

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 the internal budget document for the purpose of greater control over expenditure [See annexure “B1” for 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” for Vote structure]

2 ABBREVIATIONS

“CFO”	Chief Financial Officer
“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, in certain instances, 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 directorate or activity to which funds are appropriated, 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 an adjustments budget.
- (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 to the Municipal Manager after an adjustments budget, 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 Mayor. 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.

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- (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, Provisions, 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 by 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.
 - (s) Virements from services such as electricity, water, sewage and refuse may only be considered after the submission of full details of the impact of the reduced expenditure for that service, and the impact has been duly considered, and approved by the Director: Finance.

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) Virement transfers must be taken into consideration by the respective managers with regards to the SDBIP.

- (g) All virement documentation must be in order and approved before any expenditure may be committed or incurred. (Section 79 MFMA).
- (h) After all virement documentation has been duly completed, including all authorizations, the budget transfers must be effected within three working days.
- (i) The Director: Finance must report to the Municipal Manager and the Mayor on a monthly basis in respect of virements in excess of R50 000 per item.

8. IMPLEMENTATION AND REVIEW OF THIS POLICY

- (a) This policy shall be implemented once approved by Council.
- (b) In terms of section 17(1)(e) of the MFMA this policy must be reviewed on an annual basis and the reviewed policy tabled to Council for approval as part of the budget process.

POLICY SECTION:	SENIOR MANAGER: FINANCIAL SERVICES
CURRENT UPDATE:	29 MAY 2013
PREVIOUS REVIEW:	30 MAY 2012
PREVIOUS REVIEW:	4 MAY 2011
APPROVAL BY COUNCIL:	26 MAY 2010

ANNEXURE A1 – VOTE CLASSIFICATION

CAPITAL BUDGET - GFS CLASSIFICATIONS

	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

OPERATING BUDGET - DIRECTORATES

	VOTE
Council	1
Municipal Manager	2
Management Services	3
Finance	4
Community Services	5
Local Economic Development	6
Infrastructure & Planning	7
Protection Services	8

VOTE CLASSIFICATION – CONTINUED

CAPITAL BUDGET - GFS CLASSIFICATION

SERVICES	GFS	CODE	SERVICES	GFS	CODE
Executive & Council	Vote1	100	Public Safety	Vote6	600
Council General			Traffic		
Mayor's Office			Law Enforcement		
Municipal Manager			Vehicle testing		
Area Managers			Parking Services		
Budget and treasury office	Vote2	200	Fire Brigade & Disaster Management		
Finance: Director			Director: Protection Services		
Finance: Deputy Director			Housing	Vote7	700
Finance: Accounting Services			Housing Administration		
Finance: Expenditure & Asset Man.			Housing All Schemes		
Finance: Revenue			Overstrand Housing Development		
Finance: Supply Chain Management			Health	Vote8	800
Data Control			Planning and development	Vote9	900
Assessment Rates			Director: Economic Develop. & Planning		
Corporate Services	Vote3	300	Tourism		
Director: Management Services			Director: Infrastructure & Planning		
Communication			Engineering Services		
Legal Services			Town Planning & Property Admin		
Strategic Services			Deputy Director: Engineering Planning		
Internal Audit			Geographical Info System (GIS)		
Director: Community Services			Building Control Services		
Deputy Director: Operational Services			Road Transport	Vote10	1000
Control Room			Streets: Provincial Main Road		
Fleet Management			Streets		
Sports & Recreation			Overstrand Roads		
Manager: Corporate Projects			Streetlights		
Human Resources			Environmental Protection	Vote11	1100
Info & Communication Technology			Environmental Management Services		
Council Support Services			Electricity	Vote12	1200
Social Development			Electricity Administration- Area 1 (HM/KM)		
Operational Managers			Electricity Administration- Area 2 (GB/ST)		
Office Buildings			Electricity (Distribution)		
Corporate Buildings: Hermanus			Electricity (Purchases)		
Municipal Properties			Elect (Serv & Con)		
Vehicles			Water	Vote13	1300
Minor Assets			Water (Treatment)		
Community and social services	Vote4	400	Water (Distribution)		
Libraries			Overstrand: Water		
Post Office Agency: Stanford			Water (Serv & Con)		
Parks & Townlands			Water (Raw wat dams): Gansbaai		
Community Buildings			Waste Water Management	Vote14	1400
Multi- purpose centre: Hawston			Public Toilets: Hermanus		
Cemetries			Sewage (Distribution)		
Auditorium & Banqueting Hall			Sewage (Serv/Con)		
Sports & Recreation	Vote5	500	Sewage (Tankers)		
Beaches			Sewage (Treatment)		
Swimming Pools			Stormwater		
Sportsgrounds			Waste Management	Vote15	1500
Slipway: Kleinbaai			Solid Waste Planning		
Stoney Point: Betty's Bay			Refuse Removal		
Caravan Parks & Sites			Solid Waste Disposal		
			Waste Management: GB Landfil site		
			Solid Waste Disposal: Overstrand		

