



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

## PROVINCIAL TREASURY

**Confidential**

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**The Director General  
National Treasury  
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### **LIMPOPO PROVINCIAL REVENUE AND EXPENDITURE REPORT AS AT 30 SEPTEMBER 2017**

#### **1. Purpose**

To submit to the National Treasury a report on Limpopo Provincial Revenue and Expenditure as at 30 September 2017.

#### **2. Background**

The Limpopo Provincial Treasury hereby submit the provincial revenue and expenditure report as at 30 September 2017 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 September 2017 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 during the third week of May 2017. Cash allocation letters for 2017/18 financial year were issued to departments 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, 22<sup>nd</sup> for Educators' salaries, two Supplementary payments (claims) and month-end for probation, contract employees and third party deductions.
- BAS runs (payments of suppliers) are scheduled twice, i.e. for the 15<sup>th</sup> and for month-end.

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

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

Table 1 below provides cash flow projections, actual expenditure and transfers to departments during September 2017.

Cash Allocations Vs Actual Expenditure Vs Actual Transfers as at 30 September 2017

Departments	Opening Bank Balances at 01-Apr-16 R' 000	Cash Allocation 30-Sep-17 R' 000	Actual Expenditure 30-Sep-17 R' 000	Transfers To Departments 30-Sep-17 R' 000	Variance Cash allocation Vs Actual Expenditure		Variance Actual Expenditure Vs Funds Transferred	
					Amount R' 000	%	Amount R' 000	%
					Education	465 626	13 864 815	13 967 213
Health	-132 549	9 648 752	9 488 321	9 682 829	160 431	1.7%	-194 508	-2.0%
Social Development	12 339	845 200	889 269	870 809	-44 069	-5.2%	18 460	2.1%
Public Works	122 003	1 616 820	1 519 186	1 505 918	97 634	6.0%	13 268	0.9%
Agriculture	105 669	923 099	753 002	750 299	170 097	18.4%	2 703	0.4%
Roads & Transport	53 440	936 221	930 394	868 655	5 827	0.6%	61 739	6.6%
CoGSTHA	98 715	1 332 143	1 054 339	1 109 899	277 804	20.9%	-55 560	-5.3%
Sport, Arts & Culture	13 398	257 593	216 505	218 480	41 088	16.0%	-1 975	-0.9%
Safety & Security and Liaison	2 936	50 695	48 778	48 795	1 917	3.8%	-17	0.0%
Office of the Premier	9 317	180 738	197 979	196 160	-17 241	-9.5%	1 819	0.9%
Provincial Legislature	30 409	198 577	180 709	181 759	17 868	9.0%	-1 050	-0.6%
Provincial Treasury	16 294	246 226	212 948	180 309	33 278	13.5%	32 639	15.3%
Economic Development, Environmental & Tourism	41 519	779 588	661 786	560 835	117 802	15.1%	100 951	15.3%
<b>Total</b>	<b>839 116</b>	<b>30 880 467</b>	<b>30 120 429</b>	<b>30 130 766</b>	<b>760 038</b>	<b>2.5%</b>	<b>-10 337</b>	<b>0.0%</b>

#### Summary Per Fund

Equitable Share	26 403 849	26 417 925	25 871 899	-14 076	-0.1%	546 026	2.1%
Conditional Grant	4 476 618	3 702 504	4 258 867	774 114	17.3%	-556 363	-15.0%
<b>Total</b>	<b>30 880 467</b>	<b>30 120 429</b>	<b>30 130 766</b>	<b>760 038</b>	<b>2.5%</b>	<b>-10 337</b>	<b>0.0%</b>

An analysis of cash projections, actual expenditure and actual funds transferred indicates departments' ability to plan, budget and spend. When comparing actual expenditure to the cash flow projections or cash allocations, departments under-spent the cash allocations by R760.038 million or 2.5 per cent. 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.

In converse, transfers to departments were R10.3 million more than actual expenditure. The reason for transferring more funds than was required is due to the closing of unfavorable opening PMG balances of department of Health at the beginning of April 2017.

## 4.2 Interest Performance

**Table 2: Interest earned as at 30 September 2017**

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							9 890
CPD (SA Reserve Bank)	35 848	30 777	27 144	23 333	29 496	27 843							174 441
Interst on investment with SBSA													-
<b>Total</b>	<b>37 667</b>	<b>32 440</b>	<b>28 587</b>	<b>24 952</b>	<b>31 047</b>	<b>29 638</b>	-	-	-	-	-	-	<b>184 331</b>

INTEREST EARNED : 2016/17 FINANCIAL YEAR

85 637

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							12 130
CPD (SA Reserve Bank)	22 943	28 559	30 582	28 387	33 179	33 417							177 067
Interst on investment with SBSA													-
<b>Total</b>	<b>28 049</b>	<b>30 680</b>	<b>32 443</b>	<b>29 795</b>	<b>34 007</b>	<b>34 223</b>	-	-	-	-	-	-	<b>189 197</b>

When compared to the same period in the previous year, interest revenue decreases from R189.197 million in 2016/17 to R184.331 million for 2017/18. Interest earned in the CPD account alone decreases from R177.067 million to R174.441 million. It is important to note that in the public sector, a favorable balance translates into inefficient and ineffective planning and service delivery, while an overdraft is only allowed in exceptional conditions.

## 5. Provincial overall expenditure as at 30 September 2017

The overall provincial expenditure is at R30.1 billion or 49.0 percent of the total budget of R61.5 billion. The highest spending departments are Provincial Legislature, Health and Office of the Premier at 52.9 percent, 52.6 percent and 50.0 percent respectively.

**Table 3: Provincial overall expenditure as at 30 September 2017**

	Main Appropriation	Adjusted Appropriation	Available funds*	Projected outcome	Actual spending as at 30 Sep 2017	Actual spending as % of Main budget	(Over)	Under	%(Over)/ under of Main budget
Education	28 783 149	—	28 783 149	28 783 149	13 957 213	48.5%	—	—	0.0%
Health	18 042 777	—	18 042 777	19 522 743	9 488 321	52.6%	-1 479 966	—	-8.2%
Social Development	1 821 036	—	1 821 036	1 821 036	889 269	48.8%	—	—	0.0%
Public Works, Roads And Infrastructure	3 135 729	—	3 135 729	3 078 332	1 519 166	48.4%	—	57 397	1.8%
Agriculture	1 855 352	—	1 855 352	1 855 352	753 002	40.6%	—	—	0.0%
Transport	1 962 386	—	1 962 386	1 976 682	930 394	47.4%	-14 296	—	-0.7%
Co-Operative Governance Human Settlements	2 581 771	—	2 581 771	2 581 771	1 054 339	40.8%	—	—	0.0%
Sport, Arts And Culture	460 288	—	460 288	460 288	216 505	47.0%	—	—	0.0%
Safety, Security And Liaison	103 713	—	103 713	103 713	48 778	47.0%	—	—	0.0%
Office Of The Premier	395 789	—	395 789	395 789	197 979	50.0%	—	—	0.0%
Provincial Legislature	341 810	—	341 810	352 937	180 709	52.9%	-41 167	—	-12.0%
Provincial Treasury	474 620	—	474 620	436 153	212 948	44.9%	—	38 468	8.1%
Economic Development, Environment And Tourism	1 500 308	—	1 500 308	1 500 308	661 786	44.1%	—	—	0.0%
<b>Total</b>	<b>61 458 728</b>	<b>—</b>	<b>61 458 728</b>	<b>62 898 313</b>	<b>30 120 429</b>	<b>49.0%</b>	<b>-1 535 449</b>	<b>95 865</b>	<b>-2.3%</b>
<i>Economic classification</i>							<b>Net</b>	<b>-1 439 585</b>	
<b>Current payments</b>	<b>51 905 120</b>	<b>—</b>	<b>51 905 120</b>	<b>53 242 686</b>	<b>25 461 787</b>	<b>49.1%</b>	<b>-1 337 476</b>	<b>—</b>	<b>-2.6%</b>
Compensation of employees	43 055 812	—	43 055 812	43 314 945	21 138 454	49.1%	-259 133	—	-0.6%
Goods and services	8 848 438	—	8 848 438	9 926 781	4 322 723	48.9%	-1 078 343	—	-12.2%
Interest and rent on land	870	—	870	870	610	70.1%	—	—	0.0%
<b>Transfers and subsidies</b>	<b>7 432 060</b>	<b>—</b>	<b>7 432 060</b>	<b>7 518 151</b>	<b>3 572 134</b>	<b>48.1%</b>	<b>-86 091</b>	<b>—</b>	<b>-1.2%</b>
<b>Payments for capital assets</b>	<b>2 101 548</b>	<b>—</b>	<b>2 101 548</b>	<b>2 117 563</b>	<b>1 036 478</b>	<b>50.7%</b>	<b>-16 015</b>	<b>—</b>	<b>-0.8%</b>
<b>Payments for financial assets</b>	<b>20 000</b>	<b>—</b>	<b>20 000</b>	<b>20 000</b>	<b>20 000</b>	<b>100.0%</b>	<b>-3</b>	<b>—</b>	<b>0.0%</b>
<b>Total</b>	<b>61 458 728</b>	<b>—</b>	<b>61 458 728</b>	<b>62 898 313</b>	<b>30 120 429</b>	<b>49.0%</b>	<b>-1 439 585</b>	<b>—</b>	<b>-2.3%</b>
<i>* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)</i>							<b>Net</b>	<b>-1 439 585</b>	

Hereunder is the synopsis of provincial expenditure as at 30 September 2017:

- **Compensation of Employees (CoE)** spent R21.1 billion or 49.1 percent with a projected overspending of R259.1 million or 0.6 percent mainly in the department of Health at R358.5 million or 2.8 percent due to outstanding pay-progression, performance bonuses and translations. Backlogs on accelerated pay progression processing planned for September could not be finalised as planned.
- **Goods and Services** spent R4.3 billion or 48.9 percent with projected over spending of R1.1 billion or 12.2 percent in the department of Health at R1.1 billion or 29.4 percent due to previous year accruals and payables, key drivers for the projected overspending is NHLS already at 84.3 percent, medical supplies at 78.1 percent and Legislature at R11.8 million or 18.6 percent due to accommodation and travelling of MPLs.

