

NAME OF POLICY	VIREMENTS POLICY
VERSION	1
DATE OF APPROVAL	31 MAY 2015 (proposed date)
DATE OF REVIEW	31 MAY 2016 (proposed date)

Emfuleni Local Municipality

Virements Policy

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- 1. Annexure A – Table of allowable and prohibited transfers.**
- 2. Annexure B – Transfer of Funds Form**

1. Introduction

This policy has been prepared in terms of regulation 7 of the Municipal Budget and Reporting Regulations, 2009 which requires that:

“The Municipal Manager of a municipality must prepare or take all reasonable steps to ensure the preparation of the budget-related policies of the municipality, or any necessary amendments to such policies, in accordance with the legislation applicable to those policies for tabling in the municipal council by the applicable deadline specified by the Mayor in terms of section 21(1) (b) of the Act”

2. Purpose of the policy

The purpose this policy is to allow flexibility on the use of budgeted funds without compromising service delivery, altering the objectives of the Integrated Development Plan or targets in the Service Delivery and Budget Implementation plan or compromising prudent financial management.

3. Definitions

“**Vote**” means—

“(a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and

(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.”

“**Line-item**” an appropriation that is itemized on a separate line in a departmental budget

“**Virement**” refers to the transfer of funds from one line-item to another in the same department or vote and within the limits allowed by this policy.

“**Cash-item**” refers to a line item receivable or payable in cash and whose movement then affects the cash position of the municipality.

“**Non-cash item**” refers to an expenditure line whose realisation is not required to be made in cash e.g. depreciation, provision for doubtful debts, etc.

4. Policy

4.1 Prohibited Virements

- i. No transfer shall be made from a line item when it will result in over-expenditure in the line item from which the transfer is made.
- ii. No transfer shall be made from ring-fenced allocations.
- iii. No transfer shall be made from non-cash items to cash items and vice-versa.
- iv. No transfer shall be made where it will result in non-achievement of the targets in the Service Delivery and Budget Implementation Plan by Council.
- v. No transfer shall be made from or to revenue items or between the revenue items.
- vi. No transfer shall be made where it will result in non-compliance with the Municipal Finance Management Act and other relevant legislation.
- vii. No transfer shall be made where it will result in the municipality not complying with norms and standards set by the National or Provincial Treasury and other Regulatory Bodies or where it will result in the aggravation of non-compliance with norms and standards e.g. reducing percentage norms or standards for repairs and maintenance to the capital budget or to the NERSA threshold, etc.
- viii. No transfer shall be made from the capital budget to the operational budget or vice versa.
- ix. No transfer shall be made in the capital budget across different sources of funding.
- x. No transfer shall be made to or from grant funded expenditure.
- xi. No transfers shall be made across votes.
- xii. No transfers shall be made during the mid-year period when the municipality is compiling an adjustments budget in terms of section 28 of the MFMA.

4.2 Administrative Matters

- i. Delegations of authority as approved by Council shall apply when requests for virements are made and as such the limitations of the delegations, financial and otherwise shall not be contravened by any request for virement.

- ii. All requests for transfers shall be made on an official transfer of funds form approved with this policy.
- iii. All transfer of funds requests within a department shall be approved by the relevant Manager up to the limit allowed by the delegations of authority.
- iv. All transfer of funds requests within a cluster shall be approved by the Deputy Municipal Manager up to the limit allowed by the delegations of authority.
- v. Notwithstanding the provisions of paragraphs 4.2 i. – iv above, all transfers for an amount exceeding five million rand shall be approved by the Chief Financial Officer and the Municipal Manager.

5. Scope

This policy is applicable to all revenue and expenditure line items which are included in the budget of the Emfuleni Local Municipality and shall be applied by all officials.

6. Review and amendments

This policy is effective once it is approved by Council and shall be reviewed at least annually or as circumstances change and an update is required.

Emfuleni Local Municipality
Monthly Variance Report
October 2013

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Votenummer	Item	Description	Comments	Virement	
				From	Virement To
5000001010000	1010000	<u>EMPLOYEE/COUNCILLORS RELATED COST</u>			
5000001020000	1020000	<u>EMPLOYEE SALARIES AND ALLOWANCES</u>			
5000001020001	1020001	ACTING ALLOWANCE	Expenditure	No	No
5000001020002	1020002	BASIC SALARIES	Expenditure	No	No
5000001020003	1020003	HOUSING ASSISTANCE	Expenditure	No	No
5000001020004	1020004	HOUSING SUBSIDY	Expenditure	No	No
5000001020005	1020005	INDUSTRIAL COUNCIL LEVY	Expenditure	No	No
5000001020006	1020006	LEAVE BONUS	Expenditure	No	No
5000001020007	1020007	OVERTIME	Expenditure	No	No
5000001020008	1020008	PROVISION FOR SALARY INCREASE	Expenditure	No	No
5000001020009	1020009	REDEMPTION OF LEAVE	Expenditure	No	No
5000001020010	1020010	STANDBY ALLOWANCE	Expenditure	No	No
5000001020011	1020011	TELEPHONE ALLOWANCE	Expenditure	No	No
5000001020012	1020012	TRANSPORT ALLOWANCE	Expenditure	No	No
5000001020013	1020013	U.I.F	Expenditure	No	No
5000001020014	1020014	SALARY DISPARITIES	Expenditure	No	No
5000001030000	1030000	<u>EMPLOYEE SOCIAL CONTRIBUTIONS</u>			
5000001030001	1030001	GROUP INSURANCE	Expenditure	No	No
5000001030002	1030002	MEDICAL FUND	Expenditure	No	No
5000001030003	1030003	PENSIONFUND	Expenditure	No	No
5000001040000	1040000	<u>RENUMERATION OF COUNCILLORS</u>			
5000001040001	1040001	ALLOWANCE COUNCILLORS	Expenditure	No	No
5000001040002	1040002	MEDICAL FUND COUNCILLORS	Expenditure	No	No
5000001040003	1040003	OFFICE ALLOWANCE COUNCILORS	Expenditure	No	No
5000001040004	1040004	PENSIONFUND COUNCILORS	Expenditure	No	No
5000001040005	1040005	TELEPHONE ALLOWANCE COUNCILLORS	Expenditure	No	No
5000001040006	1040006	TRANSPORT ALLOWANCE COUNCILLORS	Expenditure	No	No
5000001040007	1040007	HOUSING ALLOWANCE COUNCILLORS	Expenditure	No	No
5000001040008	1040008	PROVISION FOR ALLOW INCREASE	Expenditure	No	No
5000001040013	1040013	UIF - COUNCILLORS	Expenditure	No	No
5000001050000	1050000	<u>GENERAL EXPENDITURE</u>			
5000001060000	1060000	<u>GENERAL EXPEND - DEPARTMENTS</u>			
5000001060001	1060001	AUDIT FEES	Expenditure	Yes	Yes
5000001060002	1060002	REGISTRATION OF INDIGENTS PROJECT	Expenditure	Yes	Yes
5000001060003	1060003	ICT PROGRAMME	Expenditure	No	No
5000001060004	1060004	INTEREST PAID	Expenditure	Yes	Yes
5000001060005	1060005	VAT INTEREST	Expenditure	Yes	Yes
5000001060006	1060006	READING PROGRAMME	Expenditure	Yes	Yes
5000001060007	1060007	MIG OPERATING EXPENDITURE	Expenditure	No	No
5000001060008	1060008	IDP/BUDGET ROAD SHOW	Expenditure	Yes	Yes
5000001060009	1060009	HEALTH GRANT	Expenditure	No	No
5000001060010	1060010	REVERSAL OF INSURANCE CREDITOR	Expenditure	Yes	Yes
5000001060011	1060011	DACE GRANT	Expenditure	No	No
5000001060012	1060012	MIG OPERATIONAL - HEALTH	Expenditure	No	No
5000001060014	1060014	MSIG (SEDIBENG)	Expenditure	No	No
5000001060015	1060015	FINANCE LEASES - FLEET	Expenditure	Yes	Yes
5000001060016	1060016	FULL MAINTENANCE LEASES - FLEET	Expenditure	Yes	Yes
5000001060017	1060017	RENTAL (VIP VEHICLES)	Expenditure	Yes	Yes
5000001060100	1060100	BANK CHARGES	Expenditure	Yes	Yes
5000001060101	1060101	BURSARIES OFFICIALS	Expenditure	Yes	Yes
5000001060102	1060102	BURSARY FUND	Expenditure	Yes	Yes
5000001060103	1060103	COMMISSION PAID	Expenditure	Yes	Yes
5000001060199	1060199	CONGRESSES/PROFFESIONAL MEETINGS	Expenditure	Yes	Yes
5000001060200	1060200	COLLECTION COST	Expenditure	Yes	Yes
5000001060201	1060201	COMPUTER SYSTEMS	Expenditure	Yes	Yes