VOTE CLASSIFICATION – CONTINUED

OPERATIONAL BUDGET - DIRECTORATES

DEPT	DIRECTORATE	CODE	DEPT	DIRECTORATE	CODE
	Council	1 01		Local Economic Development	6 30
0001	Council General	1 01	0111	Director: Economic Dev. & Planning	6 30
0005	Mayor's Office	1 01	0112	Tourism	6 30
0006	Pensioners & Continued Members	1 01		Infrastructure & Planning	7 40
	Municipal Manager	2 04	0146	Streetlights	7 40
0010	Municipal Manager	2 04	0218	Director: Infrastructure & Planning	7 40
0014	Internal Audit	2 04	0219	Engineering Services	7 40
	Management Services	3 05	0220	Town Planning & Property Admin	7 40
0009	Communication	3 05	0221	Dep. Director: Engineering Planning	7 40
0011	Director: Management Services	3 05	0222	Geographical Info System (GIS)	7 40
0012	Legal Services	3 05	0225	Building Control Services	7 40
0013	Strategic Services	3 05	0230	Environmental Management Services	7 40
0065	Human Resources	3 05	0420	Electricity	7 40
0066	Info & Communication Technology	3 05	0224	Solid Waste Planning	7 40
0067	Council Support Services	3 05	0364	Solid Waste Disposal: Overstrand	7 40
0068	Social Development	3 05		Protection Services	8 50
	Finance	4 10	0070	Director: Protection Services	8 50
0015	Director	4 10	0071	Traffic	8 50
0016	Finance: Deputy Director	4 10	0072	Law Enforcement	8 50
0018	Accounting Services	4 10	0074	Licencing & Vehicle testing	8 50
0019	Expenditure & Asset Management	4 10	0073	Parking Services	8 50
0020	Revenue	4 10	0080	Fire Brigade & Disaster Management	8 50
0021	Supply Chain Management	4 10			
0022	Data Control	4 10			
0025	Assessment Rates	4 10			
	Community Services	5 20			
0053	Director & Administration	5 20			
0190	Offices & Community Buildings	5 20			
0164	Parks & Townlands, Cemeteries	5 20			
0096	Libraries	5 20			
0063	Sport & Recreation	5 20			
0290	Housing	5 20			
0136	Roads & Stormwater	5 20			
0450	Water	5 20			
0375	Sewerage	5 20			
0330	Refuse	5 20			

VOTE CLASSIFICATION – CONTINUED

OPERATIONAL BUDGET - DIRECTORATES (DETAILED DEPT'S)

