

Finance

To be appropriated by Vote in 2014/15	R 268 169 000
Statutory amount	R 1 734 635
Responsible Authority	MEC of Finance
Administrating Department	Department of Finance
Accounting Officer	Deputy Director General

1. Overview**Vision**

A dynamic department leading in service excellence.

Mission

The equitable allocation and optimal utilization of provincial resources to ensure a quality and better life for all through:

- Quality financial advice and support to departments, public entities and municipalities.
- Efficient financial management and fiscal discipline.
- Effective monitoring of resource utilization.

Values

We commit ourselves to the following core values:

- Batho Pele and Ubuntu principles.
- Dedication: To perform our tasks in a dedicated manner to ensure accelerated and quality service delivery.
- Excellence: To perform our responsibilities with professional excellence.
- Integrity: To conduct our business in a consistent, objective, honest, fair, just and trustworthy manner.
- Accountability: To be accountable in the performance of our duties.

Strategic Goals and Objectives

- Maintain Fiscal Discipline in the Province
- Assets and Liabilities support
- Efficient and Effective financial and corporate governance

Legislative Mandates

The department derives its mandate from the following legislations:

- The Constitution of the Republic of South Africa Act, 1996
- Public Finance Management Act, 1999 (Act 1 of 1999)
- Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003)
- Annual Division of Revenue Act
- Intergovernmental Fiscal Relations Act, 1997 (Act 97 of 1997)
- Mpumalanga Appropriation Act, 2010
- Mpumalanga Adjustment Appropriation Act, 2010
- Mpumalanga Finance Matters Act, 2006
- State Information Technology Agency Act, 1998 (Act 8 of 1998)
- Protected Disclosures Act, 2000 (Act 26 of 2000)
- Prevention and Combating of Corrupt Activities Act, 2004 (Act 12 of 2004)

- Mpumalanga Gambling Act, 1995 (Act 5 of 1995)
- Occupational Health and Safety Act, 1993 (Act 85 of 1993)
- Control of Access to Public and Vehicles Act, 1985 (Act 53 of 1985)
- Electronic Communications Security (Pty) Ltd Act, 2002 (Act 68 of 2002)
- National Archives of South Africa Act, 1996 (Act 43 of 1996)
- Minimum Information Security Standards

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

The Department has responsibilities in terms of the PFMA and MFMA which include among others, monitoring, supporting and provision of guidance relating to governance, financial management, resource allocation and utilization, to Departments, Public Entities and Municipalities.

The current Organisational Structure is not meeting the requirements and demands of the Department in line with its mandate as outlined in the PFMA and MFMA. The Department has reviewed and submitted a proposed Organisational design to Department of Public Services and Administration for approval. The approval process has taken too long and that negatively affects the effective execution of Departmental operations, especially the Treasury functions.

The current financial year 2013/14, like the previous financial years, has seen a growing number of municipalities requiring practical and hands-on support. That means that Treasury intervention in municipalities has to be intensified, and that requires resources in the form of human resources and capacity. The proposed Organisational Structure does cater for a dedicated programme or Branch which focuses purely on Municipal support. The approval of the structure will help alleviate a lot of challenges experienced by municipalities, compared to current fragmented support.

In the second quarter of 2013/14 MPG had down time on all ICT systems due to unavailability of Network services at the SITA Nelspruit Switching Centre on weekends, because of power outages, a faulty uninterrupted power supply (UPS) and standby generator, which has been a problem to since 2012. The problem was reported several times to SITA Mpumalanga and was rectified in July 2013. It is also important to indicate that the Provincial Treasury is committed to extending accesses to ICT primarily by those that reside in the rural areas of the Province. It is therefore within this context that in August 2013 the MEC for Finance officially handed over a computer center to the people of Elukwatini in the Gert Sibande District.

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

The coming financial year 2014/15 will be characterized by diminishing budgets, largely as a result of slow global economic recovery and the country's dwindling Gross Domestic Product (GDP) current and projected figures. The country, as a global economic player, was also hard hit by the global economic down turn of 2009 and still suffers the effects of the down turn, like all other countries, in particular the Eurozone, which is the major trading partner of South Africa. The direct impact of economic poor performance is the loss of jobs, which means that people who contributes towards paying tax, are not employed. The less tax the country collects, the less money is available for distribution to service delivery priorities.

The 2014/15 Provincial Budget is also be tabled in an environment of continued economic and fiscal uncertainty. While the national and provincial economies are expected to improve from 2014, the downside risks remain. An average annual growth rate of 3.6 per cent is forecasted for Mpumalanga for the 2012-2017 periods. This is however much lower than the 5 per cent growth required in terms of the Mpumalanga Economic Growth and Development Path and National Development Plan.

Despite some positive developments in the provincial labour market in terms of job creation and unemployment reduction, the unemployment rate remains relatively high at a rate above 25 per cent. Mpumalanga's poverty rate declined the last couple of years, but also remains at relatively high levels. Many households are over-indebted and social grants, although should be seen as a short term relief measure, provide an important cushioning for the poor in our society.

The above scenario means that the capacity of the state to deliver services to the people is negatively affected. The budget for the current Medium Term Expenditure Framework (MTEF) has been reduced because of low GDP projected figures. The country's decision to invest a lot of funds on infrastructure development has led to prioritization of budget allocation, and other provincial and national priorities have to be re-arranged and prioritized.

The reduction of unemployment, poverty and inequality remain the central challenges of our province. It is therefore important that the Provincial Budget respond to the triple challenges continuously. The budget must be utilized as a tool for growth and development.

The Provincial Treasury's responsibilities to support municipalities will see greater demand for support in the coming period/financial year, mainly because of 2014 being an election year and also the end of the term of office for the current Administration. Municipalities continue to receive negative Audit Outcomes and Provincial Treasury will step up the support. During the Department Strategic Planning session it was decided that more focus will be placed on supporting and assisting municipalities rather than monitoring it is envisaged that this decision will see improvement in municipal performance.

The focus of the Department will be on assisting municipalities in particular, to improve their audit outcomes. The governance area in municipalities has proved to be a big challenge, a big weakness and therefore more effort will be directed towards improving their Financial Management Capability Maturity levels. Municipal Support will be enhanced further with the approval of the proposed organizational structure by Department of Public Service and Administration.

