

Vote 12

Department: Provincial Planning and Treasury

Table 1: Summary of departmental allocation

R'000	
To be appropriated by Vote in 2014/15	R377 779
Responsible Executive Authority	MEC for Provincial Planning and Finance
Administering Department	Provincial Planning and Treasury
Accounting Officer	Head of Department for Provincial Planning and Treasury

1. Overview

1.1 Vision

A prosperous province supported by sound financial and resource management.

1.2 Mission

Provide strategic and technical leadership in the allocation, management and utilisation of financial resources in order to improve the quality of life in the province.

1.3 Core functions and responsibilities

The oversight role of the department requires it to ensure the stability and soundness of the financial system and financial services, coordinate intergovernmental financial and fiscal relations, manage the budget preparation process and enforce transparency and effective management in respect of revenue and expenditure, assets and liabilities, public entities and constitutional institutions.

1.4 Main Services

The department's main service is to enforce compliance with the PFMA as stated in section 18, provide municipal support; and enforce the implementation of the MFMA.

1.5 Demands for and expected changes in services

None.

1.6 The Acts, rules and regulations

The Constitution informs the mandate and operations of the department as well as the following Acts: PFMA (of 1999 as amended); Municipal Finance Management Act (2000); Preferential Procurement Policy Framework Act (2004); Appropriation Act; the Division of Revenue Act; as well as the National Treasury Regulations.

1.7 Budget decisions

The 2014 MTEF budget was reprioritised in accordance with the prescribed MTEF guidelines. Financial management support initiatives, Eastern Cape Planning Commission (ECPC) projects as well as strengthening internal operational efficiency were prioritised over the MTEF period.

1.8 Aligning departmental budget to achieve government prescribed outcomes

The department's mandate is directly linked to Outcome 12 which comprises of 4 outputs:

- Service delivery quality and access;
- Human resource management and development;
- Business processes, decision rights and accountability; and
- Tackling corruption effectively.

Outcome 12 is also a crucial enabler for the other 12 outcomes and it has an impact on the entire public service. The department's contribution is also through Outcomes 6 and 9 and the support directed to achieving these outcomes include:

- Enhancing infrastructure delivery in departments through the Infrastructure Delivery Improvement Programme (IDIP);
- Streamlined hands-on support to municipalities and the enforcement of full compliance with the MFMA;
- Facilitating integrated provincial planning through the establishment of ECPC; and
- Curbing escalating cost of Compensation of Employees through data clean up interventions and other initiatives.

2. Review of the current financial year (2013/14)

2.1 Key Achievements

Through the implementation of reprioritisation initiatives, enforcing full compliance with both the PFMA and the MFMA, and implementing the governance framework, the provincial government's administration efficiency and governance improved significantly.

The ECPC is currently operational and has, in the 2013/14 financial year, finalised the development of the provincial diagnostic report following public participation and community engagement in 2012/13.

As part of strengthening management of personnel expenditure, regular audits were conducted and appropriate Persal training to relevant officials in the province was provided. The objective was to ensure that accurate, credible, and complete data, upon which long term decisions can be made, is available. The department continued monitoring Persal authorisation of appointments in the Department of Health (DoH) following the return of the function to the department, whilst in respect of the Department of Education (DoE), the function is still centralised. The department assisted with HR connect project in DoE, which assists with Persal verification and clean-up of Persal. Reports were generated and confirmation of the existence of personnel was facilitated.

To mitigate the high risk posed by the Supply Chain Management (SCM) arena to efficiency and quality in service delivery, the risk management on SCM was intensified through completion of the roll-out of the LOGIS system to DoH and almost complete. Seven supplier days were held in 6 districts and these focused on supplier capacitation, updating the supplier database and interaction with more than 1 600 suppliers. Furthermore, the implementation of the transversal contract strategy benefited SMMEs by reducing red tapes around SCM processes.

The Transkei Development Reserve Fund (TDRF) Act was repealed and the transfer of assets and affected personnel to the Department of Roads and Public Works (DRPW) took the place during 2013/14.

The department supported infrastructure delivery in the province by providing hands-on technical support in the Centralised Project Management Unit (CPMU), implementation of the Inter-departmental Accounting Model (IDA) for improving payment cycles for contractors and the implementation of the Infrastructure Delivery Management System (IDMS) which creates a platform for auditing and measuring the performance of departments.

In line with the department's mandate of ensuring efficient infrastructure management and utilisation of public finances, the department continued to enhance monthly reporting on financial management performance and supported the implementation of the accountability model. In pursuit of improving financial management in municipalities, the department offered a streamlined

and hands-on support programme in collaboration with the department of Local Government and Traditional Affairs (DLGTA) and local municipalities.

The department also strengthened its oversight role over public entities. A 5 year analysis of financial performance of 12 subsidiary and associate companies owned by public entities was conducted and following this review, Instruction Note 5 to regulate the establishment of public entities and the transfer of funds to subsidiary and associate companies was developed. The verification of surplus funds and rollovers project which included the issuing of an instruction note on the disclosure and surrender of surplus funds was conducted and completed in 2013/14.

ZITHULELE HOSPITAL ICT REVITALIZATION PROJECT

PPT identified a rural hospital in Mqanduli with dilapidated and dysfunctional ICT infrastructure. After conducting an assessment, the MEC for Planning and Finance adopted the hospital which resulted in a Treasury intervention. A specification for ICT infrastructure was developed and R6.100 million was provided for the intervention during the 2013/14 adjustment estimates. PPT's Financial Information Systems unit (FIS) managed the intervention jointly with the DoH to ensure the successful installation of the following at the hospital:

- Data centre equipment (Servers, SAN and NAS) and a server virtual environment;
- Security Patch Updates, Anti-Virus and transversal systems access;
- lab access; a pharmacy management system (RX Solution);
- fibre connections between all the buildings;
- new equipment for pharmacy;
- PACS archive server for imaging and x-rays;
- wireless network;
- network available in all three wards (male, female and maternity), OPD, Peads, administration block, ARV support services and stores; and
- A2 megabits per second diginet line.

In addition, a service provider was appointed to do the network cabling, installation of servers and applications. Completion of the project has enabled staff to access transversal systems (BAS, PERSAL and LOGIS) and reduce travelling costs to the Mthatha regional office to access these systems. The cost of providing hospital services will be reduced because medical personnel at the hospital have access to x-rays and other images electronically through wall screens and tablets removing the expensive printing of x-rays. Enormous efficiencies will be derived from the electronic patients' records system and electronic dispensing of medicines leading to effective record keeping, accountability and management reporting. Treasury's aim was to improve efficiency in government systems and processes as an essential means in the provision of provincial service delivery and increase access to a high standard of government services.

2.2 Key Challenges

Key to the many challenges facing the province, is the difficulty to break the cycle of poor audit outcomes at both the provincial and local government sphere. The reality of this situation is the difficulty to leverage and build on the good work done by the department and other oversight institutions towards enhancing the provincial and local government's capacity to manage financial resources. The non-filling of critical posts by the challenged and supported departments brings a huge risk to any impact the combined efforts and investments would have towards addressing key provincial challenges related to financial planning and management.

The department experienced the following specific internal challenges during the 2013/14 financial year:

- Completion of installation of soft furnishings (office curtains) and delivery of office furniture was delayed due to the December shut down;

- Cancellation and postponement of Financial Management Training courses and workshops which affected travelling and catering expenditure; and
- Under spending in consumables expenditure due to challenges experienced in the procurement of stationery items.

3. Outlook for the coming financial year (2014/15)

Supporting infrastructure delivery will continue to be one of the department's priorities in 2014/15. The diagnostic report, will in 2014/15, serve as a basis for the development of the long-term development plan for the province, Vision 2030 Master Plan. The department in collaboration with Department of Economic Development, Environmental Affairs and Tourism (DEDEAT) commits to support departments to improve Local Economic Development. The department has also commenced with the unified communications platform project which involves the replacement of the existing telephone system with a new system which has the functionality to reduce monthly telephone expenditure. This project will be finalised in 2014/15.

The department will also continue to provide financial management training based on training needs and audit implementation plans. Training services will mainly be provided by PALAMA while some courses will be conducted internally by departmental staff. The department will offer specialised auditing services with the aim of achieving economies of scale and ensure consistency in internal auditing services in the province. To improve financial management in municipalities, the department will continue offering a streamlined and hands-on support programme in collaboration with the department of DLGTA and local municipalities.

Through conducting socio-economic research, the department will influence the fiscal policy and budget allocation as well as maximising the fiscal envelope. To achieve the latter, the department will continue to monitor the extent of implementation of the Provincial Revenue Enhancement Framework.