- **Transfers and subsidies** recorded an expenditure of R3.6 billion or 48.1 percent and projected to overspend by R86.1 million or 1.2 percent. The overspending is mainly due to leave gratuity payment and claim against the state in Health which is at 127.3 percent.
- **Payment for Capital Assets** spent R1.1 billion or 50.7 percent and project to overspend by R16.2 million or 0.8 percent. There is no remedial budget for Thohoyandou Intermodal facilities; a rollover has been requested for the project. CoGHSTA project to overspend by R1.1 million or 1.6 percent due to purchase of vehicles for traditional leaders.

In overall, the Province is projecting to overspend its budget by R1.4 billion or 2.3 percent under the Department of Health at R1.5 billion or 8.2 percent, Transport at R14.3 million or 0.7 percent and Legislature at R41.2 million or 12.0 percent. The department of Public Works, Roads and Infrastructure project to underspend by R57.4 million or 1.8 percent and Provincial Treasury by R38.5 million or 8.1 percent.

## 5.1. Spending per Economic Classification

### 5.1.1. Compensation of Employees

**Table 4: Compensation of Employees as at 30 September 2017**

	Main Appropriation	Adjustments	Available funds*	Projected outcome	Actual spending as at 30 Sep 2017	Actual spending as % of Main budget	(Over)	Under	%(Over)/ under of Main budget
<b>Rthousand</b>									
Education	23 334 306	—	23 334 306	23 334 306	11 482 448	49.3%	—	—	0.0%
Health	12 999 392	—	12 999 392	13 367 931	6 452 389	49.6%	-358 539	—	-2.8%
Social Development	991 315	—	991 315	991 315	493 662	49.8%	—	—	0.0%
Public Works, Roads And Infrastructure	1 087 911	—	1 087 911	1 023 900	485 672	44.6%	—	64 011	5.9%
Agriculture	1 179 065	—	1 179 065	1 158 178	538 794	45.7%	—	20 907	1.8%
Transport	921 854	—	921 854	921 854	445 597	48.3%	—	—	0.0%
Corporative Governance and Traditional Aff	981 783	—	981 783	962 395	484 185	49.3%	-612	—	-0.1%
Sport, Arts and Culture	187 419	—	187 419	187 419	93 626	50.0%	—	—	0.0%
Safety, Security And Liaison	72 056	—	72 056	72 056	35 899	49.8%	—	—	0.0%
Office of the Premier	284 098	—	284 098	284 098	136 715	48.1%	—	—	0.0%
Provincial Legislature	187 968	—	187 968	185 278	88 028	46.8%	—	2 660	1.4%
Provincial Treasury	312 869	—	312 869	300 459	139 742	44.7%	—	12 410	4.0%
Economic Development, Environment and To	515 756	—	515 756	515 756	251 697	48.8%	—	—	0.0%
<b>Total</b>	<b>43 055 812</b>	<b>—</b>	<b>43 055 812</b>	<b>43 314 945</b>	<b>21 138 454</b>	<b>49.1%</b>	<b>-359 151</b>	<b>100 018</b>	<b>-0.6%</b>
						<b>Net</b>	<b>-259 133</b>		

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

The overall provincial CoE spending is at R21.1 billion or 49.1 percent of the total budget of R43 billion. The highest spending departments are Sport, Arts and Culture at R93.6 million or 50.0 percent, Social Development at R493.7 million or 49.8 percent, Safety and Security at R35.9 million or 49.8 percent and Health at R6.4 billion or 49.6 percent.

The province is projecting to overspend by R259.1 million or 0.6 percent which is attributed by unbudgeted pay progression and performance bonuses in the Department

of Health. Public Works, Roads and Infrastructure, Legislature and Provincial Treasury are projecting to underspend by R100.0 million due to delayed filling of budgeted vacant posts and 93 terminations during the period in the department of Public Works, Roads and Infrastructure. The rest of the departments are projecting to breakeven.

### 5.1.2. Goods and Services

**Table 5: Goods and Services as at 30 September 2017**

R thousand	Main Appropriation	Adjusted Appropriation	Available funds*	Projected outcome	Actual spending as at 30 Sep 2017	Actual spending as % of Main budget	(Over)	Under	%(Over)/ under of Main budget
Education	2 552 935	–	2 552 935	2 552 935	745 245	29.2%	–	–	0.0%
Health	3 684 688	–	3 684 688	4 767 317	2 475 112	67.2%	-1 082 629	–	-29.4%
Social Development	240 140	–	240 140	240 140	122 606	51.1%	–	–	0.0%
Public Works, Roads And Infrastructure	729 594	–	729 594	729 591	246 216	33.7%	–	3	0.0%
Agriculture	400 656	–	400 656	412 117	162 270	40.5%	-11 461	–	-2.9%
Transport	252 305	–	252 305	252 305	126 781	50.2%	–	–	0.0%
Co-operative Governance and Traditional Affairs	179 134	–	179 134	177 979	86 060	48.0%	–	1 155	0.6%
Sport, Arts and Culture	206 415	–	206 415	206 415	102 668	49.7%	–	–	0.0%
Safety, Security And Liaison	30 792	–	30 792	30 792	12 375	40.2%	–	–	0.0%
Office of the Premier	105 268	–	105 268	105 268	57 136	54.3%	–	–	0.0%
Provincial Legislature	63 639	–	63 639	75 472	27 919	43.9%	-11 833	–	-18.6%
Provincial Treasury	131 234	–	131 234	106 396	48 543	37.0%	–	24 838	18.9%
Economics development, Environment and Tourism	271 638	–	271 638	270 054	109 792	40.4%	–	1 584	0.6%
<b>Total</b>	<b>8 848 438</b>	<b>–</b>	<b>8 848 438</b>	<b>9 926 781</b>	<b>4 322 723</b>	<b>48.9%</b>	<b>-1 105 923</b>	<b>27 580</b>	<b>-12.2%</b>
							<b>Net</b>	<b>-1 078 343</b>	

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

The overall spending on Goods and Services is at R4.3 billion or 48.9 percent of the total budget of R8.8 billion. The province projects to overspend by R1.1 billion or 12.2 percent.

The overspending is mainly under the Department of Health at R1.1 billion or 29.4 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. Legislature is projecting to overspend by R11.8 million or 18.6 percent, the projected overspending is on accommodation and travelling by MPLs. The following departments are projecting to underspend:-

- CoGHSTA – R1.1 million or 0.6 percent due to the delay in the development of database for service providers in respect of municipal support programme.
- Provincial Treasury – R24.8 million or 18.9 percent. Underspending is due to non-implementation of GTAC plans as per the timelines by programme managers.
- LEDET – R1.6 million or 0.6 percent. The low expenditure is due to capacity constraints in SCM.

### 5.1.3. Transfers and subsidies

**Table 6: Transfers and subsidies as at 30 September 2017**

	Main Appropriation	Adjustments	Available funds*	Projected outcome	Actual spending as at 30 Sep 2017	Actual spending as % of Main budget	(Over)	Under	%(Over)/ under of Main budget
<b>Rthousand</b>									
Education	2 114 230	—	2 114 230	2 114 230	1 106 067	52.3%	—	—	0.0%
Health	706 760	—	706 760	745 568	334 492	47.3%	-38 798	—	-5.5%
Social Development	538 733	—	538 733	538 733	254 864	47.3%	—	—	0.0%
Public Works, Roads And Infrastructure	1 025 112	—	1 025 112	1 031 726	671 588	65.5%	-6 614	—	-0.6%
Agriculture	215 931	—	215 931	220 377	40 351	18.7%	-4 446	—	-2.1%
Transport	767 022	—	767 022	771 318	340 250	44.4%	-4 296	—	-0.6%
Co operative Governance and Traditional Aff	1 348 704	—	1 348 704	1 348 092	480 141	35.6%	—	612	0.0%
Sport, Arts and Culture	11 906	—	11 906	11 906	7 560	63.4%	—	—	0.0%
Safety, Security And Liaison	106	—	106	106	9	8.6%	—	—	0.0%
Office of the Premier	2 312	—	2 312	2 312	1 608	69.6%	—	—	0.0%
Provincial Legislature	65 818	—	65 818	97 852	64 422	97.9%	-32 044	—	-48.7%
Provincial Treasury	6 328	—	6 328	7 304	3 244	51.3%	-976	—	-15.4%
Economic Development, Environment and To	629 100	—	629 100	628 629	267 528	42.5%	—	471	0.1%
<b>Total</b>	<b>7 432 060</b>	<b>—</b>	<b>7 432 060</b>	<b>7 518 151</b>	<b>3 572 134</b>	<b>48.1%</b>	<b>-87 174</b>	<b>1 083</b>	<b>-1.2%</b>
							Net	<b>-86 091</b>	

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

Province spent R3.6 billion or 48.1 percent of the total budget of R7.4 billion on Transfers and Subsidies. The highest percentage spending departments are; Provincial Legislature at R64.4 million or 97.9 percent due to transfers to political parties, Office of the Premier at R1.6 million or 69.6 percent due to payment of leave gratuities, Public Works, Roads and Infrastructure at R671.6 million or 65.5 percent and Sport, Arts and Culture at R7.5 million or 63.4 percent due to transfers to non-statutory bodies as per section 38 of the PFMA and payment of leave gratuity.

In overall, the province is projecting to overspend by R86.1 million or 1.2. percent mainly under Health by R38.8 million or 5.5 percent as a result of transfers to Non-Profit Institutions, Public Works, Roads and Infrastructure by R6.6 million or 0.6 percent due to transfers to RAL, Agriculture at R4.4 million or 2.1 percent, Transport by R4.3 million or 0.6 percent and Legislature by R32.0 million or 48.7 percent due to transfers to political parties, Treasury by R0.976 million or 15.4 percent due to payment for leave gratuities.

