

# MAGARENG LOCAL MUNICIPALITY

**MAGARENG**



**MUNICIPALITY**

## VIREMENT POLICY

**For adoption with the tabled Budget: 2023/24 MTREF**

**Date: 30/05/2023**

**Council Resolution: A084/23**

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## 1. GLOSSARY

**"Accounting Officer"** refers to the municipal manager of the Municipality in terms of the section 54A of the Municipal System Act.

**"Approved budget(MFMA)"** refers to the annual budget

- a) Approved by a Municipal Council; or
- b) Approved by a provincial or the national executive following an intervention in terms of Section 139 of the Constitution, and includes such as annual budget as revised by an Adjustment Budget in terms of section 28.

**"Chief Financial Officer"** refers to a municipal official designated by the Accounting Officer of the Municipality in terms of section 56 of Municipal Systems Act.

**"Cost Centre"** refers to a cost collector which represents a logical point at which cost (expenditure) is collected and managed by a responsible cost center owner.

**"Cost Element"** distinguishes between primary and secondary cost elements.

- a) Primary cost elements are expenditure items mainly generated outside the organization.
- b) Secondary cost element are utilized to reallocate cost by means of assessments , internal billing or activity based on recoveries

**"Senior Managers"** refers to a manager appointed in terms of section 56 of the Local Government: Municipal System Act, 2000 and directly accountable to the Accounting Officer.

**"Financial Year"** refers to a year starting on 1 July and ending 30 June of the following year.

**"Line Items"** is an appropriation that is itemized on a separate line in a budget adopted with the idea of greater control over expenditure

**"Overspending":**

- a) In relation to the budget of a municipality means causing the operational or capital expenditure incurred by the municipality during a financial year exceed the total amount appropriated in that year's budget for its operational or capital expenditure , as the case may be:
- b) In relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or
- c) In relation to expenditure under section 26, means causing expenditure under

that section to exceed the limits allowed in subsection (5) of that section.

**“Service Delivery and Budget Implementation Plan (SDBIP)”** refers to a detailed plan approved by the mayor of a municipality in terms of section 53 (1) (c) (ii) of the MFMA for implementing the Municipality’s delivery of municipal services and its annual budget.

**“Unauthorized Expenditure”** refers to “ in relation to a Municipality, means any expenditure incurred by a Municipality otherwise than in accordance with section 15 or 11(3), and includes:

- a) Overspending of the total amount appropriated in the Municipality’s approved budget;
- b) Overspending of the total amount appropriated for a vote in the approved budget;
- c) Expenditure from a vote unrelated to the department of functional area covered by the vote;
- d) Expenditure of money appropriated for a specific purpose , otherwise than for that specific purpose
- e) Spending of an allocation referred to in paragraph (b), (c) , or (d) of the definition of “ allocation” otherwise than in accordance with any conditions of the allocation ;or
- f) A grant by the Municipality otherwise than in accordance with this Act.

**“Virement”** is the process of transferring an approved budgetary provision from one operating cost element or capital project to another within the function, fund , vote and sub- vote during a municipal financial year and which results from changed circumstances from that which prevail at the time of the previous budget adoption.

**“Vote”** refers to

- a) One of the main segment into which a budget of a Municipality is divided for the appropriation of money for the different department or functional areas of the Municipal; and
- b) Which specifies the total amount that is appropriated for the purpose of the department or functional area concerned.

## **2. INTRODUCTION**

- A virement represents a flexible mechanism to effect budgetary amendments within the municipal financial year.
- Changing circumstances and priorities during a financial period may give rise to a need for virement (transfer) of funds within or between Votes, as defined in the Municipal Finance Management Act (MFMA) 56 of 2003. The treatment of such instances may, however, be dependent on whether an adjustment budget is required or not.
- The MFMA and the Municipality budget and Reporting Regulations, 2009 seek to move municipalities away from the traditional approach of appropriating / approving budgets by line item. The aim is to give the accounting officer and senior management programmes greater flexibility in managing their budgets. In furtherance of this objective, the municipality puts this policy, to provide clear guidance to managers on when shifts funds between items, projects, programmes and votes.

## **3. PURPOSE OF THE POLICY**

- This policy aims to provide guidelines to senior management in the use of the virement as mechanism in the day-to-day management of their budget. This policy allows flexibility in the use of the budgeted funds to enable management to act on occasions such as disasters, unforeseen expenditure and/not limited to savings. As they arise to accelerate service delivery in a financially responsible manner.
- In addition, it specifically aims to empower senior managers with an efficient financial and budgetary system to ensure optimum services delivery within the current legislative framework of the **MFMA** and the municipality's system of delegation.

## **4. VIREMENT CLARIFICATION**

- Virement is the process of transferring budgeted funds from one line items number to another , with the approval of the Municipal Manager , Relevant Manager and CFO , to enable budget managers to amend budgets in the light of experience or to reflect anticipated changes (MFMA s28 (2) ( c )).

## **5. FINANCIAL RESPONSIBILITY**

- Strict budgetary control must be maintained throughout the financial year in order that potential overspends and / or incomes under recovery within the individual votes, departments are identified at the earliest possible opportunity (Section 69 MFMA).

- The Chief Financial Officer has a statutory duty to ensure that adequate policy and procedures are in place to ensure effective system of financial control. The budget virement process is one of these controls (MFMA s21 (1) (a)).
- 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 responsibility to identify and report any irregular or fruitless and wasteful expenditure in terms of the MFMA s32 and s78.

