” for current item structure]
“Operating Budget”	the Municipality’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.
“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.
“Vote”	means one of the main segments into which a budget of a municipality is divided for the appropriation of funds for the different Directorates or GFS classifications of the municipality; and which specifies the total amount that is appropriated for the purposes of the Directorates or GFS classifications concerned. [See annexure “A1 & A2” for current Vote structure]

2 ABBREVIATIONS

“CFO”	Chief Financial Officer
“CM”	Council Minute/s
“GFS”	Government Financial Statistics
“IDP”	Integrated Development Plan
“MFMA”	Municipal Finance Management Act No. 56 of 2003
“SDBIP”	Service delivery and budget implementation plan

3 OBJECTIVE

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 relevant Director 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. (Chapter 4 of the 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 32.

6 VIREMENT RESTRICTIONS

- (a) No funds may be viremented between votes (Directorates) without approval in the adjustment budgets.
- (b) Virements may not exceed a maximum of 10% of the total approved operating budget per Directorate.
- (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 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
- (f) No virement may be made where it would result in unauthorised expenditure. (section 32 MFMA)
- (g) No virement shall add to the staff establishment of the Municipality without the approval of Municipal Manager.
- (h) Budget may only be transferred from Salaries if approved by the Municipal Manager and the Director: Finance.
- (i) If the virement relates to an increase in the work force establishment, then the Council's existing recruitment policies and procedures will apply.

- (j) Virements may not be made in respect of ring-fenced allocations.
- (k) Budget may not be transferred from Support service (interdepartmental) costs, Capital financing, Depreciation, Contributions, Grant Expenditure and Income Foregone.
- (l) 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.
- (m) No virements are permitted in the first three months or the final month of the financial year without the express approval of the CFO.
- (n) 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)
- (o) Virement amounts may not be rolled over to subsequent years, or create expectations on following budgets. (Section 30 MFMA)
- (p) 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.
- (q) Virements may not be made between Expenditure and Income.
- (r) Virements may not be made between capital and operational budgets.

7 VIREMENT PROCEDURE

- (a) All virement proposals must be completed on the appropriate documentation and forwarded to the Budget Office for checking and implementation.
- (b) All virements must be approved by the Vote holder and/or relevant Manager (Section 79 MFMA) in the case of a departmental budget transfer, and also by the relevant Director in the case of a transfer within a Directorate relating to the operational budget.
- (c) Capital Budget Virement within a GFS Classification must be approved by the relevant manager and Director, the Municipal Manager and Director: Finance and, in cases where the amount exceeds R100 000, by the Executive Mayor.
- (d) A virement form must be completed for all Budget Transfers.
- (e) Virements in excess of R 50,000 with a maximum as determined under section 6b. requires the express approval of the Chief Financial Officer. (Section 79 MFMA)
- (f) Must include changes to the SDBIP.
- (g) All documentation must be in order and approved before any expenditure can be committed or incurred. (Section 79 MFMA)
- (h) The Director: Finance will report to the Municipal Manager and the Mayor on a monthly basis.

POLICY SECTION:	MANAGER: ACCOUNTING SERVICES
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8 ANNEXURE A1 – VOTE CLASSIFICATION

<u>GFS - CAPITAL BUDGET</u>	
DEPT	GFS
Executive & Council	100
Budget and treasury office	200
Corporate Services	300
Community and social services	400
Sports & Recreation	500
Public Safety	600
Housing	700
Health	800
Planning and development	900
Road Transport	1000
Environmental Protection	1100
Electricity	1200
Water	1300
Waste Water Management	1400
Waste Management	1500

