



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Guide on Provincial Budget Formats, 2009

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To obtain additional copies of this document, please contact:

Chief Director: Provincial Budget Analysis
National Treasury
Private Bag X115
Pretoria
0001
South Africa
Tel: +27 12 315 5507
Fax: +27 12 315 5045
E-mail: Julinda.Gantana@treasury.gov.za

Preface

The Provincial Budget Formats Guide is updated annually and forms the basis for communicating a Provincial Government budget to a wide range of stakeholders, which include the citizens of a Province, the general public of the country, researchers and the international community. It further provides a valuable insight into the priority areas of Government, focuses on resource allocation and attempts to capture the main outputs these funds are buying.

Budget Council, since adopting a first guide in 2002, acknowledged that the process of developing a comprehensive and meaningful guide is evolutionary and that incremental changes would be effected annually as we develop smarter information systems.

This is the eighth Provincial Budget Formats Guide and forms a basis for comparable provincial information. With this edition, minimal changes to the 2008 Guide are proposed as this will provide a degree of stability, while at the same time focus on improving the quality and consistency of budget documents across provinces.

The foreword offers the MEC responsible for finance within a province with an opportunity to present the political priorities on which the budget is based together with general information on economic and financial developments within the province. This reiterates the fact that the budget is more than just about numbers. It explains how the budget reflects government's policies and priorities, and shows how these will translate into service delivery. The MEC also endorses the budget for 2009 and provides a commitment to supporting and ensuring its implementation.

The Guide consists of three main sections, Budget Statement 1, Budget Statement 2 and formats for budgets to be published in government gazettes in line with the 2009 Division of Revenue Act and is supported by an excel database, which allows for electronic aggregation and eliminates unacceptable calculation errors within the two Budget Statements. The first section describes Budget Statement 1, which is the sole responsibility of a Provincial Treasury. It provides an overview of the Provincial Budget, budget process and discusses current and anticipated medium term budget trends. It also gives a snapshot of the socio-economic and demographic profile of the province and illustrates how these link to the various Provincial Growth and Development Strategies. Budget Statement 1 offers a detailed analysis of provincial receipt and payment performance, covering infrastructure; transfers to public entities and local government. It provides information on payments by municipal region, district and ward; personnel numbers and costs; and payments on training. Budget Statement 1 further assigns a section to analysing the province's fiscal performance over recent years and draws attention to the fiscal challenges confronting the province.

Budget Statement 2 allows departments to compile and communicate their budgets, provides current and anticipated medium term budget trends, provide an overview of departmental estimates based on the standardised budget and programme structures for a particular sector, focuses on strategic service delivery and gives a high level overview of performance measures and targets as defined in departmental Strategic and Performance Plans.

Budget Statements present a valuable research resource and give effect to relevant legislation, which include amongst others the Constitution, Public Finance Management Act and the Right to Access of Information Act. It is for this reason that uniform budget documents are a prerequisite. The inclusion of photographs (mainly of persons) in budget documents detracts from the quality and integrity associated with Budget documents across the world and are thus unacceptable.

Careful consideration needs to be given to the format of numbers in all budget documentation. A full stop is employed in the place of the comma for the decimal point whiles the use of the space as

the delimiter for thousands, will be continued to be used. This practice will ensure that our number format is aligned to most countries, newspapers, computer programmes and scientific references.

Examples of the proposed changes in the text are listed in the table below.

<i>Present format</i>	<i>Proposed format</i>
62,6	62.6
1 908,5	1 908.5
5,4 per cent	5.4 per cent
R1 987,4 million	R1 987.4 million
R3,4 million	R3.4 million
The increase in GDP last year was 5,1 per cent.	The increase in GDP last year was 5.1 per cent.

An example of the proposed changes in the tables is illustrated below.

Table: Details of departmental receipts

	Outcome			Main Budget	Adjusted Budget	Estimated Actual	Medium-term estimates		
	Audited 2005/06	Audited 2006/07	Audited 2007/08				2008/09	2009/10	2010/11
R 000									
Tax receipts	677 051	822 356	953 871	981 515	981 515	1 031 254	1 129 198	1 216 332	1 308 129
<i>Casino taxes</i>	128 530	162 073	194 038	192 089	192 089	234 335	254 652	275 024	297 026
<i>Horse racing taxes</i>	29 002	31 982	38 174	40 610	40 610	42 103	44 671	49 138	52 086
<i>Liquor licences</i>	3 691	3 999	3 760	3 816	3 816	3 816	4 045	4 348	4 609
<i>Motor vehicle licences</i>	515 828	624 302	717 899	745 000	745 000	751 000	825 830	887 822	954 408
Sale of goods and services other	226 064	198 036	218 176	231 196	231 196	228 666	250 277	274 056	294 253
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 625	19 253	19 734	28 030	28 030	32 696	30 031	33 733	35 757
Interest, dividends and rent on land	181 729	93 461	176 232	140 923	140 923	175 985	142 329	152 506	167 995
Sales of capital assets	19 041	20 222	7 972	16 670	16 670	16 719	18 703	20 977	22 236
Financial transactions in assets and	43 942	73 939	70 132	24 807	24 807	51 449	21 186	21 741	21 875
Total	1 169 452	1 227 267	1 446 117	1 423 141	1 423 141	1 536 769	1 591 724	1 719 345	1 850 245

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Budget Statement 1: Budget Overview

This statement is prepared by the provincial treasury and provides a high-level overview of the main components of the 2009 Budget. It comprises tables of main aggregates and narratives explaining the provincial government's strategic policy objectives and shows how this is met from budgeted funding. This section also includes:

- Political prioritisation linked to the National Spatial Development Perspective (NSDP) and Provincial Growth and Development Strategies (PGDS);
- Present conditions (economic outlook);
- Size and sources of receipts to meet the prioritised objectives;
- Funding of the deficit or utilisation of the surplus, if applicable; and
- Estimates and payments according to the functional and economic classifications of the budget.

1. Budget strategy and aggregates

1.1 Introduction

Government provides basic services and progressively aim to improve the quality of life and opportunities of all South Africans. Despite this challenge, Government is also tasked to eradicate the dualistic nature of the South African economy through effective integration, coordination and alignment of the actions of its three constituting spheres. Over the last decade this intention has found expression in a wide range of acts, policies, strategies, development planning instruments, integration mechanisms and structures aimed at ensuring intergovernmental priority setting and resource allocation.

In implementing its development agenda, government proceeds from the premise that coordinated government priority setting, resource allocation and implementation require:

- Alignment of strategic development priorities and approaches in all planning and budgeting processes as good budgeting is about the choices we make when allocating resources to spending programmes;
- A shared agreement on the nature and characteristics of the space economy; and
- Strategic principles for infrastructure investment and development spending.

This section sets out the provincial government's main strategic policy direction underlying the budget and PGDS linked to the initiatives of the NSDP as a common platform of which:

- The Premier's Address in line with the State of the Nation's Address issued by the President;
- Provide direction for decisions on infrastructure investment and development spending;
- Assist role players to acknowledge that the area of need may not be the place where the need can be addressed;
- Ensure that fixed investment is focused in areas where greatest development potential and greatest need coincide;
- Promote investment in people, in areas with little or no potential, to give them more opportunities;
- The government's election manifesto; and
- Other major policy decisions of the Executive Council that have been publicly announced.

The statement should include only major policy statements and directions, as well as a brief description of new payment and receipt initiatives that provide the resources for these policies. In particular, it should refer to the overall service delivery outputs and outcomes envisaged under these initiatives. Brief service delivery outputs/measurable objectives as contained in the strategic and performance plans, should be presented in the programme presentation of each Vote.

1.2 Summary of budget aggregates

Table 1.1 should provide a summary of estimates of the main budget components (receipts and payments, budget surplus or deficit). The economic classification presented is in accordance with the *Economic Reporting Format* issued by the National Treasury in October 2003.

The table should not include provincial extra-budgetary agencies (i.e. agencies that are controlled by the government and receive a significant proportion of their funding from it). Entities that form part of the general government sector should be included in the provincial budget only to the extent that they conduct transactions with departments (transfers and subsidies to these entities).

The receipt and payment estimates of public financial institutions and non-financial public enterprises (i.e. government-owned or controlled bodies, often corporate in structure, that provide goods and services to the public on a large scale) should not be included. They similarly affect budget statistics only to the extent that they conduct transactions with line departments (transfers and subsidies to these institutions and enterprises).

However, departments are required to provide separate detail on financial information, which relate to receipt and payment estimates for all public entities falling within the governance framework of the department, as describe in Section 5.5.1 to Budget Statement 2 of this guide.

Table 1.1: Provincial budget summary

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Provincial receipts									
Transfer receipts from national									
Equitable share									
Conditional grants									
Provincial own receipts									
Total provincial receipts									
Provincial payments									
Current payments									
Transfers and subsidies									
Payments for capital assets									
Unallocated contingency reserve									
Total provincial payments									
Surplus/(deficit) before financing									
Financing									
Provincial roll-overs									
Other (Specify)									
Other (Specify)									
Other (Specify)									
Surplus/(deficit) after financing									

The table further requires that provinces indicate receipts, payments, budgeted deficit and how it is financed or in the case of surpluses, how it is to be utilised. The 2008/09 financial year makes provision for three columns, which includes Main Appropriation, Adjusted Appropriation and

Revised Estimates. The numbers included in 2008/09 under the revised estimates column refer to the estimated actual position, which could be described as the actual expenditure and collection as at 31 December 2008 and projections up to 31 March 2009.

1.3 Financing

This section covers projected surpluses or deficits of the province. It highlights a number of scenarios departments or the province would employ to provide for these:

Deficit

- The method of financing of a proposed deficit, i.e. whether through a bank overdraft or a draw-down of cash balances or deposits;
- The use of funds generated by a projected surplus, i.e. to increase cash balances or deposits, or to lower bank overdrafts;
- Any bridging finance used for temporary liquidity purposes;
- Any other changes in financing not influenced by the budget result, e.g. using cash balances to reduce overdrafts; and
- A statement of the total debt position of the provincial government, including a table of debt types, maturity dates (per debt), interest rate payments/instalments, where appropriate.

Surplus

- To provide for over expenditure of a previous year;
- To build up cash reserves for future major capital outlays; and
- To equalise expenditure patterns.

2. Budget process and the Medium-Term Expenditure Framework

This section explains the provincial strategic planning and budget process. It describes the respective roles and responsibilities of the provincial treasury and line departments, the appropriation process, key assumptions made and Legislature 'scrutiny of the budget, including relevant Legislature committees.

The value of a strategic and performance plan is largely determined by the extent to which staff had been involved in its development. It is contended that when staff (policy and line managers) have played a meaningful role in developing a strategic and performance plan, they are more likely to take ownership of it and thus actively work towards its implementation.

For this reason it is recommended that departments describe the processes they have followed to develop their strategic and performance plans. This will enable legislators and the public to evaluate the quality of the department's commitment to the strategic and performance plan and therefore the likelihood of it being implemented.

This would also be an appropriate place to supply information on the processes the department followed to incorporate inputs into its planning process from partners (government and non-government) and stakeholders.

3. Socio-economic outlook

This section is optional, but it is useful to reflect on important social and economic parameters in the province. The outline below is just an example, as there is no prescribed format. Provinces should collect information from approved sources to give a more realistic picture of economic and social conditions.

3.1 Demographic profile

The objective here is to discuss how demographic factors affect the development and economy of the province, using data from the latest Census (2001) and other available sources. Recently released data sources include amongst others:

- Community Survey, 2007 released on 24 October 2007;
- Census 2001 (population numbers, rural/urban divide, disability occurrence);
- Income and expenditure survey (IES) (expenditure quintiles);
- General Household Survey – July 2007 (GHS) (medical aid data, etc.);
- Gross Domestic Product – by region (GDP-R) (provincial economic activity); and
- Other relevant data for specific sectors, e.g. school enrolment.

Table 1.2: Population size and distribution between regions

Region	Total population	Percentage
A	0	%
B	0	%
C	0	%
D	0	%
E	0	%
F	0	%
Total	0	%

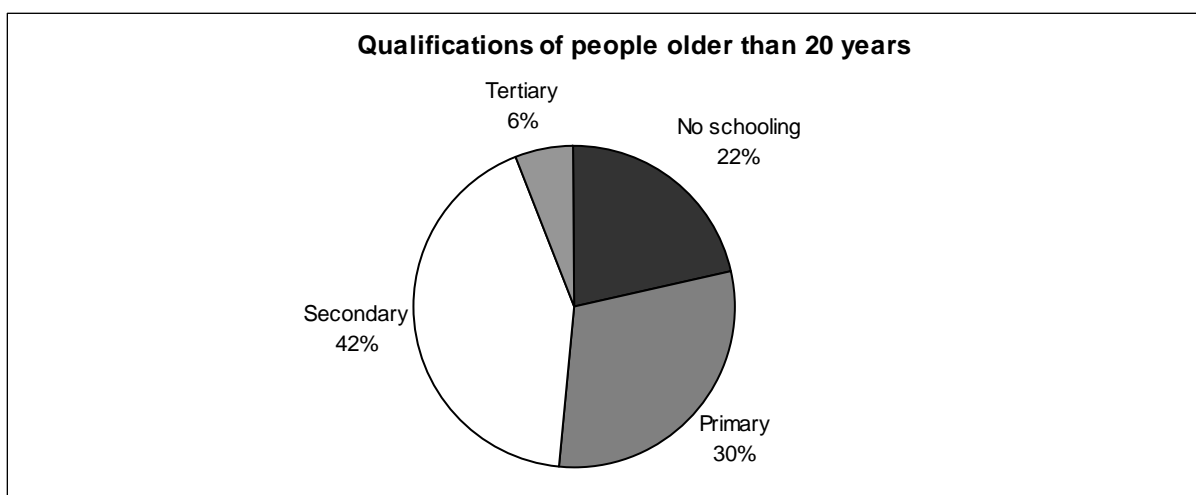
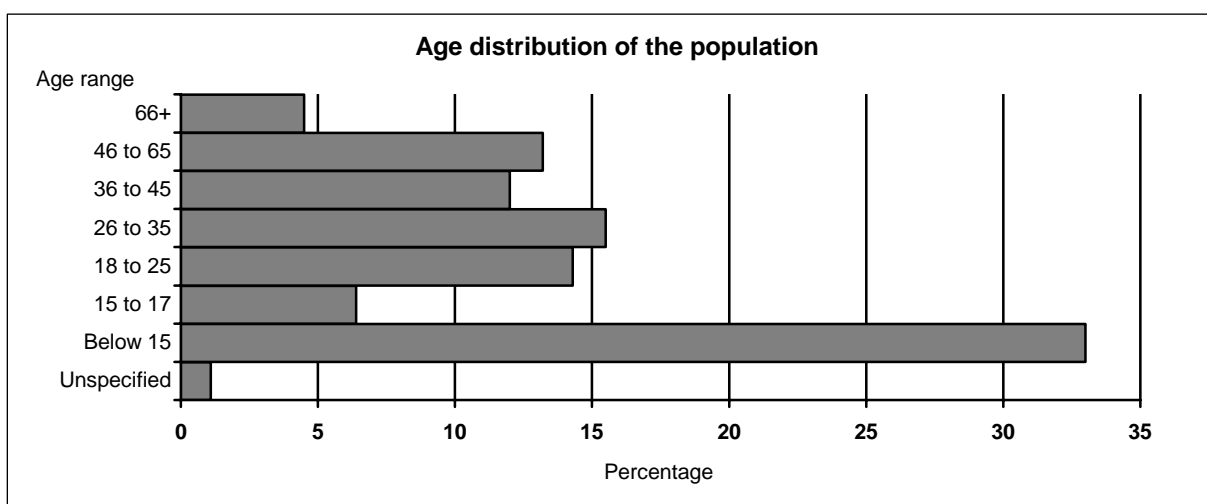
Provinces are encouraged to include a comparative analysis with other provinces of key demographic indicators such as expected population growth; gender and age distribution; the level of education, literacy rates, and level of skills base, to provide a more enhanced demographic profile of their province/regions as per the examples below.

Table 1.3: Example of changes in provincial demographic profile, 1996 – 2001

Description	Period	Effective change
Population growth	1996 – 2001	2% per annum; 40.4 million to 44.8 million
Population increase	1996 – 2001	Increase of 4.4 million or 11%
Number of households	1996	9.1 million
	2001	11.8 million (30% increase)
Average household size	1996	4.5
	2001	3.8

Table 1.4: Gender and age distribution

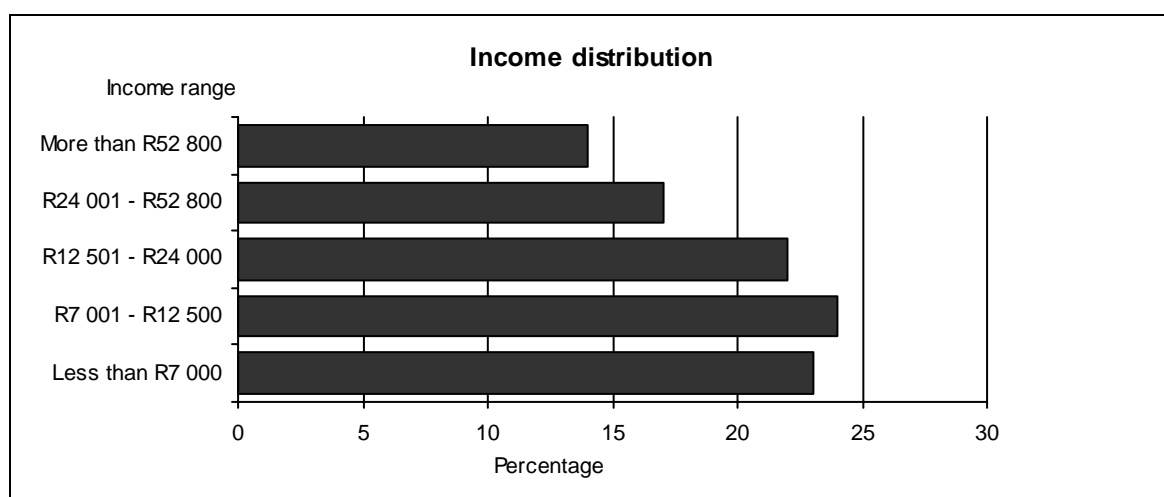
Age group	Male	Female	Total	Percentage
Unspecified	0	0	0	%
Below 15	0	0	0	%
15 to 17	0	0	0	%
18 to 25	0	0	0	%
26 to 35	0	0	0	%
36 to 45	0	0	0	%
46 to 65	0	0	0	%
66 +	0	0	0	%
Total	0	0	0	%



3.2 Socio-economic indicators

In this section, data from the most recent household surveys could be used to indicate the quality of life of provincial households. A comparison could be drawn between the proportion of households with specified services and the average for the country. The development indices of Statistics South Africa serve as a good example to indicate the availability of services such as water, electricity and pipe latrines. The following services could for example be chosen:

- House or brick structure on a separate stand or yard (represented by “House” on the graph below)
- Piped water in the dwelling (“Water”)
- Flush toilet or chemical toilet (“Flush toilet”)
- Refuse removal by local authority at least once a week (“Refuse”)
- Telephone in the dwelling/cellular phone (“Telephone”)



3.3 Economic indicators

Similarly, economic indicators could be selected from the latest household survey, such as income distribution, gross geographic product and level of investment. The latter can explore, for example, the possibility of new direct investment (local and foreign) expected per sector and envisaged new job opportunities.