## **6. VIREMENT REQUIREMENTS AND RESTRICTIONS**

- The virement represents a flexible mechanism to effect budgetary amendments within a municipal financial year and is the major mechanism to align and take corrective financial year or budgetary action within a function and sub- function during a financial year.
- In order for a vote to transfer funds from one cost element or capital project to another cost element or capital project, a saving has to be identified within the monetary limitation of the approved budget giving the cost element or capital project allocations on the respective budget.
- Sufficient, non-committed budgetary provision should be available within the given vote's cost element or capital project concerned to give effect to the budgetary transfer (virement). In addition, the transferring function must clearly indicate to which cost element or capital project the provision will be transferred to and provide a clear motivation for the transfer.
- Any budgetary amendment of which the net impact will be a change to the total approved budget allocation and any other amendments not covered in this policy are to be considered for budgetary adoption through an adjustment budget as per section 28 of the MFMA.
- Virement between operating and capital budget is not permitted, other than through an adjustment budget.
- Budget transfers within the same function or sub- function shall be recommended by the head of department (HODs) and the Chief Financial Officer, and/or the Accounting Officer, only if it is from the same source of funding.
- No budget transfer or virement shall be made to or from salaries.
- The budget for personnel expenditure may not be increased without prior approval of the Accounting Officer.
- Saving on allocation earmarked for specific identified project as per the approved SDBIP, may not be used for other purposes except with the approval of council.
- Senior managers may utilize a saving in the amount appropriated under a main expenditure category (operational cost, contracted services, inventory, interest charged, depreciation, grants, insurance and VAT) within a function which is main expenditure category within the same vote, with the approval of the Chief Financial and/ or Accounting Officer.
- Savings in an amount appropriated for capital expenditure may not be used to defray operational budget.
- Virement between votes must be included and approved by Council in the adjustment budget.
- Virement between trading and rate funded functions are not allowed, due to the differing impacts on respective tariff or rates –borne services budget, unless adopted through an adjustment budget (MFMA, section 28).

- Virement between functions may not exceed a maximum of 10% of the total approved operating expenditure budget of the department.
- A virement may not create a new policy, or significantly vary from current policy, or alter the approved outcomes / outputs as approved in the IDP for the current or subsequent year.
- Virement resulting in adjustment to the approved SDBIP by the user department may need to be submitted with an adjustment budget to Council with altered outputs and measurements for approval.
- No virement may commit the municipality to increase recurrent expenditure, which commits the Council's resource in the following financial year, without the prior approval of Council. This refers to expenditure such as entering into a multi-year lease or rental agreement for leasing of vehicles, photo copiers or fax machines.
- No virement may be made to cover or allow for unauthorized , irregular or fruitless and wasteful expenditure
- No virements are permitted within the first three months or the final month of the financial year without the approval of the Accounting Officer.
- Virement amounts may not be rolled over to the subsequent years, or create expectations on the following budgets
- All virement should be approved in line with the Council's system of delegations.
- All virements of funds between votes must be approved by the Accounting Officer and reported to the Executive Mayor on a monthly basis.

## **7. VIREMENT PROCEDURE**

- All virements proposals must be completed on the appropriate documentation and forwarded to the Chief Finance Officer for checking and implementation,
- All virements must be signed by the Vote holder (per department) and the Manager within which the vote is allocated.
- A virement form must be completed for all budget transfers
- A virement in excess of R50 000 with a maximum of R 100 000 may only be approved by the Municipal Council.
- A virement must include changes to the SDBIP;
- All documents must be in order and approved before any expenditure can be committed or incurred;
- The municipal manager will report to the Mayor on a quarterly basis on those virements that have taken place during that quarter.

**8. PROCESS AND ACCOUNTABILITY**

- Accountability to ensure that virement application form are completed in accordance with the municipality's virement policy and are not in conflict with the department's strategic objective rests with the senior manager of a relevant department.
- Completed and approved virement documentation is to be affected by the Finance Department.
- Virements approved and processed will be reported for information by the Accounting Officer to the Executive Mayor on a monthly basis.

**9. IMPLEMENTATION OF THIS POLICY**

The policy will be implemented upon approval of the amendments by Council.

DATE OF ADOPTION: 30 MAY 2023.....

DATE OF IMPLEMENTATION: 01 JULY 2023.....

SIGNATURE OF ACTING MUNICIPAL MANAGER:.....

DATE: 30 MAY 2023.....

