

Vote 5

Provincial Treasury

Operational budget	R 410 782 423
Statutory payments	R 1 821 577
Total amount to be appropriated	R 412 604 000

Of which

<i>Unauthorised expenditure (1st charge) and not available for spending</i>	R Nil
<i>Vote 5 baseline available for spending after 1st charge</i>	R 412 604 000

Executing authority	MEC for Provincial Treasury
Administrating department	Provincial Treasury
Accounting officer	Head of Department

Overview

Vision

Excellence in public resource management for socio-economic development

Mission

Empowering provincial and local government for sustainable service delivery through good governance and sound public resource management

Main Services

The main tasks of the Provincial Treasury are to:

- Prepare the Provincial Budget;
- Exercise control over the implementation of the Provincial Budget;
- Promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of Provincial Government Institutions and Public Entities;
- Develop and implement Fiscal Policies in the Province that are consistent with National Macroeconomic and Fiscal objectives;
- Enforce implementation of National and Provincial Treasury norms and standards in the Province, including prescribed procurement systems, standards and Generally Recognized Accounting Practice, uniformly classified systems, provisioning, banking, cash management and investment frame-work policies;
- Implement Treasury norms and standards provided for in the PFMA and MFMA;
- Comply with annual DORA, monitor and assess the implementation of that Act in Departments and Public entities

- Assist Provincial Government Institutions and Public Entities to build capacity for efficient, effective and transparent financial management and internal control; and
- Inspect any system of financial management and internal control applied by Provincial Government Institutions.
- Intervene by taking appropriate steps to address serious and persistent material breach of the PFMA by a provincial department or public entity, including withholding of funds
- Monitor compliance with the MFMA by municipalities and municipal entities in the province
- Monitor the preparation of municipal budgets by municipalities in the province

Legislative mandate

The departmental mandate is informed by the following national legislation and policy documents:

- The Annual Division of Revenue Act;
- The Basic Conditions of Employment Act 1997 (Act 75 of 1997);
- The Borrowing Powers of Provincial Governments Act 1996 (Act 48 of 1996);
- The Constitution of RSA(No. 108 of 1996);
- The Employment Equity Act, 1998(Act55 of 1998);
- The Intergovernmental Fiscal Relations Act;
- The Labour Relations Act, 1995(Act 66 of 1995);
- The Preferential Procurement Policy Framework Act,2000 (Act5 of 2000);
- The Provincial Tax Regulation Process Act,2001 (Act 53 of 2001);
- The Public Finance Management Act, 1999 (Act of 1999) (PFMA);
- The Public Service Act 1994 (Act103 of 1994);
- The Municipal Finance Management Act (Act 56 of 2003) (MFMA); and
- The Skills Development Act, 1998 (Act 97 of 1998).
- Medium Term Strategic Framework (2014-2019)
- Limpopo Development Plan (2015-2019)

Review of the current financial year (2015/16)

- Provincial Treasury enhanced its strategies in supporting and monitoring departments, municipalities and public entities to improve compliance to the MFMA, PFMA and other policies and legislation thereby contributing towards improved Audit Outcomes. In order to improve our support to all municipalities in the province, an amount of R10.0 million has

been appropriated to appoint an additional 13 Managers in the Municipal Finance Support Unit in the PT. These managers have been appointed and have commenced work.

- The department strengthened its capacity by filling some of the critical vacant positions and enforced powers and functions in terms of Chapter 3 of the PFMA particularly Sections 18. This is evident by the current intervention in the Department of Education.
- Municipal support is strengthened in compliance with Section 154(1) of the constitution and the MFMA.
- Audit outcomes were improved in departments, municipalities and public entities and the work of internal audit was elevated.
- 30 day invoice payment was monitored on a monthly basis there is improvement to an average of 90 per cent in the province.
- Infrastructure plans and infrastructure spending against the budget was monitored on a monthly a basis
- Oversight on public entities is enhanced through interaction with board of directors, audit and risk committees.
- CFO offices, particularly of the 5 departments under section 100 were strengthened through training and staffing.
- Revenue enhancement strategy was strengthened and monitored; this is evident by the increase in provincial revenue collection.
- Section 100 sustainability projects were implemented which include amongst other the monitoring of unauthorised expenditure to ensure that the Province does not degenerate.
- The department implemented key sustainability projects to deal with challenges identified in the section 100 (1) (b) diagnostic reports in the following key areas:
 - Competitive procurement: This includes reforms, complaints system, and basics of procurement and contract reviews.
 - BAUD system was introduced to assist with the management of assets
 - Records Management: The improvement areas include ensuring existence of reliable physical registry, write-off untraceable records and improving records management in health district offices and hospitals
 - The focus on departmental capacity, Limpopo Department of Public Works Agency function and Limpopo Provincial Treasury's oversight role will continue.
 - Compliance and Enforcement: Focus on clearing 2014/15 audit issues and CFO support, improving operations in Provincial Treasury as well as enforcing accountability.
- In terms of Cash Flow reform, the frequency of payment to suppliers is sustained to twice a month and the cash flow monitoring controls are strengthened.

- PT has interviewed 5 financial specialists, additional to the structure, to support provincial departments and ensure that the gains made during the intervention are sustained.

Outlook for the coming financial year (2016/17)

Provincial Treasury will continue to improve its strategies in supporting and monitoring departments, municipalities and public entities to improve compliance to the MFMA, PFMA and other policies and legislation thereby contributing towards improved Audit Outcomes. The key focus in the next financial year will be to further strengthen the Provincial Treasury's capacity to support Limpopo departments, public entities and municipalities to ensure sound financial management for effective and efficient service delivery. This support approach will not be one-size-fits all, but targeted approach based on the financial status and need of each institution.

During the financial year 2016/17, an amount of R13.3 million has been earmarked for provincial priorities (Government Technical Advisory Centre). Over and above this allocation, PT seeks to strengthen support to municipalities, improve audit outcomes, monitor and facilitate infrastructure spending. The department will also enhance oversight on public entities, strengthen CFO offices by providing relevant trainings, monitor Revenue Enhancement Strategy and continue to implement Section 100 sustainability projects. These priorities have been identified by Provincial Treasury to enable the department to move towards a new and better performance trajectory that would contribute to the achievement of the vision and mission of the Limpopo Provincial Treasury, the National Development Plan (NDP), Medium Term Strategic Framework (MTSF) and Limpopo Development Plan (LDP).

