

Provincial Treasury

To be appropriated by Vote in 2012/13

R151 624 000

Responsible MEC

MEC for Finance

Administrating Department

Provincial Treasury

Accounting Officer

Head of Department : Provincial Treasury

1. Overview

Core Function and Responsibilities

The core functions and responsibilities of a Provincial Treasury are outlined in the Public Finance Management Act and the Municipalities Finance Management Act and amongst others entail the following:

- Coordinating and Monitoring activities of risk management in the province.
- The preparation of the provincial budget.
- Exercising control over the implementation of the provincial departmental budgets.
- Promoting and enforcing transparency and effective management of revenue, expenditure, assets and liabilities of the provincial departments and public entities.
- Issuing provincial treasury instructions.
- Complying with the annual Division of Revenue Act.
- Assisting provincial departments and public entities in their respective capacity building efforts for effective, efficient and transparent financial management.
- Assist the provincial departments with implementing and maintaining financial systems, personnel salary systems as well as the basic accounting system.
- Ensure adherence to Supply Chain Management (SCM) best practices.
- Preparing consolidated financial statements.
- Monitoring local government budgets processes.
- Investigating any systems of financial management and internal controls applied by the provincial departments or public entities.

Vision

To be the heartbeat of sound financial management that supports economic growth and development.

Mission

We strive to promote sound fiscal policy that enables financial sustainability and supports economic development.

Acts and Regulations Administered by the Department

- Public Finance Management Act 1 of 1999
- Municipal Finance Management Act of 2003
- Treasury Regulations issued in terms of the PFMA
- Northern Cape Provincial Tender Board Act 2, 1994
- Preferential Procurement Policy Framework Act 5, 2000 and its Regulations
- Basic Conditions of Employment Act
- Public Service Act, 2001
- Employment Equity Act 55 of 1998
- Public Service Regulations
- PSCBC Resolutions
- Skills Development Act
- Skills Development Levy Act
- Labour Relations Act 1995, Act 66 of 1995
- Promotion of access to Information Act 2 of 2000
- Constitution of the Republic of South Africa Act 108 of 1996
- Qualification Authority Act, 1995

1.1 Aligning departmental budgets to achieve government's prescribed outcomes

The core mandate of the Provincial Treasury is directly linked to only two of the 12 outcomes, namely: A responsive, accountable, effective and efficient local government system (Outcome number 9) and to this effect, Provincial Treasury plays a pivotal role in its approach of hands on support to municipalities towards the vision of 2014 Operation Clean Audit.

Based on the Medium Term Strategic Framework, the Provincial Treasury ensures that the expenditure of the departments is geared towards the attainment of the identified 12 outcomes. Therefore the responsibility of the Provincial Treasury is cross-cutting among all other outcomes i.e. improved quality of basic education, health care, economic infrastructure network etc.

2. Review of the current financial year (2011/12)

Despite numerous efforts from various quarters within Provincial Treasury the impact of our assistance to municipalities did not yield the required results as municipalities continue to receive unfavourable audit reports. As indicated in the previous financial year the department has seconded technically competent officials to the struggling municipalities to assist to improve financial management.

Achievements

During the 2011/12 financial year three audit committees were appointed, each consisting of five members, three of which are external members and are already operational. The appointments were significant in the sense that they will assist departments to achieve clean audit in line with the objectives of operation clean audits 2014.

During the financial year the department managed to reduce its vacancy rate substantially by ensuring that the process of recruitment is focused and targeted. Of the fifty eight funded vacant posts that were remaining at the beginning of the financial year, twenty seven were filled and the remainder are in the process of being filled.

Provincial liquidity position remain favourable during the course of the 2011/12 financial year and this has enabled the province to discharge its payment obligations towards its employees and service providers and has also enabled Provincial Treasury to contribute to provincial own revenue through interest received from investment of surplus funds.

3. Outlook for the coming financial year (2012/13)

The Department of Health still present a serious risk to the overall financial position of the province in that the overspending of the budget has not stopped. Left unattended the overspending will derail the current favourable position that the province is experiencing.

Under the auspices of operation clean audit 2014, fifteen municipalities have been identified to be provided with direct assistance to prepare GRAP compliant asset register as part of the effort to improve financial management and audit outcomes at municipal level.

The implementation of the new structure was delayed in order to ensure that the department concentrates its efforts on filling the funded vacant posts in line with presidential directive to fill all vacant funded posts. The postponed implementation will be resuscitated in the following financial year.

4. Receipts and financing

4.1 Summary of receipts

The following sources of funding are used for the Provincial Treasury

Table 4.1: Summary of Receipts: Provincial Treasury

Outcome				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
Audited	Audited	Audited							
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Treasury Funding									
Equitable share	141 904	124 072	115 849	143 580	133 164	125 007	151 624	158 776	165 899
Conditional grants									
Total receipts	141 904	124 072	115 849	143 580	133 164	125 007	151 624	158 776	165 899

Table 4.2: Departmental receipts: Provincial Treasury

Outcome				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
Audited	Audited	Audited							
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licenses									
Sales of goods and services other than capital assets	52	69	75	53	53	53	51	54	57
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land	557	9 173	20 652	562	6 545	5 997	559	590	620
Sales of capital assets									
Financial transactions in assets and liabilities	12		33	12	12	12	10	11	11
Total departmental receipts	621	9 242	20 760	627	6 610	6 062	620	655	688

The major revenue that the department reports on in its financials is interest revenue and the department is not in control of the account that accrues this revenue or the rate charged. Hence the department will project revenue collection that is consistent with the actual revenue collected.

Treasury is not a revenue generating department. Most revenue collected is from auxiliary activities such as parking.

5. Payment summary

The MTEF baseline allocations for the period 2012/13 to 2014/15 are:

Financial year: 2012/13: R151, 624 million

Financial year: 2013/14: R158, 776 million

Financial year: 2014/15: R165, 899 million

5.1 Key assumptions

Provision for Improvement in Conditions of Service (ICS) included in the baseline allocation is calculated at 5 per cent and 5 per cent Increase for the MTEF period 2012/13 to 2014/15 and 1.5 per cent provided for Pay Progression on the Departmental wage bill for the same period.

The MTEF allocation provide for an average increase rate according to the revised inflation projections (CPIX) as published in the 2011 Medium Term Budget Policy statement of 5.2 per cent in 2012/13, 5.6 per cent in 2013/14 and 5.4 per cent in 2014/15.

