



**LIMPOPO**

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

**PROVINCIAL TREASURY**

Ref : 12/4/5/1  
Enq : Semanya PA  
Tel : (015) 298-7000

**The Director General  
National Treasury  
Private Bag x115  
PRETORIA**

**LIMPOPO PROVINCIAL REVENUE AND EXPENDITURE REPORT AS AT 31 MAY 2019**

**1. Purpose**

To submit to the National Treasury a report on Limpopo Provincial Revenue and Expenditure as at 31 May 2019.

**2. Background**

The Limpopo Provincial Treasury hereby submit the provincial revenue and expenditure report as at 31 May 2019 in line with chapter 5, section 40 (4) (c) (i) – (iii) of the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999) as amended by Act 29 of 1999. The Act requires the designated accounting officers of departments to submit to the provincial treasury, information on actual revenue and expenditure for the preceding month and again provided the anticipated revenue and expenditure for the remaining period of the financial year and explanation on material variance.

**3. Discussion**

The Limpopo provincial government revenue and expenditure trend for the period under review finds its basis on the May 2019 In-Year Monitoring (IYM) reports from various provincial departments. Departmental submissions were duly analyzed in terms of the projected revenue and expenditure, projected cash requests and actual expenditure as recorded in the IYM reports and Infrastructure Reporting Model (IRM) submissions. The explanations for the variances were provided by departments as per their IYM and IRM variance reports and where necessary, further clarity was sought from the departments in line with the requirements of the Provincial Treasury Instruction Notes 03 of 2012, 09 of 2012 and 04 of 2013.

## 4. Cash Management

2019/20 Cash Allocation bilateral was held with all Provincial departments from the 22<sup>nd</sup> to 27<sup>th</sup> of May 2019. The Cash Allocation Letters for 2019/20 financial year has been issued to all departments on 10 June 2019, after the finalization of the cash allocation bilateral, indicating cash available for each payment run as well as the processes to be followed by departments to enable Provincial Treasury to release payment tapes. Schedule of payments runs were also sent to departments to enable them to inform service providers of the dates of payments as they serve them with invoices for services rendered -

- Persal runs are scheduled 5 times a month, i.e. the 15<sup>th</sup> for normal salaries, 22<sup>nd</sup> for Educators' salaries, two Supplementary payments (claims) and month-end for probation, contract employees and third party deductions.
- BAS runs (payments of suppliers) are scheduled twice, i.e. for the action dates 15<sup>th</sup> and for month-end.

These systems and processes were put in place to ensure that service delivery continues without disruptions relating to cash flow problems as well as to alleviate cash flow challenges experienced in the past financial years.

### 4.1. Cash Allocations Vs. Actual Expenditure Vs. Actual Funds Transferred

An analysis of cash projections, actual expenditure and actual funds transferred indicates departments' ability to plan, budget and spend.

**Table 1: Cash flow projections, actual expenditure and transfers to departments.**

Cash Allocations Vs Actual Expenditure Vs Actual Transfers as at 31 May 2019

Departments	Opening Bank Balances at 01-Apr-19 R' 000	Cash Allocation 31-May-19 R' 000	Actual Expenditure 31-May-19 R' 000	Transfers To Departments 31-May-19 R' 000	Variance Cash allocation Vs Actual Expenditure		Variance Actual Expenditure Vs Funds Transferred	
					Amount R' 000	%	Amount R' 000	%
Education	152 109	4 803 326	5 431 429	5 260 251	-628 103	-13,1%	171 178	3,2%
Health	63 174	3 933 899	3 418 761	3 325 991	515 138	13,1%	92 770	2,7%
Social Development	8 320	292 473	246 651	236 511	45 822	15,7%	10 140	4,1%
Office of the Premier	6 950	61 158	66 444	65 072	-5 286	-8,6%	1 372	2,1%
Provincial Legislature	82 579	95 940	56 200	95 940	39 740	41,4%	-39 740	-70,7%
Agriculture	286	281 061	307 985	310 635	-26 924	-9,6%	-2 650	-0,9%
Provincial Treasury	20 442	75 519	63 580	133 286	11 939	15,8%	-69 706	-109,6%
Economic Development, Environmental & Tourism	24 422	299 034	205 097	167 548	93 937	31,4%	37 549	18,3%
Transport	101 419	317 585	290 637	225 788	26 948	8,5%	64 849	22,3%
Public Works, Roads and Infrastructure	94 057	417 591	579 252	535 369	-161 661	-38,7%	43 883	7,6%
Community Safety	1 031	16 868	15 195	15 399	1 673	9,9%	-204	-1,3%
CoGHSTA	67 885	479 049	362 762	370 057	116 287	24,3%	-7 295	-2,0%
Sport, Arts & Culture	31 483	79 204	65 659	101 359	13 545	17,1%	-35 700	-54,4%
<b>Total</b>	<b>654 157</b>	<b>11 152 707</b>	<b>11 109 652</b>	<b>10 843 206</b>	<b>43 055</b>	<b>0,4%</b>	<b>266 446</b>	<b>2,4%</b>

When comparing actual expenditure to the cash flow projections or cash allocations, departments under-spent the cash allocations by R43.1 million or 0.4 percent. Office of the

Premier, Department of Agriculture, Public Works and Education spent more than their monthly projection mainly due to accruals paid from the previous financial year.

It should be clear that the overall under-spending by departments has nothing to do with availability of cash as Treasury has given cash allocations and processes well upfront. On the other hand, transfers to departments is R266.4 million or 2.4 percent less than actual expenditure. The reason for transferring less funds than was required is due to the huge opening PMG balances of almost all departments at the beginning of April 2019.