9 ANNEXURE A2 – VOTE CLASSIFICATION - CONTINUED

GFS - CAPITAL BUDGET		
DEPT		GFS
Executive & Council		100
0001	Council General	
0005	Mayor's Office	
0010	Municipal Manager	
0006	Pensioners & Continued Members	
0053	Area Manager: Kleinmond	
0054	Area Manager: Hermanus	
0055	Area Manager: Stanford	
0056	Area Manager: Gansbaai	
Budget and treasury office		200
0015	Finance: Director	
0018	Finance: Accounting Services	
0019	Finance: Expenditure & Asset Management	
0020	Finance: Income	
0021	Finance: Supply Chain Management	
0022	Data Control	
0025	Assessment Rates	
0030	Stores : Kleinmond	
0031	Stores : Hermanus	
0032	Stores : Gansbaai	
Corporate Services		300
0009	Communication	
0011	Director: Management Services	
0012	Legal Services	
0013	Strategic Services	
0014	Internal Audit	
0050	Director: Community Services	
0061	Control Room	
0062	Fleet Management	
0063	Sports & Recreation	
0064	Manager: Corporate Projects	
0065	Human Resources	
0066	Info & Communication Technology	
0067	Council Support Services	
0130	Operational Manager: Kleinmond	
0131	Operational Manager: Hermanus	
0132	Operational Manager: Stanford	
0133	Operational Manager: Gansbaai	
0190	Office Buildings: Kleinmond	
0191	Office Buildings: Hermanus	
0192	Office Buildings: Stanford	
0193	Office Buildings: Gansbaai	
0194	Corporate Buildings: Hermanus	

	Community and social services	400
0096	Library: Kleinmond	
0097	Library: Hawston	
0098	Library: Mount Pleasant	
0099	Library: Zwelihle	
0100	Library: Hermanus	
0101	Library: Stanford	
0102	Library: Gansbaai	
110	Post Office Agency: Stanford	
0164	Parks & Townlands: Kleinmond	
0165	Parks & Townlands: Hermanus	
0166	Parks & Townlands: Stanford	
0167	Parks & Townlands: Gansbaai	
0180	Community Buildings: Kleinmond	
0181	Community Buildings: Hermanus	
0182	Community Buildings: Stanford	
0183	Community Buildings: Gansbaai	
0175	Multi- purpose centre: Hawston	
0184	Auditorium & Banqueting Hall	
0185	Community Halls (HM)	
0250	Cemetries: Kleinmond	
0251	Cemetries: Hermanus	
0252	Cemetries: Stanford	
0253	Cemetries: Gansbaai	
	Sports & Recreation	500
0160	Beaches: Kleinmond	
0161	Beaches: Hermanus	
0162	Beaches: Gansbaai	
0199	Swimming Pool: Hawston	
0210	Sportsgrounds: Kleinmond	
0211	Sportsgrounds: Hermanus	
0212	Sportsgrounds: Stanford	
0213	Sportsgrounds: Gansbaai	
0214	Swimming Pool: Hermanus	
0215	Slipway: Kleinbaai	
0216	Stoney Point: Betty's Bay	
0217	Kleinmond Harbour	
0260	Caravan Park: Palmietcamp	
0261	Caravan Park: Kleinmond	
0262	Caravan Park: Hawston	
0263	Caravan Park: Onrus	
0264	Caravan Park: Lakeview	
0265	Caravan Park: De Mond	
0266	Caravan Park: Gansbaai	

Public Safety		600
0070	Traffic	
0071	Law Enforcement	
0072	Licencing & Vehicle testing	
0074	Fire Brigade	
0080	Director: Protection Services	
Housing		700
0290	Housing & Social Upliftment	
0291	Housing All Schemes	
Health		800
Planning and development		900
0111	Director: Economic Development & Planning	
0218	Director: Infrastructure & Planning	
0219	Project Management & Development Control	
0220	Town Planning & Property Admin	
0221	Ass. Director: Water & Transport Services	
0222	Geographical Info System (GIS)	
0225	Building Services	
Road Transport		1000
0136	Streets: Provincial Main Road	
0140	Streets: Kleinmond	
0141	Streets: Hermanus	
0143	Streets: Stanford	
0144	Streets: Gansbaai	
Environmental Protection		1100
0230	Nature Conservation	
Electricity		1200
0420	Electricity Administration- Area 1 (HM/KM)	
0421	Electricity Administration- Area 2 (GB/ST)	
0425	Electricity (Distr): Kleinmond	
0426	Electricity (Distr): Hermanus	
0427	Electricity (Distr): Stanford	
0428	Electricity (Distr): Gansbaai	
0435	Electricity (Purch/Sales) Kleinmond	
0436	Electricity (Purch/Sales) Hermanus	
0437	Electricity (Purch/Sales) Stanford	
0438	Electricity (Purch/Sales) Gansbaai	
0443	Elect (Serv & Con): Kleinmond	
0444	Elect (Serv & Con): Hermanus	
0445	Elect (Serv & Con): Stanford	
0446	Elect (Serv & Con): Gansbaai	
0448	Elec (Metering Serv): Hermanus	
Water		1300
0450	Water Administration	
0451	Water Demand Mangement	
0456	Water (Treat): Kleinmond	
0459	Water (Treat): De Bos / P(reekstoel	