5.2 Programme summary:

Table 5.2: Summary of Payments and Estimates: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Administration	55 166	60 557	57 629	55 970	57 279	56 318	59 061	62 446	64 880
Sustainable Resource Management	60 225	29 103	24 350	30 266	27 566	24 677	31 618	33 529	35 205
Assets And Liabilities Management	14 095	16 783	15 779	32 140	26 216	23 368	33 635	34 304	36 749
Financial Governance	6 074	10 661	10 956	17 287	14 552	13 591	18 111	18 938	19 431
Provincial Internal Audit	6 344	6 968	7 135	7 917	7 551	7 053	9 199	9 559	9 634
Total payments and estimates	141 904	124 072	115 849	143 580	133 164	125 007	151 624	158 776	165 899

^a 2012/13 MEC's total remuneration package. Salary: R1 586.

The above summary table shows that a total amount of R10.416 million has been reduced in the adjusted appropriation as a result of the savings declared by the department.

The table also shows an increase of 21 per cent on the total budget from the revised estimates to 2012/13 and an increase of 4.7 per cent from 2012/13 to 2013/14 and a further increase of 4.5 per cent from 2013/14 to 2014/15 financial year.

5.3 Summary of economic classification

Table 5.3: Summary of Provincial Payments and Estimates by Economic Classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Current payments	138 554	120 853	114 255	142 140	131 089	123 646	150 002	157 080	164 109
Compensation of employees	56 430	73 603	76 923	93 550	86 865	81 731	99 744	104 707	110 479
Goods and services	82 124	47 234	37 262	48 545	44 124	41 837	50 210	52 323	53 553
Interest and rent on land		16	70	45	100	78	48	50	77
Transfers and subsidies:	740	915	267	294	644	379	296	301	316
Provinces and municipalities									
Departmental agencies and accounts				94	94	56	96	101	106
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions	46	72				113			
Households	694	843	267	200	550	210	200	200	210
Payments for capital assets	2 610	2 304	1 327	1 146	1 431	982	1 326	1 395	1 474
Buildings and other fixed structures	257	59	80	30	30		83	88	91
Machinery and equipment	2 046	2 245	1 240	1 116	1 401	973	1 243	1 307	1 383
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets	307					9			
Payments for financial assets			7						
Total economic classification	141 904	124 072	115 849	143 580	133 164	125 007	151 624	158 776	165 899

Compensation of employees is the department's major cost driver and constitutes 66 per cent of the department's total budget allocation. Goods and services constitute 33 per cent and 1 per cent for capital expenditure.

The above table also shows that compensation of employees increase with 27.9 per cent from the revised estimate to 2012/13, increase with 4.6 per cent from 2012/13 to 2013/14 and with another 5.3 per cent from 2013/14 to 2014/15.

Goods and services increase with 11.5 per cent from the revised estimate to 2012/13, increase with 4 per cent from 2012/13 to 2013/14 and with 4.7 per cent from 2013/14 to 2014/15.

6. Programme description

6.1 Programme 1: Administration

Programme objective

To provide and maintain high quality support services to the Member of Executive Council and the department pertaining to sound financial management, human resource management and administration.

Table 6.1: Summary of payments and estimates: Programme 1 Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
					2011/12				
Office of the MEC	6 146	7 300	7 056	7 447	8 437	8 128	8 022	8 463	8 886
Management Services	11 545	13 885	8 307	4 716	4 016	3 225	4 371	5 228	5 510
Corporate Services	14 345	12 919	12 853	16 403	15 103	14 098	17 245	18 126	19 032
Financial Management	10 996	12 435	13 228	15 125	15 125	15 393	16 123	16 864	17 240
Security and Records Management	12 134	14 018	16 185	12 279	14 598	15 474	13 300	13 765	14 212
Total	55 166	60 557	57 629	55 970	57 279	56 318	59 061	62 446	64 880

The increase in 2009/10 actual expenditure was due to the lease payments as well as transport in Security and records management. The department appointed more staff and more office space was required hence the significant increase in Security and records management since building lease payments are centralised in this sub-programme.

The table also shows an increase of 4.9 per cent on the total budget from the revised estimates to 2012/13 and an increase of 5.7 per cent from 2012/13 to 2013/14 and a further increase of 3.9 per cent from 2013/14 to 2014/15 financial year.

Table 6.1.1: Summary of payments and estimates by economic classification: Programme 1 Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Current payments	54 119	58 515	56 607	55 224	56 183	55 557	58 147	61 493	63 882
Compensation of employees	20 736	24 954	27 272	31 096	30 386	27 860	33 033	34 959	36 791
Goods and services	33 383	33 556	29 312	24 113	25 777	27 674	25 098	26 517	27 066
Interest and rent on land		5	23	15	20	23	16	17	25
Transfers and subsidies:	84	915	267	294	644	379	296	301	316
Provinces and municipalities									
Departmental agencies and accounts				94	94	56	96	101	106
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions	46	72				113			
Households	38	843	267	200	550	210	200	200	210
Payments for capital assets	963	1 127	748	452	452	382	618	652	682
Buildings and other fixed structures							50	53	55
Machinery and equipment	762	1 127	748	452	452	373	568	599	627
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets	201					9			
Payments for financial assets			7						
Total economic classification	55 166	60 557	57 629	55 970	57 279	56 318	59 061	62 446	64 880

Compensation of employees

The above table shows an increase of 18.6 per cent from the revised estimates to 2012/13, 5.8 per cent increase from 2012/13 to 2013/14 and a further increase of 5.2 per cent from 2013/14 to 2014/15.

Goods and services

Goods and services decrease by 9 per cent from the revised estimate to 2012/13, shows an increase of 5.7 per cent from 2012/13 to 2013/14 and steady increase of 2 per cent from 2013/14 to 2014/15 financial year.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2012-13	2013-14	2014-15
Programme 1: Administration			
Corporate Services			
Number of funded vacant posts filled.	40	30	30
Number of employees enrolled on skills development & training (Bursaries and skills development programmes)	120	80	80
Number of performance agreements signed and moderated	250	250	250
Number of health and safety inspections conducted per floor/building	4	4	4
Number of times a newsletter issued	4	4	4
Number of labour law reviews issued.	4	4	4
Financial Management (Office of the CFO)			
Consolidate and delivery of departmental APP in line with guidelines	1 x APP Tabled	1x APP Tabled	1 x APP Tabled
An appropriately costed and aligned Budgets	1 x Estimate of Provincial Expenditure submitted.	1 x Estimate of Provincial Expenditure submitted.	1 x Estimate of Provincial Expenditure submitted.
A monitoring and reporting system in place that tracks expenditure, revenue and service delivery	12 x IYM and Cash Flows, 3 QPR and 1x Annual	12 x IYM and Cash Flows, 3 QPR and 1x Annual	12 x IYM and Cash Flows, 3 QPR and 1x
Preparation of Interim and Annual Financial Statements	Signed and submitted interim and annual financial	Signed and submitted interim and annual financial	Signed and submitted interim and annual financial
Ensure proper Monthly Cash Management	Fully functional payment system that enables	Fully functional payment system that enables	Fully functional payment system that enables
Monitoring and assessment system that will allow all accounts to be cleared	12 x Monthly compliance certificate completed.	12 x Monthly compliance certificates completed.	12 x Monthly compliance certificates completed.
LOGIS and BAS Reconciliations	12 x Monthly compliance certificates completed.	12 x Monthly compliance certificates completed.	12 x Monthly compliance certificates completed.
Procurement Statistics and Quarterly Reports	12 x Procurement Stats reports reports and 4	12 x Procurement stats reports and 4 Quarterly	12 x Procurement stats report and 4 x Quarterly
Proper and effective asset management system & DAMP Reporting	Annual stock taking and quarterly stock count and	Annual stock taking and quarterly stock count and	Annual stock taking and quarterly stock counts
Proper and effective management of salary related debts and Persal ledger accounts	100% of pending debts cases finalised and ledger	100% of pending debts cases finalised and ledger	100% of pending debt cases finalised and ledger
Timeous payment of salary related claims, salaries and wages	All officials paid according to their specific pay	All officials paid according to their specific pay	All officials paid according to their specific pay
Monitor employees expenditure and performance reports	12 x Monthly salary expenditure reports and 4 x	12 x Monthly salary expenditure reports and 4 x	12 x Monthly salary expenditure reports and 4 x
Security and Records Management			
Number of security points manned	3	5	6
Number of buildings serviced and maintained	8	9	9
Number of vehicles managed and maintained	8	9	10