## 4.2. Interest Performance

**Table 2: Interest Performance**

Institution	2019/20												
	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
Commercial Bank (SBSA)													-
CPD (SA Reserve Bank)	14 225	19 417											33 642
Commercial Bank (absa)	2 178	2 312											4 490
Total	16 403	21 729	-	-	-	-	-	-	-	-	-	-	38 132

-14,19%

Institution	2018/19												
	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Total
Commercial Bank (SBSA)	4 588	3 408											7 996
CPD (SA Reserve Bank)	15 189	24 014											39 203
Commercial Bank (absa)													-
Total	19 777	27 422	-	-	-	-	-	-	-	-	-	-	47 199

-19,21%

-14,19%

-19,21%

It is important to note that interest reported is earned on the group favorable bank balance comprising Exchequer Account, PMG Accounts and the Call Account held with the provincial banker, as well as investment account referred to as CPD held with the South African Reserve Bank. In both financial years, a Call Account is solely used to keep funds ring fenced to meet calendar year-end third party payments which become due when all officials are on holidays. It is also important to further note that, in public sector though reflecting healthy position, huge favorable bank account and investment balances translates into inefficiencies and ineffectiveness in planning and service delivery. Comparing same period last financial year as indicated in the tables above, interest revenue was at R38.1 million by end of May 2019 that represent 19.2 percent decrease from last financial year. Interest earned from the CPD account alone was at R33.6 million recording a 14.2 percent decrease from R39.2 million last financial year.

## 5. Provincial Expenditure

**Table 3: Provincial overall expenditure as at 31 May 2019**

	Main Appropriation	Adjusted Appropriation	Available funds*	Projected outcome	Actual spending as at 31 May 2019	Actual spending as % of Main budget	(Over)	Under	%(Over)/ under of Main budget
<b>R thousand</b>									
Education	32 291 008	32 291 008	32 291 008	32 291 008	5 431 429	16,8%	—	—	0,0%
Health	20 777 068	20 777 068	20 777 068	21 452 219	3 418 761	16,5%	-675 151	—	-3,2%
Social Development	2 181 129	2 181 129	2 181 129	2 181 129	246 651	11,3%	—	—	0,0%
Office Of The Premier	443 476	443 476	443 476	443 476	66 444	15,0%	—	—	0,0%
Provincial Legislature	375 755	375 755	375 755	375 755	56 200	15,0%	—	—	0,0%
Agriculture	2 000 770	2 000 770	2 000 770	2 000 770	307 985	15,4%	—	—	0,0%
Provincial Treasury	506 841	506 841	506 841	506 841	63 580	12,5%	—	—	0,0%
Economic Development, Environment And Tourism	1 722 710	1 722 710	1 722 710	1 722 710	205 097	11,9%	—	—	0,0%
Transport	2 227 547	2 227 547	2 227 547	2 227 547	290 637	13,0%	—	—	0,0%
Public Works, Roads And Infrastructure	3 616 964	3 616 964	3 616 964	3 616 964	579 252	16,0%	—	—	0,0%
Community Safety	117 638	117 638	117 638	117 638	15 195	12,9%	—	—	0,0%
Cooperative Governance, Human Settlements	2 720 467	2 720 467	2 720 467	2 720 467	362 762	13,3%	—	—	0,0%
Sport, Arts And Culture	519 537	519 537	519 537	519 537	65 659	12,6%	—	—	0,0%
<b>Total</b>	<b>69 500 910</b>	<b>69 500 910</b>	<b>69 500 910</b>	<b>70 176 061</b>	<b>11 109 652</b>	<b>16,0%</b>	<b>-675 151</b>	<b>—</b>	<b>-1,0%</b>
<b>Economic classification</b>						<b>Net</b>	<b>-675 151</b>		
<b>Current payments</b>	<b>59 300 122</b>	<b>59 300 122</b>	<b>59 300 122</b>	<b>59 972 235</b>	<b>9 370 935</b>	<b>15,8%</b>	<b>-672 113</b>	<b>—</b>	<b>-1,1%</b>
Compensation of employees	49 191 439	49 191 439	49 191 439	49 192 165	7 915 816	16,1%	-726	—	0,0%
Goods and services	10 107 713	10 107 713	10 107 713	10 779 100	1 455 118	14,4%	-671 387	—	-6,6%
Interest and rent on land	970	970	970	970	1	0,0%	—	—	0,0%
<b>Transfers and subsidies</b>	<b>8 185 421</b>	<b>8 185 421</b>	<b>8 185 421</b>	<b>8 188 350</b>	<b>1 586 154</b>	<b>19,4%</b>	<b>-2 929</b>	<b>—</b>	<b>0,0%</b>
<b>Payments for capital assets</b>	<b>2 015 367</b>	<b>2 015 367</b>	<b>2 015 367</b>	<b>2 015 367</b>	<b>152 451</b>	<b>7,6%</b>	<b>—</b>	<b>—</b>	<b>0,0%</b>
<b>Payments for financial assets</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>110</b>	<b>112</b>	<b>0,0%</b>	<b>-110</b>	<b>—</b>	<b>0,0%</b>
<b>Total</b>	<b>69 500 910</b>	<b>69 500 910</b>	<b>69 500 910</b>	<b>70 176 061</b>	<b>11 109 652</b>	<b>16,0%</b>	<b>-675 152</b>	<b>—</b>	<b>-1,0%</b>
* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)						<b>Net</b>	<b>-675 151</b>		

Overall the provincial expenditure is R11.1 billion representing 16.0 percent spending of the R69.5 billion allocated budget. Hereunder is the synopsis of provincial expenditure as at 31 May 2019.

- **Compensation of Employees (CoE)** spent R7.9 billion or 16.1 percent of the total budget of R49.1 million. The province is projecting to overspend by R0.726 million.
- **Goods and Services** spent R1.5 billion or 14.4 percent of the total budget of R10.1 billion. The province is projecting to overspend by R671.4 million or 6.6 percent.
- **Transfers and subsidies** recorded an expenditure of R1.6 billion or 19.4 percent of the total budget of R8.2 billion. The province is projecting to overspend by R2.9 million.
- **Payment for Capital Assets** spent R152.5 million or 7.6 of the total budget of R2.0 billion.

