

TRANSACTION - MAINTENANCE AND REPAIR OF BUILDINGS AND OTHER FIXED STRUCTURES - OWN ACCOUNT

The National Department of Water Affairs maintain and repair water dams for all Xhariep municipalities 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 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

Subprogramme	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates		
	2006/07	2007/08	2008/09		2010/11	2011/12	2012/13
R million	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
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

Maintenance & Repair, always Current	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates		
	2006/07	2007/08	2008/09		2009/10	2010/11	2011/12
Current payments	5.0	7.0	8.0	9.0	10.0	15.0	25.0
Compensation of employees	1.0	2.0	2.7	3.2	3.7	5.9	8.5
Goods and services	4.0	5.0	5.3	5.8	6.3	9.1	16.5
of which:							
Assets less than R5000	0.7	0.8	0.9	1.0	1.3	1.9	3.0
Consult: Infrastruc planning	0.5	0.6	0.7	0.8	1.1	1.9	3.8
Inventory: materials&supplies	2.8	3.6	3.7	4.0	3.9	5.3	9.7
Total	5.0	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)
Prj exist infrastr ass BAS 55 (NP)	Nat dept BAS 10 (NP)	Voted funds discret BAS 152 (NP)	Comp of employ BAS 364 (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)	S&W BAS 430 (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)		S&W in cash BAS 447 (NP)	Water dams BAS 186 (NP)		Xhariep Municipalities BAS 319 (NP)
or	DWA: Infra Dev&Rehab BAS 502 (NP)		S&W Residents BAS 448 (NP)	Dept create post lev (P)		All Municipalities: DC16 BAS 410 (P)
Dept create specific proj code	Dept create post lev (P)		S&W Remun Res BAS 457 (NP)			
			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: Infrac 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

	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

	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	3,700	-	-	3,700	3,700	-	100%	3,200	3,200
Compensation of employees	3,700	-	-	3,700	3,700	-	100%	3,200	3,200
Goods and services	6,300	-	-	6,300	6,300	-	100%	5,800	5,800
Interest and rent on land	-	-	-	-	-	-	-	-	-
Payment for capital asset									
Machinery and equipment	-	-	-	-	-	-	-	-	-
Total	10,000	-	-	10,000	10,000	-	100%	9,000	9,000

	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

	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	3,700	-	-	3,700	3,700	-	100%	3,200	3,200
Compensation of employees	3,700	-	-	3,700	3,700	-	100%	3,200	3,200
Goods and services	6,300	-	-	6,300	6,300	-	100%	5,800	5,800
Interest and rent on land	-	-	-	-	-	-	-	-	-
Payment for capital asset									
Machinery and equipment	-	-	-	-	-	-	-	-	-
Total	10,000	-	-	10,000	10,000	-	100%	9,000	9,000

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

BAS		DATE: 15/04/2011
NAT: WATER AFFAIRS		TIME: 06:14:30
TRIAL BALANCE		PAGE: 1
AS AT 31/03/2011		
REPORT 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 LEVEL	DESCRIPTION	DEBIT	CREDIT
I 003	COMPENSATION OF EMPLOYEES		
I 006	SALARIES & WAGES:RESIDENTS		
I 009	S&W: BASIC SALARY (RES)	3,700,000.00	0.00
TOTAL I 006	SALARIES & WAGES:RESIDENTS	3,700,000.00	0.00
TOTAL I 003	COMPENSATION OF EMPLOYEES	3,700,000.00	0.00
I 003	GOODS AND SERVICES		
I 004	ASSETS <R5000	1,300,000.00	0.00
I 004	C/P:INFR&PLAN	1,100,000.00	0.00
I 004	INV MAT&SUPPLIES	3,900,000.00	0.00
TOTAL I 003	GOODS AND SERVICES	6,300,000.00	0.00

**** END OF REPORT REP065BS ****

DON'T FORGET! 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

	2010/11		2009/10	
	Note	R' 000	R' 000	R' 000
REVENUE				
TOTAL REVENUE				
EXPENDITURE				
Current expenditure		10,000		9,000
Compensation of employees		3,700		3,200
Goods and Services		6,300		5,800
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

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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