Receipts and financing

Summary of receipts

Table 5.1(a) provides departmental receipts over a period of seven years. Receipts are constituted by equitable share and own receipts. The Departmental receipts increased from R385.1 million in 2015/16 to R412.6 million in 2016/17.

Table 5.1(a): Summary of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2015/16	2016/17	2017/18
Equitable share	157 428	247 618	364 215	376 180	365 328	365 328	412 604	438 444	459 340
Conditional grants	-	-	-	-	-	-	-	-	-
Provincial Infrastructure	-	-	-	-	-	-	-	-	-
Departmental receipts	124 373	190 996	-	9 000	9 000	9 000	-	-	-
Total receipts	281 801	438 614	364 215	385 180	374 328	374 328	412 604	438 444	459 340

Departmental own receipts collection

Table 5.1(b) below gives a summary of the receipts for the department over seven years period.

Table 5.1(b): Departmental receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15	2015/16			2016/17	2017/18	2018/19
Tax receipts	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	697	629	500	493	493	509	504	514	544
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	123 384	189 347	295 378	151 022	236 056	235 843	179 356	187 350	197 057
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transactions in financial assets and liabilities	292	1 020	3 353	266	266	463	268	269	285
Total departmental receipts	124 373	190 996	299 231	151 781	236 815	236 815	180 128	188 133	197 885

The departmental revenue is generated through commission on insurance, interest on bank balance, sale of tender documents and parking fees. The revenue budget of the department decreases by negative 23.9 per cent in 2016/17 and 5.8 per cent over the MTEF. The decrease is due to conservative budgeting as a result of the unpredictable nature of interest revenue.

Payment summary

Key assumptions

The main assumptions underpinning the MTEF budget are as follows:

- Salary increases is estimated at 6.2 per cent CPI in 2016/17, 5.8 per cent in 2017/18 and 5.8 per cent in 2018/19 with an effective date of 1st April 2016.
- There is a provision of 1.5 per cent within CoE for pay progression and provision of 1 per cent of total compensation of employees has been set aside to assist with staff development.

Programme Summary

Table 5.2(a): Summary of payments and estimates: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15	2015/16			2016/17	2017/18	2018/19
Programme 1: Administration	121 307	129 981	141 382	160 234	154 182	147 782	166 325	179 279	186 249
Programme 2: Sustainable Resource Management	42 677	43 987	47 811	62 327	53 675	50 591	77 371	78 973	82 448
Programme 3: Asset and Liabilities Management	129 049	70 790	72 650	79 380	83 899	83 899	79 340	87 932	93 032
Programme 4: Financial Governance	63 463	139 950	102 372	83 239	82 572	88 286	89 568	92 260	97 611
Total payments and estimates	356 496	384 708	364 215	385 180	374 328	370 558	412 604	438 444	459 340
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	356 496	384 708	364 215	385 180	374 328	370 558	412 604	438 444	459 340

Summary of payments by economic classification

Table 5.2(b): Summary of provincial payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15	2015/16			2016/17	2017/18	2018/19
Current payments	344 058	374 604	352 046	372 201	359 579	354 850	400 600	424 952	445 067
Compensation of employees	194 997	205 058	227 247	278 125	253 227	241 696	292 682	312 794	327 509
Goods and services	149 061	169 546	124 799	94 076	106 352	113 154	107 918	112 158	117 557
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	5 857	4 052	5 199	6 479	6 479	7 438	6 204	6 291	6 656
Households	5 857	4 052	5 199	6 479	6 479	7 438	6 204	6 291	6 656
Payments for capital assets	6 581	6 052	6 970	6 500	8 270	8 270	5 800	7 200	7 618
Buildings and other fixed structures	220	-	-	-	-	-	-	-	-
Machinery and equipment	6 361	6 052	6 970	6 500	8 270	8 270	3 300	7 200	7 618
Software and other intangible assets	-	-	-	-	-	-	2 500	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	356 496	384 708	364 215	385 180	374 328	370 558	412 604	438 444	459 340
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	356 496	384 708	364 215	385 180	374 328	370 558	412 604	438 444	459 340

There is an overall increase of 7.1 per cent on 2016/17 budget of R412.6 million as compared to the main allocation of R385.1 million in 2015/16, and this is attributed to amongst others a 7 per cent general salary increase during 2015/16 and also several appointments made during the current financial year which includes 12 managers appointed to capacitate Municipal Finance sub programme.

Compensation of Employees - has increased by 5.0 per cent from R278.6 million in 2015/16 to R292 million in 2016/17 and this will cater for general salary increase as well as new appointments still to be made in the 2016/17 financial year.

Goods & Services - increased by 15.0 per cent from R94.0 million in 2015/16 to R10.08 million in 2016/17 and this increase is due to earmarked allocation which will be used for Government Technical Advisory Centre (GTAC) while the other allocations will be used to fund contractual obligations for the department as well as other administrative costs which are key to the department.

Transfers & Subsidies - decreased by 4.3 per cent and it is for external bursaries, leave gratuities for employees who will retire in the coming financial year.

Payment for capital assets - has decreased by 11 per cent from R6.5 million 2015/16 to R5.8 million in 2016/17 for the purchase of office furniture and working equipment's for newly appointed staff amongst others and this allocation also includes an amount of R2.5 million allocated to Transversal Risk Management for Software Development.

Programme Description

Programme 1: Administration

Programme purpose

The purpose of the programme is to provide effective and efficient Strategic management, administrative support and sound financial management to Provincial Treasury.

Programme Objectives

- Providing Parliamentary and Legislative Support Services, Render administrative and secretarial services, provide media liaison services and also to facilitate policy advice to the MEC.
- Providing Strategic and Administrative support to the HOD
- Ensuring the provision of Human Resource Management, Legal and Labour relations services, and Administering transformation programmes and employee welfare
- To render Management Accounting, Financial Accounting and Supply Chain Management services for the department
- To ensure monitoring of Organizational performance, Co-ordination of Strategic Planning and Policy development processes.