## 5.1. Spending per Economic Classification

### 5.1.1. Compensation of Employees

**Table 4: Compensation of Employees as at 31 May 2019**

	Main Appropriation	Adjusted Appropriation	Available funds*	Projected outcome	Actual as at 31 May 2019	Actual spending as % of Main budget	(Over)	Under	% (Over)/ under of Main budget
<b>R thousand</b>									
Education	25 957 635	25 957 635	25 957 635	25 957 635	4 282 191	16,5%	–	–	0,0%
Health	15 808 869	15 808 869	15 808 869	15 808 869	2 471 875	15,6%	–	–	0,0%
Social Development	1 182 104	1 182 104	1 182 104	1 182 104	191 792	16,2%	–	–	0,0%
Office of the Premier	318 610	318 610	318 610	318 611	50 845	16,0%	-1	–	0,0%
Provincial Legislature	203 913	203 913	203 913	204 647	32 120	15,8%	-734	–	-0,4%
Agriculture	1 205 829	1 205 829	1 205 829	1 205 829	185 272	15,4%	–	–	0,0%
Provincial Treasury	321 939	321 939	321 939	321 939	49 910	15,5%	–	–	0,0%
Economic Development	598 142	598 142	598 142	598 142	94 899	15,9%	–	–	0,0%
Transport	1 029 939	1 029 939	1 029 939	1 029 939	160 590	15,6%	–	–	0,0%
Public Works, Roads and Infrastructure	1 165 707	1 165 707	1 165 707	1 165 698	180 043	15,4%	–	9	0,0%
Community Safety	83 384	83 384	83 384	83 384	12 928	15,5%	–	–	0,0%
Cooperative Governance, Human Settlement	1 094 897	1 094 897	1 094 897	1 094 897	171 087	15,6%	–	–	0,0%
Sport, Arts and Culture	220 471	220 471	220 471	220 471	32 264	14,6%	–	–	0,0%
<b>Total</b>	<b>49 191 439</b>	<b>49 191 439</b>	<b>49 191 439</b>	<b>49 192 165</b>	<b>7 915 816</b>	<b>16,1%</b>	<b>-735</b>	<b>9</b>	<b>0,0%</b>
* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)							<b>Net</b>	<b>-726</b>	

The overall provincial CoE spending is at R7.9 billion or 16.1 percent. The highest percentage spending departments are Education at R4.3 billion or 16.5 percent, Social Development at 16.2 percent or R191.8 million, Office of the Premier at 16.0 percent or R50.8 million and Economic Development, Environment and Tourism at 15.9 percent or R94.8 million. Provincial Legislature is projecting to overspend by R0.734 million or 0.4 percent.

### 5.1.2. Goods and Services

**Table 5: Goods and Services as at 31 May 2019**

	Main Appropriation	Adjusted Appropriation	Available funds*	Projected outcome	Actual as at 31 May 2019	Actual spending as % of Main budget	(Over)	Under	% (Over)/ under of Main budget
<b>R thousand</b>									
Education	2 804 857	2 804 857	2 804 857	2 804 857	230 997	8,2%	–	–	0,0%
Health	4 194 955	4 194 955	4 194 955	4 870 106	839 781	20,0%	-675 151	–	-16,1%
Social Development	354 895	354 895	354 895	354 895	30 924	8,7%	–	–	0,0%
Office of the Premier	117 396	117 396	117 396	117 395	14 163	12,1%	–	1	0,0%
Provincial Legislature	76 288	76 288	76 288	76 206	7 691	10,1%	–	82	0,1%
Agriculture	491 904	491 904	491 904	488 262	69 112	14,0%	–	3 642	0,7%
Provincial Treasury	173 681	173 681	173 681	173 681	12 508	7,2%	–	–	0,0%
Economic Development	297 567	297 567	297 567	297 567	25 422	8,5%	–	–	0,0%
Transport	324 374	324 374	324 374	324 374	47 487	14,6%	–	–	0,0%
Public Works, Roads and Infrastructure	808 259	808 259	808 259	808 219	106 368	13,2%	–	40	0,0%
Community Safety	32 034	32 034	32 034	32 034	2 257	7,0%	–	–	0,0%
Cooperative Governance, Human Settlement	196 832	196 832	196 832	196 832	41 181	20,9%	–	–	0,0%
Sport, Arts and Culture	234 671	234 671	234 671	234 671	27 227	11,6%	–	–	0,0%
<b>Total</b>	<b>10 107 713</b>	<b>10 107 713</b>	<b>10 107 713</b>	<b>10 779 099</b>	<b>1 455 118</b>	<b>14,4%</b>	<b>-675 151</b>	<b>3 765</b>	<b>-6,6%</b>
* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)							<b>Net</b>	<b>-671 386</b>	

The overall spending on Goods and Services is at R1.5 billion or 14.4 percent of the total budget of R10.1 billion. The highest percentage spending departments are Health and Cooperative Governance, Human Settlement and Traditional Affairs at R839.8 million or 20.0 percent and R41.2 million or 20.9 percent. Department of Health is mainly influenced by accruals from the 2018/19 financial year. The province is projecting to overspend by R671.4 million or 6.6 percent.

### 5.1.3. Transfers and subsidies

**Table 6: Transfers and subsidies as at 31 May 2019**

	Main Appropriation	Adjusted Appropriation	Available funds*	Projected outcome	Actual as at 31 May 2019	Actual spending as % of Main budget	(Over)	Under	%(Over)/under of Main budget
<b>R thousand</b>									
Education	2 491 081	2 491 081	2 491 081	2 491 081	848 342	34,1%	–	–	0,0%
Health	376 108	376 108	376 108	376 108	65 468	17,4%	–	–	0,0%
Social Development	591 292	591 292	591 292	591 292	16 132	2,7%	–	–	0,0%
Office of the Premier	732	732	732	732	1 083	148,0%	–	–	0,0%
Provincial Legislature	82 435	82 435	82 435	81 783	16 297	19,8%	–	652	0,0%
Agriculture	202 401	202 401	202 401	206 043	46 119	22,8%	-3 642	–	-1,8%
Provincial Treasury	6 528	6 528	6 528	6 528	244	3,7%	–	–	0,0%
Economic Development	769 901	769 901	769 901	769 901	84 195	10,9%	–	–	0,0%
Transport	808 200	808 200	808 200	808 200	80 734	10,0%	–	–	0,0%
Public Works, Roads and Infrastructure	1 476 899	1 476 899	1 476 899	1 476 908	280 429	19,0%	-9	–	0,0%
Community Safety	93	93	93	93	3	3,2%	–	–	0,0%
Cooperative Governance, Human Settlement	1 366 507	1 366 507	1 366 507	1 366 437	143 484	10,5%	–	70	0,0%
Sport, Arts and Culture	13 244	13 244	13 244	13 244	3 624	27,4%	–	–	0,0%
<b>Total</b>	<b>8 185 421</b>	<b>8 185 421</b>	<b>8 185 421</b>	<b>8 188 350</b>	<b>1 586 154</b>	<b>19,4%</b>	<b>-3 651</b>	<b>722</b>	<b>0,0%</b>
<b>Net</b>							<b>-2 929</b>		

\* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)

The province spent R1.6 billion or 19.4 percent of the total budget of R8.2 billion on Transfers and subsidies. The highest percentage spending departments are Education at R848.3 million or 34.1 percent and Office of the Premier at R1.1 million or 148.0 percent. Overall the departments are projecting to overspend by R2.9 million. The projected overspending is mainly in the department of Agriculture as a result of accrual payments.