0462	Water (Treat): Gansbaai/ Franskraal	
0480	Water (Distribution): Kleinmond	
0481	Water (Distribution): Hermanus	
0482	Water (Distribution): Stanford	
0483	Water (Distribution): Gansbaai	
0489	Water Income	
0490	Water (Serv & Con): Kleinmond	
0491	Water (Serv & Con): Hermanus	
0492	Water (Serv & Con): Stanford	
0493	Water (Serv & Con): Gansbaai	
0497	Water (Raw wat dams): Gansbaai	
Waste Water Management		1400
0375	Sewerage (Distribu): Kleinmond	
0376	Sewerage (Distribu): Hermanus	
0377	Sewerage (Distribu): Stanford	
0378	Sewerage (Distribu): Gansbaai	
0386	Sewerage (Serv/Con): Hermanus	
0387	Sewerage (Serv/Con): Stanford	
0388	Sewerage (Serv/Con): Gansbaai	
0395	Sewerage (Tankers): Kleinmond	
0396	Sewerage (Tankers): Hermanus	
0397	Sewerage (Tankers): Stanford	
0405	Sewerage (Treatment): Kleinmond	
0406	Sewerage (Treatment): Hawston	
0407	Sewerage (Treatment): Hermanus	
0408	Sewerage (Treatment): Stanford	
0409	Sewerage (Treatment): Gansbaai	
0410	Sewerage Income	
0150	Stormwater: Kleinmond	
0151	Stormwater: Hermanus	
0153	Stormwater: Stanford	
0154	Stormwater: Gansbaai	
Waste Management		1500
0320	Public Toilets: Hermanus	
0330	Refuse Removal: Kleinmond	
0331	Refuse Removal: Hermanus	
0332	Refuse Removal: Stanford	
0333	Refuse Removal: Gansbaai	
0224	Solid Waste Administration	
0340	Solid Waste Disposal: Betty's Bay	
0341	Solid Waste Disposal: Hawston	
0342	Solid Waste Disposal: Voelklip	
0343	Solid Waste Disposal: Stanford	
0344	Solid Waste Disposal: Pearly Beach	
0345	Solid Waste Disposal: GB Rural	
0350	Solid Waste Disposal: Kleinmond	
0351	Solid Waste Disposal: Hermanus	
0362	Solid Waste Disposal: Gansbaai	
0363	Waste Management: GB Lansfil site	
0364	Solid Waste Disposal: Overstrand	
0365	Refuse Income	

10 ANNEXURE B1 – ITEM CLASSIFICATION

DIRECTORATE - OPERATIONAL BUDGET	
DEPT	DIRECTORATE
Council	01
0001 Council General	01
0005 Mayor's Office	01
0006 Pensioners & Continued Members	01
Municipal Manager	04
0010 Municipal Manager	04
Management Services	05
0009 Director: Management Services	05
0011 Communication	05
0012 Legal Services	05
0013 Strategic Services	05
0014 Internal Audit	05
0065 Human Resources	05
0066 Info & Communication Technology	05
0067 Council Support Services	05
Finance	10
0015 Director	10
0018 Accounting Services	10
0019 Expenditure & Asset Management	10
0020 Income	10
0021 Supply Chain Management	10
0022 Data Control	10
0025 Assessment Rates	10
0030 Stores	10
Community Services	20
0053 Director & Administration	20
0190 Offices & Community Buildings	20
0164 Parks & Townlands, Cemeteries	20
0096 Libraries	20
0063 Sport & Recreation	20
0290 Housing	20
0136 Roads & Stormwater	20
0450 Water	20
0375 Sewerage	20
0330 Refuse	20