6.2 Programme 2 - Sustainable Resource Management

Description and objective

The aim of the Sustainable Resources Management Chief Directorate is to provide professional advice and support the Head of Department on provincial Fiscal Policy, Municipal Finance developments and management of the annual provincial budget process, and to manage the provincial government's fiscal resources effectively. The chief directorate comprises of five sub-programmes, namely, Programme Support, Economic Analysis, Fiscal Policy, Budget Management and Municipal Finance

Table 6.2: Summary of payments and estimates: Programme 2 Sustainable and Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
					2011/12				
Programme Support	1 127	1 123	1 204	1 975	1 975	1 568	2 071	2 185	2 294
Economic Analysis	1 471	3 949	2 818	4 122	3 622	3 212	4 243	4 476	4 700
Fiscal Policy	3 022	3 385	2 969	4 335	3 835	3 296	4 536	4 785	5 024
Budget Management	45 837	11 328	8 458	6 135	6 135	5 666	6 613	7 149	7 506
Municipal Finance	8 768	9 318	8 901	13 699	11 999	10 935	14 155	14 934	15 681
Total	60 225	29 103	24 350	30 266	27 566	24 677	31 618	33 529	35 205

The significant decrease in Budget Management from 2011/2012 financial year is due to the transfer of cash flow management and Infrastructure Management units to programme 3.

Public finance reflects a steady increase since 2008/09 as the directorate is capacitated to implement the MFMA. The significant increase over the 2010/11 MTEF is due to an earmarked funding amounting to R5 million to strengthen the MFMA oversight on municipalities.

The table also shows an increase of 28 per cent on the total budget from the revised estimates to 2012/13 and an increase of 6 per cent from 2012/13 to 2013/14 and a further increase of 5 per cent from 2013/14 to 2014/15 financial year.

Table 6.2.1: Summary of payments and estimates by economic classification: Programme 2 Sustainable and Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
					2011/12				
Current payments	59 417	28 842	24 251	30 031	27 046	24 428	31 378	33 275	34 939
Compensation of employees	17 070	21 687	20 738	21 982	20 482	19 533	23 256	24 650	26 005
Goods and services	42 347	7 150	3 487	8 035	6 535	4 871	8 108	8 610	8 914
Interest and rent on land		5	26	14	29	24	14	15	20
Transfers and subsidies:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
Payments for capital assets	808	261	99	235	520	249	240	254	266
Buildings and other fixed structures	257	59	80	30	30		33	35	36
Machinery and equipment	445	202	19	205	490	249	207	219	230
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets	106								
Payments for financial assets									
Total economic classification	60 225	29 103	24 350	30 266	27 566	24 677	31 618	33 529	35 205

Compensation of employees

The above table shows an increase of 19 per cent from the revised estimates to 2012/13, 6 per cent increase from 2012/13 to 2013/14 and a further increase of 5.5 per cent from 2013/14 to 2014/15.

Goods and services

Goods and services increase by 66.5 per cent from the revised estimate to 2012/13, shows an increase of 6 per cent from 2012/13 to 2013/14 and steady increase of 3.5 per cent from 2013/14 to 2014/15 financial year.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2012-13	2013-14	2014-15
Programme 2: Sustainable Resource Management			
Economic Analysis			
Number of Socio-economic review publications	1	1	1
Number of MTBPS published and tabled	1	1	1
Number of Provincial policy briefs	4	4	4
Number of provincial departments strategic plans and APP assessed	13	13	13
Fiscal Policy			
Provincial revenue policy and strategy formulated	Provincial revenue policy and strategy	Provincial revenue strategy reviewed and	Provincial revenue strategy reviewed and
Debt management policy formulated and implementation	Debt management policy assessed and reviewed	Debt management policy assessed and	Debt management policy assessed and reviewed
Ensure main and adjustment revenue budgets tabled are credible	Credible main and adjustment revenue budgets	Credible main and adjustment revenue budgets	Credible main and adjustment revenue budgets
Conduct awareness workshops and consultative forums on revenue management	1. Presented to 4 quarterly forums. 2. Presented on several workshops.	1. Presented to 4 quarterly forums. 2. Presented on several workshops.	1. Presented to 4 quarterly forums. 2. Presented on several workshops.
Provincial revenue policy and strategy formulated	Provincial revenue policy and strategy	Provincial revenue policy and strategy	Provincial revenue policy and strategy
Budget Management			
No. of credible budgets tabled	2	2	2
No. of departments monitored and evaluated in terms of Immovable Assets management strategies	13	13	13
No of annual budget guidelines produced and issued.	4	4	4
No of budget workshops	1	1	1
No of Medium Term Expenditure (PMTEC) hearing	1	1	1
No of EXCO Memo produced.	4	4	4
No of benchmark reports produced.	1	1	1
No of allocation letters issued in line with provincial and national priorities per department.	4	4	4
Number of consolidated quarterly reports.	4	4	4
No of consolidated IYM reports compiled.	14	14	14
Public Finance			
Report on tabling schedules of key-deadlines	1	1	1
No of consolidated IYM reports compiled.	12	12	12
No of quarterly reports compiled and tabled.	4	4	4
No of gazettes produced on quarterly outcomes of municipal	4	4	4
No of training workshops held per district	1	1	1
No of municipalities assisted.	16	16	16
No of gazettes produced on transfers to municipalities.	1	1	1

6.3 Programme 3 - Asset and Liabilities Management

Programme description and objective

This programme's aim is to provide policy direction, facilitating the effective and efficient management of Physical, financial assets, PPP's and liabilities.