Provincial Treasury will also increase the number of municipalities who require data cleansing in order to enhance their billing systems, thereby increase their revenue collection. The situation outlined above will require strengthening of the capacity of Provincial Treasury, both in terms of Human Resources and Financial Resources in the coming period.

The Sustainable Resource Management Programme - The Programme will continue to provide support, capacitate and guide municipalities with adherence with Legislative requirements. In order to assist Municipalities in compiling credible budgets, the Programme will continue to conduct the LGMTEC sessions. The focus will be on municipalities without credible budgets, as well as non-compliance with section 71 of the MFMA. The Department will continue to implement the co-ordinated Programme of Action for municipalities developed during 2013/14 financial year.

Further to that a process plan has been developed to assist in ensuring that municipalities comply and meet the Section 71 reports deadlines as per MFMA requirements. The unit will also continue to conduct CFO forum on a quarterly basis to support municipalities on effective financial management, best practices and providing support on new financial reforms by National Treasury.

The Programme will continue to support and monitor the delivery of infrastructure by provincial Departments, Public Entities as well as Municipalities. This will include support to Departments with the implementation of an IDMS, which entails the preparation of budgets two years in advance related to Infrastructure Grant Reform processes and general funding of infrastructure. There will be processes to conclude the Infrastructure Delivery Improvement Programme (IDIP) scheduled for the end of the financial year.

The Programme supports provincial Departments in generating and maximization of own revenue through monthly revenue forums and monitoring of cash offices and also quarterly training workshops. Special attention will be given to collection of revenues owed by various municipalities in line with agency agreements entered into between the Department of Community Safety, Security and Liaison with regards to Road Traffic Act No 93 of 1996.

The Programme will conduct socio-economic research to inform the provincial and municipal planning and budget processes. Quality, accurate and credible reports are essential for developing, implementing and monitoring socio-economic policy, determining budget priorities and ensure that Departments and Municipalities respond to the socio-economic challenges and priorities of the Province and relevant Municipal Areas.

The Assets and Liabilities Management Programme will focus on strengthening controls which will include:

- a) the maintenance of the fraud prevention system namely Safety web, Luminet;
- b) support Departments in the interpretation and implementation of the Asset management framework;
- c) ensuring that appropriate SCM governance practices are implemented; and
- d) monitoring compliance in terms of legislation pertaining to 30 day payment cycle.

Furthermore, work will be done in monitoring the implementation of the Comprehensive Rural Development Programme (CRDP) Procurement policy framework which includes provision of training to officials in Departments and Municipalities.

More work will also be done to support advice and provide guidance to departments and public entities on the management of debtors as well as liabilities including putting a particular focus on municipalities. The programme will strengthen the management of cash in line with approved cash flow schedule and institute measures to do away with overdrafts in departments.

The Financial Governance Programme will continue to monitor Departments, Municipalities and Public Entities with regard to the implementation of and compliance with prescribed Policies and Acts and also provide hands-on support and capacity building where needed.

The Programme plays an important role in mediating between the auditors and the auditees in the interpretation of the legislation and prescribed standards to facilitate the finalization of the audit process.

In terms of legislative requirements, a quality assurance review must be performed every five years to determine if the internal audit processes are performed in accordance with IIA standards. In line with this requirement, the programme planned to evaluate internal audit units in the Province to prepare them for the Quality Assurance Reviews.

The Programme will assist Municipalities with their financial reports. Exceptions will be identified through various tools to alert the municipalities to make corrections and reconciliations before the end of a particular reporting period. The risk management processes will identify critical issues that require urgent attention.

4. Receipts and financing

Table 3.1: Summary of receipts: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Equitable share	214 282	219 211	248 449	258 796	256 907	256 907	259 693	270 264	285 140
Conditional grants	–	–	–	–	–	–	–	–	–
Own Revenue	–	9 365	6 624	8 072	8 098	8 098	8 476	8 857	9 255
Other	–	–	–	–	–	–	–	–	–
Total receipts	214 282	228 576	255 073	266 868	265 005	265 005	268 169	279 121	294 395
Total payments	214 282	223 270	244 511	266 868	265 005	262 132	268 169	279 121	294 395
Surplus/(deficit) before financing	–	5 306	10 562	–	–	2 873	–	–	(0)
Financing									
of which									
Provincial roll-overs	–	–	–	–	–	–	–	–	–
Provincial cash resources	–	–	–	–	–	–	–	–	–
Surplus/(deficit) after financing	–	5 306	10 562	–	–	2 873	–	–	(0)

The overall budget of the Department is growing by 0.5 per cent in the 2014/15 financial year.

Table 3.2: Departmental receipts: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other	2 562	2 931	3 308	2 738	2 738	2 455	2 466	2 802	2 802
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	48 876	44 426	67 155	48 441	48 441	57 930	50 479	51 465	51 809
Sales of capital assets	156	748	65	-	-	23	-	-	-
Transactions in financial assets and liabilities	91	78	81	20	20	588	34	32	33
Total departmental receipts	51 685	48 183	70 609	51 199	51 199	60 996	52 979	54 299	54 644

The Department project to increase its revenue collection by 3.5 percent in 2014/15 financial year when compared to 2013/14 financial year. The increase is mainly interest on bank balance.

5. Payment summary

5.1. Key Assumptions

- Data cleansing in Municipalities
- Staff verification
- Preparation of Financial Statement and Auditing of Schools.

5.2. Programme Summary

Table 3.3: Summary of payments and estimates: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
Administration	80 776	69 454	71 195	76 490	76 472	75 662	79 919	82 365	84 778
Sustainable Resources Management	32 687	33 540	35 565	45 116	47 223	46 309	46 946	49 553	52 179
Asset And Liabilities Management	85 040	94 629	107 617	110 404	110 004	109 204	113 790	115 777	124 346
Financial Governance	15 779	25 647	30 134	34 858	31 306	30 957	27 514	31 426	33 092
Total payments and estimates:	214 282	223 270	244 511	266 868	265 005	262 132	268 169	279 121	294 395