Table 1.5: Income distribution

Annual income per household	Number of households	Percentage of households
Less than R7 000	0	%
R7 001 to R12 500	0	%
R12 501 to R24 000	0	%
R24 001 to R52 800	0	%
More than R52 800	0	%

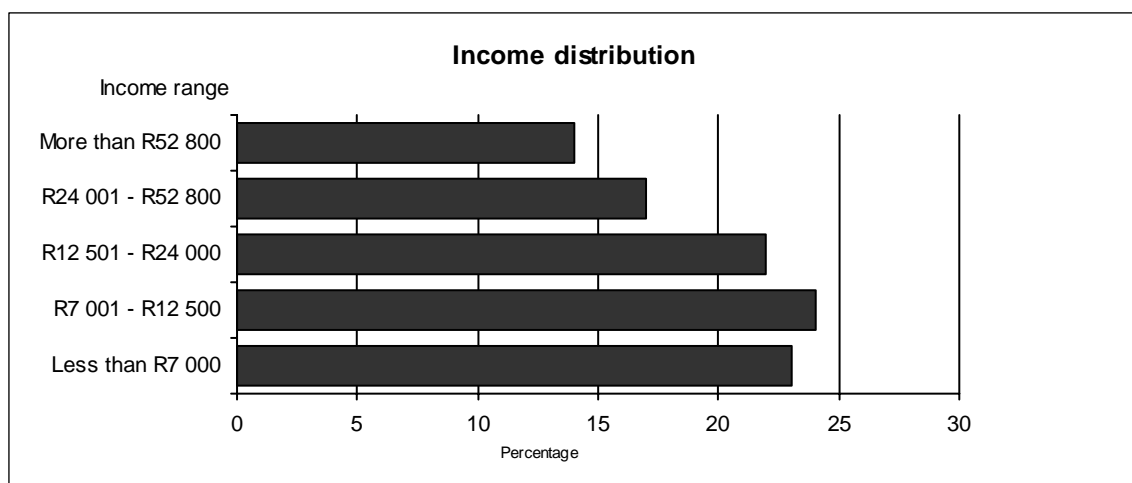


Table 1.6: Gross geographic product by sector

Sector	Percentage
Mining and quarrying	%
Agriculture and fisheries	%
Manufacturing	%
Electricity and water	%
Construction	%
Trade: Wholesale, retail and accommodation	%
Transport, storage and communication	%
Finance, insurance, real estate and business services	%
Government and community services	%
Other	%
Total	%

4. Receipts

4.1 Overall position

This section should include a general discussion on total provincial receipts (referring to growth rates, real growth rates and comparisons). Provincial treasuries should complete Table 1.7 and briefly describe changes between the estimated receipts for the 2009/10 financial year and receipts over the MTEF. **Agency payments from national government should be treated outside the provincial budget and not included in the receipts total.** Receipts collected on an agency basis by local authorities (e.g. motor vehicle licences) should be included in provincial own receipts under the appropriate category.

The provincial own receipts classification distinguishes between tax receipts; sales of goods and services other than capital assets; transfers received; fines, penalties and forfeits; interest, dividends and rent on land; sales of capital assets; and financial transactions in assets and liabilities. This new receipts classification has been built into the new chart of accounts that was implemented with effect from 1 April 2004.

A brief description of the different kinds of receipts and reasons for changes between the estimated receipts for the 2009/10 financial year and the MTEF years should be included. Provinces should provide for an explanation in instances where own receipt items experience a negative real growth between financial years and indicate any once-off receipt items that need to be considered in the analysis of revenue trends.

Table 1.7: Summary of provincial receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Transfer receipts from National									
Equitable share									
Conditional grants									
Total transfer receipts from National									
Provincial own receipts									
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets									
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Sales of capital assets									
Financial transactions in assets and liabilities									
Total provincial own receipts									
Total provincial receipts									

The detailed information on provincial own receipts is presented in Table A.2 in the Annexure to Budget Statement 1.

4.2 Equitable share

In this subsection, the allocation of the equitable share is discussed. It should refer to the amount of equitable share funding in the 2009 Budget and the nominal and percentage increase from the 2008/09 financial year to the 2009/10 financial year and further over the MTEF.

4.3 Conditional grants

This section includes a discussion on conditional grants providing details of:

- Total conditional grants available over the 2009 MTEF;
- Priority spending areas to be addressed by conditional grants; and
- Analysis of discrepancies between budgets, actual transfers and actual payments.

Table 1.8 provides for a summary of conditional grants (transfer receipts from National) by Vote and grant. The numbers in this table should reflect actual transfers received for the 2005/06, 2006/07 and 2007/08 financial years.

For the 2009/10 financial year the main appropriation should reflect the amounts gazetted in the Division of Revenue Act, 2009 and the adjusted appropriation should include the adjustments to be gazetted during November 2008. The revised transfer estimates should reflect the estimated transfers for the 2009/10 financial year from national departments administering conditional grants. The 2009 MTEF should cover the conditional grants available over the period.

The detailed information, which includes spending on these conditional grants, is presented in Table A.1 in the Annexure to Budget Statement 1.

Table 1.8: Summary of conditional grants by grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Vote 1									
Grant name									
Grant name									
Vote 2									
Grant name									
Grant name									
Vote									
Grant name									
Grant name									
Total conditional grants									

4.4 Total provincial own receipts (own revenue)

This section should include a trend analysis of provincial own receipts by Vote. Table 1.9 provides a summary of provincial own receipts by Vote.

It is recommended that provinces provide an explanation in instances where Votes experience a negative real growth rate between the 2008/09 revised estimates and the 2009/10 budget and indicate any once-off receipt items that need to be considered in analysis of revenue trends on the various Votes.

Table 1.9: Summary of provincial own receipts by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Vote 01: Office of the Premier									
Vote 02: Provincial Legislature									
....									
Vote xx:									
Total provincial own receipts by Vote									

4.5 Donor funding

Should a province receive any foreign aid assistance, details should be presented here, indicating amounts and purposes. Please include a table on foreign aid assistance (as this differs across provinces we could not provide a standardised table), which provide details of any terms and conditions attached to the funding. It should however be noted that funding from donors does not form part of a province's appropriation and should be dealt with in accordance with the Reconstruction and Development Programme Fund Act as amended.

5. Payments

5.1 Overall position

This section includes a discussion on total provincial payments and priority spending areas for the province as a whole (referring to nominal growth rates, real growth rates and comparisons). Provincial treasuries should complete Table 1.10 and briefly describe changes between the estimated payments for the 2009/10 financial year and over the MTEF. It should also specify the total outlays for provincial programmes that are budgeted for during:

- Financial year 2009/10: in R thousand
- Financial year 2010/11: in R thousand
- Financial year 2011/12: in R thousand

5.2 Payments by Vote

Table 1.10 summarises the total budget for each Vote. This may include a brief discussion on expenditure trends within departments, specifically relating these trends with the policy priorities of government (both provincial and national).

Table 1.10: Summary of provincial payments and estimates by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Vote 01: Office of the Premier									
Vote 02: Provincial Legislature									
....									
Vote xx:									
Total provincial payments and estimates by Vote									

5.3 Payments by economic classification

The economic classification presented is in accordance with the *Economic Reporting Format* issued by the National Treasury in October 2003 and was implemented in all national and provincial departments as part of the migration process to BAS and took effect from 1 April 2004.

In developing the classification, National Treasury adopted the GFS classification standards as well as the accounting standards set by the International Federation of Accountants as the basis for the reform. The classification is a South African version of international standards, and provides for the classification of receipts, payments, financing and debt. It also shows the impact of transactions relating to these items on the cash flow and balance sheet of government.

Table 1.11 shows the audited outcome for the period 2005/06 to 2007/08, Main Appropriation, Adjusted Appropriation and Revised Estimates for 2008/09 and budgets for the MTEF by economic classification.

Table 1.11: Summary of provincial payments and estimates by economic classification

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Current payments									
Compensation of employees									
Goods and services									
Interest and rent on land									
Transfers and subsidies to:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions									
Households									
Payments for capital assets									
Buildings and other fixed structures									
Machinery and equipment									
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialised military assets									
Total economic classification									

In addition, Table A.3 in the Annexure to Budget Statement 1 makes provision for the expansion of economic classification of payment items to be included under the category: “Goods and Services” (“of which items”). The purpose of the expansion is to provide a summary of the three or four bigger spending items under “Goods and Services” in Budget Statement 1 or may also include items that are politically sensitive. Ideally these items should be at a lower level within the chart of accounts. These items bring prominence to a number of payment items and foster improved transparency with regard to some of the relevant detail. An insightful example of how this should be treated is seen from the Mpumalanga Provincial Budget Statements, 2004 which is included as table 1.12. All sectors reviewed the relevance of their current sets of “of which” items and in some instances imported new items which reflect their larger cost centres more appropriately, i.e. Education has adopted some items to define expenditure are more definitively.

“Transfers and Subsidies” include all unrequited payments made by the government unit. A payment is unrequited provided that provincial departments do not receive anything directly in return for the transfer to the other party. Both current and capital transfers should be included in this item. However, capital transfers should be accounted for as a note in Table A.3 in the Annexure to Budget Statement 1 and detailed information is required in the provincial database provided to provinces, where a distinction is made between current and capital transfers.

Table 1.12: Mpumalanga Provincial Budget Statements, 2004 - Summary of provincial payments and estimates by economic classification "of which items"

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Current payments									
.....									
Goods and services									
of which									
Consultants									
Audit and legal fees									
Bursaries and class fees									
Travel and subsistence									
Maintenance, repair and running costs									
Owned and leasehold property expenditure									
Inventories									
Rent of labour saving devices									
Learner support material									
Learner transport									
Medicine and Vaccine									
Gasses: Medical									
Blood									
Rental housing tribunal									
Rural doctors and scarce skills									
Other									
.....									
Total economic classification									

5.4 Payments by policy area

In the Budget Statements, payments are not only classified according to the economic classification, but also in terms of its functional type. The functional classification is sometimes called a "government purpose classification" or "payments by policy area", and is designed to reflect the distribution of spending among the various services provided. As such, it is a useful tool for tracing the implementation and direction of government policies. Further details on this classification are provided in the Guide for Implementing the New Economic Reporting Format, November 2003. This classification is done at the lowest possible functional level (activity level) and incorporated into the objective structure of the financial systems.

Table 1.13 shows the audited outcome for the period 2005/06 to 2007/08, Main Appropriation, Adjusted Appropriation and Revised Estimates for 2008/09 and budgets for the MTEF, by government purpose or policy area. Each programme should be classified, and its payments shown, according to the policy area within the table. The detailed classification will depend on the programme and sub-programme structure of the Votes in a province. Where a programme spans more than one function, the payments should be assigned by sub-programme and not only by programme. A bridging table (Table A.4 (a) in the Annexure to Budget Statement 1) may be useful in this regard. The development of payments and budgets for the different policy areas should also be discussed.

The detailed information on the payments by policy area is presented in Table A.4 (b) in the Annexure to Budget Statement 1.

Table 1.13: Summary of provincial payments and estimates by policy area

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
General public services									
Public order and safety									
Economic affairs									
Environmental protection									
Housing and community amenities									
Health									
Recreation, culture and religion									
Education									
Social protection									
Total provincial payments and estimates by policy area									

5.5 Infrastructure payments

In this section, a summary of provincial infrastructure payments and estimates needs to be presented for each Vote as well as a summary of all provincial Public-Private Partnership (PPP) projects summarised by “projects under implementation” and “new projects”.

5.5.1 Provincial infrastructure payments

The current Infrastructure Delivery Cycle covers the same timeframes as the Medium Term Expenditure Framework (that is, three years). It also requires the various phases of planning, implementation and closure however, due to the nature and complexity of infrastructure planning as well as the number of role-players involved in the delivery of infrastructure, the planning, design and tendering phases of delivery are normally in excess of 1 year which means that there is less than 1 year remaining for implementation of the projects. This invariably leads to the projects not being completed resulting in unspent budgets being rolled-over into the next year. This is very often exacerbated by the lack of clarity between client departments and their implementing agents of what precisely needs to be delivered, where, by whom, when, and at what cost.

The Budget Cycle is a three year cycle consisting of planning processes, implementation processes & closure processes being undertaken in each year. It is clear that in any single year, departments will concurrently be dealing with different activities of the MTEF, namely:

- Closure activities for the previous years implementation;
- Implementation activities for the current years implementation; and
- Planning activities for next years’ implementation.

There is a need, therefore, to allocate sufficient time for planning, design and tendering to take place from the time that the approved projects list is given to the implementing agent and before implementation starts.

It is proposed that the handover of projects from the client department to the implementing agent be improved by means of a formal process in which all parties agree to exactly what needs to be done, where, by whom, when, and at what cost. To facilitate the process of agreement between parties two additional plans have to be put in place:

- The Infrastructure Programme Management Plan (IPMP) by the client department; and
- The Infrastructure Programme Implementation Plan (IPIP) by the implementing agent.

The client department first enters into a Service Delivery Agreement (SDA) with its implementing agents based on an agreement of the functions to be performed by each party.

Once the client department has approved the IPIP submitted by the implementing agent the implementing agent is able to continue with detailed project designs, followed by the project tendering process. These phases should take up most of the following year resulting in very detailed business plans with associated realistic costing, timeframes and cashflows for each project. From these business plans and cashflows it can be established exactly how long each project should take and, if a project is to span a financial year, what portion of the project will be completed within each financial year. Therefore project implementation for projects planned in Year 0 of the MTEF would typically start in year 2 of the MTEF as opposed to Year 1. However, the detailed planning and design undertaken would assist in establishing exactly what multi-year commitments are required to be made to complete the projects that would span financial years. Multi-year commitments must be funded from the year in which they are to be implemented.

Table 1.14 provides a summary of provincial infrastructure payments and estimates that needs to be presented for each Vote. Table A.5 in the Annexure to Budget Statement 1 presents a summary of the categories of the infrastructure (new and replacement assets, maintenance and repairs, upgrades and additions and rehabilitation, renovation and refurbishments) that needs to be reflected.

Table 1.14: Summary of provincial infrastructure payments and estimates by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Vote 01: Office of the Premier									
Vote 02: Provincial Legislature									
....									
Vote xx:									
Total provincial infrastructure payments and estimates by Vote									

Provinces are requested to present detail of its infrastructure investment estimates in the relevant Vote as referred to in Table B.5 in the Annexure to Budget Statement 2 in this document.

This should be consistent with that of the infrastructure model that forms the basis of the quarterly provincial infrastructure reports. Flexibility is provided in cases where provinces have as a practice completed a separate Budget Statement 3 (Capital Estimates), as in the case of Gauteng. To preserve consistency, it is however requested that those provinces that complete a separate Budget Statement 3, still comply with the minimum information request as per Budget Statement 2 in Budget Statement 2 per vote.

5.5.2 Provincial Public-Private Partnership (PPP) projects

South Africa is amongst the leading countries in the world in terms of the law, policies and systems we have established for public private partnerships.

In this section, a summary of all provincial Public-Private Partnership projects under implementation and new projects are presented. The details thereof are to be presented in the relevant Vote as referred to in Section 5.4.2 of Budget Statement 2 in this document.

In addition a short narrative about the manner in which the PPP provide an affordable, cost effective solution for a service should be presented.

Table 1.15: Summary of provincial Public-Private Partnership (PPP) projects

Project description	Annual cost of project Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	R thousand	2005/06	2006/07				2007/08	2008/09	2009/10
Projects under implementation									
PPP unitary charge									
Advisory fees									
Revenue generated (if applicable)									
Project monitoring cost									
New projects									
PPP unitary charge									
Advisory fees									
Revenue generated (if applicable)									
Project monitoring cost									
Total									

5.6 Transfers

In this section, transfers to selected categories should be presented here, which is as follows:

- Transfers to public entities falling within the governing framework, by transferring department;
- All transfers to development corporations, by entity, including those transfers already incorporated in the “transfers to public entities” category; and
- Transfers to local government (municipalities), by category A, B and C.

The details thereof are to be presented in the relevant Vote as referred to in Section 5.5 of Budget Statement 2 in this document.

5.6.1 Transfers to public entities

A summary of all transfers to public entities is presented and summarised by transferring department. The details thereof are to be presented in the relevant Vote as referred to in Section 5.5.1 of Budget Statement 2 in this document.

Table 1.16: Summary of provincial transfers to public entities by transferring department

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2008/09	2009/10	2010/11
Vote 01: Office of the Premier									
Vote 02: Provincial Legislature									
....									
Vote xx:									
Total provincial transfers to public entities									

5.6.2 Transfers to development corporations

A summary of transfers to development corporations, by entity, including those transfers already incorporated in the “transfers to public entities” category is presented here.

Table 1.17: Summary of provincial transfers to development corporations by entity

Entity	Provincial department	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
		2005/06	2006/07	2007/08				2008/09	2009/10	2010/11
R thousand										
Entity 1	Vote 01: ...									
Entity 2	Vote 02:									
...									
Entity xx	Vote xx:									
Total provincial transfers to development corporations										

5.6.3 Transfers to local government

A summary of all transfers to local government, by category, is presented here.

Table 1.18: Summary of provincial transfers to local government by category

R thousand	2005/06	Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
		2006/07	2007/08				2008/09	2009/10	2010/11
Category A									
Category B									
Category C									
Total provincial transfers to local government									

The detailed information on the transfers to local government is presented in Table A.6 in the Annexure to Budget Statement 1. An insightful example of how this should be treated is seen from the KwaZulu-Natal Provincial Budget Statements, 2008 which is attached to this document under "Definitions and Examples" referred to as Table 2.

5.7 Provincial payments and estimates by region, district and municipal ward

National Treasury proposes a consistent categorisation and classification of provincial payments and estimates into category A, B and C municipalities, districts and ultimately municipal wards (this is the direction that we have embarked and understandably, will not be practical for inclusion in Budget Statement 2). In this regard ultimately monitoring allocations by municipal ward is where we are heading for in the future.

A high level summary of provincial payments and estimates by region, district and municipal ward (where the money has been spent and to be spent over the MTEF), is presented in Table A.7 in the Annexure to Budget Statement 1. An insightful example of how this should be treated is seen from the Western Cape Provincial Budget Statements, 2008 which is attached to this document under "Definitions and Examples" referred to as Table 3.

5.8 Personnel numbers and costs

Provincial treasuries should in Table 1.19 provide a summary of personnel numbers and the cost thereof by Vote, while a further breakdown by programme would be required in Budget Statement 2 (Section 7.3.1).

The unit cost (R thousand) is calculated by dividing the actual payments by the number of full time employees as at 31 March of the financial year in consideration.

Table 1.19: Summary of personnel numbers and costs by Vote¹

Personnel numbers	As at 31 March 2006	As at 31 March 2007	As at 31 March 2008	As at 31 March 2009	As at 31 March 2010	As at 31 March 2011	As at 31 March 2012
Vote 01: Office of the Premier							
Vote 02: Provincial Legislature							
....							
Vote xx:							
Total provincial personnel numbers							
Total provincial personnel cost (R thousand)							
Unit cost (R thousand)							

1. Full-time equivalent

Table 1.20 presents a further breakdown to personnel numbers and costs for Human Resources and Finance components, and for full time, part-time and contract workers. It provides information on the number of persons (head count) and the cost associated to the Human Resources and Finance Divisions as well as for full time, part-time and contract workers within a province as at 31 March over a seven year horizon.

Table 1.20: Summary of provincial personnel numbers and costs

	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Total for province									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Human resources component									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									
Finance component									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									
Full time workers									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									
Part-time workers									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									
Contract workers									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									

Furthermore, it is also intended to highlight risks with regard to vacancies and the ability to deliver in line with the mandates assigned to these functions. A further breakdown by department would be required in Budget Statement 2. Compensation of employees is ordinarily a major component of each department's budget and if budgeted for more accurately, the budget on the whole should be more precise.

5.9 Payments on training

Training constitutes the group of items that provide detail about staff development and the related costs in terms of external training or the development of training materials and manuals for internal training.

A summary of payments on training is presented here. Table 1.21 requires a presentation of training payments by Vote, which should include subsistence and travel, registration, payments on tuition, etc. Detailed information by programme for payments on training will be required in Budget Statement 2 (Section 7.3.2).

Table 1.21: Summary of provincial payments on training by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Vote 01: Office of the Premier									
Vote 02: Provincial Legislature									
....									
Vote xx:									
Total provincial payments on training									

6. Provincial database for the 2009 Budget

Provincial treasuries are provided with an electronic database file, which complements this document. This database will allow provincial treasuries to aggregate departmental information and consolidate these into a provincial summary. Please note that detailed information is required in the database but should not necessarily be part of the Budget Statement document. One such example is the "transfers and subsidies" category which should only be shown as indicated in Table 1.11, Table A.3, Table 2.5 and Table B.3 but detailed information is required in the database where a distinction is made between current and capital transfers and subsidies.

The value of such a database is not only confined to the Budget Statement but could also be extended to the data process supporting the Provincial Budget and Expenditure Review and the Provincial Benchmarking Exercise, to name but a few.

The database does not provide for all the information laid out in the Guide (as the size of the file might become a concern) but caters for receipts, payments, personnel numbers and cost, payments for training, transfers to municipalities, transfers to public entities and detail on public entities. It has been based on a number of principles to ensure correctness of numbers, assist with easy consolidation on a higher level and easy interaction with other spreadsheets and applications. Following are notes on principles on which the database was built, pointers for completion and the structure of the database.