Table 6.3: Summary of payments and estimates: Programme 3 Asset and Liabilities Management

Table 6.6: Summary of payments and estimated programme cost and estimates management									
	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Programme Support	1 054	1 122	1 300	1 975	1 975	1 347	2 071	2 185	2 304
Asset Management	6 236	5 495	5 992	8 590	5 396	6 151	8 983	8 981	10 019
Support and Interlinked Financial Systems	6 728	10 060	8 458	9 750	10 020	9 519	10 249	10 349	11 373
Public Private Partnership	77	106	29	4 052	1 052	1 695	4 277	4 547	4 727
Banking and Cash				7 773	7 773	4 656	8 055	8 242	8 326
Total	14 095	16 783	15 779	32 140	26 216	23 368	33 635	34 304	36 749

Asset Management directorate has been increasing since 2008/09 in order to build capacity in the directorate to assist departments and municipalities with capacity. The increase in Support and Interlinked Financial Systems is due to the capacitating of LOGIS. The decline in expenditure trend

for the PPP directorate is due to the department not having filled the posts in the directorate. The significant increase in the MTEF figures as well as PPP is due to the inclusion of Banking and Infrastructure from programme 2 to this programme.

The table also shows an increase of 43.9 per cent on the total budget from the revised estimates to 2012/13 and an increase of 2 per cent from 2012/13 to 2013/14 and a further increase of 7 per cent from 2013/14 to 2014/15 financial year.

Table 6.3.1: Summary of payments and estimates by economic classification: Programme 3 Asset and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Current payments	13 013	16 588	15 552	31 959	26 035	23 119	33 492	34 152	36 561
Compensation of employees	9 876	13 563	13 929	20 802	18 072	17 920	22 062	22 543	24 604
Goods and services	3 137	3 020	1 613	11 147	7 938	5 182	11 419	11 598	11 933
Interest and rent on land		5	10	10	25	17	11	11	24
Transfers and subsidies:	656								
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households	656								
Payments for capital assets	426	195	227	181	181	249	143	152	188
Buildings and other fixed structures									
Machinery and equipment	426	195	227	181	181	249	143	152	188
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets									
Total economic classification	14 095	16 783	15 779	32 140	26 216	23 368	33 635	34 304	36 749

The major increase in expenditure trends for the 2008/09 financial year to is due to the appointment of staff to strengthen the department. The roll out of Logis in the province was as well a major cost driver that affected the increase in expenditure trends in this programme. Asset Management being the major reasons for audit qualifications in the province hence the department's drive to capacitate the departments as reflected in the increased expenditure trend for the Asset Management directorate as more officials were appointed to provide capacity building/assistance to the departments.

The above table also shows that compensation of employees increase with 23 per cent from the revised estimate to 2012/13, increase with 2 per cent from 2012/13 to 2013/14 and with another 9 per cent from 2013/14 to 2014/15.

Goods and services increase with 120 per cent from the revised estimate to 2012/13, increase with 1.6 per cent from 2012/13 to 2013/14 and with 2.9 per cent from 2013/14 to 2014/15.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2012-13	2013-14	2014-15
Programme 3: Asset and Liabilities Management			
Asset Management			
Monthly reporting of SCM information on contracts awarded above	12 Monthly reports received from provincial	12 Monthly reports received from provincial	12 Monthly reports received from provincial
Number of Asset management guidelines issued	2	2	2
Number of demand research reports published	2	2	2
Number of Municipality's assisted to ensure full compliance with SCM minimum norms and standards within capacity constraints	5	5	5
Supporting and Interlinked Financial System			
Availability of the system as a percentage of "uptime" during normal working hours	95% availability.	95% availability.	95% availability.
Percentage of the number of functional support calls solved within 24 hours after being logged	95% of all calls logged to be solved within 24 hours.	95% of all calls logged to be solved within 24 hours.	95% of all calls logged to be solved within 24 hours.
Number of users trained on BAS PERSAL, LOGIS and Vulindlela modules	72 BAS, 96 PERSAL, 72 LOGIS, 8 Vulindlela sessions.	72 BAS, 96 PERSAL, 72 LOGIS, 8 Vulindlela sessions.	72 BAS, 96 PERSAL, 72 LOGIS, 8 Vulindlela sessions.
Number of sites prepared for readiness in implementing of LOGIS	12 Sites prepared to be ready to implement	12 Sites prepared to be ready to implement	12 Sites prepared to be ready to implement
Number of sites ready to be activated on LOGIS	12 Qualifying sites activated on LOGIS.	12 Qualifying sites activated on LOGIS.	12 Qualifying sites activated on LOGIS.
Number of monthly transversal system forum meetings	12 Forums	12 Forums	12 Forums.
Public Private Partnership			
Marketing PPP program & conducting research on potential PPP projects	Register 2 projects	Register 2 projects	Register 2 projects.
Number of municipalities visited	5	5	5
Availability of monitoring reports for the PPP Projects	4	4	4
No of Infrastructure meeting held.	10	10	10
No of infrastructure workshops held.	2	2	2
No of user asset management plans.	7	7	7
No of quarterly infrastructure expenditure reports (IRM) assessed per department.	28	28	28
Banking and Cash Flow Management			
No of compliance certificates for Exchequer Account	12	12	12
Review banking contract and service level agreement (SLA)	2	2	2
Audited Provincial Revenue (PRF) annual financial statements produced	1	1	1
Review and maintain cash management framework	1	1	1

6.4 Programme 4 – Financial Governance

Programme description and objective

To promote accountability through substantive reflection of financial activities of the province as well as compliance with financial norms and standards.

Table 6.4: Summary of payments and estimates: Programme 4 Financial Governance

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Programme Support	1 167	906	1 151	1 975	1 575	1 513	2 071	2 275	2 294
Accounting Services	3 164	5 650	4 450	7 213	5 213	5 226	7 208	7 599	7 735
Norms and Standards	1 743	3 033	2 952	3 776	3 941	3 639	4 064	4 189	4 336
Risk Management		1 072	2 403	4 323	3 823	3 213	4 768	4 875	5 066
Total	6 074	10 661	10 956	17 287	14 552	13 591	18 111	18 938	19 431

The major increase in expenditure trends from the 2008/09 financial year to 2009/10 in this programme is due to the appointment of staff to strengthen the department in as far as monitoring and consolidation of provincial Financial Statements is concerned.

The table also shows an increase of 33 per cent on the total budget from the revised estimates to 2012/13 and an increase of 4.6 per cent from 2012/13 to 2013/14 and a further increase of 2.6 per cent from 2013/14 to 2014/15 financial year.