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Votenummer	Item	Description	Comments	Virement	
				From	Virement To
5000001060202	1060202	CATERING	Expenditure	Yes	Yes
5000001060203	1060203	CONNECTIONS	Expenditure	Yes	Yes
5000001060204	1060204	CONTRACTED SERVICES	Expenditure	Yes	Yes
5000001060205	1060205	CONFERENCES FOR PORTFOLIO COUNCILLORS	Expenditure	Yes	Yes
5000001060206	1060206	CENTENARY FUNCTION	Expenditure	Yes	Yes
5000001060207	1060207	SAFETY PROGRAMME	Expenditure	Yes	Yes
5000001060300	1060300	DEPARTMENTAL ELECTRICITY - Eskom	Expenditure	Yes	Yes
5000001060301	1060301	INDIGENT SUPPORT	Expenditure	Yes	Yes
5000001060302	1060302	DISCONNECTIONS AND RECONNECTIONS	Expenditure	Yes	Yes
5000001060303	1060303	DONATIONS/GRANTS COUNCIL	Expenditure	Yes	Yes
5000001060304	1060304	DISASTER RELIEF FUND	Expenditure	No	Yes
5000001060305	1060305	ELECTRICITY - FREE BASIC	Expenditure	No	Yes
5000001060500	1060500	FIDELITY GUARDS	Expenditure	Yes	Yes
5000001060501	1060501	FLEET - FUEL	Expenditure	Yes	Yes
5000001060502	1060502	FLEET - OIL	Expenditure	Yes	Yes
5000001060503	1060503	FINANCIAL MANAGEMNET GRANT (EXPENDITURE)	Expenditure	No	No
5000001060504	1060504	PETROGAS	Expenditure	Yes	Yes
5000001060600	1060600	GRANT HIV/AIDS EXPENDITURE	Expenditure	No	No
5000001060601	1060601	GRANTS OTHER	Expenditure	No	No
5000001060602	1060602	GRANT CAPACITY BUILDING	Expenditure	No	No
5000001061100	1061100	LEASE AGREEMENTS	Expenditure	Yes	Yes
5000001061101	1061101	LEGAL CHARGES	Expenditure	Yes	Yes
5000001061102	1061102	LICENSE FEES	Expenditure	Yes	Yes
5000001061103	1061103	LOOSE TOOLS	Expenditure	Yes	Yes
5000001061105	1061105	LED PROJECTS (EXPENDITURE)	Expenditure	Yes	Yes
5000001061106	1061106	LICENSE FEES FLEET	Expenditure	Yes	Yes
5000001061200	1061200	MANAGEMENT FEES	Expenditure	Yes	Yes
5000001061201	1061201	MARKETING/PROMOTION/ADVERTISEMENTS	Expenditure	Yes	Yes
5000001061202	1061202	MEDICINE	Expenditure	Yes	Yes
5000001061203	1061203	MEMBERSHIP FEES	Expenditure	Yes	Yes
5000001061204	1061204	MANAGEMENT FEES-UTILITY COMPANY	Expenditure	Yes	Yes
5000001061300	1061300	NUTRITION SCHEME	Expenditure	Yes	Yes
5000001061500	1061500	PAUPER BURIALS	Expenditure	Yes	Yes
5000001061501	1061501	PERIODICALS/REFERENCE BOOK/MAGAZINES	Expenditure	Yes	Yes
5000001061502	1061502	POSTAGE	Expenditure	Yes	Yes
5000001061503	1061503	PUBLIC AUCTION	Expenditure	Yes	Yes
5000001061504	1061504	SOCIAL CONTRIBUTIONS	Expenditure	Yes	Yes
5000001061505	1061505	PERSONNEL RELATED MATTERS	Expenditure	Yes	Yes
5000001061506	1061506	PUBLIC RELATIONS FUNCTIONS	Expenditure	Yes	Yes
5000001061507	1061507	PREPAID DEFAULT DEBTORS EXP	Expenditure	Yes	Yes
5000001061508	1061508	PUBLIC PARTICIPATION	Expenditure	Yes	Yes
5000001061509	1061509	PETITION MANAGEMENT	Expenditure	Yes	Yes
5000001061510	1061510	MPAC	Expenditure	Yes	Yes
5000001061511	1061511	POLITICAL PARTY 1	Expenditure	Yes	Yes
5000001061512	1061512	POLITICAL PARTY 2	Expenditure	Yes	Yes
5000001061513	1061513	POLITICAL PARTY 3	Expenditure	Yes	Yes
5000001061514	1061514	POLITICAL PARTY 4	Expenditure	Yes	Yes
5000001061515	1061515	POLITICAL PARTY 5	Expenditure	Yes	Yes
5000001061516	1061516	POLITICAL PARTY 6	Expenditure	Yes	Yes
5000001061550	1061550	PRINTING	Expenditure	Yes	Yes
5000001061700	1061700	RECOVERABLE WORKS	Expenditure	Yes	Yes
5000001061701	1061701	RENTAL	Expenditure	Yes	Yes
5000001061702	1061702	RESONING/ALIENATION COST	Expenditure	Yes	Yes
5000001061703	1061703	REVENUE STAMPS	Expenditure	Yes	Yes
5000001061704	1061704	RESTRUCTURING GRANT	Expenditure	No	No
5000001061705	1061705	RELOCATION COST	Expenditure	Yes	Yes
5000001061750	1061750	SOFTWARE LICENCING FEES	Expenditure	Yes	Yes
5000001061800	1061800	STATIONERY/PRINTING/BINDING ETC	Expenditure	Yes	Yes
5000001061801	1061801	STOCK AND MATERIALS	Expenditure	Yes	Yes
5000001061802	1061802	STOCK SHORTAGES	Expenditure	No	No