5.3. Summary of Economic Classification

Table 3.4: Summary of provincial payments and estimates by economic classification: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	201 418	217 966	238 268	263 074	256 273	253 165	260 233	270 604	285 426
Compensation of employees	107 773	118 499	126 458	144 382	140 466	137 743	154 436	164 529	173 411
Goods and services	93 645	99 467	111 810	118 692	115 807	115 422	105 797	106 075	112 015
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	2 958	1 728	259	184	3 713	3 923	3 509	3 541	3 729
Provinces and municipalities	–	4	2	12	3 012	3 005	3 013	3 014	3 174
Departmental agencies and accounts	–	370	1	–	433	433	463	492	518
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private entities	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	2 958	1 354	256	172	268	485	33	35	37
Payments for capital assets	9 906	3 576	5 980	3 610	5 019	5 044	4 427	4 976	5 240
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	9 377	3 576	4 427	3 410	4 819	4 803	4 377	4 923	5 184
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	529	–	1 553	200	200	241	50	53	56
Payments for financial assets	–	–	4	–	–	–	–	–	–
Total economic classification:	214 282	223 270	244 511	266 868	265 005	262 132	268 169	279 121	294 395

There is an increase of 6.9 percent on compensation of employees in 2014/2015 financial year when compared to the main appropriation of 2013/14. The increase includes 5.4 percent consumer inflation 1.5 percent pay progression and 1.5 performance bonuses. Goods and services budget is decreasing by 10 per cent in the 2014/15 financial year. This is as a result of reprioritisation and the reclassification of the allocation for data cleansing from goods and services to transfers and subsidies in 2014/15 budget.

5.4. Transfers

Table 3.5: Summary of departmental transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Category A	–	–	–	–	–	–	–	–	–
Category B	–	4	2	12	3 012	3 005	3 013	3 014	3 174
Category C	–	–	–	–	–	–	–	–	–
Total departmental transfers to local government:	–	4	2	12	3 012	3 005	3 013	3 014	3 174

The huge increase in this classification is as a result of the reclassification of the data cleansing budget from goods and services to transfers and subsidies in the 2014/15 budget when compared to 2013/14.

6. Programme description

6.1. Programme 1: Administration

6.1.1. Description and Objective

The programme is responsible for the political, financial and administrative management of the department.

Table 3.6: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Member of Executive Council	4 375	4 876	5 193	7 412	6 485	6 305	5 851	6 205	6 534
Management Services	39 775	28 564	28 132	30 178	29 923	29 523	32 866	34 514	36 274
Financial Management	33 419	32 564	34 192	34 874	36 086	36 086	36 992	37 367	37 464
Internal Audit	3 207	3 450	3 678	4 026	3 978	3 748	4 210	4 279	4 506
Total payments and estimates	80 776	69 454	71 195	76 490	76 472	75 662	79 919	82 365	84 778

Table 3.7: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	75 973	66 858	70 422	75 805	73 789	72 769	77 250	81 192	83 543
Compensation of employees	47 828	37 701	41 358	47 941	45 135	44 533	49 017	52 164	54 973
Goods and services	28 145	29 157	29 064	27 864	28 654	28 236	28 233	29 028	28 570
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 239	1 571	219	44	530	740	509	541	570
Provinces and municipalities	–	4	2	12	12	5	13	14	15
Departmental agencies and accounts	–	370	1	–	433	433	463	492	518
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private entities	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 239	1 197	216	32	85	302	33	35	37
Payments for capital assets	3 564	1 025	552	641	2 153	2 153	2 160	632	665
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	3 564	1 025	552	641	2 153	2 153	2 160	632	665
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	2	–	–	–	–	–	–
Total economic classification: Provincial Government	80 776	69 454	71 195	76 490	76 472	75 662	79 919	82 365	84 778

The programme has received an increase of 4.5 percent in 2014/15 financial year when compared to 2013/14 financial year.

6.1.2. Service Delivery Measure

Refer to departmental APP for 2014/15 financial year

6.2. Programme 2: Sustainable Resource Management

6.2.1. Description and Objective

The programme exists to promote optimal and effective provincial resource allocation and utilization, efficient provincial budget management, accurate financial reporting on provincial revenue generation and maximization, provide quality and accurate socio-economic research reports to inform the provincial budget and planning process, promote efficient planning, implementation and management of infrastructure by provincial departments and

municipalities, and provide technical support to delegated municipalities on the implementation of the MFMA.

Table 3.8: Summary of payments and estimates: Sustainable Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
Programme Support	1 429	1 385	2 141	2 232	6 268	6 268	1 746	1 843	1 941
Economic Analysis	3 807	3 245	3 339	3 445	3 375	3 375	3 721	3 962	4 172
Provincial Administration Fiscal Disc	3 161	3 818	4 361	6 039	5 037	4 627	6 137	6 355	6 692
Budget And Expenditure Manageme	9 316	7 123	7 490	8 759	8 659	8 571	9 052	9 850	10 372
Municipal Finance	11 664	15 632	15 581	20 733	20 076	19 960	21 758	22 740	23 945
Infrastructure Co-Ordination	3 310	2 337	2 653	3 908	3 808	3 508	4 532	4 803	5 058
Total payments and estimates	32 687	33 540	35 565	45 116	47 223	46 309	46 946	49 553	52 179

Table 3.9: Summary of provincial payments and estimates by economic classification: Sustainable Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
Current payments	30 469	33 458	35 457	44 853	44 188	43 233	43 896	46 500	48 965
Compensation of employees	23 751	26 921	28 211	33 297	32 212	31 203	36 389	38 060	40 077
Goods and services	6 718	6 537	7 246	11 556	11 976	12 030	7 507	8 440	8 887
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 719	–	10	–	3 035	3 035	3 000	3 000	3 159
Provinces and municipalities	–	–	–	–	3 000	3 000	3 000	3 000	3 159
Departmental agencies and acco	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and interna	–	–	–	–	–	–	–	–	–
Public corporations and private e	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 719	–	10	–	35	35	–	–	–
Payments for capital assets	499	82	98	263	–	41	50	53	56
Buildings and other fixed structure	–	–	–	–	–	–	–	–	–
Machinery and equipment	249	82	98	263	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible ass	250	–	–	–	–	41	50	53	56
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Pr	32 687	33 540	35 565	45 116	47 223	46 309	46 946	49 553	52 179

The programme has received an increase of 4.1 percent in 2014/15 financial year when compared to 2013/14 financial year.

6.2.2. Service Delivery Measures

Refer to departmental APP for 2014/15 financial year

6.3. Programme 3: Assets and Liability Management

6.3.1. Description and Objective

The programme is responsible for the monitoring and support of Transversal Systems, Information Technology Services, Assets, Liabilities, Public Private Partnerships and Provincial Supply Chain management to departments, municipalities and public entities.

