

TRANSACTION - REFURBISHMENT, REHABILITATION, UPGRADE AND ADDITIONS (RRUA) OF BUILDINGS AND OTHER FIXED STRUCTURES - OWN ACCOUNT

The National Department of Correctional Services **UPGRADE** Correctional Facilities in Gauteng Province on **OWN ACCOUNT** and spent the funds on compensation of employees, goods and services inventory, consultants and equipment less than the capitalisation threshold. Budget for this expenditure is carried against programme 7, Facilities and subprogramme 3, Building and Maintenance. The total upgrading cost for the MTEF amounts to R 1 bil starting from 2010/11. Funding for these projects will be recorded against specifically and exclusively appropriated funds for correctional and other facilities maintenance and upgrades.

A. THE ECONOMIC REPORTING FORMAT (ERF)/BUDGET FORMAT PRESENTATION

Table 1.8 Facilities									
Subprogramme	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates				
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13		
R million	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13		
Building and Maintenance	100.0	130.0	150.0	170.0	200.0	350.0	450.0		
Total	100.0	130.0	150.0	170.0	200.0	350.0	450.0		

Economic classification									
	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates				
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13		
Current payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Compensation of employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Payments for capital assets	100.0	130.0	150.0	170.0	200.0	350.0	450.0		
Build & other fixed structures	100.0	130.0	150.0	170.0	200.0	350.0	450.0		
Buildings	100.0	130.0	150.0	170.0	200.0	350.0	450.0		
Other fixed structures	0	0	0	0.0	0	0	0.0		
Total	100.0	130.0	150.0	170.0	200.0	350.0	450.0		

B. PRESENTATION AND CLASSIFICATION IN THE SEGMENTS OF THE STANDARD CHART OF ACCOUNTS (SCOA)

Project	Objective	Fund	Item	Asset	Responsibility	Region
Projects BAS 1 (NP)	Payments BAS 1 (NP)	Expen voted BAS 1 (NP)	Payments BAS 1 (NP)	Tangible cap ass BAS 1 (NP)	Departmental	Regional identifier BAS 2 (NP)
Projects infrastruct BAS 53 (NP)	Nat pay BAS 9 (NP)	Dept approp BAS 148 (NP)	Payments BAS 308 (NP)	Build&Oth fix struc BAS 5 (NP)	Specific	Region Province BAS 3 (NP)
Prj exist infrast ass BAS 55 (NP)	Nat dept BAS 10 (NP)	Earm&Spec funds BAS 153 (NP)	Comp of employ BAS 364 (NP)	Res buildings BAS 237 (NP)		Western Cape BAS 50 (NP)
Upgrade&Add Cap BAS 61 (NP)	Correctional Services BAS 16 (NP)	E&S Funds national BAS 167 (NP)	S&W BAS 430 (NP)	Prisons&Rehab BAS 281 (NP)		WC: Whole Province BAS 51 (P)
Upgr&Add noprjlistBAS 64(P)	DCS: Facilities BAS 454 (NP)	E&S/F Corr Serv BAS 196 (NP)	S&W in cash BAS 447 (NP)	Dept create post lev (P)		
or	DCS: Build&Maintenance BAS 458 (NP)	Spec&Excl appr BAS 271 (NP)	S&W Residents BAS 448 (NP)			
Dept create specific proj code	Dept create post lev (P)	C/W/P/Cor&Oth fac	S&W Remun Res BAS 457 (NP)			
		Main&Upg BAS 542 (P)	S&W Pens Res BAS 452 (NP)			
			S&W Basic Sal Res BAS 474 (P)			
			Goods & serv BAS 365 (NP)			
			Assets <R5000 BAS 394 (NP)			
			Dept select relevant post lev			
			Cons: Infrast plan BAS 399 (NP)			
			Dept select relevant post lev			
			Inv: Mat&Supp BAS 377 (NP)			
			Dept select relevant post lev			

Remember to include employer social contributions

NP - Non posting level
P - Posting level
Always consult the latest SCOA master for updated BAS codes and descriptions at <http://scoa.treasury.gov.za> or via the Treasury website at www.treasury.gov.za

C. PRESENTATION IN THE ANNUAL FINANCIAL STATEMENTS

C.1 APPROPRIATION STATEMENT									
NATIONAL DEPARTMENT OF CORRECTIONAL SERVICES									
Appropriation statement for the year ended 31 March 2011									
Appropriation per programme									
	2010/11							2009/10	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual Expenditure
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
7. FACILITIES									
Current payment	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	200,000	-	-	200,000	200,000	-	100%	170,000	170,000
Payment for financial assets	-	-	-	-	-	-	-	-	-
Subtotal	200,000	-	-	200,000	200,000	-	100%	170,000	170,000
Direct charge against Revenue Fund									
Current payment	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	200,000	-	-	200,000	200,000	-	100%	170,000	170,000