Table 6.4.1: Summary of payments and estimates by economic classification: Programme 4 Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Current payments	5 661	9 997	10 737	17 009	14 274	13 501	17 786	18 601	19 093
Compensation of employees	4 275	7 388	8 737	12 733	10 898	10 004	13 224	14 283	14 513
Goods and services	1 386	2 608	1 991	4 273	3 358	3 487	4 558	4 314	4 575
Interest and rent on land		1	9	3	18	10	4	4	5
Transfers and subsidies:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
Payments for capital assets	413	664	219	278	278	90	325	337	338
Buildings and other fixed structures									
Machinery and equipment	413	664	219	278	278	90	325	337	338
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets									
Total economic classification	6 074	10 661	10 956	17 287	14 552	13 591	18 111	18 938	19 431

The above table shows that compensation of employees increase with 32 per cent from the revised estimate to 2012/13, increase with 8 per cent from 2012/13 to 2013/14 and with another 1.6 per cent from 2013/14 to 2014/15.

Goods and services increase with 30.7 per cent from the revised estimate to 2012/13, decrease by 5.4 per cent from 2012/13 to 2013/14 an increase of 6 per cent from 2013/14 to 2014/15.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2012-13	2013-14	2014-15
Programme 4: Financial Governance			
4.2 Accounting Services			
Number of departments, public entities and municipalities provided technical support on accounting reforms			
Roll out the latest accounting framework and policies.	13 Departments, 5 Public Entities, 31 Municipalities	13 Departments, 5 Public Entities, 31 Municipalities	13 Departments, 5 Public Entities, 31 Municipalities
Review accounting systems and processes and implement strategies to improve in the accuracy and completeness of financial reporting.	6 Departments, 5 Public Entities, 10 Municipalities	9 Departments, 5 Public Entities, 31 Municipalities	13 Departments, 5 Public Entities, 31
Build capacity within the province on accounting reforms.	2 Training sessions.	2 Training sessions.	2 Training sessions.
Number of assessments reports issued on compliance certificates	144 Monthly.	144 Monthly.	144 Monthly.
Consolidated Annual Financial Information tabled by 31 October	1	1	1
4.3 Norms and Standards			
Assessments conducted on levels of compliance to norms and standards by all municipalities during month of September 2012	31 Municipalities.	31 Municipalities.	31 Municipalities.
Feedback provided to municipalities on levels of compliance during the month of July.	31 Municipalities.	31 Municipalities.	31 Municipalities.
Number of support programmes initiated to improve compliance with MFMA by Municipalities.	3	3	3
Assessment conducted on levels of financial management capability maturity of departments during the month of March.	12 Departments, 5 Listed Public Entities.	12 Departments, 5 Listed Public Entities.	340
Number of officials trained on financial management reforms through workshops, outreach programmes and Inter-Governmental Relations	340	340	
Number of training programmes initiated for departments, public entities and municipalities.	4	4	4
4.4 Risk Management			
Number of functional risk management structures recommended for	2 Departments, 3 District Municipalities and 11	2 Departments, 11 Local Municipalities	
Number of departments, Public entities and municipalities assessed for compliance with the risk management framework.	13 Departments, 31 Municipalities, 1 Public Entity	13 Departments, 5 District Municipalities and 1 Public Entity	13 Departments, 5 District Municipalities, 1 Public Entity
Number of Departments and municipalities and Public Entities	1 Annual Risk assessments report, 1 Risk	1 Annual Risk assessment report, 1 Risk Manager	1 Annual Risk assessment report, 1 Risk
Number of departments, Municipalities and Public Entities provided with full hands-on -risk management support.	2 Departments, 10 Municipalities and 11 Local Municipalities	2 Departments, 10 Municipalities, 3 Public Entities	10 Municipalities.
Number of capacity building programmes implemented for the province.	4	4	4

6.5 Programme 5 – Provincial Internal Audit

Programme description and objective

To promote accountability through substantive reflection of financial and performance activities of the provincial departments as well as compliance with financial controls.

Table 6.5: Summary of payments and estimates: Programme 5 Internal Audit

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Programme Support				1 300	690	413	1 371	1 440	1 504
Internal Audit (Education)				2 630	3 030	3 084	2 787	2 957	2 957
Internal Audit (Health)				2 627	3 027	3 161	2 785	2 954	3 100
Internal Audit (Sector Departments)	6 344	6 968	7 135	1 360	804	395	2 256	2 208	2 073
Total	6 344	6 968	7 135	7 917	7 551	7 053	9 199	9 559	9 634

The above summary table shows an increase of 30 per cent on the total budget from the revised estimates to 2012/13, a steady increase of 3.9 per cent from 2012/13 to 2013/14 and a 1 per cent increase from 2013/14 to 2014/15 financial year.

Table 6.5.1: Summary of payments and estimates by economic classification: Programme 5 Internal Audit

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Current payments	6 344	6 911	7 108	7 917	7 551	7 041	9 199	9 559	9 634
Compensation of employees	4 473	6 011	6 247	6 937	7 027	6 414	8 169	8 272	8 566
Goods and services	1 871	900	859	977	516	623	1 027	1 284	1 065
Interest and rent on land			2	3	8	4	3	3	3
Transfers and subsidies:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
Payments for capital assets		57	27			12			
Buildings and other fixed structures									
Machinery and equipment		57	27			12			
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets									
Total economic classification	6 344	6 968	7 135	7 917	7 551	7 053	9 199	9 559	9 634

Compensation of employees

The above table shows an increase of 27 per cent from the revised estimates to 2012/13, 1 per cent increase from 2012/13 to 2013/14 and a further increase of 3.6 per cent from 2013/14 to 2014/15.

Goods and services

Goods and services increase by 64.8 per cent from the revised estimate to 2012/13, shows an increase of 25 per cent from 2012/13 to 2013/14 and drops by of 17 per cent from 2013/14 to 2014/15 financial year.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2012-13	2013-14	2014-15
Programme 5: Provincial Internal Audit			
Risk based plan to be approved before commencement of financial year	Mar-12	Mar-13	Mar-14
% risk based audit coverage (number of audits completed vs number of requests not serviced)	100 % (40/40)	100 % (50/50)	
Number of training sessions	0	0	0
Rating as assessed by clients on a scale of 1 to 5 (per project)			
Rating as assessed by the audit committee on a scale from 1 to 5.	3	3	3
Project assessments of compliance to IIA standards (Tool 17) (DNC = Do not comply, PC = Partial compliance, GC = General compliance)	PC	GC	GC
Internal periodic reviews of compliance to IIA standards (DNC = Do not comply, PC = Partial compliance, GC = General compliance)	PC	GC	GC
External review of compliance to IIA standards (DNC = Do not comply, PC = Partial compliance, GC = General compliance)	PC	GC	GC
Number of key controls monitoring programs developed	10	10	10
Rating as assessed by departmental management on a scale from 1 to 5 (Annually)	3	3	3
Client service charters with all departments	12	12	12
Number of awareness sessions	Attend 24 Management meeting (2 per department)	Attend 24 Management meeting (2 per department)	Attend 24 Management meeting (2 per department)
Client service charter with all departments	12	12	12