**APPENDIX A**

<b>DEPARTMENT , GFS CLASSIFICATION AND VOTE HOLDERS</b>				
<b>VOTE</b>	<b>GFS CLASIFICATION</b>	<b>DEPARTMENT</b>	<b>SUPPORT VOTE HOLDER</b>	<b>VOTE HOLDER</b>
Executive and Council	Executive and Council	Council General	Mayor	Municipal Manager
			Speaker	
Municipal Manager	Municipal Manager	Municipal Manager	Municipal Manager	Municipal Manager
		Internal Audit	Municipal Manager	
Finance	Finance Admin	Budget and Treasury	Chief Financial Officer	Chief Financial Officer
Planing and Development	Planning and Development	LED	LED Manager	Municipal Manager
		IDP/PMS	IDP Manager	
		Landuse	Landuse Manager	
Corporate Services	Corporate Admin	Corporate Services	HOD: Corporate Services	HOD: Corporate Services
		Human Resources	HR Manager	
		Legal Admin	HOD: Corporate Services	
Technical Services	Technical Admin	Technical Admin	HOD :Technical Services	HOD :Technical Services
Civil Infrastructure	Roads and Stormwater	Roads	Manager : Civil Infrastructure	HOD :Technical Services
	Waste Management	Refuse		
	Waste Water Management	Sanitation		
	Water	Water		
Electricity	Electricity	Electicity	Senior Electrician	HOD :Technical Services
Community Services	Community and Social Services	Cemetery	Manager Community Services	HOD: COMMUNITY SERVICES
		Library	Head Librarian	
	Public Safety	Traffic	Senior Traffic Officer	
		Security	Manager Community Services	
	Sports And Recreation	Parks And Recreation		

## APPEDIX B

Cust	Vote Description	Comment	Virement	
			From	Virement To
<b>MAGA</b>	<b>EMPLOYEE RELATED COST</b>			
MAGA	SM - SALARIES ALLOW AND SERV BENEFITS	Expenditure	No	No
MAGA	MM - SALARIES ALLOW AND SERV BENEFITS	Expenditure	No	No
MAGA	SM MM: SAL & ALL - BASIC SALARY	Expenditure	No	No
MAGA	SM MM: SAL & ALL - PERFORM BASED BONUS	Expenditure	No	No
MAGA	SM MM: ALLOW - CELLULAR & TELEPHONE	Expenditure	No	No
MAGA	SM MM: ALLOW - HOUSING BENEFITS	Expenditure	No	No
MAGA	SM MM: ALLOW - TRAVEL OR MOTOR VEHICLE	Expenditure	No	No
MAGA	SM MM: SRB - LONG SERVICE	Expenditure	No	No
MAGA	SM MM: SRB - SCARCITY ALLOWANCE	Expenditure	No	No
<b>MAGA</b>	<b>CFO - SALARIES ALLOW AND SERV BENEFITS</b>			
MAGA	SM CFO: SAL & ALL - BASIC SALARY	Expenditure	No	No
MAGA	SM CFO: SAL & ALL - PERFORM BASED BONUS	Expenditure	No	No
MAGA	SM CFO: ALLOW - CELLULAR & TELEPHONE	Expenditure	No	No
MAGA	SM CFO: ALLOW - HOUSING BENEFITS	Expenditure	No	No
MAGA	SM CFO: ALLOW - TRAVEL OR MOTOR VEHICLE	Expenditure	No	No
MAGA	SM CFO: SRB - LONG SERVICE	Expenditure	No	No
MAGA	SM CFO: SRB - SCARCITY ALLOWANCE	Expenditure	No	No
<b>MAGA</b>	<b>D01 - SALARIES ALLOW AND SERV BENEFITS</b>			
MAGA	SM D01: SAL & ALL - BASIC SALARY	Expenditure	No	No
MAGA	SM D01: SAL & ALL - PERFORM BASED BONUS	Expenditure	No	No
MAGA	SM D01: ALLOW - CELLULAR & TELEPHONE	Expenditure	No	No
MAGA	SM D01: ALLOW - HOUSING BENEFITS	Expenditure	No	No
MAGA	SM D01: ALLOW - TRAVEL OR MOTOR VEHICLE	Expenditure	No	No
MAGA	SM D01: SRB - LONG SERVICE	Expenditure	No	No
MAGA	SM D01: SRB - SCARCITY ALLOWANCE	Expenditure	No	No
<b>MAGA</b>	<b>D02 - SALARIES ALLOW AND SERV BENEFITS</b>			
MAGA	SM D02: SAL & ALL - BASIC SALARY	Expenditure	No	No
MAGA	SM D02: SAL & ALL - PERFORM BASED BONUS	Expenditure	No	No
MAGA	SM D02: ALLOW - CELLULAR & TELEPHONE	Expenditure	No	No
MAGA	SM D02: ALLOW - HOUSING BENEFITS	Expenditure	No	No
MAGA	SM D02: ALLOW - TRAVEL OR MOTOR VEHICLE	Expenditure	No	No
MAGA	SM D02: SRB - LONG SERVICE	Expenditure	No	No
MAGA	SM D02: SRB - SCARCITY ALLOWANCE	Expenditure	No	No
<b>MAGA</b>	<b>D03 - SALARIES ALLOW AND SERV BENEFITS</b>			
MAGA	SM D03: SAL & ALL - BASIC SALARY	Expenditure	No	No
MAGA	SM D03: SAL & ALL - PERFORM BASED BONUS	Expenditure	No	No
MAGA	SM D03: ALLOW - CELLULAR & TELEPHONE	Expenditure	No	No
MAGA	SM D03: ALLOW - HOUSING BENEFITS	Expenditure	No	No
MAGA	SM D03: ALLOW - TRAVEL OR MOTOR VEHICLE	Expenditure	No	No
MAGA	SM D03: SRB - SCARCITY ALLOWANCE	Expenditure	No	No
MAGA	SM D03: SRB - IN-KIND BENEFITS	Expenditure	No	No
<b>MAGA</b>	<b>MM - SOCIAL CONTRIBUTIONS</b>			
MAGA	SM MM: SOC CONTR: UIF	Expenditure	No	No
MAGA	SM MM: SOC CONTR: BARGAINING COUNCIL	Expenditure	No	No
<b>MAGA</b>	<b>CFO - SOCIAL CONTRIBUTIONS</b>			
MAGA	SM CFO: SOC CONTR: MEDICAL	Expenditure	No	No
MAGA	SM CFO: SOC CONTR: PENSION FUNDS	Expenditure	No	No
MAGA	SM CFO: SOC CONTR: UIF	Expenditure	No	No
MAGA	SM CFO: SOC CONTR: BARGAINING COUNCIL	Expenditure	No	No