Summary of payments by sub-programme

Table 5.3(a) below provides a summary of budget estimates over the MTEF period by programme.

Table 5.3(a): Summary of payments and estimates: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2015/16	2016/17	2017/18
Subprogramme									
Office of the MEC	3 738	4 047	4 524	5 391	5 065	5 065	5 441	7 805	8 258
Management Services	2 383	3 251	5 721	5 066	6 566	4 466	11 745	5 612	5 937
Corporate Services	84 259	87 488	93 173	108 159	103 812	99 512	109 390	119 760	123 278
Financial Management (Office of the CFO)	30 927	35 195	37 964	41 618	38 739	38 739	39 749	46 102	48 776
Total payments and estimates	121 307	129 981	141 382	160 234	154 182	147 782	166 325	179 279	186 249
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	121 307	129 981	141 382	160 234	154 182	147 782	166 325	179 279	186 249

The overall allocation for this programme increased from R160 million in 2015/16 to R166 million in 2016/17 which makes 3.8 per cent increase.

Summary of payments by economic classification

Table 5.3(b) below provides a summary of budget estimates over the MTEF period by economic classification.

Table 5.3(b): Summary of payments and estimates: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2015/16	2016/17	2017/18
Current payments	110 473	123 592	132 642	149 372	141 550	135 150	158 423	167 247	173 519
Compensation of employees	61 027	70 915	80 016	96 328	89 306	81 966	105 652	111 410	114 445
Goods and services	49 446	52 677	52 626	53 044	52 244	53 184	52 771	55 837	59 074
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	5 127	1 978	3 061	4 362	4 362	4 362	4 602	4 832	5 112
Households	5 127	1 978	3 061	4 362	4 362	4 362	4 602	4 832	5 112
Payments for capital assets	5 707	4 411	5 679	6 500	8 270	8 270	3 300	7 200	7 618
Buildings and other fixed structures	220	-	-	-	-	-	-	-	-
Machinery and equipment	5 487	4 411	5 679	6 500	8 270	8 270	3 300	7 200	7 618
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	121 307	129 981	141 382	160 234	154 182	147 782	166 325	179 279	186 249
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	121 307	129 981	141 382	160 234	154 182	147 782	166 325	179 279	186 249

Compensation of Employees increased by 8.4 per cent from R96.3 million in 2015/16 to R105 million in 2016/17, and it is due to five Financial specialist posts advertised within the branch and should be funded fully for the 2016/17 MTEF whereas the other increase will be used for general salary increases.

Goods & Services decreased from R53 million in 2015/16 to R52 million in 2016/17, and this will cover annual cost adjustment on contractual obligations for the department which are amongst others: Leases of Office buildings, Equipment's and Security services.

Transfers and subsidies increased by 5.5 per cent from R4.3 million in 2015/16 to R4.6 million in 2016/17. The budget will be used to cover bursaries for external students, leave gratuities for employees who will retire from the public service.

Payments for capital assets decreased by half from R6.5 million in 2015/16 to R3.3 million in 2016/17, the budget will be used to procure IT equipment's which has reached its life span and also to procure working tools for new employees.

Programme 2: Sustainable Resource Management

Programme purpose

The aim of this programme is to provide professional advice and support to the Head of Department on provincial economic analysis, fiscal policy, public finance development, inter-government fiscal relations, revenue collection and infrastructure. The unit also manages the annual provincial budget process and the provincial government's fiscal resources.

Programme objectives

- Administering Provincial, Public Entities and Municipal Budget, revenue and Expenditure
- Administering the provision of Provincial and Public Entities Socio-Economic Research Analysis
- Ensuring the development, implementation and management of provincial departments and Public entities budget and expenditure.
- Enhancing and monitoring the performance of infrastructure delivery and PPP by provincial departments, public entities and municipalities
- Overseeing Financial Management activities of Municipalities and ensure capacity building.

Summary of payments by sub-programme

Table 5.4(a) below provides a summary of budget estimates over the MTEF period by programme.

Table 5.4(a): Summary of payments and estimates: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15	2015/16			2016/17	2017/18	2018/19
Subprogramme									
Programme Support	1 464	1 329	3 481	1 412	1 694	1 712	15 069	11 494	11 056
Economic Analysis	1 969	2 500	2 213	2 656	2 755	1 725	4 171	2 942	3 113
Fiscal Policy	12 815	13 030	13 310	16 223	15 203	14 875	17 181	17 971	19 013
Budget Management	4 410	4 577	4 068	4 764	4 216	4 068	4 729	5 277	5 583
Public Finance	6 136	7 450	8 512	8 807	8 728	8 784	9 849	9 756	10 322
Intergovernmental Relations	15 883	15 101	16 227	28 465	21 079	19 427	26 372	31 532	33 361
Total payments and estimates	42 677	43 987	47 811	62 327	53 675	50 591	77 371	78 973	82 448
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	42 677	43 987	47 811	62 327	53 675	50 591	77 371	78 973	82 448

Summary of payments by economic classification

Table 5.4(b) below provides a summary of budget estimates over the MTEF period by economic classification.

Table 5.4(b): Summary of provincial payments and estimates by economic classification: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15	2015/16			2016/17	2017/18	2018/19
Current payments	42 127	43 333	47 811	61 910	53 258	49 796	76 931	78 732	82 194
Compensation of employees	35 558	38 499	42 840	56 415	47 763	44 725	58 030	62 494	66 119
Goods and services	6 569	4 834	4 971	5 495	5 495	5 071	18 901	16 238	16 075
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	400	586	-	417	417	795	440	240	254
Households	400	586	-	417	417	795	440	240	254
Payments for capital assets	150	68	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	150	68	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	42 677	43 987	47 811	62 327	53 675	50 591	77 371	78 973	82 448
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	42 677	43 987	47 811	62 327	53 675	50 591	77 371	78 973	82 448

Compensation of Employees increased by 3 per cent from R56.4 million in 2015/16 to R58.0 million in 2016/17 and this will be used to fund new appointments to be made within municipal finance sub Programme and other posts vacated.