6.6 Other programme information

Table 6.6.1: Personnel numbers and costs: Provincial Treasury

	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	As at 31 March 2013	As at 31 March 2014
Personnel numbers							
Administration	99	97	94	82	113	113	113
Sustainable Resource Management	67	70	61	43	65	65	65
Assets And Liabilities Management	34	38	38	46	66	66	66
Financial Governance	20	23	25	25	37	37	37
Provincial Internal Audit	21	21	19	27	29	29	29
Total personnel numbers *	241	249	237	223	310	310	310
Total personnel cost (R thousand)	56 430	73 603	76 923	81 731	99 744	104 707	110 479
Unit cost (R thousand)	234	296	325	367	322	338	356

Table 6.6.1.1: Summary of departmental personnel numbers and costs: Provincial Treasury

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11	2011/12					
Total for the department									
Personnel numbers	241	249	237	296	291	223	310	310	310
Personnel costs	56 430	73 603	76 923	93 550	86 865	81 731	99 744	104 707	110 479
Human resources component									
Personnel numbers (head count)	33	32	31	35	35	30	37	37	37
Personnel cost	6 929	8 257	8 730	9 673	9 373	8 965	10 234	10 848	11 445
Head count as % of total for department	13.69%	12.85%	13.08%	15.70%	15.70%	13.45%	11.94%	11.94%	11.94%
Personnel cost as % of total for department	12.28%	11.22%	11.35%	11.84%	11.47%	10.97%	10.26%	10.36%	10.36%
Finance component									
Personnel numbers (head count)	30	31	31	35	35	20	35	35	35
Personnel cost	5 896	7 784	8 386	9 495	9 495	8 204	10 179	10 733	11 233
Head count as % of total for department	12.45%	12.45%	13.08%	15.70%	15.70%	8.97%	11.29%	11.29%	11.29%
Personnel cost as % of total for department	10.45%	10.58%	10.90%	11.62%	11.62%	10.04%	10.21%	10.25%	10.17%
Full time workers									
Personnel numbers (head count)	95	102	92	104	101	75	106	106	106
Personnel cost	23 265	29 762	30 241	33 910	31 640	29 977	35 876	38 028	40 118
Head count as % of total for department	39.42%	40.96%	38.82%	46.64%	45.29%	33.63%	34.19%	34.19%	34.19%
Personnel cost as % of total for department	41.23%	40.44%	39.31%	41.49%	38.71%	36.68%	35.97%	36.32%	36.31%
Part-time workers									
Personnel numbers (head count)									
Personnel cost									
Head count as % of total for department									
Personnel cost as % of total for department									
Contract workers									
Personnel numbers (head count)	8	3	1						
Personnel cost	1 716	748	653						
Head count as % of total for department	3.32%	1.20%	0.42%						
Personnel cost as % of total for department	3.04%	1.02%	0.85%						

Table 6.6.2: Payment on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11	2011/12					
Programme 1: Administration of which	1 694	1 390	537	1 056	1 056	659	1 096	1 157	1 162
Subsistence and travel									
Payments on tuition	1 694	1 390	537	1 056	1 056	659	1 096	1 157	1 162
Programme 2: Sustainable Resource Management	8		262	156	156	545	180	196	222
Subsistence and travel									
Payments on tuition	8		262	156	156	545	180	196	222
Programme 3: Assets and Liabilities Management		794	432	1 163	229	455	1 230	1 304	1 350
Subsistence and travel									
Payments on tuition		794	432	1 163	229	455	1 230	1 304	1 350
Programme 4: Financial Governance	36	67	256	170	170	256	141	150	165
Subsistence and travel									
Payments on tuition	36	67	256	170	170	256	141	150	165
Programme 5: Provincial Internal Audit			98	151	151	125	190	200	225
Subsistence and travel									
Payments on tuition			98	151	151	125	190	200	225
Total payments on training	1 738	2 251	1 585	2 696	1 762	2 040	2 837	3 007	3 124

Table 6.6.2.1: Information on training: Provincial Treasury

Detailed information on training - Financial history									
	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
R thousand	200/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Number of staff									
Number of personnel trained									
of which									
Male	63	56	24	9	9	13	90	90	95
Female	85	88	41	120	120	28	120	120	122
Number of training opportunities									
of which									
Tertiary									
Workshops	15	18	19	5	5	4	5	5	7
Seminars									
Other									
Number of bursaries offered	53	67	61	80	70	38	80	80	82
Numbers of interns appointed	5			15	15		15	15	15
Number of learnerships appointed				15	15		15	15	15
Number of days spent on training	91	90	93	120	120	120	120	120	125

**Annexure to the Estimates of
Provincial Revenue and Expenditure
Vote 8**

Table B.1: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main	Adjusted	Revised	Medium-term estimate		
	2008/09	2009/10	2010/11	Appropriation	Appropriation 2011/12	Estimate	2012/13	2013/14	2014/15
Tax Receipts	-	-	-	-	-	-	-	-	-
Casino Taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	52	69	75	53	53	53	51	54	57
Sales of goods and services produced by department (excluding capital assets)	52	69	75	53	53	53	51	54	57
Sales by market establishments	-	-	17	-	-	-	-	-	-
Administrative fees	52	69	-	53	53	53	51	54	57
Other sales	-	-	58	-	-	-	-	-	-
Of which	-	-	-	-	-	-	-	-	-
(Specify)	-	-	-	-	-	-	-	-	-
(Specify)	-	-	-	-	-	-	-	-	-
(Specify)	-	-	-	-	-	-	-	-	-
(Specify)	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Universities and technicians	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	557	9 173	20 652	562	6 545	5 997	559	590	620
Interest	557	9 173	20 652	562	6 545	5 997	559	590	620
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	-	-	-	-	-	-	-	-
Transactions in financial assets and liabilities	12	-	33	12	12	12	10	11	11
Total departmental receipts	621	9 242	20 760	627	6 610	6 062	620	655	688

