

VOTE 7

DEPARTMENT OF FINANCE

Department of Finance	Vote 7
To be appropriated by Vote in 2012/13	R 371 924 000.00
Statutory amount	
Responsible MEC	MEC of Department of Finance
Administering department	Department of Finance
Accounting Officer	Superintendent General of Department of Finance

1. Overview

Vision

To be the ultimate financial management authority and advisor on fiscal matters to the North West Provincial Administration in pursuit of transparency, good governance and accountability to our stakeholders.

Mission

To create an enabling environment for government to deliver effective services throughout the North West Province by prudently managing public resources.

Core Functions

- Improving budget management by aligning proposed allocations with desired outcomes, measuring post budget allocation effectiveness and efficiency in the use of resources and expenditure;
- Producing a fiscal policy framework that will describe those socio-economic and service deliverable variables that will dictate the revenue and expenditure imperatives to be targeted;
- Providing a management structure within the Provincial Treasury that will facilitate capacity building and support departments in the implementation of IDIP's;
- Monitoring of infrastructure spending and statistics in Provincial Departments;
- Implementing proper asset management by further developing and enhancing the different stages of supply chain management (SCM) for goods and services, moveable and fixed assets, provincial public private partnerships (PPPs), cash management and financial systems management;
- Management of liabilities by improving debtor management practices, management of creditors and dealing with budget pressures, contingencies and major occurrences;
- Establishing full accounting compliance, producing consolidated financial statements and promoting substantive accrual based accounting standards and practices;
- Maintenance of fiscal discipline by perfecting and building on the basics in fiscal management, inclusive of the promotion of efficiency in spending;
- Building of capacity by effective recruitment within Treasury and through financial training for all officials in the Province;
- Establishing structures and procedures to ensure a seamless integration between the provincial and local government spheres mainly pertaining to the implementation of the MFMA by adopting a transversal approach;
- Establishing and maintaining financial governance by setting norms and standards, communication channels and analysis of departmental systems, procedures and structures pertaining to risk management and internal control and by expanding internal audit services; and
- Ensuring availability of Information Communication Technology that will support the Administration and financial systems of the Province.

Main services to be delivered by the department

Sustainable Resource Management

- To develop policy guidelines and ensure effective implementation of the Public Finance Management Act;
- To consolidate and monitor the provincial budget;
- To provide effective and efficient resource control services;
- To manage and control existing revenue resources; and
- To monitor and report on infrastructure spending in the Province.

Asset and Liability Management

- To manage provincial assets and liabilities;
- To provide policy guidelines on supply chain management activities.

Financial Governance

- To provide quality accounting and advisory services to the North West Provincial Administration (NWP), as well as implementation of norms and standards in accordance with the PFMA and GRAP;
- To build financial management capacity in the NWP;
- To develop and implement effective financial management system in the NWP; and
- To provide transversal internal audit services in the Province.

Municipal Financial Management

- To provide strategic direction in the implementation of the Municipal Finance Management Act;
- To provide municipalities with financial management capacity; and
- To provide assistance in ensuring implementation of MFMA within Municipalities.

Information Technology

- To provide IT strategic direction to the NWP;
- To facilitate the standardization and integration of technologies in the NWP;
- To ensure that Government services will be accessible electronically to its customers;
- To fortify ICT management and technical skills in the NWP.

Demand for and the changes in services of the department

- Provincial budget preparation, implementation and monitoring;
- Building infrastructure development capacity and project management in the Province;
- Monitoring the implementation of the Public Finance Management Act in the Province;
- Provincial revenue capacity building and collection;
- Assets and liability management in the Province;
- Effective Risk management in the Province;
- Provision of quality accounting and transversal internal auditing services in the Province;
- Building of financial management capacity to enable implementation of accrual accounting;
- Enforcement of norms and standards;
- Assist municipalities with MFMA implementation in the Province;
- Monitoring of the implementation of the Municipal Finance Management Act; and
- Providing Information Technology (IT) infrastructure in the Province.

The Acts, rules and regulations applicable to the department

- Public Finance Management Act 29 of 1999 as amended,
- Municipal Financial Management Act 56 of 2003;
- Treasury Regulations;
- Division of Revenue Act;
- Supply Chain Management Regulations (Post -Tender Board environment);
- The Constitution of South Africa, 1996;
- The Public Service Act of 1994;
- The Public Service Regulations of 2001;
- The White Paper on the Transformation of the Public Service Delivery, (Batho Pele) 1997;
- The E-Government: A Public Service IT Policy Framework;
- The Promotion of Access to Information Act 2 of 2000;
- The National Minimum Information Security Standard Policy of 1996;
- The Skills Development Act of 1999;
- The Basic Condition Of Employment of 1997;
- The Labour Relations Act of 1995; and
- The Health and Safety Act of 1993.

Departmental Structural Changes

The Departmental structure inputs has been submitted to the MEC along with a document that is to regulate migration to the new structure. It will be referred to the DPSA before the end Feb 2012 for finalisation.

2. Review of 2011/12 financial year

- The department obtained an unqualified audit opinion for the eleventh consecutive year and this reaffirms our commitment to good governance and accountability as an ambassador of the Vision 2014 Clean Audit and to ensure that relevant resources are channeled to the people of the province;
- Human resources facilitated 40 appointments, verified 9 certificates and coordinated training for 324 officials;
- Learnership and Internship programmes were successfully implemented during the year;
- The risk awareness workshops and assessments took place successfully during the year;
- Fraud Prevention Plan was reviewed successfully during the year;
- Successfully coordinated the Adjustment budget process for the Province;
- Infrastructure Development Improvement Programme (IDIP) training on Infrastructure Delivery Management System (IDMS) toolkit best practices is continuing to all the Provincial Departments successfully;
- 22205 Tender Bulletins were issued for the year;
- 2034 Suppliers were duly registered and accredited in the supplier database for the year;
- 727 Officials were trained on SCM in all departments;
- Provincial CFO Skills Assessment Project is nearing its completion and the following have already been completed: Competency profiles, review of structures & job descriptions / profiles, and recommended development interventions. A draft consolidated report will be presented to the Executive Authority and Provincial Competency profiles, review of structures, completion of self-assessments and managers' assessment technical questionnaires and recommended development interventions Accountant General in the beginning of the following month of February;
- Provincial Asset Management Improvement Project: This will improve asset management implementation. 4 External consultants have been appointed as Project Managers and allocated to departments to drive the implementation process for a period of 12 months. They are currently implementing each department's improvement plan;
- Provincial Internal Audit produced one hundred and thirty one (131) audit assignments with 865 audit findings accepted by management and 439 audit findings followed up for implementation;
- MFMA unit evaluated all received budgets for all 23 municipalities and tabled their annual budgets as required;

- Prepared consolidated reports on all received MFMA reports as required;
- Information Technology supported all ICT infrastructures in the Province.

3. Outlook for the 2012/13 financial year

- Continue with Learnership and Internship programmes for the coming year;
- Continuation of the "Culture of Savings Campaign's;
- Produce departmental newsletters and conduct communication media events;
- Continue with verification of certificates and qualification for new appointees;
- Facilitate Financial Management Training for Non-core financial managers for Phase 3 in the Provincial Departments;
- To develop SCM policies and ensure compliance with the implementation of SCM policies, legislation, prescripts by provincial departments;
- The new Preferential Procurement Regulations, 2011 will be continuing as a directive from National Treasury regarding evaluation and advertisement of bids;
- Improve the monitoring and reporting of infrastructure spending in the Province;
- Provide effective cash management services to the province;
- Implement risk management strategies in the province;
- The implementation of the budget, especially given the cost reduction policies that were approved, will be strictly monitored to ensure no over spending on administrative and controllable costs as well as personnel expenditure;
- Continue to capacitate officials on all provincial financial systems and processes;
- Support and monitor action plans of Provincial Departments and Public Entities who obtain unfavorable audit opinions;
- A resolution was taken by EXCO to decentralize CCP functions to respective departments and all CCP staff will be transferred to departments;
- Ensure effective and efficient management of debtors and enhancement of own revenue;
- Continue expanding internal audit services to computer and performance audits and provide effective audit committee support;
- Maintenance of the Provincial ICT infrastructure to ensure that there is no down time on systems; and
- Continue to support municipalities with the implementation of the MFMA.

4. Receipts and Financing

4.1 Summary of receipts and financing

Table 2.1: Summary of receipts : Department of Finance

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Equitable share	169 085	194 739	174 598	289 110	281 523	281 523	335 591	398 759	434 999
Conditional grants									
Departmental receipts	80 279	63 569	94 054	42 672	42 672	42 672	36 333	30 963	30 963
Total receipts	249 364	258 308	268 652	331 782	324 195	324 195	371 924	429 722	465 962

Included in the departmental equitable share is an earmarked fund of R5 million for MFMA support unit and R2.5 million as funds follow function of PERSAL from the Office of the Premier. The equitable share was adjusted downwards as a result revision of the equitable share formula.