Goods and Services increased substantially from R5.5 million in 2015/16 to R18.9 million in 2016/17 and this substantial increase is due to an earmarked allocation as well as funds allocated to Municipal finance subprogramme which appointed 12 Managers and the money will be used to cover travelling and accommodation costs during municipal support visit.

Service Delivery Measures

Programme 2: Sustainable Resource Management		Estimated Annual Targets		
		2016/17	2017/18	2018/19
2.1	Number of Research documents produced to align the Provincial Fiscal Policy	7	7	7
2.2	Number of Departments and Public Entities supported and monitored in provincial own revenue enhancement to ensure achievement of set target	15	15	15
2.3	Number of budget documents compiled, tabled and gazetted in line with the set standards and National Treasury guidelines (Main Appropriation Bill and Adjustment Budget)	2	2	2
2.4	Number of consolidated provincial in year monitoring reports produced in line section 32 of PFMA.	12	12	12
2.5	Number of existing PPP projects for departments and municipalities monitored and supported in line with treasury regulation 16	6	6	6
2.6	Number of infrastructure departments monitored and supported in the implementation of the Infrastructure Delivery Management System to improve infrastructure service delivery	9	9	9
2.7	Number of Municipalities monitored and Municipal Entities supported on financial management and governance	30 Municipalities	30 Municipalities	30 Municipalities
		3 Municipal Entities	3 Municipal Entities	3 Municipal Entities

Programme 3: Assets, Liabilities and Supply Chain Management*Programme purpose*

The programme aims to provide policy direction and facilitate the effective and efficient management of assets, liabilities, financial systems and provincial supply chain processes.

Programme objectives

- Monitoring and supporting Departments and Public Entities on management of Physical Assets, Cash and Liabilities.
- Monitoring SCM Compliance and providing support to Provincial Departments and Public Entities as well as supplier development
- Implementing Financial Systems and provide support to Provincial Departments.

Summary of payments by sub-programme

Table 5.5(a) below provides a summary of budget estimates over the MTEF period by programme over a period of seven years

Table 5.5(a): Summary of payments and estimates: Programme 3: Asset and Liability & Supply Chain Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15	2015/16			2016/17	2017/18	2018/19
Subprogramme									
Programme Support	62 561	2 154	1 095	1 696	1 683	1 271	1 699	1 878	1 987
Assets Management	10 632	10 667	11 276	13 721	10 170	12 183	11 624	15 199	16 081
Liabilities Management	10 179	9 336	7 615	9 033	8 103	6 948	8 245	10 006	10 587
Provincial Supply Chain Management	21 783	22 966	25 329	25 942	24 887	25 126	25 609	28 737	30 404
Support & Interlinked Financial Systems	23 894	25 667	27 335	28 988	39 056	38 371	32 163	32 111	33 974
Total payments and estimates	129 049	70 790	72 650	79 380	83 899	83 899	79 340	87 932	93 032
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	129 049	70 790	72 650	79 380	83 899	83 899	79 340	87 932	93 032

The budget for the branch will remain within the same brackets when comparing R79.4 million in 2015/16 to R79.3 million in 2016/17.

Summary of payments by economic classification

Table 5.5 (b) below provides a summary of budget estimates over the MTEF period by economic classification.

Table 5.5(b): Summary of payments and estimates by economic classification: Programme 3: Asset, Liability & Supply Chain Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15	2015/16			2016/17	2017/18	2018/19
Current payments	128 496	68 640	69 699	78 780	83 299	83 088	78 706	87 600	92 680
Compensation of employees	46 194	45 752	46 440	57 125	51 576	51 560	55 000	63 279	66 949
Goods and services	82 302	22 888	23 259	21 655	31 723	31 528	23 706	24 320	25 731
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	330	603	1 660	600	600	811	634	332	352
Households	330	603	1 660	600	600	811	634	332	352
Payments for capital assets	223	1 547	1 291	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	223	1 547	1 291	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	129 049	70 790	72 650	79 380	83 899	83 899	79 340	87 932	93 032
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	129 049	70 790	72 650	79 380	83 899	83 899	79 340	87 932	93 032

Compensation of Employees has decreased by 3 per cent from R57.1 million in 2015/16 to R55 million in 2016/17 and it is due to that the CoE for the branch was over funded and now reprioritisation was done between CoE and Goods and Services which needed an increase for Logis implementation.

Goods and Services budget has seen an increase of 9 per cent from R21.7 million in 2015/16 to R24 million in 2016/17 and these funds will be used to pay for SITA mainframe usage and LOGIS implementation. Transfers and subsidies funds have been allocated to cater for leave gratuities for retiring employees.

Service Delivery Measures

Programme 3: Assets, Liabilities and Supply Chain Management		Estimated Annual Targets		
		2016/17	2017/18	2018/19
3.1	Number of Votes and Public Entities monitored and supported on Asset Management to improve the effectiveness, efficiency and economical Asset Management	17	17	17
3.2	Number of Votes and Public Entities monitored and supported on cash, banking and liability management	18	18	18
3.3	Number of Votes and Public Entities monitored and supported on SCM processes	17	17	17
3.4	Number of transversal bids facilitated	3	3	3
3.5	Number of votes and public entities monitored and supported on transversal contracts utilization.	14	14	14
3.6	Number of Votes supported on supplier development	12	12	12
3.7	Number of votes supported and monitored on financial systems utilisation	13	13	13
3.8	Number of LOGIS sites implemented	30	35	24

Programme 4: Financial Governance*Programme purpose*

The purpose of the programme is to ensure sound financial management and financial accountability in the province through capacity building, financial reporting, financial management transversal policies development; and support of oversight structures/bodies as well as to ensure that all Departments and public entities have implemented effective risk management and internal control processes, and lastly to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.

