



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY
CONFIDENTIAL

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LIMPOPO PROVINCIAL REVENUE AND EXPENDITURE REPORT AS AT 28 FEBRUARY 2018

1. Purpose

To submit to the National Treasury a report on Limpopo Provincial Revenue and Expenditure as at 31 February 2018.

2. Background

The Limpopo Provincial Treasury hereby submit the provincial revenue and expenditure report as at 28 February 2018 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 February 2018 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

2017/18 Cash Allocation bilateral were held with all Provincial departments from the 15th & 18th of May 2017. The Adjusted Cash Allocation Letters for 2017/18 financial year were issued to all departments on the 30th of May 2017, 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 15th for normal salaries, 22nd 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 15th 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.

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 below provides cash flow projections, actual expenditure and transfers to departments during February 2018.

Table 1: Cash Allocations Vs. Actual Expenditure Vs. Actual Funds Transferred

Departments	Opening Bank Balances at 01-Apr-17 R' 000	Cash Allocation 28-Feb-18 R' 000	Actual Expenditure 28-Feb-18 R' 000	Tranfers To Departments 28-Feb-18 R' 000	Variance Cash allocation Vs Actual Expenditure		Variance Actual Expenditure Vs Funds Transferred	
					Amount R' 000	%	Amount R' 000	%
Education	465 626	26 683 226	26 145 005	26 166 652	538 221	2,0%	-21 647	-0,1%
Health	-132 549	17 136 811	16 990 948	17 195 925	145 863	0,9%	-204 977	-1,2%
Social Development	12 339	1 676 159	1 651 308	1 648 217	24 851	1,5%	3 091	0,2%
Public Works, Roads and Infrastructure	122 003	3 264 071	2 882 792	2 902 541	381 279	11,7%	-19 749	-0,7%
Agriculture	105 669	1 717 256	1 456 582	1 459 698	260 674	15,2%	-3 116	-0,2%
Transport	53 440	1 768 912	1 725 457	1 675 277	43 455	2,5%	50 180	2,9%
CoGHSTA	98 715	2 396 946	1 951 608	1 997 398	445 338	18,6%	-45 790	-2,3%
Sport, Arts & Culture	13 398	440 000	386 015	404 918	53 985	12,3%	-18 903	-4,9%
Community Safety	2 936	92 355	92 333	91 501	22	0,0%	832	0,9%
Office of the Premier	9 317	353 542	362 264	356 822	-8 722	-2,5%	5 442	1,5%
Provincial Legislature	30 409	350 972	310 282	312 328	40 690	11,6%	-2 046	-0,7%
Provincial Treasury	16 294	412 435	373 490	349 987	38 945	9,4%	23 503	6,3%
Economic Development, Environmental & Tourism	41 519	1 529 863	1 548 814	1 546 743	-18 951	-1,2%	2 071	0,1%
Total	839 116	57 822 548	55 876 898	56 108 007	1 945 650	3,4%	-231 109	-0,4%

When comparing actual expenditure to the cash flow projections or cash allocations, departments under-spent the cash allocations by R1.9 billion or 3.4 percent. It should be clear that the under-spending has nothing to do with availability of cash or Treasury interruptions as Treasury has given cash allocations and processes well upfront.

On the other hand, transfers to departments were R231.1 million or 0.4 percent more than actual expenditure. The reason for transferring more funds than was required is due to the closing of unfavorable opening PMG balances of some departments at the beginning of April 2017.

Interest Performance

Table 2: Interest Performance

INTEREST EARNED : 2017/18 FINANCIAL YEAR													
R'000													
Institution	2017/18												Total
	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	
Commercial Bank (SBSA)	1 819	1 663	1 443	1 619	1 551	1 795	1 739	1 783	1 238	2 718	1 407		18 775
CPD (SA Reserve Bank)	35 848	30 777	27 144	23 333	29 496	27 843	26 777	31 323	23 295	21 447	24 197		301 480
Interest on investment with SBSA									1 361				1 361
Total	37 667	32 440	28 587	24 952	31 047	29 638	28 516	33 106	25 894	24 165	25 604	-	321 616
R'000													
Institution	2016/17												Total
	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	
Commercial Bank (SBSA)	5 106	2 121	1 861	1 408	828	806	690	751	888	1 101	1 207		16 767
CPD (SA Reserve Bank)	22 943	28 559	30 582	28 387	33 179	33 417	32 941	37 589	32 735	30 542	33 048		343 922
Interest on investment with SBSA									1 405				1 405
Total	28 049	30 680	32 443	29 795	34 007	34 223	33 631	38 340	35 028	31 643	34 255	-	362 094
R'000													
Institution	2016/17												Total
	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	
Commercial Bank (SBSA)	5 106	2 121	1 861	1 408	828	806	690	751	888	1 101	1 207	1 819	18 586
CPD (SA Reserve Bank)	22 943	28 559	30 582	28 387	33 179	33 417	32 941	37 589	32 735	30 542	33 048	35 848	379 770
Interest on investment with SBSA									1 405				1 405
Total	28 049	30 680	32 443	29 795	34 007	34 223	33 631	38 340	35 028	31 643	34 255	37 667	399 761

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 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 R321.6 million by end of February 2018 which represent 11.18 percent decrease from last financial year. Interest earned from the CPD account alone was at R301.5 million recording a 12.3 percent decrease from R343.9 million last financial year.

5. Provincial overall expenditure as at 28 February 2018

In overall, the provincial expenditure is at R55.9 billion or 89.0 percent of the total adjusted budget of R62.8 billion. The highest spending departments are Economic Development, Environment and Tourism, Health; Education and Social Development at 91.4 percent, 91.3, percent 90.5 percent and 90.4 percent respectively.

Table 3: Provincial overall expenditure as at 28 February 2018

	Main Appropriation	Adjustments	Adjusted Appropriation	Available funds*	Projected outcome	Actual spending as at 29 Feb 2018	Actual spending as % of Total Available	(Over)	Under	%(Over)/ under of Total Available
Education	28 783 149	97 345	28 880 494	28 880 494	29 030 494	26 145 005	90,5%	-150 000	-	-0,5%
Health	18 042 777	563 262	18 606 039	18 606 039	19 388 369	16 990 948	91,3%	-782 330	-	-4,2%
Social Development	1 821 036	7 778	1 828 814	1 828 814	1 828 814	1 651 308	90,3%	-	-	0,0%
Public Works, Roads And Infrastructure	3 135 729	292 324	3 428 053	3 428 053	3 373 785	2 882 792	84,1%	-	54 268	1,6%
Agriculture	1 855 352	8 855	1 864 207	1 864 207	1 764 207	1 456 582	78,1%	-	100 000	5,4%
Transport	1 962 386	28 259	1 990 645	1 990 645	1 990 645	1 725 457	86,7%	-	-	0,0%
Co-Operative Governance Human Settlements	2 581 771	86 068	2 667 839	2 667 839	2 667 839	1 951 608	73,2%	-	-	0,0%
Sport, Arts And Culture	460 288	5 721	466 009	466 009	444 176	386 015	82,8%	-	21 833	4,7%
Community Safety	103 713	-	103 713	103 713	103 713	92 333	89,0%	-	-	0,0%
Office Of The Premier	395 789	9 271	405 060	405 060	405 060	362 264	89,4%	-	-	0,0%
Provincial Legislature	341 810	55 560	397 370	397 370	375 245	310 282	78,1%	-	22 125	5,6%
Provincial Treasury	474 620	-41 711	432 909	432 909	414 515	373 490	86,3%	-	18 394	4,2%
Economic Development, Environment And Tourism	1 500 308	194 663	1 694 971	1 694 971	1 693 963	1 548 814	91,4%	-	1 008	0,1%
Total	61 458 728	1 307 395	62 766 123	62 766 123	63 480 825	55 876 898	89,0%	-932 330	217 628	-1,1%
Economic classification							Net	-714 702		
Current payments	51 905 120	535 451	52 440 571	52 440 571	52 846 721	47 075 910	89,8%	-406 150	-	-0,8%
Compensation of employees	43 055 813	-211 751	42 844 062	42 844 062	42 849 071	38 914 722	90,8%	-5 009	-	0,0%
Goods and services	8 848 437	747 202	9 595 639	9 595 639	9 996 361	8 160 198	85,0%	-400 723	-	-4,2%
Interest and rent on land	870	-	870	870	1 289	990	113,8%	-419	-	-48,2%
Transfers and subsidies	7 432 060	663 319	8 095 379	8 095 379	8 198 042	7 132 277	88,1%	-102 663	-	-1,3%
Payments for capital assets	2 101 548	106 449	2 207 997	2 207 997	2 413 666	1 647 116	74,6%	-205 669	-	-9,3%
Payments for financial assets	20 000	2 176	22 176	22 176	22 396	21 595	0,0%	-220	-	-1,0%
Total	61 458 728	1 307 395	62 766 123	62 766 123	63 480 825	55 876 898	89,0%	-714 701	-	-1,1%
							Net	-714 702		

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

Hereunder is the synopsis of provincial expenditure as at 28 February 2018:

- **Compensation of Employees (CoE)** spent R38.9 billion or 90.8 percent with a projected overspending of R5.0 million mainly in the Department of Health at R196.2 million or 1.5 percent due to outstanding pay-progression, grade progression, translations and performance bonuses.
- **Goods and Services** spent R8.2 billion or 85.0 percent with projected overspending of R400.7 million or 4.2 percent mainly in the Department of Health at R586.2 million or 13.8 percent due to previous year accruals and payables.
- **Transfers and subsidies** recorded an expenditure of R7.1 billion or 88.1 percent and projected to underspend by R102.7 million or 1.3 percent. The Department of Education is projecting to overspend by R22.2 million or 1.0 percent, Public Works, Roads and Infrastructure by R120.3 million or 9.3 percent and LEDET by 2.4 million or 0.3 percent due to leave gratuity.

- **Payment for Capital Assets** spent R1.6 billion or 74.6 percent and project to overspend by R205.7 million or 9.3 percent. The Department of Education is projecting to overspend by R246.9 million or 29.4 percent under infrastructure grant. The projects that were put on hold during the Section 100 (1) (b) intervention have now been reactivated due to legal implications, however no budget is available for these projects in the current financial year. Another factor that may result in the overspending is the discrepancy between the commitment register and Table 5 which only came to light when the Financial Specialist from LPT submitted the revisions to the AFS.