## 5.1.4. Payment for Capital Assets

**Table 7: Payment for Capital Assets as at 31 May 2019**

R thousand	Main Appropriation	Adjusted Appropriation	Available funds*	Projected outcome	Actual as at 31 May 2019	Actual spending as % of Main budget	(Over)	Under	% (Over)/ under of Main budget
Education	1 037 435	1 037 435	1 037 435	1 037 435	69 899	6,7%	-	-	0,0%
Health	397 136	397 136	397 136	397 136	41 637	10,5%	-	-	0,0%
Social Development	52 838	52 838	52 838	52 838	7 803	14,8%	-	-	0,0%
Office of the Premier	6 738	6 738	6 738	6 738	353	5,2%	-	-	0,0%
Provincial Legislature	13 119	13 119	13 119	13 119	92	0,7%	-	-	0,0%
Agriculture	100 636	100 636	100 636	100 636	7 482	7,4%	-	-	0,0%
Provincial Treasury	4 693	4 693	4 693	4 693	918	19,6%	-	-	0,0%
Economic Development	56 130	56 130	56 130	56 130	580	1,0%	-	-	0,0%
Transport	65 034	65 034	65 034	65 034	1 826	2,8%	-	-	0,0%
Public Works, Roads and Infrastructure	166 099	166 099	166 099	166 099	12 372	7,4%	-	-	0,0%
Community Safety	2 127	2 127	2 127	2 127	5	0,2%	-	-	0,0%
Cooperative Governance, Human Settlement	62 231	62 231	62 231	62 231	6 975	11,2%	-	-	0,0%
Sport, Arts and Culture	51 151	51 151	51 151	51 151	2 544	5,0%	-	-	0,0%
<b>Total</b>	<b>2 015 367</b>	<b>2 015 367</b>	<b>2 015 367</b>	<b>2 015 367</b>	<b>152 486</b>	<b>7,6%</b>	<b>-</b>	<b>-</b>	<b>0,0%</b>
* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)							Net	-	

The overall provincial expenditure on Payment for Capital Assets is at R152.5 million or 7.6 percent of the total budget of R2.0 billion. The province is projecting to breakeven at the end of the financial year.

## 5.2. Equitable share spending

**Table 8: Equitable share spending as at 31 May 2019**

	Main Appropriation	Actual as at 31 May 2019	Actual spending as % of budget	Projected Outcome	Variance
Education	29 830 491	5 189 178	17,4%	29 830 491	-
Health	17 703 818	3 009 679	17,0%	18 378 969	(675 151)
Social Development	2 099 948	238 980	11,4%	2 099 948	-
Office of the Premier	443 476	66 444	15,0%	443 476	-
Provincial Legislature	375 755	56 200	15,0%	375 755	-
Agriculture	1 658 425	253 069	15,3%	1 658 425	-
Provincial Treasury	506 841	63 580	12,5%	506 841	-
Economic Development, Environment and Natural Resources	1 719 147	205 095	11,9%	1 719 147	-
Transport	1 850 757	266 135	14,4%	1 850 757	-
Public Works, Roads and Infrastructure	2 452 943	506 213	20,6%	2 452 943	-
Community Safety	115 638	15 195	13,1%	115 638	-
Cooperative Governance, Human Settlement and Urban Development	1 380 944	224 407	16,3%	1 380 944	-
Sport, Arts and Culture	301 734	45 113	15,0%	301 734	-
<b>Total</b>	<b>60 439 917</b>	<b>10 139 288</b>	<b>16,8%</b>	<b>61 115 068</b>	<b>(675 151)</b>
<b>Economic classification</b>					
Current payments	54 615 704	8 826 860	16,16%	55 287 816	(672 112)
Compensation of employees	47 810 981	7 705 876	16,1%	47 811 857	(876)
Goods and Services	6 804 723	1 120 984	16,5%	7 475 959	(671 236)
Interest and rent on land	970	1,00	0,0%	970	-
Current transfers and subsidies	5 175 025	1 269 463	24,5%	5 177 954	(2 929)
Payments for capital assets	648 218	42 852	6,6%	648 218	-
Payments for financial assets	-	112	100,0%	110	(110)
<b>Total</b>	<b>60 439 917</b>	<b>10 139 288</b>	<b>16,8%</b>	<b>61 115 068</b>	<b>(675 151)</b>

Provincial equitable share spending is at R10.1 billion or 16.8 percent of the total budget of R60.4 billion. The highest percentage spending departments are Public Works, Roads and Infrastructure at R506.2 million or 20.6 percent, Education at R5.2 billion or 17.4 percent and Health at R3.0 billion or 17.0 percent.

### 5.3. Conditional Grants

**Table 9: Conditional Grants spending per department as at 31 May 2019**

	Main Appropriation	Actual as at 31 May 2019	Actual spending as % of budget	Projected Outcome	Variance
Education	2 460 517	242 251	9,8%	2 460 517	-
Health	3 073 250	409 082	13,3%	3 073 250	-
Social Development	81 181	7 671	9,4%	81 181	-
Public Works , Roads and Infr	1 164 021	73 039	6,3%	1 164 021	-
Agriculture	342 345	54 916	16,0%	342 345	-
Transport	376 790	24 502	6,5%	376 790	-
CoGHSTA	1 339 523	138 355	10,3%	1 339 523	-
Sport, Arts and Culture	217 803	20 546	9,4%	217 803	-
Community Safety	2 000	-	0,0%	2 000	-
Economic Development	3 563	2	0,1%	3 563	-
<b>Total</b>	<b>9 060 993</b>	<b>970 364</b>	<b>10,7%</b>	<b>9 060 993</b>	<b>-</b>
Current payments	4 683 448	544 074	11,62%	4 683 448	-
Compensation of employees	1 380 458	209 940	15,2%	1 380 458	-
Goods and Services	3 302 990	334 134	10,1%	3 302 990	-
Current transfers and subsidie	3 010 396	316 691	10,5%	3 010 396	-
Payments for capital assets	1 367 149	109 599	8,0%	1 367 149	-
<b>Total</b>	<b>9 060 993</b>	<b>970 364</b>	<b>10,7%</b>	<b>9 060 993</b>	<b>-</b>

The CGs' overall expenditure is at R970.4 million or 10.7 percent of the total budget of R9.0 billion. Spending by Departments has improved as compared to the same period of the previous financial year which was R768.2 million or 9.0 percent. The highest percentage spending department is Agriculture at R54.9 million or 16.0 percent of the total budget of R342.3 million.