Programme objectives

- Administering Accounting Services, Internal Audit and Risk Management in Provincial Departments and Public Entities.
- Ensuring that there is effective Risk Management in Provincial Departments and Public Entities.
- Providing support to provincial departments and public entities on accounting standards and frameworks for timely and accurate financial reporting;

- Monitoring compliance with the PFMA and Treasury regulations and other relevant policies and prescripts.
- Support of oversight structures/bodies
- Coordinating financial management training and provide transversal systems training in the province
- Providing effective Internal Audit services in Provincial Departments.

Summary of payments by sub-programme

Table 5.6 (a) below provides a summary of budget estimates over a period of seven year.

Table 5.6(a): Summary of payments and estimates: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2015/16	2016/17	2017/18
Subprogramme									
Programme Support	1 608	74 346	30 931	3 438	4 001	8 364	1 711	3 808	4 029
Accounting Services	12 004	14 872	64 121	14 969	13 969	13 969	17 494	16 634	17 599
Risk Management	8 667	7 728	7 320	11 047	11 157	7 749	13 213	12 237	12 947
Internal Audit	24 585	29 001	-	38 907	37 949	35 382	41 414	43 099	45 599
5. Norms And Standards	16 599	14 003	-	14 878	15 496	22 822	15 736	16 481	17 437
Total payments and estimates	63 463	139 950	102 372	83 239	82 572	88 286	89 568	92 260	97 611
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	63 463	139 950	102 372	83 239	82 572	88 286	89 568	92 260	97 611

The allocation for the branch increased by 7.6 per cent from R83.2 million in 2015/16 to R89.5 million in 2016/17 and this is due to an amount of R2.5 million allocated to Transversal Risk Management for Risk software development while the other increase will cater for payments of audit committee members as well as other administrative costs for staff within the branch.

Summary of payments by economic classification

Table 5.6(b) below provides a summary of budget estimates over the MTEF period by economic classification.

Table 5.6(b): Summary of payments and estimates by economic classification: Programme 4. Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2015/16	2016/17	2017/18
Current payments	62 962	139 039	101 894	82 139	81 472	86 816	86 540	91 374	96 674
Compensation of employees	52 218	49 892	57 951	68 257	64 582	63 445	74 000	75 611	79 997
Goods and services	10 744	89 147	43 943	13 882	16 890	23 371	12 540	15 763	16 677
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	-	885	478	1 100	1 100	1 470	528	886	938
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Households	-	885	478	1 100	1 100	1 470	528	886	938
Payments for capital assets	501	26	-	-	-	-	2 500	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	501	26	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	2 500	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	63 463	139 950	102 372	83 239	82 572	88 286	89 568	92 260	97 611
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	63 463	139 950	102 372	83 239	82 572	88 286	89 568	92 260	97 611

Compensation of Employee's budget increased from R68.3 million in 2015/16 to R74 million in 2016/17 which equates to 8 per cent and will cover filling of posts in the branch which include amongst others General Manager Internal Audit, Senior Manager: Internal Audit and Manager: Transversal Risk Management as well as general salary increases.

Goods and Services decreased by 10 per cent from R13.9 million in 2015/16 to R12.5 million in 2016/17 and the allocation will be used to assist provincial internal audit with their travelling when they conduct audits throughout the province.

Service delivery measures

Programme 4: Financial Governance		Estimated Annual Targets		
		2016/17	2017/18	2018/19
4.1	Number of courses conducted on transversal systems in line with National Treasury standards	78	78	78
4.2	Number of financial management short courses coordinated in line with SAQA requirements	4	4	4
4.3	Number of long-term financial management qualification programmes coordinated in Provincial Departments	2	2	2
4.4	Number of Votes and Public Entities monitored and supported in resolving AG audit findings to improve audit outcomes	17	17	17
4.5	Number of audit committee meetings supported to improve governance in departments	65	65	65
4.6	Number of Votes and Public Entities supported in preparing financial statements in line with the PFMA.	17 (12 votes and 5 public entities)	17 (12 votes and 5 public entities)	17 (12 votes and 5 public entities)
4.7	Number of consolidated Annual financial statements for Votes and for Public Entities prepared in line with PFMA and submitted for audit	4	4	4
4.8	Number of votes and public entities assessed on Risk Management Performance	17	17	17
4.9	Number of Votes and Public Entities monitored on their risks within the Provincial Risk Profile	17	17	17
4.10	Number of transversal risk management IT system implemented	1	0	0
4.11	Number of three year strategic rolling and annual audit plans prepared by Provincial Internal Audit and approved by the Audit Committee for the financial year 2015/16	12	12	12
4.12	Number of votes audited as per approved annual audit plans to improve the internal control environment	12	12	12

4.13	Number of annual internal Quality Assurance Improvement Programme (QAIP) Implementation Report prepared to improve the quality of client services.	1	1	1
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Other programme information

Personnel numbers and costs

The increase on compensation of employees is as a result of additional allocation to capacitate Municipal Finance sub programme and filling of vacant funded posts.

Table 5.7 reflects the personnel estimates of the Provincial Treasury per programme as well as a further breakdown of categories of personnel as at 31 March 2013 to March 2019.

Table 5.7 : Summary of departmental personnel numbers and costs by component

R thousands	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth over MTEF		
	2012/13		2013/14		2014/15		2015/16				2016/17		2017/18		2018/19		2015/16 - 2018/19		
	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Filled posts	Additional posts	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
Salary level																			
1 - 6	63	8 015	62	8 175	49	8 215	28	21	49	8 216	49	8 709	49	9 231	49	9 785	-	6.0%	3.0%
7 - 10	268	88 021	266	89 781	218	90 419	185	29	214	86 161	214	91 331	214	96 810	214	102 619	-	6.0%	31.4%
11 - 12	98	62 012	99	63 252	107	65 319	101	3	104	135 889	104	142 153	104	147 550	104	155 830	-	4.7%	48.3%
13 - 16	45	47 321	50	48 267	50	47 859	50	-	50	47 859	50	50 449	50	53 475	50	56 684	-	5.8%	17.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	474	205 368	477	209 476	424	211 812	364	53	417	278 125	417	292 682	417	307 107	417	324 919	-	5.3%	100.0%
Programme																			
1. Administration	207	61 027	207	70 915	173	80 016	123	50	173	94 533	173	98 984	173	103 704	173	109 715	-	5.1%	33.8%
2. Sustainable Resource Management	58	35 558	63	38 489	64	42 840	58	3	61	56 415	61	59 516	61	62 494	61	66 119	-	5.4%	20.3%
3. Assets, Liabilities & Som	88	46 194	64	45 752	81	46 440	79	-	79	57 125	79	60 287	79	63 280	79	66 950	-	5.4%	20.6%
4. Financial Governance	121	52 218	142	49 892	105	57 951	103	-	103	68 257	103	72 010	103	75 612	103	79 997	-	5.4%	24.6%
Direct charges	-	-	1	-	1	-	1	-	1	1 795	1	1 903	1	2 017	1	2 138	-	6.0%	0.7%
Total	474	194 997	477	205 058	424	227 247	364	53.0	417	278 125.0	417	292 681.5	417	307 107.4	417	324 918.8	-	5.3%	100.0%