DEPT	DIRECTORATE	CODE	DEPT	DIRECTORATE	CODE
	Council	1 01	0143	Streets: Stanford	5 20
0001	Council General	1 01	0144	Streets: Gansbaai	5 20
0005	Mayor's Office	1 01	0145	Overstrand Roads	5 20
0006	Pensioners & Continued Members	1 01	0456	Water (Treat): Kleinmond	5 20
	Municipal Manager	2 04	0459	Water (Treat): De Bos / P{reekstoel	5 20
0010	Municipal Manager	2 04	0462	Water (Treat): GBi/ Franskraal	5 20
0014	Internal Audit	2 04	0480	Water (Distribution): Kleinmond	5 20
	Management Services	3 05	0481	Water (Distribution): Hermanus	5 20
0009	Communication	3 05	0482	Water (Distribution): Stanford	5 20
0011	Director: Management Services	3 05	0483	Water (Distribution): Gansbaai	5 20
0012	Legal Services	3 05	0485	Overstrand: Water	5 20
0013	Strategic Services	3 05	0489	Water Income	5 20
0014	Internal Audit	3 05	0490	Water (Serv & Con): Kleinmond	5 20
0065	Human Resources	3 05	0491	Water (Serv & Con): Hermanus	5 20
0066	Info & Communication Technology	3 05	0492	Water (Serv & Con): Stanford	5 20
0067	Council Support Services	3 05	0493	Water (Serv & Con): Gansbaai	5 20
0068	Social Development	3 05	0497	Water (Raw wat dams): Gansbaai	5 20
	Finance	4 10	0320	Public Toilets: Hermanus	5 20
0015	Finance: Director	4 10	0375	Sewerage (Distribu): Kleinmond	5 20
0016	Finance: Deputy Director	4 10	0376	Sewerage (Distribu): Hermanus	5 20
0018	Finance: Accounting Services	4 10	0377	Sewerage (Distribu): Stanford	5 20
0019	Finance: Expenditure & Asset Man.	4 10	0378	Sewerage (Distribu): Gansbaai	5 20
0020	Finance: Revenue	4 10	0386	Sewerage (Serv/Con): Hermanus	5 20
0021	Finance: Supply Chain Management	4 10	0395	Sewerage (Tankers): Kleinmond	5 20
0022	Data Control	4 10	0396	Sewerage (Tankers): Hermanus	5 20
0025	Assessment Rates	4 10	0397	Sewerage (Tankers): Stanford	5 20
	Community Services	5 20	0398	Sewerage (Tankers): Gansbaai	5 20
0050	Director: Community Services	5 20	0405	Sewerage (Treatment): Kleinmond	5 20
0051	Deputy Director: Operational Services	5 20	0406	Sewerage (Treatment): Hawston	5 20
0053	Area Manager: Kleinmond	5 20	0407	Sewerage (Treatment): Hermanus	5 20
0054	Area Manager: Hermanus	5 20	0408	Sewerage (Treatment): Stanford	5 20
0055	Area Manager: Stanford	5 20	0409	Sewerage (Treatment): Gansbaai	5 20
0056	Area Manager: Gansbaai	5 20	0410	Sewerage Income	5 20
0061	Control Room	5 20	0150	Stormwater: Kleinmond	5 20
0062	Fleet Management	5 20	0151	Stormwater: Hermanus	5 20
0063	Sports & Recreation	5 20	0153	Stormwater: Stanford	5 20
0064	Manager: Corporate Projects	5 20	0154	Stormwater: Gansbaai	5 20
0130	Operational Manager: Kleinmond	5 20	0330	Refuse Removal: Kleinmond	5 20
0131	Operational Manager: Hermanus	5 20	0331	Refuse Removal: Hermanus	5 20
0132	Operational Manager: Stanford	5 20	0332	Refuse Removal: Stanford	5 20
0133	Operational Manager: Gansbaai	5 20	0333	Refuse Removal: Gansbaai	5 20
0190	Office Buildings: Kleinmond	5 20	0340	Solid Waste Disposal: Betty's Bay	5 20
0191	Office Buildings: Hermanus	5 20	0341	Solid Waste Disposal: Hawston	5 20
0192	Office Buildings: Stanford	5 20	0342	Solid Waste Disposal: Voelklip	5 20
0193	Office Buildings: Gansbaai	5 20	0343	Solid Waste Disposal: Stanford	5 20
0194	Corporate Buildings: Hermanus	5 20	0344	Solid Waste Disposal:Pearly Beach	5 20

VOTE CLASSIFICATION – CONTINUED

OPERATIONAL BUDGET - DIRECTORATES (DETAILED DEPT'S)