Table B 3.1: Payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Current payments	54 119	58 515	56 607	55 224	56 183	55 557	58 147	61 493	63 882
Compensation of employees	20 736	24 954	27 272	31 096	30 386	27 860	33 033	34 959	36 791
Salaries and wages	17 994	24 954	23 565	29 409	27 909	26 354	30 960	32 763	34 549
Social contributions	2 742	-	3 707	1 687	2 477	1 506	2 073	2 196	2 242
Goods and services	33 383	33 556	29 312	24 113	25 777	27 674	25 098	26 517	27 066
<i>of which</i>									
Administrative fees	62	21	144	101	191	237	174	184	196
Advertising	947	428	358	645	344	285	691	718	727
Assets <R5000	1 222	182	49	558	402	74	527	561	575
Audit cost: External	2 557	1 647	2 189	1 985	1 985	4 146	1 985	2 094	2 798
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	413	216	642	739	420	265	764	800	814
Communication	2 703	2 474	1 651	1 027	1 484	1 540	1 281	1 212	1 242
Computer services	1 712	2 200	2 521	1 027	1 027	2 075	1 078	1 137	1 245
Cons/prof: business & advisory services	8 949	11 811	6 388	1 703	1 367	726	1 245	1 769	1 823
Cons/prof: Infrastructure & planning	-	-	-	-	-	-	-	-	-
Cons/prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/prof: Legal cost	-	-	-	-	-	-	-	-	-
Contractors	1 392	1 395	1 643	119	600	1 248	1 325	1 104	295
Agency & support/outsourced services	1 058	1 187	1 222	121	800	1 045	123	228	232
Entertainment	460	111	77	153	208	314	172	191	203
Fleet Services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	75	76	54	67	67	42	72	75	84
Inventory: Fuel, oil and gas	222	225	203	198	232	237	213	225	230
Inventory: Learn & teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials & supplies	-	16	22	16	20	10	17	18	19
Inventory: Medical supplies	-	-	4	-	-	1	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	19	59	53	52	40	159	55	58	61
Inventory: Stationery and printing	541	774	380	716	776	620	814	864	885
Lease payments (Incl. operating leases, excl. finance leases)	4 607	5 951	6 064	7 905	7 914	7 312	7 413	7 734	8 481
Rental & hiring	-	-	-	-	-	-	-	-	-
Property payments	360	207	1 697	-	621	1 444	-	65	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3 609	2 235	2 123	5 200	5 193	3 828	5 261	5 478	4 415
Training & staff development	1 694	1 390	1 677	1 056	974	1 679	1 096	1 157	1 182
Operating payments	582	247	138	275	662	245	327	353	1 051
Venues and facilities	199	704	13	450	450	142	465	492	508
Interest and rent on land	-	5	23	15	20	23	16	17	25
Interest	-	5	23	15	20	23	16	17	25
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies total:	84	915	267	294	644	379	296	301	316
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers4	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	94	94	56	96	101	106
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises5	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	46	72	-	-	-	113	-	-	-
Households	38	843	267	200	550	210	200	200	210
Social benefits	-	12	102	100	275	-	100	100	105
Other transfers to households	38	831	165	100	275	210	100	100	105
Payments for capital assets	963	1 127	748	452	452	382	618	652	682
Buildings and other fixed structures	-	-	-	-	-	-	50	53	55
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	50	53	55
Machinery and equipment	762	1 127	748	452	452	373	568	599	627
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	762	1 127	748	452	452	373	568	599	627
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	201	-	-	-	-	9	-	-	-
Payments for financial assets	-	-	7	-	-	-	-	-	-
Total economic classification	55 166	60 557	57 629	55 970	57 279	56 318	59 061	62 446	64 880

Table B 3.2: Payments and estimates by economic classification: Programme 2: Sustainable and Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Current payments	59 417	28 842	24 251	30 031	27 046	24 428	31 378	33 275	34 939
Compensation of employees	17 070	21 687	20 738	21 982	20 482	19 533	23 256	24 650	26 005
Salaries and wages	14 946	21 687	17 943	19 728	18 428	17 651	20 521	21 635	22 869
Social contributions	2 124	-	2 795	2 254	2 054	1 882	2 735	3 015	3 136
Goods and services	42 347	7 150	3 487	8 035	6 535	4 871	8 108	8 610	8 914
<i>of which</i>									
Administrative fees	38 756	3 746	445	28	28	107	30	32	35
Advertising	73	-	-	-	-	-	-	-	-
Assets <R5000	217	46	46	458	458	90	328	354	379
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	355	118	46	229	224	95	216	227	239
Communication	94	102	73	288	288	128	295	315	328
Computer services	-	27	-	-	-	122	-	-	-
Cons./prof.business & advisory services	-	-	-	3 259	2 059	718	3 252	3 401	3 456
Cons./prof. Infrastructure & planning	-	-	-	-	-	-	-	-	-
Cons./prof. Laboratory services	-	-	-	-	-	-	-	-	-
Cons./prof. Legal cost	-	-	-	-	-	-	-	-	-
Contractors	-	56	-	-	-	-	-	-	-
Agency & support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	11	10	11	69	69	40	74	78	87
Fleet Services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	38	23	29	111	111	56	67	71	81
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learn & teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials & supplies	-	1	2	-	-	6	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	37	11	8	25	25	33	16	17	19
Inventory: Stationery and printing	623	1 027	817	776	634	598	904	1 021	1 060
Lease payments (incl. operating leases, excl. finance leases)	144	161	207	218	219	231	160	169	180
Rental & hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	1	-	-	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 852	1 760	1 546	2 046	1 898	2 154	2 265	2 392	2 464
Training & staff development	9	-	87	156	156	40	140	152	159
Operating payments	74	62	80	227	221	228	232	245	270
Venues and facilities	64	-	90	145	145	224	129	136	157
Interest and rent on land	-	5	26	14	29	24	14	15	20
Interest	-	5	26	14	29	24	14	15	20
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies total:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers ⁴	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises ⁵	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	808	261	99	235	520	249	240	254	266
Buildings and other fixed structures	257	59	80	30	30	-	33	35	36
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	257	59	80	30	30	-	33	35	36
Machinery and equipment	445	202	19	205	490	249	207	219	230
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	445	202	19	205	490	249	207	219	230
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Softw are and other intangible assets	106	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	60 225	29 103	24 350	30 266	27 566	24 677	31 618	33 529	35 205