4.2 Departmental receipts collection

The table below reflects the estimated departmental receipts over the MTEF period. The department collects the bulk of its own revenue from interest earned on the IGCC account and the Pay Master-General (PMR) account, which is reflected against the category Interest, Dividends and rent on land.

Table 2.2: Departmental receipts : Department of Finance

R thousand	outcome			Main Appropriation	Adjusted Appropriation 2011/12	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
Tax receipts									
Casino taxes									
Horses racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital	14 435	13 809	11 778	165	165	165	229	234	239
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land	65 844	49 760	82 276	42 507	42 507	42 507	36 104	30 729	30 724
Sales of capital assets									
Transactions in financial assets and liabilities									
Total departmental receipts	80 279	63 569	94 054	42 672	42 672	42 672	36 333	30 963	30 963

During 2010/11 the NW province had large cash surpluses due to implementation of Basic Accounting System (BAS) that led to high under-spending. That explains the large amount collected in interest during the 2010/11 and therefore 2012/13 was budgeted for as a "normal financial year". The spending in the province has declined leaving the large amount to invest on a monthly basis and due to the implementation of BAS system, Bank Accounts and administration fees has decentralized to the departments, hence the decline in the administrative fees.

5. Payment Summary

5.1 Key assumptions

- Inflation will be 5.2 per cent in 2012/13 and 5.6 per cent for 2013/14 and 5.4 per cent for 2014/15.
- Provision for improvement in conditions of service (ICS) is 5.0 per cent in 2012/13 and 5.0 per cent in 2013/14 and 5.0 per cent in 2014/15.
- A 2 per cent pay progression is excluded in the budget provision for personnel costs.

5.2 Programme Summary

The services rendered by the department are categorized under five programmes, namely, Administration, Sustainable Resource Management, Assets and Liabilities Management, Financial Governance, Municipal Finance Management and Information Technology.

Table 2.4: Summary of payments and estimates : Department of Finance

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Administration	45 994	50 103	51 405	57 246	59 828	59 828	78 437	87 139	96 950
Sustainable Resource Management	26 769	25 444	26 507	49 145	25 675	25 675	44 740	54 368	60 594
Asset & Liabilities Management	10 643	11 207	10 740	20 742	19 083	19 083	21 626	25 954	28 287
Financial Governance	78 395	78 854	85 820	96 127	105 408	105 408	114 015	126 400	129 617
Municipal Finance Management	8 276	13 115	6 968	23 606	28 488	28 488	21 608	25 951	31 710
Information Technology	79 287	79 585	87 212	84 916	85 713	85 713	91 498	109 910	118 804
Total payments and estimates	249 364	258 308	268 652	331 782	324 195	324 195	371 924	429 722	465 962

Table 2.5: Summary of provincial payments and estimates by economic classification : Department of Finance

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Current Payments	244 210	251 593	266 901	325 950	314 298	314 295	364 381	420 907	456 171
Compensation of employees	118 707	133 064	139 679	192 933	174 196	174 196	217 870	245 228	273 980
Goods and services	125 485	118 519	127 197	133 017	140 053	140 050	146 462	175 628	182 137
Interest and rent on land	18	10	25		49	49	49	51	54
Transfers and subsidies to:	375	176	90		512	512	36	38	40
Provinces and municipalities	1								
Departmental agencies and accounts	125								
Universities and technikons									
Foreign government and international organisations									
Public corporations and private enterprises	100								
Non-profit institutions		84							
Households	149	92	90		512	512	36	38	40
Payments for capital assets	4 779	6 539	1 661	5 832	9 385	9 388	7 507	8 777	9 751
Buildings and other fixed infrastructure									
Machinery and equipment	4 779	6 539	1 661	5 832	9 385	9 388	7 507	8 777	9 751
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification	249 364	258 308	268 652	331 782	324 195	324 195	371 924	429 722	465 962

An increase of R324 million in 2011/12 to R372 million in 2012/13 is mainly as a result of a higher than anticipated ICS and the addition to Housing allowance, plus earmarked funds of R5 million for MFMA support unit and R2.8 million for Departmental Learnership funds. There is an increase of R2.5 million as result of the function shift of PERSAL from the Office of the Premier.

Programme 2: Sustainable Resource Management the budget increase from R324 million in 2011/12 to R372 million in 2012/13 as a result of increase in compensation of employees to beef up capacity in the Department of Finance in the Budget management, Public Private Partnerships (PPP), Infrastructure monitoring and Project management.

Programme 3: Assets and Liabilities Management the budget increase from 2011/12 to the MTEF period is mainly due to the increase in compensation of employees to increase capacity of qualified Practitioners in the Provincial Supply Management Office.

Programme 4: Financial Governance the increase is mainly due to beef up capacity in the Accountant General's division in financial management, Risk management and asset management in order to give support to Provincial Departments. There is an increase of R2.5 million for the transfer of PERSAL function from Office of the Premier, Consultant's fees for BAS User Support for

NW Provincial Departments and the rollout of the Financial Management Training Phase 3. The variation of the expenditure by economic classification is contained in the detailed departmental summary of payments and estimates.

6. Programme description

The services rendered by the department are categorized under five programmes, namely, Administration, Sustainable Resource Management, Assets and Liabilities Management, Financial Governance, Municipal Finance Management and Information Technology. The expenditure and budgeted estimates for each programme are summarized in terms of sub-programme and economic classifications.

6.1 Programme 1: Administration

This programme provides human resource support services, communication and departmental financial management inclusive of risk management to the entire Department of Finance. This programme consists of four sub-programmes, namely Office of the MEC, Management services, corporate services and financial management (Office of the CFO).

The main services under this programme among others include the following:

- To render secretarial, administrative and office support services and to act as linkage between Department of Finance and the Provincial Legislature enabling the MEC to realize departmental priorities;
- To provide effective and efficient human resource and administrative support services inclusive of communication that would enhance a diverse and high level performing organization; and
- Provides financial management related services to the entire department as stipulated in the PFMA. Major services include.

Table 2.11: Summary of payment and estimates : Administration

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Office of the MEC	4 553	4 989	5 192	5 292	6 292	6 292	10 252	11 195	10 277
Corporate Services	15 843	15 900	16 220	22 410	22 869	22 869	23 538	25 708	27 547
Management Services	2 556	3 345	3 348	4 489	2 712	2 712	13 018	14 877	18 544
Financial Management (CFO)	23 042	25 869	26 645	25 055	27 955	27 955	31 629	35 359	40 582
Total payments and estimates : Administration	45 994	50 103	51 405	57 246	59 828	59 828	78 437	87 139	96 950

Table 2.13: Summary of programme payments and estimates by economic classification : Administration - Department of Finance

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Current Payments	45 160	49 549	51 248	56 531	58 984	58 984	77 410	85 905	95 149
Compensation of employees	24 991	27 927	31 353	38 337	37 407	37 407	44 101	47 960	54 756
Goods and services	20 169	21 622	19 889	18 194	21 557	21 557	33 288	37 923	40 370
Interest and rent on land			6		20	20	21	22	23
Transfers and subsidies to:	229	88	23		69	69	36	38	40
Provinces and municipalities	1								
Departmental agencies and accounts	125								
Universities and technikons									
Foreign government and international organisations									
Public corporations and private enterprises									
Nonprofit institutions									
Households	103	88	23		69	69	36	38	40
Payment for Capital assets	605	466	134	715	775	775	991	1 196	1 761
Buildings and other infrastructure									
Machinery and equipment	605	466	134	715	775	775	991	1 196	1 761
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Administration	45 994	50 103	51 405	57 246	59 828	59 828	78 437	87 139	96 950



Table 2.14(a): Personnel cost : Administration

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Management	983	1 141	1 511	2 669	1 767	2 669	2 788	3 031	3 462
Middle management	2 459	3 804	5 036	8 250	8 542	8 250	8 618	9 371	10 700
Other staff	21 549	22 982	24 806	27 418	27 098	26 488	32 695	35 557	40 596
Professional staff									
Contract staff									
Total personnel cost : Administration	24 991	27 927	31 353	38 337	37 407	37 407	44 101	47 959	54 758

The main reason for the increase in the budget from 2012/13 to 2014/15 is on goods and services due to the centralization of recruitment account, fleet management services accounts, and R3 million of legal fees for the Office of the MEC. Thereafter, the budget over the outer years will increase as both goods and services and employees' compensation to beef up capacity due to structural changes brought about by the decentralization of BAS System in the Office of the CFO's.

