

Provincial Treasury

To be appropriated by Vote in 2013/14	R195 660 000
Responsible MEC	MEC for Finance, Economic Development and Tourism
Administrating Department	Provincial Treasury
Accounting Officer	Head of Department : Provincial Treasury

1. Overview

Vision

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

Mission

To render timeous and responsive service delivery to clients through:

- The promotion of efficient, effective and transparent economic use of provincial resources;
- Ensuring the alignment of strategic plans and budgets to Provincial Growth and Development Strategy.

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:

- The preparation of the provincial annual and adjustment budgets;
- Exercising control over the implementation of the provincial departmental budgets;
- Monitoring local government budgets processes;
- Supporting and building capacity in local governments, which includes the coordination of the implementation of the MFMA;
- Ensuring compliance with the annual Division of Revenue Act;
- Promoting and enforcing transparency and effective management of revenue, expenditure, assets and liabilities of the provincial departments and public entities;
- Assisting provincial departments and public entities in their respective capacity building efforts for effective, efficient and transparent financial management by providing assistance with implementation and maintenance of financial systems, PERSAL, LOGIS and BAS;
- Ensure and promote compliance with Supply Chain Management (SCM) best practices;
- Coordinating and Monitoring activities of risk management in the province;
- Research any systems of financial management and internal controls to be applied by the provincial departments or public entities to enhance effective and efficient financial management;
- Issuing provincial treasury instructions.
- Preparing consolidated financial statements.

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 Provincial Treasury is directly linked to two of the 12 outcomes, namely:

Outcome number 9 - A responsive, accountable, effective and efficient local government system; 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.

Outcome number 12 – An efficient, effective and development oriented public service and an empowered, fair and inclusive citizenship;

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 (2012/13)

In ensuring that the province is closer to attaining clean audit by 2014, the department has ensured that the internal audit unit is fully functional and is able to execute its mandate. All three audit committees are functional and exercise their responsibility effectively and efficiently. Furthermore, two external service providers were appointed to ensure that all departments have an effective internal audit function.

The external service providers have been tasked with servicing eight departments. The effect of the above mentioned interventions resulted in the unit issuing 34 reports for the 3rd quarter, thereby exceeding the quarterly target by 10 per cent. It is the vision of the department to ensure that the internal audit unit is fully functional and independent, thus capacity will be increased during the 2013/14 financial year.

Provincial Treasury has embarked on numerous strategies, in trying to improve situations at municipalities and none of the assistance has yielded significant impact, the following issues were identified as issues that are lacking in the municipalities; lack of capacity and skills in the office of the CFO and inadequate political and management's buy-in of agreed upon interventions.

However of the three municipalities which were significantly assisted, Annual Financial Statements for Mier and Renosterberg were submitted to the Auditor General for auditing purposes during the 3rd quarter and Kamiesberg submitted on 31 January 2013. This could not have been achievable without Provincial Treasury's intervention.

As indicated above, one of Provincial Treasury's function is to research any systems of financial management and internal controls to be applied by the provincial departments or public entities to enhance effective and efficient financial management. To this effect the Provincial Treasury is in the process of finalising the procurement of a Biometric System with purpose to enhance security function of transversal systems and authentication of information. This system will also assist in curbing fraudulent transaction, thus saving the province's financial resources.

The department has also made great strides in reducing the vacancy rate, at the beginning of the 2012/13 financial year. All senior management positions have been filled as at the end of January 2013. The organogram is currently being reviewed to ensure that all oversight functions have been adequately aligned to ensure effectiveness and efficiency of the department. This process will be completed by June 2013.

3. Outlook for the coming financial year (2013/14)

Operation Clean Audit by 2014 is the highest priority for the department and province, therefore all systems and processes will be employed to achieve this objective. The following will be the priorities of the department:

- Intensification of assistance to municipalities with regards to the implementation of a turnaround strategy and improvement on audit outcomes. Provincial Treasury is in the process of rolling out a three year plan which will include appointing skilled staff members within the districts to assist municipalities with key financial aspects. The plan will also ensure effective coordination between SALGA, COGSTA, National Treasury and Provincial Treasury;
- Efficient functioning of the Internal Audit unit to ensure that department's internal control environments are improved resulting in effective and efficient financial management which will result in clean audits. The scope of the audit will be increased in order to provide management and the Audit Committee reasonable assurance on the control environments;
- Enforcing compliance with Supply Chain Management prescripts and ensuring that all departments are utilising LOGIS optimally.

As indicated above, the implementation of the Biometric system which will assist in combating fraud and corruption within the provinces financial management systems, this system will be implemented over a two year period. Furthermore, a headcount aided by a Biometric system will be undertaken for identified departments. This emanated from the benefits that were noted from the headcount undertaken by the Department of Education, whereby non-existent employees were discovered which then could result in reduction of costs to the said department.

The roll-out of LOGIS to all departments and the optimal utilisation of the system will take a prominent feature in the new financial year. This will ensure that all SCM prescripts are adhered with, thus ensuring that irregular and fraudulent transactions are prevented. Currently, four departments have not implemented LOGIS and LOGIS utilisation is at 40 per cent for the departments that have implemented it. It is the stance of Provincial Treasury that non-compliance to the implementation of LOGIS will result in the Treasury, enforcing Section 18 subsection 2g of the PFMA 1 of 1999.

4. Reprioritisation

The reduction of the departmental baseline with 1, 2 and 3 per cent respectively over the MTEF necessitate urgent and drastic reprioritisation. The reduction together with the provision for improvement of conditions of services resulted in the reduction of the goods and services budget.

During the planning phase, the baselines of different programmes were corrected by ensuring that warm bodies and required operational costs are provided for. There was also an identification of savings that were utilized to fund other budget pressures within programmes. The reprioritisation resulted in a net figure of R4,3 million being reprioritised with in programmes to fund identified budget pressures. Furthermore, the department has implemented measures to ensure efficiency and effectiveness in order to achieve more with limited resources. This included the development of norms and standards.

5. Procurement

As indicated above, the department will be rolling out the implementation of Biometrics system for the province. The project has two aspects, this first is the implementation of an authentication system and the second is to conduct a headcount using a biometric system. The sourcing of the first phase will be finalised by the end of the current financial year.

In enhancing supply chain processes, the department has implemented sound internal controls guided by policies and procedures.