One key principle in developing a database is to limit the duplication of data. In addition to this is to improve the ability to extract meaningful data, specifically with regards to new priorities, for monitoring Government expenditure. The following aspects could contribute to this and was taken into account with the development of the database:

There should only be one point of data entry:

The ideal is that a number for a specific item should not be captured in more than one location. Links can be used from that central point to populate other tables and files. This will ensure easy and effective maintenance of the database and consistency in numbers of the same item published in separate tables.

To illustrate by way of an example, if payments for programme 1 in education are captured in two different places in the database, the possibility of making a typing error between the two places does exist. If the number changes, the user have to remember that both cells have to be corrected. It is very difficult to keep track of where it should be changed and also if all the cells that need to be changed have in fact been changed.

Linking between files:

The database has been developed to assist in the easy linking of files. A very useful way of preventing capturing errors is by making use of links between files. In order to streamline the linking process, the structure of the files is very important.

The database has been developed to cater for 20 departments, 20 programmes and 20 sub-programmes which then rolls up to different summary sheets. Although not all 20 departments/programmes/sub-programmes are ever used, provision is made for this amount as the links to other tables can then be put in place long before the data is captured. This type of structure also contributes greatly to easy consolidation of numbers.

Having a 'master' set of numbers will also make the updating of links between files much less complicated.

Naming conventions:

In order to streamline the linking process and updating of links between files, it is suggested that a standard set of naming conventions be developed. For instance, the National Treasury uses the same set of abbreviations for provinces in file names namely EC, FS, GT, etc. By doing this, files do not have to be re-linked but only the source of the links be changed and this can be done in a few seconds.

For more information please refer to Provincial Database, 2009 in particular the "Comments" sheet.

Annexure to Budget Statement 1

Table A.1: Details of information on conditional grants

Table A.1: Information relating to Conditional grants

Vote and Grant	Purpose	Adjusted appro- piation	Actual transfer	Audited expen- diture	Adjusted appro- piation	Actual transfer	Audited expen- diture	Adjusted appro- piation	Actual transfer	Audited expen- diture	Adjusted appro- piation	Revised transfer estimate	Revised expen- diture estimate	Medium-term estimates		
		2005/06			2006/07			2007/08			2008/09			2009/10	2010/11	2011/12
R thousand																
Vote 1																
Grant name																
Grant name																
Vote 2																
Grant name																
Grant name																
Vote ...																
Grant name																
Grant name																
Total conditional grants																

Table A.2: Details of information on provincial own receipts

Table A.2: Details of total provincial own receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets									
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
Administrative fees									
Other sales									
<i>Of which</i>									
<i>Health patient fees</i>									
<i>Other (Specify)</i>									
<i>Other (Specify)</i>									
Sales of scrap, waste, arms and other used current goods (excluding capital assets)									
Transfers received from:									
Other governmental units									
Universities and technikons									
Foreign governments									
International organisations									
Public corporations and private enterprises									
Households and non-profit institutions									
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Interest									
Dividends									
Rent on land									
Sales of capital assets									
Land and subsoil assets									
Other capital assets									
Financial transactions in assets and liabilities									
Total provincial own receipts									

Table A.3: Details of information on provincial payments and estimates

Table A.3: Details of provincial payments and estimates by economic classification

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Current payments									
Compensation of employees									
Salaries and wages									
Social contributions									
Goods and services									
<i>of which (refer to section 5.3, table 1.11 in Budget Statement 1)</i>									
Specify item									
Specify item									
Interest and rent on land									
Interest									
Rent on land									
Transfers and subsidies to¹:									
Provinces and municipalities									
Provinces ²									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³									
Municipalities									
Municipal agencies and funds									
Departmental agencies and accounts									
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									

Table A.3: Details of information on provincial payments and estimates – *continued*

Table A.3: Details of provincial payments and estimates by economic classification

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Transfers and subsidies to¹: - <i>continued</i>									
Public corporations and private enterprises ⁵									
Public corporations									
Subsidies on production									
Other transfers									
Private enterprises									
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households									
Social benefits									
Other transfers to households									
Payments for capital assets									
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment									
Transport equipment									
Other machinery and equipment									
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialised military assets									
Total economic classification									

Of which: Capitalised compensation⁶

1) Details of capital transfers to be included in a note to the budget statement.

2) Includes all grants to provinces and grants from national departments to provincial entities.

3) Includes all grants to local government and grants from national departments to local government entities.

4) This only includes national agencies grouped into various categories, e.g. regulatory, SETA's, etc. - no business entities included here.

5) Category exclusively for business like entities, National Treasury to decide which entities to be included.

6) Refer to the Guidelines for Implementing the New Economic Reporting Formats - October 2003.

Table A.4 (a): Details of payments by policy area

Table A.4(a): Payments summary by policy area (simple example of bridging table)

Function	Category	Department	Programme		
General public services	Legislative	Premier	Administration Management services		
		Provincial Legislature	Administration National Council of Provinces Management services		
	Financial and fiscal affairs	Finance	Administration Financial planning and resource management Financial management Procurement Management services		
Public order and safety	Police services	Provincial Safety and Liaison	Administration		
Economic Affairs	General economic affairs	Economic Affairs	Administration Trade, industry and tourism development Economic and development services Consumer protection and inspectorate services Management services		
			Agriculture	Agriculture	Administration Agricultural development and research Veterinary services Conservation management Environmental management Specialist environmental services Management services
					Transport
	Communication	Tourism			

Table A.4 (a): Details of payments by policy area – *continued*

Table A.4(a): Payments summary by policy area (simple example of bridging table)

Function	Category	Department	Programme
Environmental Protection	Environmental protection		Conservation management Environmental management Specialist environmental services
Housing and community amenities	Housing development	Housing	Technical service Planning and development
Health	Outpatient service	Health	District health services Primary nutrition programme
	R&D health (CS)		Health science
	Hospital services		Provincial hospital services Specialised hospital services
Recreation, culture and religion	Recreational and sporting services	Sport, recreation, arts and culture	Sport and recreation
	Cultural services		Art, culture and heritage Facility development
Education	Pre-primary and primary	Education	Pre-primary Primary
	Secondary education		Secondary
	Subsidiary service to education		Provision of subsidiary
	Education not definable by level		ABET
Social protection	Social security services	Social service and population development	Administration Social security Social assistance Social welfare services Social development Population development Management services

Table A.4 (b): Details of payments by policy area**Table A.4(b): Details of provincial payments and estimates by policy area**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
General Public Services									
Executive and Legislature									
Office of the Premier									
RDP									
Provincial Legislature									
Financial and Fiscal Services									
Provincial Treasury									
General Services (Public Works, Local Government)									
Total: General Public Services									
Public Order and Safety									
Police Services									
Safety and Liaison									
Total: Public Order and Safety									
Economic Affairs									
General Economic Affairs									
Dept of Economic Affairs									
Agriculture									
Dept of Agriculture Affairs									
Transport									
Department of Transport									
Total: Economic Affairs									
Environmental Protection									
Environmental Protection									
Total: Environmental Protection									

Table A.4 (b): Details of payments by policy area – *continued*

Table A.4(b): Details of provincial payments and estimates by policy area

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Housing and Community Amenities									
Housing Development									
Department of Housing									
Total: Housing and Community Amenities									
Health									
Outpatient services									
R and D Health (CS)									
Hospital Services									
Total: Health									
Recreation, Culture and Religion									
Sporting and Recreational Affairs									
Sport, Arts and Culture									
Total: Recreation, Culture and Religion									
Education									
Pre-primary & Primary Phases									
Secondary Education Phase									
Subsidised Services to Education									
Education not defined by level									
Total: Education									
Social protection									
Social Security Services									
Social Services and Population Development									
Total: Social protection									
Total provincial payments and estimates by policy area									

Table A.5: Details of payments on infrastructure

Table A.5: Details of payments for infrastructure by category

Category/type of structure	Vote	Number of projects	Total costs	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
				2005/06	2006/07	2007/08				2008/09	2009/10	2010/11
R thousands												
New and replacement assets (R thousand)												
Type of structure												
Type of structure												
Maintenance and Repairs (R thousand)												
Type of structure												
Type of structure												
Upgrades and additions (R thousands)												
Type of structure												
Type of structure												
Rehabilitation, renovations and refurbishments (R thousand)												
Type of structure												
Type of structure												
Total provincial infrastructure												

Table A.6: Details of transfers to local government

Table A.6: Transfers to local government by category and municipality

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Category A									
Municipality 1									
...									
Municipality xx									
Category B									
Municipality 1									
....									
Municipality xx									
Category C									
Municipality 1									
...									
Municipality xx									
Total transfers to local government									

Table A.7: Details of provincial payments and estimates by region, district and municipal ward**Table A.7: Summary of provincial payments and estimates by region, district and municipal ward**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Region 1 (name)									
District 1 (name)									
Municipal ward 1 (name)									
Municipal ward 2									
Municipal ward n									
District 2									
Municipal ward 1									
Municipal ward 2									
Municipal ward n									
District n									
Municipal ward 1									
Municipal ward 2									
Municipal ward n									
Region n									
District 1									
Municipal ward 1									
Municipal ward 2									
Municipal ward n									
District 2									
Municipal ward 1									
Municipal ward 2									
Municipal ward n									
District n									
Municipal ward 1									
Municipal ward 2									
Municipal ward n									
Total provincial payments by region, district and municipal ward									

Budget Statement 2: Departmental Estimates

1. Introduction

Departmental inputs are provided in Budget Statement 2 and are the culmination of a comprehensive budget process, involving the discussion of policy priorities and matching available resources to costed plans. The matching of resources to plans assists in better alignment of service delivery commitments and multi-year budgets, as published in Provincial Budget Statements.

Budget Statement 2 is considered a summary of the departmental strategic and performance plan to a level at which the legislature and the public can engage the provincial departments. It further contains a detailed analysis of departmental receipt and payment performance; covering infrastructure payments; transfers to public entities and local government; personnel numbers and costs; and payments on training. It also provides departments with an opportunity to analyse the various trends and provide a narrative thereto.

One of the key aims of Budget Statement 2 is to provide a minimum set of information on receipts, payments, budget and programme structures together with departmental objectives and service delivery measures up to sub-programme level.

This document also makes provision for the presentation of budget information in instances where a Vote represents a “combination of departments” for which uniform budget and programme structures have been agreed upon. In such cases, budget information should be provided at a sub-sub-programme level. Examples of such combined departments are the following: Local Government, Housing and Traditional Affairs; Sports, Arts and Culture; Public Works, Roads and Transport. The Government Gazette, which will be published on 30 November 2008, gives examples of such combined departments. An example of how this should be treated could also be sourced from the KwaZulu-Natal Provincial Budget Statements, 2004 and is presented in Section 7 of Budget Statement 2, Table 2.12. The exception to this rule relates to cases in the social services (Education, Health and Social Development) sector. Where these departments are combined, as it is sometimes the case with Health and Social Development, it is required that two separate Budget Statement 2 documents be compiled and presented.

The standardised budget and programme structure and definitions for the main departmental budgets must be used. Fourteen sectors have agreed upon uniform budget and programme structures, which apart from the Social Services Sectors (Education, Health and Social Development) include: Agriculture; Environmental Affairs; Housing; Local Government; Public Works, Economic Development, Office of the Premier, Roads and Transport; Sport, Arts and Culture, Provincial Legislatures and Provincial Treasuries which were successfully implemented since the 2005 Budget.

This document further alludes to uniform classification of own receipts received by provincial legislatures and proposes how this should be brought into the budget process.

Each Vote per programme should include a summary of the economic classification, which is compatible with GFS and according to the Economic Reporting Format. In cases where programmes are broken down to sub-programme and sub-sub-programme level, the economic classification should be presented per programme only.

In Budget Statement 1 and its Annexure, the Economic Reporting Format must be presented inclusive of empty / blank lines, which will provide a more enhanced and detailed description of Budget Statement 1. In the case of Budget Statement 2 and its Annexure, only relevant information (tables) and certain lines within tables providing data should be disclosed. This will add significant quality to the document as more detail is reflected in Budget Statement 1 and its Annexure while irrelevant tables and lines within tables are omitted from Budget Statement 2 and its Annexure.

Programme 1 of each Vote normally provides administrative and management support functions to the Office of the Member of the Executive Council (MEC) and head of department, but this may

differ for the provincial legislature. Only the payments and estimates of this programme should be presented for each Vote.

The aim of the budget reform programme is to ensure budgeting for the full cost of a programme. Therefore, provinces should ensure that appropriations for Programme 1 are minimised as far as possible, by allocating administrative costs to the appropriate programme. Programmes similar to administration such as corporate services should also be treated in this manner.

The numbers in the tables included in the 2008/09 financial year under the revised estimates column should refer to the actual position as at 31 December 2008 and projections for the remaining months of the financial year.

Votes

The information in the following section should be provided for each Vote.

Department of (Name)	Vote number
To be appropriated by Vote in 2009/10	Rxxx xxx 000
Statutory amount	Rx xxx 000
Responsible MEC	MEC of (department/s)
Administrating Department	Department of (name)
Accounting Officer	Title and department (no names of persons)

1. Overview

In this section the department should provide the following information:

- A brief description of the core functions and responsibilities of the department, as well as its vision and mission statements (strategic objectives and strategic policy directions);
- A short overview of the main services that the department intends to deliver, with details of the quantity and the quality of service;
- Where relevant, a brief analysis of the demands for and expected changes in the services, and the resources (financial, personnel, infrastructure, etc.) available to match these;
- The Acts, rules and regulations the department must consider; and
- Brief information on external activities and events relevant to budget decisions.

2. Review of the current financial year (2008/09)

This section corresponds with the “Outlook for the coming budget year” as presented in last year’s budget statement. It should report on the implementation of new policy priorities, main events, and challenges from the past.

In all tables, the 2008/09 financial year has three columns (Main Appropriation, Adjusted Appropriation and Revised Estimates). It addresses problems experienced in the past, which relate to establishing/determining the departmental "bottom line" for purposes of the Budget Review, Medium Term Budget Policy Statement and Intergovernmental Fiscal Review.

3. Outlook for the coming financial year (2009/10)

This section reviews the activities of the department for the coming year, focuses on new policy priorities, significant events and challenges. Only matters of an external nature should be discussed. Sections 1 to 3 should not cover more than 2 or 3 pages depending on the extent of the budget appropriated to a department.

4. Receipts and financing

The following sources of funding are used for the Vote:

4.1 Summary of receipts

Departments are requested to note that the item, classified under departmental receipts in Table 2.1 refers to total departmental receipts as contained in Table 2.2.

Table 2.1: Summary of receipts: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Equitable share									
Conditional grants									
Departmental receipts									
Total receipts									

4.2 Departmental receipts collection

Table 2.2 gives a summary of the receipts the department is responsible for collecting.

Table 2.2: Departmental receipts: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets									
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Sales of capital assets									
Financial transactions in assets and liabilities									
Total departmental receipts									

Arrangements with regard to the allocation of revenue within provinces differ. In some provinces the summary of departmental receipts are differentiated in terms of equitable share, conditional grants and departmental receipts, while in others departmental revenue comprises only of two sources, i.e. treasury allocation (equitable share) and conditional grants. To provide for this, a differentiated treatment is proposed. Provinces that allocate revenue based only on treasury allocation (equitable share) and conditional grants are requested to complete Table 2.1, while those that differentiate between equitable share, conditional grants and departmental receipts are required to complete both Tables 2.1 and 2.2. Tables 2.1 and 2.2 could also be combined as suggested in Table 2.3. It is envisaged that departments would migrate to a position whereby they retain a certain portion of their departmental receipts, in line with a revenue retention policy within the province.

The classification of departmental receipts distinguishes between tax receipts; sales of goods and services other than capital assets; transfers received; fines, penalties and forfeits; interest, dividends and rent on land; sales of capital assets; and financial transactions in assets and liabilities.

Table 2.3: Summary of receipts: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Treasury funding									
Equitable share									
Conditional grants									
Other (Specify)									
Total Treasury funding									
Departmental receipts									
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets									
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Sales of capital assets									
Financial transactions in assets and liabilities									
Total departmental receipts									
Total receipts									

A brief description of the different kinds of receipts and reasons for changes between the estimated receipts for the 2008/09 financial year and the MTEF years should be included. Departments should provide an explanation in instances where own receipt items experience a negative real growth rate between 2008/09 and 2009/10 financial years and indicate any once-off receipt items that needs to be considered in analysis of revenue trends.

Departments should also provide a narrative on how they have arrived at their own revenue budgets, highlighting the once-off payments, assumptions and why they have made adjustments from the previous year's estimate.

Departments are further required to provide more detail on receipts, which are presented in Table B.1, in the Annexure to Budget Statement 2. Table B.2 indicated the compulsory "of which" items to be included in Table B.1.

From the discussion that follows with regard to revenue retention by legislatures, refer to Section 6 of Budget Statement 2 in this document.

5. Payment summary

This section contains information by programme (Table 2.4), economic classification in the Economic Reporting Format (Table 2.5), etc. It presents the main programmes, structure changes and expenditure trends in the Vote over the 7-year period and also reflects policy developments and departmental priorities. It is important to note that any proposed structural changes to departments, programmes and sub-programmes within departments (where there have been function shifts or shifts as it relates to the rationalisation of programmes) for the 2009 Budget should also be adjusted in the historical and current financial years (2005/06 to 2008/09) and be adjusted accordingly going forward.

With regard to the tables, the numbers included in 2008/09 under the revised estimates column should refer to the actual position as at 31 December 2008 and realistic projections for the remaining months of the financial year.

5.1 Key assumptions

Certain broad assumptions are determined, which establish the basic foundation for crafting a budget. These assumptions provide a framework to government officials for setting priorities, determining service levels and allocating limited financial resources.

The following general assumptions are actual examples taken from the 2007 Budget in guiding the development of a budget which are mainly driven by policy decisions:

- Education budgets should make adequate provision for pay progression and incentives targeted at school-based educators and a scarce skills allowance for mathematics and science teachers in schools in the bottom two quintiles as well as adequate funding for personnel.
- Social Development budgets must make adequate provision for the improved salary dispensation for social workers.
- Assumptions for salary increases should be taken into account, amongst others, adjustments contained in the wage agreement.
- Assumptions for inflation related items should be based on CPIX projections.

It is proposed that for the 2009 Budget, provinces should provide a list of assumptions which underpin the basic foundation for developing their budgets. The details thereof should be presented as part of each Vote.

5.2 Programme summary

Table 2.4 contains information by programme for the department. In instances where the MEC's remuneration is included it should be disclosed as a footnote.

Table 2.4: Summary of payments and estimates: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Programme 1: Administration									
Programme 2: (name)									
....									
Programme xx: (name)									
Total payments and estimates: (name of department)									

Uniform treatment of the salary of the MEC: National Treasury would further like to promote uniform treatment of expenditure with regard to the salary of Political Office Bearers and in particular that of the Member of the Executive Council (MEC). The treatment of these payments is prescribed in the Remuneration of Public Office Bearers Amendment Act, 2000 (Act 9 of 2000).

Current practice dictates that the salary of Political Office Bearers is either regarded as a statutory payment, in which case it would be a direct charge against the Provincial Revenue Fund or a first charge against the departmental equitable share. If legislation provides for statutory payment of the salary of the MEC, then the departmental appropriation should include the amount allocated for the salary of the MEC.

In instances where no legislation exists, provinces should appropriate the funds whereby the salary of the MEC becomes a first charge on the departmental equitable share. At this stage provinces are using a combination of these approaches. National Treasury is however of the view that the approach that leads to a first charge against the departmental equitable share, provides for clearer accountability with regard to spending of that particular Vote. It further promotes better planning and budgeting for expenditure, which include amongst others: Travel allowances, hotel accommodation, subsistence and the payment of allowances other than that of the salary of the MEC.

5.3 Summary of economic classification

The economic classification presented in Table 2.5 is reported in accordance with the *Economic Reporting Format* issued by the National Treasury in October 2003 and was implemented for all national and provincial departments as part of the migration process to BAS with effect from 1 April 2004.

Table 2.5: Summary of provincial payments and estimates by economic classification: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Current payments									
Compensation of employees									
Goods and services									
Interest and rent on land									
Transfers and subsidies to:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions									
Households									
Payments for capital assets									
Buildings and other fixed structures									
Machinery and equipment									
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialised military assets									
Total economic classification: (name of department)									

Departments are required to provide more detail on payments and estimates, which are presented in Table B.3, in the Annexure to Budget Statement 2. It makes provision for the expansion of economic classification of payments items to be included under the category: "Goods and Services" ("of which items"). Table B.4 indicated the compulsory "of which" items for specific sectors to be included in Table B.3. All sectors reviewed the relevance of their current sets of "of which" items and in some instances imported new items which reflect their larger cost centres more appropriately, i.e. Education has adopted some items to define expenditure that are more definitively and to consolidate lower level information (refer to Table B.4).