## 5.1.4. Payment for Capital Assets

**Table 7: Payment for Capital Assets as at 30 September 2017**

	Main Appropriation	Adjustments	Available funds*	Projected outcome	Actual spending as at 30 Sep 2017	Actual spending as % of Main budget	(Over)	Under	%(Over)/ under of Main budget
<b>R thousand</b>									
Education	781 678	-	781 678	781 678	623 433	79.8%	-	-	0.0%
Health	651 937	-	651 937	651 937	226 328	34.7%	-	-0	0.0%
Social Development	50 848	-	50 848	50 848	18 137	35.7%	-	-	0.0%
Public Works, Roads And Infrastructure	293 112	-	293 112	293 112	115 707	39.5%	-	-	0.0%
Agriculture	59 680	-	59 680	64 680	11 557	19.4%	-5 000	-	-8.4%
Transport	21 205	-	21 205	31 205	17 739	83.7%	-10 000	-	-47.2%
Co-operative Governance and Traditional Affairs	72 150	-	72 150	73 305	3 953	5.5%	-1 155	-	-1.6%
Sport, Arts and Culture	54 549	-	54 549	54 549	12 661	23.2%	-	-	0.0%
Safety, Security and Liaison	760	-	760	760	495	65.1%	-	-	0.0%
Office of the Premier	4 111	-	4 111	4 111	2 520	61.3%	-	-	0.0%
Provincial Legislature	24 385	-	24 385	24 385	340	1.4%	-	-	0.0%
Provincial Treasury	4 189	-	4 189	1 994	1 419	33.9%	-	2 195	52.4%
Economic Development, Environment and Tourism	82 944	-	82 944	84 989	32 159	38.8%	-2 055	-	-2.5%
<b>Total</b>	<b>2 101 548</b>	<b>-</b>	<b>2 101 548</b>	<b>2 117 553</b>	<b>1 086 478</b>	<b>50.7%</b>	<b>-18 210</b>	<b>2 195</b>	<b>-0.8%</b>
							<b>Net</b>	<b>-16 015</b>	

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

The overall provincial expenditure on Payment for Capital Assets is at R1.1 billion or 50.7 percent of the total budget of R2.1 billion. The province is projecting to overspend by R16.0 million or 0.8 percent. The projected overspending is under Agriculture at R5.0 million or 8.4 percent, Transport at R 10.0 million or 47.2 percent due to the implementation of Thohoyandou Intermodal facilities, CoGHSTA at R1.1 million or 1.6 percent due to the purchase of vehicles for Traditional Leaders and LEDET at R2.0 million or 2.5 percent due to the planned purchase of servers.

## 5.2. Equitable share spending

**Table 8: Equitable share spending as at 30 September 2017**

	Appropriation	Actual as at September 2017	Actual spending as % of budget	Outcome	Variance
Education	26 718 361	12 791 425	47.9%	26 718 361	-
Health	15 652 172	8 289 957	53.0%	17 132 138	(1 479 966)
Social Development	1 724 189	852 185	49.4%	1 724 189	-
Public Works, Roads and Infrastructure	1 989 445	1 001 820	50.4%	1 932 048	57 397
Agriculture	1 531 602	669 153	43.7%	1 531 602	-
Transport	1 616 776	800 959	49.5%	1 631 072	(14 296)
CoGHSTA	1 260 278	583 836	46.3%	1 260 278	-
Sport, Arts & Culture	269 254	128 958	47.9%	269 254	-
Safety & Security	101 713	48 778	48.0%	101 713	-
Office of the Premier	395 789	197 979	50.0%	395 789	-
Legislature	341 810	180 709	52.9%	382 997	(41 187)
Treasury	474 620	212 948	44.9%	436 153	38 468
Economic Development	1 497 741	659 219	44.0%	1 497 741	-
<b>Total</b>	<b>53 573 750</b>	<b>26 417 925</b>	<b>49.3%</b>	<b>55 013 335</b>	<b>(1 439 585)</b>



Provincial equitable share spending is at R26.4 billion or 49.3 percent of the total budget of R53.6 billion.

The highest percentage spending departments are Health at R8.3 billion or 53.0 percent, Legislature at R180.7 million or 52.9 percent and Public Works, Roads and Infrastructure at R1.0 billion or 50.4 percent, whereas the lowest spending departments are; Agriculture at R669.1million or 43.7 percent, Treasury at R212.9 million or 44.9 percent and LEDET R569.2 million or 44.0 percent.

### 5.3. Conditional Grants

**Table 9: Conditional Grants spending per department as at 30 September 2017**

	Appropriation	Actual as at September 2017	Actual spending as %of budget	Outcome	Variance
Education	2 064 788	1 175 788	56.9%	2 064 788	-
Health	2 390 605	1 198 364	50.1%	2 390 605	-
Social Development	96 847	37 084	38.3%	96 847	-
Public Works , Roads and Infrastructure	1 146 284	517 366	45.1%	1 146 284	-
Agriculture	323 750	83 849	25.9%	323 750	-
Transport	345 610	129 435	37.5%	345 610	-
CoGHSTA	1 321 493	470 504	35.6%	1 321 493	-
Sport, Arts and Culture	191 034	87 547	45.8%	191 034	-
Safety , Security and Liason	2 000	-	0.0%	2 000	-
Economic Development	2 567	2 567	100.0%	2 567	-
<b>Total</b>	<b>7 884 978</b>	<b>3 702 504</b>	<b>47.0%</b>	<b>7 884 978</b>	<b>-</b>

The CGs' overall expenditure is at R3.7 billion or 47.0 percent of the total budget of R7.9 billion. Spending has improved as compared to the same period last year which was at R3.3 billion or 46.3 percent.

**Table 10: Limpopo Conditional Grant spending per grant as at 30 September 2017**

R thousand	Main Appropriation	Provincial Actual Payments	Actual Payments as a % of main budget
<b>Agriculture</b>	<b>323 750</b>	<b>83 849</b>	<b>25.9%</b>
Comprehensive Agricultural Support Programme Grant	238 991	53 873	22.5%
Disaster (Casp Infrastructure)	5 000	—	0.0%
Ilima/Letsamea Projects Grant	67 366	23 619	35.1%
EPWP Incentive allocation	3 731	2 472	66.3%
Land Care Programme Grant	13 672	3 885	28.4%
<b>Sport, Arts and Culture</b>	<b>191 034</b>	<b>87 547</b>	<b>45.8%</b>
Mass Sport and Recreation Programme	67 850	32 486	47.9%
EPWP Incentive allocation	2 000	765	38.3%
Community Library Services Grant	121 184	54 296	44.8%
<b>Education</b>	<b>2 064 788</b>	<b>1 175 788</b>	<b>56.9%</b>
HIV and Aids (Life Skills Education) Grant	35 339	6 559	18.6%
National School Nutrition Programme Grant	1 161 369	465 627	40.1%
Infrastructure Grant	810 523	692 699	85.5%
Maths, Science and Technology	42 756	8 365	19.5%
Learners with Profound Intellectual Disabilities	9 863	—	0.0%
Social sector EPWP grant	2 888	1 225	42.4%
EPWP Incentive allocation	2 000	1 313	65.7%
<b>Health</b>	<b>2 390 605</b>	<b>1 198 364</b>	<b>50.1%</b>
Comprehensive HIV and Aids Grant	1 354 308	706 702	52.2%
Health Professions Training and Development Grant	131 726	67 012	50.9%
EPWP Social Sector	30 113	15 503	51.5%
Hospital Revitalisation Grant	508 144	210 219	41.4%
National Tertiary Services Grant	366 314	198 928	54.3%
<b>Co-operate Governance, Human Settlements and Traditional Affairs</b>	<b>1 321 493</b>	<b>470 504</b>	<b>35.6%</b>
Integrated Housing & Human Settlements Development Grant	1 238 104	468 955	37.9%
Disaster : Flood Damage	81 389	—	0.0%
EPWP Incentive allocation	2 000	1 519	76.0%
<b>Public Works</b>	<b>1 146 284</b>	<b>517 366</b>	<b>45.1%</b>
Infrastructure Grant	1 140 387	513 544	45.0%
EPWP incentive grant	5 897	3 822	64.8%
<b>Economic Development</b>	<b>2 567</b>	<b>2 567</b>	<b>100.0%</b>
EPWP Incentive grant	2 567	2 567	100.0%
<b>Social Development</b>	<b>96 847</b>	<b>37 084</b>	<b>38.3%</b>
Early Childhood development	41 085	16 992	41.4%
Social worker employment	46 784	16 477	35.2%
EPWPSocial sector grant	8 978	3 615	40.3%
<b>Transport</b>	<b>345 610</b>	<b>129 435</b>	<b>37.5%</b>
Public Transport Operations Grant	345 610	129 435	37.5%
<b>Safety, Security and Liaison</b>	<b>2 000</b>	<b>—</b>	<b>0.0%</b>
EPWP incentive grant	2 000	—	0.0%
<b>Total</b>	<b>7 884 978</b>	<b>3 702 504</b>	<b>47.0%</b>

### 5.3.1. Agriculture

Overall spending by the department is R83.8 million or 20.3 percent of the total budget of R323.8 million.

- **Comprehensive Agricultural Support Programme** spent 22.5 percent or R53.9 million of the total budget of R238.9 million. Most of the grant infrastructure are still at evaluation and adjudication stage and delayed appointment of mentors and advertisement of bids to appoint service providers for training farmers and conducting objective skill audit.
- **Land care** spent R3.9 million which translate to 28.4 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 and University of Limpopo conservation agriculture management. The service level agreement has been signed for Ga Kgatla and waiting for the issuing of orders while the contract for the University of Limpopo is at bid adjudication.
- **ILLIMA/LETSEMA** spent R23.6 million or 35.1 percent of the total budget of R67.4 million and the under spending as compared to projection in terms of the approved Business plan relates to delayed deliveries by service providers (delayed payments), and re-advertisement of bids for Letsema biological assets procurements.
- **EPWP incentive grants** R2.5 million or 66.3 percent of the total allocation of R3.7 million.

### 5.3.2. Sport, Arts and Culture.

The department recorded an overall CGs' expenditure of R87.5 million or 45.8 percent of the total budget of R191.0 million.

- **Mass Sport and Recreation Programme** spent R32.5 million or 47.9 percent of the total budget of R67.8 million which is less than the projected expenditure as per the Business plan. 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 cause of the year.
- **Community Library Services** spent R54.3 million or 44.8 percent of the total budget of R121.2 million which reflects a low expenditure in terms of the norm. The Implementing Agent (IDT) struggled to implement the infrastructure programme on time and delay in replacement of principal agent for Maphalle, Zamani and Mahlabetheng libraries and appointment of service providers for the supply of office furniture for the new libraries.

- **EPWP Incentive grant** spent R0.765 million or 38.3 percent of the allocated R2 million. 50 reprioritized positions were filled during August 2017.

### 5.3.3. Education

Overall spending by the department is at R1.2 billion or 56.9 percent of the total budget of R2.1 billion.