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Votenummer	Item	Description	Comments	Virement	
				From	Virement To
5000001061803	1061803	SUNDRIES	Expenditure	Yes	Yes
5000001061804	1061804	SPORT AND RECREATION GRANT (EXPENDITURE)	Expenditure	No	No
5000001061805	1061805	SPECIAL PROJECTS	Expenditure	Yes	Yes
5000001061900	1061900	TELEPHONE	Expenditure	Yes	Yes
5000001061901	1061901	TRACKING	Expenditure	Yes	Yes
5000001061902	1061902	TRAINING	Expenditure	Yes	Yes
5000001061903	1061903	TRANSPORT (FLEET)	Expenditure	Yes	Yes
5000001061904	1061904	NEIGHBOURHOOD DEV GRANT (OPEX)	Expenditure	No	No
5000001061905	1061905	TRACKING FLEET	Expenditure	Yes	Yes
5000001062000	1062000	UNFORSEEN EXPENDITURE	Expenditure	Yes	Yes
5000001062001	1062001	UNIFORMS	Expenditure	Yes	Yes
5000001062002	1062002	UNAUTHORISED EXPENDITURE	Expenditure	No	No
5000001062100	1062100	VALUATION ROLL / INTERIM VALUATIONS	Expenditure	Yes	Yes
5000001062200	1062200	WARD COMMITTEES	Expenditure	Yes	Yes
5000001062250	1062250	LONG SERVICE AWARDS	Expenditure	Yes	Yes
5000001062260	1062260	JUDGEMENTS	Expenditure	Yes	Yes
5000001062270	1062270	INTERN GRANT	Expenditure	No	No
5000001062272	1062272	VIP DRIVERS' UNIFORM	Expenditure	Yes	Yes
5000001070000	1070000	GENERAL EXPEND - BULK PURCHASE			
5000001077001	1077001	PURCHASE - ELECTRICITY	Expenditure	Yes	Yes
5000001077002	1077002	PURCHASE - WATER	Expenditure	Yes	Yes
5000001077003	1077003	PURCHASE - OTHER	Expenditure	Yes	Yes
5000001080000	1080000	GENERAL EXPEND - FIN SERVICES			
5000001080001	1080001	COMPANSATION COMMISSIONER EXP	Expenditure	Yes	Yes
5000001088020	1088020	CASUALTY CONTRIBUTION	Expenditure	Yes	Yes
5000001088080	1088080	INSURANCE - PREMUIIM	Expenditure	Yes	Yes
5000001088081	1088081	INSURANCE - EXCESS PAYMENTS	Expenditure	Yes	Yes
5000001088082	1088082	INSURANCE - PORTION OF SELF INSURANCE	Expenditure	Yes	Yes
5000001088083	1088083	INTEREST EXTERNAL BORROWINGS	Expenditure	Yes	Yes
5000001088084	1088084	INSURANCE - PREMIUM FLEET	Expenditure	Yes	Yes
5000001088085	1088085	INSURANCE - EXCESS PAYMENTS FLEET	Expenditure	Yes	Yes
5000001088086	1088086	INSURANCE - PORTION SELF INSUR FLEET	Expenditure	Yes	Yes
5000001088087	1088087	IMPAIRMENT OF INVESTMENT	Expenditure	Yes	Yes
5000001088110	1088110	LOSS ON THE SALE OF ASSETS	Expenditure	Yes	Yes
5000001088150	1088150	POST PROC COST	Expenditure	Yes	Yes
5000001088170	1088170	REGIONAL COUNCIL LEVIES	Expenditure	Yes	Yes
5000001088180	1088180	SKILLS DEVELOPMENT LEVY	Expenditure	Yes	Yes
5000001088184	1088184	AGGREGATE EXCESS BCOMBINED	Expenditure	Yes	Yes
5000001088185	1088185	AGGREGATE EXCESS MOTOR	Expenditure	Yes	Yes
5000001100000	1100000	REPAIR AND MAINTENANCE			
5000001100500	1100500	FLEET - BATTERIES	Expenditure	No	Yes
5000001100501	1100501	FLEET - LABOUR	Expenditure	No	Yes
5000001100502	1100502	FLEET - SPARE PARTS	Expenditure	No	Yes
5000001100503	1100503	FLEET - TYRES	Expenditure	No	Yes
5000001100504	1100504	MAINT- WATER DEMAND MANAGEMENT	Expenditure	No	Yes
5000001101100	1101100	LABOUR - BUILDING WORKSHOP	Expenditure	No	Yes
5000001101101	1101101	LABOUR - ELECT WORKSHOP	Expenditure	No	Yes
5000001101102	1101102	LABOUR - ROADS WORKSHOP	Expenditure	No	Yes
5000001101103	1101103	LABOUR - WATER WORKSHOP	Expenditure	No	Yes
5000001101200	1101200	MAINT - BUILDINGS FENCES & SITES	Expenditure	No	Yes
5000001101201	1101201	MAINT - NETWORK / INFRASTRUCTURE	Expenditure	No	Yes
5000001101203	1101203	MAINT - PLANT EQUIPMENT & FURNITURE	Expenditure	No	Yes
5000001101204	1101204	MAINT - E.P.W.P.	Expenditure	No	Yes
5000001110000	1110000	INTER-DEPARTMENTAL CHARGES			
5000001110300	1110300	DEPARTMENTAL CHARGES	Expenditure	No	No
5000001110800	1110800	INTERNAL TRANSFERS - BUILDINGS	Expenditure	No	No

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Votenummer	Item	Description	Comments	Virement	
				From	Virement To
5000001110801	1110801	INTERNAL TRANSFERS - EXECUTIVE MAYOR	Expenditure	No	No
5000001110802	1110802	INTERNAL TRANSFERS - FIN SERVICES	Expenditure	No	No
5000001110803	1110803	INTERNAL TRANSFERS - MMC	Expenditure	No	No
5000001110804	1110804	INTERNAL TRANSFERS - MUNICIPAL MANAGER	Expenditure	No	No
5000001110805	1110805	INTERNAL TRANSFERS - PARKS	Expenditure	No	No
5000001110806	1110806	INTERNAL TRANSFERS - SAFETY & SECURITY	Expenditure	No	No
5000001110807	1110807	INTERNAL TRANSFERS - SUPPORT SERVICES	Expenditure	No	No
5000001110808	1110808	INTERNAL TRANSFERS - TELEPH/CALL CENTRE	Expenditure	No	No
5000001110810	1110810	INTERNAL SUBSIDYS-METSI	Expenditure	No	No
5000001120000	1120000	<u>DEPRECIATION</u>			
5000001120300	1120300	DEPRECIATION	Expenditure	No	No
5000001120301	1120301	DEPRECIATION FLEET	Expenditure	No	No
5000001130000	1130000	<u>CONTRIBUTIONS TO PROVISIONS</u>			
5000001130200	1130200	CONTR - PROVISION FOR BAD DEBTS	Expenditure	No	No
5000001130201	1130201	CONTR - PROVISION FOR LEAVE	Expenditure	No	No
5000001130202	1130202	CONTR - PROVISION FOR CAPITAL EXPEND	Expenditure	No	No
5000001130203	1130203	CONTR - PROVISION FOR INDIGENTS(HOUSING)	Expenditure	No	No
5000001130204	1130204	PERFORMANCE BONUS	Expenditure	Yes	Yes
5000001140000	1140000	<u>CONTRIBUTIONS FROM PROVISIONS</u>			
5000001140200	1140200	CONTR - PROVISION FOR BAD DEBTS	Expenditure	No	No
5000001140201	1140201	CONTR - PROVISION FOR LEAVE	Expenditure	No	No
5000001170000	1170000	<u>LESS : AMOUNTS CHARGED OUT</u>			
5000001170400	1170400	EMPLOYEE COST ALLOCATED TO OPERATING	Expenditure	No	No
5000001170401	1170401	EMPLOYEE COST CAPITALISED	Expenditure	No	No
5000001170800	1170800	INTERNAL RECOVERIES - BUILDINGS	Expenditure	No	No
5000001170801	1170801	INTERNAL RECOVERIES - EXECUTIVE MAYOR	Expenditure	No	No
5000001170802	1170802	INTERNAL RECOVERIES - FIN SERVICES	Expenditure	No	No
5000001170803	1170803	INTERNAL RECOVERIES - MMC	Expenditure	No	No
5000001170804	1170804	INTERNAL RECOVERIES - MUNICIPAL MANAGER	Expenditure	No	No
5000001170805	1170805	INTERNAL RECOVERIES - PARKS	Expenditure	No	No
5000001170806	1170806	INTERNAL RECOVERIES - SAFETY & SECURITY	Expenditure	No	No
5000001170807	1170807	INTERNAL RECOVERIES - SUPPORT SERVICES	Expenditure	No	No
5000001170808	1170808	INTERNAL RECOVERIES - TELEP/CALL CENTRE	Expenditure	No	No
5000001170809	1170809	INTERNAL RECOVERIES - METSI	Expenditure	No	No
5000001171900	1171900	TRANSPORT COST PER TARIFF (FLEET)	Expenditure	No	No