6.2 Programme 2: Sustainable Resource Management

Table 2.11: Summary of payment and estimates : Sustainable Resource Management

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Programme Support(Smr)	1 280	535	291	1 668	968	968	2 084	2 693	3 331
Budget Management	18 744	10 466	10 591	32 189	10 019	10 019	21 761	26 681	31 029
Fiscal Policy	5 574	4 965	5 196	7 365	5 365	5 365	7 409	8 282	8 699
Public Finance	1 171	9 478	10 429	7 923	9 323	9 323	13 486	16 712	17 535
Total payments and estimates : Sustainable Resou	26 769	25 444	26 507	49 145	25 675	25 675	44 740	54 368	60 594

Table 2.13: Summary of programme payments and estimates by economic classification : Sustainable Resource Management									
R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Current Payments	26 560	25 345	26 370	48 742	25 322	25 322	44 389	53 997	60 203
Compensation of employees	13 342	14 751	14 023	27 514	18 613	18 613	29 525	36 001	41 291
Goods and services	13 218	10 594	12 347	21 228	6 709	6 709	14 864	17 996	18 912
Interest and rent on land									
Transfers and subsidies to:	8								
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign government and international organisations									
Public corporations and private enterprises	8								
Nonprofit institutions									
Households									
Payment for Capital assets	201	99	137	403	353	353	351	371	391
Buildings and other infrastructure									
Machinery and equipment	201	99	137	403	353	353	351	371	391
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Sustainable Resourc	26 769	25 444	26 507	49 145	25 675	25 675	44 740	54 368	60 594

The programme provides guidance to the entire province on budgetary issues, revenue collection, infrastructure management, implementation of the PFMA and all National Treasury requirements. This programme consists of four sub-programmes, namely Programme Support, Economic analysis, Budget management and Public Finance.

The main services under this programme among others include the following:

- To provide administrative support to the DDG for the Department of Finance.
- Provides capacity development for research planning and other information gathering tools for economics.
- Provides for revenue collection and capacity building in provincial departments.
- Facilitates the provincial budget preparation process and strategic/annual performance plans for all departments.
- Provides for the monitoring and reporting of infrastructure spending in the Province. The sub-programme also reports on conditional grants, provincial government expenditure and revenue.

Key Measurable Objectives

Key Objective	Service Delivery measure	2012/13 Targets	2013/14 Targets	2014/15 Targets
Monitor the implementation of planned projects of Infrastructure provincial departments in the NW through project site visits o sustain good governance through integration of planning and project budget implementation.	Improved monitoring of project sites to evaluate planning and delivery of infrastructure within the North west Province.	12 Site visit Reports	12 Site visit Reports	12 Site visit Reports

To ensure compliance with the DORA in terms of conditional grants	Assessment report on conditional grants business cases/plans.	1 Assessment report per conditional grant	1 Assessment report per conditional grant	1 Assessment report per conditional grant
Provide performance review of the Province (infrastructure, conditional grants, provincial expenditure and non-financial report)	Yearly Performance Review	Annually Publication of the Provincial Performance	Annually Publication of the Provincial Performance	Annually Publication of the Provincial Performance

Tables 2.11 and 2.13 below provides a summary of payments and budgeted estimates pertaining to the programme over the MTEF period.

As reflected in the table, some sub-programmes show a steady increase over the MTEF period, while others reflect fluctuating trends.

Table 2.14: Personnel numbers : Sustainable Resource Management							
	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	as at 31 march 2015
R thousand							
Management	8	6	5	6	10	10	10
Middle management	14	18	17	18	31	31	31
Other staff	30	23	19	18	43	43	43
Professional staff							
Contract staff							
Total personnel numbers : Sustainable Resource Management	52	47	41	42	84	84	84
Total personnel cost for the programme	13 342	14 751	14 023	18 613	29 525	36 001	41 291
Unit cost(R thousand)	257	314	342	443	351	429	492

Table 2.14(a):Personnel cost : Sustainable Resource Management									
outcome				Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Management	2 053	1 883	1 779	4 510	2 659	4 510	3 515	4 286	4 916
Middle management	3 592	5 649	6 049	12 629	7 977	12 629	10 896	13 286	15 238
Other staff	7 697	7 219	6 195	10 375	7 977	1 474	15 114	18 429	21 137
Professional staff									
Contract staff									
Total personnel cost : Sustainable Resource Manag	13 342	14 751	14 023	27 514	18 613	18 613	29 525	36 001	41 291

The main reason for the increase in budget from 2011/12 to the MTEF period is the increase in compensation of employees to beef up capacity in the Department of Finance in the Budget management, Public Private Partnerships (PPP), Infrastructure monitoring and Project management. Sustainable resource reflect a growth trend as a result of an increase of R4 million in 2012/13 for the Technical Assistants (TA's) to assist with the Infrastructure monitoring and Project management.

6.3 Programme 3: Asset and Liabilities Management

Table 2.11: Summary of payment and estimates : Asset & Liabilities Management

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Programme Support(A&L)	1 059	988	1 233	1 452	1 316	1 316	2 037	2 643	2 778
Asset Management	1 049	1 048	1 050	3 540	3 470	3 470	3 922	4 723	4 963
Support&Interlinked Fin Sys	8 535	9 171	8 457	15 750	14 297	14 297	15 667	18 588	20 546
Total payments and estimates : Asset & Liabilities	10 643	11 207	10 740	20 742	19 083	19 083	21 626	25 954	28 287

Table 2.13: Summary of programme payments and estimates by economic classification : Asset & Liabilities Management

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Current Payments	10 516	11 171	10 559	20 582	18 741	18 741	21 135	25 236	27 530
Compensation of employees	5 702	6 099	6 573	12 294	12 314	12 314	13 925	17 221	19 083
Goods and services	4 807	5 072	3 986	8 288	6 427	6 427	7 210	8 015	8 447
Interest and rent on land	7								
Transfers and subsidies to:	15			182	182				
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign government and international organisations									
Public corporations and private enterprises	15								
Nonprofit institutions									
Households				182	182				
Payment for Capital assets	112	36	181	160	160	160	491	718	757
Buildings and other infrastructure									
Machinery and equipment	112	36	181	160	160	160	491	718	757
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Asset & Liabilities Management	10 643	11 207	10 740	20 742	19 083	19 083	21 626	25 954	28 287

The programme provides guidelines on physical asset management, infrastructure and regulation of supply chain management in the province. This programme consists of three sub-programmes, namely Programme Support, Asset management and Supporting & inter-linked financial systems.

The main services under this programme among others include the following:

- To facilitate the efficient co-ordination, administration and management of the programme;
- Provides physical asset management and regulation of supply chain management; and
- Roll out and monitoring of SCM reforms in the province provides for electronic tendering system.

Key Measurable Objectives

Key Objective	Service Delivery measure	2012/13 Targets	2013/14 Targets	2014/15 Targets
To support Departments and Public Entities by having trained supply chain management officials	Number of officials trained on SCM in all departments, including National Outcomes.	680 officials trained	700 officials trained	700 officials trained
To develop SCM policies and ensure compliance with the implementation of SCM policies, legislation, prescripts by provincial departments	Number of SCM compliance briefing sessions/workshops to departments, entities and suppliers.	6 compliance briefing sessions/workshops	8 compliance briefing sessions/workshops	8 compliance briefing sessions/workshops

Table 2.14: Personnel numbers : Asset & Liabilities Management

	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	as at 31 march 2015
R thousand							
Management	1	1	1	1	1	1	1
Middle management	8	8	5	9	17	17	17
Other staff	14	14	16	13	22	22	22
Professional staff							
Contract staff							
Total personnel numbers : Asset & Liabilities Management	23	23	22	23	40	40	40
Total personnel cost for the programme	5 702	6 099	6 573	12 314	13 925	17 221	19 083
Unit cost(R thousand)	248	265	299	535	348	431	477

Table 2.14(a): Personnel cost : Asset & Liabilities Management

	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Management	248	265	311	307	535	307	348	431	477
Middle management	1 983	2 121	1 553	5 225	4 819	5 225	5 918	7 319	8 110
Other staff	3 471	3 713	4 709	6 762	6 960	6 782	7 659	9 471	10 496
Professional staff									
Contract staff									
Total personnel cost : Asset & Liabilities Management	5 702	6 099	6 573	12 294	12 314	12 314	13 925	17 221	19 083

The main reason for the increase in budget from 2011/12 to the MTEF period is the increase in compensation of employees to increase capacity of qualified Practitioners in the Provincial Supply Management Office.

6.4 Programme 4: Financial Governance

The programme provides quality accounting services and capacity development in provincial departments. This programme consists of five sub-programmes, namely Programme Support, Accounting services and liabilities management, Provincial internal audit, Provincial Risk management and Norms and standards.

The main services under this programme among others include the follows:

- To provide administrative support to the Accountant General.
- Provides quality financial and management accounting services which incorporate provincial expenditure management, revenue and exchequer, document control, and tribal and trust affairs.
- Provides a transversal internal audit service to the entire North West Provincial Government.
- Provides the monitoring of risk management implementation in Provincial Departments.
- Provides financial management capacity building in provincial departments.