- **HIV/AIDS Life skills** spent R6.6 million or 18.6 percent of the total budget of R35.3 million which is less than the projected spending in terms of the Business plan. Appointed 180 learners support agents in 5 districts. Broadcasting HIV/AIDS related road shows. A request to procure laptops has been submitted.
- **National School Nutrition Programme** spent R465.6 million or 40.1 percent of the total budget of R1.1 billion. The expenditure as reported is very low and not in line with the projected cash flow per the Business plan. September invoices are not yet fully paid due to delay caused by the new system.
- **Infrastructure grant** spent R692.7 million or 85.5 percent of the total budget of R810.5 million. The spending is high due to payments of accruals. A rollover has been requested and LPT
- is trying to source additional funds from DBE.
- **Maths Science and Technology** spent R8.4 million or 19.5 percent of the total budget of R42.8 million. Specifications for laptops submitted for the advertisement of the tender. Circulars on the activities of the grant were sent to districts. Requisitions for camps were submitted to SCM.
- **EPWP Social sector Grant** spent R1.2 million or 42.4 percent of the total allocation of R2.9 million. The grant has created 137 temporary jobs for school based monitors.
- **EPWP Incentive Grant** spent R1.3 million or 65.7 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.

#### 5.3.4. Health

Conditional grants spending for the department of Health are at 50.1 percent or R1.2 billion of the allocated budget of R2.4 billion and the spending is summarised as follows:-

- **HIV and AIDS** spent 52.2 percent or R706.7 million of the total budget of R1.4 billion. Invoices received are being processed. Invoices are paid as and when they become due.
- **EPWP Social Sector** grant spent 51.5 percent or R15.5 million of the budgeted R30.1 million for this programme and tranches are being transferred as per planned.
- **National Tertiary Services** grant spent R198.9 million or 54.3 percent of the total budget of R366.3 million. The high expenditure is due to payment of tertiary medicine to the value of R0.161 million, payment of blood products to the value of R8.7million, x-ray consumables to the amount of R0.951m and Implantable sets to the value of R3.9million. Payment of invoices for medical equipment maintained by the service providers to the value of R1.6 million.
- **Health Professions Training and Development** grant spent R67.0 million or 50.9 percent of the allocated R131. 7 million which is low in terms of the projections and caused by the delay in the delivery of medical equipment. Payment of blood product to the value of R0.148 million, surgical implantable sets for R1.1million, surgical/medical supplies for R1.2 million and surgical consumables to the value of R0.804 million.
- **Health Facilities Revitalisation** grant spent 41.4 percent or R210.2 million of the total budget of R508.1 million. This emanated from the delay by Implementing Agent to submit actual expenditure on R34 million incurred in the reporting month and the delay in delivery of HT ordered goods and services by suppliers.

#### 5.3.5 CoGHSTA

In overall, the department spent R470.5 million or 35.6 percent of the total budget of R1.3 billion.

- **Integrated Housing and Human Settlements development** grant spent R468.9 million or 37.9 percent of the total R1.2 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 expiry of some contracts and under performance by some contractors and delay in the appointment of new contractors.

- **EPWP Incentive allocation** spent R1.5 million or 76.0 percent of the total budget of R2 million.

### 5.3.6 LEDET

The department spent R2.6 million or 100.0 percent of the total allocated budget of R 2.6 million of its EPWP Incentive allocation.

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

In overall, the department spent R517.4 million or 45.1 percent of the total budget of R1.1 billion.

- **Infrastructure grant** spent R513.5 million or 45.0 percent of the total budget of R1.1 billion. The 17 roads projects which were advertised during the 2016/17 financial year is at adjudication stage, expenditure for the projects is expected in the third quarter. There is also low plant utilisation due to shortage of drivers/operators. There is also delay by the end user in relocation of staff for the commencement of the refurbishment of Giyani Government complex. The department has spent less on the maintenance and repairs on heavy plant machinery because of less machinery downtime.
- **EPWP Incentive** spent R3.8 million or 64.8 percent of the total budget of R5. 8 million.

### 5.3.8. Safety, Security and Liaison

There is recorded zero spending as at 30 September 2017. The department is still in talks with the SAPS regarding the police stations which the volunteers will be doing work at. Some volunteers have been appointed in September 2017.

**5.3.9. Social Development** recorded an expenditure of R37.1 million or 38.3 percent of the total budget of R96.8 million.

- **Early Childhood Development** – spend R16.9 million or 41.4 percent of the total budget of R41.1 million. The transfers to NPO are done in tranches on quarterly basis. The expenditure will increase once the appointment of ECD personnel is concluded and maintenance is undertaken.
- **Social Worker Employment** – spent R16.5 million or 35.2 percent of the total budget of R46.8 million. The department has requested the appointment of 35 social workers and 20 supervisors from National Department of Social Development.

- **EPWP Social sector Grant** – spent R3.6 million or 40.3 percent of the total budget of R8.9 million. The transfers to NPO are done in tranches on quarterly basis. The second trench will be transferred soon.

**5.3.10. Transport - Public Transport Operation grant** spent R129.4 million or 37.5 percent of the allocation on account. Payments are being made after the services has been rendered hence a reflection of under spending.

## 6. Provincial Own Revenue

**Table 11. Revenue collection per vote as at 30 September 2017**

REVENUE COLLECTION AS AT 30 SEPTEMBER 2017												
Departments (Votes)	Main appropriation	Projections to September 2017	Projections as % of budget	Actual to September 2017	Actual collection as % of the budget	Projected remainder of the year	Estimated total revenue	Variations Over / (Under) Collection	% Variations Over / (Under) Collection as of budget	Previous yr Budget 2016/17	Previous yr Actual to September 2016	Actual collection as % of the budget
Office of the Premier	777	388	49.9%	281	36.1%	393	674	-107	-13.8%	755	876	116.1%
Provincial Legislature	219	102	46.7%	423	193.6%	92	515	321	146.9%	207	114	55.1%
Education	41 614	20 189	48.5%	36 747	88.3%	21 424	58 171	16 558	39.8%	43 395	43 969	101.3%
Agriculture & Rural Development	10 854	3 623	33.4%	3 709	34.2%	7 232	10 941	86	0.8%	8 074	4 722	58.5%
Provincial Treasury	188 133	90 577	48.1%	179 047	95.2%	97 556	276 603	88 470	47.0%	180 129	192 147	106.7%
Economic Development, Environment & Tourism	152 240	76 220	50.1%	73 030	48.0%	79 210	152 240	-3 190	-2.1%	143 324	58 486	40.8%
Health	182 996	80 862	44.2%	85 116	46.5%	97 880	182 996	4 254	2.3%	174 076	63 643	36.6%
Transport	494 040	221 469	44.8%	249 888	50.6%	244 152	494 040	28 419	5.8%	449 064	235 596	52.5%
Public Works, Roads & Infrastructure	58 783	29 156	49.6%	22 098	37.6%	29 626	51 724	-7 058	-12.0%	56 699	172 071	303.5%
Safety, Security & Liaison	115	58	50.9%	47	41.0%	57	104	-11	-9.9%	104	109	104.9%
Co-operative Governance, Human Settlements & Traditional Affairs	2 792	1 079	38.6%	2 216	79.4%	1 091	3 307	1 138	40.8%	2 800	4 411	157.5%
Social Development	3 438	1 722	50.1%	1 167	33.9%	1 716	2 883	-555	-16.1%	3 273	1 337	40.9%
Sport, Arts & Culture	1 839	341	18.6%	514	28.0%	1 325	1 839	173	9.4%	1 204	1 332	110.7%
<b>Total provincial receipts</b>	<b>1 137 839</b>	<b>525 786</b>	<b>46.2%</b>	<b>654 282</b>	<b>57.5%</b>	<b>581 754</b>	<b>1 236 036</b>	<b>128 496</b>	<b>11.3%</b>	<b>1 063 104</b>	<b>778 813</b>	<b>73.3%</b>

Provincial Own Revenue target for 2017/18 financial year is R1.137.8 billion. As at the end of September 2017, an amount of R654.3 million or 57.5 percent was collected above the projection of R525.8 million or 46.2 percent. The over collection of R128.5 million is mainly attributed to positive yield on interest earned on bank balances, more collection on motor vehicle licences, the recovery of previous year's expenditure and surrender of accumulated surplus by Provincial Treasury, Transport, Health, Education and LGB (Limpopo Gambling Board) respectively. The collection is below that of the previous corresponding period of R778.8 million or 73.3 percent which was influenced by surrender of surpluses by Road Agency Limpopo.

## **6.1. The following Nine (8) departments collected above their set target**

### **Provincial Legislature (Original Target of R0.219 million)**

As at the end of September 2017, collection amounted to R0.423 million or 193.6 percent against the projection of R0.102 million or 46.7 percent. Over collection of R0.321 million or 146.9 percent is due to recovery of previous years' expenditure more than the budgeted amount.

### **Education (Original Target of R41.6 million)**

The Department has collected R36.7 million or 88.3 percent compared to projection of R20.1 million or 48.5 percent. Over collection of R16.5 million or 39.8 percent is mainly due to recovery of previous year's debts.

### **Agriculture and Rural Development (Original Target of R10.9 million)**

Actual collection as at 30 September 2017 is R3.7 million or 34.2 percent against projection of R3.6 million or 33.4 percent. Over collection of R0.086 million or 0.8 percent is mainly due to more sale of cattle grazing as a result of persistent drought and more collection on tuition fee by students.

### **Provincial Treasury (Original Target of R 182.9million)**

The Department collected R179.0 million or 95.2 percent versus projection of R90.5 million or 48.1 percent. Over collection of R88.4 million or 47.0 percent is mainly due to interests earned from favourable bank balances.

### **Health (Original Target of R174.1 million)**

Collection as at 30 September 2017 is R85.1 million or 46.5 percent compared to projection of R80.8 million or 44.2 percent. Over collection of R4.2 million or 2.3 percent is mainly contributed by recovery on previous year's expenditure related debts. The department remain with unallocated receipts amounting to R3.0 million as at end September 2017.

### **Transport (Original Target R494.0 million)**

As at end of September 2017 the department collected R249.8 million or 50.6 percent against the projection of R221.4 million or 44.8 percent. Over collection of R28.4 million or 5.8 percent is mainly on motor vehicle licenses due to the implementation of strategy for withholding face value forms and improved collection of abnormal load licenses. The department's uncaptured receipts improved from R3.1 million to R1.0 million as at end of September 2017.