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Typ	Votenummer	Item	Description	Comments	Virement From	Virement To
R H	50000010000001	10000001	EMFULENI MUNICIPAL COUNCIL			
R H	50000010000001	10000000	EXPENDITURE			
R H	50000010100000	10100000	EMPLOYEE/COUNCILLORS RELATED COST			
R H	50000010200000	10200000	EMPLOYEE SALARIES AND ALLOWANCES			
R	50000010200001	10200001	ACTING ALLOWANCE	Expenditure		
R	50000010200002	10200002	BASIC SALARIES	Expenditure		
R	50000010200003	10200003	HOUSING ASSISTANCE	Expenditure		
R	50000010200004	10200004	HOUSING SUBSIDY	Expenditure		
R	50000010200005	10200005	INDUSTRIAL COUNCIL LEVY	Expenditure		
R	50000010200006	10200006	LEAVE BONUS	Expenditure		
R	50000010200007	10200007	OVERTIME	Expenditure		
R	50000010200008	10200008	PROVISION FOR SALARY INCREASE	Expenditure		
R	50000010200009	10200009	REDEMPTION OF LEAVE	Expenditure		
R	50000010200010	10200010	STANDBY ALLOWANCE	Expenditure		
R	50000010200011	10200011	TELEPHONE ALLOWANCE	Expenditure		
R	50000010200012	10200012	TRANSPORT ALLOWANCE	Expenditure		
R	50000010200013	10200013	U.I.F	Expenditure		
R	50000010200014	10200014	SALARY DISPARITIES	Expenditure		
R S	5000001029990	1029990	SUB-TOTAL EMPLOYEE SALARIES & ALLOW			
R H	50000010300000	10300000	EMPLOYEE SOCIAL CONTRIBUTIONS			
R	50000010300001	10300001	GROUP INSURANCE	Expenditure		
R	50000010300002	10300002	MEDICAL FUND	Expenditure		
R	50000010300003	10300003	PENSION FUND	Expenditure		
R S	5000001039990	1039990	SUB-TOTAL EMPLOYEE SOCIAL CONTR			
R H	50000010400000	10400000	RENUMERATION OF COUNCILLORS			
R	50000010400001	10400001	ALLOWANCE COUNCILLORS	Expenditure		
R	50000010400002	10400002	MEDICAL FUND COUNCILLORS	Expenditure		
R	50000010400003	10400003	OFFICE ALLOWANCE COUNCILLORS	Expenditure		
R	50000010400004	10400004	PENSION FUND COUNCILLORS	Expenditure		
R	50000010400005	10400005	TELEPHONE ALLOWANCE COUNCILLORS	Expenditure		
R	50000010400006	10400006	TRANSPORT ALLOWANCE COUNCILLORS	Expenditure		
R	50000010400007	10400007	HOUSING ALLOWANCE COUNCILLORS	Expenditure		
R	50000010400008	10400008	PROVISION FOR ALLOW INCREASE	Expenditure		
R	50000010400013	10400013	U.I.F - COUNCILLORS	Expenditure		
R S	5000001049990	1049990	SUB-TOTAL RENUMERATION OF COUNCILLORS			
R H	5000001049995	1049995	TOTAL EMPLOYEE/COUNCILLORS COST			
R H	50000010500000	10500000	GENERAL EXPENDITURE			
R H	50000010600000	10600000	GENERAL EXPEND - DEPARTMENTS			
R	50000010600001	10600001	AUDIT FEES	Expenditure		
R	50000010600002	10600002	REGISTRATION OF INDIGENTS PROJECT	Expenditure		
R	50000010600003	10600003	ICT PROGRAMME	Expenditure		
R	50000010600004	10600004	INTEREST PAID	Expenditure		
R	50000010600005	10600005	VAT INTEREST	Expenditure		
R	50000010600006	10600006	READING PROGRAMME	Expenditure		
R	50000010600007	10600007	MIG OPERATING EXPENDITURE	Expenditure		
R	50000010600008	10600008	IDP/BUDGET ROAD SHOW	Expenditure		
R	50000010600009	10600009	HEALTH GRANT	Expenditure		
R	50000010600010	10600010	REVERSAL OF INSURANCE CREDITOR	Expenditure		
R	50000010600011	10600011	DACE GRANT	Expenditure		
R	50000010600012	10600012	MIG OPERATIONAL - HEALTH	Expenditure		
R	50000010600014	10600014	MSIG (SEDIBENG)	Expenditure		
R	50000010600015	10600015	FINANCE LEASES - FLEET	Expenditure		