	Local Economic Development	30
	Director: Economic	
0111	Development & Planning	30
0112	OLEDA	30
	Infrastructure & Planning	40
	Director: Infrastructure & Planning	
0218	Ass. Director: Water & Transport Services	40
0219	Project Management & Development Control	40
0220	Town Planning & Property Admin	40
0221	Admin	40
0222	Geographical Info System (GIS)	40
0225	Building Services	40
0230	Nature Conservation	40
0420	Electricity	40
0224	Solid Waste Administration	40
	Protection Services	50
	Director: Protection Services	
0070	Director: Protection Services	50
0071	Traffic	50
0072	Law Enforcement	50
0074	Licencing & Vehicle testing	50
0080	Fire Brigade	50

11 ANNEXURE B2 – ITEM CLASSIFICATION

<u>DIRECTORATE - OPERATIONAL BUDGET</u>		DIRECTORATE
DEPT		
	Council	01
0001	Council General	01
0005	Mayor's Office	01
0006	Pensioners & Continued Members	01
	Municipal Manager	04
0010	Municipal Manager	04
	Management Services	05
0009	Communication	05
0011	Director: Management Services	05
0012	Legal Services	05
0013	Strategic Services	05
0014	Internal Audit	05
0065	Human Resources	05
0066	Info & Communication Technology	05
0067	Council Support Services	05
	Finance	10
0015	Finance: Director	10
0018	Finance: Accounting Services	10
0019	Finance: Expenditure & Asset Management	10
0020	Finance: Income	10
0021	Finance:Supply Chain Management	10
0022	Data Control	10
0025	Assessment Rates	10
0030	Stores : Kleinmond	10
0031	Stores : Hermanus	10
0032	Stores : Gansbaai	10
	Community Services	20
0053	Area Manager: Kleinmond	20
0054	Area Manager: Hermanus	20
0055	Area Manager: Stanford	20
0056	Area Manager: Gansbaai	20
0050	Director: Community Services	20
0061	Control Room	20
0062	Fleet Management	20
0063	Sports & Recreation	20
0064	Manager: Corporate Projects	20
0130	Operational Manager: Kleinmond	20
0131	Operational Manager: Hermanus	20
0132	Operational Manager: Stanford	20
0133	Operational Manager: Gansbaai	20
0190	Office Buildings: Kleinmond	20
0191	Office Buildings: Hermanus	20
0192	Office Buildings: Stanford	20
0193	Office Buildings: Gansbaai	20
0194	Corporate Buildings: Hermanus	20
0096	Library: Kleinmond	20
0097	Library: Hawston	20
0098	Library: Mount Pleasant	20
0099	Library: Zwelihle	20
0100	Library: Hermanus	20
0101	Library: Stanford	20
0102	Library: Gansbaai	20
110	Post Office Agency: Stanford	20
0164	Parks & Townlands: Kleinmond	20
0165	Parks & Townlands: Hermanus	20
0166	Parks & Townlands: Stanford	20
0167	Parks & Townlands: Gansbaai	20
0180	Community Buildings: Kleinmond	20
0181	Community Buildings: Hermanus	20
0182	Community Buildings: Stanford	20
0183	Community Buildings: Gansbaai	20
0175	Multi- purpose centre: Hawston	20
0184	Auditorium & Banqueting Hall	20
0185	Community Halls (HM)	20
0250	Cemetries: Kleinmond	20
0251	Cemetries: Hermanus	20
0252	Cemetries: Stanford	20
0253	Cemetries: Gansbaai	20
0160	Beaches: Kleinmond	20
0161	Beaches: Hermanus	20
0162	Beaches: Gansbaai	20
0199	Swimming Pool: Hawston	20
0210	Sportsgrounds: Kleinmond	20
0211	Sportsgrounds: Hermanus	20
0212	Sportsgrounds: Stanford	20
0213	Sportsgrounds: Gansbaai	20
0214	Swimming Pool: Hermanus	20
0215	Slipway: Kleinbaai	20
0216	Stoney Point: Betty's Bay	20
0217	Kleinmond Harbour	20
0260	Caravan Park: Palmietcamp	20
0261	Caravan Park: Kleinmond	20
0262	Caravan Park: Hawston	20
0263	Caravan Park: Onrus	20
0264	Caravan Park: Lakeview	20
0265	Caravan Park: De Mond	20
0266	Caravan Park: Gansbaai	20
0290	Housing & Social Upliftment	20
0291	Housing All Schemes	20
0136	Streets: Provincial Main Road	20
0140	Streets: Kleinmond	20
0141	Streets:Hermanus	20