**Table 10 Limpopo Conditional Grant spending per grant as at 31 May 2019.**

R thousand	Budget	Provincial Actual Payments	Actual Payments as a % of Adjusted
<b>Agriculture</b>	<b>342 345</b>	<b>54 916</b>	<b>16,0%</b>
Comprehensive Agricultural Support Programme	246 542	41 771	16,9%
Ilima/Letsema Projects Grant	75 254	3 509	4,7%
EPWP Integrated grant	7 686	997	13,0%
Land Care Programme Grant	12 863	8 639	67,2%
<b>Sport, Arts and Culture</b>	<b>217 803</b>	<b>20 546</b>	<b>9,4%</b>
Mass Sport and Recreation Programme	71 489	9 401	13,2%
EPWP Integrated grant	2 000	195	9,8%
Community Library Services Grant	144 314	10 950	7,6%
<b>Education</b>	<b>2 460 517</b>	<b>242 251</b>	<b>9,8%</b>
HIV and Aids (Life Skills Education) Grant	29 124	4 831	16,6%
National School Nutrition Programme Grant	1 292 011	156 921	12,1%
Infrastructure Grant	1 050 160	74 053	7,1%
Maths, Science and Technology	45 802	157	0,3%
Learners with Profound Intellectual Disabilities	26 839	2 444	9,1%
Social sector EPWP grant	14 196	3 640	25,6%
EPWP Incentive allocation	2 385	205	8,6%
<b>Health</b>	<b>3 073 250</b>	<b>409 082</b>	<b>13,3%</b>
Comprehensive HIV and Aids Grant	1 947 302	207 159	10,6%
Community Outreach Services Component	258 929	—	0,0%
Comprehensive HIV, AIDS Component	1 598 159	207 159	13,0%
Malaria Component	45 366	—	0,0%
Tuberculosis Component	44 848	—	0,0%
Health Professions Training and Development Grant	147 168	24 479	16,6%
Human Papillomavirus Vaccine Grant	29 009	144	0,5%
EPWP Social Sector	37 299	4 771	12,8%
Hospital Revitalisation Grant	457 951	59 762	13,0%
Human Resources Capacitation Grant	43 258	19 041	44,0%
National Tertiary Services Grant	409 263	93 647	22,9%
EPWP Integrated grant	2 000	79	4,0%
<b>COGHSTA</b>	<b>1 339 523</b>	<b>138 355</b>	<b>10,3%</b>
Integrated Housing & Human Settlements Development Grant	1 301 677	136 538	10,5%
Deeds Restoration	35 820	1 817	5,1%
EPWP Incentive allocation	2 026	—	0,0%
<b>Public Works, Roads and Infrastructure</b>	<b>1 164 021</b>	<b>73 039</b>	<b>6,3%</b>
Infrastructure Grant	1 018 253	72 513	7,1%
Transport Disaster Management	140 000	—	0,0%
EPWP Integrated grant	5 768	526	9,1%
<b>Economic Development</b>	<b>3 563</b>	<b>2</b>	<b>0,1%</b>
EPWP Incentive grant	3 563	2	0,1%
<b>Social Development</b>	<b>81 181</b>	<b>7 671</b>	<b>9,4%</b>
Early Childhood development	68 992	7 657	11,1%
EPWP Integrated grant	2 000	—	0,0%
EPWP Social sector grant	10 189	14	0,1%
<b>Transport</b>	<b>376 790</b>	<b>24 502</b>	<b>6,5%</b>
Public Transport Operations Grant	376 790	24 502	6,5%
<b>Community Safety</b>	<b>2 000</b>	<b>—</b>	<b>0,0%</b>
EPWP incentive grant	2 000	—	0,0%
<b>Total</b>	<b>9 060 993</b>	<b>970 364</b>	<b>10,7%</b>

### 5.3.1. Agriculture

Overall spending by the department on Conditional Grant (CG) is R54.9 million or 16.0 percent of the total budget of R342.3 million.

- **Comprehensive Agricultural Support programme** spent 16.9 percent or R41.8 million of the total budget of R246.5 million.

- **Land care** recorded an expenditure of R8.6 million or 67.2 percent and is mainly influenced by prior year accruals
- **ILLIMA/LETSEMA** spend R3.5 million or 4.7 percent
- **EPWP incentive grant** spend R0.997 million or 13.0 percent.

### 5.3.2. Sport, Arts and Culture.

The department recorded an overall CG's expenditure of R20.5 million or 9.4 percent of the total budget of R217.8 million.

- **Mass Sport and Recreation Programme** spent R9.4 million or 13.2 percent of the total budget of R71.5 million.
- **Community Library Services** spent R10.9 million or 7.6 percent of the total budget of R144.3 million.
- **EPWP Incentive** grant spent R0.195 million or 9.8 percent of the allocated R2 million.

### 5.3.3. Education

Overall spending by the department is at R242.3 million or 9.8 percent of the total budget of R2.4 billion.

- **HIV/AIDS Life skills** spent R4.8 million or 16.6 percent of the total budget of R29.1 million.
- **National School Nutrition Programme** spent R156.9 million or 12.1 percent of the total budget of R1.3 billion.
- **Infrastructure grant** spent R74.1 million or 7.1 percent of the total budget of R1.0 billion.
- **Maths, Science and Technology** spend R0.157 million or 0.3 percent on its allocated budget.
- **EPWP Social sector** grant spent R3.6 million or 25.6 percent of its allocated budget.
- **EPWP Incentive Grant** spend R0.205 million or 8.6 percent of the allocated budget of R2.4 million.
- **Learners with Profound Intellectual Disabilities** – spent R2.4 million or 9.1 percent of the total budget of R26.8 million.

### 5.3.4. Health

The overall spending on CG is R409.1 million or 13.3 percent of the total budget of R3.1 billion.