<b>MAGA</b>	<b>D01 - SOCIAL CONTRIBUTIONS</b>			
MAGA	SM D01: SOC CONTR: MEDICAL	Expenditure	No	No
MAGA	SM D01: SOC CONTR: PENSION FUNDS	Expenditure	No	No
MAGA	SM D01: SOC CONTR: UIF	Expenditure	No	No
MAGA	SM D01: SOC CONTR: BARGAINING COUNCIL	Expenditure	No	No
<b>MAGA</b>	<b>D02 - SOCIAL CONTRIBUTIONS</b>			
MAGA	SM D02: SOC CONTR: MEDICAL	Expenditure	No	No
MAGA	SM D02: SOC CONTR: PENSION FUNDS	Expenditure	No	No
MAGA	SM D02: SOC CONTR: UIF	Expenditure	No	No
MAGA	SM D02: SOC CONTR: BARGAINING COUNCIL	Expenditure	No	No
<b>MAGA</b>	<b>D03 - SOCIAL CONTRIBUTIONS</b>			
MAGA	SM D03: SOC CONTR: GROUP LIFE INSURANCE	Expenditure	No	No
MAGA	SM D03: SOC CONTR: MEDICAL	Expenditure	No	No
MAGA	SM D03: SOC CONTR: PENSION FUNDS	Expenditure	No	No
MAGA	SM D03: SOC CONTR: UIF	Expenditure	No	No
MAGA	SM D03: SOC CONTR: BARGAINING COUNCIL	Expenditure	No	No
<b>MAGA</b>	<b>MUNICIPAL STAFF</b>			
<b>MAGA</b>	<b>MS - SALARIES ALLOW AND SERV BENEFITS</b>			
MAGA	MS: SAL & ALL: BASIC SALARY & WAGES	Expenditure	No	No
MAGA	MS: ALL - CELLULAR & TELEPHONE	Expenditure	No	No
MAGA	MS: HB & INC: HOUSING BENEFITS	Expenditure	No	No
MAGA	MS: ALL - TRAVEL OR MOTOR VEHICLE	Expenditure	No	No
MAGA	MS: PAYMENTS - SHIFT ADD REMUNERATION	Expenditure	No	No
MAGA	MS: OVERTIME - NIGHT SHIFT	Expenditure	No	No
MAGA	MS: SRB - ACTING ALLOWANCE	Expenditure	No	No
MAGA	MS: SRB - ANNUAL BONUS	Expenditure	No	No
MAGA	MS: SRB - LONG SERVICE AWARD	Expenditure	No	No
MAGA	MS: SRB - STANDBY ALLOWANCE	Expenditure	No	No
MAGA	MS: SRB - UNIFORM/SPEC/PROTEC CLOTHING	Expenditure	No	No
MAGA	MS: IN-KIND BENEFITS	Expenditure	No	No
MAGA	MS: SRB - NON PENSIONABLE	Expenditure	No	No
<b>MAGA</b>	<b>MS - SOCIAL CONTRIBUTIONS</b>			
MAGA	MS: SOC CONTR - BARGAINING COUNCIL	Expenditure	No	No
MAGA	MS: SOC CONTR - GROUP LIFE INSURANCE	Expenditure	No	No
MAGA	MS: SOC CONTR - MEDICAL	Expenditure	No	No
MAGA	MS: SOC CONTR - PENSION	Expenditure	No	No
MAGA	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	Expenditure	No	No
<b>MAGA</b>	<b>MS - POST RETIREMENT BENEFITS</b>			
MAGA	MS: PRB - MED: ACTUARIAL GAINS & LOSSES	Expenditure	No	No
MAGA	MS: PRB - MED: PAST SERVICE COST	Expenditure	No	No
MAGA	MS: PRB - PENS: PAST SERVICE COST	Expenditure	No	No
<b>MAGA</b>	<b>REMUNERATION OF COUNCILLORS</b>	Expenditure		
<b>MAGA</b>	<b>SPEAKER - ALLOWANCES &amp; SRB</b>			
MAGA	SPEAKER: TRAVELLING ALLOWANCE	Expenditure	No	No
MAGA	SPEAKER: BASIC SALARY	Expenditure	No	No
MAGA	SPEAKER: CELL PHONE ALLOWANCE	Expenditure	No	No
<b>MAGA</b>	<b>WHIP - ALLOWANCES &amp; SRB</b>			
MAGA	WHIP: TRAVELLING ALLOWANCE	Expenditure	No	No
MAGA	WHIP: BASIC SALARY	Expenditure	No	No
MAGA	WHIP: CELL PHONE ALLOWANCE	Expenditure	No	No
<b>MAGA</b>	<b>EXEC MAYOR - ALLOWANCES &amp; SRB</b>			
MAGA	EXEC MAYOR: TRAVELLING ALLOWANCE	Expenditure	No	No
MAGA	EXEC MAYOR: BASIC SALARY	Expenditure	No	No
MAGA	EXEC MAYOR: CELL PHONE ALLOWANCE	Expenditure	No	No
<b>MAGA</b>	<b>OTHER COUNCIL - ALLOWANCES &amp; SRB</b>			
MAGA	OTH COUNCIL: TRAVELLING ALLOWANCE	Expenditure	No	No
MAGA	OTH COUNCIL: BASIC SALARY	Expenditure	No	No
MAGA	OTH COUNCIL: CELL PHONE ALLOWANCE	Expenditure	No	No
<b>MAGA</b>	<b>SPEAKER - SOCIAL CONTRIBUTIONS</b>			
MAGA	SPEAKER: PENSION FUND CONTRIBUTIONS	Expenditure	No	No
MAGA	SPEAKER: MEDICAL AID BENEFITS	Expenditure	No	No
<b>MAGA</b>	<b>WHIP - SOCIAL CONTRIBUTIONS</b>			
MAGA	WHIP: PENSION FUND CONTRIBUTIONS	Expenditure	No	No
MAGA	WHIP: MEDICAL AID BENEFITS	Expenditure	No	No
<b>MAGA</b>	<b>EXEC MAYOR - SOCIAL CONTRIBUTIONS</b>			
MAGA	EXEC MAYOR: PENSION FUND CONTRIBUTIONS	Expenditure	No	No
MAGA	EXEC MAYOR: MEDICAL AID BENEFITS	Expenditure	No	No
<b>MAGA</b>	<b>OTHER COUNCIL - SOCIAL CONTRIBUTIONS</b>			
MAGA	OTH COUNCIL: PENSION FUND CONTRIBUTIONS	Expenditure	No	No
MAGA	OTH COUNCIL: MEDICAL AID BENEFITS	Expenditure	No	No