6. Receipts and financing

6.1 Summary off receipts

The following sources of funding are used for the Provincial Treasury

Table 6.1: Summary of Receipts: Provincial Treasury

Table 6.1. Summary of Receipts: Provincial Treasury				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Outcome Audited	Audited						
R thousand	2009/10	2010/11	2011/12	2012/13			2013/14	2014/15	2015/16
Treasury Funding									
Equitable share	124 072	115 849	117 844	151 624	180 653	163 604	195 660	175 185	182 043
Conditional grants									
Total receipts	124 072	115 849	117 844	151 624	180 653	163 604	195 660	175 185	182 043

6.2 Departmental receipts collection

Table 6.2: Departmental receipts: Provincial Treasury

Table 6.2: Departmental receipts: Provincial treasury									
	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
R thousand	2009/10	2010/11	2011/12	2012/13			2013/14	2014/15	2015/16
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licenses									
Sales of goods and services other than capital assets	69	75	77	51	51	91	108	112	116
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land	9 173	20 652	9 385	559	559	20 547	620	652	684
Sales of capital assets							150	100	100
Financial transactions in assets and liabilities		33	2	10	10	9	10	10	10
Total departmental receipts	9 242	20 760	9 464	620	620	20 647	888	874	910

Provincial Treasury is not a significant revenue generating Department due to the nature of services the provided. The revenue collected is primarily generated from parking fees, service commission and sale of capital assets. Departmental own revenue consists of the following items:

- Departmental parking fees charged at R50 per month;
- 2.5 per cent of commission on insurance deductions;
- 5 per cent of commission on garnishees;
- Disposal of assets;

The percentage growth is based on inflation projections, i.e 5.3 per cent in 2013/14; 5.1 per cent in 2014/15 and 4.9 per cent in 2015/16.

Included in the revenue projection is interest generated on favourable/positive consolidated bank balance. The Department has projected to generate R620 000 in interest.

7. Payment summary

The MTEF baseline allocations for the period 2013/14 to 2015/16 are:

Financial year: 2013/14: R195.660 million

Financial year: 2014/15: R175.185 million

Financial year: 2015/16: R182.043 million

7.1 Key assumptions

Provision for Improvement in Conditions of Service (ICS) included in the baseline allocation is calculated at 6.3, 6.1 and 5.9 per cent respectively for the MTEF period 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 2012 Medium Term Budget Policy statement of 5.3 per cent in 2013/14, 5.1 per cent in 2014/15 and 4.9 per cent in 2015/16.

7.2 Programme summary:

Table 7.2: Summary of Payments and Estimates: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2009/10	2010/11	2011/12				2013/14	2014/15	2015/16
Administration	60 557	57 629	55 986	59 061	68 804	67 472	67 856	66 390	69 379
Sustainable Resource	29 103	24 350	23 043	31 618	32 677	27 657	35 460	37 005	38 452
Assets And Liabilities Management	16 783	15 779	20 495	33 635	39 955	31 138	51 987	33 697	34 770
Financial Governance	10 661	10 956	11 807	18 111	25 059	24 858	19 438	19 653	20 279
Provincial Internal Audit	6 968	7 135	6 513	9 199	14 158	12 479	20 919	18 440	19 163
Total payments and estimates	124 072	115 849	117 844	151 624	180 653	163 604	195 660	175 185	182 043

^a 2013/14 MEC's total remuneration package. Salary: R1 749.

The above table reflects increase of 29 per cent from the main appropriation in 2013/14, decreases of 10 per cent in 2014/15 and increase of 4 per cent in 2015/16. These percentages include the reduction on the baseline amounting to R10.242 million over the MTEF.

The increase of 29 per cent from the 2012/13 main appropriation includes the carry through funds for the implementation of the Biometric System and the capacitation of the internal audit function amounting to R22 million and R11.314 million respectively. The implementation of the Biometric system is a once off project which will be maintained annually, thus the decrease of 10 per cent in the 2014/15 financial year.

7.3 Summary of economic classification

Table 7.3: 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						
	2009/10	2010/11	2011/12				2012/13		
Current payments	120 853	114 255	115 960	149 999	175 595	158 619	193 033	172 316	179 158
Compensation of employees	73 603	76 923	76 651	99 744	97 470	94 573	117 985	125 343	131 609
Goods and services	47 234	37 262	39 227	50 207	78 026	63 970	74 968	46 862	47 433
Interest and rent on land	16	70	82	48	99	76	80	111	116
Transfers and subsidies:	915	267	292	296	296	424	301	300	300
Provinces and municipalities				96	96	89	101	100	100
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions	72		63			43			
Households	843	267	229	200	200	288	200	200	200
Payments for capital assets	2 304	1 327	1 592	1 329	4 762	4 561	2 326	2 569	2 585
Buildings and other fixed structures	2 304	1 320	1 532	1 329	4 599	4 368	2 300	2 541	2 556
Machinery and equipment									
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets			9		163	193	26	28	29
Payments for financial assets	7								
Total economic classification	124 072	115 849	117 844	151 624	180 653	163 604	195 660	175 185	182 043

The Department is a human resources driven department, thus compensation of employees constitutes 60 per cent of the department's total budget allocation. The significant increase in the compensation of employees is as a result of the filling of vacancies that existed at the beginning of the current financial year and the improvement of conditions of services.

The goods and service budget for 2013/14 has reduced by 4 per cent from the adjusted appropriation due to once off funding relating to the assistance provided to municipalities. In 2014/15 financial year the budget reduces by 40 per cent due to the once off funding of biometric system in 2013/14 financial year. With respect to the 2015/16 financial year, the budget remains constant due implementation of the baseline cut amounting to R5.2 million. The cut was reprioritised from goods and services.

The budget of 2013/14 for machinery and equipment indicates a decrease of 48 per cent due to the capital equipment that was procured for all new officials appointed in 2012/13.

7.4 Transfers

7.4.1 Transfers to public entities

This department does not have any transfers to public entities.

7.4.2 Transfers to other entities

Table 7.4.2: Summary of Departmental Transfers to Other Entities (for example NGO's)

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2009/10	2010/11	2011/12				2012/13		
Non Profit Institutions	72		20						
Households: Social Benefits	2	90	187	100	100	140	100	100	100
Households: Other transfers to households	827	62		100	100	100	100	100	100
Universities and Technikons				96	96	79	101	100	100
Households: Social Benefits	10	12	7						
Households: Other transfers to households	4								
Households: Other transfers to households		103	35						
Non Profit Institutions			43			10			
Departmental Agencies and Accounts						2			
Households						3			
Households						4			
Total departmental transfers to other entities	915	267	292	296	296	338	301	300	300

7.4.3 Transfers to local government

This department does not have any transfers to local government

8. Programme description

8.1 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.

Sub-Programme Objectives:

Office of the MEC:

To provide strategic and political leadership, in order to ensure effective and efficient allocation and utilization of provincial resources in line with all prescripts.

Management Services:

Provide strategic leadership, in fulfilling Provincial Treasury's mandate as indicated in the PFMA, MFMA and other relevant prescripts. Provide strategic leadership to ensure effective and efficient management of the department.

Corporate Services:

Provide effective and efficient human resource management and administrative support services to departmental programmes.

Financial Management:

Ensure sound financial management within the Department.

