

TRANSACTION - MAINTENANCE AND REPAIR OF BUILDINGS AND OTHER FIXED STRUCTURES - OUTSOURCED

The National Department of Water Affairs maintain and repair water dams for all Xhariep municipalities by **OUTSOURCING** all activities. Budget for this expenditure is carried against programme 3, National Water Resource Infrastructure Programme and subprogramme 1, Infrastructure Development & Rehabilitation. The total maintenance cost for the MTEF amounts to R 50 mil starting from 2010/11. All funds are appropriated against voted funds.

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

Table 1.4 National Water Resource Infrastructure Programme

Subprogramme	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates		
	2006/07	2007/08	2008/09		2009/10	2010/11	2011/12
R million	6.0	7.0	8.0	9.0	10.0	15.0	25.0
Infrastructure Dev&Rehab	6.0	7.0	8.0	9.0	10.0	15.0	25.0
Total	6.0	7.0	8.0	9.0	10.0	15.0	25.0

Economic classification	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates		
	2006/07	2007/08	2008/09		2009/10	2010/11	2011/12
Current payments	6.0	7.0	8.0	9.0	10.0	15.0	25.0
Compensation of employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Goods and services	6.0	7.0	8.0	9.0	10.0	15.0	25.0
of which:							
Property payments	6.0	7.0	8.0	9.0	10.0	15.0	25.0
Total	6.0	7.0	8.0	9.0	10.0	15.0	25.0

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)
Prij exist infrastr ass BAS 55 (NP)	Nat dept BAS 10 (NP)	Voted funds discret BAS 152 (NP)	Goods & serv BAS 365 (NP)	Oth fix struc BAS 39 (NP)		Free State BAS 317 (NP)
Maint&Repair Cur BAS 60 (NP)	Water Affairs BAS 30 (NP)	Voted funds BAS 559 (P)	Property payments BAS 385 (NP)	Water BAS 44 (NP)		FS: Municipalities BAS 318 (NP)
M&R noprojlist BAS 63 (P)	DWA: Nat Wat Res Infra Prog BAS 501 (NP)		Contract prop main BAS 2880 (NP)	Water dams BAS 186 (NP)		Xhariep Municipalities BAS 319 (NP)
or	DWA: Infra Dev&Rehab BAS 502 (NP)		Dept create post lev (P)	Dept create post lev (P)		All Municipalities: DC16 BAS 410 (P)
Dept create specific proj code	Dept create post lev (P)					

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 WATER AFFAIRS

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
3. NATIONAL WATER RESOURCE INFRASTRUCTURE PROGRAMME									
Current payment	10,000	-	-	10,000	10,000	-	100%	9,000	9,000
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Subtotal	10,000	-	-	10,000	10,000	-	100%	9,000	9,000
Direct charge against Revenue Fund									
Current payment	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	10,000	-	-	10,000	10,000	-	100%	9,000	9,000

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	10,000	-	-	10,000	10,000	-	100%	9,000	9,000
Interest and rent on land	-	-	-	-	-	-	-	-	-
Payment for capital asset	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Total	10,000	-	-	10,000	10,000	-	100%	9,000	9,000

Detail per programme 3 - NATIONAL WATER RESOURCE INFRASTRUCTURE 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
3.1 INFRASTRUCTURE DEVELOPMENT AND REHABILITATION									
Current payment	10,000	-	-	10,000	10,000	-	100%	9,000	9,000
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	10,000	-	-	10,000	10,000	-	100%	9,000	9,000

Detail per economic classification Programme 3 - NATIONAL WATER RESOURCE INFRASTRUCTURE 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
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	10,000	-	-	10,000	10,000	-	100%	9,000	9,000
Interest and rent on land	-	-	-	-	-	-	-	-	-
Payment for capital asset	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Total	10,000	-	-	10,000	10,000	-	100%	9,000	9,000

C.2 STATEMENT OF FINANCIAL PERFORMANCE

NATIONAL DEPARTMENT OF WATER AFFAIRS

Statement of Financial Performance

for the year ended 31 March 2011

	Note	2010/11	2009/10
		R' 000	R' 000
REVENUE			
TOTAL REVENUE			
EXPENDITURE			
Current expenditure		10,000	9,000
Compensation of employees		-	-
Goods and Services		10,000	9,000
Transfers and subsidies			
Expenditure on capital assets			
Tangible capital assets			
Payments for financial assets			
TOTAL EXPENDITURE		10,000	9,000
SURPLUS/(DEFICIT) FOR THE YEAR			

Extraction for illustration purposes
Include notes as required per AFS guideline

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

MAINTENANCE	BAS	DATE: 15/04/2011
RP0065BS	NAT: WATER AFFAIRS	TIME: 06:14:30
	TRIAL BALANCE	PAGE: 1
	AS AT 31/03/2011	
	REPORT INTRODUCTORY PAGE	
----- INTRODUCTORY PAGE -----		
INSTALLATION ID : NAT: WATER AFFAIRS		
LOCATION ID : NAT: WATER AFFAIRS		
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	DESCRIPTION	DEBIT
LEVEL		CREDIT
I 003	GOODS AND SERVICES	
I 004	Property payments	10,000,000.00
I 005	P/P:CONT PROP MAINT	10,000,000.00
TOTAL I 003	GOODS AND SERVICES	10,000,000.00
		0.00
		0.00
		0.00

**** END OF REPORT RP065BS ****		



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.

DON'T FORGET!

Always consult relevant legislation, guidelines and policies for budgeting, classification and accounting of MAINTENANCE AND REPAIR. i.e. Public Finance Management Act
Treasury Regulations
National Treasury Budget Guidelines
Reference Guide to the Economic Reporting Format (ERF)/(Blue Book September 2009)
Guideline for the Preparation of Annual Financial Statements
Asset Management Framework
Classification Circulars and or Instruction Notes



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