OVERSTRAND MUNICIPALITY – VIREMENT POLICY

ANNEXURE B
V 2 / 011

0143	Streets: Stanford	20
0144	Streets: Gansbaai	20
0450	Water Administration	20
0451	Water Demand Mangement	20
0456	Water (Treat): Kleinmond	20
0459	Water (Treat): De Bos / P{reekstoel	20
0462	Water (Treat): Gansbaai/ Franskraal	20
0480	Water (Distribution): Kleinmond	20
0481	Water (Distribution): Hermanus	20
0482	Water (Distribution): Stanford	20
0483	Water (Distribution): Gansbaai	20
0489	Water Income	20
0490	Water (Serv & Con): Kleinmond	20
0491	Water (Serv & Con): Hermanus	20
0492	Water (Serv & Con): Stanford	20
0493	Water (Serv & Con): Gansbaai	20
0497	Water (Raw wat dams): Gansbaai	20
0375	Sewerage (Distribu): Kleinmond	20
0376	Sewerage (Distribu): Hermanus	20
0377	Sewerage (Distribu): Stanford	20
0378	Sewerage (Distribu): Gansbaai	20
0386	Sewerage (Serv/Con): Hermanus	20
0387	Sewerage (Serv/Con): Stanford	20
0388	Sewerage (Serv/Con): Gansbaai	20
0395	Sewerage (Tankers): Kleinmond	20
0396	Sewerage (Tankers): Hermanus	20
0397	Sewerage (Tankers): Stanford	20
0405	Sewerage (Treatment): Kleinmond	20
0406	Sewerage (Treatment): Hawston	20
0407	Sewerage (Treatment): Hermanus	20
0408	Sewerage (Treatment): Stanford	20
0409	Sewerage (Treatment): Gansbaai	20
0410	Sewerage Income	20
0150	Stormwater: Kleinmond	20
0151	Stormwater: Hermanus	20
0153	Stormwater: Stanford	20
0154	Stormwater: Gansbaai	20
0320	Public Toilets: Hermanus	20
0330	Refuse Removal: Kleinmond	20
0331	Refuse Removal: Hermanus	20
0332	Refuse Removal: Stanford	20
0333	Refuse Removal: Gansbaai	20
0340	Solid Waste Disposal: Betty's Bay	20

0341	Solid Waste Disposal: Hawston	20
0342	Solid Waste Disposal: Voelklip	20
0343	Solid Waste Disposal: Stanford	20
0344	Solid Waste Disposal:Pearly Beach	20
0345	Solid Waste Disposal: GB Rural	20
0350	Solid Waste Disposal: Kleinmond	20
0351	Solid Waste Disposal: Hermanus	20
0362	Solid Waste Disposal: Gansbaai	20
0363	Waste Management: GB Lansfil site	20
0365	Refuse Income	20
Local Economic Development		30
0111	Director: Economic Development & Planning	30
0112	OLEDA	30
Infrastructure & Planning		40
0218	Director: Infrastructure & Planning	40
0219	Project Management & Development Control	40
0220	Town Planning & Property Admin	40
0221	Ass. Director: Water & Transport Services	40
0222	Geographical Info System (GIS)	40
0225	Building Services	40
0230	Nature Conservation	40
0420	Electricity Administration- Area 1 (HM/KM)	40
0421	Electricity Administration- Area 2 (GB/ST)	40
0425	Electricity (Distr): Kleinmond	40
0426	Electricity (Distr): Hermanus	40
0427	Electricity (Distr): Stanford	40
0428	Electricity (Distr): Gansbaai	40
0435	Electricity (Purch/Sales) Kleinmond	40
0436	Electricity (Purch/Sales) Hermanus	40
0437	Electricity (Purch/Sales) Stanford	40
0438	Electricity (Purch/Sales) Gansbaai	40
0443	Elect (Serv & Con): Kleinmond	40
0444	Elect (Serv & Con): Hermanus	40
0445	Elect (Serv & Con): Stanford	40
0446	Elect (Serv & Con): Gansbaai	40
0448	Elec (Metering Serv): Hermanus	40
0224	Solid Waste Administration	40
0364	Solid Waste Disposal: Overstrand	40
Protection Services		50
0070	Traffic	50
0071	Law Enforcement	50
0072	Licencing & Vehicle testing	50
0074	Fire Brigade	50
0080	Director: Protection Services	50

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