

# EMAKHAZENI LOCAL MUNICIPALITY



## BUDGET POLICY ANNEXURES

APPROVED BY COUNCIL ON: \_ JUNE 2015

IMPLEMENTATION DATE: 1 JULY 2015

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**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. Department and vote from where funds are proposed to move from
  - b. Department and vote from 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 of the Department within which the vote is allocated.
4. All virements within a function (between the various cost centres that are linked to the function regardless of the department) should be approved by the specified officials as per the Finance Delegations framework.
5. All virements between functions which should be approved by means of a council decision.
6. All documentation must be in order and approved before any expenditure can be committed or incurred. (Section 79 MFMA)
7. Once all documentation is in order and approved, the Budget Officer will transact the virement on the municipal's financial system.
8. All virements must be reported to the Municipal Council on a monthly basis.



# EMAKHAZENI LOCAL MUNICIPALITY

25 Scheepers Street  
 Belfast, 1100  
 P.O Box 17  
 Belfast, 1100

Tel: 013-253-1121  
 Fax: 013-253-2440/  
 013-253-1889

E-mail: [municipality@emakhazenilm.co.za](mailto:municipality@emakhazenilm.co.za)

## BUDGET VIREMENT REQUEST FORM (R0.01 – R200,000.00)

VOTE FROM:		VOTE TO:		AMOUNT	REASONS
VOTE NR	VOTE DESCRIPTION	VOTE NR	VOTE DESCRIPTION		
<b>TOTAL</b>					

*Attach proof of funds balances from the Accounting System.*

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

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

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

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

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

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

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

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

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

*(In line with the municipality's Approved System of Delegations)*



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**BUDGET VIREMENT REQUEST FORM  
(R200,001.00 - R500,000.00)**

VOTE FROM:		VOTE TO:		AMOUNT	REASONS
VOTE NR	VOTE DESCRIPTION	VOTE NR	VOTE DESCRIPTION		
<b>TOTAL</b>					

*Attach proof of funds balances from the Accounting System.*

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

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

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

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

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

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

Approved by: (Municipal Manager): \_\_\_\_\_

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

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

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

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

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

*(In line with the municipality's Approved System of Delegations)*



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## BUDGET VIREMENT REQUEST FORM (R500,001.00 and above)

VOTE FROM:		VOTE TO:		AMOUNT	REASONS
VOTE NR	VOTE DESCRIPTION	VOTE NR	VOTE DESCRIPTION		
<b>TOTAL</b>					

*Attach proof of funds balances from the Accounting System.*

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

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

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

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

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

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

Approved by: (Municipal Manager): \_\_\_\_\_

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

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

Approved by: (Council Resolution nr): \_\_\_\_\_

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

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

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

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

*(In line with the municipality's Approved System of Delegations)*