

# EMAKHAZENI LOCAL MUNICIPALITY



## BUDGET POLICY ANNEXURES

APPROVED BY COUNCIL ON:

IMPLEMENTATION DATE:

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- 1. Budget Virement Procedures**
- 2. Budget Virement request forms**

**Budget Virement Procedures**

1. All virement proposals must be submitted in writing and forwarded to the Deputy Manager Budget for checking and approval process.
  
2. All virement proposals in writing must include the following information:
  - a. Mscoa Project/Function/Item from where funds are proposed to move from
  - b. Mscoa Project/Function/Item where funds are proposed to move to
  - c. Proposed amount
  - d. Purpose for the virement proposal
  
3. All virement proposals must be signed by the Senior Manager, Chief Financial Officer as well as the Municipal Manager.
  
4. All documentation must be in order and approved before any expenditure can be committed or incurred. (Section 79 MFMA)
  
5. Once all documentation is in order and approved, one of the Budget Officers will transact the virement on the municipal's financial system.
  
6. All virements must be reported to the Municipal Council on a monthly basis as part of the SDBIP item on Section 71.

**EMAKHAZENI LOCAL MUNICIPALITY  
ANNEXURES - BUDGET POLICY**



**EMAKHAZENI LOCAL MUNICIPALITY**

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**BUDGET VIREMENT REQUEST FORM**

<b>1</b>	<b><u>FROM:</u></b>	<b><u>TO:</u></b>
	Project:	Project:
	Function:	Function:
	Item:	Item:
	<i>Amount:</i>	
<i>Reason for virement:</i>		

<b>2</b>	<b><u>FROM:</u></b>	<b><u>TO:</u></b>
	Project:	Project:
	Function:	Function:
	Item:	Item:
	<i>Amount:</i>	
<i>Reason for virement:</i>		

**Requested by (Manager Name):** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Approved by (MM - Name):** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Approved by (CFO - Name):** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Captured by (Budget office):** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_