**Co-operative Governance, Human Settlements & Traditional Affairs (Original Target of R2.8 million)**

The Department collected R2.2 million or 79.4 percent of the projection of R1.0 million or 38.6 percent. Over collection of R1.1 million or 40.8 percent is due reversal of payments contractors which include Somandla Trading CC, Bakoto Construction and Project and Catch22 relating to previous financial year.

**Sports Arts & Culture (Original Target of R1.8 million)**

The Department collected R0.514 million or 28.0 percent compared to projection of R0.341 million or 18.6 percent. The over collection is as a result of recovery on interdepartmental claims from the department of Agriculture relating to secondment of officials in the previous financial years.

**6.2. The following four (5) Departments have collected below their set projections**

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

As at 30 September 2017, actual collection is R73.0 million or 48.0 percent against projection of R76.2 million or 50.1 percent. Under collection of R3.1 million or 2.1 percent is mainly on accommodation and entrance fee emanating from renovations that are taking place at resorts as well as resorts that are closed due to dilapidated state.

**Office of the Premier (Original Target of R0.777 million)**

As at the end of September 2017, collection amounted to R0.281 million or 36.1 percent against projection of R0.388 million or 49.9 percent. Under collection of R0.107 million or 13.8 percent is due to planned sale of assets which did not take place as the office has less items to auction and less recovery of debts than anticipated.

**Public Works, Roads and Infrastructure (Original Target of R58.8 million)**

The Department collected R22.0 million or 37.6 percent compared to projection of R29.1 million or 49.6 percent. The under collection of R7.0 million or 12.0 percent is primarily influenced by poor collection on property rentals because of lack of Rental Management Policy and under collection of billboards advertisement by RAL.

### Safety, Security & Liaison (Original Target of R0.115 million)

The Department collected R0.047 million or 41.0 percent against the projection of R0.058 million or 50.9 percent. Under collection of R0.011 million or 9.9 percent is mainly on commission on insurance due to usage of debit order services by officials and less recovery of previous years' expenditure than anticipated.

### Social Development (Original Target of R3.4 million)

The Department collected R1.1 million or 33.9 percent against projection of R1.7 million or 50.1 percent. The under collection of R0.555 million or 16.1 percent is due to less recovery of previous year's expenditure.

### 6.3. Own revenue per economic classification

The table below reflects provincial own revenue collection per economic classification as at 30 September 2017.

**Table 12: Own Revenue per Economic Classification**

Summary of Provincial Own Receipt by Economic Classification

Items (Revenue Sources)	Main appropriation	Projections to September 2017	Projections as % of budget	Actual to September 2017	Actual collection as % of the budget	Projected remainder of the year	Estimated total revenue	Variance Over / (Under) Collection	% Variance Over / (Under) Collection as of budget	Previous yr Budget 2016/17	Previous yr Actual to September 2016	Actual collection as % of the budget
Tax receipts	475 120	212 427	44.7%	245 841	51.7%	244 693	490 534	33 414	7.0%	427 193	223 444	52.3%
<i>Casino taxes</i>	69 796	30 969	44.4%	28 776	41.2%	38 827	67 603	-2 193	-3.1%	66 472	24 471	36.8%
<i>Horse racing taxes</i>	13 813	6 767	49.0%	13 896	100.6%	7 046	20 942	7 129	51.6%	13 031	11 141	85.5%
<i>Liquor licenses</i>	4 236	417	9.8%	282	6.6%	3 819	4 101	-135	-3.2%	4 012	332	8.3%
<i>Motorvehicle licenses</i>	387 275	174 274	45.0%	202 887	52.4%	195 001	397 888	28 813	7.4%	343 678	187 500	54.6%
Sales of goods and services other than capital assets	357 236	172 839	48.4%	132 022	37.0%	196 927	328 949	-40 817	-11.4%	336 433	113 707	33.8%
of which: <i>Patient fees</i>	113 466	49 258	43.4%	42 628	37.6%	53 595	96 223	-6 630	-5.8%	100 000	33 671	33.7%
Transfers received from:	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	71 571	33 275	46.5%	31 522	44.0%	28 834	60 356	-1 753	-2.4%	55 549	34 454	62.0%
Interest, dividends and rent on land	190 626	93 082	48.8%	180 371	94.6%	97 526	277 897	87 289	45.8%	182 328	196 266	107.6%
Sales of capital assets	10 367	1 330	12.8%	98	0.9%	9 037	9 135	-1 232	-11.9%	15 166	2 907	19.2%
Revenue financial assets	32 920	12 833	39.0%	64 429	195.7%	4 736	69 166	51 597	156.7%	46 435	208 035	448.0%
<b>Total departmental receipts</b>	<b>1 137 839</b>	<b>525 786</b>	<b>46.2%</b>	<b>654 282</b>	<b>57.5%</b>	<b>581 754</b>	<b>1 236 036</b>	<b>128 496</b>	<b>11.3%</b>	<b>1 063 104</b>	<b>778 813</b>	<b>73.3%</b>

### Tax receipts (Original Target of R475.1 million)

An amount of R245.8 million or 51.7 percent has been collected against projection of R212.4 million or 44.7 percent. The over collection of R33.4 million or 7.0 percent is due to more collection on motor vehicle licenses and horse racing licenses by Transport and LEDET respectively.

**Sale of goods & services non capital assets (Original Target of R357.2 million)**

As at 30 September 2017 an amount of R132.0 million or 37.0 percent is collected compared to projection of R172.8 million or 48.4 percent. The under collection of R40.8 million or 11.4 percent is influenced by less collection on rental dwellings, sale of tender documents (advertisements) by Public Works, less collection of patient fees by Department of Health as well as under collection of accommodation and entrance fee by LEDET.

**Fines, penalties and forfeits (Original Target of R71.5 million)**

Fines, penalties and forfeits collected R31.5 million or 44.0 percent against projection of R33.2 million or 46.5 percent. The under collection of R1.7 million or 2.4 percent is due to less collection on penalties on motor vehicle licenses than anticipated by the Department of Transport.

**Interest, dividend and rent on land (Original Target of R190.6 million)**

Collection as at 30 September 2017 is R180.3 million or 94.6 percent against the projection of R93.0 million or 48.8 percent. Over collection of R87.2 million or 45.8 percent is mainly due to interests earned from favourable bank balances by the Provincial Treasury.

**Sale of capital assets (Original Target of R10.4 million)**

The item collected R0.098 million or 0.9 percent compared to projection of R1.3 million or 12.8 percent. Under collection of R 1.2 million is due to planned sale of assets which did not take place by Department of Health and Office of the Premier.

**Financial transactions in assets and liabilities (Original Target of R32.9 million)**

The item collected R64.4 million or 195.7 percent against projection of R12.8 million or 39.0 percent. The over collection of R51.5 million or 156.7 percent is mainly due to improved recovery of previous years' expenditure by Health, Education and LEDET.

## 7. Provincial Infrastructure Performance

### 7.1. Infrastructure Expenditure performances as 30 September 2017

The table below shows the Provincial Infrastructure Budget and Expenditure Comparisons over three Financial Years (2015/16, 2016/17 and 2017/18) as at 30 September.

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

Department	Infrastructure Expenditure Comparison as at 31 September year-on-year								
	Budget (R000)			Expenditure (R000)			%Expenditure		
	2015/16	2016/17	2017/18	2015/16	2016/17	2017/18	2015/16	2016/17	2017/18
Education	805 128	910 610	810 523	516 344	259 000	631 261	64.1%	28.4%	77.9%
Agriculture	185 940	172 643	172 992	47 573	50 249	34 697	25.6%	29.1%	20.1%
LEDET	62 749	49 314	59 345	25 279	455	13 619	40.3%	0.9%	22.9%
Health	324 626	735 668	652 027	386 562	268 799	297 826	119.1%	36.5%	45.7%
Public Works, Roads & In	2 171 423	1 597 303	1 949 853	585 251	858 089	990 503	27.0%	53.7%	50.8%
Transport	89 304	26 000	2 353	2 046	372	10 000	2.3%	1.4%	425.0%
CoGHSTA	1 285 877	1 210 370	1 319 493	458 676	640 548	470 506	35.7%	52.9%	35.7%
Social Development	63 866	32 076	36 298	9 497	14 174	4 934	14.9%	44.2%	13.6%
Sport, Arts & Culture	43 000	35 593	48 749	10 047	9 019	11 948	23.4%	25.3%	24.5%
<b>TOTAL</b>	<b>5 031 913</b>	<b>4 769 577</b>	<b>5 051 633</b>	<b>2 041 275</b>	<b>2 100 705</b>	<b>2 465 294</b>	<b>40.6%</b>	<b>44.0%</b>	<b>48.8%</b>


As at 30 September 2017, the Provincial Infrastructure expenditure amounts to R2.5 billion. The total expenditure represents 48.8 percent of the total Provincial infrastructure budget of R5.1 billion. The expenditure was supposed to be in the region of about R2.5 billion, which represents 50.0 percent of the total infrastructure budget in terms of the norm. The province is 2.0 percent or R60.5 million below the straight line norm. The Provincial Infrastructure budget for the current financial year amounts to R5.1 billion compared to R4.8 billion of the 2016/17 financial year.