The Province is projecting to overspend the budget by R714.7 million or 1.1 percent, under the Department of Education by R150.0 million or 0.5 percent and Department of Health by R782.3 million or 4.2 percent. The other departments are projecting to underspend by R217.6 million being, Public Works, Roads and Infrastructure at R54.3 million or 1.6 percent; Agriculture at R100.0 million or 5.4 percent; Sport, Arts and Culture at R21.8 million or 4.7 percent; Provincial Legislature at R22.1 million or 5.6 percent; Provincial Treasury at R18.4 million or 4.2 percent and LEDET at 1.0 million or 0.1 percent.

5.1. Spending per Economic Classification

5.1.1. Compensation of Employees

The overall provincial CoE spending is at R38.9 billion or 90.8 percent of the total adjusted budget of R42.8 billion. The highest spending Departments are Community Safety at R65.8 million or 93.2 percent; Education at R21.3 billion or 91.3 percent, Treasury and Social Development at R255.0 million or 91.0 percent and R905.9 million or 91.0 percent respectively.

Table 4: Compensation of Employees as at 28 February 2018

	Main Appropriation	Adjustments	Adjusted Appropriation	Available funds*	Projected outcome	Actual spending as at 29 Feb 2018	Actual spending as % of Total Available	(Over)	Under	%(Over)/ under of Total Available
R thousand										
Education	23 334 306	-108 232	23 226 074	23 226 074	23 156 846	21 216 513	91,3%	-	69 228	0,3%
Health	12 999 392	24 767	13 024 159	13 024 159	13 220 320	11 835 880	90,9%	-196 161	-	-1,5%
Social Development	991 315	4 100	995 415	995 415	995 415	905 867	91,0%	-	-	0,0%
Public Works, Roads And Infrastructure	1 087 911	-56 874	1 031 037	1 031 037	982 332	901 832	87,5%	-	48 705	4,7%
Agriculture	1 179 086	-44 516	1 134 570	1 134 570	1 073 448	983 980	86,7%	-	61 122	5,4%
Transport	921 854	-1	921 853	921 853	921 853	823 483	89,3%	-	-	0,0%
Corporative Governance and Traditional Aff	981 783	-384	981 399	981 399	981 399	870 989	88,7%	-	-	0,0%
Sport, Arts and Culture	187 419	-	187 419	187 419	187 419	169 510	90,4%	-	-	0,0%
Community Safety	72 056	-1 486	70 570	70 570	70 570	65 793	93,2%	-	-	0,0%
Office of the Premier	284 098	-	284 098	284 098	284 098	256 653	90,3%	-	-	0,0%
Provincial Legislature	187 968	-1 400	186 568	186 568	179 845	162 729	87,2%	-	6 723	3,6%
Provincial Treasury	312 869	-32 724	280 145	280 145	277 627	254 992	91,0%	-	2 518	0,9%
Economic Development, Environment and Tou	515 756	4 999	520 755	520 755	517 899	466 501	89,6%	-	2 856	0,5%
Total	43 055 813	-211 751	42 844 062	42 844 062	42 849 071	38 914 722	90,8%	-196 161	191 152	0,0%
								Net	-5 009	

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

The province is projecting to overspend by R5.0 million which is attributed by pay progression and performance bonuses in the Department of Health which amount to R196.2 million or 1.5 percent. The projected underspending of R191.2 million is attributed by the Department of Education by R69.2 million or 0.3 percent; Public Works, Roads and Infrastructure at R48.7 million or 4.7 percent; Agriculture at R61.1 million or 5.4 percent, Legislature at R6.7 million or 3.6 percent; Provincial Treasury at R2.5 million or 0.9 percent and LEDET at R2.9 million or 0.5 percent due to delayed filling of budgeted vacant posts. The other departments are projecting to breakeven.

5.1.2. Goods and Services

The overall spending on Goods and Services is at R8.2 billion or 85.0 percent of the total adjusted budget of R9.6 billion. The province projects to overspend by R400.7 billion or 4.2 percent.

Table 5: Goods and Services as at 28 February 2018

R thousand	Main Appropriation	Adjustments	Adjusted Appropriation	Available funds*	Projected outcome	Actual spending as at 29 Feb 2018	Actual spending as % of Total Available	(Over)	Under	% (Over) under of Total Available
Education	2 552 935	94 174	2 647 109	2 647 109	2 597 237	1 959 406	74,0%	-	49 872	1,9%
Health	3 684 688	562 956	4 247 644	4 247 644	4 833 813	4 091 442	96,3%	-586 169	-	-13,8%
Social Development	240 140	8 000	248 140	248 140	248 140	228 807	92,2%	-	-	0,0%
Public Works, Roads And Infrastructure	729 594	59 385	788 979	788 979	689 556	533 102	67,6%	-	99 423	12,6%
Agriculture	400 655	21 136	421 791	421 791	423 261	318 100	75,4%	-1 470	-	-0,3%
Transport	252 305	11 260	263 565	263 565	263 565	226 847	86,1%	-	-	0,0%
Co operative Governance and Traditional Affairs	179 134	-8 423	170 711	170 711	169 992	149 125	87,4%	-	719	0,4%
Sport, Arts and Culture	206 415	-1 561	204 854	204 854	203 854	183 795	89,7%	-	1 000	0,5%
Community Safety	30 792	1 301	32 093	32 093	32 093	25 619	79,8%	-	-	0,0%
Office of the Premier	105 268	7 435	112 703	112 703	112 703	97 574	86,6%	-	-	0,0%
Provincial Legislature	63 639	16 340	79 979	79 979	70 367	51 587	64,5%	-	9 612	12,0%
Provincial Treasury	131 234	-12 715	118 519	118 519	106 389	90 185	76,1%	-	12 130	10,2%
Economic development, Environment and Tourism	271 638	-12 086	259 552	259 552	245 391	204 609	78,8%	-	14 161	5,5%
Total	8 848 437	747 202	9 595 639	9 595 639	9 996 361	8 160 198	85,0%	-587 639	186 917	-4,2%
								Net	-400 722	

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

The overspending is mainly under the Department of Health at R586.2 billion or 13.8 percent due to payment of accruals and payables from 2016/17 financial year. The department paid R997.8 million accruals in 2017/18 financial year.

The following departments are contributing to the projected underspending of R186.9 million: -

- Education – R49.9 million or 1.9 percent. Due to outstanding invoices related to school furniture, examination related expenditure and delay in the conclusion of tenders for ECD (Early Child Development) and LTSM (Learner, Teacher Support Material).
- Public Works, Roads and Infrastructure – R99.4 million or 12.6 percent. There has been a delay on the implementation of 17 roads projects which was advertised during 2016/17 and the procurement of bill boards as well as branding for the learning network and the procurement of protective clothing.
- CoGHSTA – R0.719 million or 0.4 percent due the delay in the appointment of service providers for training of Councillors as well as for security surveillance camera installation.
- Sport, Arts and Culture – R1.0 million or 0.5 percent due to planned projects that could not be implemented.

- Legislature- R9.6 million or 12.0 percent due to cost containment measures by the institution to reduce costs.
- Provincial Treasury – R12.1 million or 10.2 percent due to non-implementation of plans as per the timelines by Programme Managers and late delivery of services by suppliers.
- LEDET – R14.2 million or 5.5 percent due to capacity constraints and low spending by the department on earmarked funds.

5.1.3. Transfers and subsidies

Province spent R7.1 billion or 88.1 percent of the total adjusted budget of R8.1 billion on Transfers and Subsidies. The highest percentage spending departments are; Community Safety at R0.038 or 271 percent, Office of the Premier at R4.5 million or 247.2 percent due to payment of leave gratuities; Legislature at R92.9 million or 97.3 percent due to transfers to political parties and LEDET at R794.2 million or 98.1 percent due to payment of leave gratuity. Department will have process a virement to clear the overspending under this item.

Table 6: Transfers and subsidies as at 28 February 2018

R thousand	Main Appropriation	Adjustments	Adjusted Appropriation	Available funds*	Projected outcome	Actual spending as at 29 Feb 2018	Actual spending as % of Total Available	(Over)	Under	% (Over)/ under of Total Available
Education	2 114 230	53 038	2 167 268	2 167 268	2 189 421	2 108 924	97,3%	-22 153	-	-1,0%
Health	706 760	35 762	742 522	742 522	742 522	664 701	89,5%	-	-	0,0%
Social Development	538 733	-4 200	534 533	534 533	534 533	480 454	89,9%	-	-	0,0%
Public Works, Roads And Infrastructure	1 025 112	264 113	1 289 225	1 289 225	1 409 521	1 271 730	98,6%	-120 296	-	-9,3%
Agriculture	215 931	20 541	236 472	236 472	196 124	126 699	53,6%	-	40 348	17,1%
Transport	767 022	-	767 022	767 022	767 022	647 377	84,4%	-	-	0,0%
Co operative Governance and Traditional Aff	1 348 704	83 391	1 432 095	1 432 095	1 432 395	922 885	64,4%	-300	-	0,0%
Sport, Arts and Culture	11 905	539	12 444	12 444	12 144	11 878	95,5%	-	300	2,4%
Community Safety	105	-91	14	14	14	38	271,4%	-	-	0,0%
Office of the Premier	2 312	-500	1 812	1 812	1 812	4 479	247,2%	-	-	0,0%
Provincial Legislature	65 818	29 720	95 538	95 538	94 108	92 999	97,3%	-	1 430	1,5%
Provincial Treasury	6 328	273	6 601	6 601	6 207	5 941	90,0%	-	394	6,0%
Economic Development, Environment and Tou	629 100	180 733	809 833	809 833	812 219	794 172	98,1%	-2 386	-	-0,3%
Total	7 432 060	663 319	8 095 379	8 095 379	8 198 042	7 132 277	88,1%	-145 135	42 472	-1,3%
								Net	-102 663	

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

In overall, Transfers and Subsidies is projecting an overspending of R102.7 million or 1.3 percent under, Department of Education by R22.2 million or 1.0 percent, Public Works, Roads and Infrastructure by R120.3 million or 9.3 percent CoGHSTA by R0.300 million or 0.0 percent and LEDET by R2.4 million or 0.3 percent while the department of Agriculture, Sport, Arts and Culture, Legislature and Treasury are projecting to underspend by R42.5 million.