The purpose is to provide a summary of the bigger spending items under “Goods and Services” in the department. Ideally these items should be at a lower level within the chart of accounts. This will facilitate in the performance of service delivery, which will be heavily scrutinised in the annual Provincial Budget and Expenditure Review.

“Transfers and Subsidies” include all unrequited payments made by the government unit. A payment is unrequited provided that the department does not receive anything directly in return for the transfer to the other party. Both current and capital transfers should be included in this item. However, capital transfers should be accounted for as a note in Table B.3 in the Annexure to Budget Statement 2 and detailed information is required in the provincial database provided to provinces, where a distinction is made between current and capital transfers.

5.4 Infrastructure payments

In this section, details of provincial infrastructure payments and estimates need to be presented for the Vote as well as Public-Private Partnership projects summarised by “projects under implementation” and “new projects”.

5.4.1 Departmental infrastructure payments

Departments are requested to present detail of its infrastructure investment estimates in the relevant Vote as referred to in Table B.5 in the Annexure to Budget Statement 2 in this document. This should be consistent with that of the infrastructure model that forms the basis of the quarterly provincial infrastructure reports. Flexibility is provided in cases where provinces have as a practice completed a separate Budget Statement 3 (Capital Estimates), as in the case of Gauteng. To preserve consistency, it is however requested that those provinces that complete a separate Budget Statement 3, still comply with the minimum information request as per Budget Statement 2 in Budget Statement 2 per Vote.

Departments are required to provide detail on EPWP per province in the infrastructure table (Table B 5). Providing detail at this level affords increased transparency and allows for effective financial management with regard to EPWP. It is envisaged that the budgets for infrastructure development must enhance the application of labour intensive methods in the construction and maintenance of provincial facilities in order to maximise job creation and skills development as encapsulated in the EPWP guidelines. Budget allocations should take into account the conditions for scaling-up EPWP in the construction of education and health facilities as well as roads. In this regard EPWP must be considered in both capital and current expenditure projects.

5.4.1.1 Maintenance (Table B 5)

The stock of infrastructure that is owned by government and its agencies is major and is increasing at a rapid rate. However the maintenance of this stock varies greatly from sector to sector and sometimes, also from institution to institution within a sector. Unless maintenance is improved in these sectors, funds to address the cost of repairs and unplanned replacements as opposed to planned, preventative measures will have to be found from capital budgets, which will severely limit the programme for addressing backlogs and expanding service delivery.

Infrastructure maintenance is a strategic tool, as it offers outstanding opportunities for economic stimulation as jobs are created, capital expenditure expanded and sustainable delivery achieved while community aspirations can be met.

Department are also required to provide detail on maintenance in the infrastructure table (Table B 5). Providing detail on maintenance affords increased transparency and allows for effective financial management.

5.4.2 Departmental Public-Private Partnership (PPP) projects

In this section, a summary of all departmental Public-Private Partnership projects under implementation and new projects are presented. In addition a short narrative about the manner in which the PPP provide an affordable, cost effective solution for a service should be presented. Table 2.6 below provides for a summary of departmental Public-Private Partnership projects.

Table 2.6: Summary of departmental Public-Private Partnership projects

R thousand	Annual cost of project Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Projects under implementation									
PPP unitary charge									
Advisory fees									
Revenue generated (if applicable)									
Project monitoring cost									
New projects									
PPP unitary charge									
Advisory fees									
Revenue generated (if applicable)									
Project monitoring cost									
Total									

5.5 Transfers

In this section, transfers to selected categories should be presented here, which is as follows:

- Departmental transfers to public entities falling within the governing framework, by entity;
- All other departmental transfers to entities other than transfers to public entities and local government, for example transfers to Non-Government Organisations (NGO's), by entity (in cases where disaggregating make sense). It is an important issue to have a sense to what extent the department is making use of NGO's, etc. So in instances where aggregation provides logistical challenges, it is recommended that the department give a sense as it relates to trends and type of services for which these transfers are made; and
- Departmental transfers to local government (municipalities), by category A, B and C.

5.5.1 Transfers to public entities

Departments should in Table 2.7 provide information on the transfers to public entities falling within their governing framework, by entity.

Table 2.7: Summary of departmental transfers to public entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Entity 1 (name)									
Entity 2 (name)									
....									
Entity .. (name)									
Total departmental transfers to public entities									

As part of the 2009 Budget, the National Treasury would like to extend the coverage of the general government account by including not only departmental payments and estimates, but also more information on the wider public sector accounts. This represents the continuation of an ongoing reform process with the ultimate aim of producing consolidated budgets for departments, including their financial data and that of associated entities.

Public entities however receive sizeable transfer payments from Government and are often the front-line providers of services. It is therefore important to understand the impact of these services on the community.

The contents of Table B.6 and one of the more recent financial reforms as envisaged by the Public Finance Management Act has been the compilation of consolidated financial statements. To facilitate the successful consolidation it is proposed that the consolidated budget of a department shows all trading accounts and transfers to entities under control of the department. It therefore imposes departmental accountability for public entities under the control of the department.

Departments are therefore required to provide detailed financial information separately on receipt and payment estimates for all public entities falling within its governing framework. This information is compulsory, drive accountability, forms part of the budget reform agenda and should be presented in Table B.6, in the Annexure to Budget Statement 2.

The table further represents the summary format of a more detailed schedule included as part of the provincial database. The information in the table must be adjusted to be compatible with departmental financial years and to be consistent with the financial statements published by the entity.

The first part of the table consists of a summary of the income statement of the entity, followed by a cash flow summary. The last part of the table provides information from the balance sheet. Cash flow and balance sheet information relating to the Medium Term Estimates should be provided.

The income statement, cash flow and balance sheet parts of the schedules are further expanded to include additional detailed information. Entities should use the definitions provided in the *Guide for Implementing the Economic Reporting Format* when completing these items, which can be obtained from the relevant department or Provincial Treasury.

5.5.2 Transfers to other entities

Table 2.8 provides for all other departmental transfers to entities (by entity). This information has become necessary due to numerous requests as a result of the political sensitivity surrounding such transfers and is supported by ongoing budget reforms. Transfers to Non-Government Organisations (NGOs), Community Based Organisations, etc. in (where disaggregation makes sense) particular for the provincial departments of Social Development proves to be examples of such transfers.

A detailed breakdown is required per sub-programme in Table B6.1 in the Annexure to Budget Statement 2.

Table 2.8: Summary of departmental transfers to other entities (for example NGOs)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Entity 1 (name)									
Entity 2 (name)									
....									
Entity .. (name)									
Total departmental transfers to NGOs									

5.5.3 Transfers to local government

Table 2.9 provides for transfers to municipalities by transfer type and category (A, B and C).

Table 2.9: Summary of departmental transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Category A									
Category B									
Category C									
Total departmental transfers to local government									

Detailed information on departmental transfers to local government by transfer/grant type, category and municipality should be presented in Table B.7 in the Annexure to Budget Statement 2. An insightful example of how this should be treated could be sourced from the KwaZulu-Natal Provincial Budget Statements, 2008 which is attached to this document under “Definitions and Examples” referred to as Table 4.

6. Receipts and retentions: Provincial legislatures

In this section, National Treasury provides guidance on the treatment of receipts and retention thereof in respect of the provincial legislature.

In terms of sections 13(1) and 22(1) of the Public Finance Management Act, 1999 (PFMA), all money received by the national and provincial government must be paid into the relevant Revenue fund, except money received by Parliament or a Provincial legislature within a province. Money received by Parliament or a provincial legislature must, in terms of sections 13(5) and 22(5), be paid into a bank account opened by the relevant legislature. The responsibility and procedure for receipts collection, deposits, retention and spending of moneys within provincial departments are clear. Within legislatures, there however exists uncertainty with regards to what categories of receipts can be retained and the processes to be followed for spending purposes. To assist provincial treasuries in relaying the message to legislatures, a complete list of the different categories of receipts are as follows: Commission relating to insurance deductions; stale cheques; accommodation rentals; repayment of bursaries; sale of equipment; capital income: Debtors; interest: debtors; income from catering services; income due to photo copying for private purposes; and interest on bank balances.

To ensure a uniform approach for the retention of receipts and spending against receipts collected, the following are proposed:

- Legislatures should be allowed to retain all categories of receipts as listed above. This is in accordance with sections 13(1) and 22(1) of the PFMA and would simplify the administration process for the retention of receipts;
- Budget submissions from Legislatures to the relevant treasuries, as required in terms of annual budget circulars, should include information on both estimated receipts and payments and should form part of the normal evaluation and budget allocation process; and
- Estimates of payments to be tabled in the legislature should indicate total payments of the legislatures to be funded from appropriations as well as from receipts collected.

The following tables should be presented for the Vote: Provincial Legislature with regards to receipt and payment and estimates:

Table 2.10(a): Summary of receipts: Vote 02: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Treasury funding									
Equitable share									
Conditional grants									
Other (Specify)									
Total receipts: Treasury funding									
Departmental receipts									
Tax receipts									
Sales of goods and services other than capital assets									
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Sales of capital assets									
Financial transactions in assets and liabilities									
Total departmental receipts									
Total receipts: Vote 02: Provincial Legislature									

Table 2.10(b): Summary of payments and estimates: Vote 02: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Programmes									
Programme 1: Administration									
Programme 2: (name)									
....									
Programme xx: (name)									
Direct charge on the Provincial Revenue Fund									
Members remuneration									
Other (Specify)									
Total payments and estimates: Vote 02: Provincial Legislature									
LESS:									
Departmental receipts not surrendered to Provincial Revenue Fund ¹									
(Amount to be financed from revenue collected in terms of Section 13 (2) of the PFMA)									
Adjusted total payments and estimates: Vote 02: Provincial Legislature									

1) Should complement departmental receipts in table 2.10(a).

Table 2.10(c): Summary of provincial payments and estimates by economic classification: Vote 02: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Current payments									
Compensation of employees									
Goods and services									
Interest and rent on land									
Transfers and subsidies to:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions									
Households									
Payments for capital assets									
Buildings and other fixed structures									
Machinery and equipment									
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialised military assets									
Total economic classification: Vote 02: Provincial Legislature									
LESS:									
Departmental receipts not surrendered to Provincial Revenue Fund ¹									
(Amount to be financed from revenue collected in terms of Section 13 (2) of the PFMA)									
Adjusted total economic classification: Vote 02: Provincial Legislature									

1) Should complement departmental receipts in table 2.10(a).

7. Programme description

The different programmes are presented in this section, beginning with an overall description of respective programmes and their objectives. Policy developments specific to each programme should be detailed here. Most of the information in this section should relate to the information in the strategic and annual performance plans.

Each programme is listed individually alongside its purpose, as in the Appropriation Bill. The main measurable objectives should also be included, in terms of section 27(4) of the PFMA.

Programme 1: Administration has an internal focus. It performs a support function to the various programmes within a particular Vote, while all the other programmes deliver particular services to communities. It is therefore proposed that Programme 1 only presents amounts. A specific presentation can be motivated in instances where Programme 1 performs very specific functions related to the activities of other programmes.

After the introduction of the programme, each sub-programme should be discussed briefly, showing the receipt and payment estimates.

Table 2.11 provides a summary of departmental payments by sub-programme where Table 2.13 provides for the breakdown of payments by economic classification. Please refer to Section 5.3 of Budget Statement 2 for more information on the economic classification.

Table 2.11: Summary of payments and estimates: Programme (number and name)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Sub-programme 1: (name)									
Sub-programme 2: (name)									
....									
Sub-programme n: (name)									
Total payments and estimates: Programme (number and name)									

In instances where a Vote represents a combination of departments for which uniform budget and programme structures have been prescribed, information should be provided at a sub-sub-programme level. A good example of how this should be treated is seen from the KwaZulu-Natal Provincial Budget Statements, 2004 and is presented in Table 2.12.

Table 2.12: KwaZulu-Natal Provincial Budget Statements, 2004 - Example of how sub-sub programmes should be presented

Summary of payments and estimates: Programme 2: Agricultural Development Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2003/04	Medium-term estimates		
	2000/01	2001/02	2002/03			2004/05	2005/06	2006/07
Sustainable Resource Management (Sub-programme)	18 074	26 946	41 398	43 936	53 336	34 989	42 156	44 587
Engineering Services (Sub-sub programme)	17 026	25 794	35 342	33 031	42 431	30 989	34 156	36 087
Land Care (Sub-sub programme)	1 048	1 152	6 056	10 905	10 905	4 000	8 000	8 500
Farmer Support and Development (Sub-programme)	207 717	217 516	233 554	283 624	277 361	332 400	377 631	408 447
Farmer Settlement (Sub-sub programme)	32 925	40 318	29 218	47 041	47 732	30 282	37 101	38 727
Farmer Support Services (Sub-sub programme)	174 792	177 198	204 336	236 583	229 629	265 102	294 260	314 196
Comprehensive Agriculture Support Programme (Sub-sub programme)						37 016	46 270	55 524
Veterinary Services (Sub-programme)	54 181	55 086	62 400	63 539	63 457	72 400	76 742	81 347
Animal Health (Sub-sub programme)	47 370	45 022	53 584	52 008	51 926	58 394	61 895	65 609
Export control (Sub-sub programme)								
Veterinary Public Health (Sub-sub programme)	1 416	1 409	1 890	3 614	3 614	14 006	14 847	15 738
Veterinary Lab Services (Sub-sub programme)	5 395	8 655	6 926	7 917	7 917			
Technology Research and Development Services	43 959	42 972	53 633	65 339	65 796	66 350	71 526	75 818
Research (Sub-sub programme)	43 959	42 972	53 633	65 339	65 796	36 783	39 721	42 105
Information Services (Sub-sub programme)						6 264	6 770	7 176
Infrastructure Support services (Sub-sub programme)						23 303	25 035	26 537
Agricultural Economics (Sub-programme)	-	-	-	-	-	-	-	-
Marketing Services (Sub-sub programme)								
Macroeconomics and Statistics (Sub-sub programme)								
Structured Agricultural Training (Sub-programme)	9 320	10 726	12 096	13 008	13 008	18 852	13 835	14 665
Tertiary Education (Sub-sub programme)	9 320	10 726	12 096	13 008	13 008	18 852	13 835	14 665
Further Education and Training (FET) (Sub-sub programme)								
Total	333 251	353 246	403 081	469 446	472 958	524 991	581 890	624 864

Table 2.13: Summary of provincial payments and estimates by economic classification: Programme (number and name)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Current payments									
Compensation of employees									
Goods and services									
Interest and rent on land									
Transfers and subsidies to:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions									
Households									
Payments for capital assets									
Buildings and other fixed structures									
Machinery and equipment									
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialised military assets									
Total economic classification: Programme (number and name)									

7.1. Description and objectives

In this section the discussion focuses on the following: Purpose, service rendered, policy changes, payment pressures, and receipts collection, among other issues. At this level consideration is given to two types of operational objectives:

- Objectives regarding changes in policies, structures, service establishments, geographic distributions of service, etc; and
- Operational objectives for the planned output in terms of quantity and quality (all this information should be found in the strategic planning document).

7.2 Service delivery measures

The use of non-financial data in the budget statements should be limited as detailed non-financial data is available in the annual performance plans. For more detail on non-financial data which deals with programme performance (non-financial data) a cross reference to the Annual Performance Plan (APP) is recommended. The contents of the APP should not be duplicated in Budget Statement 2.

Tables containing a core set of non-financial performance measures covering the MTEF years are attached as Annexure B to this guideline. Departments must ensure that the tables in Annexure B are reflected under the applicable programme/sub-programme to ensure the logical flow of information within each vote. The table below serves as an example of how performance measures should be imported under each programme.

The only information on service delivery outputs per programme which are required is the following:

- Departments with customised strategic and annual performance plans (Education, Health, Social Development, Housing, Sports, Agriculture, Environmental Affairs, Public Works, Roads and Transport) must complete Annexure A – Programme Performance Measures and Targets – it is the same template used for Quarterly Performance Reporting. The most important data needed here is the planned annual output targets. Please note that the numbers used for the completion of this template must be the same as the numbers used in the Annual Performance Plan.
- A second template identified as Annexure B – Own Programme Performance Measures and targets for customised departments. This template must indicate performance targets for objectives *over and above the nationally agreed upon performance measures and which are unique to a province or department*. The most important data needed here is the planned annual output target. The template is generic and departments are requested to customise it according to their uniform programme and budget structure.
- A third template identified as Annexure C – Programme Performance Measures and Targets for non-customised sectors (Office of the Premiers, Provincial Treasuries, Legislatures, Safety and Liaison, Economic Affairs). This template must indicate programme performance measures and targets per programme as contained in the APP. The template is generic and departments are requested to align it according to their uniform programme and budget structure.

It is important to note that the targets must be expressed in numeric values, no text descriptions will be allowed. In addition, percentages reflected in isolation of baseline numbers will not be accepted.

Please note that the targets inserted for the measures in Budget Statement 2 must be the same as the targets that have been reflected in the Annual Performance Plan.

Sector

Programme / Subprogramme / Performance measures	Estimated Annual Targets		
	2009/10	2010/11	2011/12
Provincial Education Sector			
Number of children of compulsory school going age that attend schools			
Number of youths above compulsory school going age attending schools and other educational institutions			
Public expenditure on the poorest learners as a percentage of public expenditure on the least poor learners			
Years input per FETC graduate			
Average highest school grade attained by adults in population			
Adult literacy rate			
Programme 1: Administration			
Number of schools implementing the School Administration and Management System			
Number of schools that can be contacted electronically by the department			
Number of black women in senior management positions			
Percentage of current expenditure going towards non-personnel items			

7.3 Other programme information

7.3.1 Personnel numbers and costs

Personnel numbers per programme for full-time equivalent positions need to be disclosed at the end of each departmental chapter for the previous and current financial years, along with estimates over the MTEF.

In preparing departmental budgets, departments must take account of the full cost of all aspects of personnel policy. This includes general salary adjustments for pay progression, overtime, medical aid, homeowners allowance and any other allowances that may apply. The full carry through effects of the 2008 salary increase must also be factored into departmental budgets. The unit cost (R'000) is calculated by dividing the actual payments by the number of full time employees as at 31 March of the financial year in consideration.

Table 2.14: Personnel numbers and costs¹: (name of department)

Personnel numbers	As at 31 March 2006	As at 31 March 2007	As at 31 March 2008	As at 31 March 2009	As at 31 March 2010	As at 31 March 2011	As at 31 March 2012
Vote 01: Office of the Premier							
Vote 02: Provincial Legislature							
....							
Vote xx:							
Total provincial personnel numbers							
Total provincial personnel cost (R thousand)							
Unit cost (R thousand)							

1. Full-time equivalent

Table 2.15 presents a further breakdown to personnel numbers and costs for Human Resources and Finance components, and for full time, part-time and contract workers. It provides information on the number of persons (head count) and the cost associated to the Human Resources and Finance Divisions as well as for full time, part-time and contract workers within a provincial department as at 31 March over a seven year horizon.

Furthermore, it is also intended to highlight risks with regards to vacancies and the ability to deliver in line with the mandates assigned to these functions. Compensation of employees is ordinarily a major component of each department's budget and if budgeted for more accurately, the budget on the whole should be more precise.

The Education sector indicated that it would want to provide a little more information on their personnel expenditure, in line with what had been agreed for the "Of which" items. Indications are that a better sense is required as it relates to Compensation of Employees (ES and CS educators and their Social Contributions). The sector has also proposed some additional "Of Which" items to provide more transparency in terms of larger spending items, e.g. Expenditure less than R5000, Education provincial departments are encourage to ensure that these items are reflected correctly to ensure alignment with the budget guideline.

Table 2.15: Summary of departmental personnel numbers and costs

	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Total for province									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Human resources component									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									
Finance component									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									
Full time workers									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									
Part-time workers									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									
Contract workers									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									

7.3.2 Training

Departments are required by the Skills Development Act to budget at least 1 percent of its personnel payments on staff training. This requirement gives credence to Government policy on Human Resource Development. To facilitate this process, departments have been affiliated to their line function Sectoral Education and Training Authorities (SETA's).