Security and Records Management:

Implementation and monitoring of NCPT Security Policy and Procedures

Table 8.1: Summary of payments and estimates: Programme 1 Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2013/14	2014/15	2015/16
	2009/10	2010/11	2011/12						
					2012/13				
Office of the MEC	7 300	7 056	8 146	8 022	9 038	9 018	8 463	8 732	9 275
Management Services	13 885	8 307	2 981	4 371	5 680	5 490	5 628	5 880	6 111
Corporate Services	12 919	12 853	13 508	17 245	20 381	19 884	18 717	19 410	20 192
Financial Management	12 435	13 228	14 535	16 123	17 076	16 230	17 459	17 885	18 630
Security and Records Management	14 018	16 185	16 816	13 300	16 629	16 850	17 589	14 483	15 171
Total	60 557	57 629	55 986	59 061	68 804	67 472	67 856	66 390	69 379

The table shows a decrease of 1 per cent from the adjusted appropriation to 2013/14 and a decrease of 2 per cent from 2013/14 to 2014/15 and a further increase of 4 per cent from 2014/15 to 2015/16 financial year. The decrease in allocation is due to funding that was provided once off.

Table 8.1.1: 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				2013/14	2014/15	2015/16
	2009/10	2010/11	2011/12						
Current payments	58 515	56 607	55 149	58 147	66 531	65 060	66 863	65 266	68 219
Compensation of employees	24 954	27 272	26 155	33 033	32 451	32 758	38 854	41 131	43 169
Goods and services	33 556	29 312	28 968	25 098	34 044	32 272	27 973	24 090	25 004
Interest and rent on land	5	23	26	16	36	30	36	45	46
Transfers and subsidies:	915	267	292	296	296	204	301	300	300
Provinces and municipalities									
Departmental agencies and accounts						4			
Universities and technikons				96	96	89	101	100	100
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions	72		63			43			
Households	843	267	229	200	200	68	200	200	200
Payments for capital assets	1 127	748	545	618	1 977	2 208	692	824	860
Buildings and other fixed structures									
Machinery and equipment	1 127	748	536	618	1 814	2 015	692	824	860
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets			9		163	193			
Payments for financial assets		7							
Total economic classification	60 557	57 629	55 986	59 061	68 804	67 472	67 856	66 390	69 379

Compensation of employees:

The above table shows an increase of 20 per cent from the adjusted appropriation to 2013/14, 6 per cent increase from 2013/14 to 2014/15 and a further increase of 5 per cent from 2014/15 to 2015/16. The significant increase is due filling of posts in the financial management and corporate services units.

Goods and services:

Goods and services decrease by 18 per cent from the adjusted appropriation to 2013/14, 14 per cent from 2013/14 to 2014/15 and an increase of 4 per cent from 2014/15 to 2015/16 financial year. The decrease is mainly due to funding that was provided once off.

8.2 Programme 2 - Sustainable Resource Management

Description and objective

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

Sub-Programme Objectives:

Programme Support:

To provide effective leadership and management of the programme.

Economic Analysis:

To provide for provincial economic and social research and analysis that informs fiscal policy development and monitor and evaluate the impact of the fiscal policy on service delivery.

Fiscal Policy:

To ensure optimisation of provincial revenue.

Budget Management:

Promote effective optimal financial resource allocation.

Municipal Finance:

To promote sound and sustainable budgets of the municipalities.

Table 8.2: Summary of payments and estimates: Programme 2 Sustainable Resource Management

Table 6.2: Summary of payments and estimates: Programme 2 Sustainable Resource management									
R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2009/10	2010/11	2011/12	2012/13			2013/14	2014/15	2015/16
Programme Support	1 123	1 204	1 361	2 071	1 832	1 572	1 563	1 611	1 666
Economic Analysis	3 949	2 818	3 319	4 243	4 632	4 507	4 567	4 749	4 933
Fiscal Policy	3 385	2 969	3 059	4 536	4 536	4 225	5 082	5 289	5 494
Budget Management	11 328	8 458	5 263	6 613	7 322	7 322	7 678	7 891	8 200
Municipal Finance	9 318	8 901	10 041	14 155	14 355	10 031	16 570	17 465	18 159
Total	29 103	24 350	23 043	31 618	32 677	27 657	35 460	37 005	38 452

The table shows an increase of 9 per cent from the adjusted appropriation to 2013/14 and an increase of 4 per cent from 2013/14 to 2014/15 and a further increase of 5 per cent from 2014/15 to 2015/16 financial year.

Table 8.2.1: Summary of payments and estimates by economic classification: Programme 2 Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2009/10	2010/11	2011/12				2012/13		
Current payments	28 842	24 251	22 591	31 378	31 740	26 795	35 145	36 723	38 162
Compensation of employees	21 687	20 738	18 832	23 256	24 636	22 798	26 215	27 766	29 127
Goods and services	7 150	3 487	3 732	8 108	7 065	3 969	8 906	8 928	9 006
Interest and rent on land	5	26	27	14	39	28	24	29	29
Transfers and subsidies:						209			
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households						209			
Payments for capital assets	261	99	452	240	937	653	315	282	290
Buildings and other fixed structures									
Machinery and equipment	261	99	452	240	937	653	315	282	290
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets									
Total economic classification	29 103	24 350	23 043	31 618	32 677	27 657	35 460	37 005	38 452

Compensation of employees

The above table shows an increase of 6 per cent from the adjusted appropriation to 2013/14, 6 per cent increase from 2013/14 to 2014/15 and a further increase of 5 per cent from 2014/15 to 2015/16.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2013-14	2014-15	2015-16
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
Number of municipalities' IDPs assessed for socio-economic needs.	18	31	31
Fiscal Policy			
Number of Provincial revenue policy and debt management policy review.	1	1	1
Number of own revenue database analysed.	0	0	0
Number of own revenue database consolidated.	1	1	1
Number of revenue forums	4	4	4
Number of official visits at cash sites.	2	2	2
Number of monthly own revenue IYM consolidated reports analysed.	14	14	14
Number of fiscal framework updated.	3	3	3
Number of EXCO memorandum produced.	4	4	4
Budget Management			
No. of budgets tabled	2	2	2
No of annual budget guidelines produced and issued.	4	4	4
Consolidated Provincial Medium Term Expenditure Committee (PMTEC) assessment reports.	1	1	1
Number of consolidated Provincial Budget Lekgotla report	1	1	1
No of consolidated IYM Reports.	14	14	14
No. of EXCO Memorandum produced.	4	4	4
No of consolidated benchmark reports produced.	1	1	1
No allocation letters issued in line with provincial and national priorities.	4	4	4
No of consolidated quarterly performance reports	4	4	4
Number of Annual Performance Plans assessment report in terms of framework.	1	1	1
Municipal Finance			
Number of consolidated reports on tabled schedules of key-deadlines.	1	1	1
Number of gazettes produced on transfers on municipalities.	1	1	1
Number of consolidated reports on municipal budgets assessed for credibility and sustainability.	3	3	3
Number of budget benchmark exercises conducted.	5	5	5
Number of consolidated IYM reports	12	12	12
Number of quarterly consolidated municipal performance reports tabled.	4	4	4
Number of gazettes produced on quarterly outcomes of municipal performance.	4	4	4
Number of mid-year budget and performance engagement conducted.	5	5	5
Number of training workshops held.	1	1	

8.3 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.