Training

Tables 5.8(a) and 5.8(b) reflects spending on training per programme, providing actual and estimated expenditure on training for the period 2012/13 to 2014/15, budget expenditure for the period 2015/16 to 2018/19.

Table 5.8(a) : Payments on training by programme

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Administration	347	380	7 828	7 886	7 886	7 886	8 359	8 861	9 375
Subsistence and travel	153	174	2 821	1 524	1 524	1 524	1 615	1 712	1 812
Payments on tuition	194	206	5 007	6 362	6 362	6 362	6 744	7 148	7 563
Other	-	-	-	-	-	-	-	-	-
2. Sustainable Resource Management	196	210	2 719	887	887	887	940	997	1 054
Subsistence and travel	87	95	2 719	887	887	887	940	997	1 054
Payments on tuition	109	115	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
3. Assets, Liabilities & Scm	123	152	3 254	1 242	1 242	1 242	1 317	1 396	1 476
Subsistence and travel	37	53	2 798	1 242	1 242	1 242	1 317	1 396	1 476
Payments on tuition	86	99	456	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
4. Financial Governance	1 763	1 258	4 719	2 959	2 959	2 959	3 137	3 325	3 518
Subsistence and travel	89	104	4 377	2 959	2 959	2 959	3 137	3 325	3 518
Payments on tuition	1 674	1 154	342	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total payments on training	2 429	2 000	18 520	12 974	12 974	12 974	13 752	14 578	15 423

Table 5.8(b) : Information on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Number of staff	474	477	424	417	417	417	417	-	-
Number of personnel trained	46	175	65	60	60	60	65	69	73
of which									
Male	10	70	25	22	22	22	25	27	29
Female	36	105	40	38	38	38	40	42	44
Number of training opportunities	46	204	65	42	42	42	46	50	53
of which									
Tertiary	46	175	23	27	27	27	29	31	33
Workshops	-	29	42	15	15	15	17	19	20
Seminars	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Number of bursaries offered	46	175	23	28	28	28	30	33	35
Number of interns appointed	-	23	36	-	-	-	36	36	38
Number of learnerships appointed	-	23	27	41	41	41	41	41	43
Number of days spent on training	6	6	5	5	5	5	5	5	5

The budget for training is mainly under Administration due to centralization of generic training under Human Resources Development unit and includes bursaries awarded to external students as outlined in the Provincial HRD Strategy.

Annexure to Vote 5: Provincial Treasury

Table 5.9: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Tax receipts	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	697	629	500	493	493	509	504	514	544
Sale of goods and services produced by department (excluding capital assets)	697	629	500	493	493	509	504	514	544
Sales by market establishments	-	2	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	697	627	500	493	493	509	504	514	544
<i>Of which</i>									
Commission on insurance	152	165	56	174	174	185	184	193	204
Tender documents	454	378	345	230	230	234	231	232	245
Parking	90	84	99	89	89	90	89	89	94
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	123 384	189 347	295 378	151 022	236 056	235 843	179 356	187 350	197 057
Interest	123 384	189 347	295 378	151 022	236 056	235 843	179 356	187 350	197 057
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	-	-	-	-	-	-	-	-
Transactions in financial assets and liabilities	292	1 020	3 353	266	266	463	268	269	285
Total departmental receipts	124 373	190 996	299 231	151 781	236 815	236 815	180 128	188 133	197 885