Appropriation per economic classification									
	2010/11							2009/10	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual Expenditure
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Payment for capital asset	200,000	-	-	200,000	200,000	-	100%	170,000	170,000
Build & other fixed structures	200,000	-	-	200,000	200,000	-	100%	170,000	170,000
Total	200,000	-	-	200,000	200,000	-	100%	170,000	170,000

Detail per programme 7 - FACILITIES									
	2010/11							2009/10	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual Expenditure
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
7.3 BUILDING AND MAINTENANCE									
Current payment	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	200,000	-	-	200,000	200,000	-	100%	170,000	170,000
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	200,000	-	-	200,000	200,000	-	100%	170,000	170,000

Detail per economic classification Programme 7 - FACILITIES									
	2010/11							2009/10	
	Adjusted appropriation	Shifting of funds	Virement	Final appropriation	Actual expenditure	Variance	Expenditure as % of final appropriation	Final appropriation	Actual Expenditure
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Payment for capital asset	200,000	-	-	200,000	200,000	-	100%	170,000	170,000
Build & other fixed structures	200,000	-	-	200,000	200,000	-	100%	170,000	170,000
Total	200,000	-	-	200,000	200,000	-	100%	170,000	170,000

D. BASIC ACCOUNTING SYSTEM (BAS) TRIAL BALANCE (EXTRACTION FOR ILLUSTRATION PURPOSES)

MAINTENANCE		BAS		DATE: 15/04/2011	
RP0065BS		NAT: CORRECTIONAL SERVICES		TIME: 06:14:30	
		TRIAL BALANCE		PAGE: 1	
		AS AT 31/03/2011			
		REPORT INTRODUCTORY PAGE			
INSTALLATION ID	: NAT: CORRECTIONAL SERVICES				
LOCATION ID	: NAT: CORRECTIONAL SERVICES				
USERID	: MAINTENANCE				
REPORT REQUEST ID	: 00047408				
SORT CRITERIA	: R M F O P A I				
SELECTION CRITERIA	:				
1. LAST CLOSED MONTH	: 03/2011				
2. ITEM	: I				
3. OBJECTIVE	: O				
4. RESPONSIBILITY	: R				
5. FUND	: F				
6. PROJECT	: P				
7. ASSETS	: A				
8. REGIONAL IDENTIFIER	: M				

SELECTION CRITERIA : TYPE		DETAIL	
RESPONSIBILITY	ALL		
REGIONAL IDENTIFIER	ALL		
FUND	ALL		
OBJECTIVE	ALL		
PROJECT	ALL		
ASSETS	ALL		
ITEM	ALL		

SORT CRITERIA		: R M F O P A I	
TOTALS	:	F0002	I0003 I0006 I0011
PAGE BREAK	:	NONE	
LAST CLOSED MONTH	:	03/2011	

TYPE LEVEL	DESCRIPTION	DEBIT	CREDIT
I 003	COMPENSATION OF EMPLOYEES		
I 006	SALARIES & WAGES:RESIDENTS		
I 009	S&W: BASIC SALARY (RES)	5,000,000.00	0.00
TOTAL I 006	SALARIES & WAGES:RESIDENTS	5,000,000.00	0.00
TOTAL I 003	COMPENSATION OF EMPLOYEES	5,000,000.00	0.00
I 003	GOODS AND SERVICES		
I 004	ASSETS <R5000	10,000,000.00	0.00
I 004	C/P:INFR&PLAN	15,000,000.00	0.00
I 004	INV MAT&SUPPLIES	170,000,000.00	0.00
TOTAL I 003	GOODS AND SERVICES	195,000,000.00	0.00

**** END OF REPORT RP0065BS ****

FOR GETTING THE ECONOMIC CLASSIFICATION, THE DEPARTMENT NEED TO DRAW AND COMBINE THEIR REPORT BASED ON THE PROJECT, ASSET AND ITEM SEGMENT TOGETHER. THE TRIAL BALANCE IS ONLY BASED ON ITEM.

C.2 STATEMENT OF FINANCIAL PERFORMANCE			
NATIONAL DEPARTMENT OF CORRECTIONAL SERVICES			
Statement of Financial Performance for the year ended 31 March 2011			
	Note	2010/11 R' 000	2009/10 R' 000
REVENUE			
TOTAL REVENUE			
EXPENDITURE			
Current expenditure			
Compensation of employees			
Goods and Services			
Transfers and subsidies			
Expenditure on capital assets		200,000	170,000
Tangible capital assets		200,000	170,000
Payments for financial assets			
TOTAL EXPENDITURE		200,000	170,000
SURPLUS(DEFICIT) FOR THE YEAR			

Extraction for illustration purposes
Include notes as required per AFS guideline

! Note the difference in presentation for the Economic Reporting Format and Annual Financial Statements vs. SCOA segments and the BAS Trial Balance for Refurbishment, Rehabilitation, Upgrade and Additions on OWN ACCOUNT