5.1.4. Payment for Capital Assets.

Table 7: Payment for Capital Assets as at 28 February 2018

R thousand	Main Appropriation	Adjustments	Adjusted Appropriation	Available funds*	Projected outcome	Actual spending as at 29 Feb 2018	Actual spending as % of Total Available	(Over)	Under	% (Over)/ under of Total Available
Education	781 678	58 365	840 043	840 043	1 086 990	860 162	102,4%	-246 947	-	-29,4%
Health	651 937	60 223	591 714	591 714	591 714	398 925	67,4%	-0	-	0,0%
Social Development	50 848	122	50 726	50 726	50 726	36 180	71,3%	-	-	0,0%
Public Works, Roads And Infrastructure	293 112	-25 700	318 812	318 812	292 156	175 908	55,2%	-	26 656	8,4%
Agriculture	59 680	11 094	70 774	70 774	70 774	27 803	39,3%	-	-	0,0%
Transport	21 205	15 700	36 905	36 905	36 905	26 636	72,2%	-	-	0,0%
Co-operative Governance and Traditional Affairs	72 150	11 484	83 634	83 634	83 634	8 190	9,8%	-	-	0,0%
Community Safety	54 549	6 743	61 292	61 292	40 759	20 832	34,0%	-	20 533	0,0%
Community Safety	760	-	760	760	760	622	81,8%	-	-	0,0%
Office of the Premier	4 111	2 336	6 447	6 447	6 447	3 558	55,2%	-	-	0,0%
Provincial Legislature	24 385	10 900	35 285	35 285	30 925	2 967	8,4%	-	4 360	12,4%
Provincial Treasury	4 189	3 455	7 644	7 644	4 292	2 372	31,0%	-	3 352	43,9%
Economic Development, Environment and Tourism	82 944	21 017	103 961	103 961	117 584	82 961	79,8%	-13 623	-	-13,1%
Total	2 101 548	175 739	2 207 997	2 207 997	2 413 666	1 647 116	74,6%	-260 570	54 901	-9,3%
								Net	-205 669	

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

Provincial expenditure on Payment for Capital Assets is at R1.6 billion or 74.6 percent of the total adjusted budget of R2.2 billion. The province is projecting to overspend by R205.7 million or 9.3 percent. The Department of Education is projecting to overspend by R246.9 million or 29.4 percent under infrastructure grant. The projects that were put on hold during the Section 100 (1) (b) intervention have now been reactivated due to legal implications however no budget is available for these projects in the current financial year. Another factor that may result in the overspending is the discrepancy between the commitment register and Table 5 which only came to light when the Financial Specialist from LPT submitted the revisions to the AFS. The Department of Economic Development, Environment and Tourism projects to overspend by R13.6 million or 13.1 percent due purchase of IT equipment.

5.2. Equitable share spending

Table 8: Equitable share spending as at 28 February 2018

	Adjusted Appropriation	Actual as at February 2018	Actual spending as % of budget	Outcome	Variance
Education	26 765 104	24 280 371	90,7%	26 658 352	106 752
Health	16 183 472	14 815 433	91,5%	16 965 802	(782 330)
Social Development	1 731 967	1 572 321	90,8%	1 731 967	-
Public Works , Roads and Infrastructure	2 254 504	1 921 747	85,2%	2 200 236	54 268
Agriculture	1 537 477	1 253 445	81,5%	1 437 477	100 000
Transport	1 645 035	1 451 185	88,2%	1 645 035	-
CoGHSTA	1 261 378	1 046 938	83,0%	1 261 378	-
Sport, Arts & Culture	274 975	230 440	83,8%	253 142	21 833
Community Safety	101 713	90 333	88,8%	101 713	-
Office of the Premier	405 060	362 264	89,4%	405 060	-
Legislature	397 370	310 282	78,1%	375 245	22 125
Treasury	432 909	373 490	86,3%	414 515	18 394
Economic Development	1 692 404	1 546 247	91,4%	1 691 396	1 008
Total	54 683 368	49 254 496	90,1%	55 141 318	(457 950)

Provincial equitable share spending is at R49.3 billion or 90.1 percent of the total adjusted budget of R54.7 billion.

The highest percentage spending departments are Health at R14.8 billion or 91.5 percent; LEDET at 1.5 billion or 91.4 percent and Social Development at R1.6 billion or 90.8 percent whereas the lowest spending departments are Legislature at R310.2 million or 78.1 percent; Agriculture at R1.3 billion or 81.5 percent and CoGHSTA at R1.0 billion or 83.0 percent.

5.3. Conditional Grants

Table 9: Conditional Grants spending per department as at 28 February 2018

	Adjusted Appropriation	Actual as at February 2018	Actual spending as % of budget	Outcome	Variance
Education	2 115 390	1 864 634	88,1%	2 372 142	(256 752)
Health	2 422 567	2 175 515	89,8%	2 422 567	-
Social Development	96 847	78 987	81,6%	96 847	-
Public Works , Roads and Infrastructure	1 173 549	961 045	81,9%	1 173 549	-
Agriculture	326 730	203 137	62,2%	326 730	-
Transport	345 610	274 272	79,4%	345 610	-
CoGHSTA	1 406 461	904 670	64,3%	1 406 461	-
Sport, Arts and Culture	191 034	155 575	81,4%	191 034	-
Community Safety	2 000	2 000	100,0%	2 000	-
Economic Development	2 567	2 567	100,0%	2 567	-
Total	8 082 755	6 622 402	81,9%	8 339 507	(256 752)

The CGs' overall expenditure is at R6.6 billion or 81.9 percent of the total adjusted budget of R8.1 billion. Spending has improved as compared to the same period last year which was at R6.2 billion or 79.3 percent.

Table 10: Limpopo Conditional Grant spending per grant as at 28 February 2018.

R thousand	Adjusted Appropriation	Provincial Actual Payments	Actual Payments as a % of main budget
Agriculture	326 730	203 137	62,2%
Comprehensive Agricultural Support Programme Grant	241 971	150 520	62,2%
Ilima/Letsamea Projects Grant	67 356	43 646	64,8%
EPWP Incentive allocation	3 731	3 048	81,7%
Land Care Programme Grant	13 672	5 923	43,3%
Sport, Arts and Culture	191 034	155 575	81,4%
Mass Sport and Recreation Programme	67 850	61 568	90,7%
EPWP Incentive allocation	2 000	1 397	69,9%
Community Library Services Grant	121 184	92 610	76,4%
Education	2 115 390	1 864 634	88,1%
HIV and Aids (Life Skills Education) Grant	35 339	16 368	46,3%
National School Nutrition Programme Grant	1 176 754	929 103	79,0%
Infrastructure Grant	844 109	883 234	104,6%
Maths, Science and Technology	44 447	30 576	68,8%
Learners with Profound Intellectual Disabilities	9 853	–	0,0%
Social sector EPWP grant	2 888	2 911	100,8%
EPWP Incentive allocation	2 000	2 442	122,1%
Health	2 422 567	2 175 515	89,8%
Comprehensive HIV and Aids Grant	1 374 468	1 311 493	95,4%
Health Professions Training and Development Grant	131 726	118 064	89,6%
EPWP Social Sector	30 113	30 098	100,0%
Malaria Control	11 802	9 421	79,8%
Hospital Revitalisation Grant	508 144	383 095	75,4%
National Tertiary Services Grant	366 314	323 344	88,3%
Co-operate Governance, Human Settlements and Traditional Affairs	1 406 461	904 670	64,3%
Integrated Housing & Human Settlements Development Grant	1 404 461	901 694	64,2%
EPWP Incentive allocation	2 000	2 976	148,8%
Public Works	1 173 549	961 045	81,9%
Infrastructure Grant	1 167 652	955 254	81,8%
EPWP incentive grant	5 897	5 791	98,2%
Economic Development	2 567	2 567	100,0%
EPWP Incentive grant	2 567	2 567	100,0%
Social Development	96 847	78 987	81,6%
Early Childhood development	41 085	33 011	80,3%
Social worker employment	46 784	37 215	79,5%
EPWPSocial sector grant	8 978	8 761	97,6%
Transport	345 610	274 272	79,4%
Public Transport Operations Grant	345 610	274 272	79,4%
Community Safety	2 000	2 000	100,0%
EPWP incentive grant	2 000	2 000	100,0%
Total	8 082 755	6 622 402	81,9%

5.3.1. Agriculture

Overall spending by the department is R203.1 million or 62.2 percent of the total budget of R326.7 million.

- **Comprehensive Agricultural Support Programme** spent 62.2 percent or R150.5 million of the total adjusted budget of R241.9 million. CASP expenditure is mostly affected by delay in implementation of infrastructure projects. Delays in bids adverts had a negative effect to the grant spending.

- **Land care** spent R5.9 million which translate to 43.4 percentage of the total budget of R13.7 million and delays in tender processes is the cause for the under spending, the main contributors being the Ga Kgatla Soil Conservation Work and University of Limpopo (Conservation Agriculture Management) and reconsideration of SLA between Mvula Trust, University of Limpopo and the Department due to audit outcomes of 2016/17 to tighten the SCM compliance with implementing agencies. Also the implementation of the main two projects under the grant impacted on the spending i.e. Dzanani Service Centre and Tshikonelo Irrigation Scheme. The two projects were estimated at R8 million.
- **Illima/Letsema** spent R43.6 million or 64.8 percent of the total budget of R67.4 million. Mechanisation budget for Fetsa Tlala private tractor operators and government tractor fleet did not move since there was not enough rain in the province and bids for vegetables tower gardens was only advertised in January 2018 and therefore could not be finalised.
- **EPWP incentive grants** spent R3.0 million or 81.7 percent of the total allocation of R3.7 million.

5.3.2. Sport, Arts and Culture

The department recorded an overall CGs' expenditure of R155.6 million or 81.4 percent of the total budget of R191.0 million.