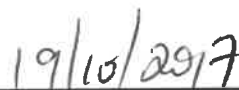
## 8. Conclusion

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

- The overall provincial spending as at 30 September 2017 amounts to R30.1 billion or 49.0 percent of the total budget of R61.4 billion. Of the R30.1 billion total expenditure, R26.4 billion is on equitable share and R3.7 billion on Conditional grant.
- As at the end of September 2017, an amount of R654.3 million or 57.5 percent was collected above the revenue projections of R525.8 million or 46.2 percent. The collection is below that of the previous corresponding period of R778.8 million or 73.3 percent due to once off surrender of surpluses by Road Agency Limpopo.
- The Provincial Infrastructure expenditure amounts to R2.5 billion or 48.8 percent. The province is 2.0 percent or R60.5 million below the straight line norm.
- 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**















Total National 238 891

Provincial roll-overs / other adjustments 238 891

Total Available

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (P)	Nov (P)	Dec (P)	Jan (P)	Feb (P)	Mar (P)	Total	Year to date	Provision
Payment schedule - National	47 786				59 748		83 647			47 786			238 957	107 566	131 445
Withholding of funds - National															
Amount available - National	47 786				59 748		83 647			47 786			238 957	107 566	131 445
Transfers from National	51 798				59 748								111 546	111 546	
Received by Department															
Total amount available	51 798				59 748								111 546	111 546	
Spending	3 711	11 242	11 906	14 478	2 862	9 523	35 948	20 365	23 078	25 279	49 503	30 463	338 891	53 873	185 718
of which:															
Transfers to Municipalities															
Transfers to Public Entities															
Spending by Public Entities															
Payment Schedule for Transfer from National	(4 000)						69 647						127 445	11 883	121 445
Total amount available less Spending	48 097	17 842	11 999	(14 478)	57 886	9 523	47 699	(9 359)	(23 078)	(25 279)	(49 503)	(30 463)	67 603	67 603	118 100
Transfers from National as % of Total National	21.7%	0.0%	0.0%	0.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	46.7%	46.7%	0.0%
Spending as % of Total available	6.6%	6.0%	6.0%	6.1%	4.9%	4.1%	11.1%	12.2%	8.7%	9.8%	14.8%	12.7%	14.2%	22.5%	17.9%

Comments

Department Agriculture, Forestry and Fisheries

Grant name Ilima/Artemisa Projects Grant

Previous year actual, budget and MTEF

2018/19 2017/18 2016/20

63 675 71 263 75 254

Gezette: Additional

Gezette: Unforeseeable and unaccountable

Gezette: Virement

Gezette: National roll-overs

Gezette: Amount stopped

Gezette: Other

Total Expended

67 265

Provincial roll-overs / other adjustments

67 265

Total Available

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (P)	Nov (P)	Dec (P)	Jan (P)	Feb (P)	Mar (P)	Total	Year to date	Provision
Payment schedule - National	6 726				10 103		37 046			13 471			67 356	16 639	59 517
Withholding of funds - National															
Amount available - National	6 726				10 103		37 046			13 471			67 356	16 639	59 517
Transfers from National	6 726				10 103								10 639	16 639	
Received by Department															
Total amount available	6 726				10 103								10 639	16 639	
Spending	349	1 623	4 823	5 759	4 585	6 498	6 501	6 678	8 884	6 644	7 667	8 753	67 556	23 919	43 717
of which:															
Transfers to Municipalities															
Transfers to Public Entities															
Spending by Public Entities															
Payment Schedule for Transfer from National	6 377	17 622	14 623	6 759	5 519	6 498	6 949	6 678	8 884	6 644	7 667	8 753	68 127	19 819	(13 727)
Total amount available less Spending	10 379	8 477	5 176	4 344	5 518	3 548	3 545	3 322	4 596	6 827	5 804	4 617	10 712	(7 180)	23 800
Transfers from National as % 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%	15.1%	23.0%	0.0%
Spending as % of Total available	5.2%	7.4%	7.2%	6.5%	4.6%	4.0%	8.2%	10.2%	12.2%	8.5%	11.4%	12.1%	10.0%	35.1%	24.0%

Comments

Department Agriculture, Forestry and Fisheries

Grant name Land Care Programme Grant: Poverty Relief and Infrastructure Development

Previous year actual, budget and MTEF

2018/19 2017/18 2016/20

10 429 13 972 12 873

Gezette: Additional

Gezette: Unforeseeable and unaccountable

Gezette: Virement

Total Expended

13 700

Provincial roll-overs / other adjustments

13 700

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	Projection
Guarantee National roll-overs															
Guarantee Amount stopped															
Guarantee Other															
Total Guaranteed															
Total National															
Provincial roll-overs / other adjustments															
Total Available	1,367	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	13,672	6,152	7,520
Payment schedule - National															
Withholding of funds - National															
Amount available - National	1,367	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	13,672	6,152	7,520
Transfers from National															
Received by Department															
Total amount available	1,367	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	13,672	6,152	7,520
Spending															
of which:															
Transfers to Municipalities															
Transfers to Public Entities															
Spending by Municipalities															
Spending by Public Entities															
Spending by Public Entities															
Payment Schedule and Transfer from National															
Total amount available for Spending	1,367	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	4,785	13,672	6,152	7,520
Transfers from National															
Transfers from National for Public Entities															
Transfers from National for Public Entities															
Transfers from National for 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	Projection
Guarantee National roll-overs															
Guarantee Amount stopped															
Guarantee Other															
Total Guaranteed															
Total National															
Provincial roll-overs / other adjustments															
Total Available	4,817	121,184	127,805	201,020	134,719		23,924			16,025			121,184	81,225	39,859
Payment schedule - National															
Withholding of funds - National															
Amount available - National	4,817	121,184	127,805	201,020	134,719		23,924			16,025			121,184	81,225	39,859
Transfers from National															
Received by Department															
Total amount available	4,817	121,184	127,805	201,020	134,719		23,924			16,025			121,184	81,225	39,859
Spending															
of which:															
Transfers to Municipalities															
Transfers to Public Entities															
Spending by Municipalities															
Spending by Public Entities															
Payment Schedule and Transfer from National															
Total amount available for Spending	4,817	121,184	127,805	201,020	134,719		23,924			16,025			121,184	81,225	39,859
Transfers from National															
Transfers from National for Public Entities															
Transfers from National for Public Entities															
Comments															

	2016/17	2017/18	2018/19	2019/20
Department				
Grant name				
Previous year actual, budget and MTEF	858,072	810,323	545,525	800,025

Gazette: Additional  
 Gazette: Unrecoverable and unencodable  
 Gazette: Virement  
 Gazette: National roll-overs  
 Gazette: National stoppage  
 Gazette: Other  
 Total National  
 Provincial Roll-overs / other adjustments  
 Total Available

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (P)	Nov (P)	Dec (P)	Jan (P)	Feb (P)	Mar (P)	Total	Year to date	Provision
Payment schedule - National	101 315	202 631	-	-	202 631	-	-	202 631	-	101 315	-	-	810 523	506 577	303 946
Withholding of funds - National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount available - National	101 315	202 631	-	-	202 631	-	-	202 631	-	101 315	-	-	810 523	506 577	303 946
Transfers from National	-	-	-	-	-	202 631	-	-	-	-	-	-	506 577	506 577	-
Received by Department	101 315	202 631	-	202 631	-	-	-	-	-	-	-	-	506 577	506 577	-
Total amount available	1 463	57 973	158 431	101 464	286 397	34 061	38 973	31 704	18 101	10 379	10 327	10 330	694 877	506 577	117 294
Spending of which:															
Transfers to Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from National as % of Total National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending as % of Total available	0.7%	12.1%	15.7%	12.3%	11.9%	4.2%	4.4%	3.9%	2.6%	1.2%	1.2%	1.2%	59.0%	62.9%	14.2%

Approved for Public Entities

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (P)	Nov (P)	Dec (P)	Jan (P)	Feb (P)	Mar (P)	Total	Year to date	Provision
Payment schedule - National	66 666	133 331	-	-	133 331	-	-	133 331	-	66 666	-	-	666 666	400 000	266 666
Withholding of funds - National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount available - National	66 666	133 331	-	-	133 331	-	-	133 331	-	66 666	-	-	666 666	400 000	266 666
Transfers from National	-	-	-	-	-	133 331	-	-	-	-	-	-	400 000	400 000	-
Received by Department	66 666	133 331	-	133 331	-	-	-	-	-	-	-	-	400 000	400 000	-
Total amount available	1 463	57 973	158 431	101 464	286 397	34 061	38 973	31 704	18 101	10 379	10 327	10 330	694 877	506 577	117 294
Spending of which:															
Transfers to Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from National as % of Total National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending as % of Total available	0.7%	12.1%	15.7%	12.3%	11.9%	4.2%	4.4%	3.9%	2.6%	1.2%	1.2%	1.2%	59.0%	62.9%	14.2%

Department: Education

Grant name: Education

Previous year actual, budget and RTEF

Gazette: Additional  
 Gazette: Unrecoverable and unencodable  
 Gazette: Virement  
 Gazette: National roll-overs  
 Gazette: National stoppage  
 Gazette: Other  
 Total National  
 Provincial Roll-overs / other adjustments  
 Total Available

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (P)	Nov (P)	Dec (P)	Jan (P)	Feb (P)	Mar (P)	Total	Year to date	Provision
Payment schedule - National	3 533	-	-	10 602	-	-	14 136	-	-	7 068	-	-	35 339	14 135	21 204
Withholding of funds - National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount available - National	3 533	-	-	10 602	-	-	14 136	-	-	7 068	-	-	35 339	14 135	21 204
Transfers from National	-	-	-	-	-	10 602	-	-	-	-	-	-	14 135	14 135	-
Received by Department	3 533	-	-	10 602	-	-	-	-	-	-	-	-	14 135	14 135	-
Total amount available	3 533	688	510	927	1 897	1 941	11 742	4 256	5 162	3 278	2 225	2 139	6 559	6 559	20 770
Spending of which:															
Transfers to Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from National as % of Total National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending as % of Total available	1.7%	1.1%	1.9%	2.0%	1.7%	1.1%	33.2%	12.9%	11.9%	8.1%	6.2%	6.2%	101.0%	100.0%	61.6%

Approved for Public Entities

	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (P)	Nov (P)	Dec (P)	Jan (P)	Feb (P)	Mar (P)	Total	Year to date	Provision
Payment schedule - National	2 053	688	-	927	-	-	14 136	-	-	7 068	-	-	21 204	7 067	14 137
Withholding of funds - National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount available - National	2 053	688	-	927	-	-	14 136	-	-	7 068	-	-	21 204	7 067	14 137
Transfers from National	-	-	-	-	-	10 602	-	-	-	-	-	-	14 135	14 135	-
Received by Department	2 053	688	-	927	-	-	-	-	-	-	-	-	14 135	14 135	-
Total amount available	1 463	57 973	158 431	101 464	286 397	34 061	38 973	31 704	18 101	10 379	10 327	10 330	694 877	506 577	117 294
Spending of which:															
Transfers to Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending by Public Entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from National as % of Total National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spending as % of Total available	1.7%	1.1%	1.9%	2.0%	1.7%	1.1%	33.2%	12.9%	11.9%	8.1%	6.2%	6.2%	101.0%	100.0%	61.6%

Department: Education

Grant name: Learners with Profound Intellectual Disabilities: Grant

Previous year actual, budget and MTEF: 2018/17 2017/18 2018/19 2019/20

Gazette: Additional: 9 853 24 595 20 240  
 Gazette: Unforeseeable and unallocable  
 Gazette: Virement  
 Gazette: National roll-overs  
 Gazette: Amount stopped  
 Gazette: Other  
 Total Gazetted 8 853  
 Provincial Roll-overs/ other adjustments  
 Total Available 8 853

