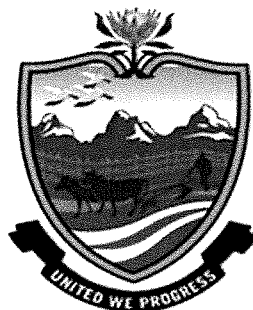


MATATIELE LOCAL MUNICIPALITY



MATATIELE

LOCAL MUNICIPALITY

VIREMENT POLICY

<u>POLICY INFORMATION</u>	
<u>DATE OF COUNCIL ADOPTION:</u>	28 MAY 2020
<u>COUNCIL RESOLUTION NUMBER:</u>	CR 1058/28/05/2020
<u>POLICY NUMBER:</u>	MLM/BTO/P62/28/05/2020

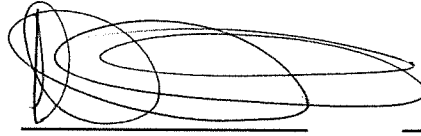
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MR. N.R. XOLO
ACTING MUNICIPAL MANAGER
MAYOR

DATE

31/07/2020



CLLR. M.M. MBEDLA
MAYOR

DATE

31/07/2020



CLLR N MSHUQWANA
SPEAKER/COUNCIL

DATE

31/07/2020

N M

Authority	Date
HOD Approval	
MM Approval	
Council Approval	
Date of next Review	

Approval of Policy

Please note that the implementation of the policy contained in this document is subject to approval and signing off by all relevant Heads and/or Committees, including but not limited to:

- Municipal Manager; and
- Municipal Council.

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1. OBJECTIVE

The objective of the policy is to provide the guidelines to be followed, to effect virements of approved budgeted expenditure during the course of a financial year.

2. PRINCIPLES

Changing circumstances during a financial year can require amendments to the original budget approved by Council to authorise expenditure, known as Virement. Amendments to line items within a vote can be approved at a management level, but changes to votes require approval from the Mayor.

3. GUIDELINES

3.1. Virement of line items within a vote can be approved as follows:

3.1.1. Strategic managers to recommend Virement to line items within a vote under their responsibilities.

3.1.2. The Chief Financial Officer to recommend Virement of line items within all departments, within any vote/department.

3.1.3. The Municipal Manager to approve all Virements in respect of line items within all votes and departments

3.1.4. The Mayor to approve Virements in respect of line items within a vote exceeding R 200 000.

3.2. Virement of any budgeted expenditure between votes can only be approved by the Mayor, upon consideration of a report from the Municipal Manager to support the necessity thereof, which also extends to the authorisation of unforeseeable or unavoidable expenditure not provided for in the budget.

3.3. No Virement is permitted within the first quarter of the new financial year.

3.4. Virement is not permitted in relation to the revenue side of the budget.

Revenue provisions amendments are to be adopted via an adjustments budget.

3.5. Only Virements which relate to projects approved as part of the municipal integrated development plan, the service delivery and budget

implementation plan and the annual or adjustments budget will be permitted.

- 3.6. Virements should not result in adding new projects to the capital budget.
- 3.7. Virements must be between projects of the same source of funding (e.g. MIG, own revenue).
- 3.8. Virements between operation and capital budget is not permitted.
- 3.9. No Virements to and from grants and subsidies paid is permitted, except if supported by Council decision for such a transfer.
- 3.10. Virements pertaining to employee related costs and remuneration of Councillors' is not permitted.
- 3.11. Motivations for virements between projects should clearly state the reason saving within the "giving "project as well as for the additional amount required.
- 3.12. The Council may authorise the utilisation of savings in one vote/ line item to cover over expenditure in other vote/line items at the end of the financial period.

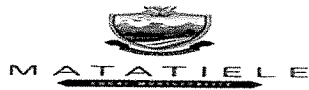
4. **PROCESS ,ACCOUNTABILITY AND AUTHORISATION**

The completed and signed Virement form to be effected only by the Budget Office.

All virements to be authorised in the Adjustment budget or by a Council committee subsequent thereto.

Accountability to ensure that the Virement application forms are completed in accordance with the Council's Virement policy and not in conflict with the strategic objectives vests with the head of the relevant department.