- **Mass Sport and Recreation Programme** spent R61.6 million or 90.7 percent of the total budget of R67.9 million. Posts for mass sport participation grant were advertised and filled during the month of August 2017; the other vacant position will be filled during the remainder of the year. There are also planned projects that were implemented during the period such as Limpopo Provincial Sport Awards and Provincial Boxing.
- **Community Library Services** spent R92.6 million or 76.4 percent of the total budget of R121.2 million which reflects a low expenditure in terms of the norm. Low expenditure is on the infrastructure grant. Professional Services Providers (PSP's) have been appointed for two new libraries and have started with the designs. The appointments for the remaining two are being finalized. Contractors have been appointed for museums and progressing well. Underspent funds for new libraries have been reprioritized to implement maintenance projects. The valuation process has been completed and appointments would be made during the 1st week of March 2018.
 - **EPWP Incentive** grant spent R1.4 million or 69.9 percent of the allocated R2 million. The cause for underspending is delayed procurement of material to be used in the museums and payment of EPWP employees which are processed after the month of work performed. Payments of salaries for the EPWP projects are processed after the month of work and late procurement of projects material.

5.3.3. Education

Overall spending by the department is at R1.9 billion or 88.1 percent of the total adjusted budget of R2.1 billion.

- **HIV/AIDS Life Skills** spent R16.4 million or 46.3 percent of the total budget of R35.3 million with a commitment of R5.7 million. The grant has appointed 166 learners support agents in districts. Broadcasting HIV/AIDS related road shows. A request to procure laptops has been submitted and awarded while the position of the Deputy Education Specialist (DCES) has been filled.
- **National School Nutrition Programme** spent R929.1 million or 79.0 percent of the total adjusted budget of R1.2 billion with a commitment of R1.0 million. The grant is for provision of nutritious meals to learners attending public ordinary quintile 1-3 primary schools, or 993,589 learners, secondary schools 648 710 and special schools 7 797 for 198 school going days. Currently the grant projects to breakeven.
- **Infrastructure grant** spent R883.2 million or 104.6 percent of the total budget of R844.1million. The spending is high due to payments of accruals. The projects that were put on hold during the Section 100 (1) (b) intervention have now been reactivated due to legal implications however no budget is available for these projects in the current financial year. Another factor that may result in the overspending is the discrepancy between the commitment register and Table 5 which only came to light when the Financial Specialist from Provincial Treasury submitted the revisions to the AFS.
- **Maths Science and Technology** spent R30.6 million or 68.8 percent of the total budget of R44.4 million. Service provider for laptops has been appointed. Teachers were trained on MST subjects. Learner camps were held. Procurement processes to register learners to write Olympiads are in process. The appointed service provider to supply laptops is unable to supply. Funds have been transferred to 95.0 percent of schools which submitted assurance certificates, some schools did not submit assurance certificates to have funds transferred to them.
- **EPWP Social sector Grant** spends R2.9 million or 100.8 percent of the total allocation of R2.9 million. The grant has created 137 temporary jobs for school based monitors.
- **EPWP Incentive Grant** spent R2.4 million or 122.1 percent of its allocated budget of R2 million. 98 beneficiaries have been appointed which will improve on the spending.
- **Learners with Profound Disabilities Grant** did not incur any expenditure during the time of reporting. The department is in the process of filling the posts and the procurement of goods is underway.

5.3.4. Health

Conditional grants spending for the Department of Health are at 89.8 percent or R2.2 billion of the allocated adjusted budget of R2.4 billion and the spending is summarised as follows: -

- **HIV and AIDS** spent 95.4 percent or R1.3 billion of the total adjusted budget of R1.4 billion. High spending is due to increased patients on ART due to test and treat policy. The department will monitor the expenditure and guard against overspending. The provision made for the allocation gap in the amended business plan which is awaiting approval. Invoices are paid as and when they become due. The department has requested additional funding of R81 million from National Department of Health for ARVs.
- **Health Professions Training and Development** grant spent R118.1 million or 89.6 percent of the allocated R131.7 million which is low in terms of the projections because of the retirement by head of forensic medicine specialist and resignation by head of emergency medical services. Awaiting deliveries for Auto Refractor to the amount of R0.132m, Video gastroscopy to the amount of R0.365m, Video system center for R0.324m and other medical equipment to the value of R0.651m by service providers.
- **EPWP Social Sector** grant spent 100.0 percent or R30.1 million of the budgeted R30.1 million for this programme and tranches are being transferred as per planned.
- **Health Facilities Revitalisation grant** spent 75.4 percent or R383.1 million of the total budget of R508.1 million. Slow construction progress at Maphutha Malatjie OPD. Delayed finalization of the design and technical documentation of Mankweng, Pietersburg and Tshilidzini Laundry. Upgrade projects and delayed activation of the 10 laundry projects and Contract A6 at Letaba hospital revitalization site.
- **National Tertiary Services** grant spent R323.3 million or 88.3 percent of the total budget of R366.3 million. Delay in delivery of Injection trolleys to the value of R0.206 million, Insulator mega processing machine for R0.343 million, Esophagoscopy to the value of R0.252 million, Fluid warmers for R0.141million and other medical equipment to the value of R5.9 million by the suppliers.
- **Malaria control grant – This is a new grant allocated during the adjustment budget with budget of R11.8 million.** Stipend for the spray workers to the value of R1.4 million has already been paid. Awaiting delivery for promotional items to the value of R0.17 million and placement of orders for the remaining material is in process. An amount of R1.3 million for the malaria test has been spent and awaiting finalization of reconciliation through journal and finalization of the fumigating material order to the value of R1.5m.

5.3.5 CoGHSTA

In overall, the department spent R904.7 million or 64.3 percent of the total adjusted budget of R1.4 billion.

- **Integrated Housing and Human Settlements development grant** spent R901.7 million or 64.2 percent of the total adjusted budget of R1.4 billion allocated to the programme. The programme has spent far less than the norm and the projected spending in terms of the business plan. The underspending is due to the expiry of contracts and delay in the appointment of new contractors as well as Queen/Kingship establishment and disputes challenges. The adjustment of the grant by R150 million will only be effected during the IYM of March 2018 as the tabling of the second adjustment was done in March 2018.
- **EPWP Incentive allocation** spent R2.9 million or 148.8 percent of the total budget of R2 million.

5.3.6. Department of Works, Roads and Infrastructure

In overall, the department spent R961.0 million or 81.9 percent of the total adjusted budget of R1.2 billion.

- **Infrastructure grant** spent R955.3 million or 81.8 percent of the total adjusted budget of R1.2 billion. The 17 roads projects which were advertised during the 2016/17 financial year is at implementation stage, expenditure for the projects is expected in the fourth quarter. The department has spent less on the maintenance and repairs on heavy plant machinery because of less machinery downtime. There is also low plant utilisation due to shortage of drivers. There is also a delay in renovation of Giyani government complex due to the suspension of the project by the electrical consultant due to failure by IDT in paying its constructors.
- **EPWP Incentive** spent R5.8 million or 98.2 percent of the total budget of R5.9 million.

5.3.7. LEDET

The department spent R2.6 million or 100.0 percent of the total allocated budget of R2.6 million of its EPWP Incentive allocation.

5.3.8. Social Development recorded an expenditure of R78.9 million or 81.6 percent of the total budget of R96.8 million.

- **Early Childhood Development** – spend R33.0 million or 80.3 percent of the total budget of R41.1 million. The transfers to NPO are done in tranches on quarterly basis. The expenditure will increase in the next reporting month due to the processing of payments with regard to the

completed condition assessment to the upgraded ECD sites for maintenance programme per framework.

- **Social Worker Employment** – spent R37.2 million or 79.5 percent of the total budget of R46.8 million. The department has requested the appointment of 48 more social worker graduates order to utilise the allocated fund during the financial year.
- **EPWP Social sector Grant** – spent R8.8 million or 97.6 percent of the total budget of R8.9 million. The transfers to NPO are done in tranches on quarterly basis.

5.3.9. Transport - Public Transport Operation grant spent R274.3 million or 79.4 percent of the total allocation of R345.6 million. Payments are being made after the services have been rendered hence a reflection of under spending.

5.3.10. Community Safety

The spending is at R2.0 million or 100.0 percent of the allocated budget.

6. Provincial Own Revenue

Table11: Provincial own revenue collection per vote as at 28 February 2018

Departments (Votes)	Main appropriation	Adjusted Estimates	Projections to February 2018	Projections as % of adjusted budget	Actual to February 2018	Actual collection as % of the budget	Projected remainder of the year	Estimated total revenue	Variances Over / (Under) Collection	% Variances Over / (Under) Collection as of budget	Previous yr Budget 2016/17	Previous yr Actual to February 2017	Actual collection as % of the budget
Office of the Premier	777	550	505	91.7%	696	126.6%	51	747	192	34.9%	1 239	1 067	86.1%
Provincial Legislature	219	477	482	100.9%	546	114.5%	13	559	65	13.6%	331	169	51.1%
Education	41 614	61 408	59 797	97.4%	60 575	98.6%	2 474	63 049	778	1.3%	63 673	58 269	91.5%
Agriculture & Rural Development	10 854	12 225	9 403	76.9%	12 334	100.9%	505	12 839	2 931	24.0%	9 956	10 582	106.3%
Provincial Treasury	188 133	330 410	308 334	93.3%	320 649	97.0%	22 076	342 725	12 315	3.7%	362 528	371 778	102.6%
Economic Development, Environment & Tourism	152 240	152 240	136 667	89.8%	122 695	80.6%	14 565	137 260	-13 972	-9.2%	156 883	112 359	71.6%
Health	182 996	182 996	165 121	90.2%	157 281	85.9%	14 343	171 624	-7 840	-4.3%	174 076	145 301	83.5%
Transport	494 040	503 528	458 516	91.1%	461 838	91.7%	41 690	503 528	3 322	0.7%	465 198	427 152	91.8%
Public Works, Roads & Infrastructure	58 783	42 060	39 528	94.0%	44 432	105.6%	26 890	71 322	4 904	11.7%	193 210	184 011	95.2%
Community Safety	115	116	108	93.5%	256	221.5%	7	263	148	128.1%	160	161	100.7%
Co-operative Governance, Human Settlements & Traditional Affairs	2 792	4 846	3 249	67.1%	3 678	75.9%	283	3 962	429	8.9%	6 079	5 720	94.1%
Social Development	3 438	2 794	2 558	91.5%	2 007	71.8%	206	2 213	-551	-19.7%	18 948	10 715	56.5%
Sport, Arts & Culture	1 839	1 839	1 751	95.2%	1 608	87.4%	31	1 638	-143	-7.8%	2 787	2 062	74.0%
Total provincial receipts	1 137 839	1 295 488	1 186 019	91.6%	1 188 698	91.7%	123 133	1 311 731	2 679	0.2%	1 456 068	1 329 346	91.4%

Provincial Own Revenue target for 2017/18 financial year was R1.138 billion and adjusted to R1.295 billion during budget adjustment tabling. As at the end of February 2018, an amount of R1.2 billion or 91.7 percent was collected in line with the projection of R1.2 billion or 91.6 percent: The over collection of R2.6 million is mainly attributed to more collection of interest accumulated on positive bank balances, improved collection of motor vehicle licence debts and more proceeds on sale of capital assets than anticipated, by Provincial Treasury, Transport and Public Works

respectively. The collection is above that of the previous corresponding period of R1.3 billion or 91.4 percent due to once off surrender of surpluses by Road Agency Limpopo

6.1. The following seven (9) departments collected above their set target

6.1.1 Office of the Premier (Original target of R0.777 and adjusted to R0.550 million)

As at the end of February 2018, collection amounted to R0.696 million or 126.6 percent against projection of R0.505 million or 91.7 percent. Over collection of R0.192 million or 34.9 percent is due to sale of capital assets without a budget and improved recovery of previous year related debts.