Table 3.10: Summary of payments and estimates: Asset And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
					2013/14				
Programme Support	1 446	1 627	1 818	2 690	2 690	2 690	1 666	1 824	1 921
Provincial Supply Chain Manage	7 722	13 139	14 038	16 285	16 085	15 945	16 960	17 866	18 813
Financial Assets Management	1 527	1 743	1 841	2 500	2 520	2 520	3 003	3 142	3 309
Public Sector Liabilities	2 091	2 301	2 518	2 776	3 603	3 423	4 024	4 269	4 495
Physical Assets Management	3 548	4 285	4 264	4 689	4 689	4 629	5 014	5 040	5 307
Interlinked Financial Systems	7 597	7 995	9 599	12 987	11 940	11 820	12 444	13 516	14 232
Information Technology	61 109	63 539	73 539	68 477	68 477	68 177	70 679	70 120	76 269
Total payments and estimates	85 040	94 629	107 617	110 404	110 004	109 204	113 790	115 777	124 346

Table 3.11: Summary of provincial payments and estimates by economic classification: Asset And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
					2013/14				
Current payments	79 818	92 003	103 356	107 558	107 100	106 311	111 573	113 216	121 649
Compensation of employees	24 887	38 779	41 356	45 898	46 493	45 724	50 388	53 722	56 688
Goods and services	54 931	53 224	62 000	61 660	60 607	60 587	61 185	59 494	64 961
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	157	16	140	148	148	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and account	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and interna	-	-	-	-	-	-	-	-	-
Public corporations and private e	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	157	16	140	148	148	-	-	-
Payments for capital assets	5 222	2 469	4 243	2 706	2 756	2 745	2 217	2 561	2 697
Buildings and other fixed structure	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 943	2 469	2 690	2 506	2 556	2 545	2 217	2 561	2 697
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible ass	279	-	1 553	200	200	200	-	-	-
Payments for financial assets	-	-	2	-	-	-	-	-	-
Total economic classification: Pr	85 040	94 629	107 617	110 404	110 004	109 204	113 790	115 777	124 346

The programme has received 3.1 percent increase in its total budget for 2014/15 financial year when compared to 2013/14 financial year.

6.3.2. Service Delivery Measures

Refer to departmental APP for 2014/15 financial year

6.4. Programme 4: Financial Governance

6.4.1. Description and objective

This Programme serves to facilitate, monitor, support and provides professional advice to ensure good governance in the Province

Table 3.12: Summary of payments and estimates: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Programme Support	1 808	5 817	4 993	7 224	6 476	6 476	3 953	5 115	5 386
Accounting Services	5 137	3 838	3 659	4 961	5 369	5 189	5 045	5 485	5 776
Norms And Standards	6 080	12 599	18 212	19 202	16 110	16 030	14 619	16 362	17 229
Risk Management	1 070	1 481	1 289	1 511	1 391	1 302	1 858	1 966	2 070
Provincial Internal Audit	1 684	1 912	1 981	1 960	1 960	1 960	2 039	2 498	2 630
Total payments and estimates	15 779	25 647	30 134	34 858	31 306	30 957	27 514	31 426	33 092

Table 3.13: Summary of provincial payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	15 158	25 647	29 033	34 858	31 196	30 852	27 514	29 696	31 270
Compensation of employees	11 307	15 098	15 533	17 246	16 626	16 283	18 642	20 583	21 674
Goods and services	3 851	10 549	13 500	17 612	14 570	14 569	8 872	9 113	9 596
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	14	–	–	–	–	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private entities	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	14	–	–	–	–	–	–
Payments for capital assets	621	–	1 087	–	110	105	–	1 730	1 822
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	621	–	1 087	–	110	105	–	1 730	1 822
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Provincial Government	15 779	25 647	30 134	34 858	31 306	30 957	27 514	31 426	33 092

The programme has received a decrease of 21.1 percent in 2014/15 financial year when compared to 2013/14 financial year. The decrease is as a result of the reduction in the departmental baseline.

6.4.2. Service delivery measures

Refer to departmental APP for 2014/15 financial year

7. Other programme information

7.1.1. Personnel

Table 3.14: Personnel numbers and costs 1: Finance

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
Programme 1: Administration	170	162	162	142	144	144	144
Programme 2: Sustainable Resources Management	56	59	59	67	69	69	69
Programme 3: Asset And Liabilities Management	104	104	103	126	126	126	126
Programme 4: Financial Governance	31	31	31	43	44	44	44
Total provincial personnel numbers	361	356	355	378	383	383	383
Total departmental personnel cost (R thousand)	107 773	118 499	126 458	137 743	154 436	164 529	173 411
Unit cost (R thousand)	299	333	356	364	403	430	453

Table 3.14: Summary of departmental personnel numbers and costs: Finance

Outcome				Revised estimate	Medium-term estimates		
R thousand	Jan-00	2010/11	2011/12	2013/14	2014/15	2015/16	2016/17
Total for department							
Personnel numbers (head count)	362	357	356	379	384	384	384
Personnel cost (R thousands)	107 773	118 499	126 458	137 743	154 436	164 529	173 411
Human resources component							
Personnel numbers (head count)	21	21	32	59	57	57	57
Personnel cost (R thousands)	9 191	9 191	11 882	3 684	12 728	13 606	14 531
Head count as % of total for department	0.06	0.06	0.09	0.16	0.15	0.15	0.15
Personnel cost as % of total for departmer	0.09	0.08	0.09	0.03	0.08	0.08	0.08
Finance component							
Personnel numbers (head count)	54	54	46	50	52	52	52
Personnel cost (R thousands)	10 391	11 339	12 405	14 592	15 328	16 354	17 221
Head count as % of total for department	0.15	0.15	0.13	0.13	0.14	0.14	0.14
Personnel cost as % of total for departmer	0.10	0.10	0.10	0.11	0.10	0.10	0.10
Full time workers							
Personnel numbers (head count)	312	312	322	337	342	342	342
Personnel cost (R thousands)	106 509	116 950	124 694	136 907	145 627	154 052	162 217
Head count as % of total for department	0.86	0.87	0.90	0.89	0.89	0.89	0.89
Personnel cost as % of total for departmer	0.99	0.99	0.99	0.99	0.94	0.94	0.94
Part-time workers							
Personnel numbers (head count)	—	—	—	—	—	—	—
Personnel cost (R thousands)	—	—	—	—	—	—	—
Head count as % of total for department	—	—	—	—	—	—	—
Personnel cost as % of total for departmer	—	—	—	—	—	—	—
Contract workers							
Personnel numbers (head count)	21	21	28	42	42	42	42
Personnel cost (R thousands)	1 264	1 549	5 397	10 800	11 156	12 405	13 063
Head count as % of total for department	0.06	0.06	0.08	0.11	0.11	0.11	0.11
Personnel cost as % of total for departmer	0.01	0.01	0.04	0.08	0.07	0.08	0.08