DEPT	DIRECTORATE	CODE	DEPT	DIRECTORATE	CODE
0096	Library: Kleinmond	5 20	0350	Solid Waste Disposal: Kleinmond	5 20
0097	Library: Hawston	5 20	0351	Solid Waste Disposal: Hermanus	5 20
0098	Library: Mount Pleasant	5 20	0362	Solid Waste Disposal: Gansbaai	5 20
0099	Library: Zwelihle	5 20	0364	Solid Waste Disposal: Overstrand	5 20
0100	Library: Hermanus	5 20	0365	Refuse Income	5 20
0101	Library: Stanford	5 20	Local Economic Development		6 30
0102	Library: Gansbaai	5 20	0111	Director: Economic Development & Planning	6 30
110	Post Office Agency: Stanford	5 20	0112	Tourism	6 30
0164	Parks & Townlands: Kleinmond	5 20	Infrastructure & Planning		7 40
0165	Parks & Townlands: Hermanus	5 20	0146	Streetlights: Kleinmond	7 40
0166	Parks & Townlands: Stanford	5 20	0147	Streetlights: Hermanus	7 40
0167	Parks & Townlands: Gansbaai	5 20	0148	Streetlights: Stanford	7 40
0180	Community Buildings: Kleinmond	5 20	0149	Streetlights: Gansbaai	7 40
0181	Community Buildings: Hermanus	5 20	0218	Director: Infrastructure & Planning	7 40
0182	Community Buildings: Stanford	5 20	0219	Engineering Services	7 40
0183	Community Buildings: Gansbaai	5 20	0220	Town Planning & Property Admin	7 40
0175	Multi- purpose centre: Hawston	5 20	0221	Deputy Director: Engineering Planning	7 40
0184	Auditorium & Banqueting Hall	5 20	0222	Geographical Info System (GIS)	7 40
0250	Cemetries: Kleinmond	5 20	0225	Building Control Services	7 40
0251	Cemetries: Hermanus	5 20	0230	Environmental Management Services	7 40
0252	Cemetries: Stanford	5 20	0420	Electricity Administration- Area 1 (HM/KM)	7 40
0253	Cemetries: Gansbaai	5 20	0421	Electricity Administration- Area 2 (GB/ST)	7 40
0160	Beaches: Kleinmond	5 20	0425	Electricity (Distr): Kleinmond	7 40
0161	Beaches: Hermanus	5 20	0426	Electricity (Distr): Hermanus	7 40
0162	Beaches: Gansbaai	5 20	0427	Electricity (Distr): Stanford	7 40
0199	Swimming Pool: Hawston	5 20	0428	Electricity (Distr): Gansbaai	7 40
0210	Sportsgrounds: Kleinmond	5 20	0435	Electricity (Purch/Sales) Kleinmond	7 40
0211	Sportsgrounds: Hermanus	5 20	0436	Electricity (Purch/Sales) Hermanus	7 40
0212	Sportsgrounds: Stanford	5 20	0437	Electricity (Purch/Sales) Stanford	7 40
0213	Sportsgrounds: Gansbaai	5 20	0438	Electricity (Purch/Sales) Gansbaai	7 40
0214	Swimming Pool: Hermanus	5 20	0443	Elect (Serv & Con): Kleinmond	7 40
0215	Slipway: Kleinbaai	5 20	0444	Elect (Serv & Con): Hermanus	7 40
0216	Stoney Point: Betty's Bay	5 20	0445	Elect (Serv & Con): Stanford	7 40
0260	Caravan Park: Palmietcamp	5 20	0446	Elect (Serv & Con): Gansbaai	7 40
0261	Caravan Park: Kleinmond	5 20	0224	Solid Waste Planning	7 40
0262	Camping Site: Hawston	5 20	0364	Solid Waste Disposal: Overstrand	7 40
0263	Caravan Park: Onrus	5 20	Protection Services		8 50
0266	Caravan Park: Gansbaai	5 20	0070	Traffic	8 50
0290	Housing & Social Upliftment	5 20	0071	Law Enforcement	8 50
0291	Housing All Schemes	5 20	0072	Vehicle testing	8 50
0299	Overstrand Housing Development	5 20	0073	Parking Services	8 50
0136	Streets: Provincial Main Road	5 20	0074	Fire Brigade	8 50
0140	Streets: Kleinmond	5 20	0080	Director: Protection Services	8 50
0141	Streets:Hermanus	5 20			