	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	Projection
Payment schedule - National	3 222				4 880					1 731			9 853	8 122	1 731
Withholding of funds - National															
Amount available - National		3 222			4 880					1 731			9 853	8 122	1 731
Transfers from National		3 222		3 222	4 880								8 122	8 122	
Received by Department				3 222	4 880								8 122	8 122	
Total amount available				3 222	4 880								8 122	8 122	
Spending						853							8 975		9 828
of which:															
Transfers to Municipalities															
of Agency															
Spending by Municipalities															
Transfers to Public Entities															
of Public Entities															
Spending by Public Entities															
Payment Schedule for Transfer from National	0.0%	0.0%	0.0%	0.0%	4.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	0.0%	0.0%
Total amount available as % of Total National	0.0%	0.0%	0.0%	0.0%	49.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	82.4%	82.4%	0.0%
Spending 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%	100.0%	100.0%	100.0%

Comments: Payment Schedule for Transfer from National

Grant name: Education: Maths, Science and Technology: Grant

Previous year actual, budget and MTEF: 2018/17 2017/18 2018/19 2019/20

Gazette: Additional: 34 544 42 798 45 141 47 880  
 Gazette: Unforeseeable and unallocable  
 Gazette: Virement  
 Gazette: National roll-overs  
 Gazette: Amount stopped  
 Gazette: Other  
 Total Gazetted 42 798  
 Provincial Roll-overs/ other adjustments  
 Total Available 42 798

	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	Projection
Payment schedule - National	1 216				28 751			7 540			5 288		42 798	29 867	12 931
Withholding of funds - National															
Amount available - National		1 216			28 751			7 540			5 288		42 798	29 867	12 931
Transfers from National		1 216			28 751			7 540					37 767	37 767	
Received by Department					28 751			7 540					36 291	36 291	
Total amount available					28 751			7 540					36 291	36 291	
Spending			1 177	740		1 420	18 671	6 525	4 989	1 825	1 215	1 206	42 798	29 867	12 931
of which:															
Transfers to Municipalities															
of Agency															
Spending by Municipalities															
Transfers to Public Entities															
of Public Entities															
Spending by Public Entities															
Payment Schedule for Transfer from National	0.0%	0.0%	0.0%	0.0%	67.2%	0.0%	43.0%	15.2%	11.7%	4.1%	2.8%	2.8%	90.1%	70.0%	0.0%
Total amount available as % of Total National	0.0%	0.0%	0.0%	0.0%	67.2%	0.0%	43.0%	15.2%	11.7%	4.1%	2.8%	2.8%	100.0%	70.0%	0.0%
Spending as % of Total available	0.0%	0.0%	2.8%	1.7%	0.0%	0.0%	43.0%	15.2%	11.7%	4.1%	2.8%	2.8%	100.0%	100.0%	100.0%

Comments: Payment Schedule for Transfer from National

Department	Education												Projection				
Grant name	National School Nutrition Programme Grant												Projection				
Previous year actual, budget and MTEF	2016/17	2017/18	2018/19	2019/20	2016/17	2017/18	2018/19	2019/20	2016/17	2017/18	2018/19	2019/20	2016/17	2017/18	2018/19	2019/20	
Gazette: Additional																	
Gazette: Unforeseeable and unavoidable																	
Gazette: Virement																	
Gazette: National rollovers																	
Gazette: Amount stopped																	
Gazette: Other																	
Total Gazetted																	
Total National	1 161 398	1 161 398	1 233 386	1 233 783													
Provincial rollovers / other adjustments																	
Total Available	1 161 398	1 161 398	1 233 386	1 233 783													
Payment schedule - National	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973
Withholding of funds - National																	
Amount available - National	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973
Transfers from National																	
Received by Department	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973
Total amount available	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973
Spending of which:	2 364	21 426	132 841	153 325	58 741	80 886	128 168	147 304	59 920	84 644	138 303	128 483	358 444	358 444	358 444	463 627	635 762
Transfers to Municipalities																	
of which:																	
Spending by Municipalities																	
Transfers to Public Entities																	
of which:																	
Spending by Public Entities																	
Payment Schedule for Transfers from National																	
Total amount available for Spending	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973	287 973
Transfers from National as % of Total National	24.6%	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%
Spending as % of total available	0.2%	1.8%	11.6%	11.9%	4.9%	11.0%	11.0%	12.7%	2.9%	8.2%	11.7%	11.7%	102.3%	102.3%	102.3%	102.3%	102.3%

Department	Health												Projection				
Grant name	Comprehensive HIV and Aids Grant												Projection				
Previous year actual, budget and MTEF	2016/17	2017/18	2018/19	2019/20	2016/17	2017/18	2018/19	2019/20	2016/17	2017/18	2018/19	2019/20	2016/17	2017/18	2018/19	2019/20	
Gazette: Additional																	
Gazette: Unforeseeable and unavoidable																	
Gazette: Virement																	
Gazette: National rollovers																	
Gazette: Amount stopped																	
Gazette: Other																	
Total Gazetted																	
Total National	1 384 398	1 384 398	1 540 988	1 778 883													
Provincial rollovers / other adjustments																	
Total Available	1 384 398	1 384 398	1 540 988	1 778 883													
Payment schedule - National	178 004	30 203	117 275	105 174	151 749	88 418	105 173	81 613	155 151	110 159	82 783	83 412	725 220	725 220	725 220	725 220	618 488
Withholding of funds - National																	
Amount available - National	178 004	30 203	117 275	105 174	151 749	88 418	105 173	81 613	155 151	110 159	82 783	83 412	725 220	725 220	725 220	725 220	618 488
Transfers from National																	
Received by Department	178 004	30 203	117 275	105 174	151 749	88 418	105 173	81 613	155 151	110 159	82 783	83 412	725 220	725 220	725 220	725 220	618 488
Total amount available	178 004	30 203	117 275	105 174	151 749	88 418	105 173	81 613	155 151	110 159	82 783	83 412	725 220	725 220	725 220	725 220	618 488
Spending of which:	58 387	188 281	188 177	88 572	148 537	118 128	102 168	118 738	143 870	119 236	84 236	80 495	80 495	80 495	80 495	80 495	677 896
Transfers to Municipalities																	
of which:																	
Spending by Municipalities																	
Transfers to Public Entities																	
of which:																	
Spending by Public Entities																	
Payment Schedule for Transfers from National																	
Total amount available for Spending	141 017	88 079	117 275	105 174	151 749	88 418	105 173	81 613	155 151	110 159	82 783	83 412	725 220	725 220	725 220	725 220	618 488
Transfers from National as % of Total National	32.1%	6.3%	11.6%	8.1%	11.4%	6.8%	7.9%	6.0%	9.8%	8.0%	6.0%	6.0%	51.8%	51.8%	51.8%	51.8%	47.8%
Spending as % of total available	2.7%	13.6%	16.1%	8.3%	9.8%	13.3%	7.8%	8.8%	9.3%	10.0%	6.2%	9.6%	100.0%	100.0%	100.0%	100.0%	47.8%







**Spending by Public Entities**

Payment Schedule for Transfers from National  
Total amount available for spending  
Transfers from National as % of total National  
Spending as % of total available

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	Position
	8777	7140	14569	16509	16509	17179	27672	29383	30748	30748	30748	29886	71886	118774	188487
	7.8%	6.1%	15.0%	16.0%	16.0%	16.6%	27.7%	29.3%	29.3%	29.3%	29.3%	28.8%	291.0%	69.7%	41.1%

**Human Settlements**

Human Settlements Development Grant

2016/17 2017/18 2018/19 2019/20

1 518 244 1 319 483 1 400 888 1 478 194

Previous year actual, budget and MTEF

Gazette: Additional

Gazette: Unforecastable and unallocable

Gazette: Payment

Gazette: National roll-overs

Gazette: Amount stopped

Gazette: Other

Total National

1 319 483

Provincial Roll-overs / other adjustments

Total Available

1 319 483

Payment schedule - National

Withholding of funds - National

Amount available - National

Transfers from National

Received by Department

Total amount available

Spending

of which:

Transfers to Municipalities

Spending by Municipalities

Transfers to Public Entities

Spending by Public Entities

Payment Schedule for Transfers from National

Total amount available for spending

Transfers from National as % of total National

Spending as % of total available

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	Position
	87 881	91 854	133 009	58 634	118 765	166 598	125 124	182 717	36 884	29 855	114 655	138 467	1 319 483	697 781	627 732
	6.6%	7.0%	10.6%	4.5%	9.0%	12.6%	9.3%	13.9%	2.8%	2.3%	8.7%	10.2%	100.0%	69.7%	41.1%

**Social Development**

Early Childhood Development Grant

2016/17 2017/18 2018/19 2019/20

41 065 42 414 65 801

Previous year actual, budget and MTEF

Gazette: Additional

Gazette: Unforecastable and unallocable

Gazette: Payment

Gazette: National roll-overs

Gazette: Amount stopped

Gazette: Other

Total National

41 065

Provincial Roll-overs / other adjustments

Total Available

41 065

Payment schedule - National

Withholding of funds - National

Amount available - National

Transfers from National

Received by Department

Total amount available

Spending

of which:

Transfers to Municipalities

Spending by Municipalities

Transfers to Public Entities

Spending by Public Entities

Payment Schedule for Transfers from National

Total amount available for spending

Transfers from National as % of total National

Spending as % of total available

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	Position
	41 065	42 414	65 801	10 247	17 223	17 055	10 246	10 246	10 246	10 246	10 246	10 246	41 065	20 563	20 492
	100.0%	100.0%	100.0%	25.0%	42.0%	41.5%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	100.0%	50.1%	49.9%

of which Spending by Municipalities Transfers to Public Entities	2018/19												Total	Year to date	Projection?	
	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)				
92,948	(12,349)	95,347	(17,229)	78,118	19,840	10,348	(7,011)	13,344	(1,211)	12,133	12,133	13,344	13,344	46,784	23,392	-
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%	100.0%	100.0%	100.0%
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%	100.0%	100.0%	100.0%
Comments																