Table 2.11: Summary of payment and estimates : Financial Governance

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	Audited			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
Provincial Internal Audit	28 462	28 509	30 623	39 094	39 472	39 472	41 844	46 895	50 286
Norms And Standards	14 005	8 809	18 496	15 309	23 779	23 782	25 081	28 430	25 435
Programme Support(FG)	3 834	8 392	2 878	3 888	4 988	4 988	4 569	6 813	7 173
Accounting Services	32 094	33 144	33 823	37 836	37 169	37 166	42 521	44 262	46 723
Total payments and estimates : Financial Governance	78 395	78 854	85 820	96 127	105 408	105 408	114 015	126 400	129 617

Table 2.13: Summary of programme payments and estimates by economic classification : Financial Governance

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Current Payments	77 975	78 505	85 368	95 650	104 097	104 094	112 871	125 192	128 344
Compensation of employees	50 593	55 325	58 684	75 797	71 987	71 987	86 002	92 715	99 051
Goods and services	27 371	23 170	26 668	19 853	32 081	32 078	26 841	32 448	29 262
Interest and rent on land	11	10	16		29	29	28	29	31
Transfers and subsidies to:	105	4	31		261	261			
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign government and international organisations									
Public corporations and private enterprises	62								
Nonprofit institutions									
Households	43	4	31		261	261			
Payment for Capital assets	315	345	421	477	1 050	1 053	1 144	1 208	1 273
Buildings and other infrastructure									
Machinery and equipment	315	345	421	477	1 050	1 053	1 144	1 208	1 273
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Financial Governanc	78 395	78 854	85 820	96 127	105 408	105 408	114 015	126 400	129 617

Table 2.14: Personnel numbers : Financial Governance

R thousand	as at	as at	as at	as at	as at	as at	as at
	31 march 2009	31 march 2010	31 march 2011	31 march 2012	31 march 2013	31 march 2014	31 march 2015
Management	12	6	7	8	14	14	14
Middle management	49	78	49	41	59	59	59
Other staff	182	158	174	175	295	295	295
Professional staff							
Contract staff							
Total personnel numbers : Financial Governance	243	242	230	224	368	368	368
Total personnel cost for the programme	50 593	55 325	58 684	71 987	86 002	92 715	99 051
Unit cost(R thousand)	208	229	255	321	234	252	269

Table 2.14(a): Personnel cost : Financial Governance

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Management	2 491	1 372	1 833	3 479	2 571	3 323	3 272	3 527	3 768
Middle management	10 173	17 832	12 827	14 662	13 176	14 003	13 788	14 865	15 880
Other staff	37 929	36 121	44 024	57 656	56 240	54 661	68 942	74 323	79 403
Professional staff									
Contract staff									
Total personnel cost : Financial Governance	50 593	55 325	58 684	75 797	71 987	71 987	86 002	92 715	99 051

Key Measurable Objectives

Key Objective	Service Delivery measure	2012/13 Targets	2013/14 Targets	2014/15 Targets
To ensure implementation of Accounting Norms and Standards and provide training, guidance and capacity building of Provincial Departments and Public Entities on Accounting Norms and Standards, as well as Reporting	Increased unqualified audit opinions – Improved levels of maturity in accordance with the Financial Management Capability Maturity Model (FMCMM)	20	22	22
Develop and facilitate the implementation of asset management systems within the Provincial Departments.	Number of Department that have implemented Asset Management Framework and Procedure Manual	12 Departments	12 Departments	12 Departments
To establish and facilitate the implementation of effective risk management and governance capacity within the North West Provincial Government (NWPG).	Number of departments that have performed Strategic Risk Assessment exercises.	12 Departments	12 Departments	12 Departments
To provide a value adding, comprehensive, risk and compliance based internal audit service to departments	Number of audits assignments completed as per approved plan	130	120	120

The main reason for the increase in budget from 2011/12 to the MTEF period is the increase in compensation of employees to increase capacity of qualified Practitioners in the Provincial Supply Management Office.

6.5 Programme 5: Municipal Finance

Table 2.11: Summary of payment and estimates : Municipal Finance Management

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Programme Support(Mfm)	298	1 060	1 051	1 497	1 708	1 708	1 844	1 939	2 537
Mfma Implementation	7 978	12 055	5 917	22 109	26 780	26 780	19 764	24 012	29 173
Total payments and estimates : Municipal Finance	8 276	13 115	6 968	23 606	28 488	28 488	21 608	25 951	31 710

Table 2.13:Summary of programme payments and estimates by economic classification : Municipal Finance Management

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Current Payments	8 215	12 999	6 968	23 320	28 232	28 232	21 162	25 480	31 214
Compensation of employees	3 061	5 409	5 444	9 471	9 255	9 255	10 298	12 012	17 014
Goods and services	5 154	7 590	1 521	13 849	18 977	18 977	10 864	13 468	14 200
Interest and rent on land			3						
Transfers and subsidies to:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign government and international organisations									
Public corporations and private enterprises									
Nonprofit institutions									
Households									
Payment for Capital assets	61	116		286	256	256	446	471	496
Buildings and other infrastructure									
Machinery and equipment	61	116		286	256	256	446	471	496
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Municipal Finance M	8 276	13 115	6 968	23 606	28 488	28 488	21 608	25 951	31 710

Table 2.14: Personnel numbers : Municipal Finance Management

	as at	as at	as at	as at	as at	as at	as at
R thousand	31 march 2009	31 march 2010	31 march 2011	31 march 2012	31 march 2013	31 march 2014	31 march 2015
Management	1	1	1	1	5	5	5
Middle management	10	15	14	11	15	15	15
Other staff	11	6		1	5	5	5
Professional staff							
Contract staff							
Total personnel numbers : Municipal Finance Mana	22	22	15	13	25	25	25
Total personnel cost for the programme	3 061	5 409	5 444	9 255	10 298	12 012	17 014
Unit cost(R thousand)	139	246	363	712	412	480	681

Table 2.14(a): Personnel cost : Municipal Finance Management

	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Management	139	246	390	1 633	712	2 059	2 060	2 402	3 403
Middle management	1 391	3 688	5 054	4 899	7 831	3 490	6 179	7 207	10 209
Other staff	1 531	1 475		2 939	712	3 706	2 059	2 403	3 402
Professional staff									
Contract staff									
Total personnel cost : Municipal Finance Managem	3 061	5 409	5 444	9 471	9 255	9 255	10 298	12 012	17 014

The programme provides for capacity development, financial management and implementation of the MFMA in municipalities. This programme consists of two sub-programmes, namely Programme Support and MFMA Implementation.

The main services under this programme among others include the follows:

- Provides administrative support to the head of the programme.
- Facilitates the implementation of financial management norms and standards, budget monitoring, supply chain management, IDP coordination, data collection and infrastructure monitoring in municipalities.

Key Measurable Objectives

Key Objective	Service Delivery measure	2012/13 Targets	2013/14 Targets	2014/15 Targets
To ensure municipal budget management and planning.	Number of consolidated budgets evaluation reports compiled(for 23 municipalities – draft and final budgets)	2 consolidated final budgets evaluation report compiled	1 consolidated final budgets evaluation report compiled	1 consolidated final budgets evaluation report compiled
To ensure municipal financial management capacity building and compliance with MFMA	Number of Training sessions conducted on identified areas of the MFMA.	4 training sessions	4 training sessions	4 training sessions

The main reason for the increase in budget from 2011/12 to the MTEF period is the increase in compensation of employees to enable the division to recruit additional staff within the programme. An amount of R5 million has been set aside in 2012/13 and R10 804 million in the outer years for the capacity building of the MFMA.

6.6 Programme 6: Information Technology

Table 2.11: Summary of payment and estimates : Information Technology

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Management	1 001	1 062	960	1 231	1 219	1 219	2 121	2 230	2 844
Information Technology	78 286	78 523	86 252	83 685	84 494	84 494	89 377	107 680	115 960
Total payments and estimates : Information Techn	79 287	79 585	87 212	84 916	85 713	85 713	91 498	109 910	118 804

Table 2.13: Summary of programme payments and estimates by economic classification : Information Technology

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Current Payments	75 784	74 024	86 388	81 125	78 922	78 922	87 414	105 097	113 731
Compensation of employees	21 018	23 553	23 602	29 520	24 620	24 620	34 019	39 319	42 785
Goods and services	54 766	50 471	62 786	51 605	54 302	54 302	53 395	65 778	70 946
Interest and rent on land									
Transfers and subsidies to:	18	84	36						
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign government and international organisations									
Public corporations and private enterprises	15								
Nonprofit institutions		84							
Households	3		36						
Payment for Capital assets	3 485	5 477	788	3 791	6 791	6 791	4 084	4 813	5 073
Buildings and other infrastructure									
Machinery and equipment	3 485	5 477	788	3 791	6 791	6 791	4 084	4 813	5 073
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Information Technol	79 287	79 585	87 212	84 916	85 713	85 713	91 498	109 910	118 804

Table 2.14: Personnel numbers : Information Technology

	as at	as at	as at	as at	as at	as at	as at
R thousand	31 march 2009	31 march 2010	31 march 2011	31 march 2012	31 march 2013	31 march 2014	31 march 2015
Management	3	3	1	1	12	12	12
Middle management	41	38	27	24	70	70	70
Other staff	75	77	43	43	72	72	72
Professional staff							
Contract staff							
Total personnel numbers : Information Technology	119	118	71	68	154	154	154
Total personnel cost for the programme	21 018	23 553	23 602	24 620	34 019	39 319	42 785
Unit cost(R thousand)	177	200	332	362	221	255	278

Table 2.14(a): Personnel cost : Information Technology

	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Management	530	599	- 147	1 629	362	2 548	2 651	3 064	3 334
Middle management	7 242	7 585	9 160	6 134	8 689	10 192	15 463	17 873	19 448
Other staff	13 246	15 369	14 589	21 757	15 569	11 880	15 905	18 382	20 003
Professional staff									
Contract staff									
Total personnel cost : Information Technology	21 018	23 553	23 602	29 520	24 620	24 620	34 019	39 319	42 785

The programme provides information technology strategic direction in the NWP by providing information technology solutions. This programme consists of two sub-programmes, namely Programme Support and Information Technology Services.