Table B 3.3: Payments and estimates by economic classification: Programme 3: Asset and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Current payments	13 013	16 588	15 552	31 959	26 035	23 119	33 492	34 152	36 561
Compensation of employees	9 876	13 563	13 929	20 802	18 072	17 920	22 062	22 543	24 604
Salaries and wages	8 549	13 563	12 040	16 179	12 851	13 933	17 223	17 538	19 128
Social contributions	1 327	-	1 889	4 623	5 221	3 987	4 839	5 005	5 476
Goods and services	3 137	3 020	1 613	11 147	7 938	5 182	11 419	11 598	11 933
<i>of which</i>									
Administrative fees	10	65	57	5 089	5 050	2 224	5 095	5 105	5 148
Advertising	32	1	57	105	40	129	110	116	120
Assets <R5000	341	11	62	439	207	122	447	478	495
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	86	26	29	261	136	122	279	294	309
Communication	50	113	77	286	177	128	301	317	334
Computer services	4	48	26	148	113	43	157	166	168
Cons/prof: business & advisory services	1 285	749	-	971	160	-	(218)	371	382
Cons/prof: Infrastructure & planning	-	-	-	-	-	-	-	-	-
Cons/prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/prof: Legal cost	-	-	-	-	-	-	-	-	-
Contractors	4	16	-	-	-	2	-	-	-
Agency & support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	3	1	5	49	44	23	58	63	64
Fleet Services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	16	17	23	72	49	40	124	130	100
Inventory: Fuel, oil and gas	-	-	1	-	-	2	-	-	-
Inventory: Learn & teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials & supplies	-	-	2	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	3	7	4	-	-	-	-	-	-
Inventory: Stationery and printing	314	305	262	542	247	417	607	665	626
Lease payments (Incl. operating leases, excl. finance leases)	58	32	76	92	92	112	98	138	65
Rental & hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	858	750	837	2 355	1 300	1 444	2 503	2 708	2 560
Training & staff development	-	794	21	527	187	155	1 230	804	1 308
Operating payments	55	61	46	85	70	129	495	102	105
Venues and facilities	18	24	28	126	66	90	133	141	149
Interest and rent on land	-	5	10	10	25	17	11	11	24
Interest	-	5	10	10	25	17	11	11	24
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies total:	656	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers ⁴	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises ⁵	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	656	-	-	-	-	-	-	-	-
Social benefits	656	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	426	195	227	181	181	249	143	152	188
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	426	195	227	181	181	249	143	152	188
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	426	195	227	181	181	249	143	152	188
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	14 095	16 783	15 779	32 140	26 216	23 368	33 635	34 304	36 749

Table B 3.4: Payments and estimates by economic classification: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Current payments	5 661	9 997	10 737	17 009	14 274	13 501	17 786	18 601	19 093
Compensation of employees	4 275	7 388	8 737	12 733	10 898	10 004	13 224	14 283	14 513
Salaries and wages	3 783	7 388	7 647	11 209	9 374	8 475	11 610	12 572	12 705
Social contributions	492	-	1 090	1 524	1 524	1 529	1 614	1 711	1 808
Goods and services	1 386	2 608	1 991	4 273	3 358	3 487	4 558	4 314	4 575
<i>of which</i>									
Administrative fees	-	24	62	21	21	64	25	33	36
Advertising	-	31	46	-	-	-	-	-	-
Assets <R5000	79	220	59	284	488	148	291	300	312
Audit cost: External	609	1 160	344	1 072	631	737	702	790	1 064
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	26	60	45	183	140	98	194	203	218
Communication	44	81	57	241	160	127	247	245	257
Computer services	-	-	-	-	-	-	-	-	-
Cons/prof.business & advisory services	-	11	-	-	-	13	-	-	-
Cons/prof. Infrastructure & planning	-	-	-	-	-	-	-	-	-
Cons/prof. Laboratory services	-	-	-	-	-	-	-	-	-
Cons/prof. Legal cost	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	4	-	-	-
Agency & support/outsourced services	1	-	2	7	7	-	9	9	11
Entertainment	1	-	4	22	22	12	25	26	30
Fleet Services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	17	15	13	38	22	29	46	47	55
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learn & teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials & supplies	-	-	-	-	-	-	2	2	3
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	7	-	4	10	10	5	12	13	16
Inventory: Stationery and printing	105	309	151	515	305	305	624	487	553
Lease payments (incl. operating leases, excl. finance leases)	-	-	66	-	-	45	-	200	90
Rental & hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	393	520	894	1 478	973	1 625	1 507	1 490	1 500
Training & staff development	36	67	126	321	321	115	315	281	336
Operating payments	59	-	69	21	198	47	498	124	25
Venues and facilities	9	110	49	60	60	113	61	64	69
Interest and rent on land	-	1	9	3	18	10	4	4	5
Interest	-	1	9	3	18	10	4	4	5
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies total:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers ⁴	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises ⁵	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	413	664	219	278	278	90	325	337	338
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	413	664	219	278	278	90	325	337	338
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	413	664	219	278	278	90	325	337	338
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	6 074	10 661	10 956	17 287	14 552	13 591	18 111	18 938	19 431

Table B 3.5: Payments and estimates by economic classification: Programme 5: Internal Audit

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2012/13	2013/14	2014/15
	2008/09	2009/10	2010/11						
Current payments	6 344	6 911	7 108	7 917	7 551	7 041	9 199	9 559	9 634
Compensation of employees	4 473	6 011	6 247	6 937	7 027	6 414	8 169	8 272	8 566
Salaries and wages	3 578	4 809	5 344	5 677	5 411	4 815	6 621	6 724	6 981
Social contributions	895	1 202	903	1 260	1 616	1 599	1 548	1 548	1 585
Goods and services	1 871	900	859	977	516	623	1 027	1 284	1 065
<i>of which</i>									
Administrative fees	-	-	82	20	20	23	22	25	29
Advertising	32	31	-	-	-	-	-	-	13
Assets <R5000	27	38	10	15	10	3	16	19	5
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	54	50	12	-	-	11	-	-	-
Communication	32	32	80	50	37	36	54	60	69
Computer services	-	-	-	92	55	-	98	111	118
Cons/prof.business & advisory services	-	-	-	-	-	-	-	-	-
Cons/prof: Infrastructure & planning	-	-	-	-	-	-	-	-	-
Cons/prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/prof: Legal cost	-	-	-	-	-	-	-	-	-
Contractors	28	136	-	-	-	-	-	50	-
Agency & support/outsourced services	834	-	-	-	-	-	-	-	-
Entertainment	-	-	2	-	-	2	-	-	-
Fleet Services	89	179	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	9	8	4	15	11	8	18	21	23
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory:Learn & teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials & supplies	-	-	2	-	-	-	-	-	-
Inventory: Medical supplies	1	1	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	-	-	-	4	4	1	4	6	5
Inventory: Stationery and printing	39	42	14	220	130	96	236	244	232
Lease payments (Incl. operating leases, excl. finance leases)	41	34	414	-	-	24	-	-	-
Rental & hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	665	329	143	523	227	354	537	548	522
Training & staff development	-	-	65	-	-	51	-	-	-
Operating payments	7	7	16	20	11	14	22	176	27
Venues and facilities	13	13	15	18	11	-	20	24	22
Interest and rent on land	-	-	2	3	8	4	3	3	3
Interest	-	-	2	3	8	4	3	3	3
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies total:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers ⁴	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises ⁵	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	57	27	-	-	12	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	57	27	-	-	12	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	57	27	-	-	12	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	6 344	6 968	7 135	7 917	7 551	7 053	9 199	9 559	9 634