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Typ	Votenummer	Item	Description	Comments	Virement From	Virement To
R	5000001060016	1060016	FULL MAINTENANCE LEASES - FLEET	Expenditure		
R	5000001060017	1060017	RENTAL (VIP VEHICLES)	Expenditure		
R	5000001060100	1060100	BANK CHARGES	Expenditure		
R	5000001060101	1060101	BURSARIES OFFICIALS	Expenditure		
R	5000001060102	1060102	BURSARY FUND	Expenditure		
R	5000001060103	1060103	COMMISSION PAID	Expenditure		
R	5000001060199	1060199	CONGRESSES/PROFFESIONAL MEETINGS	Expenditure		
R	5000001060200	1060200	COLLECTION COST	Expenditure		
R	5000001060201	1060201	COMPUTER SYSTEMS	Expenditure		
R	5000001060202	1060202	CATERING	Expenditure		
R	5000001060203	1060203	CONNECTIONS	Expenditure		
R	5000001060204	1060204	CONTRACTED SERVICES	Expenditure		
R	5000001060205	1060205	CONFERENCES FOR PORTFOLIO COUNCILLORS	Expenditure		
R	5000001060206	1060206	CENTENARY FUNCTION	Expenditure		
R	5000001060207	1060207	SAFETY PROGRAMME	Expenditure		
R	5000001060300	1060300	DEPARTMENTAL ELECTRICITY - Eskom	Expenditure		
R	5000001060301	1060301	INDIGENT SUPPORT	Expenditure		
R	5000001060302	1060302	DISCONNECTIONS AND RECONNECTIONS	Expenditure		
R	5000001060303	1060303	DONATIONS/GRANTS COUNCIL	Expenditure		
R	5000001060304	1060304	DISASTER RELIEF FUND	Expenditure		
R	5000001060305	1060305	ELECTRICITY - FREE BASIC	Expenditure		
R	5000001060500	1060500	FIDELITY GUARDS	Expenditure		
R	5000001060501	1060501	FLEET - FUEL	Expenditure		
R	5000001060502	1060502	FLEET - OIL	Expenditure		
R	5000001060503	1060503	FINANCIAL MANAGEMENT GRANT (EXPENDITURE)	Expenditure		
R	5000001060504	1060504	PETROGAS	Expenditure		
R	5000001060600	1060600	GRANT HIV/AIDS EXPENDITURE	Expenditure		
R	5000001060601	1060601	GRANTS OTHER	Expenditure		
R	5000001060602	1060602	GRANT CAPACITY BUILDING	Expenditure		
R	5000001061100	1061100	LEASE AGREEMENTS	Expenditure		
R	5000001061101	1061101	LEGAL CHARGES	Expenditure		
R	5000001061102	1061102	LICENSE FEES	Expenditure		
R	5000001061103	1061103	LOOSE TOOLS	Expenditure		
R	5000001061105	1061105	LED PROJECTS EXPENDITURE	Expenditure		
R	5000001061106	1061106	LICENSE FEES FLEET	Expenditure		
R	5000001061200	1061200	MANAGEMENT FEES	Expenditure		
R	5000001061201	1061201	MARKETING/PROMOTION/ADVERTISEMENTS	Expenditure		
R	5000001061202	1061202	MEDICINE	Expenditure		
R	5000001061203	1061203	MEMBERSHIP FEES	Expenditure		
R	5000001061204	1061204	MANAGEMENT FEES-UTILITY COMPANY	Expenditure		
R	5000001061300	1061300	NUTRITION SCHEME	Expenditure		
R	5000001061500	1061500	PAUPER BURIALS	Expenditure		
R	5000001061501	1061501	PERIODICALS/REFERENCE BOOK/MAGAZINES	Expenditure		
R	5000001061502	1061502	POSTAGE	Expenditure		
R	5000001061503	1061503	PUBLIC AUCTION	Expenditure		
R	5000001061504	1061504	SOCIAL CONTRIBUTIONS	Expenditure		
R	5000001061505	1061505	PERSONNEL RELATED MATTERS	Expenditure		
R	5000001061506	1061506	PUBLIC RELATIONS FUNCTIONS	Expenditure		
R	5000001061507	1061507	PREPAID DEFAULT DEBTORS EXP	Expenditure		
R	5000001061508	1061508	PUBLIC PARTICIPATION	Expenditure		
R	5000001061509	1061509	PETITION MANAGEMENT	Expenditure		
R	5000001061510	1061510	MPAC	Expenditure		

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Typ	Votenummer	Item	Description	Comments	Virement From	Virement To
R	50000001061511	1061511	POLITICAL PARTY 1	Expenditure		
R	50000001061512	1061512	POLITICAL PARTY 2	Expenditure		
R	50000001061513	1061513	POLITICAL PARTY 3	Expenditure		
R	50000001061514	1061514	POLITICAL PARTY 4	Expenditure		
R	50000001061515	1061515	POLITICAL PARTY 5	Expenditure		
R	50000001061516	1061516	POLITICAL PARTY 6	Expenditure		
R	50000001061550	1061550	PRINTING	Expenditure		
R	50000001061700	1061700	RECOVERABLE WORKS	Expenditure		
R	50000001061701	1061701	RENTAL	Expenditure		
R	50000001061702	1061702	RESONING/ALIENATION COST	Expenditure		
R	50000001061703	1061703	REVENUE STAMPS	Expenditure		
R	50000001061704	1061704	RESTRUCTURING GRANT	Expenditure		
R	50000001061705	1061705	RELOCATION COST	Expenditure		
R	50000001061750	1061750	SOFTWARE LICENCING FEES	Expenditure		
R	50000001061800	1061800	STATIONERY/PRINTING/BINDING ETC	Expenditure		
R	50000001061801	1061801	STOCK AND MATERIALS	Expenditure		
R	50000001061802	1061802	STOCK SHORTAGES	Expenditure		
R	50000001061803	1061803	SUNDRIES	Expenditure		
R	50000001061804	1061804	SPORT AND RECREATION GRANT (EXPENDITURE)	Expenditure		
R	50000001061805	1061805	SPECIAL PROJECTS	Expenditure		
R	50000001061900	1061900	TELEPHONE	Expenditure		
R	50000001061901	1061901	TRACKING	Expenditure		
R	50000001061902	1061902	TRAINING	Expenditure		
R	50000001061903	1061903	TRANSPORT (FLEET)	Expenditure		
R	50000001061904	1061904	NEIGHBOURHOOD DEV GRANT (OPEX)	Expenditure		
R	50000001061905	1061905	TRACKING FLEET	Expenditure		
R	50000001062000	1062000	UNFORSEEN EXPENDITURE	Expenditure		
R	50000001062001	1062001	UNIFORMS	Expenditure		
R	50000001062002	1062002	UNAUTHORISED EXPENDITURE	Expenditure		
R	50000001062100	1062100	VALUATION ROLL / INTERIM VALUATIONS	Expenditure		
R	50000001062200	1062200	WARD COMMITTEES	Expenditure		
R	50000001062250	1062250	LONG SERVICE AWARDS	Expenditure		
R	50000001062260	1062260	JUDGEMENTS	Expenditure		
R	50000001062270	1062270	INTERN GRANT	Expenditure		
R	50000001062272	1062272	VIP DRIVERS' UNIFORM	Expenditure		
R S	50000001066990	1066990	SUB-TOTAL GEN EXPEN DEPARTMENTS			
R H	50000001070000	1070000	GENERAL EXPEND - BULK PURCHASE			
R	50000001077001	1077001	PURCHASE - ELECTRICITY	Expenditure		
R	50000001077002	1077002	PURCHASE - WATER	Expenditure		
R	50000001077003	1077003	PURCHASE - OTHER	Expenditure		
R S	50000001077990	1077990	SUB-TOTAL GEN EXPEN BULK PURCHASE			
R H	50000001080000	1080000	GENERAL EXPEND - FIN SERVICES			
R	50000001080001	1080001	COMPANSATION COMMISSIONER EXP	Expenditure		
R	50000001088020	1088020	CASUALTY CONTRIBUTION	Expenditure		
R	50000001088080	1088080	INSURANCE - PREMIUM	Expenditure		
R	50000001088081	1088081	INSURANCE - EXCESS PAYMENTS	Expenditure		
R	50000001088082	1088082	INSURANCE - PORTION OF SELF INSURANCE	Expenditure		
R	50000001088083	1088083	INTEREST EXTERNAL BORROWINGS	Expenditure		
R	50000001088084	1088084	INSURANCE - PREMIUM FLEET	Expenditure		
R	50000001088085	1088085	INSURANCE - EXCESS PAYMENTS FLEET	Expenditure		
R	50000001088086	1088086	INSURANCE - PORTION SELF INSUR FLEET	Expenditure		
R	50000001088087	1088087	IMPAIRMENT OF INVESTMENT	Expenditure		