To be able to deliver on the above-mentioned objectives, the department will enhance its internal capacity by implementing the new organisational realignment plan that commenced in the 2012/13 financial year.

4. Reprioritisation

The department has undertaken a budget reprioritisation exercise with a view of saving costs. Funds were directed from non-core items to fund mandated priorities as well as contractual obligations. Once-off projects were removed from the outer MTEF years. Cost containment measures are currently in place and will continue over the 2014 MTEF. The departmental Budget Advisory Committee is currently playing an active role in ensuring that programmes are spending as projected and where there are budget constraints funds are shifted to areas experiencing cost pressures. This monitoring exercise will continue over the 2014 MTEF.

5. Procurement

The department has standard lease agreements for equipment such as photocopiers, coffee machines and fax machines. The department also has on-going contracts for commercial banking services, mobile communication solutions and cleaning services for its' head office and all district offices.

In 2013/14, the department entered into a 24-hour wellness services contract, a competency assessments contract and security services contract in respect of Cacadu, Chris Hani and Alfred Nzo district offices. The following services will be outsourced in 2014/15: cleaning and hygienic services for the head office and 6 district offices, group coaching, revitalisation of HR, mobile communication solutions and ECPC drafting services.

6. Receipts and financing

6.1 Summary of receipts

Table 2: Summary of departmental receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Equitable share	247 450	283 987	322 106	374 872	352 498	341 971	377 779	387 783	408 732	10.5
Conditional grants	–	–	–	–	–	–	–	–	–	–
Total receipts	247 450	283 987	322 106	374 872	352 498	341 971	377 779	387 783	408 732	10.5
<i>of which:</i>										
Departmental receipts	78 494	110 121	210 521	76 312	76 312	184 877	80 134	88 147	92 554	(56.7)

Departmental receipts consist of equitable share transfers from national government. Departmental own revenue is collected and transferred to the Provincial Revenue Fund (PRF). The substantial increase from 2010/11 to the 2013/14 revised estimates is due to an increase in allocations for initiatives to strengthen provincial financial management as well as the establishment of the ECPC within the department.

The 2014/15 allocation reflects the net position after taking into account the shifting of funds to DRPW in respect of the transfer of the TDRF employees as well as to OTP for drafting services to be conducted by ECSECC on behalf of ECPC.

6.2 Departmental receipts collection

Table 3: Summary of departmental receipts and collections

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Tax receipts	–	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	174	162	183	164	164	175	173	190	200	(1.1)
Transfers received	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	77 430	109 730	210 266	75 600	75 600	184 071	79 380	87 318	91 681	(56.9)
Sales of capital assets	–	–	–	–	–	–	–	–	–	–
Transactions in financial assets and liabilities	890	229	72	548	548	631	581	639	673	(7.9)
Total departmental receipts	78 494	110 121	210 521	76 312	76 312	184 877	80 134	88 147	92 554	(56.7)

Table 3 above reflects a summary of departmental receipts and collections. Actual revenue increased from R78.494 million in 2010/11 to an estimated R184.877 million in 2013/14. The increasing trend during this period is due to interest earned from positive bank balances available in the provincial bank account that is held by the department. The decrease of 56.7 per cent for 2014/15 from the revised estimates of 2013/14 is due to expected lower cash balances in the PRF. It is estimated that receipts will increase gradually over the 2014 MTEF. The department also collects own receipts against the sale of Goods and Services other than capital assets in respect of commission earned on insurance deductions and garnishee orders that are collected from staff.

6.3 Official development assistance (donor funding)

None.

7. Payment summary

7.1 Key assumptions

When the budget was formulated, assumptions and factors contained in the 2013 Medium-Term Budget Policy Statement (MTBPS), such as revised inflation projections were taken into consideration. The budget for personnel was formulated using the 2014 MTEF personnel inflation related adjustments as issued by National Treasury. Provisions were also made for the carry-

through costs of the 2013 wage agreement. Cost containment measures have been taken into account and will continue over the 2014 MTEF.

7.2 Programme summary

Table 4: Summary of payments and estimates by programme

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
1. Administration	97 518	115 805	153 091	160 287	161 385	153 312	170 059	181 325	190 881	10.9
2. Sustainable Resource Management	44 815	55 398	57 039	89 893	74 311	73 829	88 939	93 905	98 879	20.5
3. Asset And Liabilities Management	62 675	66 068	59 260	60 662	58 525	57 351	60 347	61 348	64 598	5.2
4. Financial Governance	42 442	46 716	52 716	64 030	58 277	57 479	58 434	51 205	54 374	1.7
Total payments and estimates	247 450	283 987	322 106	374 872	352 498	341 971	377 779	387 783	408 732	10.5

7.3 Summary of economic classification

Table 5: Summary of payments and estimates by economic classification

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Current payments	241 405	277 913	306 918	366 023	342 662	332 851	369 623	379 187	399 681	11.0
Compensation of employees	159 251	205 873	236 800	289 229	257 673	255 782	292 476	300 063	316 357	14.3
Goods and services	82 154	72 040	70 118	76 794	84 989	77 069	77 147	79 124	83 324	0.1
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	2 163	1 548	1 928	1 868	2 946	2 943	2 284	2 407	2 534	(22.4)
Provinces and municipalities	-	1	1	1	4	-	1	1	1	-
Departmental agencies and accounts	-	-	2	2	2	2	3	3	3	50.0
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	2 163	1 547	1 925	1 865	2 940	2 941	2 280	2 403	2 530	(22.5)
Payments for capital assets	3 215	4 438	13 260	6 981	6 890	6 177	5 872	6 189	6 517	(4.9)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	3 130	4 438	13 250	6 948	6 890	6 177	5 837	6 152	6 478	(5.5)
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	85	-	10	33	-	-	35	37	39	-
Payments for financial assets	667	88	-	-	-	-	-	-	-	-
Total economic classification	247 450	283 987	322 106	374 872	352 498	341 971	377 779	387 783	408 732	10.5

Tables 4 and 5 above reflect a summary of payments and estimates per programme and economic classification. Actual expenditure increased from R247.450 million in 2010/11 to R341.971 million in 2013/14 mainly due to provincial financial management strengthening initiatives and provisions for ECPC. Expenditure increases by 10.5 per cent from 2013/14 to 2014/15 mainly due to provisions made for the intake of contract personnel, the completion of the unified communications system and provincial financial management strengthening initiatives.

The spending trends from 2010/11 to 2013/14 were characterised by an increase in Compensation of Employees from R159.251 million to R255.782 million, respectively. This increase is due to the appointment of contract personnel in respect of the Graduate Assistance Programme for experiential training; the establishment of the Technical Support Unit (TSU) and the provision of contract personnel for the Municipal Support Enhancement Programme as an intervention towards the provision of hands-on financial management support to departments and municipalities. Funding for the improvement in conditions of service for employees has also contributed to the increase in Compensation of Employees. The increase of 14.3 per cent in 2014/15 is due to continued investments in strengthening financial management support to departments and municipalities. The respective increases over the 2014 MTEF have been adjusted in terms of the indicative inflationary rates.

Goods and Services decreased from R82.154 million in 2010/11 to R77.069 million in 2013/14 and was characterised by fluctuations due to once-off purchases in-between the financial years. In

2014/15, Goods and Services increase by 0.1 per cent due to the implementation of cost containment measures.

Transfers and Subsidies increased from R2.163 million in 2010/11 to an estimated R2.943 million in 2013/14. This comprises of bursaries to non-employees as well as leave gratuities for employees exiting the department. In 2014/15, the 22.4 per cent decrease is attributable to a reduction in the provision of leave gratuities for employees that would retire.

Payments for Capital Assets increased sharply from R3.215 million in 2010/11 to R6.177 million in 2013/14. The major increase is due to a once-off provision for transport equipment, uninterrupted power supply (UPS) equipment and the concomitant effect of recruiting permanent and contractual personnel posts. In 2014/15, the budget decreases by 4.9 per cent as provisions for most furniture, equipment and computer requirements have been made in the 2013/14 financial year.

7.4 Expenditure by municipal boundary

Table 6: Summary of departmental payments and estimates by benefiting municipal boundary

R' 000	Audited			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Category A	-	-	-	-	-	-	-	-	-	
Category B	-	-	-	-	-	-	-	-	-	
Category C	-	-	-	-	-	-	-	-	-	
Whole Province	247 450	283 987	322 106	374 872	352 498	341 971	377 779	387 783	408 732	10.5

The department does not have expenditure by municipal boundary. All expenditure is reflected under EC whole province.

7.5 Infrastructure payments

None.

7.6 Departmental Public-Private Partnership (PPP) projects

None.

7.7 Conditional grant payments

None.

7.8 Transfers

7.8.1 Transfers to public entities

None.

7.8.2 Transfers to other entities

Table 7: Summary of transfers to other entities

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
SABC (TV Licences)	-	-	2	2	2	2	3	3	3	50.0
Total departmental transfers	-	-	2	2	2	2	3	3	3	50.0

Table 7 above reflects the summary of Transfers to other entities. The expenditure relates to television license fees for the department that are classified under Transfers and Subsidies as a result of changes in the Standard Chart of Accounts (SCoA).

7.8.3 Transfers to local government by category

Table 8: Summary of departmental transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17	
Category A	–	–	–	–	–	–	–	–	–	
Category B	–	1	1	1	4	–	1	1	1	
Category C	–	–	–	–	–	–	–	–	–	
Unallocated	–	–	–	–	–	–	–	–	–	
Total departmental transfers	–	1	1	1	4	–	1	1	1	

Table 8 above reflects the summary of departmental Transfers to local government by category. The expenditure relates to annual registration of the vehicle used by the MEC.

7.8.4 Transfers to local government by grant name

None.

8. Programme description

Programme 1: Administration

Objectives: Provide leadership and strategic management and appropriate support services to all other programmes.

The programme consists of 5 sub-programmes, namely:

- **Office of the Member of the Executive Council (MEC)** sets priorities and political directives in order to meet the mandate of the department;
- **Management Services** translates policies and priorities into strategies for effective service delivery, provides strategic direction, and manages and monitors organisational performance;
- **Corporate Services** provides an internal enabling environment and support service to the other programmes with regards to human resource management and development, information technology and records management, security and facilities management;
- **Financial Management (Office of the CFO)** provides for the oversight and management of existing financial systems and the transition to the integrated Financial Management System, enhancing compliance with the PFMA and other relevant legislation; and
- **Internal Audit** coordinates the activities of the departmental internal audit office and committees.

Table 9: Summary of departmental payments and estimates sub-programme: P1 – Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17	
1. Office of the MEC	4 421	5 237	5 425	5 878	5 821	5 885	6 239	6 576	6 924	6.0
2. Management Services	9 022	12 456	27 547	36 932	38 832	36 955	37 409	40 998	43 144	1.2
3. Corporate Services	34 366	41 192	57 847	55 229	51 718	50 034	60 336	64 093	67 465	20.6
4. Financial Management (Office of The CFO)	46 322	54 103	58 491	58 635	60 940	56 384	61 649	64 993	68 436	9.3
5. Internal Audit Unit	3 387	2 817	3 781	3 613	4 074	4 054	4 426	4 665	4 912	9.2
Total payments and estimates	97 518	115 805	153 091	160 287	161 385	153 312	170 059	181 325	190 881	10.9

Table 10: Summary of departmental payments and estimates by economic classification: P1 – Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Current payments	91 660	110 199	139 684	152 432	153 735	146 384	162 785	173 658	182 808	11.2
Compensation of employees	55 326	70 844	86 764	96 923	92 202	91 695	103 756	109 372	115 168	13.2
Goods and services	36 334	39 355	52 920	55 509	61 533	54 689	59 029	64 286	67 640	7.9
Interest and rent on land	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	1 982	1 080	147	874	760	751	1 402	1 478	1 556	86.7
Provinces and municipalities	–	1	1	1	4	–	1	1	1	–
Departmental agencies and accounts	–	–	2	2	2	2	3	3	3	50.0
Higher education institutions	–	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–	–
Households	1 982	1 079	144	871	754	749	1 398	1 474	1 552	86.6
Payments for capital assets	3 215	4 438	13 260	6 981	6 890	6 177	5 872	6 189	6 517	(4.9)
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–	–
Machinery and equipment	3 130	4 438	13 250	6 948	6 890	6 177	5 837	6 152	6 478	(5.5)
Heritage Assets	–	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–	–
Software and other intangible assets	85	–	10	33	–	–	35	37	39	–
Payments for financial assets	661	88	–	–	–	–	–	–	–	–
Total economic classification	97 518	115 805	153 091	160 287	161 385	153 312	170 059	181 325	190 881	10.9

Tables 9 and 10 above show that actual expenditure increased from R97.518 million in the 2010/11 financial year to an estimated R153.312 million in 2013/14. The sharp increase is mainly due to additional funding received in 2012/13 for the establishment of ECPC housed in the Management Services sub-programme. The budget increases by 10.9 per cent in 2014/15 mainly due to provisions made for training and staff development, IT related costs, audit committee costs and contractual personnel.

Compensation of Employees increases from R55.326 million in 2010/11 to R91.695 million in 2013/14. The allocation continues to increase by 13.2 per cent in 2014/15 due to provisions made for the establishment of ECPC, the appointment of graduates as well as above average wage increases noted during this period.

Goods and Services increased from R36.334 million in 2010/11 to R54.689 million in 2013/14 also as a result of additional funding received in 2012/13 for the establishment of ECPC. The increase of 7.9 per cent in 2014/15 from the 2012/13 revised estimates is due to provisions made for training and staff development, maintenance of the Disaster Recovery Plan and IT Help Desk.

Transfers and Subsidies comprise of staff exit costs and bursaries to non-employees, hence the fluctuations in spending. In 2014/15, the 86.7 per cent increase is attributable to an increase in the provisions for external bursaries.

Payments for Capital Assets increases from R3.215 million in 2010/11 to R6.177 million in 2013/14. The increase is attributable to once-off hardware costs incurred in 2012/13 for the Microsoft Migration project. Changes in the accounting treatment and SCoA reclassification for finance leases, which resulted in budget provisions thereof being moved from current payments to Payments for Capital Assets also contributed to the increase. In 2014/15, the 4.9 per cent decrease is due to a once-off provision for furniture, equipment and computers that was made in 2013/14.

The amounts indicated in 2010/11 and 2011/12 against Payments for Financial Assets are in respect of debts written off as these were deemed irrecoverable.

Service Delivery Measures

Table 11: Selected service delivery measures for the programme: P1: Administration

Selected Programme Performance Indicators	Estimate	Medium-term estimates		
	2013/14	2014/15	2015/16	2016/17
Number of budget engagements held with stakeholders	2	2	2	2
Number of statutory (planning and reporting) documents submitted	4	4	4	4
Vision 2030 Provincial Master Plan approved and quarterly reports on the development of Vision 2030 Provincial Master Plan	4	4	4	4
Approved annual HR plan implemented	1	1	1	1
Number of security risks and threats addressed	4	4	4	4
ICT Governance Framework implemented	1	1	1	1
Unqualified Audit Opinion	1	1	1	1
Number of reports on Supply Chain Management activities	4	4	4	4
Number of reports on compliance with internal controls and risk management	4	4	4	4
Approved Internal audit plan	1	1	1	1

Strategy execution and reporting has been identified as an enabler towards guiding the department to achieve its objectives. Given the enhanced focus on the management of performance information, quarterly and annual performance reviews and reporting have been identified as key indicators of performance by the programme.

The development and implementation of an HR Plan as well as the timely tabling of the departmental budget ensures that organisational strategy is adequately resourced (with both financial and human resources). The department continues to ensure that health and safety risks and hazards are addressed in order to establish a favourable environment for service delivery. ECPC has developed the provincial diagnostic report and this will serve as the basis for the development of the Vision 2030 Provincial Master Plan.

Operational efficiency and improved governance will be prioritised to ensure that the department retains the clean audit outcome. The development of SCM policies facilitates improved financial management. The Internal Audit function gives assurance to management about effectiveness of the control environment.

Programme 2: Sustainable Resource Management

Objectives: Allocative efficacy through budget preparations, infrastructure budgeting, expenditure monitoring, economic analysis and fiscal policy to all provincial departments, municipalities and public entities.

The programme consists of 5 sub-programs, namely:

- **Programme Support** provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives;
- **Economic Analysis** provides provincial economic and social research and analysis that informs fiscal policy development and the annual budget process, thereby contributing to the provincial growth and development plan;
- **Fiscal Policy** determines the Medium-Term Fiscal Framework, ensures data integrity for effective resource management and optimises the provincial revenue base;
- **Budget Management** oversees the budget process, coordination and infrastructure budget management within the inter-governmental relations framework and ensures the credibility of the budget as well as monitoring and reporting by provincial departments and public entities in compliance with legislation;
- **Public Finance** provides support to the achievement of sound and sustainable financial management at municipal level through the provision of technical support in the following areas: budgeting, financial management, improvement of audit outcomes as well as general MFMA compliance.

Table 12: Summary of departmental payments and estimates sub-programme: P2 – Sustainable Resource Management

Outcome				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
R thousand	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17	
1. Programme Support	2 052	3 115	3 103	4 134	3 438	3 163	4 314	4 547	4 788	36.4
2. Economic Analysis	2 253	2 397	2 655	4 985	2 509	2 468	3 376	3 558	3 747	36.8
3. Fiscal Policy	2 360	5 681	4 314	5 533	4 866	4 804	7 231	7 637	8 041	50.5
4. Budget Management	13 263	15 098	15 083	22 802	20 322	20 311	24 304	25 618	26 974	19.7
5. Public Finance	24 887	29 107	31 884	52 439	43 176	43 083	49 714	52 545	55 329	15.4
Total payments and estimates	44 815	55 398	57 039	89 893	74 311	73 829	88 939	93 905	98 879	20.5

Table 13: Summary of departmental payments and estimates by economic classification: P2 – Sustainable Resource Management

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
R thousand	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17	
Current payments	44 815	55 224	56 834	89 893	73 911	73 393	88 939	93 905	98 879	21.2
Compensation of employees	42 019	50 808	53 902	84 270	69 826	69 365	85 459	90 238	95 018	23.2
Goods and services	2 796	4 416	2 932	5 623	4 085	4 028	3 480	3 667	3 861	(13.6)
Interest and rent on land	-	-	-	-	-	-	-	-	-	
Transfers and subsidies to:	-	174	205	-	400	436	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	
Higher education institutions	-	-	-	-	-	-	-	-	-	
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	-	-	
Households	-	174	205	-	400	436	-	-	-	(100.0)
Payments for capital assets	-	-	-	-	-	-	-	-	-	
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	-	-	-	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Specialised military assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	
Softw are and other intangible assets	-	-	-	-	-	-	-	-	-	
Payments for financial assets	-	-	-	-	-	-	-	-	-	
Total economic classification	44 815	55 398	57 039	89 893	74 311	73 829	88 939	93 905	98 879	20.5

Tables 12 and 13 above reflect that actual expenditure increased from R44.815 million in 2010/11 to R73.829 million in 2013/14. The allocation continues to increase by 20.5 per cent in 2014/15 from the 2013/14 revised estimates. The increase is mainly attributable to provisions made for the CFO support project that assists with financial management in municipalities as well as initiatives relating to the strengthening of provincial budget management.

Compensation of Employees increased from R42.019 million in 2010/11 to R69.365 million in 2013/14. This continues to increase by 23.2 per cent in 2014/15. The increase is due to provisions made for the appointment of CFO support personnel to assist with financial management in municipalities, initiatives relating to the strengthening of provincial budget management as well as the transfer of the infrastructure unit from programme 3 for operational efficiency.

Goods and Services increased from R2.796 million in 2010/11 to R4.028 million in 2013/14 and decreases by 13.6 per cent in 2014/15 due to the implementation of cost containment measures. The amounts reflected against Transfers and Subsidies comprise of staff exit costs.

Service Delivery Measures

Table 14: Selected service delivery measures for the programme: P2: Sustainable Resource Management

Selected Programme Performance Indicators	Estimate	Medium-term estimates		
	2013/14	2014/15	2015/16	2016/17
Medium Term Budget Policy Statement (MTBPS)	1	1	1	1
Number of policy briefs on key sector focus areas	4	4	4	4
Number of reports on extent of implementation of Provincial Revenue Enhancement Framework	4	4	4	4
Number of reports on extent of Health and Education support to improve their CoE data	4	4	4	4
Number of provincial budgets tabled within legislative timeframes.	2	2	2	2
Number of provincial department and public entity APPs analysed in compliance with national and provincial policy priorities	13	24	24	24
Budget electronic filing system piloted	1	1	1	1
Number of Quarterly Performance Reports (QPR) feedback analysis to departments	4	4	4	4
Number of monthly IYM feedback analysis to departments	15	15	15	15
Number of delegated municipalities provided with feedback on draft budgets	-	42	42	42

Economic Research is conducted to provide the basis for budget decisions. Such research outputs are provided in the form of inputs to the MTBPS as well as policy briefs which will assist all departments with economic policy decisions. The implementation of the Provincial Revenue Enhancement Framework will continue to be monitored to ensure that the province maximises its fiscal envelope, thereby ensuring that there is sufficient revenue to fund its service delivery initiatives.

As part of strengthening management of personnel expenditure, regular audits will be conducted and appropriate Persal training to relevant officials in the province will be provided. The objective is to ensure that accurate, credible, and complete data upon which long term decisions can be made, is available. Persal authorisation for DoH will continue to be monitored whilst Persal authorisation appointments for DoE will continue to be centralised.

Engagements will continue with all provincial departments to ensure that they submit sound budget bids within the stipulated timeframes, as well as the attendance of MTEC hearings to analyse/assess the bids. These engagements will assist in ensuring that departments submit credible budget requests that clearly address pertinent service delivery imperatives in the province. Provincial departments will also be assisted with the development of their APPs to ensure that their measurable objectives are technically sound and comply with the SMART principle. Monitoring of expenditure by departments as well as their non-financial performance will be strengthened throughout the 2014 MTEF in order to ensure that the service delivery objectives of the province are met timeously and are within budget.

A thorough situational analysis will be conducted on all district municipalities to ensure that the technical support provided by the department is tailor made for specific municipal challenges as opposed to a generic approach to different challenges faced by the various municipalities.

Programme 3: Assets and Liabilities Management

Objectives: Facilitates the effective and efficient management of assets, liabilities and financial systems management and consists of 4 sub-programmes, namely:

- **Programme Support** provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives;
- **Assets Management** facilitates the effective and efficient management of fiscal assets and promotes economic development targeted government procurement, manages fiscal assets, optimises liquidity requirements and returns on financial investments and maximises the latter within acceptable levels of risk;
- **Liabilities Management** facilitates the effective and efficient management of liabilities; and
- **Supporting and Interlinked Financial Systems** provides for provincial oversight and management of existing financial systems and the transition to the Integrated Financial Management Systems, enhancement of systems to support the business processes of

government and provides capacity building in the usage of financial systems aimed at better provincial financial management.

Table 15: Summary of departmental payments and estimates sub-programme: P3 – Asset and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
1. Programme Support	1 189	1 399	2 154	2 492	2 383	2 374	2 617	2 758	2 904	10.2
2. Asset Management	42 388	46 960	36 942	31 879	29 496	29 344	32 160	33 985	35 786	9.6
3. Liabilities Management	3 646	4 152	4 769	4 869	4 801	4 812	5 311	5 598	5 895	10.4
4. Supporting And Interlinked Financial Systems	15 452	13 557	15 395	21 422	21 845	20 821	20 259	19 007	20 013	(2.7)
Total payments and estimates	62 675	66 068	59 260	60 662	58 525	57 351	60 347	61 348	64 598	5.2

Table 16: Summary of departmental payments and estimates by economic classification: P3 – Asset and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Current payments	62 488	65 848	58 805	59 668	57 399	56 154	59 550	60 508	63 714	6.0
Compensation of employees	38 581	45 872	50 079	49 296	45 833	45 436	52 438	55 359	58 292	15.4
Goods and services	23 907	19 976	8 726	10 372	11 566	10 718	7 112	5 149	5 422	(33.6)
Interest and rent on land	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	181	220	455	994	1 126	1 197	797	840	884	(33.4)
Provinces and municipalities	–	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–	–
Households	181	220	455	994	1 126	1 197	797	840	884	(33.4)
Payments for capital assets	–	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–	–
Payments for financial assets	6	–	–	–	–	–	–	–	–	–
Total economic classification	62 675	66 068	59 260	60 662	58 525	57 351	60 347	61 348	64 598	5.2

Tables 15 and 16 above reflect that actual expenditure decreased from R62.675 million in the 2010/11 financial year to R57.351 million in 2013/14. This is mainly due to the takeover of the management of network data lines by OTP in 2012/13 as well as the transfer of the TDRF employees to DRPW during 2013/14. It is estimated that expenditure will increase by 5.2 per cent in 2014/15 due to the appointment of contractual personnel for LOGIS implementation in provincial departments and district offices.

Compensation of Employees increases from R38.581 million in 2010/11 to R45.436 million in 2013/14. For the 2014/15 financial year, Compensation of Employees increases by 15.4 per cent from the 2013/14 revised estimates. The increase is mainly due to provisions made for the filling of prioritised vacant posts as well as appointment of contractual personnel for LOGIS implementation in provincial departments and district offices. There was a function shift of TDRF employees to DRPW hence the funds were shifted.

Goods and Services decreased from R23.907 million in 2010/11 to R10.718 million in 2013/14 due to the takeover of the management of network data lines by OTP. A once off allocation of R8 million for unified communications in 2013/14 is no longer in the baseline in 2014/15 year as project is complete hence the 33.6 per cent decrease in Goods and Services.

Transfers and Subsidies comprise of staff exit costs. The amount indicated in 2010/11 against Payments for Financial Assets is in respect of debts written off as these were deemed irrecoverable.

Service Delivery Measures

Table 17: Selected service delivery measures for the programme: P3: Asset and Liabilities Management

Selected Programme Performance Indicators	Estimate	Medium-term estimates		
	2013/14	2014/15	2015/16	2016/17
Number of departments supported on the implementation of controls relating to movable and immovable assets	4	4	4	4
Number of departments supported towards implementation of measures to ensure provincial cash liquidity	12	4	4	4
Annual Financial Statements for the PRF produced in line with NTR prescripts (2013/14)	1	1	1	1
Number of departments supported to improve compliance to SCM legislation	-	14	14	14
Number of departments supported to improve value for money	-	14	14	14
Number of departments supported to improve Local Economic Development in collaboration with DEDEAT	-	2	3	4
Number of reports on compliance with NTR 8.2.3 effecting payments within 30 days	12	4	4	4
Number of reports on movement of provincial debtors	12	4	4	14
Number of departments' systems compliance reviews on BAS, PERSAL and LOGIS	-	14	14	13
Number of sites supported on the implementation of the roll out of Logistical Information System (LOGIS)	-	30	30	14

Assessments will be conducted on all departments to ensure that they implement all asset management controls, with a view to attaining a level 3 on the FMCMM. The department will ensure that sufficient support is given to provincial departments towards the implementation of measures to ensure the provincial cash liquidity and that departments are supported with regards to complying with effecting payments within 30 days. Support will also be provided to provincial departments towards ensuring that they comply with SCM requirements.

In collaboration with DEDEAT, sufficient support will be given to departments to improve Local Economic Development. Departments will be monitored to ensure that they spend within their projections. Reconciliations of the Exchequer and IGCC accounts will also be prepared. A closer collaboration between the Cash Management unit and the Inter-linked Financial Systems will facilitate a process where system-user account management is done and where there are exceptions these will be promptly communicated. System compliance reviews on BAS, PERSAL, and LOGIS will be conducted in all departments and sites will be supported on the implementation of the LOGIS rollout.

Programme 4: Financial Governance

Objectives: Ensures compliance and accountability with all forms of financial management norms and standards and provides transversal internal audit services (TIAS) to all departments.

The programme consists of 5 sub-programmes, namely:

- **Programme Support** provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives;
- **Accounting Services** ensures the effective implementation of accounting practices in line with Generally Recognised Accounting Practice (GRAP), Generally Accepted Accounting Practice (GAAP) and applicable laws, prepares consolidated financial statements that reflect the financial position of the province and provides training and communication on accounting reforms;
- **Norms and Standards** develops and implements financial and associated governance norms and standards to enhance performance orientated financial results and accountability within provincial departments and ensure effective communication;
- **Risk Management** provides a risk profile of the province and develops and monitors the implementation of the provincial Risk Management Framework; and
- **Provincial Internal Audit** coordinates the activities of all provincial internal audit offices and committees.

Table 18: Summary of departmental payments and estimates sub-programme: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17	
1. Programme Support	9 480	21 215	25 172	34 233	28 491	28 012	24 617	17 472	18 793	(12.1)
2. Accounting Services	25 834	14 043	12 678	13 325	13 030	12 976	14 200	14 967	15 760	9.4
3. Norms & Standards	5 170	6 011	6 358	6 571	6 457	6 364	7 025	7 404	7 797	10.4
4. Risk Management	1 958	2 014	2 729	3 056	2 552	2 560	3 257	3 433	3 615	27.2
5. Provincial Internal Audit	–	3 433	5 779	6 845	7 747	7 567	9 335	7 929	8 409	23.4
Total payments and estimates	42 442	46 716	52 716	64 030	58 277	57 479	58 434	51 205	54 374	1.7

Table 19: Summary of departmental payments and estimates by economic classification: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17	
Current payments	42 442	46 642	51 595	64 030	57 617	56 920	58 349	51 116	54 280	2.5
Compensation of employees	23 325	38 349	46 055	58 740	49 812	49 286	50 823	45 094	47 879	3.1
Goods and services	19 117	8 293	5 540	5 290	7 805	7 634	7 526	6 022	6 401	(1.4)
Interest and rent on land	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	–	74	1 121	–	660	559	85	89	94	(84.8)
Provinces and municipalities	–	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–	–
Households	–	74	1 121	–	660	559	85	89	94	(84.8)
Payments for capital assets	–	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–	–
Total economic classification	42 442	46 716	52 716	64 030	58 277	57 479	58 434	51 205	54 374	1.7

Tables 18 and 19 above reflect an increase in expenditure from R42.442 million in 2010/11 to R57.479 million in 2013/14 due to the appointment of TSU contract personnel to assist with the financial management turnaround in DoH and DoE. The below average inflationary increase of 1.7 per cent in 2014/15 is mainly due to the expiry and subsequent non-renewal of some of the contracts.

Compensation of Employees increased from R23.325 million in 2010/11 to R49.286 million in 2013/14 due to the appointment of TSU contract personnel as explained under Table 18 earlier.

Goods and Services decreased from R19.117 million in 2010/11 to R7.634 million in 2013/14 due to the expiry of the PFSA training contract in 2011/12. Goods and Services decreases further by 1.4 per cent in 2014/15 from the 2013/14 revised estimates due to the implementation of cost containment measures.

The amounts reflected against Transfers and Subsidies comprise of staff exit costs.

Service Delivery Measures

Table 20: Selected service delivery measures for the programme: P4: Financial Governance

Selected Programme Performance Indicators	Estimate	Medium-term estimates		
	2013/14	2014/15	2015/16	2016/17
Number of officials trained in financial management in line with the approved training	1400	1540	1694	1864
Consolidated provincial AFS are tabled to the legislature	1	1	1	1
Number of feedback letters prepared on the review of Interim Financial Statements	26	26	26	26
Provincial Audit Improvement Plan approved and quarterly reports on its	3	3	3	3
Number of reports on implementation of the capacity study	3	3	3	3
Number of quarterly brief reports to departments on their financial management performance	-	52	52	52
Number of risk registers assessed	52	52	52	52
Number of departments supported towards FMCMM level 3 rating in terms of risk	-	52	52	52
Number of consolidated reports on the internal audit recommendations	4	4	4	4
Number of audit committee assessment reports finalised	13	13	13	13

There is a planned increase in the number of officials to be trained on financial management courses. An analysis of departmental audit reports and FMCMM per department will also assist to develop intervention plans for specific departments. Further coordination support will be provided to departments to assist them to achieve level 3 in terms of the FMCMM. Focus will also be on the robust implementation of SCOPA resolutions as well as the accountability model for financial management.

The programme will also assist departments in their risk assessments and targeted training on risk management will be prioritised. Given the oversight role of the department in departmental audit committees, assessments of each department's audit committee functioning will be concluded with a view to ensure a standardised and effective approach. Specialised internal audits and other consulting services will also be performed.

9. Other programme information

9.1 Personnel numbers and costs by programme

Table 21: Personnel numbers and costs

Personnel numbers	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	As at 31 March 2017
1. Administration	176	213	238	232	237	237	237
2. Sustainable Resource Management	129	128	136	152	165	165	165
3. Asset And Liabilities Management	113	127	112	114	118	118	118
4. Financial Governance	65	78	87	95	86	78	78
Total provincial personnel numbers	483	546	573	593	606	598	598
Total provincial personnel cost (R thousand)	159 251	205 873	236 800	255 782	292 476	300 063	316 357
Unit cost (R thousand)	330	377	413	431	483	502	529

9.2 Personnel numbers and costs by component

Table 22: Personnel numbers and costs by component

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Total for province										
Personnel numbers (head count)	483	546	573	593	593	593	606	598	598	2.2
Personnel cost (R thousands)	159 251	205 873	236 800	289 229	257 673	255 782	292 476	300 063	316 357	14.3
Human resources component										
Personnel numbers (head count)	39	41	44	40	40	40	39	39	39	(2.5)
Personnel cost (R thousands)	11 568	14 100	14 900	16 575	16 575	16 575	17 176	18 103	19 063	3.6
Head count as % of total for department	8.1%	7.5%	7.7%	6.7%	6.7%	6.7%	6.4%	6.5%	6.5%	
Personnel cost as % of total for department	7.3%	6.8%	6.3%	5.7%	6.4%	6.5%	5.9%	6.0%	6.0%	
Finance component										
Personnel numbers (head count)	71	77	79	75	75	75	75	75	75	0.0
Personnel cost (R thousands)	25 055	28 652	33 377	33 429	33 429	33 429	35 866	37 824	39 832	7.3
Head count as % of total for department	14.7%	14.1%	13.8%	12.6%	12.6%	12.6%	12.4%	12.5%	12.5%	
Personnel cost as % of total for department	15.7%	13.9%	14.1%	11.6%	13.0%	13.1%	12.3%	12.6%	12.6%	
Full time workers										
Personnel numbers (head count)	310	340	333	336	336	336	351	351	351	4.5
Personnel cost (R thousands)	100 754	132 870	142 404	151 275	151 275	151 275	176 957	186 602	198 239	17.0
Head count as % of total for department	64.2%	62.3%	58.1%	56.7%	56.7%	56.7%	57.9%	58.7%	58.7%	
Personnel cost as % of total for department	63.3%	64.5%	60.1%	52.3%	58.7%	59.1%	60.5%	62.2%	62.7%	
Part-time workers										
Personnel numbers (head count)	–	–	–	–	–	–	–	–	–	
Personnel cost (R thousands)	–	–	–	–	–	–	–	–	–	
Head count as % of total for department	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Personnel cost as % of total for department	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Contract workers										
Personnel numbers (head count)	63	88	113	142	142	142	141	133	133	(0.7)
Personnel cost (R thousands)	21 874	30 251	46 119	54 503	54 503	54 503	62 477	57 534	59 223	14.6
Head count as % of total for department	13.0%	16.1%	19.7%	23.9%	23.9%	23.9%	23.3%	22.2%	22.2%	
Personnel cost as % of total for department	13.7%	14.7%	19.5%	18.8%	21.2%	21.3%	21.4%	19.2%	18.7%	

The department had an approved structure of 539 posts as at 31 March 2013 where 442 posts were filled, 34 vacant and funded posts, and 63 were unfunded due to budget constraints. This number includes both permanent and contract employees. The department also had 114 contract employees who were employed additional to the approved organogram and these included specialists assisting with DoH and DoE as well as interns/former bursary holders.

In 2014/15, the department intends to have 606 employees of which the majority is under Administration programme. This is due to the fact that the programme includes ECPC and the graduate assistants which are placed under HRD in the Corporate Services sub programme.

Programme 2 personnel increase in 2014/15 due to the employment of CFO Support personnel for enhancement of support to municipalities. In respect of programme 3, the planned increase of personnel in 2014/15 is due to LOGIS Implementation personnel. Programme 4 numbers reduce due to the expiry of most of the TSU contracts.

9.3 Payments on training by programme

Table 23: Payments on training by programme

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17	
1. Administration	1 134	1 404	2 107	3 030	2 947	2 527	4 180	4 406	4 639	65.4
Subsistence and travel	-	-	-	-	-	-	-	-	-	
Payments on tuition	-	-	-	-	-	-	-	-	-	
Other	1 134	1 404	2 107	3 030	2 947	2 527	4 180	4 406	4 639	65.4
2. Sustainable Resource Management	-	-	-	-	-	-	-	-	-	
Subsistence and travel	-	-	-	-	-	-	-	-	-	
Payments on tuition	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
3. Asset And Liabilities Management	-	-	-	-	-	-	-	-	-	
Subsistence and travel	-	-	-	-	-	-	-	-	-	
Payments on tuition	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
4. Financial Governance	-	-	-	-	-	-	-	-	-	
Subsistence and travel	-	-	-	-	-	-	-	-	-	
Payments on tuition	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Total payments on training	1 134	1 404	2 107	3 030	2 947	2 527	4 180	4 406	4 639	65.4

9.4 Information on training

Table 24: Information on training

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17	
Number of staff	483	546	573	593	593	593	606	598	598	2.2
Number of personnel trained	245	284	289	280	280	280	200	200	200	(28.6)
of which										
Male	110	106	108	125	125	125	80	80	80	(36.0)
Female	135	178	181	155	155	155	120	120	120	(22.6)
Number of training opportunities	245	226	242	280	280	280	200	200	200	(28.6)
of which										
Tertiary	165	185	234	185	185	185	160	160	160	(13.5)
Workshops	40	26	4	55	55	55	20	20	20	(63.6)
Seminars	35	10	2	30	30	30	10	10	10	(66.7)
Other	5	5	2	10	10	10	10	10	10	0.0
Number of bursaries offered	-	17	23	16	10	10	10	10	10	0.0
Number of interns appointed	-	-	-	30	38	38	40	40	40	5.3
Number of learnerships appointed	-	-	-	10	10	10	10	10	10	0.0
Number of days spent on training	-	-	-	-	-	-	-	-	-	

In 2010/11, the number of staff members trained was 245 (110 males and 135 females) which increased to 284 (106 males and 178 females) in 2011/12, of which 2 were people with disabilities. In 2012/13, the number of staff members trained was 289 (108 males and 181 females) of which 3 were people with disabilities (two males and one female).

Training interventions that the department implemented in the past 3 years concentrated on the development of leadership skills. The leadership development programmes were also used as a vehicle for women empowerment and development, especially at middle and senior management levels as a means of succession planning; this will continue over the 2014 MTEF.

In 2014/2015, the mandatory Public Service, Leadership and Management Development programme will be accelerated and will be concentrating on Core Management Competencies (CMCs) for senior management, middle management and lower level staff at supervisory level.

9.5 Structural changes

Table 25: Reconciliation of structural changes

2013/14		2014/15	
Programmes	R'000	Programmes	R'000
1. Administration	153 312	1. Administration	170 059
1. Office Of The Mec	5 885	1. Office Of The Mec	6 239
2. Management Services	36 955	2. Management Services	37 409
3. Corporate Services	50 034	3. Corporate Services	60 336
4. Financial Management (Office Of The CFO)	56 384	4. Financial Management (Office Of The CFO)	61 649
5. Internal Audit Unit	4 054	5. Internal Audit Unit	4 426
2. Sustainable Resource Management	73 829	2. Sustainable Resource Management	88 939
1. Programme Support	3 163	1. Programme Support	4 314
2. Economic Analysis	2 468	2. Economic Analysis	3 376
3. Fiscal Policy	4 804	3. Fiscal Policy	7 231
4. Budget Management	20 311	4. Budget Management	24 304
5. Public Finance	43 083	5. Public Finance	49 714
3. Asset And Liabilities Management	57 351	3. Asset And Liabilities Management	60 347
1. Programme Support	2 374	1. Programme Support	2 617
2. Asset Management	29 344	2. Asset Management	32 160
3. Liabilities Management	4 812	3. Liabilities Management	5 311
4. Supporting And Interlinked Financial Systems	20 821	4. Supporting And Interlinked Financial Systems	20 259
4. Financial Governance	57 479	4. Financial Governance	58 434
1. Programme Support	28 012	1. Programme Support	24 617
2. Accounting Services	12 976	2. Accounting Services	14 200
3. Norms & Standards	6 364	3. Norms & Standards	7 025
4. Risk Management	2 560	4. Risk Management	3 257
5. Provincial Internal Audit	7 567	5. Provincial Internal Audit	9 335
Total	341 971		377 779

There is recognition at national level that structures for treasuries vary immensely across the country and as a result, the organisational structure for the department is currently being reviewed.

Annexure to the
Estimates of Provincial Revenue
and Expenditure

Provincial Planning and Treasury

Table B. 1: Specification of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Tax receipts	-	-	-	-	-	-	-	-	-	
Casino taxes	-	-	-	-	-	-	-	-	-	
Horse racing taxes	-	-	-	-	-	-	-	-	-	
Liquor licences	-	-	-	-	-	-	-	-	-	
Motor vehicle licences	-	-	-	-	-	-	-	-	-	
Sales of goods and services other than capital assets	174	162	183	164	164	175	173	190	200	(1.1)
Sale of goods and services produced by department (excluding capital assets)	174	159	183	164	164	175	173	190	200	(1.1)
Sales by market establishments	-	-	-	-	-	-	-	-	-	
Administrative fees	-	-	-	-	-	-	-	-	-	
Other sales	174	159	183	164	164	175	173	190	200	(1.1)
Of which										
Health patient fees	169	153	174	155	155	167	158	173	182	(5.4)
Other (Specify)	5	6	5	9	9	8	15	17	18	87.5
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	-	3	-	-	-	-	-	-	-	
Transfers received from:	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	
Interest, dividends and rent on land	77 430	109 730	210 266	75 600	75 600	184 071	79 380	87 318	91 681	(56.9)
Interest	77 430	109 730	210 266	75 600	75 600	184 071	79 380	87 318	91 681	(56.9)
Dividends	-	-	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Sales of capital assets	-	-	-	-	-	-	-	-	-	
Transactions in financial assets and liabilities	890	229	72	548	548	631	581	639	673	(7.9)
Total departmental receipts	78 494	110 121	210 521	76 312	76 312	184 877	80 134	88 147	92 554	(56.7)

Table B. 2: Details of payments and estimates by economic classification: Summary

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Current payments	241 405	277 913	306 918	366 023	342 662	332 851	369 623	379 187	399 681	11.0
Compensation of employees	159 251	205 873	236 800	289 229	257 673	255 782	292 476	300 063	316 357	14.3
Salaries and wages	140 958	183 119	211 714	254 734	229 806	228 576	259 130	264 901	279 332	13.4
Social contributions	18 293	22 754	25 086	34 495	27 867	27 206	33 346	35 162	37 025	22.6
Goods and services	82 154	72 040	70 118	76 794	84 989	77 069	77 147	79 124	83 324	0.1
Administrative fees	103	125	657	443	820	817	467	492	518	(42.8)
Advertising	1 270	1 121	1 448	1 370	1 695	1 595	1 654	1 742	1 835	3.7
Assets less than the capitalisation threshold	485	1 401	813	2 438	1 187	1 065	504	531	559	(52.7)
Audit cost: External	3 893	5 831	4 817	5 050	5 648	5 589	5 329	5 618	5 915	(4.7)
Bursaries: Employees	331	215	167	300	64	66	300	316	333	354.5
Catering: Departmental activities	715	1 223	1 683	1 607	2 444	2 062	1 826	1 925	2 026	(11.4)
Communication (G&S)	10 119	9 215	7 406	11 146	11 783	8 533	9 627	7 800	8 213	12.8
Computer services	19 063	19 374	11 116	5 155	5 238	5 133	6 765	7 130	7 508	31.8
Consultants and professional services: Business and advisory services	25 137	6 061	10 382	16 455	17 003	15 254	15 371	15 589	16 476	0.8
Consultants and professional services: Infrastructure and planning	–	–	–	–	–	–	–	–	–	–
Consultants and professional services: Laboratory services	–	–	–	–	–	–	–	–	–	–
Consultants and professional services: Scientific and technological services	–	–	–	–	–	–	–	–	–	–
Consultants and professional services: Legal costs	356	714	1 741	733	4 144	4 254	1 317	1 660	1 721	(69.0)
Contractors	1 132	2 991	2 748	2 942	2 352	2 126	1 972	2 077	2 188	(7.2)
Agency and support / outsourced services	–	33	2	10	45	45	100	106	111	122.2
Entertainment	124	137	185	219	191	178	200	206	216	12.4
Fleet services (including government motor transport)	–	–	792	1 296	933	987	1 238	1 305	1 374	25.4
Housing	–	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	42	–	–	44	47	49	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	109	307	553	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	79	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	67	19	97	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–	–
Medias inventory interface	–	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–	–
Consumable supplies	33	61	–	735	723	575	593	636	669	3.1
Consumable: Stationery, printing and office supplies	3 675	2 973	4 079	2 067	2 198	2 233	2 172	2 280	2 401	(2.7)
Operating leases	5 574	6 708	4 023	3 816	4 052	4 059	4 038	4 256	4 482	(0.5)
Property payments	2 259	2 826	3 337	3 876	3 548	3 465	4 481	4 723	4 973	29.3
Transport provided: Departmental activity	–	170	8	53	–	–	55	58	61	–
Travel and subsistence	4 741	5 926	9 110	10 341	12 225	11 327	11 163	11 762	12 388	(1.4)
Training and development	1 134	1 404	1 939	3 150	2 883	2 461	4 320	5 053	5 295	75.5
Operating payments	1 700	2 778	2 177	1 956	4 410	4 095	2 610	2 755	2 899	(36.3)
Venues and facilities	134	348	838	1 594	1 403	1 150	1 001	1 057	1 114	(13.0)
Rental and hiring	–	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies	2 163	1 548	1 928	1 868	2 946	2 943	2 284	2 407	2 534	(22.4)
Provinces and municipalities	–	1	1	1	4	–	1	1	1	–
Provinces	–	1	1	1	4	–	1	1	1	–
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–	–
Provincial agencies and funds	–	1	1	1	4	–	1	1	1	–
Municipalities	–	–	–	–	–	–	–	–	–	–
Municipalities	–	–	–	–	–	–	–	–	–	–
Municipal agencies and funds	–	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	2	2	2	2	3	3	3	50.0
Social security funds	–	–	–	–	–	–	–	–	–	–
Provide list of entities receiving transfers	–	–	2	2	2	2	3	3	3	50.0
Higher education institutions	–	–	–	–	–	–	–	–	–	–
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 institutions	–	–	–	–	–	–	–	–	–	–
Households	2 163	1 547	1 925	1 865	2 940	2 941	2 280	2 403	2 530	(22.5)
Social benefits	603	727	1 861	1 374	2 647	2 681	1 090	1 149	1 198	(59.3)
Other transfers to households	1 560	820	64	491	293	260	1 190	1 254	1 332	357.7
Payments for capital assets	3 215	4 438	13 260	6 981	6 890	6 177	5 872	6 189	6 517	(4.9)
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–	–
Machinery and equipment	3 130	4 438	13 250	6 948	6 890	6 177	5 837	6 152	6 478	(5.5)
Transport equipment	–	870	–	1 126	2 326	–	–	–	–	–
Other machinery and equipment	3 130	3 568	13 250	5 822	4 564	6 177	5 837	6 152	6 478	(5.5)
Heritage Assets	–	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–	–
Software and other intangible assets	85	–	10	33	–	–	35	37	39	–
Payments for financial assets	667	88	–	–	–	–	–	–	–	–
Total economic classification	247 450	283 987	322 106	374 872	352 498	341 971	377 779	387 783	408 732	10.5

Table B.2A: Details of payments and estimates by economic classification: P1 Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Current payments	91 660	110 199	139 684	152 432	153 735	146 384	162 785	173 658	182 808	11.2
Compensation of employees	55 326	70 844	86 764	96 923	92 202	91 695	103 756	109 372	115 168	13.2
Salaries and wages	48 349	62 219	76 972	84 740	81 389	81 097	91 510	96 464	101 576	12.8
Social contributions	6 977	8 625	9 792	12 183	10 813	10 598	12 246	12 908	13 592	15.6
Goods and services	36 334	39 355	52 920	55 509	61 533	54 689	59 029	64 286	67 640	7.9
Administrative fees	43	62	590	373	749	746	392	413	435	(47.5)
Advertising	1 244	1 039	1 410	1 170	1 536	1 476	1 414	1 489	1 569	(4.2)
Assets less than the capitalisation threshold	485	1 401	813	480	1 187	1 065	504	531	559	(52.7)
Audit cost: External	3 183	3 506	4 012	4 000	4 150	4 062	4 204	4 431	4 666	3.5
Bursaries: Employees	331	215	167	300	64	66	300	316	333	354.5
Catering: Departmental activities	532	602	975	779	1 473	1 240	811	854	900	(34.6)
Communication (G&S)	8 451	7 569	7 404	6 141	6 778	3 528	7 400	7 800	8 213	109.8
Computer services	3 291	3 965	6 476	4 153	4 236	4 170	5 765	6 076	6 398	38.2
Consultants and professional services: Business and advisory services	928	859	7 014	12 581	10 655	9 611	9 334	11 136	11 726	(2.9)
Consultants and professional services: Infrastructure and planning	—	—	—	—	—	—	—	—	—	—
Consultants and professional services: Laboratory services	—	—	—	—	—	—	—	—	—	—
Consultants and professional services: Scientific and technological services	—	—	—	—	—	—	—	—	—	—
Consultants and professional services: Legal costs	356	714	1 741	733	4 144	4 254	1 317	1 660	1 721	(69.0)
Contractors	1 132	1 169	1 158	1 337	1 672	1 446	1 432	1 508	1 589	(1.0)
Agency and support / outsourced services	—	33	2	10	45	45	100	106	111	122.2
Entertainment	62	64	101	91	91	88	101	104	109	14.8
Fleet services (including government motor transport)	—	—	792	1 296	933	987	1 238	1 305	1 374	25.4
Housing	—	—	—	—	—	—	—	—	—	—
Inventory: Clothing material and accessories	—	—	—	42	—	—	44	47	49	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—	—
Inventory: Food and food supplies	109	307	553	—	—	—	—	—	—	—
Inventory: Fuel, oil and gas	—	79	—	—	—	—	—	—	—	—
Inventory: Learner and teacher support material	—	—	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	67	19	97	—	—	—	—	—	—	—
Inventory: Medical supplies	—	—	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—	—
Medsas inventory interface	—	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—	—
Consumable supplies	33	61	—	735	723	575	593	636	669	3.1
Consumable: Stationery, printing and office supplies	3 675	2 973	4 079	2 067	2 198	2 233	2 172	2 280	2 401	(2.7)
Operating leases	5 574	6 708	4 023	3 816	4 052	4 059	4 038	4 256	4 482	(0.5)
Property payments	2 259	2 826	3 337	3 876	3 548	3 465	4 481	4 723	4 973	29.3
Transport provided: Departmental activity	—	170	8	53	—	—	55	58	61	—
Travel and subsistence	2 628	2 491	5 188	5 508	6 891	6 007	6 218	6 553	6 901	3.5
Training and development	1 134	1 184	1 939	3 150	2 883	2 461	4 320	5 053	5 295	75.5
Operating payments	695	1 214	584	1 516	2 534	2 308	2 182	2 302	2 422	(5.5)
Venues and facilities	122	125	457	1 302	991	797	614	649	684	(23.0)
Rental and hiring	—	—	—	—	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies	1 982	1 080	147	874	760	751	1 402	1 478	1 556	86.7
Provinces and municipalities	—	1	1	1	4	—	1	1	1	—
Provinces	—	1	1	1	4	—	1	1	1	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—	—
Provincial agencies and funds	—	1	1	1	4	—	1	1	1	—
Municipalities	—	—	—	—	—	—	—	—	—	—
Municipalities	—	—	—	—	—	—	—	—	—	—
Municipal agencies and funds	—	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	2	2	2	2	3	3	3	50.0
Social security funds	—	—	—	—	—	—	—	—	—	—
Provide list of entities receiving transfers	—	—	2	2	2	2	3	3	3	50.0
Higher education institutions	—	—	—	—	—	—	—	—	—	—
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 institutions	—	—	—	—	—	—	—	—	—	—
Households	1 982	1 079	144	871	754	749	1 398	1 474	1 552	86.6
Social benefits	422	259	80	380	461	489	208	220	220	(57.5)
Other transfers to households	1 560	820	64	491	293	260	1 190	1 254	1 332	357.7
Payments for capital assets	3 215	4 438	13 260	6 981	6 890	6 177	5 872	6 189	6 517	(4.9)
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—	—
Machinery and equipment	3 130	4 438	13 250	6 948	6 890	6 177	5 837	6 152	6 478	(5.5)
Transport equipment	—	870	—	1 126	2 326	—	—	—	—	—
Other machinery and equipment	3 130	3 568	13 250	5 822	4 564	6 177	5 837	6 152	6 478	(5.5)
Heritage Assets	—	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—	—
Software and other intangible assets	85	—	10	33	—	—	35	37	39	—
Payments for financial assets	661	88	—	—	—	—	—	—	—	—
Total economic classification	97 518	115 805	153 091	160 287	161 385	153 312	170 059	181 325	190 881	10.9

Table B.2B: Details of payments and estimates by economic classification: P2 Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Current payments	44 815	55 224	56 834	89 893	73 911	73 393	88 939	93 905	98 879	21.2
Compensation of employees	42 019	50 808	53 902	84 270	69 826	69 365	85 459	90 238	95 018	23.2
Salaries and wages	37 156	44 955	47 835	74 511	62 575	62 123	75 897	80 159	84 405	22.2
Social contributions	4 863	5 853	6 067	9 759	7 251	7 242	9 562	10 079	10 613	32.0
Goods and services	2 796	4 416	2 932	5 623	4 085	4 028	3 480	3 667	3 861	(13.6)
Administrative fees	60	63	67	70	71	71	75	79	83	5.6
Advertising	-	-	-	-	-	-	-	-	-	-
Assets less than the capitalisation threshold	-	-	-	1 958	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	127	168	272	216	346	321	324	342	359	0.9
Communication (G&S)	675	618	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	357	1 095	-	-	-	-	-	-	-	-
Consultants and professional services: Infrastructure and planning	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Laboratory services	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Legal costs	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	21	29	43	76	49	47	50	52	54	6.4
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 309	1 870	2 027	3 201	2 559	2 619	2 833	2 985	3 145	8.2
Training and development	-	-	-	-	-	-	-	-	-	-
Operating payments	247	520	450	21	937	895	55	58	61	(93.9)
Venues and facilities	-	53	73	81	123	75	143	151	159	90.7
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	174	205	-	400	436	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
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 institutions	-	-	-	-	-	-	-	-	-	-
Households	-	174	205	-	400	436	-	-	-	(100.0)
Social benefits	-	174	205	-	400	436	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	44 815	55 398	57 039	89 893	74 311	73 829	88 939	93 905	98 879	20.5

Table B.2C: Details of payments and estimates by economic classification P3 Asset and Liability Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Current payments	62 488	65 848	58 805	59 668	57 399	56 154	59 550	60 508	63 714	6.0
Compensation of employees	38 581	45 872	50 079	49 296	45 833	45 436	52 438	55 359	58 292	15.4
Salaries and wages	34 102	40 636	44 471	42 359	40 536	40 279	46 262	48 835	51 423	14.9
Social contributions	4 479	5 236	5 608	6 937	5 297	5 157	6 176	6 524	6 869	19.8
Goods and services	23 907	19 976	8 726	10 372	11 566	10 718	7 112	5 149	5 422	(33.6)
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	26	82	38	200	159	119	240	253	266	101.7
Assets less than the capitalisation threshold	-	-	-	-	-	-	-	-	-	-
Audit cost: External	522	504	447	550	1 028	1 039	600	633	666	(42.3)
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	53	43	32	196	177	125	226	238	250	80.8
Communication (G&S)	636	487	2	5 005	5 005	5 005	2 227	-	-	(55.5)
Computer services	15 772	15 409	4 640	1 002	1 002	963	1 000	1 054	1 110	3.8
Consultants and professional services: Business and advisory services	6 075	388	144	450	1 363	695	450	474	500	(35.3)
Consultants and professional services: Infrastructure and planning	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Laboratory services	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Legal costs	-	-	-	-	-	-	-	-	-	-
Contractors	-	1 822	1 590	1 605	680	680	540	569	599	(20.6)
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	31	30	27	31	29	25	31	31	34	24.0
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	564	617	876	879	1 697	1 712	1 377	1 452	1 528	(19.6)
Training and development	-	-	-	-	-	-	-	-	-	-
Operating payments	216	492	856	319	247	175	268	284	299	53.1
Venues and facilities	12	102	74	135	179	180	153	161	170	(15.0)
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	181	220	455	994	1 126	1 197	797	840	884	(33.4)
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 transfers	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
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 institutions	-	-	-	-	-	-	-	-	-	-
Households	181	220	455	994	1 126	1 197	797	840	884	(33.4)
Social benefits	181	220	455	994	1 126	1 197	797	840	884	(33.4)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	6	-	-	-	-	-	-	-	-	-
Total economic classification	62 675	66 068	59 260	60 662	58 525	57 351	60 347	61 348	64 598	5.2

Table B.2D: Details of payments and estimates by economic classification P4 Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2013/14
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17	
Current payments	42 442	46 642	51 595	64 030	57 617	56 920	58 349	51 116	54 280	2.5
Compensation of employees	23 325	38 349	46 055	58 740	49 812	49 286	50 823	45 094	47 879	3.1
Salaries and wages	21 351	35 309	42 436	53 124	45 306	45 077	45 461	39 443	41 928	0.9
Social contributions	1 974	3 040	3 619	5 616	4 506	4 209	5 362	5 651	5 951	27.4
Goods and services	19 117	8 293	5 540	5 290	7 805	7 634	7 526	6 022	6 401	(1.4)
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-
Assets less than the capitalisation threshold	-	-	-	-	-	-	-	-	-	-
Audit cost: External	188	1 821	358	500	470	488	525	554	583	7.6
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	3	410	404	416	448	376	465	491	517	23.7
Communication (G&S)	357	541	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	17 777	3 719	3 224	3 424	4 985	4 948	5 587	3 979	4 250	12.9
Consultants and professional services: Infrastructure and planning	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Laboratory services	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Legal costs	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	10	14	14	21	22	18	18	19	19	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	240	948	1 019	753	1 078	989	735	772	814	(25.7)
Training and development	-	220	-	-	-	-	-	-	-	-
Operating payments	542	552	287	100	692	717	105	111	117	(85.4)
Venues and facilities	-	68	234	76	110	98	91	96	101	(7.1)
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	74	1 121	-	660	559	85	89	94	(84.8)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
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 institutions	-	-	-	-	-	-	-	-	-	-
Households	-	74	1 121	-	660	559	85	89	94	(84.8)
Social benefits	-	74	1 121	-	660	559	85	89	94	(84.8)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	42 442	46 716	52 716	64 030	58 277	57 479	58 434	51 205	54 374	1.7

◆ END OF EPRE ◆