Sub-Programme Objectives

Programme Support:

To provide effective leadership and management of the programme.

Asset Management:

Promote compliance with Supply Chain – and Asset Management regulations.

Supporting and Interlinked Financial Systems:

Oversight and management of Supporting and Interlinked Financial Systems.

Public Private Partnership:

Strengthening the effectiveness and improving the efficiency of sustainable infrastructure delivery in accordance with national and provincial strategies and priorities. Facilitation of the framework that enables sustainable development by, harnessing national resources and looping best practices, to achieve a social purpose.

Banking and Cash flow Management:

Promote effective and efficient banking services and cash flow management for the Provincial Revenue Fund.

Table 8.3: Summary of payments and estimates: Programme 3 Asset and Liabilities Management

Table 6.3: Summary of payments and estimates: Programme 3 Asset and Liabilities Management									
R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2013/14	2014/15	2015/16
	2009/10	2010/11	2011/12	2012/13					
Programme Support	1 122	1 300	912	2 071	1 212	611	1 615	1 677	1 635
Asset Management	5 495	5 992	5 506	8 983	6 159	6 081	7 879	8 753	8 969
Support and Interlinked Financial Systems	10 060	8 458	9 278	10 249	25 649	17 948	34 444	15 472	16 318
Public Private Partnership	106	29	1 168	4 277	3 877	3 734	4 690	4 830	4 920
Banking and Cashflow Management			3 631	8 055	3 058	2 764	3 359	2 965	2 928
Total	16 783	15 779	20 495	33 635	39 955	31 138	51 987	33 697	34 770

The table also shows an increase of 30 per cent from the adjusted appropriation to 2013/14, 35 per cent decrease from 2013/14 to 2014/15 and an increase of 3 per cent from 2014/15 to 2015/16 financial year.

Table 8.3.1: 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				2013/14	2014/15	2015/16
	2009/10	2010/11	2011/12						
Current payments	16 588	15 552	20 080	33 492	39 258	30 395	51 357	32 988	34 030
Compensation of employees	13 563	13 929	16 897	22 062	19 866	20 198	24 291	26 590	27 880
Goods and services	3 020	1 613	2 099	11 419	19 381	10 187	27 055	6 374	6 125
Interest and rent on land	5	10	1 084	11	11	10	11	24	25
Transfers and subsidies:						4			
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households						4			
Payments for capital assets	195	227	415	143	697	739	630	709	740
Buildings and other fixed structures									
Machinery and equipment	195	227	415	143	697	739	604	681	711
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets							26	28	29
Payments for financial assets									
Total economic classification	16 783	15 779	20 495	33 635	39 955	31 138	51 987	33 697	34 770

The above table also shows that compensation of employees increase with 22 per cent from the adjusted appropriation to 2013/14, increase with 9 per cent from 2013/14 to 2014/15 and with another 5 per cent from 2014/15 to 2015/16.

Goods and services increase with 40 per cent from the adjusted appropriation to 2013/14 due to the implementation of the Biometric System. The implementation will be during 2013/14, thus the reduction in the goods and service budget in 2014/15.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2013-14	2014-15	2015-16
Programme 3: Asset and Liabilities Management			
Asset Management			
Monthly reporting of SCM information on contracts awarded above R100 000 inclusive.	12 monthly reports received from provincial departments	12 monthly reports received from provincial departments	12 monthly reports received from provincial departments
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 Systems			
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	120 BAS 120 PERSAL 120 LOGIS 8	120 BAS 120 PERSAL 120 LOGIS 8 Vulindlela	120 BAS 120 PERSAL 120 LOGIS 8
Number of sites prepared for readiness in implementing of LOGIS	12 sites prepared to be ready to implement LOGIS	12 sites prepared to be ready to implement LOGIS	12 sites prepared to be ready to implement LOGIS
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
Number of monthly transversal system form meetings	12 Forums	12 Forums	12 Forums
Infrastructure Management			
Conducting research and identification of potential PPP projects.	4 Research documents developed	4 Research documents developed	4 Research documents developed
Number of municipalities and provincial departments assessed, evaluated and supported in terms of PPP.	5 Districts	5 Districts	5 Districts
Availability of progress and monitoring reports for PPP projects.	4	4	4
No of departments assessed, evaluated and supported in terms of infrastructure delivery.	7	7	7
No of infrastructure departments assessed in terms of expenditure trends against budget allocated.	7	7	7
No of departments assessed; evaluated and supported in terms of infrastructure	7	7	7
	2	2	2
Banking and Cash Flow Management			
No of compliance certificates for Exchequer Account	12	12	12
Review banking contract and service level agreement (SLA) - No of reviews of banking contract and service level agreement	2	2	2
Audited Provincial Revenue (PRF) abhayak fubabcuak statements produced	6	6	6
No of cash flow reports produced.	6	6	6
Review and maintain cash management framework.	1	1	1

8.4 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.

Sub-Programme Objectives

Programme Support:

To provide effective leadership and management of the programme.

Accounting Services:

To provide support on accounting practices that will promote credible financial reporting.

Norms and Standards:

To develop and promote the implementation of norms and standards that will ensure improvement of financial management capability maturity level within the province.

Risk Management:

Monitor, oversee and evaluate implementation of risk management practices within the province.

Table 8.4: Summary of payments and estimates: Programme 4 Financial Governance

Table 6.4: Summary of payments and estimates: Programme 4 Financial Governance									
R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2013/14	2014/15	2015/16
	2009/10	2010/11	2011/12						
				2012/13					
Programme Support	906	1 151	1 309	2 071	1 751	1 756	1 759	1 574	1 620
Accounting Services	5 650	4 450	4 238	7 208	15 607	15 386	8 566	8 686	8 979
Norms and Standards	3 033	2 952	3 489	4 064	4 135	4 103	4 238	4 345	4 512
Risk Management	1 072	2 403	2 771	4 768	3 566	3 613	4 875	5 048	5 168
Total	10 661	10 956	11 807	18 111	25 059	24 858	19 438	19 653	20 279

The table also shows a decrease of 22 per cent from the adjusted appropriation to 2013/14 due to funds allocated in 2012/13 for the turn-around strategies of municipalities.