Table 5.10(a): Payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main	Adjusted	Revised	Medium-term estimates		
	2012/13	2013/14	2014/15	appropriation	appropriatio	estimate	2016/17	2017/18	2018/19
					2015/16				
Current payments	344 058	374 604	352 046	372 201	359 579	354 850	400 600	424 952	445 067
Compensation of employees	194 997	205 058	227 247	278 125	253 227	241 696	292 682	312 794	327 509
Salaries and wages	186 762	192 924	200 664	265 593	240 695	229 164	277 386	298 913	312 823
Social contributions	8 235	12 134	26 583	12 532	12 532	12 532	15 296	13 882	14 687
Goods and services	149 061	169 546	124 799	94 076	106 352	113 154	107 918	112 158	117 557
of which									
Administrative fees	3 777	4 323	5 157	6 422	6 422	6 256	4 980	7 333	7 758
Advertising	870	676	914	965	965	965	968	1 017	1 076
Assets less than the capitalisation threshold	1 767	899	2 406	2 443	2 443	2 535	1 985	2 706	2 863
Audit cost: External	3 710	4 699	12 296	5 204	5 204	3 719	6 691	4 765	5 041
Bursaries: Employees	2 572	5 889	-	-	-	-	500	562	595
Catering: Departmental activities	1 624	849	1 867	544	544	544	656	655	693
Communication (G&S)	3 272	2 906	3 710	5 418	5 418	5 418	5 716	5 207	5 509
Computer services	17 862	17 378	17 297	18 109	28 177	27 490	20 778	20 394	21 577
Consultants and professional services: Business and advisory services	65 602	75 667	31 293	9 776	12 384	19 157	20 707	21 092	21 210
Consultants and professional services: Legal costs	732	2 511	553	584	584	584	616	647	684
Contractors	224	739	1 190	1 242	1 242	1 242	1 310	1 376	1 456
Agency and support / outsourced services	3 710	4 182	3 628	6 069	6 069	6 069	6 403	5 723	6 055
Entertainment	28	73	30	-	-	-	-	-	-
Fleet services (including government motor transport)	1 593	1 070	2 775	3 885	3 885	3 885	2 250	4 304	4 553
Inventory: Food and food supplies	5	-	33	13	13	13	14	14	15
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	34	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	10	11	11	11	12	12	13
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	42	-	-	-	-	-	-	-	-
Consumable supplies	105	2 012	1 097	1 440	1 440	1 550	1 452	1 595	1 687
Consumable: Stationery, printing and office supplies	5 768	4 393	4 330	5 571	5 571	5 711	5 673	6 170	6 528
Operating leases	1 430	1 526	1 640	1 732	1 732	1 732	1 827	1 919	2 030
Property payments	23 596	22 420	19 386	16 586	15 886	18 640	17 396	18 299	19 360
Transport provided: Departmental activity	-	-	40	42	42	42	44	47	49
Travel and subsistence	6 516	13 564	9 782	2 301	2 301	2 301	3 023	2 549	2 697
Training and development	2 429	1 436	2 233	2 781	2 681	2 352	1 817	2 519	2 665
Operating payments	485	593	1 020	2 329	2 729	2 329	2 457	2 580	2 730
Venues and facilities	1 308	1 741	2 112	609	609	609	643	675	714
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	5 857	4 052	5 199	6 479	6 479	7 438	6 204	6 291	6 656
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	5 857	4 052	5 199	6 479	6 479	7 438	6 204	6 291	6 656
Social benefits	1 280	2 074	2 229	2 117	2 117	3 076	1 602	1 459	1 544
Other transfers to households	4 577	1 978	2 970	4 362	4 362	4 362	4 602	4 832	5 112
Payments for capital assets	6 581	6 052	6 970	6 500	8 270	8 270	5 800	7 200	7 618
Buildings and other fixed structures	220	-	-	-	-	-	-	-	-
Buildings	220	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	6 361	6 052	6 970	6 500	8 270	8 270	3 300	7 200	7 618
Transport equipment	-	-	2 003	-	-	-	-	-	-
Other machinery and equipment	6 361	6 052	4 967	6 500	8 270	8 270	3 300	7 200	7 618
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	2 500	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	356 496	384 708	364 215	385 180	374 328	370 558	412 604	438 444	459 340
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	356 496	384 708	364 215	385 180	374 328	370 558	412 604	438 444	459 340

Table 5.10(b): Payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2015/16	2016/17	2017/18
	Current payments	110 473	123 592	132 642	149 372	141 550	135 150	158 423	167 247
Compensation of employees	61 027	70 915	80 016	96 328	89 306	81 966	105 652	111 410	114 445
Salaries and wages	59 469	66 762	72 264	94 227	87 205	79 865	103 682	109 082	111 982
Social contributions	1 558	4 153	7 752	2 101	2 101	2 101	1 970	2 327	2 462
Goods and services	49 446	52 677	52 626	53 044	52 244	53 184	52 771	55 837	59 074
of which									
Administrative fees	881	872	1 459	1 387	1 387	1 387	1 463	1 535	1 624
Advertising	606	676	899	949	949	949	951	999	1 057
Assets less than the capitalisation threshold	802	665	1 864	1 726	1 726	1 726	1 821	1 912	2 023
Audit cost: External	3 710	4 695	4 319	5 204	5 204	3 719	6 691	4 765	5 041
Bursaries: Employees	-	-	-	-	-	-	500	562	595
Catering: Departmental activities	318	237	234	242	242	242	255	268	284
Communication (G&S)	3 272	2 906	3 710	5 418	5 418	5 418	5 716	5 207	5 509
Computer services	2 615	1 723	2 340	2 471	2 471	2 471	1 607	2 737	2 896
Consultants and professional services: Legal costs	732	2 511	553	584	584	584	616	647	684
Contractors	224	739	1 190	1 242	1 242	1 242	1 310	1 376	1 456
Agency and support / outsourced services	3 704	4 182	3 628	6 069	6 069	6 069	6 403	5 723	6 055
Entertainment	28	73	30	-	-	-	-	-	-
Fleet services (including government motor transport)	1 593	1 070	2 775	3 885	3 885	3 885	2 250	4 304	4 553
Inventory: Food and food supplies	5	-	33	13	13	13	14	14	15
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	34	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	10	11	11	11	12	12	13
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	42	-	-	-	-	-	-	-	-
Consumable supplies	83	1 359	681	720	720	720	760	798	844
Consumable: Stationery, printing and office supplies	1 417	2 628	1 875	997	997	997	1 052	1 104	1 168
Operating leases	1 147	1 426	1 640	1 732	1 732	1 732	1 827	1 919	2 030
Property payments	23 596	22 420	19 386	16 586	15 886	18 640	16 396	18 299	19 360
Transport provided: Departmental activity	-	-	40	42	42	42	44	47	49
Travel and subsistence	2 593	2 826	3 800	770	770	770	1 105	853	902
Training and development	1 285	542	1 300	2 781	2 681	2 352	1 751	2 519	2 665
Operating payments	223	46	202	204	204	204	215	226	239
Venues and facilities	536	1 081	658	11	11	11	12	12	13
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	5 127	1 978	3 061	4 362	4 362	4 362	4 602	4 832	5 112
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	5 127	1 978	3 061	4 362	4 362	4 362	4 602	4 832	5 112
Social benefits	550	-	91	-	-	-	-	-	-
Other transfers to households	4 577	1 978	2 970	4 362	4 362	4 362	4 602	4 832	5 112
Payments for capital assets	5 707	4 411	5 679	6 500	8 270	8 270	3 300	7 200	7 618
Buildings and other fixed structures	220	-	-	-	-	-	-	-	-
Buildings	220	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 487	4 411	5 679	6 500	8 270	8 270	3 300	7 200	7 618
Transport equipment	-	-	2 003	-	-	-	-	-	-
Other machinery and equipment	5 487	4 411	3 676	6 500	8 270	8 270	3 300	7 200	7 618
Heritage assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	121 307	129 981	141 382	160 234	154 182	147 782	166 325	179 279	186 249
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	121 307	129 981	141 382	160 234	154 182	147 782	166 325	179 279	186 249