In the absence of a line functioning SETA, government departments can undertake specific and functional training through the Public Services Education and Training Authority (PSETA). The South African Management Development Institute (SAMDI) is mandated by legislation to manage generic or transversal training. SAMDI has incorporated the PSETA to assist with this task. Government departments that do not contribute towards the SETA's are not eligible for grants for training. Table 2.14(a) reflects departmental spending on training per programme. It provides for actual and estimated payments on training for the period 2005/06 to 2008/09 and budgeted payments for the period 2009/10 to 2011/12. It might be possible that while several departments are not in a position to meet this requirement in the short to medium-term, every effort should be made to increase payments on skills development, within the broader context of existing Human Resource Development policies.

Table 2.16(a) provide for a high level aggregation of provincial spending on training, while the structure of the standard chart facilitates the aggregation of payments on training at item level.

Table 2.16(a): Payments on training: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Programme 1: Administration <i>of which</i>									
Subsistence and travel									
Payments on tuition									
Programme 2: (name)									
Subsistence and travel									
Payments on tuition									
....									
Programme n: (name)									
Subsistence and travel									
Payments on tuition									
Total payments on training: (name of department)									

Training constitutes the group of items that provide detail about staff development and the related costs in terms of external training or the development of training materials and manuals for internal training. Examples of specific items included under training would be: subsistence and travel, registration, payments on tuition, etc. This section should also reflect the payments to institutes (SAGO, IPAC, SAICA, etc.) to attend seminars, workshops and training sessions. A more detailed definition is referenced in the SCOA classification system.

In this section a narrative in support of capacity building programme could be provided. It should speak to the needs analysis, decision on what training should be provided for whom and by when will the challenges of capacity be addressed. This section should assess whether spending on training has made an impact on the skills or capacity challenges within the department.

It has now also become important that we provide information on the number of persons trained and those to be trained in the budget year and over the MTEF. Cabinet agreed that departments should allocate at least 1 per cent of its personnel budget to learner- and internships annually. A DPSA training guide for the public service as well as the Skills and Human Resource Development Strategies, which place pressure on government departments and provinces to train existing staff and unemployed persons either as interns, learners or volunteers, etc.

Table 2.16(b) provides for information on the number of persons trained, gender profile of the persons trained and to be trained, number of bursaries awarded, interns, learnerships and the mode of training. This section on training provides for introspection and opportunity for provinces to conclude that to be able to provide services effectively, it is quite critical that it spend on skills development and training in order to enhance capacity.

The information contained within table 2.16(b) should be reflected in the aggregate for the department and need not be presented at programme level.

Table 2.16(b): Information on training: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Number of staff									
Number of personnel trained									
<i>of which</i>									
Male									
Female									
Number of training opportunities									
<i>of which</i>									
Tertiary									
Workshops									
Seminars									
Other									
Number of bursaries offered									
Number of interns appointed									
Number of learnerships appointed									
Number of days spent on training									

7.3.3 Reconciliation of structural changes

Structural changes between programmes in the department or between a programme in the department and another department should be indicated, as per the table below. Such changes may occur when an MEC approves the transfer of responsibility for the provision of services between programmes or between departments. This might be particularly the case where departments have adopted uniform budget and programme structures, which are different from those in previous years. Good programme reporting and accountability is enhanced when departments then retrospectively classify those programmes and sub-programmes accordingly. This is good budgeting practice and a stern requirement of the various international conventions in this regard. Departments are therefore required to ensure that this practice is upheld.

Table 2.17: Reconciliation of structural changes: (name of department)

Programmes for 2008/09			Programmes for 2009/10		
	2009/10 Equivalent			2009/10	
	Programme	Subprogramme		Programme	Subprogramme

Annexure to Budget Statement 2

Table B.1: Specifications of receipts

The following information must be presented in annexure to each Vote:

Table B.1: Specification of receipts: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets									
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
Administrative fees									
Other sales									
<i>Of which</i>									
<i>Health patient fees</i>									
<i>Other (Specify)</i>									
Sales of scrap, waste, arms and other used current goods (excluding capital assets)									
Transfers received from:									
Other governmental units									
Universities and technikons									
Foreign governments									
International organisations									
Public corporations and private enterprises									
Households and non-profit institutions									
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Interest									
Dividends									
Rent on land									
Sales of capital assets									
Land and subsoil assets									
Other capital assets									
Financial transactions in assets and liabilities									
Total departmental receipts									

Table B.2: Receipts: Sector specific “of which” items

The following specific sectors’ “of which” items must be presented as part of Table B.1:

Table B.2: Receipts: Sector specific “of which” items to be included in Table B.1

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Education									
Tax receipts									
.....									
Sales of goods and services other than capital assets									
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
.....									
Other sales									
Of which									
External examinations									
Other (Specify)									
.....									
Total departmental receipts									
Agriculture									
Tax receipts									
.....									
Sales of goods and services other than capital assets									
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
.....									
Other sales									
Of which									
Tuition fees									
Laboratory services (soil and animal testing)									
Sale of surplus agricultural produce									
Other (Specify)									
.....									
Total departmental receipts									

Table B.2: Receipts: Sector specific "of which" items to be included in Table B.1

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Housing									
Tax receipts									
.....									
Sales of goods and services other than capital assets									
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
.....									
Other sales									
Of which									
Rental									
Loan repayments (individuals, entities)									
Other (Specify)									
.....									
.....									
Total departmental receipts									
Public Works, Roads and Transport									
Tax receipts									
.....									
Sales of goods and services other than capital assets									
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
.....									
Other sales									
Of which									
Rental of buildings, equipment and other services produced									
Other (Specify)									
.....									
.....									
Total departmental receipts									

Table B.3: Payments and estimates by economic classification

The following table must be presented for each programme:

Table B.3: Payments and estimates by economic classification: Programme (number and name)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Current payments									
Compensation of employees									
Salaries and wages									
Social contributions									
Goods and services									
<i>of which</i>									
<i>Specify item</i>									
<i>Specify item</i>									
<i>Specify item</i>									
Interest and rent on land									
Interest									
Rent on land									
Transfers and subsidies to¹:									
Provinces and municipalities									
Provinces ²									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³									
Municipalities									
Municipal agencies and funds									
Departmental agencies and accounts									
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									

Table B.3: Payments and estimates by economic classification: Programme (number and name)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Transfers and subsidies to¹: - continued									
Public corporations and private enterprises ⁵									
Public corporations									
Subsidies on production									
Other transfers									
Private enterprises									
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households									
Social benefits									
Other transfers to households									
Payments for capital assets									
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment									
Transport equipment									
Other machinery and equipment									
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialised military assets									
Total economic classification: Programme (number and name)									

Of which: Capitalised compensation⁶

- 1) Details of capital transfers to be included in a note to the budget statement.
- 2) Includes all grants to provinces and grants from national departments to provincial entities.
- 3) Includes all grants to local government and grants from national departments to local government entities.
- 4) This only includes national agencies grouped into various categories, e.g. regulatory, SETA's, etc. - no business entities included here.
- 5) Category exclusively for business like entities, National Treasury to decide which entities to be included.
- 6) Details on this classification are provided in the Guidelines for Implementing the New Economic Reporting Formats - October 2003.

Table B.4: Payments and estimates by economic classification: Sector specific “of which” items

The following specific sectors’ “of which” items must be presented as part of Table B.3:

Table B.4: Payments and estimates by economic classification: Sector specific “of which” items to be included in Table B.3

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Education									
Current payments									
.....									
Goods and services									
of which									
Inventory									
Learning support material									
Stationery and printing									
Consultants, contractors and special services									
Equipment less than R5 000									
Furniture less than R5 000									
Maintenance of buildings									
Operating leases									
Learner transport									
Other goods and services									
.....									
Total economic classification: Programme (number and name)									
Health									
Current payments									
.....									
Goods and services									
of which									
Consultants and specialised services									
Maintenance, repair and running costs									
Medical services									
Medical supplies									
Medicine									
Other (Specify)									
.....									
Total economic classification: Programme (number and name)									

Table B.4: Payments and estimates by economic classification: Sector specific "of which" items to be included in Table B.3

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Social Development									
Current payments									
.....									
Goods and services									
of which									
Consultants and specialised services									
Venues and facilities									
Maintenance, repairs and running costs									
Printing and publications									
Travel and subsistence									
Other (Specify)									
.....									
Total economic classification: Programme (number and name)									
Agriculture									
Current payments									
.....									
Goods and services									
of which									
Veterinary supplies (medicines, dipping, vaccination laboratory material)									
Consultancy fees									
Animal feed									
Transport (excluding subsidised vehicles)									
Infrastructure (fencing, irrigation)									
Other (Specify)									
.....									
Total economic classification: Programme (number and name)									
Housing									
Current payments									
.....									
Goods and services									
of which									
Consultancy fees									
Audit fees									
Contractor fees									
Information Technology expenses (data lines, computer software, modems)									
Other (Specify)									
.....									

Table B.4: Payments and estimates by economic classification: Sector specific "of which" items to be included in Table B.3

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Local Government									
Current payments									
.....									
Goods and services									
of which									
Consultancy fees									
Audit fees									
Other (Specify)									
.....									
Total economic classification: Programme (number and name)									
Public Works, Roads and Transport									
Current payments									
.....									
Goods and services									
of which									
Consult, contract & special services									
Inventory									
Maintenance, repair & running cost									
Operating leases including rent									
Owned & leasehold property exp									
Travel and subsistence									
Other (Specify)									
.....									
Total economic classification: Programme (number and name)									

Table B.5: Details on infrastructure

The following information for infrastructure must be presented in annexure to each Vote:

Table B.5(a): Details of payments for infrastructure by category

No.	Project name	District / Region	Municipality	Project description / type of structure	Project duration		Programme	EPWP	Total project cost	Expenditure to date from previous years	Professional Fees Budget	Construction/ Maintenance Budget	Total available	MTEF Forward estimates	
					Date: Start	Date: Finish								MTEF 2009/10	MTEF 2010/11
1. New and replacement assets (R thousand)															
1															
...															
n															
Total new and replacement assets															
2. Maintenance and repairs (R thousand)															
1															
...															
n															
Total maintenance and repairs															
3. Upgrades and additions (R thousand)															
1															
...															
n															
Total upgrades and additions															
4. Rehabilitation, renovations and refurbishments (R thousand)															
1															
...															
n															
Total rehabilitation, renovations and refurbishments															

Table B.5(b): Additional EDUCATION information to be included in Table B.5(a)

No.	Project name	Region/ district	Municipality	Type of structure	Project duration		Project cost		Main budget
					Date: Start	Date: Finish	At start	At completion	MTEF 2009/10
1. New and replacements (R thousand)									
1									
...									
n									
Total new and replacements									
2. Maintenance and Repairs (R thousand)									
1									
...									
n									
Total maintenance and repairs									
3. Upgrades and additions (R thousand)									
1									
...									
n									
Total upgrades and additions									
4. Rehabilitation, renovations and refurbishments (R thousand)									
1									
...									
n									
Total rehabilitation, renovations and refurbishments									

Table B.5(c): Additional HEALTH information to be included in Table B.5(a)

No.	Project name	Region/ district	Municipality	Type of structure	Regional/District/ Central Hospital, Clinic/Community Health Centre	Project duration		Project cost		Main budget
						Date: Start	Date: Finish	At start	At completion	MTEF 2009/10
1. New and replacement assets (R thousand)										
1										
...										
n										
Total new and replacement assets										
2. Maintenance and Repairs (R thousand)										
1										
...										
n										
Total maintenance and repairs										
3. Upgrades and additions (R thousand)										
1										
...										
n										
Total upgrades and additions										
4 Rehabilitation, renovations and refurbishments (R thousand)										
1										
...										
n										
Total rehabilitation, renovations and refurbishments										

Table B.5(d): Additional **ROADS** information to be included in Table B.5(a)

No.	Project name	Region/ district	Municipality	Type of Road		Other Structures (public transport/ bridges & culverts/ drainage structures)	Project duration		Project cost		Main budget MTEF 2009/10
				Surfaced Roads (No. of km)	Gravel Roads (incl. Earth Roads) (No. of km)		Date: Start	Date: Finish	At start	At completion	
1. New and replacement assets (R thousand)											
1											
...											
n											
Total new and replacement assets											
2. Maintenance and Repairs (R thousand)											
1											
n											
Total maintenance and repairs											
3. Upgrades and additions (R thousand)											
1											
n											
Total upgrades and additions											
4. Rehabilitation, renovations and refurbishments (R thousand)											
1											
n											
Total rehabilitation, renovations and refurbishments											

Table B.5(e): Additional SOCIAL DEVELOPMENT information to be included in Table B.5(a)

No.	Project name	Region/ district	Municipality	Type of structure	Project duration		Project cost		Main budget
					Date: Start	Date: Finish	At start	At completion	MTEF 2009/10
1. New and replacements (R thousand)									
1									
...									
n									
Total new and replacements									
2. Maintenance and Repairs (R thousand)									
1									
...									
n									
Total maintenance and repairs									
3. Upgrades and additions (R thousand)									
1									
...									
n									
Total upgrades and additions									
4. Rehabilitation, renovations and refurbishments (R thousand)									
1									
...									
n									
Total rehabilitation, renovations and refurbishments									

Table B.6: Detailed financial information for public entities

The following information below presents the requirement on detailed financial information for public entities and must be completed for each public entity. This table represents the summary format of a more detailed schedule included as part of the provincial database. The information in the table must be adjusted to be compatible with departmental financial years and to be consistent with the financial statements published by the entity.

Table B.6: Financial summary for the (name of public entity)

R thousand	Outcome			Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
Revenue							
Tax revenue	-	-	-	-	-	-	-
Non-tax revenue	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	-	-	-	-	-	-	-
<i>Of which:</i>							
Admin fees	-	-	-	-	-	-	-
Sales by market establishments	-	-	-	-	-	-	-
Non-market est. sales	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-
Transfers received	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-

Table B.6: Financial summary for the (name of public entity)

R thousand	Outcome			Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
Expenses							
Current expense	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Interest, dividends and rent on land	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-
Tax and Outside shareholders Interest	-	-	-	-	-	-	-
Adjustments to Fair Value	-	-	-	-	-	-	-
Unearned reserves (social security funds only)	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-
Total expenses	-	-	-	-	-	-	-
Surplus / (Deficit)	-	-	-	-	-	-	-

Table B.6: Financial summary for the (name of public entity)

R thousand	Outcome			Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
Cash flow summary							
Adjust surplus / (deficit) for accrual transactions	-	-	-	-	-	-	-
Adjustments for:							
Depreciation	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Net (profit) / loss on disposal of fixed assets	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Operating surplus / (deficit) before changes in working capital	-	-	-	-	-	-	-
Changes in working capital	-	-	-	-	-	-	-
(Decrease) / increase in accounts payable	-	-	-	-	-	-	-
Decrease / (increase) in accounts receivable	-	-	-	-	-	-	-
(Decrease) / increase in provisions	-	-	-	-	-	-	-
Cash flow from operating activities	-	-	-	-	-	-	-
Transfers from government	-	-	-	-	-	-	-
<i>Of which: Capital</i>	-	-	-	-	-	-	-
<i>: Current</i>	-	-	-	-	-	-	-
Cash flow from investing activities	-	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-	-
Other flows from Investing Activities	-	-	-	-	-	-	-
Cash flow from financing activities	-	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	-	-	-	-	-	-	-

Table B.6: Financial summary for the (name of public entity)

R thousand	Outcome			Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
Balance Sheet Data							
Carrying Value of Assets	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Cash and Cash Equivalents	-	-	-	-	-	-	-
Receivables and Prepayments	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-	-	-
Capital & Reserves	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-
Post Retirement Benefits	-	-	-	-	-	-	-
Trade and Other Payables	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-
Managed Funds	-	-	-	-	-	-	-
TOTAL EQUITY & LIABILITIES	-	-	-	-	-	-	-
Contingent Liabilities	-	-	-	-	-	-	-

Table B.6.1: Summary of departmental transfers to other entities (for example NGOs)

R thousand	Sub Programme	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
		2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Entity 1 (name)										
Entity 2 (name)										
....										
Entity .. (name)										
Total departmental transfers to other entities										

Table B.7: Details on transfers to local government

The following information for transfers to local government must be presented in annexure to each Vote:

Table B.7: Transfers to local government by transfer / grant type, category and municipality: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Type of transfer/grant 1 (name)									
Category A									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category B									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category C									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Unallocated									
Type of transfer/grant n (name)									
Category A									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category B									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category C									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Unallocated									

Table B.7: Transfers to local government by transfer / grant type, category and municipality: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2008/09	Revised estimate	Medium-term estimates		
	2005/06	2006/07	2007/08				2009/10	2010/11	2011/12
Total departmental transfers/grants									
Category A									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category B									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category C									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Unallocated									

Definitions and Examples

Table 1: Definitions

Table 1: Definitions

This list of definitions is not exhaustive. The final version will be presented when the national norms and standards for service delivery measures have been finalised. The sector specific strategic and performance plans developed to date should be use as a point of reference. Provinces are advised to read this in conjunction with the Treasury Guide: Preparing budget submissions and the Guide for Implementing the New Economic Reporting Format.

Activities	Actions or steps taken to carry out a programme or produce an output.
Category A municipality	A metropolitan municipality that has exclusive executive and legislative authority in its area.
Category B municipality	A local municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls
Category C municipality	A district municipality that has municipal executive and legislative authority in an area that includes more than one municipality
Effectiveness	The extent to which policy objectives, operational goals and other intended effects are achieved.
Input	A resource used by a department to produce its outputs; this includes labour, other goods and services, capital assets, financial assets and intangible assets.
Objective	<p>A statement of specific results to be achieved over a specified period. An objective can be “to provide public ordinary school education to 456 789 learners during the next financial year”. It can also be “to increase the pass rate by 6 per cent”.</p> <p><i>Measurable objectives</i> are defined as specific, quantifiable outcomes that can be achieved within a foreseeable time period. They serve as a roadmap for achieving the department’s goals and define the actual impact on the public rather than focussing on the level of effort that is expended. They are tools to assess the effectiveness of an agency’s performance and the public benefit that is derived.</p> <p>At this stage, it is worth explaining the various components of the above description. Measurable objectives are described as quantifiable outcomes, as opposed to outputs</p>
Key measurable objective	An objective for the most important measurable results that will be achieved in terms of service delivery. “To provide public ordinary school education for 456 789 learners” is a key measurable objective for the department of education. A key measurable objective can also be “an increase in the pass rate of 6 per cent”.
Maintenance and repairs - current	Maintenance and repairs are the activities related to the performance of routine, preventative, predictive, scheduled, and unscheduled actions aimed at preventing the facility failure or decline with the goal of maintaining its efficiency, reliability, and safety in the delivery of the service. A preventive maintenance programme refers to the organised and planned performance of routine maintenance activities in order to prevent system or production problems or failures from occurring. This is in direct contrast to renovation, rehabilitation, refurbishments, upgrade or additions. The maintenance action implies that the asset is kept in its original condition without enhancing its capacity, or the value of the asset. Such transactions are classified as current payments.
New or replaced infrastructure asset - capital	<p>New infrastructure includes any construction of structure such as new building, new school, new clinic, new hospital, new community health care centre, new tarred & gravel roads etc. It does not include additions to existing structures</p> <p>Replaced infrastructure asset refers to the replacing of the existing old structure with a new structure, for example demolition or relocation of a school or health facility to build the new one.</p> <p>When a new asset has been created or an old asset replaced, the expenditure is classified as capital expenditure (payments of capital assets).</p>
Output	Outputs are the final goods and services produced or delivered by departments to clients that are external to the departments. Outputs may be defined as the ‘what’ that departments deliver or provide, contributing towards meeting the outcomes that government wants to achieve.
Outcome	Outcomes are the end social and economic result of public policies or programmes, and mainly refer to changes in the general state of well being in the community. Examples include a safe and secure environment, healthy citizens, reduction in repeat offenders, reduced poverty levels and stable and self-sufficient families.
Performance measure	A quantitative parameter used to measure expected outcomes in terms of the general performance dimensions of quantity, quality, cost and timeliness. “To provide public ordinary school education to 456 789 learners” is a quantitative performance measure. “To increase the pass rate” is a quality measure.
Renovations, rehabilitation or refurbishments - capital	Activities that are required due to neglect or unsatisfactory maintenance or degeneration of an asset. The action implies that the asset is restored to its original condition, thereby enhancing the capacity and value of an existing asset that has become inoperative due to the deterioration of the asset. Such transactions are classified as payments for capital assets.
Service delivery measure	Quantitative information about how much service a programme has delivered. “To have provided public ordinary school education to 456 789 learners” is a measure of output.
Service delivery indicators	Should it be impossible to quantify the service delivery, an indicator can be used – generally an outcomes measure that verifies the result of service delivery. For road safety issues, the “improvement in road safety” may be a more relevant measurable objective than “the number of speed traps” or “information campaigns”. The “improvement in road safety” will be the service delivery indicator for the road safety programme. A service delivery indicator can also be defined

	as a performance indicator.
Quality indicators	The quality of a service can rarely be quantified. Indicators such as the teacher/learner ratio pass rate or drop-out rates must be used to give some impression of quality.
Upgrade and additions - capital	This involves activities aimed at improving the capacity and effectiveness of an asset above that of the initial design purpose. The decision to upgrade or enlarge an asset is a deliberate investment decision which may be undertaken at any time and is not dictated by the condition of the asset, but rather in response to a change in demand and or change in service requirements. Upgrades and additions are classified as payments for capital assets.