6.1.2 Provincial Legislature (original target of R0.219 million and adjusted to R0.477 million)

As at the end of February 2018, collection amounted to R0.546 million or 114.5 percent against the projection of R0.482 million or 100.9 percent. Over collection of R0.065 million or 13.6 percent is due to recovery of previous years' expenditure more than the budgeted amount.

6.1.3 Education (Original target of R41.6 million and adjusted to R61.4 million)

The Department has collected R60.6 million or 98.6 percent compared to projection of R59.8 million or 97.4 percent. Over collection of R0.778 million or 1.3 percent is mainly influenced by the improved recovery of previous year's debts.

6.1.4 Agriculture and Rural Development (Original target of R10.8 million and adjusted to R12.2 million)

Actual collection as at 28 February 2018 is R12.3 million or 100.9 percent against projection of R9.4 million or 76.9 percent. Over collection of R2.9 million or 24.0 percent is mainly due to more collection on academic services and more proceeds on sale of capital assets than anticipated.

6.1.5 Provincial Treasury (Original target of R188.1 million and adjusted to R 330.4 million)

The Department collected R320.6 million or 97.0 percent versus projection of R308.3 million or 93.3 percent. Over collection of R12.3 million or 3.7 percent is mainly due to interests earned from favourable bank balances.

6.1.6 Transport (original target of R494.0 million and adjusted Target R503.5 million)

As at end of February 2018 the department collected R461.8 million or 91.7 percent against the projection of R458.5 million or 91.1 percent. The over collection of R3.3 million or 0.7 percent is mainly due to more collection of motor vehicle licences and sale of capital assets than projected. The Department closed the month with uncaptured receipts amounting to R0.224 million.

6.1.7 Public Works, Roads and Infrastructure (Original target of R 58.7 million and adjusted Target of R42.1 million)

The Department collected R44.4 million or 105.6 percent compared to projection of R39.5 million or 94.0 percent. The over collection of R4.9 million or 8.7 percent is primarily influenced more proceeds on sale of capital assets and recovery of previous year expenditure.

6.1.8 Community Safety (Original target of R0.115 million and adjusted to R0.116)

The Department collected R0.256 million or 221.5 percent against the projection of R0.108 million or 93.5 percent due to more recovery of previous year expenditure.

6.1.9 Co-operative Governance, Human Settlements & Traditional Affairs (Original target of R2.8 million and adjusted to R4.8 million)

The Department collected R3.7 million or 75.9 percent of the projection of R3.2 million or 67.1 percent. Over collection of R0.429 million or 8.9 percent is due to reversal of payments for contractors which include SKMM Trading, ROSPA trading, and recovery departmental debts (bursary and kilometre recovery) relating to previous financial year.

6.2. The following four (4) Departments have collected below their set projections

6.2.1. Economic Development, Environment & Tourism (Original Target of R152.2 million)

As at 28 February 2018, actual collection is R122.7 million or 80.6 percent against projection of R136.7 million or 89.8 percent. Under collection of R13.9 million or 9.2 percent is mainly on accommodation and entrance fee and hunting licences due to reduced number of visitors at resorts and decrease in the number of hunting permit applications as well as less collection on gaming taxes. Status of uncaptured receipts remains at R0.481 million as at end of February 2018.

6.2.2. Health (Original Target of R174.1 million)

Collection as at 28 February 2018 is R157.3 million or 85.9 percent compared to projection of R165.1 million or 90.2 percent. Under collection of R7.8 million or 4.3 percent is mainly contributed by less collection on patient fee debts and sale of Capital Assets. The department remain with unallocated receipts amounting to R1.4 million as at end February 2018.

6.2.3. Social Development (Adjusted Target of R2.8 million)

The Department collected R2.0 million or 71.8 percent against projection of R2.6 million or 91.5 percent. The under collection of R0.551 million or 19.7 percent is due to less collection on commission on insurance and recovery of previous year's expenditure.

6.2.4. Sports Arts & Culture (Adjusted Target of R1.8 million)

The Department collected R1.6 million or 87.4 percent compared to projection of R1.8 million or 95.2 percent. The under collection is largely attributed to under performance of Mapungubwe Arts festival due to short changing of scheduled events (poor planning).

6.3. Own revenue per Economic Classification

Table 12: Provincial own revenue collection per economic classification as at 28 February 2018.

Items (Revenue Sources)	Main appropriation	Adjusted Estimates	Projections to February 2018	Projections as % of budget	Actual to February 2018	Actual collection as % of the budget	Projected remainder of the year	Estimated total revenue	Variances Over / (Under) Collection	% Variances Over / (Under) Collection as of budget	Previous yr Budget 2016/17	Previous yr Actual to February 2017	Actual collection as % of the budget
Tax receipts	475 120	506 130	463 469	91.6%	458 938	90.7%	41 000	499 938	-4 531	-0.9%	453 877	416 768	91.8%
<i>Casino taxes</i>	69 796	69 796	62 040	88.9%	53 789	77.1%	7 757	61 546	-8 251	-11.8%	66 472	54 343	81.8%
<i>Horse racing taxes</i>	13 813	26 313	25 211	95.8%	28 105	106.8%	1 103	29 208	2 895	11.0%	18 728	23 877	127.5%
<i>Liquor licenses</i>	4 236	4 236	4 109	97.0%	3 298	77.9%	101	3 399	-811	-19.1%	4 012	3 262	81.3%
<i>Motorvehicle licenses</i>	387 275	405 785	372 110	91.7%	373 746	92.1%	32 039	405 785	1 636	0.4%	364 665	335 286	91.9%
Sales of goods and services other than capital assets	340 285	292 296	260 317	89.1%	250 213	85.6%	21 851	272 064	-10 104	-3.5%	287 524	230 427	80.1%
<i>of which: Patient fees</i>	113 466	100 841	88 886	88.1%	81 189	80.5%	7 526	88 715	-7 696	-7.6%	100 000	76 122	76.1%
Transfers received from:	-	-	-	0.0%	50	0.0%	-	50	-	0.0%	-	66 062	
Fines, penalties and forfeits	71 571	63 947	58 248	91.1%	57 574	90.0%	6 091	63 665	-674	-1.1%	68 288	80	0.1%
Interest, dividends and rent on land	190 626	335 018	309 731	92.5%	322 235	96.2%	24 791	347 026	12 504	3.7%	363 172	369 622	101.8%
Sales of capital assets	10 367	13 714	10 249	74.7%	9 726	70.9%	26 799	36 525	-523	-3.8%	30 531	12 019	39.4%
Revenue financial assets	49 870	84 382	84 005	99.6%	89 862	106.5%	2 602	92 464	5 857	6.9%	251 676	234 268	93.1%
Total departmental receipts	1 137 839	1 295 488	1 186 019	91.6%	1 188 598	91.7%	123 133	1 311 731	2 579	0.2%	1 455 068	1 329 246	91.4%

6.3.1. Tax receipts (Original target of R475.1 million and adjusted Target of R506.1 million)

An amount of R458.9 million or 90.7 percent has been collected against projection of R463.4 million or 91.6 percent. The under collection of R4.5 million or 0.9 percent is mainly on gaming levies due to decrease in public participation on gambling activities.

6.3.2. Sale of goods & services non capital assets (Original target of R340.3 million and adjusted to R292.3 million)

As at 28 February 2018 an amount of R250.2 million or 85.6 percent is collected compared to projection of R260.3 million or 89.1 percent. The under collection of R10.1 million or 3.5 percent is influenced by less collection of patient fees by Department of Health as well as under collection of accommodation and entrance fee by LEDET.

6.3.3. Fines, penalties and forfeits (Original target of R 71.6 million and adjusted to R63.9 million)

Fines, penalties and forfeits collected R57.6 million or 90.0 percent against projection of R58.2 million or 91.1 percent. The under collection of R0.674 million or 1.1 percent is on traffic fines due to lack of system that regulates the administration of traffic fines and follow up for warrant of arrests.

6.3.4. Interest, dividend and rent on land (Original target of R190.6 million and adjusted to R335.0 million)

Collection as at 28 February 2018 is R322.2 million or 96.2 percent against the projection of R309.7 million or 92.5 percent. Over collection of R12.5 million or 3.7 percent is mainly due to interests earned from favourable bank balances by the Provincial Treasury.

6.3.5. Sale of capital assets (Original target of R10.4 million and adjusted to R13.7 million)

The item collected R9.7 million or 70.9 percent compared to projection of R10.3 million or 74.7 percent. Under collection of R0.523 million or 3.8 percent is due delay in auction of sale of capital assets by Department of Health.

6.3.6. Financial transactions in assets and liabilities (Original target of R49.9 million and adjusted target to R84.4 million)

The item collected R89.9 million or 106.5 percent against projection of R84.0 million or 99.6 percent. The over collection of R5.8 million or 6.9 percent is mainly due to improved recovery of previous years' expenditure by Health, LEDET, COGHSTA and Transport.

7. Infrastructure

Table 13: Provincial Infrastructure Budget and Expenditure Comparisons over three Financial Years (2015/16, 2016/17 and 2017/18) as at 28 February.