7.1.2. Training

Table 3.16(a): Payments on training: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Programme 1: Administration	6 455	6 041	4 900	2 985	2 985	2 036	2 650	2 730	2 773
Subsistence and travel	5 691	5 691	4 028	909	909	909	968	1 010	1 025
Payments on tuition	764	350	872	2 076	2 076	1 127	1 682	1 720	1 748
Other	—	—	—	—	—	—	—	—	—
Programme 2: Sustainable Resource	3 439	3 445	4 935	775	779	831	840	935	970
Subsistence and travel	3 289	3 289	4 775	520	524	520	554	643	668
Payments on tuition	150	156	160	255	255	311	286	292	302
Other	—	—	—	—	—	—	—	—	—
Programme 3: Asset And Liabilities I	2 594	2 284	4 176	1 058	1 058	2 058	1 094	1 153	1 177
Subsistence and travel	2 153	2 153	2 971	698	698	698	722	722	722
Payments on tuition	441	131	1 205	360	360	1 360	372	431	455
Other	—	—	—	—	—	—	—	—	—
Programme 4: Financial Governance	2 116	2 198	1 772	788	788	787	798	811	522
Subsistence and travel	1 405	1 405	1 601	522	522	522	528	533	240
Payments on tuition	711	793	171	266	266	265	270	278	282
Other	—	—	—	—	—	—	—	—	—
Total payments on training	14 604	13 968	15 783	5 606	5 610	5 712	5 382	5 629	5 442

Table 3.16(b): Information on training: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Number of staff	362	357	356	379	379	379	384	384	384
Number of personnel trained	66	64	60	150	150	150	158	166	170
<i>of which</i>									
Male	30	31	33	60	60	60	64	68	68
Female	36	33	27	90	90	90	94	98	102
Number of training opportunities	44	30	10	9	9	9	10	10	10
<i>of which</i>									
Tertiary	3	3	4	—	—	—	—	—	—
Workshops	20	6	5	7	7	7	8	9	9
Seminars	—	—	—	—	—	—	—	—	—
Other	21	21	1	2	2	2	2	1	1
Number of bursaries offered	20	20	—	—	—	—	—	—	—
Number of interns appointed	21	21	—	20	20	32	32	32	32
Number of learnerships appointed	—	—	—	—	—	—	—	—	—
Number of days spent on training	—	—	—	—	—	—	—	—	—

Annexure for the Estimates of Provincial Revenue and Expenditure

Table B.1: Specification of receipts: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	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	2 562	2 931	3 308	2 738	2 738	2 455	2 466	2 802	2 802
Sales of goods and services produced	2 562	2 931	3 308	2 738	2 738	2 455	2 466	2 802	2 802
Sales by market establishments	2 562	2 931	3 308	2 600	2 600	2 336	2 350	2 680	2 680
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	-	-	-	138	138	119	116	122	122
<i>Serve Rent: Commission</i>	-	-	-	84	84	84	84	90	90
<i>Rental: Residence</i>	-	-	-	54	54	35	32	32	32
<i>List item</i>	-	-	-	-	-	-	-	-	-
<i>List item</i>	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Ec	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private entities	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	48 876	44 426	67 155	48 441	48 441	57 930	50 479	51 465	51 809
Interest	48 876	44 426	67 155	48 441	48 441	57 930	50 479	51 465	51 809
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	156	748	65	-	-	23	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	156	748	65	-	-	23	-	-	-
Financial transactions in assets and liabilities	91	78	81	20	20	588	34	32	33
Total departmental receipts	51 685	48 183	70 609	51 199	51 199	60 996	52 979	54 299	54 644

Table B.3: Payments and estimates by economic classification: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	201 418	217 966	238 268	263 074	256 273	253 165	260 233	270 604	285 426
Compensation of employees	107 773	118 499	126 458	144 382	140 466	137 743	154 436	164 529	173 411
Salaries and wages	80 627	98 016	101 298	114 019	110 950	110 417	119 923	140 791	148 415
Social contributions	27 146	20 483	25 160	30 363	29 516	27 326	34 513	23 738	24 996
Goods and services	93 645	99 467	111 810	118 692	115 807	115 422	105 797	106 075	112 015
Administrative fees	610	459	784	597	835	706	667	718	756
Advertising	1 210	689	1 064	964	1 578	1 559	977	1 019	1 073
Assets less than the capital value	1 619	696	785	986	876	827	381	415	437
Audit cost: External	7 631	9 914	5 897	7 548	6 649	6 779	4 632	4 832	5 088
Bursaries: Employees	—	389	2	—	—	—	—	—	—
Catering: Departmental agencies	1 685	980	1 151	1 506	1 333	1 318	1 385	1 474	1 552
Communication (G&S)	3 192	3 728	4 244	4 197	4 056	4 044	3 228	3 233	2 376
Computer services	47 119	46 873	55 003	52 347	51 809	52 032	54 040	51 776	56 834
Consultants and professional services	3 250	4 379	3 809	14 962	11 690	11 789	5 177	5 821	6 130
Consultants and professional services	108	10	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	136	138	27	50	2	1	2	4	4
Contractors	904	305	412	551	333	423	276	295	311
Agency and support / outside services	3	—	—	—	—	—	121	131	138
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (including goods and services)	1 242	1 438	1 506	1 519	1 616	1 661	1 036	1 860	1 104
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing materials	—	—	—	—	—	—	—	—	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food services	53	73	147	—	—	—	36	39	41
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and teacher materials	—	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	23	120	62	36	—	31	—	—	—
Inventory: Medical supplies	—	25	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medical inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	18	583	611	697	687	687	708	715	753
Consumable: Stationery, printing and reprographics	2 736	2 107	2 974	3 625	3 263	3 358	2 353	3 338	3 515
Operating leases	4 168	5 518	6 095	6 447	6 447	6 447	5 571	6 560	6 908
Property payments	1 197	3 422	3 363	2 603	2 588	2 588	2 689	2 486	2 618
Transport provided: Departmental agencies	922	1 135	136	165	175	277	355	199	210
Travel and subsistence	12 106	13 166	16 668	14 447	16 056	15 386	16 197	14 960	15 709
Training and development	2 269	1 442	2 469	3 075	2 557	2 567	2 966	3 151	3 249
Operating payments	533	762	976	1 112	1 114	1 085	1 765	1 764	1 858
Venues and facilities	911	1 116	3 616	1 258	2 143	1 857	1 235	1 285	1 353
Rental and hiring	—	—	9	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest (Incl. interest on financial assets)	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	2 958	1 728	259	184	3 713	3 923	3 509	3 541	3 729
Provinces and municipalities	—	4	2	12	3 012	3 005	3 013	3 014	3 174
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and funds	—	—	—	—	—	—	—	—	—
Municipalities	—	4	2	12	3 012	3 005	3 013	3 014	3 174
Municipal bank accounts	—	—	—	—	3 000	3 000	3 000	3 000	3 159
Municipal agencies and funds	—	4	2	12	12	5	13	14	15
Departmental agencies and accounts	—	370	1	—	433	433	463	492	518
Social security funds	—	—	—	—	—	—	—	—	—
Departmental agencies (non-budgetary)	—	370	1	—	433	433	463	492	518
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on products and services	—	—	—	—	—	—	—	—	—
Other transfers to public corporations	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on products and services	—	—	—	—	—	—	—	—	—
Other transfers to private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	2 958	1 354	256	172	268	485	33	35	37
Social benefits	—	—	—	—	—	—	—	—	—
Other transfers to households	2 958	1 354	256	172	268	485	33	35	37
Payments for capital assets	9 906	3 576	5 980	3 610	5 019	5 044	4 427	4 976	5 240
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	9 377	3 576	4 427	3 410	4 819	4 803	4 377	4 923	5 184
Transport equipment	—	—	—	—	—	—	550	—	—
Other machinery and equipment	9 377	3 576	4 427	3 410	4 819	4 803	3 827	4 923	5 184
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	529	—	1 553	200	200	241	50	53	56
Payments for financial assets	—	—	4	—	—	—	—	—	—
Total economic classification: Payments and estimates	214 282	223 270	244 511	266 868	265 005	262 132	268 169	279 121	294 395

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	75 973	66 858	70 422	75 805	73 789	72 769	77 250	81 192	83 543
Compensation of employees	47 828	37 701	41 358	47 941	45 135	44 533	49 017	52 164	54 973
Salaries and wages	35 144	33 935	33 217	38 350	36 099	35 847	38 979	44 477	46 878
Social contributions	12 684	3 766	8 141	9 591	9 036	8 686	10 038	7 687	8 094
Goods and services	28 145	29 157	29 064	27 864	28 654	28 236	28 233	29 028	28 570
Administrative fees	266	202	180	233	308	277	268	286	301
Advertising	930	686	1 064	800	1 551	1 546	945	983	1 035
Assets less than the capital value	457	423	393	576	576	576	315	343	361
Audit cost: External	7 097	5 026	3 825	2 178	2 178	2 178	3 432	2 458	2 588
Bursaries: Employees	—	389	2	—	—	—	—	—	—
Catering: Departmental agencies	671	416	582	572	664	663	640	681	717
Communication (G&S)	2 523	2 801	3 294	2 921	2 916	2 916	2 110	2 170	1 257
Computer services	—	—	—	—	—	—	—	—	—
Consultants and professional services	327	216	276	499	543	657	715	597	629
Consultants and professional services	7	—	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	136	138	27	50	2	1	2	4	4
Contractors	508	262	206	169	134	134	210	221	233
Agency and support / outside services	3	—	—	—	—	—	121	131	138
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (including goods and services)	1 242	1 438	1 506	1 519	1 616	1 661	1 036	1 860	1 104
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing materials	—	—	—	—	—	—	—	—	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food services	53	73	147	—	—	—	36	39	41
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and teacher materials	—	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	23	29	23	—	—	—	—	—	—
Inventory: Medical supplies	—	25	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medical inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	18	583	611	697	687	687	692	695	732
Consumable: Stationery, printing and reprographics	1 954	1 778	1 539	1 838	1 834	1 703	1 943	1 996	2 102
Operating leases	3 894	5 518	6 095	6 447	6 447	6 447	5 571	6 560	6 908
Property payments	1 122	3 422	3 363	2 603	2 588	2 588	2 689	2 486	2 618
Transport provided: Departmental agencies	46	27	40	60	70	55	125	64	67
Travel and subsistence	5 691	4 525	4 479	4 831	4 785	4 687	4 738	4 787	4 997
Training and development	656	344	871	1 127	980	833	1 273	1 351	1 354
Operating payments	312	486	377	526	539	439	1 141	1 076	1 133
Venues and facilities	209	350	155	218	236	188	231	240	253
Rental and hiring	—	—	9	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest (Incl. interest on financial assets)	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	1 239	1 571	219	44	530	740	509	541	570
Provinces and municipalities	—	4	2	12	12	5	13	14	15
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and funds	—	—	—	—	—	—	—	—	—
Municipalities	—	4	2	12	12	5	13	14	15
Municipal bank accounts	—	—	—	—	—	—	—	—	—
Municipal agencies and funds	—	4	2	12	12	5	13	14	15
Departmental agencies and accounts	—	370	1	—	433	433	463	492	518
Social security funds	—	—	—	—	—	—	—	—	—
Departmental agencies (non-departmental)	—	370	1	—	433	433	463	492	518
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on products and services	—	—	—	—	—	—	—	—	—
Other transfers to public corporations	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on products and services	—	—	—	—	—	—	—	—	—
Other transfers to private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	1 239	1 197	216	32	85	302	33	35	37
Social benefits	—	—	—	—	—	—	—	—	—
Other transfers to households	1 239	1 197	216	32	85	302	33	35	37
Payments for capital assets	3 564	1 025	552	641	2 153	2 153	2 160	632	665
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	3 564	1 025	552	641	2 153	2 153	2 160	632	665
Transport equipment	—	—	—	—	—	—	550	—	—
Other machinery and equipment	3 564	1 025	552	641	2 153	2 153	1 610	632	665
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	2	—	—	—	—	—	—
Total economic classification: Payments and estimates	80 776	69 454	71 195	76 490	76 472	75 662	79 919	82 365	84 778

Table B.3(b): Payments and estimates by economic classification: Sustainable Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	30 469	33 458	35 457	44 853	44 188	43 233	43 896	46 500	48 965
Compensation of employees	23 751	26 921	28 211	33 297	32 212	31 203	36 389	38 060	40 077
Salaries and wages	18 555	19 372	22 570	26 341	25 652	24 962	27 180	32 778	34 515
Social contributions	5 196	7 549	5 641	6 956	6 560	6 241	9 209	5 282	5 562
Goods and services	6 718	6 537	7 246	11 556	11 976	12 030	7 507	8 440	8 887
Administrative fees	190	138	77	191	191	144	202	220	232
Advertising	252	2	—	122	—	—	—	—	—
Assets less than the capital value	103	34	—	—	—	—	—	—	—
Audit cost: External	—	—	546	605	351	352	680	580	611
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental agencies	187	205	150	197	152	149	298	220	232
Communication (G&S)	247	315	314	421	390	381	471	424	446
Computer services	134	192	133	230	210	163	180	200	211
Consultants and professional services	696	120	278	3 650	3 636	3 962	50	58	61
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Contractors	22	—	—	—	—	—	—	—	—
Agency and support / outside services	—	—	—	—	—	—	—	—	—
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (including goods and services)	—	—	—	—	—	—	—	—	—
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing materials	—	—	—	—	—	—	—	—	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food services	—	—	—	—	—	—	—	—	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and teacher materials	—	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	—	—	—	—	—	—	—	—	—
Inventory: Medical supplies	—	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	—	—	—	—	—	—	—	—	—
Consumable: Stationery, printing and reprographics	555	184	565	690	1 163	1 293	360	607	639
Operating leases	274	—	—	—	—	—	—	—	—
Property payments	32	—	—	—	—	—	—	—	—
Transport provided: Departmental agencies	165	—	—	—	—	—	—	—	—
Travel and subsistence	3 289	4 855	4 342	4 627	4 848	4 620	4 377	5 173	5 447
Training and development	221	131	161	311	198	241	285	335	353
Operating payments	—	96	121	167	126	137	138	144	152
Venues and facilities	351	265	559	345	711	588	466	479	504
Rental and hiring	—	—	—	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest (Incl. interest on financial assets)	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	1 719	—	10	—	3 035	3 035	3 000	3 000	3 159
Provinces and municipalities	—	—	—	—	3 000	3 000	3 000	3 000	3 159
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and funds	—	—	—	—	—	—	—	—	—
Municipalities	—	—	—	—	3 000	3 000	3 000	3 000	3 159
Municipal bank accounts	—	—	—	—	3 000	3 000	3 000	3 000	3 159
Municipal agencies and funds	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Social security funds	—	—	—	—	—	—	—	—	—
Departmental agencies (non-budgetary)	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on products and services	—	—	—	—	—	—	—	—	—
Other transfers to public corporations	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on products and services	—	—	—	—	—	—	—	—	—
Other transfers to private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	1 719	—	10	—	35	35	—	—	—
Social benefits	—	—	—	—	—	—	—	—	—
Other transfers to households	1 719	—	10	—	35	35	—	—	—
Payments for capital assets	499	82	98	263	—	41	50	53	56
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	249	82	98	263	—	—	—	—	—
Transport equipment	—	—	—	—	—	—	—	—	—
Other machinery and equipment	249	82	98	263	—	—	—	—	—
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	250	—	—	—	—	41	50	53	56
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Payments and estimates	32 687	33 540	35 565	45 116	47 223	46 309	46 946	49 553	52 179

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	79 818	92 003	103 356	107 558	107 100	106 311	111 573	113 216	121 649
Compensation of employees	24 887	38 779	41 356	45 898	46 493	45 724	50 388	53 722	56 688
Salaries and wages	18 247	31 558	33 085	36 147	36 528	36 580	39 527	47 522	50 159
Social contributions	6 640	7 221	8 271	9 751	9 965	9 144	10 861	6 200	6 529
Goods and services	54 931	53 224	62 000	61 660	60 607	60 587	61 185	59 494	64 961
Administrative fees	70	63	49	102	189	160	109	125	132
Advertising	18	1	—	42	27	13	32	36	38
Assets less than the capital value	381	239	113	110	110	55	66	72	76
Audit cost: External	18	—	—	—	—	—	—	—	—
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental agencies	639	239	378	577	447	414	354	423	445
Communication (G&S)	361	403	437	648	551	540	412	405	427
Computer services	46 985	46 681	54 870	52 117	51 599	51 869	53 860	51 576	56 623
Consultants and professional services	1 753	836	136	1 213	1 195	904	939	705	742
Consultants and professional services	101	10	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Contractors	374	43	206	382	199	289	66	74	78
Agency and support / outside services	—	—	—	—	—	—	—	—	—
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (including goods and services)	—	—	—	—	—	—	—	—	—
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing materials	—	—	—	—	—	—	—	—	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food services	—	—	—	—	—	—	—	—	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and teacher materials	—	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	—	91	39	36	—	31	—	—	—
Inventory: Medical supplies	—	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	—	—	—	—	—	—	16	20	21
Consumable: Stationery, printing and reprographics	208	110	303	1 029	216	317	—	660	695
Operating leases	—	—	—	—	—	—	—	—	—
Property payments	43	—	—	—	—	—	—	—	—
Transport provided: Departmental agencies	482	768	96	105	105	222	230	135	142
Travel and subsistence	1 950	2 464	3 392	3 212	4 072	3 634	3 274	3 347	3 525
Training and development	1 252	842	1 265	1 360	1 097	1 307	1 126	1 170	1 232
Operating payments	221	71	301	264	345	396	375	401	422
Venues and facilities	75	363	415	463	455	436	326	345	363
Rental and hiring	—	—	—	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest (Incl. interest on financial assets)	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	157	16	140	148	148	—	—	—
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and funds	—	—	—	—	—	—	—	—	—
Municipalities	—	—	—	—	—	—	—	—	—
Municipal bank accounts	—	—	—	—	—	—	—	—	—
Municipal agencies and funds	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Social security funds	—	—	—	—	—	—	—	—	—
Departmental agencies (non-budgetary)	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on products and services	—	—	—	—	—	—	—	—	—
Other transfers to public corporations	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on products and services	—	—	—	—	—	—	—	—	—
Other transfers to private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	—	157	16	140	148	148	—	—	—
Social benefits	—	—	—	—	—	—	—	—	—
Other transfers to households	—	157	16	140	148	148	—	—	—
Payments for capital assets	5 222	2 469	4 243	2 706	2 756	2 745	2 217	2 561	2 697
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	4 943	2 469	2 690	2 506	2 556	2 545	2 217	2 561	2 697
Transport equipment	—	—	—	—	—	—	—	—	—
Other machinery and equipment	4 943	2 469	2 690	2 506	2 556	2 545	2 217	2 561	2 697
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	279	—	1 553	200	200	200	—	—	—
Payments for financial assets	—	—	2	—	—	—	—	—	—
Total economic classification: Payments and estimates	85 040	94 629	107 617	110 404	110 004	109 204	113 790	115 777	124 346