**Table 2: Example: KwaZulu-Natal
Provincial Budget Statements, 2008:
Transfers to Local Government (Budget
Statement 1, Section 5.6.3)**

Table 1.D: Summary of transfers to municipalities

R000		Outcome			Main Budget	Adjusted Budget	Estimated actual	Medium-term estimates		
		Audited	Audited	Audited				2008/09	2009/10	2010/11
		2004/05	2005/06	2006/07						
A	eThekweni	133 491	130 586	162 245	198 318	258 191	385 036	655 988	632 687	522 001
	Total: Ugu Municipalities	10 046	15 864	17 441	16 899	34 771	34 771	33 181	15 843	10 174
B	KZ211 Vulamehlo	900	2 840	750	-	4 050	4 050	-	160	170
B	KZ212 uMdoni	1 001	1 256	1 461	1 232	3 691	3 691	1 528	1 708	1 811
B	KZ213 Umzumbe	500	1 600	700	-	2 140	2 140	600	160	170
B	KZ214 uMuziwabantu	443	1 247	1 314	644	938	938	501	607	643
B	KZ215 Ezingolweni	900	884	337	-	1 400	1 400	600	160	169
B	KZ216 Hibiscus Coast	2 493	3 004	3 308	3 223	4 227	4 227	3 092	3 410	3 394
C	DC21 Ugu District Municipality	3 809	5 033	9 571	11 800	18 325	18 325	26 860	9 638	3 817
	Total: uMgungundlovu Municipalities	45 927	56 087	34 224	50 007	51 249	53 186	66 599	51 394	46 323
B	KZ221 uMshwathi	331	2 456	421	393	993	993	89	260	276
B	KZ222 uMngeni	981	2 339	1 716	1 267	5 791	5 791	2 042	1 720	1 824
B	KZ223 Mpofana	703	732	851	857	907	2 844	1 520	1 701	1 803
B	KZ224 Impendle	-	1 405	2 032	-	1 032	1 032	200	160	170
B	KZ225 Msunduzi	27 836	35 196	13 189	24 274	17 304	17 304	38 870	34 703	29 316
B	KZ226 Mkhambathini	-	800	1 750	-	1 750	1 750	1 057	518	327
B	KZ227 Richmond	18	2 948	90	66	896	896	621	132	140
C	DC22 uMgungundlovu District Municipality	16 058	10 211	14 175	23 150	22 576	22 576	22 200	12 200	12 467
	Total: Uthukela Municipalities	9 464	18 139	10 497	12 408	43 749	43 749	40 553	14 518	14 531
B	KZ232 Emnambithi/Ladysmith	2 315	3 771	3 992	4 711	9 412	9 412	5 949	4 934	5 010
B	KZ233 Indaka	900	3 139	850	-	1 750	1 750	-	-	-
B	KZ234 Umtshezi	860	1 900	1 019	1 765	24 959	24 959	30 031	6 860	7 271
B	KZ235 Okhahlamba	793	3 301	1 148	1 232	1 432	1 432	873	974	1 033
B	KZ236 Imbabazane	900	800	1 242	-	3 996	3 996	100	-	-
C	DC23 Uthukela District Municipality	3 696	5 228	2 246	4 700	2 200	2 200	3 600	1 750	1 217
	Total: Umzinyathi Municipalities	7 732	11 845	11 411	9 992	21 104	21 104	9 579	7 555	8 142
B	KZ241 Endumeni	1 624	1 610	2 143	2 982	3 076	3 076	2 704	2 910	3 086
B	KZ242 Nquthu	800	2 489	972	-	1 978	1 978	-	160	170
B	KZ244 Msinga	923	1 560	2 956	-	6 108	6 108	1 000	1 500	1 500
B	KZ245 Umvoti	765	978	1 052	1 510	2 570	2 570	415	347	369
C	DC24 Umzinyathi District Municipality	3 620	5 208	4 288	5 500	7 372	7 372	5 460	2 638	3 017
	Total: Amajuba Municipalities	4 878	6 773	13 990	12 313	16 025	16 025	16 164	4 847	5 835
B	KZ252 Newcastle	813	1 086	3 507	1 207	4 069	4 069	2 533	2 676	2 617
B	KZ253 eMadlangeni	-	300	710	22	1 872	1 872	257	286	304
B	KZ254 Dannhauser	315	902	1 219	584	584	584	124	185	197
C	DC25 Amajuba District Municipality	3 750	4 485	8 554	10 500	9 500	9 500	13 250	1 700	2 717
	Total: Zululand Municipalities	11 870	28 881	17 030	13 006	27 471	32 390	25 428	24 323	18 473
B	KZ261 eDumbe	651	712	957	400	1 080	1 080	552	218	232
B	KZ262 uPhongolo	156	900	500	30	1 430	1 430	930	640	680
B	KZ263 Abaqulusi	393	3 620	2 560	651	2 612	2 612	1 039	1 159	1 228
B	KZ265 Nongoma	-	6 809	100	-	2 380	2 380	630	418	442
B	KZ266 Ulundi	4 758	7 410	7 145	6 094	11 638	16 557	12 389	10 428	9 874
C	DC26 Zululand District Municipality	5 912	9 430	5 768	5 831	8 331	8 331	9 888	11 460	6 017
	Total: Umkhanyakude Municipalities	9 418	24 715	19 113	1 550	22 055	22 055	9 473	10 174	13 100
B	KZ271 Umhlabuyalingana	900	3 500	2 000	-	3 235	3 235	2 300	2 010	2 320
B	KZ272 Jozini	500	3 621	4 004	-	4 581	4 581	1 100	1 660	2 170
B	KZ273 The Big Five False Bay	900	900	5 950	-	680	680	965	177	187
B	KZ274 Hlabisa	500	6 281	292	-	2 114	2 114	-	160	169
B	KZ275 Mtubatuba	-	3 941	1 031	-	645	645	458	225	238
C	DC27 Umkhanyakude District Municipality	6 618	6 472	5 836	1 550	10 800	10 800	4 650	5 942	8 016
	Total: uThungulu Municipalities	10 397	21 985	25 342	14 339	34 270	32 270	28 688	12 778	6 394
B	KZ281 Mbonambi	950	2 034	3 180	-	6 065	6 065	600	160	170
B	KZ282 uMhlatuze	1 620	2 304	4 095	9 845	8 481	6 481	18 926	9 344	4 387
B	KZ283 Ntambanana	500	1 530	1 030	-	700	700	400	160	170
B	KZ284 Umlalazi	1 147	1 197	5 006	2 163	4 513	4 513	346	268	285
B	KZ285 Mthonjaneni	319	1 892	1 094	831	1 011	1 011	421	136	144
B	KZ286 Nkandla	950	1 818	1 250	-	2 000	2 000	45	210	222
C	DC28 uThungulu District Municipality	4 911	11 210	9 687	1 500	11 500	11 500	7 950	2 500	1 016
	Total: Ilembe Municipalities	7 354	10 083	20 862	19 467	25 334	25 334	28 771	18 178	23 540
B	KZ291 Mandeni	939	1 356	1 354	966	5 516	5 516	1 103	609	647
B	KZ292 KwaDukuza	1 802	4 006	7 885	4 001	7 900	7 900	10 068	10 149	10 760
B	KZ293 Ndwedwe	800	150	5 064	-	5 457	5 457	1 000	1 660	2 170
B	KZ294 Maphumulo	569	180	1 000	-	3 811	3 811	750	510	319
C	DC29 Ilembe District Municipality	3 244	4 391	5 559	14 500	2 650	2 650	15 850	5 250	9 644
	Total: Sisonke Municipalities	7 338	12 729	13 962	1 787	72 761	72 761	8 028	6 113	7 321
B	KZ5a1 Ingwe	-	2 005	2 321	-	3 243	3 243	45	210	223
B	KZ5a2 Kwa Sani	-	2 060	854	-	250	250	156	335	354
B	KZ5a3 Matatiele	1 123	2 082	1 712	-	-	-	-	-	-
B	KZ5a4 Greater Kokstad	516	3 148	1 021	62	2 267	2 267	1 625	1 599	1 695
B	KZ5a5 Ubuhlebezwe	15	910	1 540	25	305	305	997	107	114
B	KZ5a6 Umzimkhulu	-	-	5 000	-	18 300	18 300	700	112	119
C	DC43 Sisonke District Municipality	5 684	2 524	1 514	1 700	48 396	48 396	4 505	3 750	4 816
	Unallocated/unclassified	657	2 415	132 277	67 251	10 245	4 257	22 401	199 416	112 239
	Total	258 572	340 102	478 394	417 337	617 225	742 938	944 853	997 826	788 073

Table 1.G(i): Details of transfers to Municipalities: 2008/09

Municipality	Vote 1		Vote 3	Vote 4	Vote 6	Vote 7		Vote 8				Vote 11								Vote 12		Vote 14	Vote 15		Vote 16	Total					
	1.1	1.2	3.1	4.1	6.1	7.1	7.2	8.1	8.2	8.3	8.4	11.1	11.2	11.3	11.4	11.5	11.6	11.7	11.8	11.9	11.10	11.11	12.1	12.2	14.1		15.1	15.2	16.1		
eThekweni	139	-	-	2 400	150 000	40 041	1 096	150 000	3 500	-	52 150	-	89 500	-	-	-	-	-	-	-	-	-	-	-	11 000	-	151 962	-	4 200	-	655 988
Total: Ugu Municipalities	142	-	-	-	-	-	244	-	-	-	-	1 300	10 000	-	610	350	250	250	-	2 000	350	-	-	-	4 285	12 000	-	1 400	-	33 181	
Vulamehlo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Umdoni	-	-	-	-	-	-	71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 457	-	-	-	-	1 528	
Umzumbe	-	-	-	-	-	-	-	-	-	-	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	
uMuziwabantu	-	-	-	-	-	-	31	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	370	-	-	-	-	501	
Ezingolweni	-	-	-	-	-	-	-	-	-	-	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	
Hibiscus Coast	142	-	-	-	-	-	142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 458	-	-	-	-	3 092	
Ugu District Municipality	-	-	-	-	-	-	-	-	-	-	-	10 000	-	610	350	250	250	-	-	2 000	-	-	-	-	-	-	-	12 000	-	1 400	26 860
Total: uMgungundlovu Municipalities	183	-	-	-	-	-	282	7 000	11 000	-	-	1 400	20 000	-	100	300	-	1 000	-	-	700	1 000	-	-	22 334	-	-	1 300	-	66 599	
uMshwathi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89	
uMngeni	71	-	-	-	-	-	80	-	-	-	-	500	-	-	-	-	-	-	-	-	-	-	-	-	1 391	-	-	-	-	2 042	
Mpofana	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 479	-	-	-	-	1 520	
Impendle	-	-	-	-	-	-	-	-	-	-	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	
Msunduzi	71	-	-	-	-	-	131	7 000	11 000	-	-	-	-	-	-	-	-	-	-	-	-	350	1 000	-	19 318	-	-	-	-	38 870	
Mkhambathini	-	-	-	-	-	-	-	-	-	-	-	200	-	-	-	-	-	-	-	-	-	-	-	-	7	-	-	500	-	1 057	
Richmond	-	-	-	-	-	-	71	-	-	-	-	500	-	-	-	-	-	-	-	-	-	-	-	-	50	-	-	-	-	621	
uMgungundlovu District Municipality	-	-	-	-	-	-	-	-	-	-	-	20 000	-	100	300	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	800	22 200
Total: Uthukela Municipalities	249	-	-	-	-	-	134	23 500	-	-	-	2 000	-	100	200	-	1 000	-	-	-	350	-	-	-	10 720	900	-	1 400	-	40 553	
Emnambithi/Ladysmith	71	-	-	-	-	-	80	-	-	-	-	1 500	-	-	-	-	-	-	-	-	-	350	-	-	3 948	-	-	-	-	5 949	
Indaka	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Umtshezi	107	-	-	-	-	-	54	23 500	-	-	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	5 970	-	-	-	-	30 031
Okhahlamba	71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	802	-	-	-	-	873	
Imbabazane	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	
Uthukela District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	100	200	-	1 000	-	-	-	-	-	-	-	-	-	-	900	-	1 400	3 600
Total: Umzinyathi Municipalities	142	-	-	-	-	-	134	-	-	-	-	200	-	610	450	250	250	-	2 000	-	1 000	-	-	-	2 643	500	-	1 400	-	9 579	
Endumeni	71	-	-	-	-	-	80	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	2 453	-	-	-	-	2 704	
Nquthu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Msinga	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 000	-	-	-	-	-	-	-	1 000
Umvoti	71	-	-	-	-	-	54	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	190	-	-	-	-	415	
Umzinyathi District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	610	450	250	250	-	-	2 000	-	-	-	-	-	-	500	-	1 400	-	5 460
Total: Amajuba Municipalities	71	-	-	-	-	-	138	-	-	-	-	200	10 000	-	100	600	500	750	-	-	350	-	-	-	2 155	-	-	1 300	-	16 164	
Newcastle	71	-	-	-	-	-	90	-	-	-	-	100	-	-	-	-	-	-	-	-	-	350	-	-	1 922	-	-	-	-	2 533	
eMadlangeni	-	-	-	-	-	-	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	233	-	-	-	-	257	
Dannhauser	-	-	-	-	-	-	24	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124
Amajuba District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	10 000	-	100	600	500	750	-	-	-	-	-	-	-	-	-	-	1 300	-	13 250
Total: Zululand Municipalities	71	4 538	-	-	-	-	139	-	5 500	-	-	1 400	-	600	450	250	250	-	2 000	-	-	-	-	-	8 430	400	-	1 400	-	25 428	
eDumbe	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	52	-	-	-	552	
uPhongolo	-	-	-	-	-	-	32	-	-	-	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	398	-	-	-	930	
Abaqulusi	71	-	-	-	-	-	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	921	-	-	-	1 039	
Nongoma	-	-	-	-	-	-	-	-	-	-	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	230	-	-	-	630	
Ulundi	-	-	-	-	-	-	60	-	5 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 829	-	-	-	-	12 389	
Zululand District Municipality	-	4 538	-	-	-	-	-	-	-	-	-	-	-	600	450	250	250	-	-	2 000	-	-	-	-	-	-	400	-	1 400	-	9 888
Total: Umkhanyakude Municipalities	-	-	-	-	-	-	-	-	-	-	-	2 400	-	600	450	250	250	-	2 000	-	350	2 000	-	-	73	-	-	1 100	-	9 473	
Umhlabuyalingana	-	-	-	-	-	-	-	-	-	-	-	950	-	-	-	-	-	-	-	-	-	350	1 000	-	-	-	-	-	-	-	2 300
Jozini	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	1 000	-	-	-	-	-	-	1 100
The Big Five False Bay	-	-	-	-	-	-	-	-	-	-	-	950	-	-	-	-	-	-	-	-	-	-	-	-	-	15	-	-	-	-	965
Hlabisa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mtubatuba	-	-	-	-	-	-	-	-	-	-	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	58	-	-	-	-	458
Umkhanyakude District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	600	450	250	250	-	-	2 000	-	-	-	-	-	-	-	-	1 100	-	

Table 1.G(i): Details of transfers to Municipalities: 2008/09 (cont.)

Municipality	Vote 1		Vote 3	Vote 4	Vote 6	Vote 7		Vote 8				Vote 11							Vote 12		Vote 14	Vote 15		Vote 16	Total					
	1.1	1.2	3.1	4.1	6.1	7.1	7.2	8.1	8.2	8.3	8.4	11.1	11.2	11.3	11.4	11.5	11.6	11.7	11.8	11.9	11.10	11.11	12.1	12.2		14.1	15.1	15.2	16.1	
Total: uThungulu Municipalities	142	-	-	-	-	-	279	15 000	-	-	-	900	-	-	600	450	250	250	-	-	350	-	-	-	3 567	3 600	-	3 300	28 688	
Mbonambi	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	600	
uMhlatuze	71	-	-	-	-	-	206	15 000	-	-	-	-	-	-	-	-	-	-	-	-	350	-	-	3 299	-	-	-	-	18 926	
Ntambanana	-	-	-	-	-	-	-	-	-	-	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	
Umlalazi	71	-	-	-	-	-	73	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	102	-	-	-	346	
Mthonjaneni	-	-	-	-	-	-	-	-	-	-	-	300	-	-	-	-	-	-	-	-	-	-	-	-	121	-	-	-	421	
Nkandla	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	-	-	-	45	
uThungulu District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	600	450	250	250	-	-	-	-	-	-	-	-	-	3 600	-	2 800	7 950
Total: Ilembe Municipalities	71	-	-	-	-	-	129	-	-	-	2 100	10 000	-	100	700	500	750	-	1 000	350	1 000	-	-	9 271	-	-	2 800	28 771		
Mandeni	-	-	-	-	-	-	25	-	-	-	700	-	-	-	-	-	-	-	-	-	-	-	-	-	378	-	-	-	1 103	
KwaDukuza	71	-	-	-	-	-	104	-	-	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	8 893	-	-	-	10 068	
Ndwedwe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 000	-	-	-	-	-	-	1 000	
Maphumulo	-	-	-	-	-	-	-	-	-	-	400	-	-	-	-	-	-	-	-	-	350	-	-	-	-	-	-	-	750	
Ilembe District Municipality	-	-	-	-	-	-	-	-	-	-	-	10 000	-	100	700	500	750	-	1 000	-	-	-	-	-	-	-	-	2 800	15 850	
Total: Sisonke Municipalities	-	-	-	700	-	-	93	-	-	-	800	-	-	100	300	-	1 000	-	2 000	-	-	-	-	-	1 735	-	-	1 300	8 028	
Ingwe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	-	-	-	45	
Kwa Sani	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	156	-	-	-	156	
Greater Kokstad	-	-	-	-	-	-	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 364	-	195	1 625		
Ubuhlebezwe	-	-	-	400	-	-	27	-	-	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	70	-	-	-	997	
Umzimkhulu	-	-	-	300	-	-	-	-	-	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	700	
Sisonke District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	100	300	-	1 000	-	2 000	-	-	-	-	-	-	-	-	-	1 105	4 505	
Unallocated/unclassified	56	-	994	-	-	-	318	4 500	-	-	-	-	4 000	-	-	-	-	-	-	2 000	-	-	-	500	-	-	4 728	7 305	22 401	
Total	1 266	4 538	994	3 100	150 000	40 359	2 668	200 000	20 000	-	52 150	12 700	139 500	4 000	3 520	4 250	2 250	5 750	-	11 000	2 800	5 000	11 000	500	217 175	17 400	8 928	24 005	944 853	

Key	Grant Name	Key	Grant Name
1.1	Museum Services	11.4	Strategic Support
1.2	Airport Subsidy	11.5	Spatial Development
3.1	Cleanest Town Competition	11.6	Development Administration
4.1	Joint Project Funding	11.7	Municipal Development Information Services
6.1	2010 Soccer Stadium	11.8	Centre Management Support
7.1	Health - Municipal Clinics	11.9	Local Economic Development Catalyst
7.2	Environmental Health	11.10	Synergistic Partnerships
8.1	Hostel Redevelopment & Upgrading	11.11	Small Town Regeneration
8.2	Municipal Rates and Taxes	12.1	Municipal Transport Planning and Infrastructure
8.3	Capacity Building - Flanders Programme	12.2	Maintenance - Main Roads
8.4	Maintenance of R293 Hostels	14.1	Property Rates
11.1	Provincial Management Assistance Programme	15.1	Library Building Projects
11.2	Infrastructure provision for soccer stadia	15.2	Recapitalisation of Community Libraries
11.3	Municipal Governance	16.1	Infrastructure