- **HIV and AIDS** - spent 10.6 percent or R207.2 million of the total budget of R1.9 billion.
- **EPWP Social Sector** spent R4.8 million or 12.8 percent of the allocated budget of R37.3 million.
- **National Tertiary Services** grant spent R93.6 million or 22.9. percent of the total budget of R409.3 million.
- **Health Professions Training and Development** grant has recorded expenditure of R24.5 million or 16.6 percent of the total budget of R147.2 million.
- **Health Facilities Revitalization** grant spent 13.0 percent or R59.8 million of the total budget of R457.9 million.
- **Human Resource Capacitation** grant spent R19.0 million or 44.0 percent of the total allocation of R43.3 million
- **Human papilloma virus vaccine** grant – spent R0.144 million or 0.5 percent out of the budget of R29.0 million
- **EPWP Integrated** grant – spend R0.079 million or 4.0 percent.

#### 5.3.5 CoGHSTA

In overall, the department spent R138.4 million or 10.3 percent of the total budget of R1.3 billion.

- **Integrated Housing, Human Settlement Development** grant – spent R136.5 million or 10.5 percent of the budget of R1.3 billion.
- **Deeds Restoration** grant spent R1.8 million or 5.1 percent of the budget of R35.8 million.
- and **EPWP** grant reflected zero spending since the beginning of the financial year.

#### 5.3.6 LEDET

The department spend R0.002 million or 0.1 percent.

#### 5.3.7. Department of Works, Roads and Infrastructure

Overall spending by the department is R73.0 million or 6.3 percent of the budget of R1.2 billion.

- **Infrastructure** grant – spent R72.5 million or 7.1 percent.
- **Transport Disaster Management** – did not spend.
- **EPWP** grant – spent R 0.526 million or 9.1 percent.

### 5.3.8. Transport

- The department has spent R24.5 million or 6.5 percent of its allocated budget of R376.8 million.

### 5.8.9. Community Safety

The department reflects zero spending.

### 5.8.10. Social Development

Overall spending by the department is R7.6 million or 9.4 percent of the total budget of R81.2 million.

- **Early Childhood Development grant** - recorded an expenditure of R7.7 million or 11.1 percent of R68.9 million allocated budget.
- **EPWP social sector grant** - spent R0.014 million or 0.1 percent of the budget of R10.2 million.
- **EPWP integrated grant** - did not spend.

## 6. Provincial Own Revenue

**Table 11: Provincial own revenue collection per vote as at 31 May 2019.**

REVENUE COLLECTION AS AT 31 MAY 2019												
Departments (Votes)	Main appropriation 2019/20	Projections to May 2019	Projections as % of main appropriation	Actual Collection to May 2019	Actual collection as % of the main appropriation	Projected remainder of the year	Estimated total revenue	Variance Over / (Under) Collection	% Variance Over / (Under) Collection as of main appropriation	Main appropriation 2018/19	Actual Collection to May 2018	Actual collection as % of main appropriation
Office of the Premier	583	107	18,4%	68	11,6%	515	583	-39	-6,7%	567	90	15,9%
Provincial Legislature	246	38	15,4%	1	0,2%	209	210	-37	-15,2%	234	95	40,5%
Education	43 826	6 980	15,9%	6 052	13,8%	37 774	43 826	-928	-2,1%	41 264	5 760	14,0%
Agriculture & Rural Development	11 722	1 212	10,3%	690	5,9%	11 032	11 722	-521	-4,4%	12 579	1 183	9,4%
Provincial Treasury	280 874	46 090	16,4%	39 501	14,1%	234 784	274 285	-6 589	-2,3%	300 000	49 508	16,5%
Economic Development, Environment & Tourism	158 941	20 816	13,1%	22 609	14,2%	138 213	160 822	1 793	1,1%	160 918	18 450	11,5%
Health	193 610	25 991	13,4%	27 001	13,9%	166 609	193 610	1 010	0,5%	168 177	26 049	15,5%
Transport	584 740	84 282	14,4%	100 969	17,3%	483 771	584 740	16 687	2,9%	524 149	79 388	15,1%
Public Works, Roads & Infrastructure	30 438	4 749	15,6%	5 070	16,7%	25 690	30 760	322	1,1%	28 355	4 855	17,1%
Community Safety	94	14	14,9%	15	16,3%	80	95	1	1,4%	232	15	6,4%
Co-operative Governance, Human Settlements & Traditional Affairs	5 119	414	8,1%	719	14,0%	4 705	5 424	305	6,0%	4 784	1 407	29,4%
Social Development	4 182	458	11,0%	609	14,6%	3 724	4 333	151	3,6%	3 969	290	7,3%
Sport, Arts & Culture	2 224	82	3,7%	75	3,4%	2 149	2 224	-7	-0,3%	1 940	188	9,7%
<b>Total provincial receipts</b>	<b>1 316 599</b>	<b>191 232</b>	<b>14,5%</b>	<b>203 379</b>	<b>15,4%</b>	<b>1 109 254</b>	<b>1 312 633</b>	<b>12 147</b>	<b>0,9%</b>	<b>1 247 168</b>	<b>187 279</b>	<b>15,0%</b>

Total Provincial Own Revenue target for 2019/20 financial year is R1.316 billion. As at the end of May 2019 the Province has collected an amount of R203.4 million or 15.4 percent which is above the projections of R191.2 million or 14.5 percent. The over collection of R12.1 million is mainly contributed by LEDET on casino taxes; and Transport due to increased motor vehicle population and improved recovery of Motor vehicle licences debts from Municipalities. The collection is above that of the previous corresponding period of R187.3 million or 15.0 percent.

**6.1. Out of thirteen (13) Departments, seven (7) collected above their set monthly projections as follows:**

**6.1.1. Economic Development, Environment & Tourism (Original Target of R158.941 million)**

Collection as at 31 May 2019 amounts to R22.6 million or 14.2 percent against the projections of R20.8 million or 13.1 percent. Over collection of R1.8 million or 1.1 percent is mainly contributed by improved collection of casino taxes. The uncaptured receipts regressed to R0.340 million as at end May 2019 as compared to R0.042 million as at end of April 2019; and shows improvement as compared to previous years' corresponding period of R0.961 million.

**6.1.2. Health (Original Target of R193.610 million)**

The Department collected R27.0 million or 13.9 percent against the projections of R25.9 million or 13.4 percent. Over collection of R1.0 million or 0.5 percent is due to improved collection of patient fee. The uncaptured receipts improved to R1.6 million as at end May 2019 as compared to R3.2 million as at end of April 2019 and R10.0 million of the previous year's corresponding period.

**6.1.3. Transport (Target R584.740 million)**

As at end of May 2019, the Department collected R100.9 million or 17.3 percent against the projections of R84.3 million or 14.4 percent. Over collection of R16.6 million or 2.9 percent is mainly on motor vehicle licenses due to increased number of motor vehicle population and recovery of municipality debts. The uncaptured receipts improved to R0.554 million as at end May 2019 as compared R1.4 million recorded at the end of April 2019. However, uncaptured receipts regressed as compared to previous year's corresponding period of R0.085 million.

**6.1.4. Public Works Roads and Infrastructure (Original Target of R30.438 million million)**

The Department collected R5.1 million or 16.7 percent against the projection of R4.7 million or 15.6 percent. Over collection of R0.322 million of 1.1 percent is mainly due to surrender of previous year revenue collection by Public Entity (RAL).

**6.1.5. Co-operative Governance, Human Settlements & Traditional Affairs (Original Target of R5.119 million)**

The actual collection as at the end of May 2019 amounts to R0.719 million or 14.0 percent against the projection of R0.0414 million or 8.1 percent. The over collection of R0.305 million or 6.0 percent is due to recovery of previous year's expenditure debts (Reversal of contractor's payments and overpayment from SARS).

#### **6.1.6. Community Safety (Original Target of R0.094 million)**

The Department collected R0.015 million or 16.3 percent against the projection of R0.014 million or 14.9 percent. Slight over collection is on commission on insurance and improved recovery of debts.

#### **6.1.7. Social Development (Original Target of R4.182 million)**

The Department collected R0.609 million or 14.6 percent against the projections of R0.458 million or 11.0 percent. The over collection of R0.151 million or 3.6 percent is primarily influenced by collection previous years' expenditure related debts.

**The following Six (6) Departments have collected below their set projections**

#### **6.1.8. Office of the Premier (Original Target of R0.583 million)**

The Office has collected R0.068 million or 11.6 percent against the projections of R0.107 million or 18.4 percent. Under collection of R0.039 million or 6.7 percent is mainly on recovery of previous year expenditure debts which collected less than the projected amount.

#### **6.1.9. Provincial Legislature (Original Target of R0.246 million)**

Actual collection as at 31 May 2019 is R0.001 million or 0.2 percent against the projections of R0.038 million or 13.8 percent. The under collection of R0.037 million or 15.2 percent is due to changes in financial system which do not interface with BAS.

#### **6.1.10. Education (Original Target of R43.826 million)**

The Department collected R6.0 million or 13.8 percent against the projections of R6.9 million or 15.9 percent. Under collection of R0.928 or 2.1 percent is due to less recovery of previous years' expenditure related debts.

#### **6.1.11. Agriculture (Original Target of R11.722 million)**

As at the end of May 2019, the Department collected R0.690 million or 5.9 percent against the projection of R1.212 million or 10.3 percent. Under collection of R0.521 million or 4.4 is mainly due outstanding payment of tuition fees by some students at Agricultural colleges and less recovery of previous year's expenditure related debts.

#### **6.1.12. Treasury (Original Target of R280.874 million)**

As at 31 May 2019, actual collection is R39.5 million or 14.1 percent against the projections of R46.1 million or 16.4 percent. Under collection of R6.6 million or 2.3 percent is due to less interest earned from bank balance which is unpredictable.

### 6.1.13. Sports Arts & Culture (Original Target of R2.224 million)

As at the end of May 2019, actual collection for the Department is R0.075 million or 3.4 percent against the projections of R0.082 million or 3.7 percent. Under collection of R0.007 million or 0.3 percent is mainly due less recovery of previous years' expenditure related debts.

## 6.2. Own revenue per economic classification

The table below reflects provincial own revenue collection per economic classification as at 31 May 2019.

Summary of Provincial Own Receipt by Economic Classification

Items (Revenue Sources)	Main appropriation	Projections to May 2019	Projections as % of budget	Actual Collection to May 2019	Actual collection as % of the budget	Projected remainder of the year	Estimated total revenue	Variance Over / (Under) Collection	% Variance Over / (Under) Collection as of budget	Main appropriation 2018/19	Actual Collection to May 2018	Actual collection as % of the budget
Tax receipts	604 232	88 021	14,6%	104 615	17,3%	502 265	606 880	16 594	0,9%	518 779	34 456	6,6%
<i>Casino taxes</i>	59 897	9 156	15,3%	13 088	21,9%	50 741	63 829	3 932	-1,3%	73 774	8 914	12,1%
<i>Horse racing taxes</i>	46 972	7 114	15,1%	5 917	12,6%	39 858	45 775	-1 197	-1,4%	31 855	6 386	20,0%
<i>Liquor licenses</i>	3 857	192	5,0%	105	2,7%	3 665	3 770	-87	0,3%	3 800	108	2,9%
<i>Motorvehicle licenses</i>	493 506	71 559	14,5%	85 505	17,3%	408 001	493 506	13 946	1,5%	409 350	65 002	15,9%
Sales of goods and services other than capital assets	305 311	44 501	14,6%	44 787	14,7%	260 467	305 254	286	1,5%	285 349	43 585	15,3%
<i>of which: Patient fees</i>	99 021	13 002	13,1%	14 304	14,4%	84 717	99 021	1 302	2,4%	82 300	11 202	13,6%
Transfers received from:	5 700	-	0,0%	-	0,0%	5 700	5 700	0	-	-	-	-
Fines, penalties and forfeits	54 823	7 673	14,0%	10 127	18,5%	44 490	54 617	2 454	-0,7%	78 763	9 220	11,7%
Interest, dividends and rent on land	281 727	46 019	16,3%	39 510	14,0%	235 681	275 191	-6 509	-0,6%	300 742	50 308	16,7%
Sales of capital assets	12 791	-	0,0%	-	0,0%	12 541	12 541	0	20,9%	11 748	114	1,0%
Transaction in Financial Assets and Liabilities	52 015	5 018	9,6%	4 341	8,3%	48 111	52 451	-677	-1,4%	51 787	3 641	7,0%
<b>Total departmental receipts</b>	<b>1 316 599</b>	<b>191 232</b>	<b>14,5%</b>	<b>203 379</b>	<b>15,4%</b>	<b>1 109 254</b>	<b>1 312 633</b>	<b>12 147</b>	<b>0,9%</b>	<b>1 247 168</b>	<b>187 279</b>	<b>15,0%</b>

### 6.2.1. Tax Receipts (Original Target of R604.232 million)

An amount of R104.6 million or 17.3 percent has been collected against the projections of R88.0 million or 14.6 percent. The over collection is due to more collection on motor vehicle licenses (increased number of vehicle population) and improved recovery of motor vehicle fees debts from municipalities by Transport; and improved casino taxes collection by LEDET.