Infrastructure Expenditure Comparison as at 31 Jan year-on-year												
Department	Budget (R'000)				Expenditure (R'000)				% Expenditure			
	2015/16	2016/17	2017/18		2015/16	2016/17	2017/18		2015/16	2016/17	2017/18	
			Main	Adjusted			Main	Adjusted			Main	Adjusted
Education	955 128	1 113 630	810 523	982 339	1 065 956	935 322	907 609	907 609	111,6%	84,0%	112,0%	92,4%
Agriculture	167 943	177 077	172 992	144 165	100 428	103 350	102 134	102 134	59,8%	58,4%	59,0%	70,8%
LEDET	68 465	40 117	59 345	61 345	62 401	55 827	52 101	52 101	91,1%	139,2%	87,8%	84,9%
Health	625 926	735 668	652 027	662 172	523 959	599 818	517 331	517 331	83,7%	81,5%	79,3%	78,1%
**Public Works, Roads & Infrastructu	1 825 353	1 930 240	1 949 853	2 149 155	20 092	1 382 224	1 889 272	1 889 272	1,1%	71,6%	96,9%	87,9%
*Transport	9 882	26 000	2 353	15 200	1 327 425	5 166	13 707	13 707	13432,8%	19,9%	582,5%	90,2%
CoGHSTA	1 593 889	1 603 212	1 319 493	1 256 461	320 216	944 861	904 669	904 669	20,1%	58,9%	68,6%	72,0%
Social Development	34 886	40 017	36 298	40 805	13 747	15 965	34 888	34 888	39,4%	39,9%	96,1%	85,5%
Sport, Arts & Culture	56 651	33 593	48 749	48 849	7 751	18 591	19 346	19 346	13,7%	55,3%	39,7%	39,6%
TOTAL	5 338 123	5 699 554	5 051 633	5 360 491	3 441 975	4 061 124	4 441 057	4 441 057	64,5%	71,3%	87,9%	82,8%

As at 28 February 2018, the Provincial Infrastructure expenditure stood at R4.4 billion. The total expenditure represents 82.8 percent of the total adjusted Provincial infrastructure budget.

The expenditure was supposed to be in the region of about R49 billion, which represents 91.0 percent of the total adjusted infrastructure budget in terms of the norm. All departments had submitted their expenditure report at the time of the compilation of the report. The province is 8.0 percent or R428.8 million below the straight line norm.

The Provincial infrastructure budget was adjusted upwards, with an increase of 6 percent or R306.9 million. If the budget had remained the same, the expenditure would be at 88.0 percent which would be 3.0 percent below the norm.

The Provincial Infrastructure budget for the current financial year is as follows:

Adjusted appropriation: R5.4 billion against the R5.7 billion for the 2016/17 financial year. The overall Provincial Infrastructure Budget during adjustment has decreased marginally by 6 percent or R339.1 million from the previous financial year. Payments this month is 11 percent or R586.2 million against the adjusted appropriation.

9. 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 28 February 2018 amounts to R55.9 billion or 89.0 percent of the total adjusted budget of R62.8 billion. Of the R55.9 billion total expenditure, R49.2 billion is on equitable share and R6.6 billion on Conditional grants.
- As at the end of February 2018, an amount of R1.2 billion or 91.7 percent was collected in line with the projection of R1.2 million or 91.6 percent.
- As at 28 February 2018, the Provincial Infrastructure expenditure stood at R4.4 billion. The total expenditure represents 83.0 percent of the total adjusted Provincial infrastructure budget.
- Revenue collection and expenditure performance is monitored monthly and quarterly through IYM and IRM analysis reports and bilateral meetings with Departments and Public Entities.

Regards,



Pratt GC CA (SA)
HOD: Provincial Treasury



Date

Title:
 Comprehensive Agricultural Support Programme Grant
 Land Care Programme Grant: Poverty Relief and Infrastructure Development
 Education Infrastructure Grant
 Learners with Physical Intellectual Disabilities Grant
 National School Nutrition Programme Grant
 Health Facility Remediation Grant
 Human Trafficking Vaccine Grant
 Human Settlements Development Grant
 Social Welfare Employment Grant
 Asset Participation and Spool Development Grant
 Provincial Disaster Grant
 Social Safety Expanding Public Works Programme Incentive Grant for Provinces
 Expanded Public Works Programme Integrated Grant for Provinces

Year: 2017/18
Period: 2018/19
Department: 2017/18
Accounting Officer: 2017/18

Item	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to date	Proportion
Previous year actual, budget and RTEP	201617	201718	201819	201920									236 038	7 448 742	236 038
Grants: Additional	1 293 976	596 655	571 759	546 021	571 424	336 045	1 064 843	572 447	294 623	558 020	272 845	236 038	7 744 770	7 448 742	236 038
Grants: Uncommenced and unallocable	1 293 976	596 655	571 759	546 021	571 424	336 045	1 064 843	572 447	294 623	558 020	272 845	236 038	7 744 770	7 448 742	236 038
Grants: National roll-overs	800 139	739 228	305 340	824 914	564 462	338 645	1 050 727	560 050	284 735	555 830	261 201	54 500	7 518 632	7 426 771	7 426 771
Grants: Amount stopped	900 139	788 228	305 340	824 914	564 462	338 645	1 050 727	560 050	284 735	555 830	261 201	54 500	7 518 632	7 426 771	7 426 771
Grants: Other	178 830	356 522	841 912	852 304	897 355	586 842	810 849	721 771	617 850	413 227	382 478	1 232 336	7 869 890	6 662 344	1 232 336
Transfers to Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Provinces	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending to Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments to Provinces from National	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to Municipalities from National	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to Public Entities from National	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from National	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Provincial	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Local	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Other	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Unallocated	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Other	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Unallocated	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Other	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Unallocated	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Other	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Unallocated	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Other	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Unallocated	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Other	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Unallocated	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Other	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Unallocated	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Other	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Unallocated	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Other	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Unallocated	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Other	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Unallocated	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038
Payments to National from Other	236 037	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038	236 038

1) The amount has been used properly, accounted for and...
 2) The amount has been used properly, accounted for and...
 ACCOUNTING OFFICER
 2018/19
 Department: 2017/18
 Grant Item: 201819
 Previous year actual, budget and RTEP: 201819 201819 201819
 Grants: Additional 201819 201819 201819
 Grants: Uncommenced and unallocable 201819 201819 201819
 Grants: National roll-overs 201819 201819 201819
 Grants: Amount stopped 201819 201819 201819
 Grants: Other 201819 201819 201819
 Total Available 201819 201819 201819

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to Date	Program Use
Total National	238,991												238,991	238,991	
Prorated Roll-over from other adjustments	14,900												14,900	14,900	
Total Available	253,891												253,891	253,891	
Payment schedule - National	47,736				59,748		53,847			47,736			209,067	209,067	
Account available - National	51,736				59,748		53,847			47,736			209,067	209,067	
Transfers from National	31,736				59,748		53,847			47,736			209,067	209,067	
Received by Department	3,711	11,842	14,479	2,332	9,323	18,047	11,307	13,164					84,451	84,451	
Total amount available	88,214	12,884	28,958	2,332	79,121	81,894	24,614	26,324					253,891	253,891	
Spending															
Transfers to Municipalities															
Transfers to Public Entities															
Spending by Municipalities															
Spending by Public Entities															
Total Available	253,891												253,891	253,891	
Prorated Roll-over from other adjustments	14,900												14,900	14,900	
Total Available	268,791												268,791	268,791	
Comments															

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to Date	Program Use
Total National	238,991												238,991	238,991	
Prorated Roll-over from other adjustments	14,900												14,900	14,900	
Total Available	253,891												253,891	253,891	
Payment schedule - National	47,736				59,748		53,847			47,736			209,067	209,067	
Account available - National	51,736				59,748		53,847			47,736			209,067	209,067	
Transfers from National	31,736				59,748		53,847			47,736			209,067	209,067	
Received by Department	3,711	11,842	14,479	2,332	9,323	18,047	11,307	13,164					84,451	84,451	
Total amount available	88,214	12,884	28,958	2,332	79,121	81,894	24,614	26,324					253,891	253,891	
Spending															
Transfers to Municipalities															
Transfers to Public Entities															
Spending by Municipalities															
Spending by Public Entities															
Total Available	253,891												253,891	253,891	
Prorated Roll-over from other adjustments	14,900												14,900	14,900	
Total Available	268,791												268,791	268,791	
Comments															

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to Date	Program Use
Total National	238,991												238,991	238,991	
Prorated Roll-over from other adjustments	14,900												14,900	14,900	
Total Available	253,891												253,891	253,891	
Payment schedule - National	47,736				59,748		53,847			47,736			209,067	209,067	
Account available - National	51,736				59,748		53,847			47,736			209,067	209,067	
Transfers from National	31,736				59,748		53,847			47,736			209,067	209,067	
Received by Department	3,711	11,842	14,479	2,332	9,323	18,047	11,307	13,164					84,451	84,451	
Total amount available	88,214	12,884	28,958	2,332	79,121	81,894	24,614	26,324					253,891	253,891	
Spending															
Transfers to Municipalities															
Transfers to Public Entities															
Spending by Municipalities															
Spending by Public Entities															
Total Available	253,891												253,891	253,891	
Prorated Roll-over from other adjustments	14,900												14,900	14,900	
Total Available	268,791												268,791	268,791	
Comments															

Department: Agriculture, Forestry and Fisheries
 Land Care Programme Grant: Forestry Relief and Information Development
 Previous year actual, budget and RTEP: 2016/17 2017/18 2018/19 2019/20
 10,429 13,672 13,672 13,700
 Comments: Additional
 Grants: Unrecoverable and uncollectible
 Grants: Virement

Category	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to Date
Grants: National roll-overs														
Grants: Amount stopped														
Grants: Other														
Total National														
Previdical Roll-overs / other adjustments														
Total Available	13 672	13 672											13 672	13 672
Payment available - National	1 367	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	13 672	13 672
Amount available - National	1 367	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	13 672	13 672
Transfers from National														
Received by Department	1 367	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	4 795	13 672	13 672
Total amount available		5	815	862	1 055	1 138	940	675	346	69	(6)	7 749	13 672	13 672
Spending of which:													5 883	5 883
Transfers to Municipalities														
Spended by Municipalities														
Transfers to Public Entities														
Spended by Public Entities														
of which:														
Spended by Public Entities														
Payment available - Premier from National	1 367												1 367	1 367
Transfers from National to Public Entities	1 367												1 367	1 367
Transfers from National to Public Entities	1 367												1 367	1 367
Transfers from National to Public Entities	1 367												1 367	1 367
Comments														