Table 1.G(ii): Details of transfers to Municipalities: 2009/10

Municipality	Vote 1		Vote 3	Vote 4	Vote 6	Vote 7		Vote 8			Vote 11							Vote 12		Vote 14	Vote 15		Vote 16	Total						
	1.1	1.2	3.1	4.1	6.1	7.1	7.2	8.1	8.2	8.3	8.4	11.1	11.2	11.3	11.4	11.5	11.6	11.7	11.8	11.9	11.10	11.11	12.1		12.2	14.1	15.1	15.2	16.1	
eThekweni	149	-	-	-	150 000	43 045	1 178	190 000	11 000	-	50 000	-	-	-	-	-	-	-	-	-	-	-	-	11 000	-	170 315	-	6 000	-	632 687
Total: Ugu Municipalities	153	-	-	-	-	-	263	-	-	640	-	-	-	-	388	-	250	500	1 500	350	-	-	-	-	4 799	7 000	-	-	15 843	
Vulamehlo	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	
Umdoni	-	-	-	-	-	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 632	-	-	-	1 708	
Umzumbe	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	
uMuziwabantu	-	-	-	-	-	-	33	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	414	-	-	-	607	
Ezingolweni	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	
Hibiscus Coast	153	-	-	-	-	-	154	-	-	-	-	-	-	-	-	-	-	-	-	-	350	-	-	-	2 753	-	-	-	3 410	
Ugu District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	388	-	250	500	1 500	-	-	-	-	-	-	-	-	7 000	-	9 638	
Total: uMgungundlovu Municipalities	197	-	-	10 000	-	303	5 000	6 000	480	-	-	-	-	500	500	500	250	-	-	700	1 500	-	-	-	25 014	450	-	-	51 394	
uMshwathi	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	260	
uMngeni	76	-	-	-	-	-	86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 558	-	-	-	1 720	
Mpofana	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 656	-	-	-	1 701	
Impendle	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	
Msunduzi	76	-	-	-	-	-	141	5 000	6 000	-	-	-	-	-	-	-	-	-	-	-	350	1 500	-	-	21 636	-	-	-	34 703	
Mkhambathini	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	350	-	-	-	8	-	-	518	
Richmond	-	-	-	-	-	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56	-	-	-	132	
uMgungundlovu District Municipality	-	-	-	10 000	-	-	-	-	-	-	-	-	-	500	500	500	250	-	-	-	-	-	-	-	-	-	450	-	12 200	
Total: Uthukela Municipalities	268	-	-	-	-	144	-	-	-	-	-	-	-	500	500	500	250	-	-	350	-	-	-	-	12 006	-	-	-	14 518	
Emnambithi/Ladysmith	76	-	-	-	-	-	86	-	-	-	-	-	-	-	-	-	-	-	-	-	350	-	-	-	4 422	-	-	-	4 934	
Indaka	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Umtshezi	116	-	-	-	-	-	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 686	-	-	-	6 860	
Okhahlamba	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	898	-	-	-	974	
Imbabazane	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Uthukela District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	500	500	500	250	-	-	-	-	-	-	-	-	-	-	-	1 750	
Total: Umzinyathi Municipalities	153	-	-	-	-	144	-	-	160	-	-	-	-	388	-	250	500	1 500	-	1 500	-	-	-	-	2 960	-	-	-	7 555	
Endumeni	77	-	-	-	-	-	86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 747	-	-	-	2 910	
Nquthu	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	
Msinga	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 500	-	-	-	-	-	-	1 500	
Umvoti	76	-	-	-	-	-	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213	-	-	-	347	
Umzinyathi District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	388	-	250	500	1 500	-	-	-	-	-	-	-	-	-	-	2 638	
Total: Amajuba Municipalities	76	-	-	-	-	147	-	-	160	-	-	-	-	500	250	250	250	500	1 500	-	350	-	-	-	2 414	450	-	-	4 847	
Newcastle	76	-	-	-	-	-	97	-	-	-	-	-	-	-	-	-	-	-	-	-	350	-	-	-	2 153	-	-	-	2 676	
eMadlangeni	-	-	-	-	-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	261	-	-	-	286	
Dannhauser	-	-	-	-	-	-	25	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	185	
Amajuba District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	500	250	250	250	-	-	-	-	-	-	-	-	-	450	-	1 700	
Total: Zululand Municipalities	76	4 823	-	-	-	150	-	3 000	480	-	-	-	-	387	-	250	250	250	500	1 500	-	-	-	-	9 157	4 000	-	-	24 323	
eDumbe	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	-	-	218	
uPhongolo	-	-	-	-	-	-	35	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	445	-	-	-	640	
Abaqulusi	76	-	-	-	-	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 032	-	-	-	1 159	
Nongoma	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	258	-	-	-	418	
Ulundi	-	-	-	-	-	64	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 364	-	-	-	10 428	
Zululand District Municipality	-	4 823	-	-	-	-	-	-	-	-	-	-	-	387	-	250	500	1 500	-	-	-	-	-	-	-	-	4 000	-	11 460	
Total: Umkhanyakude Municipalities	-	-	-	-	-	-	-	-	800	-	-	-	-	387	-	250	500	1 500	350	3 000	-	-	-	-	82	3 305	-	-	10 174	
Umhlabuyalingana	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	350	1 500	-	-	-	-	-	-	2 010	
Jozini	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	1 500	-	-	-	-	-	-	1 660	
The Big Five False Bay	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	-	-	-	177	
Hlabisa	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	
Mtubatuba	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65	-	-	-	225	
Umkhanyakude District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	387	-	250	500	1 500	-	-	-	-	-	-	-	-	3 305	-	5 942	

Table 1.G(ii): Details of transfers to Municipalities: 2009/10 (cont.)

Municipality	Vote 1		Vote 3	Vote 4	Vote 6	Vote 7		Vote 8				Vote 11							Vote 12		Vote 14	Vote 15	Vote 16	Total					
	1.1	1.2	3.1	4.1	6.1	7.1	7.2	8.1	8.2	8.3	8.4	11.1	11.2	11.3	11.4	11.5	11.6	11.7	11.8	11.9	11.10	11.11	12.1		12.2	14.1	15.1	15.2	16.1
Total: uThungulu Municipalities	153	-	-	-	-	-	300	5 000	-	480	-	-	-	-	250	-	-	250	500	-	350	-	-	-	3 995	1 500	-	-	12 778
Mbonambi	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	
uMhlatuze	77	-	-	-	-	-	222	5 000	-	-	-	-	-	-	-	-	-	-	-	-	350	-	-	-	3 695	-	-	9 344	
Ntambanana	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	
Umlalazi	76	-	-	-	-	-	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	268	
Mthonjaneni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136	
Nkandla	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	210	
uThungulu District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	250	-	-	250	500	-	-	-	-	-	-	-	-	-	2 500	
Total: Ilembe Municipalities	76	-	-	-	-	-	139	-	-	480	-	-	-	500	250	250	250	500	1 500	350	1 500	-	-	-	10 383	2 000	-	-	18 178
Mandeni	-	-	-	-	-	-	26	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	609	
KwaDukuza	76	-	-	-	-	-	113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9 960	-	-	10 149	
Ndwedwe	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	1 500	-	-	-	-	1 660	
Maphumulo	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	350	-	-	-	-	-	-	510	
Ilembe District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	500	250	250	250	500	1 500	-	-	-	-	-	-	-	2 000	5 250	
Total: Sisonke Municipalities	-	-	-	-	-	-	100	-	-	320	-	-	-	500	500	500	250	500	1 500	-	-	-	-	-	-	1 943	-	-	6 113
Ingwe	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	210	
Kwa Sani	-	-	-	-	-	-	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	335	
Greater Kokstad	-	-	-	-	-	-	71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 528	-	-	1 599	
Ubuhlebezwe	-	-	-	-	-	-	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107	
Umzimkhulu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112	
Sisonke District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	500	500	500	250	500	1 500	-	-	-	-	-	-	-	-	3 750	
Unallocated/unclassified	60	-	1 054	-	-	-	854	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	550	-	-	6 100	25 835	199 416	
Total	1 361	4 823	1 054	10 000	150 000	43 899	2 868	200 000	20 000	4 000	50 000	15 000	149 963	-	4 300	2 000	2 000	2 500	3 500	9 000	2 800	7 500	11 000	550	243 068	18 705	12 100	25 835	997 826

Key	Grant Name	Key	Grant Name
1.1	Museum Services	11.4	Strategic Support
1.2	Airport Subsidy	11.5	Spatial Development
3.1	Cleanest Town Competition	11.6	Development Administration
4.1	Joint Project Funding	11.7	Municipal Development Information Services
6.1	2010 Soccer Stadium	11.8	Centre Management Support
7.1	Health - Municipal Clinics	11.9	Local Economic Development Catalyst
7.2	Environmental Health	11.10	Synergistic Partnerships
8.1	Hostel Redevelopment & Upgrading	11.11	Small Town Regeneration
8.2	Municipal Rates and Taxes	12.1	Municipal Transport Planning and Infrastructure
8.3	Capacity Building - Flanders Programme	12.2	Maintenance - Main Roads
8.4	Maintenance of R293 Hostels	14.1	Property Rates
11.1	Provincial Management Assistance Programme	15.1	Library Building Projects
11.2	Infrastructure provision for soccer stadia	15.2	Recapitalisation of Community Libraries
11.3	Municipal Governance	16.1	Infrastructure

Table 1.G(iii): Details of transfers to Municipalities: 2010/11

Municipality	Vote 1		Vote 3	Vote 4	Vote 6	Vote 7		Vote 8			Vote 11									Vote 12		Vote 14	Vote 15		Vote 16	Total				
	1.1	1.2	3.1	4.1	6.1	7.1	7.2	8.1	8.2	8.3	8.4	11.1	11.2	11.3	11.4	11.5	11.6	11.7	11.8	11.9	11.10	11.11	12.1	12.2	14.1		15.1	15.2	16.1	
eThekweni	158	-	-	-	-	45 599	1 260	250 000	14 000	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	11 000	-	189 984	-	-	-	522 001
Total: Ugu Municipalities	161	-	-	-	-	-	281	-	-	678	-	-	-	-	417	-	-	-	600	800	150	-	-	-	5 087	2 000	-	-	10 174	
Vulamehlo	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170	
Umdoni	-	-	-	-	-	-	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 730	-	-	-	1 811	
Umzumbe	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170	
uMuziwabantu	-	-	-	-	-	-	35	-	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	439	-	-	-	643	
Ezingolweni	-	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169	
Hibiscus Coast	161	-	-	-	-	-	165	-	-	-	-	-	-	-	-	-	-	-	-	-	150	-	-	-	2 918	-	-	-	3 394	
Ugu District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	417	-	-	-	600	800	-	-	-	-	-	-	-	2 000	-	3 817	
Total: uMgungundlovu Municipalities	209	-	-	10 000	-	-	324	-	4 000	509	-	-	-	467	250	250	500	-	-	-	300	2 000	-	-	26 514	1 000	-	-	46 323	
uMshwathi	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106	-	-	-	276	
uMngeni	81	-	-	-	-	-	92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 651	-	-	-	1 824	
Mpofana	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 756	-	-	-	1 803	
Impendle	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170	
Msunduzi	81	-	-	-	-	-	151	-	4 000	-	-	-	-	-	-	-	-	-	-	-	150	2 000	-	-	22 934	-	-	-	29 316	
Mkhambathini	-	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-	-	-	-	-	-	150	-	-	-	8	-	-	327	
Richmond	-	-	-	-	-	-	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59	-	-	-	140	
uMgungundlovu District Municipality	-	-	-	10 000	-	-	-	-	-	-	-	-	-	467	250	250	500	-	-	-	-	-	-	-	-	-	1 000	-	-	12 467
Total: Uthukela Municipalities	283	-	-	-	-	-	154	-	-	-	-	-	-	467	250	250	250	-	-	-	150	-	-	-	12 727	-	-	-	14 531	
Emnambithi/Ladysmith	81	-	-	-	-	-	92	-	-	-	-	-	-	-	-	-	-	-	-	-	150	-	-	-	4 687	-	-	-	5 010	
Indaka	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Umtshezi	121	-	-	-	-	-	62	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 088	-	-	-	7 271	
Okhahlamba	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	952	-	-	-	1 033	
Imbazane	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Uthukela District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	467	250	250	250	-	-	-	-	-	-	-	-	-	-	-	-	1 217
Total: Umzinyathi Municipalities	163	-	-	-	-	-	154	-	-	170	-	-	-	417	-	-	-	600	2 000	-	1 500	-	-	-	3 138	-	-	-	8 142	
Endumeni	82	-	-	-	-	-	92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 912	-	-	-	3 086	
Nquthu	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170	
Msinga	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 500	-	-	-	-	-	-	1 500	
Umvoti	81	-	-	-	-	-	62	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	226	-	-	-	369	
Umzinyathi District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	417	-	-	-	600	2 000	-	-	-	-	-	-	-	-	-	-	3 017
Total: Amajuba Municipalities	81	-	-	-	-	-	158	-	-	170	-	-	-	467	-	-	250	-	-	-	150	-	-	-	2 559	2 000	-	-	5 835	
Newcastle	81	-	-	-	-	-	104	-	-	-	-	-	-	-	-	-	-	-	-	-	150	-	-	-	2 282	-	-	-	2 617	
eMadlangeni	-	-	-	-	-	-	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	277	-	-	-	304	
Dannhauser	-	-	-	-	-	-	27	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	197	
Amajuba District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	467	-	-	250	-	-	-	-	-	-	-	-	-	2 000	-	2 717	
Total: Zululand Municipalities	81	-	-	-	-	-	160	-	2 000	509	-	-	-	417	-	-	-	600	2 000	-	-	-	-	-	9 706	3 000	-	-	18 473	
eDumbe	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62	-	-	232	
uPhongolo	-	-	-	-	-	-	37	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	473	-	-	-	680	
Abaqulusi	81	-	-	-	-	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 092	-	-	-	1 228	
Nongoma	-	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	273	-	-	-	442	
Ulundi	-	-	-	-	-	-	68	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 806	-	-	-	9 874	
Zululand District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	417	-	-	-	600	2 000	-	-	-	-	-	-	3 000	-	-	6 017	
Total: Umkhanyakude Municipalities	-	-	-	-	-	-	-	-	-	847	-	-	-	416	-	-	-	600	2 000	-	150	4 000	-	-	87	5 000	-	-	13 100	
Umhlabuyalingana	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	150	2 000	-	-	-	-	-	-	2 320	
Jozini	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	2 000	-	-	-	-	-	-	2 170	
The Big Five False Bay	-	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	-	-	-	187	
Hlabisa	-	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169	
Mtubatuba	-	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69	-	-	-	238	
Umkhanyakude District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	416	-	-	-	600	2 000	-	-	-	-	-	-	5 000	-	-	8 016	

Table 1.G(iii): Details of transfers to Municipalities: 2010/11 (cont.)

Municipality	Vote 1		Vote 3	Vote 4	Vote 6	Vote 7		Vote 8			Vote 11							Vote 12		Vote 14	Vote 15	Vote 16	Total							
	1.1	1.2	3.1	4.1	6.1	7.1	7.2	8.1	8.2	8.3	8.4	11.1	11.2	11.3	11.4	11.5	11.6	11.7	11.8	11.9	11.10	11.11		12.1	12.2	14.1	15.1	15.2	16.1	
Total: uThungulu Municipalities	163	-	-	-	-	-	321	-	-	509	-	-	-	416	-	-	-	600	-	150	-	-	-	-	4 235	-	-	-	6 394	
Mbonambi	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170	
uMhlatuze	82	-	-	-	-	-	238	-	-	-	-	-	-	-	-	-	-	-	-	150	-	-	-	-	3 917	-	-	-	4 387	
Ntambanana	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170	
Umlalazi	81	-	-	-	-	-	83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	121	-	-	-	285	
Mthonjaneni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	144	-	-	-	144	
Nkandla	-	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53	-	-	-	222	
uThungulu District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	416	-	-	-	600	-	-	-	-	-	-	-	-	-	-	1 016	
Total: Ilembe Municipalities	81	-	-	-	-	-	149	-	-	509	-	-	-	467	-	-	250	600	1 500	150	2 000	-	-	-	11 007	6 827	-	-	23 540	
Mandeni	-	-	-	-	-	-	28	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	449	-	-	-	647	
KwaDukuza	81	-	-	-	-	-	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10 558	-	-	-	10 760	
Ndwedwe	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	2 000	-	-	-	-	-	-	2 170	
Maphumulo	-	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-	-	-	-	-	150	-	-	-	-	-	-	-	319	
Ilembe District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	467	-	-	250	600	1 500	-	-	-	-	-	-	6 827	-	-	-	9 644
Total: Sisonke Municipalities	-	-	-	-	-	-	107	-	-	339	-	-	-	466	250	250	250	600	3 000	-	-	-	-	-	-	2 059	-	-	-	7 321
Ingwe	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53	-	-	-	223	
Kwa Sani	-	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	185	-	-	-	354	
Greater Kokstad	-	-	-	-	-	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 619	-	-	-	1 695	
Ubuhlebezwe	-	-	-	-	-	-	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83	-	-	-	114	
Umzimkhulu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119	-	-	-	119	
Sisonke District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	466	250	250	250	600	3 000	-	-	-	-	-	-	-	-	-	-	4 816
Unallocated/unclassified	63	-	3 560	-	-	-	2 038	-	30 000	-	-	-	-	15 000	-	-	-	-	-	-	-	-	-	600	-	-	33 804	27 174	112 239	
Total	1 443	-	3 560	10 000	-	47 637	3 068	280 000	20 000	4 240	10 000	15 000	-	-	4 417	750	750	1 500	4 200	11 300	1 200	9 500	11 000	600	267 103	19 827	33 804	27 174	788 073	

Key	Grant Name	Key	Grant Name
1.1	Museum Services	11.4	Strategic Support
1.2	Airport Subsidy	11.5	Spatial Development
3.1	Cleanest Town Competition	11.6	Development Administration
4.1	Joint Project Funding	11.7	Municipal Development Information Services
6.1	2010 Soccer Stadium	11.8	Centre Management Support
7.1	Health - Municipal Clinics	11.9	Local Economic Development Catalyst
7.2	Environmental Health	11.10	Synergistic Partnerships
8.1	Hostel Redevelopment & Upgrading	11.11	Small Town Regeneration
8.2	Municipal Rates and Taxes	12.1	Municipal Transport Planning and Infrastructure
8.3	Capacity Building - Flanders Programme	12.2	Maintenance - Main Roads
8.4	Maintenance of R293 Hostels	14.1	Property Rates
11.1	Provincial Management Assistance Programme	15.1	Library Building Projects
11.2	Infrastructure provision for soccer stadia	15.2	Recapitalisation of Community Libraries
11.3	Municipal Governance	16.1	Infrastructure

**Table 3: Example: Western Cape
Provincial Budget Statements, 2008:
Provincial Payments and Estimates by
Region, District and Municipal Ward
(Budget Statement 1, Section 5.7)**