The main services under this programme among others include the follows:

- Provides administrative support to the head of the programme.
- Development and maintenance of enterprise applications and business intelligence.
- Management of incidents, errors, IT problems and the helpdesk.
- Offering of first line support to the NWP.
- Management of network services, data storage, ICT security, facilities and operational services.
- Managing and support of transversal databases, mainframe and server systems.
- Management and support of the provincial network architecture, telephony services and access control hardware.
- Management of operations, storage facilities and report distribution.
- Provision of E-government services, architecture, process design, security engineering and best practices.
- Development and maintenance of IT procedures, standards and guidelines.

7. Other Programme Information

7.1 Personnel numbers and costs

Table 2.14(b): Total Personnel numbers per category : Department of Finance

	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	as at 31 march 2015
R thousand							
Management	31	23	21	23	53	53	53
Middle management	137	177	132	132	226	226	226
Other staff	442	399	354	342	566	566	566
Professional staff							
Contract staff					8	8	8
Total personnel numbers	610	599	507	497	853	853	853
Total provincial Personnel numbers cost	118 707	133 064	139 679	174 196	217 870	245 228	273 980
Unit cost(R thousand)	195	222	276	350	255	287	321

Table 2.14: Personnel cost per category : Department of Finance

	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Management	6 444	5 506	5 677	14 227	8 606	15 416	14 634	16 741	19 360
Middle management	26 840	40 679	39 679	51 799	51 034	53 789	60 862	69 921	79 585
Other staff	85 423	86 879	94 323	126 907	114 556	104 991	142 374	158 565	175 037
Professional staff									
Contract staff									
Total personnel cost for programme 01	118 707	133 064	139 679	192 933	174 196	174 196	217 870	245 227	273 982

Table 2.15: Summary of departmental Personnel numbers and costs : Department of Finance

outcome				Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Total for department									
Personnel numbers (head count)	610	599	507	497	497	497	853	853	853
Personnel cost (R'000)	118 707	133 064	139 679	192 933	174 196	174 196	217 870	245 228	273 980
Human Resource Component									
Personnel numbers (head count)	30	30	30	30	26	29	41	41	41
Personnel cost (R'000)	3 608	4 791	4 839	5 377	14 034	5 325	11 031	11 583	15 162
Head count as % of total department	4.9%	5.0%	5.9%	6.0%	5.2%	5.8%	4.8%	4.8%	4.8%
Personnel cost as a % of total department	3.0%	3.6%	3.5%	2.8%	8.1%	3.1%	5.1%	4.7%	5.5%
Finance Component									
Personnel numbers (head count)	32	32	32	32	22	29	39	39	39
Personnel cost (R'000)	5 410	5 696	5 755	6 395	5 388	5 796	7 321	7 687	10 315
Head count as % of total	5.2%	5.3%	6.3%	6.4%	4.4%	5.8%	4.6%	4.6%	4.6%
Personnel cost as a % of total department	4.6%	4.3%	4.1%	3.3%	3.1%	3.3%	3.4%	3.1%	3.8%
Full time workers									
Personnel numbers (head count)	610	599	507	497	497	497	853	853	853
Personnel cost (R'000)	118 707	133 064	139 679	192 933	174 196	174 196	217 870	245 228	273 980
Head count as % of total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Personnel cost as a % of total department	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Part-time workers									
Personnel numbers (head count)									
Personnel cost (R'000)									
Head count as % of total									
Personnel cost as a % of total department									
Contract workers									
Personnel numbers (head count)									
Personnel cost (R'000)									
Head count as % of total									
Personnel cost as a % of total department									

7.2 Training

Table 2.16(a): Payments on training : Department of Finance

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Administration	630	608	716	410	561	561	554	606	650
<i>of which</i>									
sustainable and travel	157	210	188	132	96	96	181	192	220
Payment on tuition	473	398	528	278	465	465	373	414	430
Sustainable Resource Management	250	420	129	470	232	232	793	790	820
Subsistence and Travel	63	160	25	145	43	43	246	240	260
Payment on tuition	187	260	104	325	189	189	547	550	560
Asset & Liabilities Management	300	120	155	211	4	4	175	180	190
Subsistence and Travel	75	22	37	34			50	53	60
Payment on tuition	225	98	118	177	4	4	125	127	130
Financial Governance	202	703	915	880	892	892	1 044	1 208	1 296
Subsistence and Travel	52	280	308	410	258	258	274	334	430
Payment on tuition	150	423	607	470	634	634	770	874	866
Municipal Finance Management	100	185	60	160	28	28	120	124	133
Subsistence and Travel	37	45	11	38			30	32	40
Payment on tuition	63	140	49	122	28	28	90	92	93
Information Technology	1 528	1 092	845	1 046	749	749	470	440	440
Subsistence and Travel	518	386	199	456	175	175	160	120	130
Payment on tuition	1 010	706	646	590	574	574	310	320	310
Total payment on training	3 010	3 128	2 820	3 177	2 466	2 466	3 156	3 348	3 529

Table 2.16(b): Payments on training : Department of Finance

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Number of staff									
Number of personnel trained	258	288	293	380	243	243	380	380	380
<i>of which</i>									
Male	112	122	119	151	118	118	151	151	151
Female	146	166	174	229	125	125	229	229	229
Number of training opportunities	36	46		54	42	42	54	54	54
<i>of which</i>									
Tertiary	1								
Workshops				4	8	8	4	4	4
Seminars									
Other	35	46		50	34	34	50	50	50
Number of bursaries offered									
External									
Internal									
Number of items appointed	26	60	50	60	46	46	50	50	50
Number of Learnerships appointed	60	67	20	40	18	18	50	50	50

Table B.1: Specification of receipts Department of Finance

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
Tax receipts									
Casino taxes									
Horse racing									
Liquor licenses									
Motor vehicle licenses									
Sale of goods & services other than capital assets	14 435	13 809	11 778	165	165	165	229	234	239
Sale of goods & services produced by department (excl	14 404	13 762	11 778	165	165	165	229	234	239
Sales by market establishments									
Administrative fees	14 360	13 741	180	120	120	120	182	184	186
Other sales	44	21	11 598	45	45	45	47	50	53
Of which									
	44	21	68	45	45	45	47	50	53
			11 530						
Other Sales									
Sale of scrap,waste,arms & other used current goods	31	47							
Transfer received from									
Other governmental units									
universities and technikons									
Foreign governments									
International organisation									
Public corporations and private enterprises									
Households and non-profit institutions									
Fines, penalties and forfeits									
Interest, dividends & rent on land:	65 844	49 760	82 276	42 507	42 507	42 507	36 104	30 729	30 724
Interest	65 844	49 760	82 204	42 507	42 507	42 507	36 104	30 729	30 724
Dividends			72						
Rent on land									
Sale of capital assets									
Land and subsoil assets									
Other capital assets (specify)									
Transactions in financial assets and liabilities									
Total provincial own receipts	80 279	63 569	94 054	42 672	42 672	42 672	36 333	30 963	30 963

Table B.3: Departmental summary of payment and estimates by economic classification : - Department of Finance									
	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Currents payments	244 210	251 593	266 901	325 950	314 298	314 295	364 381	420 907	456 171
Compensation of employees:	118 707	133 064	139 679	192 933	174 196	174 196	217 870	245 228	273 980
Salaries & wages	103 578	115 739	121 673	173 345	154 224	154 227	194 991	217 530	242 806
Social contributions (employer share)	15 129	17 325	18 006	19 588	19 972	19 969	22 879	27 698	31 174
Goods and services	125 485	118 519	127 197	133 017	140 053	140 050	146 462	175 628	182 137
of which									
specify item									
specify item									
Interest and rent on land	18	10	25		49	49	49	51	54
Interest	7		6		20	20	21	22	23
Rent on land	11	10	19		29	29	28	29	31
Transfer and subsidies to:	375	176	90		512	512	36	38	40
Provincial and municipalities	1								
Provinces	1								
Provincial Revenue Funds	1								
Provincial agencies and Funds									
Municipalities									
Municipalities									
Municipalities agencies and Funds									
Departmental Agencies and accounts	125								
Social security funds									
Agencies	125								
Other Transfers to departmental agencies	125								
Universities and technikons									
Foreign governments and international organisations									
Public Corporations and private enterprises	100								
Public Corporations									
Subsidies on production									
Other transfers									
Private enterprises	100								
Subsidies on production									
Other transfers	100								
Non-profit organisations		84							
Households:	149	92	90		512	512	36	38	40
Social Benefits	146	52	88		512	512	36	38	40
Other transfers to households	3	40	2						
Payment for capital assets	4 779	6 539	1 661	5 832	9 385	9 388	7 507	8 777	9 751
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	4 779	6 539	1 661	5 832	9 385	9 388	7 507	8 777	9 751
Transport equipment									
Other machinery and equipment	4 779	6 539	1 661	5 832	9 385	9 388	7 507	8 777	9 751
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification	249 364	258 308	268 652	331 782	324 195	324 195	371 924	429 722	465 962