Category	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to Date
Grants: National roll-overs														
Grants: Amount stopped														
Grants: Other														
Total National														
Previdical Roll-overs / other adjustments														
Total Available	121 184	121 184											121 184	121 184
Payment available - National	46 817	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	121 184	121 184
Amount available - National	46 817	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	121 184	121 184
Transfers from National														
Received by Department	46 817	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	34 400	121 184	121 184
Total amount available		5 703	5 703	5 703	5 703	5 703	5 703	5 703	5 703	5 703	5 703	5 703	121 184	121 184
Spending of which:													9 804	9 804
Transfers to Municipalities														
Spended by Municipalities														
Transfers to Public Entities														
Spended by Public Entities														
of which:														
Spended by Public Entities														
Payment available - Premier from National	46 817												46 817	46 817
Transfers from National to Public Entities	46 817												46 817	46 817
Transfers from National to Public Entities	46 817												46 817	46 817
Transfers from National to Public Entities	46 817												46 817	46 817
Comments														

Category	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to Date
Grants: National roll-overs														
Grants: Amount stopped														
Grants: Other														
Total National														
Previdical Roll-overs / other adjustments														
Total Available	20 627	20 627											20 627	20 627
Payment available - National	20 627	20 627											20 627	20 627
Amount available - National	20 627	20 627											20 627	20 627
Transfers from National														
Received by Department	20 627	20 627											20 627	20 627
Total amount available														
Spending of which:													6 526	6 526
Transfers to Municipalities														
Spended by Municipalities														
Transfers to Public Entities														
Spended by Public Entities														
of which:														
Spended by Public Entities														
Payment available - Premier from National	20 627												20 627	20 627
Transfers from National to Public Entities	20 627												20 627	20 627
Transfers from National to Public Entities	20 627												20 627	20 627
Transfers from National to Public Entities	20 627												20 627	20 627
Comments														

Department: Education
Grant Lines: Education Infrastructure Grant
Previous year actual, budget and ITEF: 2016/17 261704 2016/18 2016/19 2017/18 2018/19
306127 308123 310323 642 628 642 628 658 628

Geometric Additional
 Geometric Unavailable and unavailability
 Geometric National Endowment
 Geometric Amount stopped
 Geometric Other
 Total Classified
 Total National
 Provincial Re-levy of other adjustments
 Total Available

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to date	Percentage
Payment schools - National	101 315	202 631	-	-	202 631	-	-	202 631	-	101 315	-	-	810 523	810 523	-
Withholding of funds - National	101 315	202 631	-	-	202 631	-	-	202 631	-	101 315	-	-	810 523	810 523	-
Amount available - National	101 315	202 631	-	-	202 631	-	-	202 631	-	101 315	-	-	810 523	810 523	-
Transfers from National	-	-	-	202 631	-	202 631	-	-	33 874	101 315	-	-	841 859	841 859	-
Received by Department	-	-	-	-	-	-	-	-	-	-	-	-	841 859	841 859	-
Total amount available	1 493	319 431	169 431	101 404	208 307	24 081	43 038	71 155	27 095	7 288	2 317	184 041	1 952 215	1 952 215	64 041
Spending of which:															
Transfers to Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
of which:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
of which:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
of which:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment Schools and Transfers from National	8 822	19 606	-	101 404	101 315	24 081	43 038	71 155	27 095	7 288	2 317	184 041	810 523	810 523	64 041
Total amount available less spending	12 646	26 096	-	101 404	101 315	24 081	43 038	71 155	27 095	7 288	2 317	184 041	810 523	810 523	64 041
Transfers from National as % of Total National	6.7%	6.6%	6.4%	6.7%	6.7%	6.3%	6.7%	6.8%	6.7%	6.7%	6.7%	6.8%	6.8%	6.8%	6.8%
Spending as % of Total available	83.3%	93.4%	93.6%	93.3%	93.3%	93.7%	93.3%	93.2%	93.3%	93.3%	93.3%	93.2%	93.2%	93.2%	93.2%

Comments

Education
 Department
 Grant name
 HY and (A) (as State Exemption) Grant
 Previous year actual, budget and MTEF
 Geometric Additional
 Geometric Unavailable and unavailability
 Geometric National Endowment
 Geometric Amount stopped
 Geometric Other
 Total Classified
 Total National
 Provincial Re-levy of other adjustments
 Total Available

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to date	Percentage
Payment schools - National	3 533	-	-	10 622	-	-	14 136	-	-	7 068	-	-	35 359	35 359	-
Withholding of funds - National	3 533	-	-	10 622	-	-	14 136	-	-	7 068	-	-	35 359	35 359	-
Amount available - National	3 533	-	-	10 622	-	-	14 136	-	-	7 068	-	-	35 359	35 359	-
Transfers from National	-	-	-	-	-	-	-	10 622	14 136	7 068	-	-	31 826	31 826	-
Received by Department	-	-	-	-	-	-	-	-	-	-	-	-	31 826	31 826	-
Total amount available	3 533	-	-	10 622	-	-	14 136	10 622	14 136	7 068	-	-	66 990	66 990	-
Spending of which:															
Transfers to Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
of which:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
of which:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
of which:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment Schools and Transfers from National	3 533	-	-	10 622	-	-	14 136	10 622	14 136	7 068	-	-	50 113	50 113	75.1%
Total amount available less spending	2 646	-	-	10 622	-	-	14 136	10 622	14 136	7 068	-	-	16 877	16 877	25.1%
Transfers from National as % of Total National	6.6%	-	-	6.7%	-	-	6.7%	6.7%	6.7%	6.7%	-	-	6.7%	6.7%	6.7%
Spending as % of Total available	77.6%	-	-	77.6%	-	-	77.6%	77.6%	77.6%	77.6%	-	-	77.6%	77.6%	77.6%

Comments

Education

Department

Grant name	2016/17	2017/18	2018/19	2019/20
Previous year actual, budget and MTEF	3,035	24,362	20,189	20,420
Grants: Additional	-	-	-	-
Grants: Uncommitted and unencumbered	-	-	-	-
Grants: Virement	-	-	-	-
Grants: National/other	-	-	-	-
Grants: Amount stopped	-	-	-	-
Grants: Other	-	-	-	-
Total Grants	-	-	-	-
Total National	8,853	-	-	-
Provisional Roll-overs / other adjustments	8,853	-	-	-
Total Available	17,706	-	-	-
Payment schedule - National	3,222	4,890	1,721	-
Withholding of funds - National	-	-	-	-
Amount available - National	3,222	4,890	1,721	-
Transfers from National	3,222	4,890	-	-
Received by Department	3,222	4,890	-	-
Total amount available	3,222	4,890	-	-
Spending	-	-	-	-
of which:	-	-	-	-
Transfers to Municipalities	-	-	-	-
of which:	-	-	-	-
Spending by Municipalities	-	-	-	-
Transfers to Public Entities	-	-	-	-
of which:	-	-	-	-
Spending by Public Entities	-	-	-	-
of which:	-	-	-	-
Transfers from National to / from National	1,721	4,890	1,721	-
Total amount available as % of Total Available	18.1%	100.0%	100.0%	100.0%
Transfers as % of Total Available	18.1%	100.0%	100.0%	100.0%
Comments				

Department	2016/17	2017/18	2018/19	2019/20
Education	34,544	42,798	45,141	47,690
Maths, Science and Technology Grant	-	-	-	-
Grants: Additional	-	-	-	-
Grants: Uncommitted and unencumbered	-	-	-	-
Grants: Virement	-	-	-	-
Grants: National/other	-	-	-	-
Grants: Amount stopped	-	-	-	-
Grants: Other	-	-	-	-
Total Grants	-	-	-	-
Total National	42,798	-	-	-
Provisional Roll-overs / other adjustments	6,804	-	-	-
Total Available	49,602	-	-	-
Payment schedule - National	1,215	29,751	7,500	-
Withholding of funds - National	-	-	-	-
Amount available - National	1,215	29,751	7,500	-
Transfers from National	1,215	29,751	7,500	-
Received by Department	1,215	29,751	7,500	-
Total amount available	1,215	29,751	7,500	-
Spending	2,841	1,479	4,000	13,397
of which:	-	-	-	-
Transfers to Municipalities	-	-	-	-
of which:	-	-	-	-
Spending by Municipalities	-	-	-	-
Transfers to Public Entities	-	-	-	-
of which:	-	-	-	-
Spending by Public Entities	-	-	-	-
of which:	-	-	-	-
Transfers from National to / from National	1,215	29,751	7,500	6,804
Total amount available as % of Total Available	2.4%	59.9%	100.0%	27.3%
Transfers as % of Total Available	2.4%	59.9%	100.0%	27.3%
Comments				

Department		Health											
Grant name		Health Family Replication Grant											
Previous year actual, budget and MTEF		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Growth: Additional		378,861	508,144	480,931	478,247								
Growth: Unmonetized and unallocated		-	-	-	-	-	-	-	-	-	-	-	-
Growth: Veterans		-	-	-	-	-	-	-	-	-	-	-	-
Growth: Veterans partners		-	-	-	-	-	-	-	-	-	-	-	-
Growth: Partners stopped		-	-	-	-	-	-	-	-	-	-	-	-
Growth: Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Growth		-	-	-	-	-	-	-	-	-	-	-	-
Preventable Roll-overs / other adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Total Available		378,861	508,144	480,931	478,247								
Payment schedule - National		125,472	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299
Withholding of funds - National		-	-	-	-	-	-	-	-	-	-	-	-
Amount available - National		125,472	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299
Transfers from National		-	-	-	-	-	-	-	-	-	-	-	-
Received by Department		125,472	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299
Total amount available		125,472	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299	164,299
Spending		2,869	63,805	31,398	23,118	37,009	13,828	59,900	46,604	23,374	35,920	125,049	125,049
Transfers to Municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Municipalities of which:		-	-	-	-	-	-	-	-	-	-	-	-
Spending by Municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities		-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities of which:		-	-	-	-	-	-	-	-	-	-	-	-
Payment schedule - Public Entities		49,467	67,468	67,468	67,468	67,468	67,468	67,468	67,468	67,468	67,468	67,468	67,468
Withholding of funds - Public Entities		-	-	-	-	-	-	-	-	-	-	-	-
Amount available - Public Entities		49,467	67,468	67,468	67,468	67,468	67,468	67,468	67,468	67,468	67,468	67,468	67,468
Transfers from National in full amount		24,794	33,734	33,734	33,734	33,734	33,734	33,734	33,734	33,734	33,734	33,734	33,734
Transfers from National in part amount		-	-	-	-	-	-	-	-	-	-	-	-
Total available in full amount		24,794	33,734	33,734	33,734	33,734	33,734	33,734	33,734	33,734	33,734	33,734	33,734
Total Available		378,861	508,144	480,931	478,247								
Comments													