Table 29 Provincial payments and estimates by district and local municipalities

Municipalities R'000	Outcome			Medium-term estimate						
	Audited 2004/05	Audited 2005/06	Audited 2006/07	Main appro- pria- tion 2007/08	Adjusted appro- pria- tion 2007/08	Revised estimate 2007/08	% Change from Revised estimate			
							2008/09	2007/08	2009/10	2010/11
Cape Town Metro	10 080 656	11 684 890	12 834 524	14 061 144	14 765 992	14 833 066	17 279 897	16.50	18 922 829	20 435 523
West Coast Municipalities	747 836	794 844	963 037	1 130 662	1 142 147	1 147 303	1 239 625	8.05	1 338 262	1 486 003
Matzikama	104 756	117 684	125 889	149 570	147 925	148 481	174 703	17.66	192 965	208 987
Cederberg	73 317	86 394	91 903	99 738	101 559	102 028	118 683	16.32	130 428	141 803
Bergivier	54 609	59 798	61 429	77 516	78 802	78 820	80 401	2.01	88 975	96 561
Saldanha Bay	116 329	131 565	154 977	207 124	213 275	214 800	252 653	17.62	280 534	305 565
Swartland	171 838	172 246	194 351	251 296	239 619	241 582	288 804	19.55	326 802	356 296
West Coast DMA										
West Coast District Municipality	27 881	53 163	53 757	50 559	60 372	60 997	68 455	12.23	78 752	81 491
Unallocated	199 106	173 994	280 731	294 858	300 594	300 594	255 925	(14.86)	239 806	295 299
Cape Winelands Municipalities	1 789 100	2 019 921	2 282 405	2 727 459	2 837 280	2 840 048	3 103 756	9.29	3 401 614	3 920 748
Witzenberg	130 286	148 533	159 674	182 740	186 592	187 134	211 111	12.81	234 692	255 077
Drakenstein	447 712	495 705	533 241	719 898	741 398	747 847	865 017	15.67	956 189	1 041 396
Stellenbosch	346 215	244 320	268 112	305 128	317 798	318 789	345 870	8.49	385 056	416 702
Breede Valley	371 803	410 703	463 112	669 731	692 052	699 843	788 405	12.65	869 821	948 087
Breede River/Winelands	135 123	155 125	164 096	184 357	188 378	189 201	220 356	16.47	245 016	266 515
Breede River DMA	118 219	135 335	141 878	168 530	170 718	170 718	200 182	17.26	220 068	238 649
Cape Winelands Municipality	45 484	204 539	226 630	215 499	246 391	232 563	313 898	34.97	326 809	375 810
Unallocated	194 258	225 661	325 662	281 576	293 953	293 953	158 917	(45.94)	163 963	378 512
Overberg Municipalities	443 764	515 362	590 707	639 469	652 364	660 547	715 298	8.29	863 027	921 421
Theewaterskloof	138 834	148 869	163 750	202 532	206 372	212 432	231 280	8.87	257 873	280 532
Overstrand	67 894	69 912	77 393	109 282	103 743	104 641	130 113	24.34	145 694	158 799
Cape Agulhas	47 571	52 653	67 569	63 546	65 066	65 430	73 301	12.03	81 177	88 265
Swellendam	60 680	63 783	69 902	79 355	78 598	79 056	88 460	11.90	99 293	106 966
Overberg District Municipality	25 897	36 851	45 822	32 579	45 426	45 829	61 130	33.39	70 279	73 154
Unallocated	102 888	143 294	166 271	152 176	153 158	153 158	131 014	(14.46)	208 711	213 705
Eden Municipalities	1 190 377	1 426 789	1 640 659	1 745 625	1 842 751	1 851 297	2 122 462	14.65	2 325 745	2 385 570
Kannaland	44 465	50 968	63 309	59 210	75 583	70 867	71 164	0.42	77 284	84 002
Hessequa	81 659	100 039	114 715	111 460	114 075	114 809	134 020	16.73	149 206	162 311
Mossel Bay	126 643	143 965	163 146	179 362	183 933	185 111	214 775	16.02	238 563	259 634
George	387 684	448 058	486 364	639 842	661 186	668 894	775 838	15.99	856 817	916 788
Oudtshoorn	206 384	231 008	255 879	295 156	296 183	297 884	345 161	15.87	384 428	415 911
Bitou	43 729	47 938	54 925	64 861	66 113	66 299	68 228	2.91	76 573	83 315
Knysna	106 714	119 362	174 299	139 906	143 546	144 577	174 706	20.84	195 924	213 509
Eden DMA	561									
Eden District Municipality	29 567	36 401	54 928	35 868	37 136	37 860	58 875	55.51	74 270	77 655
Unallocated	162 971	249 050	273 094	219 960	264 995	264 995	279 695	5.55	272 680	172 445
Central Karoo Municipalities	284 007	292 099	318 205	353 069	383 027	406 357	408 449	0.51	485 652	518 922
Laingsburg	15 997	16 746	18 575	21 157	22 033	23 382	23 679	1.27	26 148	28 039
Prince Albert	24 966	25 634	23 557	27 007	27 687	29 551	34 531	16.85	38 427	41 794
Beaufort West	146 868	172 567	183 502	205 514	216 465	230 240	251 367	9.18	281 700	304 136
Central Karoo DMA	100									
Central Karoo District Municipality	22 955	24 512	19 816	22 779	22 387	28 729	40 944	42.52	36 128	38 813
Unallocated	73 121	52 640	72 755	76 612	94 455	94 455	57 928	(38.67)	103 249	106 140
Unallocated	45 361	196	205 055	44 184	43 934	43 934	22 568	(48.63)	41 285	173 134
Total provincial expenditure by district and local municipality	14 581 101	16 734 101	18 834 592	20 701 612	21 667 495	21 782 552	24 892 054	14.28	27 378 414	29 841 322

**Table 4: Example: KwaZulu-Natal
Provincial Budget Statements, 2008:
Departmental Transfers to Local
Government (Health) (Budget Statement
2, Section 5.5.3)**

Table 7.L: Summary of transfers to municipalities (RSCL, Municipal Clinics, Environmental Health)

R000	Outcome			Main Budget	Adjusted Budget	Estimated actual	Medium-term estimates		
	Audited 2004/05	Audited 2005/06	Audited 2006/07				2007/08	2008/09	2009/10
A eThekweni	33 889	37 545	33 632	38 446	38 246	38 246	41 137	44 223	46 859
Total: Ugu Municipalities	4 665	5 091	4 780	4 967	4 967	4 967	244	263	281
B KZ211 Vulamehlo	-	-	-	-	-	-	-	-	-
B KZ212 Umdoni	1 001	1 040	1 180	1 232	1 232	1 232	71	76	81
B KZ213 Umzumbe	-	-	-	-	-	-	-	-	-
B KZ214 uMuziwabantu	443	476	614	644	644	644	31	33	35
B KZ215 Ezingolweni	-	-	-	-	-	-	-	-	-
B KZ216 Hibiscus Coast	2 383	2 644	2 720	3 091	3 091	3 091	142	154	165
C DC21 Ugu District Municipality	838	931	266	-	-	-	-	-	-
Total: uMgungundlovu Municipalities	11 567	12 361	11 196	10 687	10 687	10 687	282	303	324
B KZ221 uMshwathi	331	306	371	393	393	393	-	-	-
B KZ222 uMngeni	926	1 015	1 061	1 201	1 201	1 201	80	86	92
B KZ223 Mpfana	673	704	773	819	819	819	-	-	-
B KZ224 Impendle	-	-	-	-	-	-	-	-	-
B KZ225 Msunduzi	6 759	7 228	8 178	8 208	8 208	8 208	131	141	151
B KZ226 Mkhambathini	-	-	-	-	-	-	-	-	-
B KZ227 Richmond	18	9	-	66	66	66	71	76	81
C DC22 uMgungundlovu District Municipality	2 860	3 099	813	-	-	-	-	-	-
Total: Uthukela Municipalities	4 242	6 125	5 589	7 474	7 474	7 474	134	144	154
B KZ232 Emnambithi/Ladysmith	2 115	3 710	3 920	4 645	4 645	4 645	80	86	92
B KZ233 Indaka	-	-	-	-	-	-	-	-	-
B KZ234 Umtshezi	780	939	776	1 663	1 663	1 663	54	58	62
B KZ235 Okhahlamba	737	790	692	1 166	1 166	1 166	-	-	-
B KZ236 Imbabazane	-	-	-	-	-	-	-	-	-
C DC23 Uthukela District Municipality	610	686	201	-	-	-	-	-	-
Total: Umzinyathi Municipalities	3 124	3 418	2 604	4 360	4 360	4 360	134	144	154
B KZ241 Endumeni	1 569	1 549	1 571	2 916	2 916	2 916	80	86	92
B KZ242 Nquthu	-	-	-	-	-	-	-	-	-
B KZ244 Msinga	-	-	-	-	-	-	-	-	-
B KZ245 Umvoti	710	881	780	1 444	1 444	1 444	54	58	62
C DC24 Umzinyathi District Municipality	845	988	253	-	-	-	-	-	-
Total: Amajuba Municipalities	1 817	2 192	1 800	1 747	1 747	1 747	138	147	158
B KZ252 Newcastle	758	950	1 056	1 141	1 141	1 141	90	97	104
B KZ253 eMadlangeni	-	-	-	22	22	22	24	25	27
B KZ254 Dannhauser	315	402	519	584	584	584	24	25	27
C DC25 Amajuba District Municipality	744	840	225	-	-	-	-	-	-
Total: Zululand Municipalities	2 115	2 238	1 255	1 071	1 071	1 071	139	150	160
B KZ261 eDumbe	651	712	557	400	400	400	-	-	-
B KZ262 uPhongolo	6	-	-	30	30	30	32	35	37
B KZ263 Abaqulusi	288	325	365	585	585	585	47	51	55
B KZ265 Nongoma	-	-	-	-	-	-	-	-	-
B KZ266 Ulundi	35	9	-	56	56	56	60	64	68
C DC26 Zululand District Municipality	1 135	1 192	333	-	-	-	-	-	-
Total: Umkhanyakude Municipalities	954	1 123	235	-	-	-	-	-	-
B KZ271 Umhlabuyalingana	-	-	-	-	-	-	-	-	-
B KZ272 Jozini	-	-	-	-	-	-	-	-	-
B KZ273 The Big Five False Bay	-	-	-	-	-	-	-	-	-
B KZ274 Hlabisa	-	-	-	-	-	-	-	-	-
B KZ275 Mtubatuba	-	-	-	-	-	-	-	-	-
C DC27 Umkhanyakude District Municipality	954	1 123	235	-	-	-	-	-	-
Total: uThungulu Municipalities	4 370	5 234	6 828	7 207	7 207	7 207	279	300	321
B KZ281 Mbonambi	-	-	-	-	-	-	-	-	-
B KZ282 uMhlathuze	1 565	1 779	3 927	4 279	4 279	4 279	206	222	238
B KZ283 Ntambanana	-	-	-	-	-	-	-	-	-
B KZ284 Umlalazi	1 092	1 136	1 538	2 097	2 097	2 097	73	78	83
B KZ285 Mthonjaneni	319	342	784	831	831	831	-	-	-
B KZ286 Nkandla	-	-	-	-	-	-	-	-	-
C DC28 uThungulu District Municipality	1 394	1 977	579	-	-	-	-	-	-
Total: Ilembe Municipalities	3 322	5 366	4 203	4 901	4 901	4 901	129	139	149
B KZ291 Mandeni	939	856	854	966	966	966	25	26	28
B KZ292 KwaDukuza	1 747	3 703	3 006	3 935	3 935	3 935	104	113	121
B KZ293 Ndwedwe	-	-	-	-	-	-	-	-	-
B KZ294 Maphumulo	-	-	-	-	-	-	-	-	-
C DC29 Ilembe District Municipality	636	807	343	-	-	-	-	-	-
Total: Sisonke Municipalities	1 446	3 794	2 108	87	87	87	93	100	107
B KZ5a1 Ingwe	-	-	-	-	-	-	-	-	-
B KZ5a2 Kwa Sani	-	-	-	-	-	-	-	-	-
B KZ5a3 Mataliele	933	2 040	1 513	-	-	-	-	-	-
B KZ5a4 Greater Kokstad	498	1 744	581	62	62	62	66	71	76
B KZ5a5 Ubuhlebezwe	15	10	-	25	25	25	27	29	31
B KZ5a6 Umzimkhulu	-	-	-	-	-	-	-	-	-
C DC43 Sisonke District Municipality	-	-	14	-	-	-	-	-	-
Unallocated	137	620	1 918	-	608	799	318	854	2 038
Total	71 648	85 107	76 148	80 947	81 355	81 546	43 027	46 767	50 705

Table 7.M: Transfers to municipalities - Municipal Clinics

R000	Outcome			Main Budget	Adjusted Budget	Estimated actual	Medium-term estimates		
	Audited 2004/05	Audited 2005/06	Audited 2006/07				2007/08	2008/09	2009/10
A eThekweni	27 217	30 345	31 455	37 422	37 222	37 222	40 041	43 045	45 599
Total: Ugu Municipalities	3 643	4 001	4 403	4 738	4 738	4 738	-	-	-
B KZ211 Vulamehlo									
B KZ212 Umdoni	948	1 000	1 140	1 166	1 166	1 166	-	-	-
B KZ213 Umzumbe									
B KZ214 uMuziwabantu	420	465	597	615	615	615	-	-	-
B KZ215 Ezingolweni									
B KZ216 Hibiscus Coast	2 275	2 536	2 666	2 957	2 957	2 957	-	-	-
C DC21 Ugu District Municipality									
Total: uMgungundlovu Municipalities	8 539	9 101	10 320	10 423	10 423	10 423	-	-	-
B KZ221 uMshwathi	331	306	371	393	393	393	-	-	-
B KZ222 uMngeni	875	962	1 048	1 126	1 126	1 126	-	-	-
B KZ223 Mporofana	673	704	773	819	819	819	-	-	-
B KZ224 Impendle									
B KZ225 Msunduzi	6 660	7 129	8 128	8 085	8 085	8 085	-	-	-
B KZ226 Mkhambathini									
B KZ227 Richmond									
C DC22 uMgungundlovu District Municipality									
Total: Uthukela Municipalities	3 553	5 413	5 388	7 349	7 349	7 349	-	-	-
B KZ232 Emnambithi/Ladysmith	2 064	3 684	3 920	4 570	4 570	4 570	-	-	-
B KZ233 Indaka									
B KZ234 Umtshezi	752	939	776	1 613	1 613	1 613	-	-	-
B KZ235 Okhahlamba	737	790	692	1 166	1 166	1 166	-	-	-
B KZ236 Imbabazane									
C DC23 Uthukela District Municipality									
Total: Umzinyathi Municipalities	2 189	2 335	2 323	4 235	4 235	4 235	-	-	-
B KZ241 Endumeni	1 514	1 489	1 561	2 841	2 841	2 841	-	-	-
B KZ242 Nquthu									
B KZ244 Msinga									
B KZ245 Umvoti	675	846	762	1 394	1 394	1 394	-	-	-
C DC24 Umzinyathi District Municipality									
Total: Amajuba Municipalities	1 053	1 307	1 575	1 619	1 619	1 619	-	-	-
B KZ252 Newcastle	742	918	1 056	1 057	1 057	1 057	-	-	-
B KZ253 eMadlangeni									
B KZ254 Dannhauser	311	389	519	562	562	562	-	-	-
C DC25 Amajuba District Municipality									
Total: Zululand Municipalities	913	1 010	922	941	941	941	-	-	-
B KZ261 eDumbe	651	712	557	400	400	400	-	-	-
B KZ262 uPhongolo									
B KZ263 Abaqulusi	262	298	365	541	541	541	-	-	-
B KZ265 Nongoma									
B KZ266 Ulundi									
C DC26 Zululand District Municipality									
Total: Umkhanyakude Municipalities	-	-	-	-	-	-	-	-	-
B KZ271 Umhlabuyalingana									
B KZ272 Jozini									
B KZ273 The Big Five False Bay									
B KZ274 Hlabisa									
B KZ275 Mtubatuba									
C DC27 Umkhanyakude District Municipality									
Total: uThungulu Municipalities	2 655	2 915	6 249	6 946	6 946	6 946	-	-	-
B KZ281 Mbonambi									
B KZ282 uMhlathuze	1 276	1 490	3 927	4 086	4 086	4 086	-	-	-
B KZ283 Ntambanana									
B KZ284 Umlalazi	1 060	1 083	1 538	2 029	2 029	2 029	-	-	-
B KZ285 Mthonjaneni	319	342	784	831	831	831	-	-	-
B KZ286 Nkandla									
C DC28 uThungulu District Municipality									
Total: Ilembe Municipalities	2 587	4 426	3 860	4 780	4 780	4 780	-	-	-
B KZ291 Mandeni	911	837	854	943	943	943	-	-	-
B KZ292 KwaDukuza	1 676	3 589	3 006	3 837	3 837	3 837	-	-	-
B KZ293 Ndwedwe									
B KZ294 Maphumulo									
C DC29 Ilembe District Municipality									
Total: Sisonke Municipalities	1 397	3 763	2 100	-	-	-	-	-	-
B KZ5a1 Ingwe									
B KZ5a2 Kwa Sani									
B KZ5a3 Matalafiele	924	2 031	1 513	-	-	-	-	-	-
B KZ5a4 Greater Kokstad	473	1 732	581	-	-	-	-	-	-
B KZ5a5 Ubuhlebezwe									
B KZ5a6 Umzimkhulu									
C DC43 Sisonke District Municipality	-	-	6	-	-	-	-	-	-
Unallocated	-	620	1 918	-	608	799	318	854	2 038
Total	53 746	65 236	70 513	78 453	78 861	79 052	40 359	43 899	47 637

Table 7.N: Transfers to municipalities - Environmental Health

R000	Outcome			Main Budget	Adjusted Budget	Estimated actual	Medium-term estimates		
	Audited	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
A eThekweni	834	879	401	1 024	1 024	1 024	1 096	1 178	1 260
Total: Ugu Municipalities	184	159	116	229	229	229	244	263	281
B KZ211 Vulamehlo									
B KZ212 Umdoni	53	40	40	66	66	66	71	76	81
B KZ213 Umzumbe									
B KZ214 uMuziwabantu	23	11	17	29	29	29	31	33	35
B KZ215 Ezingolweni									
B KZ216 Hibiscus Coast	108	108	54	134	134	134	142	154	165
C DC21 Ugu District Municipality	-	-	5	-	-	-	-	-	-
Total: uMgungundlovu Municipalities	168	161	66	264	264	264	282	303	324
B KZ221 uMshwathi									
B KZ222 uMngeni	51	53	13	75	75	75	80	86	92
B KZ223 Mpofana									
B KZ224 Impendle									
B KZ225 Msunduzi	99	99	50	123	123	123	131	141	151
B KZ226 Mkhambathini									
B KZ227 Richmond	18	9	-	66	66	66	71	76	81
C DC22 uMgungundlovu District Municipality	-	-	3	-	-	-	-	-	-
Total: Uthukela Municipalities	79	26	3	125	125	125	134	144	154
B KZ232 Emnambithi/Ladysmith	51	26	-	75	75	75	80	86	92
B KZ233 Indaka									
B KZ234 Umtshezi	28	-	-	50	50	50	54	58	62
B KZ235 Okhahlamba									
B KZ236 Imbabazane									
C DC23 Uthukela District Municipality	-	-	3	-	-	-	-	-	-
Total: Umzinyathi Municipalities	90	95	31	125	125	125	134	144	154
B KZ241 Endumeni	55	60	10	75	75	75	80	86	92
B KZ242 Nquthu									
B KZ244 Msinga									
B KZ245 Umvoti	35	35	18	50	50	50	54	58	62
C DC24 Umzinyathi District Municipality	-	-	3	-	-	-	-	-	-
Total: Amajuba Municipalities	20	45	6	128	128	128	138	147	158
B KZ252 Newcastle	16	32	-	84	84	84	90	97	104
B KZ253 eMadlangeni	-			22	22	22	24	25	27
B KZ254 Dannhauser	4	13	-	22	22	22	24	25	27
C DC25 Amajuba District Municipality	-	-	6	-	-	-	-	-	-
Total: Zululand Municipalities	67	36	4	130	130	130	139	150	160
B KZ261 eDumbe									
B KZ262 uPhongolo	6	-	-	30	30	30	32	35	37
B KZ263 Abaqulusi	26	27	-	44	44	44	47	51	55
B KZ265 Nongoma									
B KZ266 Ulundi	35	9	-	56	56	56	60	64	68
C DC26 Zululand District Municipality	-	-	4	-	-	-	-	-	-
Total: Umkhanyakude Municipalities	-	-	3	-	-	-	-	-	-
B KZ271 Umhlabuyalingana									
B KZ272 Jozini									
B KZ273 The Big Five False Bay									
B KZ274 Hlabisa									
B KZ275 Mtubatuba									
C DC27 Umkhanyakude District Municipality	-	-	3	-	-	-	-	-	-
Total: uThungulu Municipalities	321	342	-	261	261	261	279	300	321
B KZ281 Mbonambi									
B KZ282 uMhlathuze	289	289	-	193	193	193	206	222	238
B KZ283 Ntambanana									
B KZ284 Umlalazi	32	53	-	68	68	68	73	78	83
B KZ285 Mthonjaneni									
B KZ286 Nkandla									
C DC28 uThungulu District Municipality									
Total: Ilembe Municipalities	99	133	-	121	121	121	129	139	149
B KZ291 Mandeni	28	19	-	23	23	23	25	26	28
B KZ292 KwaDukuza	71	114	-	98	98	98	104	113	121
B KZ293 Ndwedwe									
B KZ294 Maphumulo									
C DC29 Ilembe District Municipality									
Total: Sisonke Municipalities	49	31	-	87	87	87	93	100	107
B KZ5a1 Ingwe									
B KZ5a2 Kwa Sani									
B KZ5a3 Mataliele	9	9	-	-	-	-	-	-	-
B KZ5a4 Greater Kokstad	25	12	-	62	62	62	66	71	76
B KZ5a5 Ubuhlebezwe	15	10	-	25	25	25	27	29	31
B KZ5a6 Umzimkhulu									
C DC43 Sisonke District Municipality									
Unallocated									
Total	1 911	1 907	630	2 494	2 494	2 494	2 668	2 868	3 068