Table B.3 (a) : Payment and estimates by economic classification : Administration

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Currents payments	45 160	49 549	51 248	56 531	58 984	58 984	77 410	85 905	95 149
Compensation of employees:	24 991	27 927	31 353	38 337	37 407	37 407	44 101	47 960	54 756
Salaries & wages	21 691	24 108	27 136	34 599	32 988	32 988	39 775	42 766	48 802
Social contributions (employer share)	3 300	3 819	4 217	3 738	4 419	4 419	4 326	5 194	5 954
Goods and services	20 169	21 622	19 889	18 194	21 557	21 557	33 288	37 923	40 370
of which									
specify item									
specify item									
Interest and rent on land			6		20	20	21	22	23
Interest			6		20	20	21	22	23
Rent on land									
Transfer and subsidies to:	229	88	23		69	69	36	38	40
Provincial and municipalities	1								
Provinces	1								
Provincial Revenue Funds	1								
Provincial agencies and Funds									
Municipalities									
Municipalities									
Municipalities agencies and Funds									
Departmental Agencies and accounts	125								
Social security funds									
Agencies	125								
	125								
Universities and technikons									
Foreign governments and international organisations									
Public Corporations and private enterprises									
Public Corporations									
Subsidies on production									
Other transfers									
Private enterprises									
Subsidies on production									
Other transfers									
Non-profit organisations									
Households:	103	88	23		69	69	36	38	40
Social Benefits	103	48	21		69	69	36	38	40
Other transfers to households		40	2						
Payment for capital assets	605	466	134	715	775	775	991	1 196	1 761
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	605	466	134	715	775	775	991	1 196	1 761
Transport equipment									
Other machinery and equipment	605	466	134	715	775	775	991	1 196	1 761
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Administration	45 994	50 103	51 405	57 246	59 828	59 828	78 437	87 139	96 950

Table B.3 (b) : Payment and estimates by economic classification : Sustainable Resource Management

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
Currents payments	26 560	25 345	26 370	48 742	25 322	25 322	44 389	53 997	60 203
Compensation of employees:	13 342	14 751	14 023	27 514	18 613	18 613	29 525	36 001	41 291
Salaries & wages	11 636	12 815	12 165	25 499	16 598	16 598	27 308	32 673	37 207
Social contributions (employer share)	1 706	1 936	1 858	2 015	2 015	2 015	2 217	3 328	4 084
Goods and services	13 218	10 594	12 347	21 228	6 709	6 709	14 864	17 996	18 912
of which									
specify item									
specify item									
Interest and rent on land									
Interest									
Rent on land									
Transfer and subsidies to:	8								
Provincial and municipalities									
Provinces									
Provincial Revenue Funds									
Provincial agencies and Funds									
Municipalities									
Municipalities									
Municipalities agencies and Funds									
Departmental Agencies and accounts									
Social security funds									
Agencies									
Universities and technikons									
Foreign governments and international organisations									
Public Corporations and private enterprises	8								
Public Corporations									
Subsidies on production									
Other transfers									
Private enterprises	8								
Subsidies on production									
Other transfers	8								
Non-profit organisations									
Households:									
Social Benefits									
Other transfers to households									
Payment for capital assets	201	99	137	403	353	353	351	371	391
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	201	99	137	403	353	353	351	371	391
Transport equipment									
Other machinery and equipment	201	99	137	403	353	353	351	371	391
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Sustainable Resourc	26 769	25 444	26 507	49 145	25 675	25 675	44 740	54 368	60 594

Table B.3 (c) : Payment and estimates by economic classification : Asset & Liabilities Management

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
Currents payments	10 516	11 171	10 559	20 582	18 741	18 741	21 135	25 236	27 530
Compensation of employees:	5 702	6 099	6 573	12 294	12 314	12 314	13 925	17 221	19 083
Salaries & wages	5 025	5 310	5 745	10 831	10 901	10 901	12 179	14 988	16 738
Social contributions (employer share)	677	789	828	1 463	1 413	1 413	1 746	2 233	2 345
Goods and services	4 807	5 072	3 986	8 288	6 427	6 427	7 210	8 015	8 447
of which									
specify item									
specify item									
Interest and rent on land	7								
Interest	7								
Rent on land									
Transfer and subsidies to:	15			182	182				
Provincial and municipalities									
Provinces									
Provincial Revenue Funds									
Provincial agencies and Funds									
Municipalities									
Municipalities									
Municipalities agencies and Funds									
Departmental Agencies and accounts									
Social security funds									
Agencies									
Universities and technikons									
Foreign governments and international organisations									
Public Corporations and private enterprises	15								
Public Corporations									
Subsidies on production									
Other transfers									
Private enterprises	15								
Subsidies on production									
Other transfers	15								
Non-profit organisations									
Households:				182	182				
Social Benefits				182	182				
Other transfers to households									
Payment for capital assets	112	36	181	160	160	160	491	718	757
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	112	36	181	160	160	160	491	718	757
Transport equipment									
Other machinery and equipment	112	36	181	160	160	160	491	718	757
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Asset & Liabilities M€	10 643	11 207	10 740	20 742	19 083	19 083	21 626	25 954	28 287

Table B.3 (d) : Payment and estimates by economic classification : Financial Governance

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Currents payments	77 975	78 505	85 368	95 650	104 097	104 094	112 871	125 192	128 344
Compensation of employees:	50 593	55 325	58 684	75 797	71 987	71 987	86 002	92 715	99 051
Salaries & wages	43 833	47 696	50 890	66 878	63 365	63 368	75 493	80 056	85 759
Social contributions (employer share)	6 760	7 629	7 794	8 919	8 622	8 619	10 509	12 659	13 292
Goods and services	27 371	23 170	26 668	19 853	32 081	32 078	26 841	32 448	29 262
of which									
specify item									
specify item									
Interest and rent on land	11	10	16		29	29	28	29	31
Interest									
Rent on land	11	10	16		29	29	28	29	31
Transfer and subsidies to:	105	4	31		261	261			
Provincial and municipalities									
Provinces									
Provincial Revenue Funds									
Provincial agencies and Funds									
Municipalities									
Municipalities									
Municipalities agencies and Funds									
Departmental Agencies and accounts									
Social security funds									
Agencies									
Universities and technikons									
Foreign governments and international organisations									
Public Corporations and private enterprises	62								
Public Corporations									
Subsidies on production									
Other transfers									
Private enterprises	62								
Subsidies on production									
Other transfers	62								
Non-profit organisations									
Households:	43	4	31		261	261			
Social Benefits	43	4	31		261	261			
Other transfers to households									
Payment for capital assets	315	345	421	477	1 050	1 053	1 144	1 208	1 273
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	315	345	421	477	1 050	1 053	1 144	1 208	1 273
Transport equipment									
Other machinery and equipment	315	345	421	477	1 050	1 053	1 144	1 208	1 273
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Financial Governanc	78 395	78 854	85 820	96 127	105 408	105 408	114 015	126 400	129 617

Table B.3 (e) : Payment and estimates by economic classification : Municipal Finance Management

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Currents payments	8 215	12 999	6 968	23 320	28 232	28 232	21 162	25 480	31 214
Compensation of employees:	3 061	5 409	5 444	9 471	9 255	9 255	10 298	12 012	17 014
Salaries & wages	2 751	4 834	4 803	8 721	8 455	8 455	9 459	11 132	15 089
Social contributions (employer share)	310	575	641	750	800	800	839	880	1 925
Goods and services	5 154	7 590	1 521	13 849	18 977	18 977	10 864	13 468	14 200
of which									
specify item									
specify item									
Interest and rent on land			3						
Interest									
Rent on land			3						
Transfer and subsidies to:									
Provincial and municipalities									
Provinces									
Provincial Revenue Funds									
Provincial agencies and Funds									
Municipalities									
Municipalities									
Municipalities agencies and Funds									
Departmental Agencies and accounts									
Social security funds									
Agencies									
Universities and technikons									
Foreign governments and international organisations									
Public Corporations and private enterprises									
Public Corporations									
Subsidies on production									
Other transfers									
Private enterprises									
Subsidies on production									
Other transfers									
Non-profit organisations									
Households:									
Social Benefits									
Other transfers to households									
Payment for capital assets	61	116		286	256	256	446	471	496
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	61	116		286	256	256	446	471	496
Transport equipment									
Other machinery and equipment	61	116		286	256	256	446	471	496
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Municipal Finance M	8 276	13 115	6 968	23 606	28 488	28 488	21 608	25 951	31 710