Table 8.4.1: 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				2013/14	2014/15	2015/16
	2009/10	2010/11	2011/12						
				2012/13					
Current payments	9 997	10 737	11 633	17 786	24 453	24 425	19 156	19 372	19 997
Compensation of employees	7 388	8 737	8 795	13 224	10 394	10 627	14 938	15 150	15 997
Goods and services	2 608	1 991	2 827	4 558	14 049	13 791	4 213	4 216	3 993
Interest and rent on land	1	9	11	4	10	7	5	6	7
Transfers and subsidies:						3			
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households						3			
Payments for capital assets	664	219	174	325	606	430	282	281	282
Buildings and other fixed structures									
Machinery and equipment	664	219	174	325	606	430	282	281	282
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets									
Total economic classification	10 661	10 956	11 807	18 111	25 059	24 858	19 438	19 653	20 279

The above table shows that compensation of employees increase with 44 per cent from the adjusted appropriation to 2013/14 as a result of vacancies that were filled later in the financial year. It needs to be noted that compensation of employees increased by 12 per cent from the original appropriation.

Goods and services decreased with 70 per cent from the adjusted appropriation to 2013/14 due the additional funding allocated during the adjustment budget for the implementation of the Turn-Around Strategies of municipalities. The funds were a once off allocation, thus there is no carry-through effect.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2013-14	2014-15	2015-16
Programme 4: Financial Governance			
Accounting Services			
Number of accounting framework rolled out.	2	2	2
Develop and roll out a monitoring tool for municipalities to assess accuracy and completeness of financial reporting.	1	1	1
Build capacity within the province on accounting reforms.	2 training sessions.	2 training sessions.	2 training sessions.
Number of assessment reports on IFS and compliance certificates received.	24 assessments quarterly reports	24 assessments quarterly reports	24 assessments quarterly reports
	48 quarterly assessments reports	48 quarterly assessments reports	48 quarterly assessments reports
	144 Monthly assessments report	144 Monthly assessments report	144 Monthly assessments report
Consolidated Annual Financial Information tabled by 31 October	1	1	1
Norms and Standards			
Financial management capacity maturity monitored on institutional arrangements and corporate governance areas.	86 Assessments and feedback reports.	172 Assessments and feedback reports.	172 Assessments and feedback reports.
Number of support programmes initiated to promote the implementation of norms and standards.	3	3	3
Number of accredited training programmes initiated for departments, public entities and municipalities.	0	0	0
Number of officials trained on financial management reforms through accredited training, workshops, outreach programmes and Inter-Government Relations forums.(IGRF)			
Risk Management			
Assessment and feedback reports compiled to monitor risk management implementation within the province.	101 assessments and feedback reports.	101 assessments and feedback reports.	101 assessments and feedback reports.
Support on the development of Risk assessment reports, policies / strategies and fraud prevention plans within the province.	Risk policies / strategies Fraud prevention plans.	Risk policies / strategies Fraud prevention plans.	Risk policies / strategies Fraud prevention plans.
Risk Management status of the province reported to EXCO , AC and other relevant stakeholders	4 RM reports	4 RM reports	4 RM reports
Number of support programmes implemented within the province.	4 RM Forums.	4 RM Forums.	4 RM Forums.

8.5 Programme 5 – Provincial Internal Audit

Programme description and objective

To render an independent, objective assurance and consulting activity designed to add value and improve the NC Provincial Government's operations.

Sub-Programme Objectives

Programme Support:

To provide effective leadership and management of the programme.

Internal Audit (Education):

To render an independent, objective assurance and consulting activities to the Education Cluster.

Internal Audit (Health):

To render an independent, objective assurance and consulting activities to the Health Cluster.

Internal Audit (Sector Departments):

To render an independent, objective assurance and consulting activities to the Sector Departments Cluster.

Internal Audit (Public Works):

To render an independent, objective assurance and consulting activities to the Public Works Cluster.

Table 8.5: Summary of payments and estimates: Programme 5 Internal Audit

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
R thousand	2009/10	2010/11	2011/12	2012/13			2013/14	2014/15	2015/16
Programme Support				1 371	3 869	3 673	1 438	1 954	2 021
Internal Audit (Education)			3 420	2 787	3 716	3 658	5 761	5 637	5 884
Internal Audit (Health)			3 093	2 785	4 317	4 007	4 611	5 780	6 113
Internal Audit (Sector Departments)	6 968	7 135		2 256	2 256	1 141	4 611	5 069	5 145
Internal Audit (DPW)							4 498		
Total	6 968	7 135	6 513	9 199	14 158	12 479	20 919	18 440	19 163

The above summary table shows an increase of 48 per cent on the total budget from the adjusted budget to 2013/14. The programme further increases by 12 per cent in the 2014/15 financial year. This is due to additional funding provided to capacitate the internal audit function within the Province.

Table 8.5.1: 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				2013/14	2014/15	2015/16
	2009/10	2010/11	2011/12						
Current payments	6 911	7 108	6 462	9 199	13 616	11 947	20 512	17 967	18 750
Compensation of employees	6 011	6 247	5 972	8 169	10 123	8 192	13 687	14 706	15 436
Goods and services	900	859	486	1 027	3 490	3 751	6 821	3 254	3 305
Interest and rent on land		2	4	3	3	4	4	7	9
Transfers and subsidies:						4			
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households						4			
Payments for capital assets	57	27	51		542	528	407	473	413
Buildings and other fixed structures									
Machinery and equipment	57	27	51		542	528	407	473	413
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets									
Total economic classification	6 968	7 135	6 513	9 199	14 158	12 479	20 919	18 440	19 163

Compensation of employees

The above table shows an increase of 35 per cent from the adjusted appropriation to 2013/14, 7 per cent increase from 2013/14 to 2014/15 and a further increase of 5 per cent from 2014/15 to 2015/16. Additional staff members will be appointed in the new financial years.

Goods and services

Goods and services increase by 96 per cent from the adjusted appropriation to 2013/14 due the fact the unit will be operating with more officials that are currently being appointed, and a further 48 per cent in the 2014/15 financial year.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2013-14	2014-15	2015-16
Programme 5: Provincial Internal Audit			
Risk based plan to be approved by AC before commencement of financial year.	8 of the 12	10 of the 12	12 of 12
% risk based audit coverage (number of audits completed vs number of risk based audits identified/approved plan)	77% (100/130)	88% (115/130)	100% (130/130)
Rating as assessed by a client on a scale of 1 to 5.	3	3	4
Rating as assessed by Audit committee on a scale of 1 to 5 (per project)	3	3	4
Internal periodic reviews of compliance to IIA standards (DNC = Do not comply, PC = Partial compliance, GC = General compliance)	GC	GC	GC
External review of compliance to IIA standards (DNC = Do not comply, PC = Partial compliance, GC = General compliance)	PC	GC	GC
Service level agreements with all departments	12 Depts	12 depts	12 depts
Number of awareness sessions	10 HOD/CFO forums	12 HOD/CFO forums	14 HOD/CFO forums
	Attend 12 Management meeting 1 per Department	Attend 12 Management meeting 1 per Department	Attend 12 Management meeting 1 per Department