<b>MAGA</b>	<b>OUTSOURCE SERVICES</b>			
MAGA	OS: BURIAL SERVICES	Expenditure	Yes	Yes
MAGA	OS: B&A ACCOUNTANTS & AUDITORS	Expenditure	No	No
MAGA	OS: B&A HUMAN RESOURCES	Expenditure	Yes	Yes
MAGA	OS: B&A OCCUPATIONAL HEALTH & SAFETY	Expenditure	Yes	Yes
MAGA	OS: B&A PROJECT MANAGEMENT	Expenditure	Yes	Yes
MAGA	OS: CATERING SERVICES	Expenditure	Yes	Yes
MAGA	OS: CATERING SERVICES/WORKERSDAY	Expenditure	Yes	Yes
MAGA	OS: CATERING SERVICES/FREEDOMDAY	Expenditure	Yes	Yes
MAGA	OS: CATERING SERVICES/16 DAYS ACTIVISM	Expenditure	Yes	Yes
MAGA	OS: CATERING SERVICES/XMAS STORY TELL	Expenditure	Yes	Yes
MAGA	OS: CATERING SERVICES/WOMENS DAY	Expenditure	Yes	Yes
MAGA	OS: CATERING SERVICES/BOOK CLUB	Expenditure	Yes	Yes
MAGA	OS: CATERING SERVICES/WOMENS READING	Expenditure	Yes	Yes
MAGA	OS: DRIVERS LICENSE CARDS	Expenditure	Yes	Yes
MAGA	OS: HYGIENE SERVICES	Expenditure	Yes	Yes
MAGA	OS: LITTER PICKING & STREET CLEANING	Expenditure	No	No
MAGA	OS: PROFESSIONAL STAFF	Expenditure	No	Yes
MAGA	OS: PROFESSIONAL STAFF/DEBT COLLECT	Expenditure	Yes	Yes
MAGA	OS: PROFESSIONAL STAFF/PMS	Expenditure	Yes	Yes
MAGA	OS: TRAFFIC FINES MANAGEMENT	Expenditure	Yes	Yes
<b>MAGA</b>	<b>CONSULTANTS AND PROFESSIONAL SERVICES</b>			
MAGA	C&PS: B&A ACCOUNTANTS & AUDITORS	Expenditure	No	No
MAGA	C&PS: B&A HUMAN RESOURCES	Expenditure	Yes	Yes
MAGA	C&PS: B&A PROJECT MANAGEMENT	Expenditure	Yes	Yes
MAGA	C&PS: B&A QUALIFICATION VERIFICATION	Expenditure	Yes	Yes
MAGA	C&PS: B&A VALUER & ASSESSORS	Expenditure	Yes	Yes
MAGA	C&PS: LEGAL COST ADVICE & LITIGATION	Expenditure	Yes	Yes
<b>MAGA</b>	<b>CONTRACTORS</b>			
MAGA	CONTR: EMPLOYEE WELLNESS	Expenditure	Yes	Yes
MAGA	CONTR: EMPLOYEE WELLNESS	Expenditure	Yes	Yes
MAGA	CONTR: EMPLOYEE WELLNESS/ASSISTANCE PROG	Expenditure	Yes	Yes
MAGA	CONTR: EVENT PROMOTERS	Expenditure	Yes	Yes
MAGA	CONTR: EVENT PROM/DVD SHOW	Expenditure	Yes	Yes
MAGA	CONTR: EVENT PROM/WORLD READ ALOUD DAY	Expenditure	Yes	Yes
MAGA	CONTR: EVENT PROM/WORLD AIDS PROGRAM	Expenditure	Yes	Yes
MAGA	CONTR: EVENT PROM/NATIONAL LITERACY DAY	Expenditure	Yes	Yes
MAGA	CONTR: MAINT OF BUILDINGS & FACILITIES	Expenditure	Yes	Yes
MAGA	CONTR: MAINTENANCE OF EQUIPMENT	Expenditure	Yes	Yes
MAGA	CONTR: MAINT OF EQUI/JACK HAMMER	Expenditure	Yes	Yes
MAGA	CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	Expenditure	Yes	Yes
MAGA	CONTR: PLANTS FLOWERS & OTH DECORATIONS	Expenditure	Yes	Yes
MAGA	CONTR: PREPAID ELECTRICITY VENDORS	Expenditure	No	Yes
MAGA	CONTR: SAFEGUARD & SECURITY	Expenditure	No	Yes
MAGA	CONTR: SPORTS & RECREATION	Expenditure	Yes	Yes
MAGA	CONTR: STAGE & SOUND CREW	Expenditure	Yes	Yes
<b>MAGA</b>	<b>OPERATIONAL COST</b>			
MAGA	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	Expenditure	Yes	Yes
MAGA	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	Expenditure	Yes	Yes
MAGA	OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS	Expenditure	Yes	Yes
MAGA	OC:ADV/PUB/MARK-MUN NEWSLET/BACK2SCHOOL	Expenditure	Yes	Yes
MAGA	OC:ADV/PUB/MARK-MUN NEWSL/INTERN READ AL	Expenditure	Yes	Yes
MAGA	OC: ADV/PUB/MARK - SIGNS	Expenditure	Yes	Yes
MAGA	OC: ADV/PUB/MARK - STAFF RECRUITMENT	Expenditure	No	Yes
MAGA	OC: ADV/PUB/MARK - TENDERS	Expenditure	No	Yes
MAGA	OC: ASSETS LESS THAN CAPITAL THRESHOLD	Expenditure	No	No
MAGA	OC: AUDIT COST: EXTERNAL	Expenditure	No	No
MAGA	OC: BC/FAC/C FEES - BANK ACCOUNTS	Expenditure	Yes	Yes
MAGA	OC: BURSARIES (EMPLOYEES)	Expenditure	Yes	Yes
MAGA	OC: COMM - POSTAGE/STAMPS/FRANKING MACH	Expenditure	Yes	Yes
MAGA	OC: COMM - PHONE FAX TELEGRAPH & TELEX	Expenditure	Yes	Yes
MAGA	OC: DRIVERS LICENCES & PERMITS	Expenditure	Yes	Yes
MAGA	OC: ENTERTAINMENT - COUNCILLORS	Expenditure	Yes	Yes
MAGA	OC: ENTERTAINMENT - SENIOR MANAGEMENT	Expenditure	Yes	Yes
MAGA	OC: EXT COM SERV PROV - INTERNET CHARGE	Expenditure	Yes	Yes
MAGA	OC: EXT COM SERV PROV - NETWORK EXTENS	Expenditure	Yes	Yes
MAGA	OC: EXT COM SERV PROV - S/WARE LICENCES	Expenditure	Yes	Yes
MAGA	OC: EXT COM SERV PRO-S/WARE LIC/PAYDAY	Expenditure	No	Yes
MAGA	OC: EXT COM SERV PRO-S/WARE LIC/BCX	Expenditure	No	Yes
MAGA	OC: EXT COM SERV PRO-S/WARE LIC/FIN SYST	Expenditure	Yes	Yes
MAGA	OC: EXT COM SERV PROV - S/WARE LICENCES	Expenditure	Yes	Yes
MAGA	OC: EXT COM SERV PROV-S/WARE /ANTI VIRUS	Expenditure	Yes	Yes
MAGA	OC: EXTSERV PRO-S/WARE LIC/FINSYST/CASEW	Expenditure	Yes	Yes
MAGA	OC: EXT COM SERV PROV - SYS DEVELOPMENT	Expenditure	Yes	Yes
MAGA	OC: HONORARIA (VOLUNTARILY WORKERS)	Expenditure	No	No
MAGA	OC: HIRE CHARGES	Expenditure	Yes	Yes
MAGA	OC: FINE SARS	Expenditure	Yes	Yes
MAGA	OC: INSUR UNDER - INSURANCE CLAIMS	Expenditure	Yes	Yes
MAGA	OC: MANAGEMENT FEE	Expenditure	Yes	Yes
MAGA	OC: MUNICIPAL SERVICES	Expenditure	Yes	Yes
MAGA	OC: PRINTING & PUBLICATIONS	Expenditure	Yes	Yes
MAGA	OC: PRINTING & PUBLICATIONS /WOMENS MONT	Expenditure	Yes	Yes
MAGA	OC: PRINTING & PUBLICATIONS/XMASSTORYTEL	Expenditure	Yes	Yes
MAGA	OC: PROFESSIONAL BODIES M/SHIP & SUBS	Expenditure	Yes	Yes
MAGA	OC: REG FEES NATIONAL	Expenditure	No	No

MAGA	OC: REMUNERATION TO WARD COMMITTEES	Expenditure	No	No
MAGA	OC: SKILLS DEVELOPMENT FUND LEVY	Expenditure	No	No
MAGA	OC: SKILLS DEVELOPMENT FUND LEVY	Expenditure	No	No
MAGA	OC: STORAGE OF ASSETS & GOODS	Expenditure	Yes	Yes
MAGA	OC: TRANSPORT - EVENTS	Expenditure	Yes	Yes
MAGA	OC: TRANSPORT - EVENTS/LIBRARY WEEK	Expenditure	Yes	Yes
MAGA	OC: T&S DOM - ACCOMMODATION	Expenditure	Yes	Yes
MAGA	OC: T&S DOM - ACCOMMODATION	Expenditure	Yes	Yes
MAGA	OC: T&S DOM - DAILY ALLOWANCE	Expenditure	Yes	Yes
MAGA	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	Expenditure	Yes	Yes
MAGA	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	Expenditure	Yes	Yes
MAGA	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	Expenditure	Yes	Yes
MAGA	OC: T&S DOM TRP - WITH OPER OTH TRP PROV	Expenditure	Yes	Yes
MAGA	OC: T&S DOM PUB TRP - AIR TRANSPORT	Expenditure	Yes	Yes
MAGA	OC: T&S DOM PUB TRP - ROAD TRANSPORT	Expenditure	Yes	Yes
MAGA	OC: T&S - NON-EMPLOYEES	Expenditure	Yes	Yes
MAGA	OC: TRANSPORT - MUNICIPAL ACTIVITIES	Expenditure	Yes	Yes
MAGA	OC: UNIFORM & PROTECTIVE CLOTHING	Expenditure	Yes	Yes
MAGA	OC: VEHICLE TRACKING	Expenditure	Yes	Yes
MAGA	OC: WORKMEN'S COMPENSATION FUND	Expenditure	No	No
MAGA	OC: WORKMEN'S COMPENSATION FUND	Expenditure	No	No
MAGA	OC: INDIGENT RELIEF	Expenditure	No	No
<b>MAGA</b>	<b>INVENTORY</b>			
MAGA	INV - CONSUMABLE STORES - STANDARD RATED	Expenditure	No	No
MAGA	INVENTORY - MATERIALS & SUPPLIES	Expenditure	Yes	Yes
MAGA	INV - MAT & SUP/PRINTING AND STATIONARY	Expenditure	Yes	Yes
MAGA	INV - MAT & SUP/FUEL	Expenditure	Yes	Yes
MAGA	INV - MAT & SUP/REPAIRS & MAINT:VEH REP	Expenditure	Yes	Yes
MAGA	INV - MAT & SUPPLIES/REPAIRS & MAINT	Expenditure	Yes	Yes
MAGA	INVEN- MAT& SUP/MSCOA	Expenditure	No	No
MAGA	INV - MAT & SUP/REPAIRS & MAINT:FURN&FIT	Expenditure	Yes	Yes
MAGA	INV - MAT & SUP/REPAIRS & MAINT:CARTYRES	Expenditure	Yes	Yes
MAGA	INV - MAT & SUP/ OFFICE REQUIRE:OFF EQIP	Expenditure	Yes	Yes
MAGA	INV - MAT & SUPPLIES/PLANT & MACHIN	Expenditure	Yes	Yes
MAGA	DM NC:FB-AFS QUAL CONT & GRAP/FMG	Expenditure	Yes	Yes
MAGA	INV - MAT & SUP	Expenditure	Yes	Yes
MAGA	INV - MAT & SUP/ REPAIR&MAINT:STRLIGHT	Expenditure	Yes	Yes
MAGA	INV - MAT& SUP/ VODACOM	Expenditure	Yes	Yes
MAGA	INV-MAT&SUP/PRINTING& STAT/BOOK WEEK	Expenditure	Yes	Yes
MAGA	INV-MAT&SUP/PRINTING& STAT/LIBRARY WEEK	Expenditure	Yes	Yes
MAGA	INVENTORY/ MAT & SUPP/GRASSCUTTING	Expenditure	Yes	Yes
MAGA	INVENTORY/ MAT & SUPP/FENCE	Expenditure	Yes	Yes
MAGA	INV - MAT & SUP/WATER	Expenditure	Yes	Yes
MAGA	INV - MAT & SUP/ELECTRICITY	Expenditure	Yes	Yes
MAGA	INV - MAT & SUP/REP & MAIN/ROAD DISASTER	Expenditure	Yes	Yes
MAGA	INV - MAT & SUP/REP & MAIN/PUMPSTATION	Expenditure	Yes	Yes
MAGA	INVENTORY - WATER	Expenditure	No	No
MAGA	INVE - WATER PURIFICATION	Expenditure	No	No
MAGA	INVE - WATER PURIFICATION	Expenditure	No	No
<b>MAGA</b>	<b>BULK PURCHASES</b>			
MAGA	ESKOM	Expenditure	No	No
MAGA	BULK WATER PURCHASES	Expenditure	No	No
<b>MAGA</b>	<b>INTEREST DIVIDENDS AND RENT ON LAND</b>			
MAGA	INT PAID: DEPOSITS	Expenditure	No	No
<b>MAGA</b>	<b>OPERATING LEASES</b>			
MAGA	OPR LEASES: FURNITURE & OFFICE EQUIPMENT	Expenditure	No	No
<b>MAGA</b>	<b>BAD DEBTS WRITTEN OFF</b>			
MAGA	BAD DEBTS WRITTEN OFF	Expenditure	No	No