Table B.3 (f) : Payment and estimates by economic classification : Information Technology

R thousand	outcome			Main	Adjusted	Revised	Medium term estimates		
	2008/09	2009/10	2010/11	Appropriation	Appropriation	Estimate	2012/13	2013/14	2014/15
Currents payments	75 784	74 024	86 388	81 125	78 922	78 922	87 414	105 097	113 731
Compensation of employees:	21 018	23 553	23 602	29 520	24 620	24 620	34 019	39 319	42 785
Salaries & wages	18 642	20 976	20 934	26 817	21 917	21 917	30 777	35 915	39 211
Social contributions (employer share)	2 376	2 577	2 668	2 703	2 703	2 703	3 242	3 404	3 574
Goods and services	54 766	50 471	62 786	51 605	54 302	54 302	53 395	65 778	70 946
of which									
specify item									
specify item									
Interest and rent on land									
Interest									
Rent on land									
Transfer and subsidies to:	18	84	36						
Provincial and municipalities									
Provinces									
Provincial Revenue Funds									
Provincial agencies and Funds									
Municipalities									
Municipalities									
Municipalities agencies and Funds									
Departmental Agencies and accounts									
Social security funds									
Agencies									
Universities and technikons									
Foreign governments and international organisations									
Public Corporations and private enterprises	15								
Public Corporations									
Subsidies on production									
Other transfers									
Private enterprises	15								
Subsidies on production									
Other transfers	15								
Non-profit organisations		84							
Households:	3		36						
Social Benefits			36						
Other transfers to households	3								
Payment for capital assets	3 485	5 477	788	3 791	6 791	6 791	4 084	4 813	5 073
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	3 485	5 477	788	3 791	6 791	6 791	4 084	4 813	5 073
Transport equipment									
Other machinery and equipment	3 485	5 477	788	3 791	6 791	6 791	4 084	4 813	5 073
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payment for financial assets									
Total economic classification : Information Technol	79 287	79 585	87 212	84 916	85 713	85 713	91 498	109 910	118 804

Table B.4: Summary of Payments and estimates by economic classification: "Goods and Services level 4 items" included in Table B.3

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Current payments									
.....									
Goods and services	125 485	118 519	127 197	133 017	140 053	140 050	146 462	175 628	182 137
Administrative fees	69	49	972	100	1 150	1 150	1 105	167	176
Advertising	1 823	1 074	1 479	2 578	1 952	1 952	2 484	2 670	2 815
Assets <R5000	138	486	231	3 393	1 023	1 023	1 666	1 910	2 214
Audit cost: External	151	9 290	6 579		5 771	5 771	5 902	7 232	7 623
Bursaries (employees)									
Catering: Departmental activities	1 975	674	429	1 174	1 440	1 440	1 545	1 574	1 760
Communication	12 182	9 904	26 520	7 013	23 295	23 292	19 648	23 172	24 577
Computer services	26 223	32 000	33 056	21 500	21 169	21 169	24 367	30 232	33 364
Cons/prof: Business & advisory services	29 744	18 037	13 607	48 667	26 723	26 723	24 641	32 025	33 753
Cons/prof: Infrastructre & planning									
Cons/prof: Laboratory services	6	5		100					
Cons/prof: Legal cost	522	17	342		500	500	3 526	3 723	1 924
Contractors	16 766	17 387	12 482	343	12 407	12 407	13 359	16 607	18 497
Agency & support/outourced services	10	44	37	20	5	5	21	22	23
Entertainment	47			50	20	20	53	56	59
Fleet Services	1	1		2 836	3 876	3 876	3 189	3 695	4 194
Housing									
Inventory: Food and food supplies	166	186	187	276	350	350	368	439	463
Inventory: Fuel, oil and gas	3	22							
Inventory:Learn & teacher support material	7	7	5				53	56	59
Inventory: Raw materials	593	80	186	775	1 763	1 763	184	194	205
Inventory: Medical supplies	79	148							
Inventory: Medicine			26		1 017	1 017	631	867	1 413
Medsas inventory interface									
Inventory: Military stores									
Inventory: Other consumables	565	359	457	998	394	394	664	640	674
Inventory: Stationery and printing	4 837	4 893	4 859	5 164	4 216	4 216	6 690	8 013	8 545
Lease payments	6 896	6 021	5 951	4 952	6 943	6 943	5 958	7 385	7 819
Rental and hiring							15	16	16
Property payments	1 112	849	311		693	693	611	646	680
Transport provided as departmental activity	93	85	8						
Travel and subsistence	10 744	10 052	8 672	9 943	9 474	9 474	12 012	14 005	15 708
Training & staff development	9 705	5 437	9 147	4 613	15 525	15 525	10 360	12 156	6 812
Operating expenditure	287	1 026	1 184	17 202	- 31	- 31	6 711	7 387	7 986
Venues and facilities	741	386	470	1 320	378	378	699	739	778
Outsources maintenance									
Total economic classification	125 485	118 519	127 197	133 017	140 053	140 050	146 462	175 628	182 137

Administration

	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Current payments									
.....									
Goods and services	20 169	21 622	19 889	18 194	21 557	21 557	33 288	37 923	40 370
Administrative fees		1							
Advertising	900	385	1 100	525	1 108	1 108	2 027	2 189	2 308
Assets <R5000	85	224	106	415	220	220	426	600	832
Audit cost: External		5 368	3 744		4 565	4 565	4 326	4 568	4 815
Bursaries (employees)									
Catering: Departmental activities	736	251	205	745	806	806	796	841	986
Communication	3 770	5 241	3 864	2 692	109	109	1 269	1 540	1 623
Computer services	6								
Cons/prof. Business & advisory services	4 423	531	44	584	120	120	547	578	609
Cons/prof. Infrastructre & planning									
Cons/prof. Laboratory services	6	5		100					
Cons/prof. Legal cost	17						3 000	3 168	1 339
Contractors	154	101	624	293	502	502	901	1 452	1 530
Agency & support/outsourced services	1	11	37	20	5	5	21	22	23
Entertainment	20			50	20	20	53	56	59
Fleet Services	1	1		2 143	4 046	4 046	3 139	3 642	4 138
Housing									
Inventory: Food and food supplies	74	92	83	180	179	179	145	203	214
Inventory: Fuel, oil and gas		22							
Inventory:Learn & teacher support material	7						53	56	59
Inventory: Raw materials	20	8	30	575	620	620	79	83	88
Inventory: Medical supplies	79	148							
Inventory: Medicine			26		1 017	1 017	631	867	1 413
Medsas inventory interface									
Inventory: Military stores									
Inventory: Other consumables	291	252	321	455	317	317	459	484	510
Inventory: Stationery and printing	1 578	1 050	974	1 672	645	645	2 128	2 397	2 627
Lease payments	509	450	469	257	841	841	831	878	925
Rental and hiring							15	16	16
Property payments	132	149	4						
Transport provided as departmental activity	77	77	8						
Travel and subsistence	3 748	2 888	4 737	4 194	3 387	3 387	4 725	5 919	7 239
Training & staff development	3 088	3 605	2 820	3 000	3 000	3 000	3 156	3 348	3 529
Operating expenditure	179	728	484	94	- 63	- 63	4 253	4 691	5 145
Venues and facilities	268	34	209	200	113	113	308	325	343
Outsources maintenance									
Total G & S : Administration	20 169	21 622	19 889	18 194	21 557	21 557	33 288	37 923	40 370

Table B.4: Summary of Payments and estimates by economic classification: "Goods and Services level 4 items" included in Table B.3

Sustainable Resource Management

R thousand	outcome			Main	Adjusted	Revised	Medium term estimates		
	2008/09	2009/10	2010/11	Appropriation	Appropriation	Estimate	2012/13	2013/14	2014/15
Current payments									
.....									
Goods and services	13 218	10 594	12 347	21 228	6 709	6 709	14 864	17 996	18 912
Administrative fees									
Advertising	454	281	47	30					
Assets <R5000	8	10	13	75	56	56	68	72	76
Audit cost: External		342	1 026						
Bursaries (employees)									
Catering: Departmental activities	94	113	12	60	52	52	102	107	112
Communication	1 049	584	70	335	321	321	250	264	279
Computer services									
Cons/prof: Business & advisory services	6 764	7 302	8 766	3 298	7 099	7 099	11 218	13 846	14 595
Cons/prof: Infrastructre & planning									
Cons/prof: Laboratory services									
Cons/prof: Legal cost									
Contractors	13	15	6						
Agency & support/outsourced services									
Entertainment									
Fleet Services				32	32	32			
Housing									
Inventory: Food and food supplies	22	16	21	44	15	15	106	112	118
Inventory: Fuel, oil and gas									
Inventory: Learn & teacher support material									
Inventory: Raw materials	2	6	3						
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Military stores									
Inventory: Other consumables		2	1						
Inventory: Stationery and printing	1 139	1 198	1 702	333	452	452	1 468	1 850	1 950
Lease payments	37	29	46	30	50	50	82	86	91
Rental and hiring									
Property payments									
Transport provided as departmental activity									
Travel and subsistence	965	598	550	273	359	359	1 105	1 168	1 174
Training & staff development	2 456								
Operating expenditure		53	60	16 698	- 1 772	- 1 772	400	422	445
Venues and facilities	215	45	24	20	45	45	65	69	72
Outsources maintenance									
Total G & S: Sustainable Resource Management	13 218	10 594	12 347	21 228	6 709	6 709	14 864	17 996	18 912