8.6 Other programme information

8.6.1 Personnel numbers and cost

Table 8.6.1: Personnel numbers and costs: Provincial Treasury

Personnel numbers	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	As at 31 March 2016
Administration	97	89	90	108	105	105	105
Sustainable Resource	70	61	56	59	67	67	67
Assets And Liabilities Management	47	46	47	58	68	68	68
Financial Governance	21	44	22	29	32	32	32
Provincial Internal Audit			26	23	37	59	59
Total personnel numbers	235	240	241	277	309	331	331
Total personnel cost (R thousand)	73 603	76 923	76 651	94 573	117 985	125 343	131 609
Unit cost (R thousand)	313	321	318	341	382	379	398

* Full-time equivalent

Table 8.6.1.1: Summary of departmental personnel numbers and costs: Provincial Treasury

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2009/10	2010/11	2011/12				2013/14	2014/15	2015/16
Total for the department									
Personnel numbers	235	240	242	249	273	277	309	331	331
Personnel costs	73 603	76 923	76 651	99 744	97 470	94 573	117 985	125 343	131 609
Human resources component									
Personnel numbers (head count)	32	29	31	32	31	31	34	34	34
Personnel cost	8 257	8 730	8 616	10 234	10 234	10 415	11 627	12 270	12 873
Head count as % of total for department	13.62%	12.08%	12.86%	11.55%	10.03%	9.37%	11.00%	10.27%	10.27%
Personnel cost as % of total for department	11.22%	11.35%	11.24%	10.82%	10.82%	11.01%	9.85%	9.79%	9.78%
Finance component									
Personnel numbers (head count)	31	29	24	26	28	30	35	35	35
Personnel cost	7 784	8 386	6 915	10 179	9 265	8 908	12 291	13 091	13 751
Head count as % of total for department	13.19%	12.08%	9.96%	9.39%	9.06%	9.06%	11.33%	10.57%	10.57%
Personnel cost as % of total for department	10.58%	10.90%	9.02%	10.76%	9.80%	9.42%	10.42%	10.44%	10.45%
Full time workers									
Personnel numbers (head count)	169	179	181	188	197	200	240	262	262
Personnel cost	50 803	58 894	60 140	78 411	76 991	74 270	94 067	99 982	104 985
Head count as % of total for department	71.91%	74.58%	75.10%	67.87%	63.75%	60.42%	78.21.00%	79.15%	79.15%
Personnel cost as % of total for department	69.02%	76.56%	78.46%	82.91%	81.41%	78.53%	79.73%	79.77%	79.77%
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)	3	3	5	3	17	16	20	20	20
Personnel cost	748	912	980	920	980	980	50	50	50
Head count as % of total for department	1.28%	1.25%	2.07%	1.08%	6.14%	5.78%	6.47%	6.04%	6.04%
Personnel cost as % of total for department	1.02%	1.19%	1.28%	0.97%	1.04%	1.04%	0.04%	0.04%	0.04%

8.6.2 Training

Table 8.6.2 reflects Provincial Treasury spending on training per programme. It provides for actual and estimated expenditure on training for the period 2009/10 to 2011/12 and budgeted expenditure for the period 2012/13 to 2015/16

Table 8.6.2: Payment on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2013/14	2014/15	2015/16
	2009/10	2010/11	2011/12						
				2012/13					
Programme 1: Administration	1 694	1 390	537	1 096	659	690	759	835	918
of which									
Subsistence and travel									
Payments on tuition	1 694	1 390	537	1 096	659	690	759	835	918
Programme 2: Sustainable Resource Mana	8		262	180	156	181	199	219	241
Subsistence and travel									
Payments on tuition	8		262	180	156	181	199	219	241
Programme 3: Assets and Liabilities Mana		794	432	1 230	229	169	186	204	225
Subsistence and travel									
Payments on tuition		794	432	1 230	229	169	186	204	225
Programme 4: Financial Governance	36	67	256	141	170	134	147	162	178
Subsistence and travel									
Payments on tuition	36	67	256	141	170	134	147	162	178
Programme 5: Provincial Internal Audit			98	190	151	71	78	86	95
Subsistence and travel									
Payments on tuition			98	190	151	71	78	86	95
Total payments on training	1 738	2 251	1 585	2 837	1 365	1 245	1 369	1 506	1 657

Table 8.6.2.1: Information on training: Provincial Treasury

Table 8.6.2.1: Information on training: Provincial treasury									
	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
R thousand	2009/10	2010/11	2011/12	2012/13			2013/14	2014/15	2015/16
Number of staff									
Number of personnel trained									
of which									
Male	63	56	24	90	9	24	45	45	50
Female	85	88	41	120	120	60	75	75	80
Number of training opportunities									
of which									
Tertiary									
Workshops	15	18	19	5	5	2	5	5	7
Seminars									
Other									
Number of bursaries offered	53	67	61	80	70	26	40	40	50
Numbers of interns appointed	5			15	15	15	20	20	20
Number of learnerships appointed				15			15	15	15
Number of days spent on training	91	90	93	120	120	66	66	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		
	2009/10	2010/11	2011/12	Appropriation	Appropriation	Estimate	2013/14	2014/15	2015/16
Tax Receipts	-	-	-	-	-	-	-	-	-
Casino Taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	69	75	77	51	51	91	108	112	116
Sales of goods and services produces by department (excluding capital assets)	69	75	77	51	51	91	108	112	116
Sales by market establishments	-	17	17	-	-	-	-	-	-
Administrative fees	69	-	-	51	51	91	-	-	-
Other sales	-	58	-	-	-	-	108	112	116
Of which									
(Specify)	-	-	-	-	-	-	-	-	-
(Specify)	-	-	-	-	-	-	-	-	-
(Specify)	69	-	-	51	51	91	-	-	-
(Specify)	69	-	-	51	51	91	-	-	-
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	9,173	20,652	9,385	559	559	20,547	620	652	684
Interest	9,173	20,652	9,385	559	559	20,547	620	652	684
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	150	100	100
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	-	-	-	-	-	150	100	100
Transactions in financial assets and liabilities	-	33	2	10	10	9	10	10	10
Total departmental receipts	9,242	20,760	9,464	620	620	20,647	888	874	910