Department Grant name	2018/19												Total	Year to date	Projection?				
	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)							
Social Development Social Worker Employment Grant	2018/17	2017/18	2018/19	2018/20													46,784	23,392	23,392
Previous year actual, budget and MTBF	46,784	50,831	54,715													46,784	23,392	23,392	
Gazette: Additional																			
Gazette: Unforeseeable and unavoidable																			
Gazette: Virement																			
Gazette: National rol-overs																			
Gazette: Amount stopped																			
Gazette: Other																			
Total Gazetted																			
Total National																			
Provincial Roll-overs / other adjustments																			
Total Available																			
Payment schedule - National																			
Withholding of funds - National																			
Amount available - National																			
Transfers from National																			
Received by Department																			
Total amount available																			
Spending																			
of which:																			
Transfers to Municipalities																			
Transfers to Public Entities																			
Spending by Municipalities																			
Transfers to Public Entities																			
of which:																			
Payment Schedule (as Transfers from National)																			
Total amount available less Spending																			
Transfers from National - % of Total National																			
Spending as % of Total Available																			
Comments																			

Department Grant name	2018/19												Total	Year to date	Projection?				
	Apr (A)	May (A)	Jun (A)	Jul (A)	Aug (A)	Sep (A)	Oct (A)	Nov (A)	Dec (A)	Jan (A)	Feb (A)	Mar (A)							
Social Development Substance Abuse Treatment Grant	2018/17	2017/18	2018/19	2018/20													46,784	23,392	23,392
Previous year actual, budget and MTBF	46,784	50,831	54,715													46,784	23,392	23,392	
Gazette: Additional																			
Gazette: Unforeseeable and unavoidable																			
Gazette: Virement																			
Gazette: National rol-overs																			
Gazette: Amount stopped																			
Gazette: Other																			
Total Gazetted																			
Total National																			
Provincial Roll-overs / other adjustments																			
Total Available																			
Payment schedule - National																			
Withholding of funds - National																			
Amount available - National																			
Transfers from National																			
Received by Department																			
Total amount available																			
Spending																			
of which:																			
Transfers to Municipalities																			
Transfers to Public Entities																			
Spending by Municipalities																			
Transfers to Public Entities																			
of which:																			
Payment Schedule (as Transfers from National)																			
Total amount available less Spending																			
Transfers from National - % of Total National																			
Spending as % of Total Available																			
Comments																			





Provincial Roll-overs / 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	Proportion
Payments schedule - National															
Withholding of funds - National															
Transfers from National															
Received by Department															
Total amount available															
Spending															
of which:															
Transfers to Municipalities															
of which:															
Spending by Municipalities															
Transfers to Public Entities															
of which:															
Spending by Public Entities															
Payments Schedule less Transfers from National															
Total amount available less Spending	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 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%
Spending as % of Total available															

Comments

Notes

Department	2016/17	2017/18	2018/19	2018/20
Public Works				
Expanded Public Works Programme Integrated Grant for Provinces				
Grant name	17 699	20 195		
Previous year actual, budget and MTEF				
Geometric Additional				
Geometric Unforeseeable and unavoidable				
Geometric Viennet				
Geometric National roll-overs				
Geometric Amount stopped				
Geometric Other				
Total Guaranteed				
Total National	20 195			
Provincial Roll-overs / other adjustments				
Total Available	20 195			
Payments schedule - National	3 075	1 975		
Withholding of funds - National				
Transfers from National	3 075	1 975		
Received by Department				
Total amount available	3 075	1 975		
Spending	1 313	785	2 472	1 510
of which:				
Transfers to Municipalities				
of which:				
Spending by Municipalities				
Transfers to Public Entities				
of which:				
Spending by Public Entities				
Payments Schedule less Transfers from National				
Total amount available less Spending	17 120	2 190		
Transfers from National as % of Total National	8.0%	13.7%	12.2%	7.5%
Spending as % of Total available	4.3%	3.9%	12.5%	7.5%

Comments

Notes

Department	2018/17	2017/18	2018/19	2018/20
Public Works				
Social Sector Expanded Public Works Programme Incentive Grant for Provinces				
Grant name	36 435	41 979		
Previous year actual, budget and MTEF				
Geometric Additional				
Geometric Unforeseeable and unavoidable				
Geometric Viennet				
Geometric National roll-overs				











Department Grant Name	Public Works Social Sector Expanded Public Works Programme Income Grant for Provinces - Public Works, Roads And Infrastructure																			
	2018/17	2017/18	2018/19	2019/20	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	Provision	
Previous year actual, budget and RTEF																				
Gazette: Additional																				
Gazette: Unforeseeable and unavoidable																				
Gazette: Virement																				
Gazette: National roll-overs																				
Gazette: Amount stopped																				
Gazette: Other																				
Total National																				
Provincial Roll-overs / other adjustments																				
Total Available																				
Payment schedule - National																				
Withholding of funds - National																				
Amount available - National																				
Transfers from National																				
Allocated by Department																				
Total amount available																				
Spending of which:																				
Transfers to Municipalities																				
Spending by Municipalities																				
Transfers to Public Entities																				
Spending by Public Entities																				
Payment Schedule less Transfers from National																				
Total amount available less Spending																				
Transfers from National as % of Total National																				
Spending as % of Total available																				
Comments																				

Department Grant Name	Public Works Expanded Public Works Programme Integrated Grant for Provinces - Agriculture																			
	2018/17	2017/18	2018/19	2019/20	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	Provision	
Previous year actual, budget and RTEF																				
Gazette: Additional																				
Gazette: Unforeseeable and unavoidable																				
Gazette: Virement																				
Gazette: National roll-overs																				
Gazette: Amount stopped																				
Gazette: Other																				
Total National																				
Provincial Roll-overs / other adjustments																				
Total Available																				
Payment schedule - National																				
Withholding of funds - National																				
Amount available - National																				
Transfers from National																				
Allocated by Department																				
Total amount available																				
Spending of which:																				
Transfers to Municipalities																				
Spending by Municipalities																				
Transfers to Public Entities																				
Spending by Public Entities																				
Payment Schedule less Transfers from National																				
Total amount available less Spending																				
Transfers from National as % of Total National																				
Spending as % of Total available																				
Comments																				

Comments

History

Department: Public Works  
Grant name: Social Sector Expanded Public Works Programme Income Grant for Provinces - Agriculture

Previous year actual, budget and RTEF

Gazette: Additional  
Gazette: Unforeseeable and unavoidable  
Gazette: Virement  
Gazette: National roll-overs  
Gazette: Amount stopped  
Gazette: Other

Total National

Provincial Roll-overs / other adjustments

Total Available

Payment schedule - National

Withholding of funds - National

Amount available - National

Transfers from National

Received by Department

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 - Provincial

Total amount available less Spending

Transfers from National as % of Total Received

Spending as % of Total available

Comments

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

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Comments

History

Department: Public Works  
Grant name: Expanded Public Works Programme Integrated Grant for Provinces - Transport

Previous year actual, budget and RTEF

Gazette: Additional  
Gazette: Unforeseeable and unavoidable  
Gazette: Virement  
Gazette: National roll-overs  
Gazette: Amount stopped  
Gazette: Other

Total National

Provincial Roll-overs / other adjustments

Total Available

Payment schedule - National

Withholding of funds - National

Amount available - National

Transfers from National

Received by Department

Total amount available

Spending

of which:

Transfers to Municipalities

of which:

Spending by Municipalities

Transfers to Public Entities

of which:

Spending by Public Entities

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

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	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	Projected
Spending of which:															
Transfers to Municipalities of which:	56	106	138	187	122	159	214	274	238	233	138	138	2,000	765	1,235
Spending by Municipalities Transfers to Public Entities of which:															
Payment Schedule for Transfers from National		6009				6009									
Total amount available for Spending	(13)	294	(738)	(487)	(220)	747	(214)	(224)	(234)	(222)	(138)	(138)	(1,962)	643	(1,319)
Transfers from National as % of Total National	0.0%	24.0%	0.0%	0.0%	0.0%	48.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.0%	20.0%	0.0%
Spending as % of Total available	2.9%	6.2%	8.0%	8.4%	6.7%	8.0%	12.7%	13.3%	11.9%	11.7%	8.8%	8.8%	100.0%	28.1%	17.1%

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	Projected
Department															
Grant name															
Public Works Social Sector Expanded Public Works Programme Incentive Grant for Provinces - Sport, Arts And Culture															
Previous year actual, budget and MTEF															
Gazette: Additional															
Gazette: Unforecastable and Unavoidable															
Gazette: Virement															
Gazette: National roll-overs															
Gazette: Amount stopped															
Gazette: Other															
Total Granted															
Total National															
Provincial Roll-overs / other adjustments															
Total Available															
Payment Schedule for Transfers from National															
Total amount available for Spending															
Transfers from National as % of Total National															
Spending as % of Total available															

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	Projected
Department															
Grant name															
Public Works Expanded Public Works Programme Integrated Grant for Provinces - Safety, Security And Liaison															
Previous year actual, budget and MTEF															
Gazette: Additional															
Gazette: Unforecastable and Unavoidable															
Gazette: Virement															
Gazette: National roll-overs															
Gazette: Amount stopped															
Gazette: Other															
Total Granted															
Total National															
Provincial Roll-overs / other adjustments															
Total Available															
Payment Schedule for Transfers from National															
Total amount available for Spending															
Transfers from National as % of Total National															
Spending as % of Total available															

Comments









Gazette: Unforeseeable and unavoidable  
 Gazette: Virement  
 Gazette: National rollovers  
 Gazette: Amount stopped  
 Gazette: Other  
 Total Gazetted  
 Total National  
 Total Provincial rollovers / 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	Progress (%)
Payment schedule - National															
Withholding of funds - National															
Amount available - National															
Transfers from National															
Received by Department															
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 less Transfers from National															
Total amount available less Spending															
Transfers from National as % 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%
Spending 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%

Comments

Notes

Department: Public Works  
 Grant name: Social Sector Expanded Public Works Programme Incentive Grant for Provinces - Provincial Treasury

Previous year actual, budget and MTEF  
 Gazette: Additional  
 Gazette: Unforeseeable and unavoidable  
 Gazette: Virement  
 Gazette: National rollovers  
 Gazette: Amount stopped  
 Gazette: Other  
 Total Gazetted  
 Total National  
 Total Provincial rollovers / 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	Progress (%)
Payment schedule - National															
Withholding of funds - National															
Amount available - National															
Transfers from National															
Received by Department															
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 less Transfers from National															
Total amount available less Spending															
Transfers from National as % 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%
Spending 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%

Comments

Notes

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