Typ	Votenummer	Item	Description	Comments	Virement From	Virement To
R	5000001088110	1088110	LOSS ON THE SALE OF ASSETS	Expenditure		
R	5000001088150	1088150	POST PROC COST	Expenditure		
R	5000001088170	1088170	REGIONAL COUNCIL LEVIES	Expenditure		
R	5000001088180	1088180	SKILLS DEVELOPMENT LEVY	Expenditure		
R	5000001088184	1088184	AGGREGATE EXCESS BCOMBINED	Expenditure		
R	5000001088185	1088185	AGGREGATE EXCESS MOTOR	Expenditure		
R S	5000001088990	1088990	SUB-TOTAL GENERAL EXPEND FIN SERVICES			
R S	5000001089995	1089995	TOTAL GENERAL EXPENDITURE			
R H	5000001100000	1100000	REPAIR AND MAINTENANCE	Expenditure		
R	5000001100500	1100500	FLEET - BATTERIES	Expenditure		
R	5000001100501	1100501	FLEET - LABOUR	Expenditure		
R	5000001100502	1100502	FLEET - SPARE PARTS	Expenditure		
R	5000001100503	1100503	FLEET - TYRES	Expenditure		
R	5000001100504	1100504	MAINT- WATER DEMAND MANAGEMENT	Expenditure		
R	5000001101100	1101100	LABOUR - BUILDING WORKSHOP	Expenditure		
R	5000001101101	1101101	LABOUR - ELECT WORKSHOP	Expenditure		
R	5000001101102	1101102	LABOUR - ROADS WORKSHOP	Expenditure		
R	5000001101103	1101103	LABOUR - WATER WORKSHOP	Expenditure		
R	5000001101200	1101200	MAINT - BUILDINGS FENCES & SITES	Expenditure		
R	5000001101201	1101201	MAINT - NETWORK / INFRASTRUCTURE	Expenditure		
R	5000001101203	1101203	MAINT - PLANT EQUIPMENT & FURNITURE	Expenditure		
R	5000001101204	1101204	MAINT - E.P.W.P.	Expenditure		
R S	5000001109995	1109995	TOTAL REPAIR AND MAINTENANCE			
R H	5000001110000	1110000	INTER-DEPARTMENTAL CHARGES			
R	5000001110300	1110300	DEPARTMENTAL CHARGES			
R	5000001110800	1110800	INTERNAL TRANSFERS - BUILDINGS			
R	5000001110801	1110801	INTERNAL TRANSFERS - EXECUTIVE MAYOR			
R	5000001110802	1110802	INTERNAL TRANSFERS - FIN SERVICES			
R	5000001110803	1110803	INTERNAL TRANSFERS - MMC			
R	5000001110804	1110804	INTERNAL TRANSFERS - MUNICIPAL MANAGER			
R	5000001110805	1110805	INTERNAL TRANSFERS - PARKS			
R	5000001110806	1110806	INTERNAL TRANSFERS - SAFETY & SECURITY			
R	5000001110807	1110807	INTERNAL TRANSFERS - SUPPORT SERVICES			
R	5000001110808	1110808	INTERNAL TRANSFERS - TELEPH/CALL CENTRE			
R H	5000001110810	1110810	INTERNAL SUBSIDYS-METSI			
R S	5000001119995	1119995	TOTAL INTER-DEPARTMENTAL CHARGES			
R H	5000001120000	1120000	DEPRECIATION	Expenditure		
R	5000001120300	1120300	DEPRECIATION	Expenditure		
R	5000001120301	1120301	DEPRECIATION FLEET			
R S	5000001129995	1129995	TOTAL DEPRECIATION			
R H	5000001130000	1130000	CONTRIBUTIONS TO PROVISIONS			
R	5000001130200	1130200	CONTR - PROVISION FOR BAD DEBTS			
R	5000001130201	1130201	CONTR - PROVISION FOR LEAVE			
R	5000001130202	1130202	CONTR - PROVISION FOR CAPITAL EXPEND			
R	5000001130203	1130203	CONTR - PROVISION FOR INDIGENTS(HOUSING)			
R	5000001130204	1130204	PERFORMANCE BONUS			
R S	5000001139995	1139995	SUB-TOTAL CONTRIBUTIONS TO PROVISIONS			
R H	5000001140000	1140000	CONTRIBUTIONS FROM PROVISIONS			
R	5000001140200	1140200	CONTR - PROVISION FOR BAD DEBTS			
R	5000001140201	1140201	CONTR - PROVISION FOR LEAVE			
R S	5000001149995	1149995	SUB-TOTAL CONTRIBUTIONS FROM PROV			
R S	5000001159997	1159997	TOTAL EXPENDITURE (NETT)			

Typ	Votenummer	Item	Description	Comments	Virement From	Virement To
RH	500000	1170000	LESS : AMOUNTS CHARGED OUT			
R	500000	1170400	EMPLOYEE COST ALLOCATED TO OPERATING			
R	500000	1170401	EMPLOYEE COST CAPITALISED			
R	500000	1170800	INTERNAL RECOVERIES - BUILDINGS			
R	500000	1170801	INTERNAL RECOVERIES - EXECUTIVE MAYOR			
R	500000	1170802	INTERNAL RECOVERIES - FIN SERVICES			
R	500000	1170803	INTERNAL RECOVERIES - MMC			
R	500000	1170804	INTERNAL RECOVERIES - MUNICIPAL MANAGER			
R	500000	1170805	INTERNAL RECOVERIES - PARKS			
R	500000	1170806	INTERNAL RECOVERIES - SAFETY & SECURITY			
R	500000	1170807	INTERNAL RECOVERIES - SUPPORT SERVICES			
R	500000	1170808	INTERNAL RECOVERIES - TELEP/CALL CENTRE			
R	500000	1170809	INTERNAL RECOVERIES - METS			
R	500000	1171900	TRANSPORT COST PER TARIFF (FLEET)			
RS	500000	1179995	SUB-TOTAL AMOUNTS CHARGED OUT			
RT	500000	1199998	TOTAL EXPENDITURE			
RH	500000	2200000	OPERATING INCOME GENERATED			
RH	500000	2210000	USER/LEVIED CHARGES			
R	500000	2210001	ADDITIONAL INCOME TARIFFS			
R	500000	2210002	ASSESSMENT RATES			
R	500000	2210005	ASSESSMENT RATES: BUSINESS			
R	500000	2210010	ASSESSMENT RATES: DOMESTIC			
R	500000	2210015	ASSESSMENT RATES: GOVERNMENT			
R	500000	2210020	ASSESSMENT RATES: AGRICULTURAL			
R	500000	2210100	INDIGENT SUBSIDY			
R	500000	2210400	ELECTRICITY BASIC			
R	500000	2210401	ELECTRICITY SALES GENERAL			
R	500000	2211700	REFUSE REMOVAL GENERAL			
R	500000	2211701	REFUSE REMOVAL SPECIAL			
R	500000	2211800	SEWER ADD - GENERAL			
R	500000	2211801	SEWER BASIC - GENERAL			
R	500000	2212200	WATER SALES GENERAL			
R	500000	2212201	WATER SALES SPECIAL			
RS	500000	2219995	SUB-TOTAL USER/LEVIED CHARGES			
RH	500000	2220000	TARIFF CHARGES LEVIED			
R	500000	2220001	AMBULANCE FEES			
R	500000	2220300	DISHONOURD CHEQUES			
R	500000	2220400	ENCRAGEMENT AND HOARDING FEES			
R	500000	2220500	FIRE RESCUE SERVICES			
R	500000	2220800	INCOME THROUGH ADVER/SIGNS/BILL/ETC			
R	500000	2220801	INDUSTRIAL EFFLUENT			
R	500000	2221700	RECONNECTION FEES			
R	500000	2221701	REFUSE DUMPING LANDFILL SITE			
R	500000	2221900	TRAFFIC ESCOURT			
R	500000	2222100	VACUUM TANK AND DUMPING			
R	500000	2222200	WARNING SERVICES			
RS	500000	2229995	SUB-TOTAL TARIFF CHARGES LEVIED			
RH	500000	2230000	TARIFF CHARGES OTHER			
R	500000	2230001	ACTIVITY ROOM / AUDITORIUM			
R	500000	2230002	ADVERTISEMNT SIGNS			
R	500000	2230003	INFORMAL TRADING REVENUE			
R	500000	2230100	BUILDING LINE REGULATIONS			