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2010/11	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10				2011/12	2012/13	2013/14
Current payments	58,515	56,607	55,149	58,147	66,531	65,060	66,863	65,266	68,219
Compensation of employees	24,954	27,272	26,155	33,033	32,451	32,758	38,854	41,131	43,169
Salaries and wages	24,954	23,565	26,155	30,960	30,046	30,353	36,658	38,889	40,817
Social contributions	-	3,707	-	2,073	2,405	2,405	2,196	2,242	2,352
Goods and services	33,556	29,312	28,968	25,098	34,044	32,272	27,973	24,090	25,004
<i>of which</i>									
Administrative fees	21	144	264	174	294	195	194	202	206
Advertising	428	358	471	691	721	469	709	606	733
Assets <R5000	182	49	46	527	554	424	554	463	591
Audit cost: External	1,647	2,189	4,396	1,985	2,985	2,587	2,090	2,517	2,849
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	216	642	266	764	786	715	793	696	841
Communication	2,474	1,651	1,895	1,281	1,888	1,720	1,194	468	567
Computer services	2,200	2,521	2,506	1,078	1,998	2,249	299	331	338
Cons/prof.business & advisory services	11,811	6,388	621	1,245	1,978	1,097	1,784	1,786	1,958
Cons/prof: Infrastrudre & planning	-	-	-	-	-	-	-	-	-
Cons/prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/prof: Legal cost	-	-	-	-	-	-	-	-	-
Contractors	1,395	1,643	1,575	1,325	956	505	1,093	589	622
Agency & support/outourced services	1,187	1,222	1,111	123	839	839	227	229	243
Entertainment	111	77	264	172	518	512	191	201	206
Fleet Services	-	-	-	-	1	2	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	76	54	60	72	78	81	75	83	87
Inventory: Fuel, oil and gas	225	203	243	213	218	278	213	220	229
Inventory:Learn & teacher support material	-	-	-	-	1	2	-	-	-
Inventory: Materials & supplies	16	22	11	17	40	41	18	19	20
Inventory: Medical supplies	-	4	1	-	2	4	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	59	53	195	55	338	341	57	59	62
Inventory: Stationery and printing	774	380	573	814	839	788	850	869	542
Lease payments (Incl. operating leases, excl. finance leases)	5,951	6,064	7,094	7,413	7,400	6,961	10,313	7,881	8,378
Rental & hiring	-	-	-	-	-	-	-	-	-
Property payments	207	1,697	1,993	-	1,298	2,290	553	823	658
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2,235	2,123	3,651	5,261	7,175	7,198	4,730	4,133	3,933
Training & staff development	1,390	1,677	1,292	1,096	1,342	1,274	1,146	1,159	1,171
Operating payments	247	138	297	327	930	873	408	265	281
Venues and facilities	704	13	143	465	865	827	482	491	489
Interest and rent on land	5	23	26	16	36	30	36	45	46
Interest	5	23	26	16	36	30	36	45	46
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies total:	915	267	292	296	296	204	301	300	300
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	-	-	-	-	-	4	-	-	-
Universities and technikons	-	-	-	96	96	89	101	100	100
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	72	-	63	-	-	43	-	-	-
Households	843	267	229	200	200	68	200	200	200
Social benefits	12	102	194	100	100	35	100	100	100
Other transfers to households	831	165	35	100	100	33	100	100	100
Payments for capital assets	1,127	748	545	618	1,977	2,208	692	824	860
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1,127	748	536	618	1,814	2,015	692	824	860
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1,127	748	536	618	1,814	2,015	692	824	860
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	9	-	163	193	-	-	-
Payments for financial assets	-	7	-	-	-	-	-	-	-
Total economic classification	60,557	57,629	55,986	59,061	68,804	67,472	67,856	66,390	69,379

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2010/11	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10				2011/12	2012/13	2013/14
Current payments	28,842	24,251	22,591	31,378	31,740	26,795	35,145	36,723	38,162
Compensation of employees	21,687	20,738	18,832	23,256	24,636	22,798	26,215	27,766	29,127
Salaries and wages	21,687	17,943	18,832	20,521	21,151	19,313	23,200	24,630	25,838
Social contributions	-	2,795	-	2,735	3,485	3,485	3,015	3,136	3,289
Goods and services	7,150	3,487	3,732	8,108	7,065	3,969	8,906	8,928	9,006
<i>of which</i>									
Administrative fees	3,746	445	104	80	80	148	130	150	160
Advertising	-	-	-	-	-	-	-	-	-
Assets <R5000	46	46	17	298	298	227	333	344	268
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	118	46	53	216	176	160	200	205	211
Communication	102	73	85	295	266	157	284	289	299
Computer services	27	-	122	200	200	331	27	-	-
Cons/prof:business & advisory services	-	-	77	3,252	2,854	(162)	5,018	4,996	5,178
Cons/prof: Infrastructure & planning	-	-	-	-	-	-	-	-	-
Cons/prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/prof: Legal cost	-	-	-	-	-	-	-	-	-
Contractors	56	-	2	-	-	-	-	-	-
Agency & support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	10	11	11	74	74	29	91	102	107
Fleet Services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	23	29	43	67	67	54	58	100	103
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory:Learn & teacher support material	-	-	-	-	-	5	-	-	-
Inventory: Materials & supplies	1	2	2	-	-	2	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	11	8	15	16	16	25	34	37	39
Inventory: Stationery and printing	1,027	817	956	904	673	456	833	833	742
Lease payments (Incl. operating leases, excl. finance leases)	161	207	-	160	58	27	128	132	142
Rental & hiring	-	-	-	-	-	3	-	-	-
Property payments	-	-	1	-	-	-	-	-	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1,760	1,546	1,840	2,178	1,932	1,869	1,325	1,183	1,262
Training & staff development	-	87	55	107	110	179	115	120	-
Operating payments	62	80	121	132	160	260	159	245	298
Venues and facilities	-	90	228	129	101	199	171	192	197
Interest and rent on land	5	26	27	14	39	28	24	29	29
Interest	5	26	27	14	39	28	24	29	29
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies total:	-	-	-	-	-	209	-	-	-
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	209	-	-	-
Social benefits	-	-	-	-	-	209	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	261	99	452	240	937	653	315	282	290
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	261	99	452	240	937	653	315	282	290
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	261	99	452	240	937	653	315	282	290
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	29,103	24,350	23,043	31,618	32,677	27,657	35,460	37,005	38,452