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	15 158	25 647	29 033	34 858	31 196	30 852	27 514	29 696	31 270
Compensation of employees	11 307	15 098	15 533	17 246	16 626	16 283	18 642	20 583	21 674
Salaries and wages	8 681	13 151	12 426	13 181	12 671	13 028	14 237	16 014	16 863
Social contributions	2 626	1 947	3 107	4 065	3 955	3 255	4 405	4 569	4 811
Goods and services	3 851	10 549	13 500	17 612	14 570	14 569	8 872	9 113	9 596
Administrative fees	84	56	478	71	147	125	88	87	92
Advertising	10	—	—	—	—	—	—	—	—
Assets less than the capital value	678	—	279	300	190	196	—	—	—
Audit cost: External	516	4 888	1 526	4 765	4 120	4 249	520	1 794	1 889
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental agencies	188	120	41	160	70	92	93	150	158
Communication (G&S)	61	209	199	207	199	207	235	234	246
Computer services	—	—	—	—	—	—	—	—	—
Consultants and professional services	474	3 207	3 119	9 600	6 316	6 266	3 473	4 461	4 697
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Consultants and professional services	—	—	—	—	—	—	—	—	—
Contractors	—	—	—	—	—	—	—	—	—
Agency and support / outside services	—	—	—	—	—	—	—	—	—
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (including goods and services)	—	—	—	—	—	—	—	—	—
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing materials	—	—	—	—	—	—	—	—	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food services	—	—	—	—	—	—	—	—	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and teacher allowances	—	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	—	—	—	—	—	—	—	—	—
Inventory: Medical supplies	—	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	—	—	—	—	—	—	—	—	—
Consumable: Stationery, printing and reprographic services	19	35	567	68	50	45	50	75	79
Operating leases	—	—	—	—	—	—	—	—	—
Property payments	—	—	—	—	—	—	—	—	—
Transport provided: Departmental agencies	229	340	—	—	—	—	—	—	—
Travel and subsistence	1 176	1 322	4 455	1 777	2 351	2 445	3 808	1 653	1 741
Training and development	140	125	172	277	282	186	282	295	311
Operating payments	—	109	177	155	104	113	111	143	151
Venues and facilities	276	138	2 487	232	741	645	212	221	233
Rental and hiring	—	—	—	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest (Incl. interest on financial assets)	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	—	14	—	—	—	—	—	—
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and funds	—	—	—	—	—	—	—	—	—
Municipalities	—	—	—	—	—	—	—	—	—
Municipal bank accounts	—	—	—	—	—	—	—	—	—
Municipal agencies and funds	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Social security funds	—	—	—	—	—	—	—	—	—
Departmental agencies (non-budgetary)	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on products and services	—	—	—	—	—	—	—	—	—
Other transfers to public corporations	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on products and services	—	—	—	—	—	—	—	—	—
Other transfers to private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	—	—	14	—	—	—	—	—	—
Social benefits	—	—	—	—	—	—	—	—	—
Other transfers to households	—	—	14	—	—	—	—	—	—
Payments for capital assets	621	—	1 087	—	110	105	—	1 730	1 822
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	621	—	1 087	—	110	105	—	1 730	1 822
Transport equipment	—	—	—	—	—	—	—	—	—
Other machinery and equipment	621	—	1 087	—	110	105	—	1 730	1 822
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Payments and estimates	15 779	25 647	30 134	34 858	31 306	30 957	27 514	31 426	33 092

Table B.8: Transfers to local government by transfer / grant type, category and municipality: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
Category A	-	-	-	-	-	-	-	-	-
Category B	-	4	2	12	3 012	3 005	3 013	3 014	3 174
MP301 Albert Luthuli	-	-	-	-	-	-	-	-	-
MP302 Msukaligwa	-	-	-	-	500	500	500	500	500
MP303 Mkhondo	-	-	-	-	-	-	-	-	-
MP304 Pixley Ka Seme	-	-	-	-	-	-	-	-	-
MP305 Lekwa	-	-	-	-	-	-	-	-	-
MP306 Dipaleseng	-	-	-	-	500	500	500	500	500
MP307 Govan Mbeki	-	-	-	-	-	-	-	-	-
MP311 Delmas	-	-	-	-	-	-	-	-	-
MP312 Emalahleni	-	-	-	-	-	-	-	-	-
MP313 Steve Tshwete	-	-	-	-	-	-	-	-	-
MP314 Emakhazeni	-	-	-	-	500	500	500	500	500
MP315 Thembisile	-	-	-	-	500	500	500	500	500
MP316 Dr JS Moroka	-	-	-	-	-	-	-	-	-
MP321 Thaba Chweu	-	-	-	-	500	500	500	500	659
MP322 Mbombela	-	4	2	12	12	5	13	14	15
MP323 Umjindi	-	-	-	-	-	-	-	-	-
MP324 Nkomazi	-	-	-	-	500	500	500	500	500
MP325 Bushbuckridge	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Category C	-	-	-	-	-	-	-	-	-
DC30 Gert Sibande	-	-	-	-	-	-	-	-	-
DC31 Nkangala	-	-	-	-	-	-	-	-	-
DC32 Ehlanzeni	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total departmental transfers to loc	-	4	2	12	3 012	3 005	3 013	3 014	3 174