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Typ	Votenummer	Item	Description	Comments	Virement From	Virement To
R	5000002230101	2230101	BUILDING PLAN COPIES			
R	5000002230102	2230102	BUILDING PLAN FEES			
R	5000002230200	2230200	CLEARANCE/VALUATION CERTIFICATES			
R	5000002230400	2230400	ENTRANCE FEES			
R	5000002230500	2230500	FINAL READING FEE			
R	5000002230600	2230600	GRASS CUTTING AND REMOVAL OF TREES			
R	5000002231200	2231200	MEMBERSHIP FEES			
R	5000002231201	2231201	METER TEST FEES			
R	5000002231202	2231202	METER TAMPERING FEES - HOSTELS			
R	5000002231500	2231500	PLANNING FEES			
R	5000002231501	2231501	PREPAID CONSUMER			
R	5000002231502	2231502	PREPAID DEFAULT DEBTORS			
R	5000002231503	2231503	PREPAID HOSTELS-ELECTR SALES			
R	5000002231700	2231700	RESERVATIONS MEDIA AND BOOKS			
R	5000002231800	2231800	SERVICE CHARGES			
R	5000002231801	2231801	STREET EYES			
R	5000002232300	2232300	X-RAY UNIT			
R	5000002232500	2232500	ZONING CERTIFICATES			
R S	5000002239995	2239995	SUB-TOTAL TARIFF CHARGES OTHER]			
R H	5000002240000	2240000	GOVERNMENT GRANTS AND SUBSIDIES			
R	5000002240035	2240035	ELECTRICITY DEMAND SITE MANAGEMENT GRANT			
R	5000002240040	2240040	MSIG (SEDIBENG)			
R	5000002240045	2240045	REGIONAL SEWER SCHEME			
R	5000002240050	2240050	BONTLE KE BOTHO			
R	5000002240170	2240170	GRANTS RECEIVED IN KIND			
R	5000002240200	2240200	MIG FUNDS			
R	5000002240201	2240201	MIG GRANT SEWER			
R	5000002240202	2240202	MIG GRANT WATER			
R	5000002240203	2240203	MIG GRANT OPERATIONAL			
R	5000002240250	2240250	TAXI RANK (SEDIBENG)			
R	5000002240400	2240400	EQUITABLE SHARE			
R	5000002240405	2240405	EPWP GRANT			
R	5000002240410	2240410	DACE GRANT			
R	5000002240450	2240450	HIV/AIDS GRANT			
R	5000002240500	2240500	FINANCIAL MANAGEMENT GRANT			
R	5000002240550	2240550	DWAF GRANT			
R	5000002240600	2240600	ICT PROGRAMME GRANT			
R	5000002240601	2240601	ICT PROGRAMME GRANT OPERATIONAL			
R	5000002240650	2240650	READING PROGRAMME GRANT			
R	5000002240700	2240700	HEALTH GRANT			
R	5000002241400	2241400	OTHER GRANTS			
R	5000002241500	2241500	PROV HEALTH SUBSIDIES			
R	5000002241700	2241700	RESTRUCTURING GRANT			
R	5000002241701	2241701	RESTRUCTURING GRANT VEHICLES			
R	5000002241702	2241702	RESTRUCTURING GRANT SEWER			
R	5000002241703	2241703	D.A.C.E. GRANT			
R	5000002241704	2241704	SOCIAL DEVELOPMENT GRANT			
R	5000002241705	2241705	HOUSING GRANT			
R	5000002241706	2241706	INTERN GRANT			
R	5000002241800	2241800	SPORT AND RECREATION			
R	5000002241801	2241801	N.E.P.			
R	5000002241802	2241802	NEIGHBOURHOOD DEV GRANT			

Typ	Votenummer	Item	Description	Comments	Virement From	Virement To
R	5000002241850	2241850	DRY SANITATION GRANT			
R	5000002241900	2241900	PROJECTS FUNDED EX DISTRICT COUNCIL			
R	5000002242000	2242000	MAPLANKENG			
R	5000002242001	2242001	MAPLANKENG PROJECT			
R	5000002242003	2242003	DEVELOPER CREATED ASSETS GRANT			
R S	5000002249995	2249995	SUB-TOTAL GOVERN GRANTS & SUBSIDIES			
R H	5000002250000	2250000	FINES			
R	5000002250500	2250500	FINES			
R S	5000002259995	2259995	SUB-TOTAL FINES			
R H	5000002260000	2260000	INTEREST			
R	5000002260300	2260300	DIVIDENDS RECEIVED			
R	5000002260801	2260801	INTEREST ON ARREARS - ASS RATES			
R	5000002260802	2260802	INTEREST ON ARREARS - ELECT			
R	5000002260803	2260803	INTEREST ON ARREARS - WATER			
R	5000002260804	2260804	INTEREST ON ARREARS - REFUSE			
R	5000002260805	2260805	INTEREST ON ARREARS - SANITATION			
R	5000002260806	2260806	INTEREST ON ARREARS - OTHER			
R	5000002260807	2260807	INTEREST ON MOTORCAR LOANS			
R	5000002260808	2260808	INTEREST ON INVESTMENTS			
R	5000002260809	2260809	INTEREST ON BURSARY LOANS			
R S	5000002269995	2269995	SUB-TOTAL INTEREST			
R H	5000002270000	2270000	RENT FACILITIES AND EQUIPMENT			
R	5000002270800	2270800	INCOME COMMUNITY HALLS			
R	5000002271700	2271700	RENTAL EQUIPMENT			
R	5000002271701	2271701	RENTAL MUNICIPAL PROPERTIES			
R S	5000002279995	2279995	SUB-TOTAL RENT FACILITIES & EQUIP			
R H	5000002280000	2280000	LICENSES AND PERMITS			
R	5000002280300	2280300	DRIVER LICENSE TESTING CENTER			
R	5000002281400	2281400	OTHER INCOME - REGISTRATION & LICENSES			
R	5000002281900	2281900	TRADE AND OTHER LICENSES			
R	5000002282100	2282100	VEHICLE TESTING STATION			
R S	5000002289995	2289995	SUB-TOTAL LICENSES AND PERMITS			
R H	5000002290000	2290000	AGENCY SERVICES			
R	5000002290001	2290001	AMBULANCE SUBSIDIES			
R	5000002290600	2290600	GAUTENG LICENSES			
R S	5000002299995	2299995	SUB-TOTAL AGENCY SERVICES			
R H	5000002300000	2300000	OTHER INCOME			
R	5000002300001	2300001	ACCESS TO INFORMATION/COPIES/FAXES			
R	5000002300002	2300002	ALIENATION OF STAND			
R	5000002300200	2300200	CAPITAL CONTRIBUTION - ELECTRICITY			
R	5000002300201	2300201	CAPITAL CONTRIBUTION - ROADS			
R	5000002300202	2300202	CAPITAL CONTRIBUTION - SEWER			
R	5000002300203	2300203	CAPITAL CONTRIBUTION - WATER			
R	5000002300204	2300204	COMMISSION ON SALARY DEDUCTIONS			
R	5000002300205	2300205	COLLECTION COST RECOVERED			
R	5000002300206	2300206	CAPITAL CONTRIBUTION - WASTE MANAGEMENT			
R	5000002300207	2300207	CAPITAL CONTRIBUTION - STORM WATER			
R	5000002300208	2300208	OPEN SPACE CONTRIBUTION (LAND USE)			
R	5000002300300	2300300	DISCOUNT SETTLEMENT STORES			
R	5000002300301	2300301	DONATIONS RECEIVED			
R	5000002300400	2300400	ENDOWMENT FEES			
R	5000002300500	2300500	FLAMMABLE LIQUIDS			