Department		Health											
Grant name		Health Professions Training and Development Grant											
Previous year actual, budget and MTEF		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Growth: Additional		154,779	131,726	139,366	147,188								
Growth: Unmonetized and unallocated		-	-	-	-	-	-	-	-	-	-	-	-
Growth: Veterans		-	-	-	-	-	-	-	-	-	-	-	-
Growth: Veterans partners		-	-	-	-	-	-	-	-	-	-	-	-
Growth: Partners stopped		-	-	-	-	-	-	-	-	-	-	-	-
Growth: Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Growth		154,779	131,726	139,366	147,188								
Preventable Roll-overs / other adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Total Available		154,779	131,726	139,366	147,188								
Payment schedule - National		93,114	10,236	10,875	10,853	10,236	11,289	11,789	11,651	11,482	11,261	11,261	11,261
Withholding of funds - National		-	-	-	-	-	-	-	-	-	-	-	-
Amount available - National		93,114	10,236	10,875	10,853	10,236	11,289	11,789	11,651	11,482	11,261	11,261	11,261
Transfers from National		-	-	-	-	-	-	-	-	-	-	-	-
Received by Department		93,114	10,236	10,875	10,853	10,236	11,289	11,789	11,651	11,482	11,261	11,261	11,261
Total amount available		93,114	10,236	10,875	10,853	10,236	11,289	11,789	11,651	11,482	11,261	11,261	11,261
Spending		9,540	11,735	19,547	13,316	8,909	13,805	9,714	9,751	9,400	13,952	18,064	18,064
Transfers to Municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Municipalities of which:		-	-	-	-	-	-	-	-	-	-	-	-
Spending by Municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities		-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities of which:		-	-	-	-	-	-	-	-	-	-	-	-
Payment schedule - Public Entities		11,114	11,114	11,114	11,114	11,114	11,114	11,114	11,114	11,114	11,114	11,114	11,114
Withholding of funds - Public Entities		-	-	-	-	-	-	-	-	-	-	-	-
Amount available - Public Entities		11,114	11,114	11,114	11,114	11,114	11,114	11,114	11,114	11,114	11,114	11,114	11,114
Transfers from National in full amount		-	-	-	-	-	-	-	-	-	-	-	-
Transfers from National in part amount		-	-	-	-	-	-	-	-	-	-	-	-
Total Available		154,779	131,726	139,366	147,188								
Comments													

Provincial Roll-overs / other adjustments	2018/19												Total	Year to date	Budget			
	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)						
Total Available																		
Payment schedule - National																		
Account available - National																		
Transfers from National																		
Received by Department																		
Total amount available																		
Spending																		
Transfers to Municipalities																		
Spending by Municipalities																		
Transfers to Public Entities																		
Spending by Public Entities																		
Transfers from National to % of Total National	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfers from National as % of Total available	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comments																		

Department	2018/19												Total	Year to date	Budget			
	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)						
Total Available																		
Payment schedule - National																		
Account available - National																		
Transfers from National																		
Received by Department																		
Total amount available																		
Spending																		
Transfers to Municipalities																		
Spending by Municipalities																		
Transfers to Public Entities																		
Spending by Public Entities																		
Transfers from National to % of Total National	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfers from National as % of Total available	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comments																		

Department	2018/19												Total	Year to date	Budget			
	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)						
Total Available																		
Payment schedule - National																		
Account available - National																		
Transfers from National																		
Received by Department																		
Total amount available																		
Spending																		
Transfers to Municipalities																		
Spending by Municipalities																		
Transfers to Public Entities																		
Spending by Public Entities																		
Transfers from National to % of Total National	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfers from National as % of Total available	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comments																		

Description of activity:	2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Spending of which:																			
Transfers to Municipalities:																			
Transfers to Public Entities:																			
Transfers to Public Entities of which:																			
Spending by Public Entities																			
Payment Schedule for Transfers from National Government																			
Total amount available for spending	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Transfers from National Government	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Transfers from Provincial Government																			
Transfers from Other Government																			
Transfers from Other																			
Total Available	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Transfers to Municipalities																			
Transfers to Public Entities																			
Transfers to Other Government																			
Transfers to Other																			
Total Available	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

Table 1: Public Works - Expanded Public Works Programme Income Grant for Providers - Sport, Arts and Culture

2018/17 2017/18 2018/19 2019/20

Previous year actual, budget and RTEF

Current: Additional

Current: Unavailable and unavailable

Current: Unavailable

Current: National end-point

Current: Amount stopped

Current: Other

Total Available

Total National

Provincial Government

Other Government

Other

Total Available

Payment schedule - National

Withholding of funds - National

Amount available - National

Transfers from National

Transfers from Provincial Government

Transfers from Other Government

Transfers from Other

Total accounts available

Spending

Transfers to Municipalities

Transfers to Public Entities

Transfers to Other Government

Transfers to Other

Payment Schedule for Transfers from National

Total amount available for spending

Transfers from National

Transfers from Provincial Government

Transfers from Other Government

Transfers from Other

Total Available

Table 2: Public Works - Expanded Public Works Programme Income Grant for Providers - Safety, Security and Justice

2018/17 2017/18 2018/19 2019/20

Previous year actual, budget and RTEF

Current: Additional

Current: Unavailable and unavailable

Current: Unavailable

Current: National end-point

Current: Amount stopped

Current: Other

Total Available

Total National

Provincial Government

Other Government

Other

Total Available

Payment schedule - National

Withholding of funds - National

Amount available - National

Transfers from National

Transfers from Provincial Government

Transfers from Other Government

Transfers from Other

Total accounts available

Spending

Transfers to Municipalities

Transfers to Public Entities

Transfers to Other Government

Transfers to Other

Payment Schedule for Transfers from National

Total amount available for spending

Transfers from National

Transfers from Provincial Government

Transfers from Other Government

Transfers from Other

Total Available

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to date	Physical	
Generic Unrecoverable and unallocable																
Generic National covers																
Generic Amount stopped																
Generic Other																
Total Classified																
Total National																
Provincial Roll-overs / other adjustments																
Total Available																
Payment schedule - National																
Withholding of Funds - National																
Amount available - National																
Transfers from National																
Transfers to National																
Total amount available																
Spending of which:																
Transfers to Municipalities																
of which:																
Spending by Municipalities																
Transfers to Public Entities																
of which:																
Spending by Public Entities																
Transfers to Public Entities																
of which:																
Spending by Public Entities																
Payment schedule and transfers from National																
Transfers from National																
Transfers from National to Public Entities																
Transfers from National to Public Entities																
Transfers from National to Public Entities																
Comments																

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to date	Physical	
Generic Unrecoverable and unallocable																
Generic National covers																
Generic Amount stopped																
Generic Other																
Total Classified																
Total National																
Provincial Roll-overs / other adjustments																
Total Available																
Payment schedule - National																
Withholding of Funds - National																
Amount available - National																
Transfers from National																
Transfers to National																
Total amount available																
Spending of which:																
Transfers to Municipalities																
of which:																
Spending by Municipalities																
Transfers to Public Entities																
of which:																
Spending by Public Entities																
Payment schedule and transfers from National																
Transfers from National																
Transfers from National to Public Entities																
Transfers from National to Public Entities																
Transfers from National to Public Entities																
Comments																

Department: Public Works
 Grant name: Expanded Public Works Programme Inorganic Grant for Phobos - Economic Development, Environment And Tourism

Previous year actual, budget and RTEF	2016/17	2017/18	2018/19	2019/20	2020/21															
	3 443	2 507			Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to date	Proportion	
Province Additional																				
Province Unavailable and unallocated																				
Province Vermont																				
Province National																				
Province Support																				
Province Other																				
Total Granted		2 507																		
Provincial Roll-overs / other adjustments																				
Total Available		2 507																		
Payment schedule - National																				
Withholding of funds - National																				
Amount available - National		92							1 155					770						2 507
Transfers from National		842												770						1 412
Revised by Department																				1 412
Total amount available		934							1 155					770						2 919
Spending																				2 507
Transfers to Municipalities																				
of which:																				
Spending by Municipalities																				
Transfers to Public Entities																				
of which:																				
Province Public Entities																				
of which:																				
Total amount available less spending		642							1 155					770						642
Transfers from National as % of Total National		24.0%							44.0%					33.0%						24.0%
Transfers from National as % of Total Available		24.0%							44.0%					33.0%						24.0%
Comments																				

Previous year actual, budget and RTEF	2016/17	2017/18	2018/19	2019/20	2020/21															
	3 443	2 507			Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)	Total	Year to date	Proportion	
Province Additional																				
Province Unavailable and unallocated																				
Province Vermont																				
Province National																				
Province Support																				
Province Other																				
Total Granted		2 507																		
Provincial Roll-overs / other adjustments																				
Total Available		2 507																		
Payment schedule - National																				
Withholding of funds - National																				
Amount available - National		92							1 155					770						2 507
Transfers from National		842												770						1 412
Revised by Department																				1 412
Total amount available		934							1 155					770						2 919
Spending																				2 507
Transfers to Municipalities																				
of which:																				
Spending by Municipalities																				
Transfers to Public Entities																				
of which:																				
Province Public Entities																				
of which:																				
Total amount available less spending		642							1 155					770						642
Transfers from National as % of Total National		24.0%							44.0%					33.0%						24.0%
Transfers from National as % of Total Available		24.0%							44.0%					33.0%						24.0%
Comments																				