### 6.2.2. Sale of Goods & Services non-capital assets (Original Target of R305.311 million)

As at 31 May 2019, actual collection is R44.7 million or 14.7 percent against the projections of R44.5 million or 14.6 percent. The over collection of R0.286 million or 1.5 percent is mainly due improved collection of patient fee by Health.

### 6.2.3. Fines, penalties and forfeits (Original Target of R54.823 million)

Fines, penalties and forfeits collected R10.1 million or 18.5 percent against the projections of R7.6 million or 14.0 percent. Over collection of R2.4 million or 0.7 percent is due to increased collection of penalties on motor vehicle licenses and impoundment fees by Department of Transport.

#### 6.2.4. Transfers received (Original Target of R5.700 million)

The item was not projected for collection as at end May 2019 and therefore zero collection.

#### 6.2.5. Interest, Dividend and Rent on Land (Original Target of R281.727 million)

Collection as at 31 May 2019 is R39.5 million or 14.0 percent against the projections of R46.1 million or 16.3 percent. Under collection of R6.5 million is mainly due to less interests earned from favourable bank balances by Provincial Treasury.

#### 6.2.6. Sale of Capital Assets (Original Target of R12.791 million)

The item was not projected for collection as at end May 2019.

#### 6.2.7. Transactions in Financial Assets and Liabilities (Original Target of R52.015 million)

The item collected R4.3 million or 8.3 percent against the projections of R 5.0 million or 9.6 percent. Under collection of R0.677 million or 1.4 is mainly due to less recovery of previous years' expenditure debts by Education and Health.

### 7. Provincial Infrastructure Performance

The table below shows the Provincial Infrastructure Budget and Expenditure Comparisons over three Financial Years (2017/18, 2018/19 and 2019/20) as at 31 May.

**Table 13: Infrastructure Expenditure comparison as at end May year-on-year**

Infrastructure Expenditure Comparison as at 31 May year-on-year									
Department	Budget (R'000)			Expenditure (R'000)			% Expenditure		
	2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
Education	810 523	1 013 426	1 051 986	99 466	187 051	74 053	12%	18%	7%
Agriculture & Rural Development	172 992	160 455	223 426	7 454	13 708	23 650	4%	9%	11%
LEDET	59 345	54 481	45 267	4 900	21 437	-		39,3%	0,0%
Health	652 027	729 277	656 200	112 791	97 878	82 967	17%	13,4%	12,6%
PWR&I - Roads*	1 949 853	1 883 322	2 077 037	381 395	427 220	376 482	20%	22,7%	18,1%
PWR&I - Works		75 616	76 396	381 395	4 254	4 072			5,3%
Transport	2 353	27 915	43 021	-	688	1 610	0%	2,5%	3,7%
CoGHSTA	1 319 493	1 312 187	1 337 497	105 490	185 299	138 355	8%	14,1%	10,3%
Social Development	36 298	43 201	47 846	-	11 602	9 740			20,4%
Sport, Arts & Culture	48 749	40 031	47 128	5 189	3 940	1 232	11%	9,8%	2,6%
<b>TOTAL</b>	<b>5 051 633</b>	<b>5 339 911</b>	<b>5 605 804</b>	<b>1 098 081</b>	<b>953 075</b>	<b>712 162</b>	<b>22%</b>	<b>17,8%</b>	<b>12,7%</b>

As at 31 May 2019, the Provincial Infrastructure expenditure stood at R712.2 million. The total expenditure represents 12.7 percent of the total Provincial infrastructure budget.



The expenditure was supposed to be in the region of about R934.3 million, which represents 16.0 percent of the total infrastructure budget in terms of the norm. The province is three percent 3.0 percent or R222.1 million below the straight line norm. The Provincial Infrastructure budget for the current financial year is as follows:

Main appropriation: R5.604 billion against the R5.339 billion for the 2018/19 financial year. The overall Provincial Infrastructure Budget has increased by five percent 5.0 percent or R265.9 million from the previous financial year. The expenditure for the current financial year is below all prior years. If the trend is maintained, there is a high probability of the budget being underspend by end of financial year. All departments project to break-even by the end of March 2020. The departments are in the final stages of capturing the projects in the Infrastructure Reporting Model, the final date for capturing was 30 April 2019, however National Treasury gave an extension till 31 May 2019. Most of the departments have finished capturing and are attending to GAPS that have been identified, in particular aligning to BAS and IYM.

The IRM is still open, an analysis that was conducted had revealed discrepancies between the Tabled B5 and what has been captured onto the IRM. The departments were given till 18 June 2019 to update the Tabled B5 for re-tabling.


## 8. Conclusion

The Provincial Treasury hereby submits the Limpopo Provincial Revenue and Expenditure report and the following should be noted: -

- The overall provincial spending as at 31 May 2019 amounts to R11.1 billion or 16.0 percent of the total budget of R69.5 billion. Of the R11.1 billion total expenditures, R10.1 billion or 16.8 percent is on equitable share and R970.4 million or 10.7 percent on Conditional grant.
- As at the end of May 2019 the province has collected an amount of R203.4 million or 15.4 percent which is above the projections of R191.2 million or 14.5 percent. The over collection of R12.1 million is mainly contributed by LEDET on casino taxes and Transport due to increased motor vehicle population and improved recovery of motor vehicle license debts from municipalities.
- The Provincial Infrastructure expenditure amount to R712.2 million or 12.7 percent.
- Revenue collection and expenditure performance is monitored monthly and quarterly through IYM and IRM analysis reports and bilateral meetings with Departments.

Regards,

  
-----  
**Gavin Pratt CA (SA)**  
**HOD: Provincial Treasury**

  
-----  
**Date**