<b>MAGA</b>	<b>TRANSFERS AND SUBSIDIES</b>			
<b>MAGA</b>	<b>OPERATIONAL : ALLOCATIONS IN KIND</b>			
MAGA	PUB CORP O/TRF: UNSPECIFIED	Expenditure	No	No
<b>MAGA</b>	<b>OPERATIONAL : MONETARY</b>			
MAGA	PUB CORP O/TRF: UNSPECIFIED	Expenditure	No	No
MAGA	TS_O_M_DA&A_NDA_CE&T SETA	Expenditure	No	No
<b>MAGA</b>	<b>DEPRECIATION &amp; AMORTISATION</b>			
MAGA	DEPRECIATION COMPUTER EQUIPMENT	Expenditure	No	No
MAGA	DEPRECIATION SOLID WASTE LANDFILL SITES	Expenditure	No	No
MAGA	DEPRECIATION SOLID WASTE TRANSF STATION	Expenditure	No	No
MAGA	DEPRECIATION SOLID WASTE PROCES FACIL	Expenditure	No	No
MAGA	DEPRECIATION SOLID WASTE DROP-OFF POINTS	Expenditure	No	No
MAGA	DEPRECIATION SOLID WASTE SEPARATON FACIL	Expenditure	No	No
MAGA	DEPRECIATION SOLID WASTE ELEC GEN FACIL	Expenditure	No	No
MAGA	DEPRECIATION SOLID WASTE CAPITAL SPARES	Expenditure	No	No
MAGA	DEPRECIATION WATER SUPPLY DAMS & WEIRS	Expenditure	No	No
MAGA	DEPRECIATION WATER SUPPLY BOREHOLES	Expenditure	No	No
MAGA	DEPRECIATION WATER SUPPLY RESERVOIRS	Expenditure	No	No
MAGA	DEPRECIATION WATER SUPPLY PUMP STATIONS	Expenditure	No	No
MAGA	DEPRECIATION WATER SUPPLY WATER TREATM	Expenditure	No	No
MAGA	DEPRECIATION WATER SUPPLY BULK MAINS	Expenditure	No	No
MAGA	DEPRECIATION WATER SUPPLY DISTRIBUTION	Expenditure	No	No
MAGA	DEPRECIATION WATER SUPPLY DISTR POINTS	Expenditure	No	No
MAGA	DEPRECIATION WATER SUPPLY PRV STATIONS	Expenditure	No	No
MAGA	DEPRECIATION WATER SUPPLY CAPITAL SPARES	Expenditure	No	No
MAGA	DEPRECIATION FURNITURE & OFFICE EQUIPM	Expenditure	No	No
MAGA	DEPRECIATION ELEC POWER PLANTS	Expenditure	No	No
MAGA	DEPRECIATION ELEC HV SUBSTATIONS	Expenditure	No	No
MAGA	DEPRECIATION ELEC HV SWITCHING STATIONS	Expenditure	No	No
MAGA	DEPRECIATION ELEC HV TRANSM CONDUCTORS	Expenditure	No	No
MAGA	DEPRECIATION ELEC MV SUBSTATIONS	Expenditure	No	No
MAGA	DEPRECIATION ELEC MV SWITCHING STATIONS	Expenditure	No	No
MAGA	DEPRECIATION ELEC MV NETWORKS	Expenditure	No	No
MAGA	DEPRECIATION ELEC LV NETWORKS	Expenditure	No	No
MAGA	DEPRECIATION ELEC CAPITAL SPARES	Expenditure	No	No
MAGA	DEPRECIATION SANITATION PUMP STATION	Expenditure	No	No
MAGA	DEPRECIATION SANITATION RETICULATION	Expenditure	No	No
MAGA	DEPRECIATION SANITATION WASTEWATER/TW	Expenditure	No	No
MAGA	DEPRECIATION SANITATION OUTFALL SEWERS	Expenditure	No	No
MAGA	DEPRECIATION SANITATION TOILET FACIL	Expenditure	No	No
MAGA	DEPRECIATION SANITATION CAPITAL SPARES	Expenditure	No	No
MAGA	DEPRECIATION LANDFILL SITES	Expenditure	No	No
MAGA	DEPRECIATION TRANSPORT ASSETS	Expenditure	No	No
MAGA	DEPRECIATION ROADS	Expenditure	No	No
MAGA	DEPRECIATION ROADS STRUCTURES	Expenditure	No	No
MAGA	DEPRECIATION ROADS FURNITURE	Expenditure	No	No
MAGA	DEPRECIATION ROADS CAPITAL SPARES	Expenditure	No	No
MAGA	DEPRECIATION STORM WATER DRAINAGE COLLEC	Expenditure	No	No
MAGA	DEPRECIATION STORM WATER CONVEYANCE	Expenditure	No	No
MAGA	DEPRECIATION STORM WATER ATTENUATION	Expenditure	No	No
MAGA	DEPRECIATION COMMUNITY HALLS	Expenditure	No	No
MAGA	DEPRECIATION COMMUNITY CEMETERIES/CREMAT	Expenditure	No	No