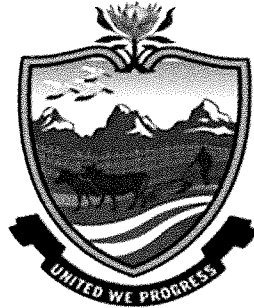
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DEPARTMENT												CURRENT BUDGET R			AMOUNT OF VIREMENT R R			RESULT IN G BUDGET R R		
VOTE NAME (TO)																				
VOTE BUDGET TO BE TRANSFERRED TO																				
VOTE NAME (FROM)																				
VOTE BUDGET TO BE TRANSFERRED FROM																				
REASONS FOR VIREMENT																				
REQUESTED BY :															DATE :					
MANAGER :																				
COMMENTS :																				
RECOMMENDED BY :															DATE :					
GENERAL MANAGER :															DATE :					
COMMENTS :																				
VERIFIED BY :															DATE :					
BUDGET MANAGER/ACCOUNTANT/OFFICER															DATE :					
COMMENTS :																				
RECOMMENDED/NOT RECOMMENDED																				
CHIEF FINANCIAL OFFICER :															DATE :					
COMMENTS :																				
APPROVED/NOT APPROVED																				
ACCOUNTING OFFICER															DATE :					
COMMENTS :																				
APPROVED/NOT APPROVED																				
MAYOR(EXCEEDING R 200 000)															DATE :					
COMMENTS :																				
BUDGET AMENDED BY:																				
BUDGET MANAGER/ACCOUNTANT/OFFICER																				
															DATE :					

Policy on Final Virement effective 01 July 2020

MATATIELE LOCAL MUNICIPALITY




MATATIELE

LOCAL MUNICIPALITY

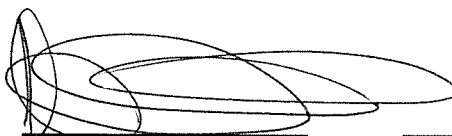
SPECIAL SERVICES POLICY

<u>POLICY INFORMATION</u>	
<u>DATE OF COUNCIL ADOPTION:</u>	28 MAY 2020
<u>COUNCIL RESOLUTION NUMBER:</u>	CR 1058/28/05/2020
<u>POLICY NUMBER:</u>	MLM/BTO/P57/28/05/2020




MR. N.R. XOLO
ACTING MUNICIPAL MANAGER
MAYOR

31/07/2020
DATE



CLLR. M.M. MBEDLA
MAYOR

31/07/2020
DATE



CLLR N MSHUQWANA
SPEAKER COUNCIL

31/07/2020
DATE

N M

Authority	Date
HOD Approval	
MM Approval	
Council Approval	
Date of next Review	

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1. OBJECTIVE

The objective of the policy is to define the guidelines to be utilised regarding the reduction of tariffs for municipal services to qualifying institutions.

2. PRINCIPLES

The intent is to offer services to Non-profit organizations at reduced cost. Organizations will only qualify for the reduced tariffs if their main function is the provision of social services to the community within the municipal jurisdiction, and will exclude all national organizations operating within the area.

3. GUIDELINES

Reduced tariffs will only apply to institutions subject to the following conditions:

- 3.1. Written application be made to the municipality on an annual basis for the special tariffs to apply to the institution for a specific municipal financial year;
- 3.2. The application be supported by the following documentation:
 - 3.2.1. Certified copy of the Constitution of the institution;
 - 3.2.2. Certified copies of the financial statements of the institution for the previous three (3) years prior to the date of application (or such shorter period since establishment),
 - 3.2.3. A certificate by an accountant registered with a recognised control body regarding the estimated turnover of the institution, in the case of a newly established institution, and
 - 3.2.4. A listing of the membership of the institution at the time of the application (as appropriate).
- 3.3. Approval by the Municipal Manager, in consultation with the Chief Financial Officer, based on the qualifying criteria outlined in the principles above, as ascertained from the documentation submitted.

4. DISQUALIFICATION

Should the institution at any stage operate outside the qualifying criteria, as stated above, or fail to apply for special tariffs at the beginning of a municipal financial year, it will be disqualified from receiving the special tariffs.