ANNEXURE B1 – ITEM CLASSIFICATION

EXPENDITURE

Item	Description	Item	Description
1	SALARIES & WAGES	2	GENERAL EXPENSES
1	SALARIES & WAGES	68	NEWSLETTERS
2	OVERTIME	69	OCCUPATIONAL HEALTH & SAFETY
3	BONUSES PAID	70	OFFICE TEAS
4	ALLOWANCES (ACTING)	71	PLOT CLEARING: NON MUNICIPAL PROPT
5	ALLOWANCES (SCARCITY)	72	POSTAGE & COURIER SERVICES
6	ALLOWANCES (HOUSING/SUBSIDY)	73	LLP PROJECTS
8	ALLOWANCES (STANDBY SERVICES)	74	PRINTING & STATIONERY
9	ALLOWANCES (SUNDRY)	75	CONTRACTED SERVICES
10	ALLOWANCES (VEHICLE)	76	PROFESSIONAL SERVICES
11	LONG SERVICE BONUS	77	FUNCTIONS
15	COMP CONTR (GROUP LIFE ASSURANCE)	79	REFERENCE LIBRARY
16	COMP CONTR (INDUSTRIAL COUNCIL)	80	REFUSE/ RECYCLE BAGS
17	COMP CONTR (MEDICAL AID FUND)	81	REMOVAL COSTS
18	COMP CONTR (PENSION FUND)	82	HIRE (VEHICLES)
19	COMP CONTR (U I F)	83	RENTALS (EQUIPMENT&OFFICES)
20	SALARY CONTINGENCY	84	SECURITY SERVICES
21	TEMPORARY WORKERS	86	REWARDS & INCENTIVES
22	COUNCILLORS REMUNERATION	87	SPORTS& REC/ SOCIAL DEV. PROJECTS
24	COUNCILLORS CELLPHONE ALLOWANCE	88	MANAGEMENT OF INFORMAL SETTLEMENTS
2	GENERAL EXPENSES	89	SUBSCRIPTIONS
25	ADVERTISING COSTS	90	SUBSIDY LOW INCOME CONSUMERS
26	DISASTER RELIEF/SPECIAL PROJECTS	91	SUBSISTENCE & TRANSPORT
28	AUDIT FEES (EXTERNAL)	92	SUNDRIES
29	BANK CHARGES	93	TELEPHONE
30	BABOON PROOF BINS	95	UNIFORMS & OVERALLS
31	CELLPHONE	96	WARD COMMITTEE MEETINGS
32	CHEMICALS	97	VEHICLE TESTING (SABS)
33	CHIPPING	98	WATER (CATCHMENT LEVY)
35	COMMISSION	99	WATER (TESTING)
36	GRANTS IN AID TO ORGANISATIONS	100	WATER (RESEARCH)
37	CONTR TO SKILLS DEVELOPMENT FUND	101	WORKMEN'S COMPENSATION ASSURANCE
38	DEBT IMPAIRMENT	102	TRAFFIC (TOW IN FEES)
39	COURSES - TRAINING	105	MARKETING EXPENSES
40	CRIME PREVENTION	107	GENERAL VALUATION EXPENSES
41	DELEGATES EXPENSES (CONFERENCES)	108	JUNIOR COUNCIL
42	DEPARTMENTAL CHARGES	109	HIRE OF GENERATORS
43	DIESEL FOR BOILERS/GENERATORS	111	CONTROL ITEMS >R500<R2000
44	VEHICLES- FUEL	112	CLEARING OF ALIENS
46	ESKOM PURCHASES (BULK SUPPLY)	3	REPAIRS & MAINTENANCE
47	ANIMAL WELFARE	136	MAINTENANCE MATERIALS
48	HR RELATED PROJECTS	151	MAINTENANCE CONTRACTORS
49	COMMUNITY ORGANISATIONS/EVENTS	155	VEHICLE MAINTENANCE
50	HAULAGE	660	WARD PROJECTS
52	HERMANUS PUBLIC PROTECTION	4	CAPITAL CHARGES
53	TOURISM	166	DEPRECIATION
54	INSURANCE	167	INTEREST PAID (EXTERNAL LOANS)
55	INTERIM VALUATION EXPENSES	168	INTEREST PAID (FINANCE LEASES)
56	KARWYDERSKRAAL (DUMPING FEES)	6	CONTRIBUTION TO PROVISIONS
57	KARWYDERSKRAAL (FIXED COST)	7	LEAVE
58	DEED OFFICE COSTS	23	POST RETIREMENT BENEFITS
59	LED PROJECT IMPLEMENTATION	120	CLEARING OF ALIENS
60	LEGAL EXPENSES	130	REHAB LANDFILL SITE
62	LOST LIBRARY BOOKS	14	RECHARGES
66	MUNICIPAL ELECTRICITY PURCHASES	185	OTHER DEPARTMENTS