Table B.4: Summary of Payments and estimates by economic classification: "Goods and Services level 4 items" included in Table B.3

Asset & Liabilities Management

	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
R thousand	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Current payments									
.....									
Goods and services	4 807	5 072	3 986	8 288	6 427	6 427	7 210	8 015	8 447
Administrative fees									
Advertising	63	100	332	250	183	183	193	203	214
Assets <R5000	21	2	3	302	202	202	262	277	292
Audit cost: External									
Bursaries (employees)									
Catering: Departmental activities	190	70	121	119	188	188	164	174	183
Communication	370	340	40	431	171	171	205	217	228
Computer services				4 000	1 197	1 197	1 577	1 666	1 756
Cons/prof: Business & advisory services	2 773	3 041	1 312	201	1 070	1 070	763	806	850
Cons/prof: Infrastructure & planning									
Cons/prof: Laboratory services									
Cons/prof: Legal cost	107	17	342		500	500	526	555	585
Contractors	6	1	29						
Agency & support/outsource services									
Entertainment	11								
Fleet Services				161	55	55			
Housing									
Inventory: Food and food supplies	5	4	6	10	15	15	16	17	18
Inventory: Fuel, oil and gas									
Inventory: Learn & teacher support material									
Inventory: Raw materials		2							
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Military stores									
Inventory: Other consumables	6	10	12	43	43	43	45	48	50
Inventory: Stationery and printing	169	302	202	699	556	556	692	730	770
Lease payments	580	691	891	665	653	653	892	1 142	1 204
Rental and hiring									
Property payments	77	75			270	270	260	275	290
Transport provided as departmental activity									
Travel and subsistence	379	404	246	734	836	836	892	941	992
Training & staff development	45		321	613	497	497	500	728	767
Operating expenditure			74	60	- 9	- 9	223	236	248
Venues and facilities	5	13	55						
Outsources maintenance									
Total G & S :Asset & Liabilities Management	4 807	5 072	3 986	8 288	6 427	6 427	7 210	8 015	8 447

Table B.4: Summary of Payments and estimates by economic classification: "Goods and Services level 4 items" included in Table B.3

Financial Governance

R thousand	outcome			Main	Adjusted	Revised	Medium term estimates		
	2008/09	2009/10	2010/11	Appropriation	Appropriation	Estimate	2012/13	2013/14	2014/15
Current payments									
.....									
Goods and services	27 371	23 170	26 668	19 853	32 081	32 078	26 841	32 448	29 262
Administrative fees	63	48	972	100	1 150	1 150	1 105	167	176
Advertising	278	204		300	30	30	64	67	70
Assets <R5000	23	125	105		129	129	274	289	305
Audit cost: External	151	3 580	1 606		1 206	1 206	1 576	2 664	2 808
Bursaries (employees)									
Catering: Departmental activities	921	191	83	100	245	245	325	285	303
Communication	1 068	2 092	5 280	1 880	2 427	2 424	1 699	2 021	3 160
Computer services	39	1 820	533	200	522	522	502	530	558
Cons/prof: Business & advisory services	8 078	1 102	3 077	6 896	4 215	4 215	4 168	6 402	6 747
Cons/prof: Infrastructure & planning									
Cons/prof: Laboratory services									
Cons/prof: Legal cost	384								
Contractors	568	1 463	54	50	89	89	94	99	104
Agency & support/outourced services	9	33							
Entertainment	16								
Fleet Services				500	- 257	- 257			
Housing									
Inventory: Food and food supplies	45	52	62	27	106	106	74	79	83
Inventory: Fuel, oil and gas									
Inventory: Learn & teacher support material		7	5						
Inventory: Raw materials	400	101	153						
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Military stores									
Inventory: Other consumables	245	28	35	500	34	34	160	108	114
Inventory: Stationery and printing	905	1 350	1 338	1 450	1 183	1 183	1 387	1 464	1 542
Lease payments	5 721	4 818	4 508	4 000	5 319	5 319	4 068	5 190	5 505
Rental and hiring									
Property payments	866	508	307		423	423	351	371	390
Transport provided as departmental activity	16	7							
Travel and subsistence	3 529	3 438	1 929	2 700	3 096	3 096	2 949	3 115	3 282
Training & staff development	3 843	1 825	6 006	1 000	10 561	10 561	6 704	8 080	2 516
Operating expenditure	66	159	520	50	1 483	1 483	1 115	1 278	1 347
Venues and facilities	137	219	95	100	120	120	226	239	252
Outsources maintenance									
Total G & S :Financial Governance	27 371	23 170	26 668	19 853	32 081	32 078	26 841	32 448	29 262

Table B.4: Summary of Payments and estimates by economic classification: "Goods and Services level 4 items" included in Table B.3

Municipal Finance Management

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Current payments									
.....									
Goods and services	5 154	7 590	1 521	13 849	18 977	18 977	10 864	13 468	14 200
Administrative fees									
Advertising	128	47		1 373	631	631	200	211	223
Assets <R5000	1	6		101	76	76	136	144	152
Audit cost: External			203						
Bursaries (employees)									
Catering: Departmental activities	23	32	1	140	139	139	147	156	164
Communication	84	204	11	1 155	338	338	426	449	474
Computer services									
Cons/prof: Business & advisory services	4 082	6 061	408	7 820	14 219	14 219	7 945	10 393	10 952
Cons/prof: Infrastructure & planning									
Cons/prof: Laboratory services									
Cons/prof: Legal cost	14								
Contractors		3	9						
Agency & support/outourced services									
Entertainment									
Fleet Services									
Housing									
Inventory: Food and food supplies	1	4	3		7	7	7	7	8
Inventory: Fuel, oil and gas									
Inventory: Learn & teacher support material									
Inventory: Raw materials		4							
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Military stores									
Inventory: Other consumables			1						
Inventory: Stationery and printing	116	256	259	550	465	465	526	555	585
Lease payments	44	28	30		30	30	32	33	35
Rental and hiring									
Property payments									
Transport provided as departmental activity									
Travel and subsistence	521	788	509	1 410	1 175	1 175	1 345	1 414	1 496
Training & staff development		7			1 467	1 467			
Operating expenditure	42	85		300	330	330			
Venues and facilities	98	65	87	1 000	100	100	100	106	111
Outsources maintenance									
Total G & S: Municipal Finance Management	5 154	7 590	1 521	13 849	18 977	18 977	10 864	13 468	14 200

Table B.4: Summary of Payments and estimates by economic classification: "Goods and Services level 4 items" included in Table B.3

Information Technology

R thousand	outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
Current payments									
.....									
Goods and services	54 766	50 471	62 786	51 605	54 302	54 302	53 395	65 778	70 946
Administrative fees	6								
Advertising		57		100					
Assets <R5000		119	4	2 500	340	340	500	528	557
Audit cost: External									
Bursaries (employees)									
Catering: Departmental activities	11	17	7	10	10	10	11	11	12
Communication	5 841	1 443	17 255	520	19 929	19 929	15 799	18 681	18 813
Computer services	26 178	30 180	32 523	17 300	19 450	19 450	22 288	28 036	31 050
Cons/prof: Business & advisory services	3 624			29 868					
Cons/prof: Infrastructure & planning									
Cons/prof: Laboratory services									
Cons/prof: Legal cost									
Contractors	16 025	15 804	11 760		11 816	11 816	12 364	15 056	16 863
Agency & support/outsourced services									
Entertainment									
Fleet Services							50	53	56
Housing									
Inventory: Food and food supplies	19	18	12	15	28	28	20	21	22
Inventory: Fuel, oil and gas	3								
Inventory: Learn & teacher support material									
Inventory: Raw materials	171	- 41		200	1 143	1 143	105	111	117
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Military stores									
Inventory: Other consumables	23	67	87						
Inventory: Stationery and printing	930	737	384	460	915	915	489	1 017	1 071
Lease payments	5	5	7		50	50	53	56	59
Rental and hiring									
Property payments	37	117							
Transport provided as departmental activity		1							
Travel and subsistence	1 602	1 936	701	632	621	621	996	1 448	1 525
Training & staff development	273								
Operating expenditure		1	46				720	760	801
Venues and facilities	18	10							
Outsources maintenance									
Total G & S :Information Technology	54 766	50 471	62 786	51 605	54 302	54 302	53 395	65 778	70 946