Table 5.10(c): Payments and estimates by economic classification: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	42 127	43 333	47 811	61 910	53 258	49 796	76 931	78 732	82 194
Compensation of employees	35 558	38 499	42 840	56 415	47 763	44 725	58 030	62 494	66 119
Salaries and wages	33 809	36 501	36 153	54 967	46 315	43 277	55 276	60 890	64 421
Social contributions	1 749	1 998	6 687	1 448	1 448	1 448	2 754	1 604	1 697
Goods and services	6 569	4 834	4 971	5 495	5 495	5 071	18 901	16 238	16 075
Administrative fees	415	697	1 278	1 475	1 475	1 019	1 156	1 856	1 964
Advertising	-	-	-	-	-	-	-	-	-
Assets less than the capitalisation threshold	9	-	-	-	-	-	-	-	-
Catering: Departmental activities	172	64	670	63	63	63	98	70	74
Consultants and professional services: Business and advisory services	-	197	50	150	150	42	13 533	10 096	9 577
Consultants and professional services: Infrastructure and planning	-	-	-	-	-	-	-	-	-
Consumable supplies	-	3	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	3 034	940	732	2 276	2 276	2 416	2 196	2 520	2 666
Travel and subsistence	2 556	2 391	1 768	1 531	1 531	1 531	1 918	1 696	1 795
Training and development	333	68	-	-	-	-	-	-	-
Operating payments	4	119	178	-	-	-	-	-	-
Venues and facilities	46	355	295	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	400	586	-	417	417	795	440	240	254
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	400	586	-	417	417	795	440	240	254
Social benefits	400	586	-	417	417	795	440	240	254
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	150	68	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	150	68	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	150	68	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	42 677	43 987	47 811	62 327	53 675	50 591	77 371	78 973	82 448

Table 5.10(d): Payments and estimates by economic classification: Programme 3: Asset, Liability and Supply Chain Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2015/16	2016/17	2017/18
Current payments	128 496	68 640	69 699	78 780	83 299	83 088	78 706	87 600	92 680
Compensation of employees	46 194	45 752	46 440	57 125	51 576	51 560	55 000	63 279	66 949
Salaries and wages	43 495	42 875	41 028	53 890	48 341	48 325	52 316	59 696	63 159
Social contributions	2 699	2 877	5 412	3 235	3 235	3 235	2 684	3 583	3 791
Goods and services	82 302	22 888	23 259	21 655	31 723	31 528	23 706	24 320	25 731
<i>of which</i>									
Administrative fees	1 034	2 208	1 353	2 626	2 626	2 916	1 483	2 908	3 076
Advertising	264	-	15	16	16	16	17	18	19
Assets less than the capitalisation threshold	12	104	542	717	717	809	164	794	840
Catering: Departmental activities	795	396	596	239	239	239	253	265	280
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	15 036	14 907	14 957	15 638	25 706	25 019	19 171	17 656	18 681
Consultants and professional services: Business and advisory services	62 181	-	-	-	-	-	-	-	-
Agency and support / outsourced services	6	-	-	-	-	-	-	-	-
Consumable supplies	-	650	128	135	135	245	142	149	158
Consumable: Stationery, printing and office supplies	1 312	790	1 723	2 277	2 277	2 277	2 403	2 522	2 669
Travel and subsistence	1 012	3 180	3 010	-	-	-	-	-	-
Training and development	331	491	93	-	-	-	66	-	-
Operating payments	140	32	95	7	7	7	7	8	8
Venues and facilities	179	130	747	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	330	603	1 660	600	600	811	634	332	352
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	330	603	1 660	600	600	811	634	332	352
Social benefits	330	603	1 660	600	600	811	634	332	352
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	223	1 547	1 291	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	223	1 547	1 291	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	223	1 547	1 291	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	129 049	70 790	72 650	79 380	83 899	83 899	79 340	87 932	93 032
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	129 049	70 790	72 650	79 380	83 899	83 899	79 340	87 932	93 032

Table 5.10(e): Payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	62 962	139 039	101 894	82 139	81 472	86 816	86 540	91 374	96 674
Compensation of employees	52 218	49 892	57 951	68 257	64 582	63 445	74 000	75 611	79 997
Salaries and wages	49 989	46 786	51 219	62 509	58 834	57 697	66 112	69 244	73 260
Social contributions	2 229	3 106	6 732	5 748	5 748	5 748	7 888	6 367	6 736
Goods and services	10 744	89 147	43 943	13 882	16 890	23 371	12 540	15 763	16 677
Administrative fees	1 447	546	1 067	934	934	934	878	1 034	1 094
Advertising	-	-	-	-	-	-	-	-	-
Assets less than the capitalisation threshold	944	130	-	-	-	-	-	-	-
Audit cost: External	-	4	7 977	-	-	-	-	-	-
Bursaries: Employees	2 572	5 889	-	-	-	-	-	-	-
Catering: Departmental activities	339	152	367	-	-	-	50	53	56
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	211	748	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	3 421	75 470	31 243	9 626	12 234	19 115	7 174	10 996	11 634
Consumable supplies	22	-	288	585	585	585	550	648	686
Consumable: Stationery, printing and office supplies	5	35	-	21	21	21	22	23	25
Operating leases	283	100	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	1 000	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	355	5 167	1 204	-	-	-	-	-	-
Training and development	480	335	840	-	-	-	-	-	-
Operating payments	118	396	545	2 118	2 518	2 118	2 235	2 346	2 482
Venues and facilities	547	175	412	598	598	598	631	662	701
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	885	478	1 100	1 100	1 470	528	886	938
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	885	478	1 100	1 100	1 470	528	886	938
Social benefits	-	885	478	1 100	1 100	1 470	528	886	938
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	501	26	-	-	-	-	2 500	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	501	26	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	501	26	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	2 500	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	63 463	139 950	102 372	83 239	82 572	88 286	89 568	92 260	97 611