ITEM CLASSIFICATION CONTINUED

REVENUE			
Item	Description	Item	Description
16	INCOME	296	VEHICLE REGISTRATION AGENCY FEES
201	ADDRESS INDEXES	302	POUND/HOLDING FEES
202	ADMINISTRATION CHARGES	312	INTEREST (INVESTMENTS)
203	ADMISSION FEES	313	INTEREST (CURRENT)
204	ASSESSMENT RATES	314	INTEREST (STAFF LOANS)
205	BUILDING CLAUSE LEVY	315	INTEREST (SUNDRY RECEIPTS)
206	CID	316	INTEREST (ORGANISATIONS)
207	BOAT LAUNCHING PERMITS	344	T/P ADVERTS,CES,VALUATIONS
208	RATES INCOME FOREGONE	346	RENTALS (TAXI TRIANGLE)
209	IMPROVEMENT REBATE (20%)	347	DRIVERS LICENCES
210	RATES REBATES (% DISCOUNTS)	348	EQUITABLE SHARE
211	BUILDING PLAN FEES	361	ELECTRICITY (KWH RES & COM)
212	BURIAL FEES	363	ELECTRICITY (TIME OF USE)
219	CONSTRUCTION OF BENCHES	364	ELECTRICITY (KWH PRE-PAID)
220	COMMISSION	365	ELECTRICITY (KVA)
221	FINES	366	ELECTRICITY (FIXED INFRA BASIC CHARGE)
223	INDICATION OF GRAVES	367	ELECTRICITY (BASIC RES & COM)
224	COLLECTION CHARGES	368	ELECTRICITY (BASIC BULK CONS)
225	DUPLICATING CHARGES	369	ELECTRICITY (AVAILABILITY)
226	DOG TAX	371	ELECTRICITY (CONNECTION FEES)
227	FINES	372	ELECTRICITY (SUNDRY CHARGES)
			ELECT (REMEDIAL ACTION FEE)
230	GARDEN OF REMEMBRANCE FEES	373	TAMPERING
236	LEGAL FEES	374	ELECT (ILLEGAL CONNECTION CHARGE)
237	INTEREST: ARREAR CHARGES	375	ELEC: DEMAND SIDE MANAGEMENT FEE
239	INTEREST: RATES & TAXES	378	ELECTRICITY: FREE UNITS
241	PARKING FEES	379	MUNICIPAL SERVICES
242	LICENCES: TRADING & GENERAL	385	WATER (CONSUMPTION)
243	LOST BOOKS RECOVERD	386	WATER (FIXED INFRA BASIC CHARGE)
244	APPLICATION FEES	387	WATER (IRRIGATION)
248	PLAN PRINTING FEES	388	WATER (RUE BASIC)
249	PLOT CLEARING CHARGES	389	WATER (AVAILABILITY)
252	RECONNECTION FEES	390	WATER (CONNECTION FEES)
255	RENTALS	391	WATER (SUNDRY CHARGES)
			WATER: (REMEDIAL ACTION FEE)
256	SALE OF STAMPS / POST ORDERS	395	TAMPERING
257	RENTALS (SEMI-PERMANENT)	396	WATER: FREE UNITS
259	ROADWORTHY CERTIFICATES	399	MUNICIPAL SERVICES
262	PAMPHLETS	401	SEWERAGE (BASIC)
264	STATISTIC FEES	402	SEWERAGE (FIXED INFRA BASIC CHARGE)
265	AGENCY FEES	403	SEWERAGE (VOLUMETRIC)
271	BABOON PROOF BINS	406	SEWERAGE (AVAILABILITY NETWORK)
272	SETA CLAIMS	419	SEWERAGE (SEPTIC TANKS)
273	SALE OF SCRAP	422	SEWERAGE (CONNECTION FEES)
277	SEARCHING FEES	429	MUNICIPAL SERVICES
282	SWIMMING POOL FEES	437	REFUSE (REMOVAL SERVICE)
284	SUBDIVISION FEES	484	REFUSE (AVAILABILITY)
285	SUBSCRIPTIONS	485	REFUSE (SUNDRY CHARGES)
288	SUNDRY INCOME	486	REFUSE (GARDEN)
290	SURPLUS CASH	489	MUNICIPAL SERVICES
291	TEMPORARY & SPECIAL PERMITS	490	DEVELOPERS CONTRIBUTION
292	TELEPHONE/CELL (PRIVATE CALLS)	879	PUBLIC CONTRIBUTIONS (CASH)
293	VALUATION CERTIFICATES	880	PUBLIC CONTRIBUTIONS (NON-CASH)