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2010/11	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10				2011/12	2012/13	2013/14
Current payments	16,588	15,552	20,080	33,492	39,258	30,395	51,357	32,988	34,030
Compensation of employees	13,563	13,929	16,897	22,062	19,866	20,198	24,291	26,590	27,880
Salaries and wages	13,563	12,040	16,897	17,223	15,027	15,359	19,262	21,397	22,430
Social contributions	-	1,889	-	4,839	4,839	4,839	5,029	5,193	5,450
Goods and services	3,020	1,613	2,099	11,419	19,381	10,187	27,055	6,374	6,125
<i>of which</i>									
Administrative fees	65	57	85	5,095	195	223	-	-	-
Advertising	1	57	108	110	10	10	114	116	121
Assets <R5000	11	62	16	447	247	184	351	430	326
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	26	29	74	279	209	123	284	284	307
Communication	113	77	69	301	211	77	252	324	325
Computer services	48	26	-	157	15,120	7,071	560	485	517
Cons/prof: business & advisory services	749	-	-	43	-	272	22,366	2,477	2,564
Cons/prof: Infrastructre & planning	-	-	-	-	-	-	-	-	-
Cons/prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/prof: Legal cost	-	-	-	-	-	-	-	-	-
Contractors	16	-	2	-	-	-	-	-	-
Agency & support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	1	5	11	58	49	21	65	64	58
Fleet Services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	17	23	29	124	114	56	131	100	97
Inventory: Fuel, oil and gas	-	1	2	-	-	-	-	-	-
Inventory: Learn & teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials & supplies	-	2	-	-	-	7	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	7	4	-	-	-	21	-	-	-
Inventory: Stationery and printing	305	262	371	607	337	281	188	37	-
Lease payments (Incl. operating leases, excl. finance leases)	32	76	34	98	40	18	138	65	68
Rental & hiring	-	-	-	-	-	7	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	750	837	1,094	2,285	1,688	1,526	1,441	469	1,362
Training & staff development	794	21	18	1,187	533	-	971	1,347	184
Operating payments	61	46	128	495	495	240	102	95	109
Venues and facilities	24	28	58	133	133	50	92	81	87
Interest and rent on land	5	10	1,084	11	11	10	11	24	25
Interest	5	10	1,084	11	11	10	11	24	25
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies total:	-	-	-	-	-	4	-	-	-
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	4	-	-	-
Social benefits	-	-	-	-	-	4	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	195	227	415	143	697	739	630	709	740
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	195	227	415	143	697	739	604	681	711
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	195	227	415	143	697	739	604	681	711
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	26	28	29
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	16,783	15,779	20,495	33,635	39,955	31,138	51,987	33,697	34,770

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		
	2007/08	2008/09	2009/10	2010/11	2010/11	2010/11	2011/12	2012/13	2013/14
Current payments	9 997	10 737	11 633	17 786	24 453	24 425	19 156	19 372	19 997
Compensation of employees	7 388	8 737	8 795	13 224	10 394	10 627	14 938	15 150	15 997
Salaries and wages	7 388	7 647	8 795	11 610	8 780	9 013	13 228	13 344	14 101
Social contributions	-	1 090	-	1 614	1 614	1 614	1 710	1 806	1 896
Goods and services	2 608	1 991	2 827	4 558	14 049	13 791	4 213	4 216	3 993
<i>of which</i>									
Administrative fees	24	62	75	25	95	86	33	36	38
Advertising	31	46	-	-	-	9	-	-	-
Assets <R5000	220	59	52	291	228	189	149	149	122
Audit cost: External	1 160	344	499	702	571	614	803	1 065	1 068
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	60	45	53	194	154	201	162	174	174
Communication	81	57	64	247	210	174	214	221	212
Computer services	-	-	-	-	-	-	-	-	-
Cons/prof: business & advisory services	11	-	-	-	9 892	9 783	327	347	364
Cons/prof: Infrastructure & planning	-	-	-	-	-	-	-	-	-
Cons/prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/prof: Legal cost	-	-	-	-	-	-	-	-	-
Contractors	-	-	4	-	-	-	-	-	-
Agency & support/outsourced services	-	2	-	18	18	18	17	22	24
Entertainment	-	4	6	16	16	8	17	19	24
Fleet Services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	15	13	23	46	46	41	47	55	51
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learn & teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials & supplies	-	-	-	2	2	-	2	3	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	-	4	9	12	12	9	13	16	7
Inventory: Stationery and printing	309	151	270	624	564	414	374	412	304
Lease payments (incl. operating leases, excl. finance leases)	-	66	-	-	-	-	160	49	27
Rental & hiring	-	-	-	-	-	18	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	520	894	1 385	1 507	1 454	1 727	1 520	1 350	1 375
Training & staff development	67	126	182	315	228	151	187	204	140
Operating payments	-	69	65	498	498	223	124	25	26
Venues and facilities	110	49	140	61	61	126	64	69	37
Interest and rent on land	1	9	11	4	10	7	5	6	7
Interest	1	9	11	4	10	7	5	6	7
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies total:	-	-	-	-	-	3	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	3	-	-	-
Social benefits	-	-	-	-	-	3	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	664	219	174	325	606	430	282	281	282
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	664	219	174	325	606	430	282	281	282
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	664	219	174	325	606	430	282	281	282
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	10 661	10 956	11 807	18 111	25 059	24 858	19 438	19 653	20 279

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		
	2007/08	2008/09	2009/10	2010/11	2010/11	2010/11	2011/12	2012/13	2013/14
Current payments	6 911	7 108	6 462	9 199	13 616	11 947	20 512	17 967	18 750
Compensation of employees	6 011	6 247	5 972	8 169	10 123	8 192	13 687	14 706	15 436
Salaries and wages	4 809	5 344	5 972	6 621	8 575	6 644	13 238	14 479	15 198
Social contributions	1 202	903	-	1 548	1 548	1 548	449	227	238
Goods and services	900	859	486	1 027	3 490	3 751	6 821	3 254	3 305
<i>of which</i>									
Administrative fees	-	82	41	22	11	15	50	478	310
Advertising	31	-	-	-	-	-	-	-	-
Assets <R5000	38	10	3	19	19	53	54	315	291
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	50	12	-	-	-	2	6	100	-
Communication	32	80	10	54	46	39	108	489	452
Computer services	-	-	-	98	70	61	623	-	386
Cons/prof: business & advisory services	-	-	-	-	2 755	2 794	2 578	-	-
Cons/prof: Infrastructure & planning	-	-	-	-	-	-	-	-	-
Cons/prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/prof: Legal cost	-	-	-	-	-	-	-	-	-
Contractors	136	-	-	-	-	-	100	-	-
Agency & support/outsource services	-	-	-	-	-	1	2 250	-	21
Entertainment	-	2	5	-	-	-	-	-	20
Fleet Services	179	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	(1)	-	-	-
Inventory: Food and food supplies	8	4	3	18	14	14	36	149	93
Inventory: Fuel, oil and gas	-	-	-	-	-	1	-	-	-
Inventory: Learn & teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials & supplies	-	2	-	-	-	-	-	227	-
Inventory: Medical supplies	1	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	-	-	-	4	4	6	11	130	25
Inventory: Stationery and printing	42	14	48	236	162	65	446	431	538
Lease payments (incl. operating leases, excl. finance leases)	34	414	-	-	-	-	-	-	-
Rental & hiring	-	-	-	-	-	3	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	329	143	312	534	382	240	371	519	601
Training & staff development	-	65	55	-	-	121	60	266	64
Operating payments	7	16	9	22	22	332	92	356	424
Venues and facilities	13	15	-	20	5	5	36	21	80
Interest and rent on land	-	2	4	3	3	4	4	7	9
Interest	-	2	4	3	3	4	4	7	9
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies total:	-	-	-	-	-	4	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers4	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	4	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	4	-	-	-
Payments for capital assets	57	27	51	-	542	528	407	473	413
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	57	27	51	-	542	528	407	473	413
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	57	27	51	-	542	528	407	473	413
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	6 968	7 135	6 513	9 199	14 158	12 479	20 919	18 440	19 163