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Typ	Votenumbr	Item	Description	Comments	Virement From	Virement To
R	5000002300800	2300800	INSURANCE CLAIMS			
R	5000002301100	2301100	LOST & DAMAGED LIBRARY MATERIAL			
R	5000002301101	2301101	LOST & DAMAGED PROV LIBRARY MATERIAL			
R	5000002301200	2301200	MAN FEES - UTILITY CO./RETAINED INCOME			
R	5000002301300	2301300	NEW CONNECTION FEES			
R	5000002301301	2301301	NUTRITION SCHEME			
R	5000002301500	2301500	PARKING METER FEES			
R	5000002301501	2301501	PENALTY FEES			
R	5000002301502	2301502	POUNDING OF VEHICLES			
R	5000002301503	2301503	PROFIT SALE OF ASSETS			
R	5000002301700	2301700	REBATES PETROL			
R	5000002301701	2301701	RECOVERABLE WORK			
R	5000002301702	2301702	REFUND WORKMENS COMPENSATION			
R	5000002301703	2301703	REPAYMENT OF BURSARIES - OFFICIALS			
R	5000002301704	2301704	REFUND SETA			
R	5000002301705	2301705	REFUNDS			
R	5000002301800	2301800	SALE OF REDUNTANT/OBSOLUTE ITEMS			
R	5000002301801	2301801	SALE OF REFUSE BAGS/BINS			
R	5000002301802	2301802	SUNDRIES / UNALLOCATED INCOME			
R	5000002301803	2301803	SURPLUS CASH			
R	5000002301804	2301804	SALE OF TENDER DOCUMENTS			
R	5000002301900	2301900	TELEPHONE INCOME			
R	5000002301901	2301901	TRAINING			
R	5000002301902	2301902	TRUST FUND SPORT RECREATION ADMIN			
R	5000002301903	2301903	COMPENSATION FOR SERVITUDES			
R	5000002301904	2301904	TOWN PLANNING REGULATION CONTRAVENTIONS			
R	5000002303000	2303000	CEMETERIES' INCOME			
R	5000002303001	2303001	INDIGENT/PAUPER BURIAL'S INCOME			
R	5000002303002	2303002	IMPOUND ILLEGAL ADVERTISEMENT/BILLBOARDS			
R	5000002303003	2303003	FAIR VALUE ADJUSTMENTS			
R S	5000002309995	2309995	SUB-TOTAL OTHER INCOME			
R S	5000002355997	2355997	SUB-TOTAL OPERATING INC GENERATED			
R H	5000002360000	2360000	LESS : INCOME FOREGONE			
R	5000002360800	2360800	INCOME FOREGONE ON ASS RATES			
R	5000002360801	2360801	INCOME FOREGONE ON OTHER			
R	5000002361802	2361802	DISCOUNT : ASSESSMENT RATES			
R	5000002361803	2361803	EXEMPTIONS : ASSESSMENT RATES			
R	5000002361804	2361804	REBATES : ASSESSMENT RATES			
R	5000002361805	2361805	INCOME FOREGONE : MUNICIPAL ASSES. RATES			
R S	5000002379995	2379995	SUB-TOTAL INCOME FOREGONE			
R S	5000002400000	2400000	TOTAL DIRECT OPERATING INC GENERATED			
R H	5000002400000	2400000	INTERNAL TRANSFERS			
R	5000002400001	2400001	ASS RATES - DEPT			
R	5000002400100	2400100	BOITSEPI - DEPT			
R	5000002400400	2400400	ELECTR BASIC - DEPT			
R	5000002400401	2400401	ELECTR SALES - DEPT			
R	5000002401100	2401100	LABORATORY SERVICES - DEPT			
R	5000002401500	2401500	PRINTS AND DRAWINGS - DEPT			
R	5000002401700	2401700	REFUSE REMOVAL - DEPT			
R	5000002401800	2401800	SEWER ADD - DEPT			
R	5000002401801	2401801	SEWER BASIC - DEPT			
R	5000002402200	2402200	WATER BASIC - DEPT			

Emfuleni Local Municipality
 Monthly Variance Report
 October 2013

OPEX

Typ	Votenummer	Item	Description	Comments	Virement From	Virement To
R	5000002402201	2402201	WATER SALES - DEPT			
R S	5000002409995	2409995	SUB-TOTAL INTERNAL TRANSFERS			
R T	5000002459998	2459998	TOTAL OPERATING INCOME			
R H	5000003000001	3000001	INCOME STATEMENT			
R H	5000003010000	3010000	OPERATING (SURPLUS) / DEFICIT			
R	5000003010001	3010001	TOTAL EXPENDITURE			
R	5000003010002	3010002	TOTAL OPERATING INCOME			
R S	5000003019995	3019995	TOTAL OPERATING (SURPLUS) / DEFICIT			

EMFULENI LOCAL MUNICIPALITY

TRANSFER OF FUNDS FORM

1. Please transfer funds FROM the account number mentioned below as per request:

Account no:..... Line description:

Actual expenditure as at (date):	R
Projected expenditure till the end of the financial year (30 June)	R
Less: Approved budget	R
Amount available on the account	R
Additional amount requested	R

Motivation / Reason for request:

.....
.....
.....
.....

2. Transfer the requested funds TO the following account number which has sufficient funds:

Account no: Line description:

In making this request I declare that I have read the virements policy of the municipality and that this request does not contravene the policy, other applicable legislation and does not compromise service delivery or prudent financial management.

Departmental Manager:	Date:
Deputy Municipal Manager:	Date:
Chief Financial Officer:	Date:
Municipal Manager:	Date:

For Office Use Only

Captured By:

Approved By: