

VOTE 7

DEPARTMENT OF FINANCE

| Finance | Vote 07 |
|---------------------------------------|-------------------------------|
| To be appropriated by Vote in 2014/15 | R 442 896 000 |
| Responsible MEC | MEC for Finance |
| Administrating Department | Department of Finance |
| Accounting Officer | Head of Department of Finance |

1. Overview

Vision

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

Mission

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

Strategic Objectives

Strategic policy direction: The Department of Finance will ensure a credible distribution of available funds between departments, taking cognizance the demands for social services and the need to simulate economic development and growth.

The Department has set the following strategic objectives and goals in order to achieve this:

- To render political leadership by acting as linkage between the Treasury and the Provincial Legislature to fulfill National and Provincial priorities.
- To provide strategic leadership in financial management, in the province and department, manage minimum information security standards (MISS) and special programmes in the treasury.
- To provide effective and efficient Human Resource and administration support services inclusive of employees wellness and occupational health and safety.
- To develop a communication strategy for the Department.
- To obtain an unqualified audit opinion through proper financial management (inclusive of risk management and internal control) supply chain management and specialized auxiliary services for the treasury.
- To provide oversight activities in planning, budget management, allocation of resources, revenue collection and infrastructure spending in the province.
- Ensure effective and efficient management of provincial cash flow requirements, movable and immovable assets, procurement reforms in all provincial departments and public entities.
- To ensure compliance with MFMA through monitoring, evaluation and reporting framework to improve financial management in municipalities.

Core Functions

- The core functions of the department include the following:
- Preparation of Annual MTEF and adjustment budgets.
- Province wide cash management
- Providing a management structure for implementation of IDIP's by provincial departments.
- Monitoring of infrastructure spending for provincial departments.
- Provincial financial management through:
- Budget monitoring and reporting
- Internal Audit.
- Financial accounting
- Management of liabilities
- Financial systems maintenance

- Asset management
- Provision of advice on procurement policies and procedures in provincial departments.
- Provide oversight on implementation of the MFMA in the province.

Legislative mandate

The department is governed by the following legislation and policy directives:

- Public Finance Management Act, 1999 (Act No. 29 as amended)
- Municipal Financial Management Act 56 of 2003;
- Treasury Regulations;
- Division of Revenue Act;
- Supply Chain Management Regulations (Post -Tender Board environment);
- The Constitution of South Africa, 1996;
- The Public Service Act of 1994;
- The Public Service Regulations of 2001;
- The White Paper on the Transformation of the Public Service Delivery, (Batho Pele) 1997;
- The E-Government: A Public Service IT Policy Framework;
- The Promotion of Access to Information Act 2 of 2000;
- The National Minimum Information Security Standard Policy of 1996;
- The Skills Development Act of 1999;
- The Basic Condition Of Employment of 1997;
- The Labour Relations Act of 1995; and
- The Health and Safety Act of 1993.

1.1. Aligning departmental budgets to achieve government's prescribed outcomes

In response to the Medium Term Strategic Framework 2009 – 2014, the department will mainly focus on the following Presidential Outcomes:

- **Outcome 5:** (Increase access to occupationally-directed programmes in needed areas and thereby expand the availability of intermediate level skills) through the internship and learnership programme and capacitating of the permanent staff.
- **Outcome 12:** (HR management and development) through effectively implementing the PMDS Policy, ensuring fair labour practices according to the applicable policies and efficient recruitment and selection process. In these regards the Department has budgeted 2 per cent of employee compensation for PMDS.
- **Outcome 12:** (Business processes, systems, decision rights and accountability management) the Department has continued to assist municipalities with improvement on operational efficiency by ensuring that asset registers are implemented and maintained, and that financial system at municipalities are standardized and centralized at Provincial Treasury.

2. Review of the 2013/14 financial year

This section provides a review of 2013/14, outlining the main achievements and progress made by the department, as well as providing a brief discussion on challenges and new developments.

Sustainable Resource Management

Economic Analysis: The macro-economic analysis unit produced two monthly reports from August 2013 covering demographics, development indicators and the provincial Socio-economic Review Outlook (SERO) and the country. Weekly economic news updates have also been distributed to other provincial Departments during the second quarter of 2013/14 covering economic news in South Africa, Africa, Europe, Asia and North

America. The unit also produced a District economic indicator dashboard which gives a helicopter view of key economic indicators and trends of these indicators in the four district municipalities of the province.

Budget Management: Consistent with the Provincial Budget Process, National Treasury, as part of its responsibility in terms of the PFMA visited the province in July to assess spending trends for the first quarter for 2013/14, analyze the 2012/13 budget outcome and evaluate planning process in preparation of the 2014 MTEF process. The first engagement with the departments through the budget forum was in July with the aim of ensuring continuous relations between all stakeholders in order to share the best financial practices beneficial to all as well as improving the quality of the provincial EPRE documentation. The second forum was also held in September. The departments, under the unit supervision, submitted the 1st draft for 2014 MTEF, both database and the EPRE word document. As part of performance oversight the department held a performance review session with the public entities in July to discuss organizational structural issues, revenue and expenditure.

Infrastructure Co-ordination: The unit monitored and supported the departments in the delivery of infrastructure through the implementation of various initiatives such as; assisting the Provincial Departments charged with infrastructure delivery to effectively implement the Infrastructure Delivery Management System (IDMS), this model describes the processes that make up public sector delivery and procurement management as it applies to the construction industry. It outlines the core processes associated with model for delivery and procurement management where the project delivery processes relate to the provision of infrastructure works. The Department has set up a Joint Infrastructure Committee in line with IDMS requirements headed by the MEC for Finance. In terms of IDMS the committee has to meet once in six months but because of challenges faced the province the committee meet once a quarter and the first meeting has already taken place in July 2013.

Municipal Finance Management: The Municipal Finance Management operates in an environment of continuous Municipal Financial Management Act (MFMA) reforms that municipalities should comply with. In most cases, the implementation of such reforms requires some changes to the existing financial systems that cause delays in the municipal reporting regime. The chief directorate ensured that all municipalities in the province submitted their 2012/13 Annual Financial Statement on time to Auditor General for audit. Coupled to the above four (4) municipalities were assisted with the compiling GRAP compliant asset registers.

The Unit introduced MFMA monitoring indicators to measure the financial management performance of municipalities and their compliance with the MFMA with respect to all 12 strategic areas in the tool. The 30 Monitoring Indicators tool is a questionnaire based model that assesses municipalities and municipal entities in various areas of financial management including Revenue Management, Expenditure Management, Planning and Budgeting, Liability Management, Accounting and Reporting, Internal audit and risk Management, Asset Management and Supply Chain Management. Other areas monitored are Transparency, Municipal Capacity, Financial Misconduct and Compliance with Annual Reporting requirements. The 30 MFMA monitoring indicators tool measures municipal compliance level with the provisions and requirements of the MFMA. The tool has been developed to provide complementary information on municipal financial management, based on international best practice.

The chief directorate further assisted municipalities who were in arrears regarding payment of bulk services/utilities to enter into payment agreements which are being monitored on monthly basis. The chief directorate's intervention in this regard has yielded material reduction in debt owed by government to municipalities by 25 per cent when comparing the 1st quarter of 2012/13 to 1st quarter 2013/14 municipal financial year.

Assets and Liability Management

Asset Management: The unit established the provincial asset management forum and assisted departments to establish disposal committees, loss committees in the province. It further provided provincial asset management support to the departments and placed 23 interns in various departmental asset management units.

Financial Governance

Accounting Services: In compliance with Norms and Standards quarterly targets, two Chief Financial Officer Forum Workshops were conducted instead of one.

The target was exceeded as it was imperative to hold a second CFO Forum to assist with the conversion of 2011/12 BAS version 3 Closing Balances to 2012/13 BAS version 4 Opening Balances. The audit of the 2012/13 Provincial Revenue Fund Annual Financial Statements (AFS) was conducted and completed in the second quarter.

The Unit commenced with the Roll-out of the 2014 Clean Audit Technical Support Project Phase 2, being the provision of financial technical support to Provincial Departments and Public Entities for the 2013/14 Financial Year. The Unit prepared provincial departments 2010/11 and 2011/12 unauthorized expenditure for submission to EXCO to request condonement of such expenditure, then the submission will be submitted to Public Accounts Committee for discussion and endorsement.

Risk Management: Provincial Executive Committee (EXCO) has recently adopted the Provincial Risk Management Strategic Support Plan which aims to improve the effective implementation of risk management in provincial departments. The Directorate currently has capacity challenges; once the vacant posts are filled it will assist with the implementation of the Strategic Support Plan. The Directorate has managed to achieve most of its objectives despite capacity constraints.

Provincial Internal Audit: A framework for Internal Control regarding Conditional Grants, Transfer Payments and Infrastructure was developed and assigned to departments. If this framework is used to benchmark against current system this would lead to improved control system in the Province. An audit of compliance framework was performed per department. It however became apparent that more guidance would be required by departments to implement effective systems to address compliance management and risk mitigation. Internal Audit is in the process of issuing various guidelines to assist departments to address compliance.

The provincial Audit committee was appointed and held review sessions with departments and Auditor General South Africa (AGSA) on Audit report, and a separate session later in the quarter to review the adequacy of AGSA Action plans. Internal Audit also provided departments with a written assessment of the adequacy of the action plans.

Provincial Information Technology: This programme has been discontinued effective 1 September 2013. In terms of Provincial Executive Council (EXCO) resolution of 2012. The department will effectively have four programmes and the Departmental IT; will be a directorate under sub-programme communication which is part of Corporate Services. This also in line with the approved uniform budget programme structures for the 2014/15 budget.

3. Outlook for the 2014/15 financial year

Sustainable Resource Management

The functions of the unit are largely driven and governed by various legislative requirements i.e. PFMA, Treasury Regulations. As such, the work of the unit often remains largely unchanged from the previous year in terms of the processes that need to be followed and undertaken.

Accordingly the unit plans to continue monitoring the spending of provincial departments through the various reporting mechanisms, including the monthly IYM (In Year Monitoring), and QPR (Quarterly Performance Reporting), and it will strive to ensure that provincial spending remain within the budget. Executive Committee will continue to be kept informed of the province's budget performance. The unit will continue to coordinate the preparation of the Estimates of Provincial Revenue and Expenditure for 2014/15 and the Adjustments Estimate of Provincial Revenue and Expenditure for 2014/15. This will be done after consulting with, and receiving approval from the Medium Term Expenditure Committee (MTEC), Ministers' Committee on the Budget (Mincom Bud) and Cabinet. The unit plans to continue exploring possible new sources of revenue to enhance the current revenue base.

The unit will provide information to National Treasury to inform discussions on the Division of Revenue and Provincial Equitable Share (PES), where both the structure of, and/or the components of the formula as well as the data informing PES updates, are being debated. The unit will also play a more active oversight role and monitor the performance of public entities to ensure that, among others, entities are capable of delivering on expectations, they operate within their mandate in an effective, efficient economical manner, and that there is governance and regulatory compliance.

Furthermore, Treasury will continue to earmark funds on programmes embedded with provincial priorities such as:

- Enhancing the quality of basic education and skill development
- Improving the quality of health care and infrastructure
- Investing in infrastructure and proper maintenance of economic infrastructure and roads network
- Accelerating the creation of jobs
- Poverty alleviation
- Water and sanitation and;
- Rural development.

Provincial Revenue Maximization: The Revenue Enhancement Strategy will be rolled out with the view to maximize the Provincial Revenue Envelope, and this process has started in the second quarter of 2013/14. The focus will be on establishing motor vehicle licensing offices in Moretele and Haartebeestpoort Dam, furthermore, the Department of Safety has entered into agreement with SA Post offices for issuing of motor vehicle renewal licenses. The Northwest Gambling Board has been capacitated to deal with illegal gambling problem mainly areas around Rustenburg and Klerksdorp, and more compliance audits will be performed. These initiatives will have positive financial bearing on the casino license fees.

30 Day Payments Unit: Non-payment of suppliers by departments within the stipulated timeframe has a negative impact on the financial viability of suppliers, particularly the Small Micro-Medium Enterprises (SMMEs). The department has established a 30 days payment unit which will monitor departments and receive and attend to complaints from suppliers regarding the failure of departments to pay within a period of 30 days. Therefore the Department has initiated some interventions in the form of the following which are expected to be fully operational in 2014/15 until 2015/16 thereafter the effectiveness of the programme will be reviewed to determine its continued existence:

- Call Centre to manage and report the complaints and investigations results of which will be reported to EXCO quarterly, the system will incorporate tracking of invoice from the time it is received by departments to date of payment;
- Oversight Function to monitor the efficient and effectiveness of creditors' systems and process especially receipt date of invoice and open orders.

Provincial Supply Chain Management: The department is looking at the feasibility of implementing a price index/catalogue that will assist in the assessment, of the reasonableness of prices offered by bidders for certain commodities and services. To improve the efficiency and effectiveness of our Supply Chain Management through technology, the department is in the process of upgrading the current quotation/tendering and supplier database system. Amongst others, this initiative will assist in the prevention of fraud and corruption by making it possible to verify and validate supplier information with the Companies and Intellectual Property Commission (CIPC) system, and the PERSAL system.

Municipal Financial Management: The Department will continue to assist municipalities with this imperative goal of attaining clean audit by 2014, therefore the Department will continue with the second phase Municipal Financial Management Improvement Programme (MFIP) which includes the finalization of asset registers at all municipalities in the province. The department will embark together with National Treasury on implementation of new standard chart of accounts (SCOA).

4. Reprioritisation

Reprioritization was mainly within programmes to address budget pressures. There was reprioritization of R2 million between Sustainable Resource Management under Compensation of employees and Assets and Liabilities under Machinery and equipment for the Call Centre funding for 30 Days Creditors Payments.

5. Procurement

Information can be found in the departmental procurement plan.

6. Receipts and financing

6.1. Summary of receipts

Table 7.1 below shows the sources of funding for Vote 7 over the seven-year period 2010/11 to 2016/17.

Table 7.1 : Summary of receipts

| 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 |
| Equitable share | 87 458 | 95 410 | 72 429 | 269 382 | 348 161 | 348 161 | 336 478 | 376 564 | 481 973 |
| Conditional grants | - | - | - | - | - | - | - | - | - |
| Departmental receipts | 93 982 | 115 252 | 188 806 | 101 350 | 101 350 | 101 350 | 106 418 | 111 739 | 117 661 |
| Other: Financing | | | | | -52 775 | -52 775 | | | |
| Total receipts | 181 440 | 210 662 | 261 235 | 370 732 | 396 736 | 396 736 | 442 896 | 488 303 | 599 634 |

The main source of funding for the department is equitable share and own revenue. The equitable share allocation for 2014/15 is 75 per cent or R336.4 million of the total departmental allocation, with own revenue having 24 per cent share or R106.4 million. The departmental equitable share has increased by 11 per cent from 2013/14 revised estimates to R336.4 million in 2014/15, the growth for 2015/16 is 12 per cent to R376.5 million, and 2016/17 growth is 28 per cent to R481.9 million. The department has estimated, 5 per cent baseline increase over the MTEF for own revenue collection.

Included in the departmental equitable share allocation, is the decentralization of bursaries from Office of the Premier to department of finance amounting to R1 million in 2014/15, R1 million in 2015/16, and R1.1 million in 2016/17. The provincial telephone budget of R15 million 2014/15, R30 million and R31 million in two outer years. The MFMA Phase 2 i.e. Municipal Finance Improvement Plan (MFIP) and GRAP 17 implementation plan in municipalities have been allocated R40 million, R60 million and R43 million in 2014/15, 2015/16, 2016/17 respectively. Learnership Programme amounting to R1.5 million and R3.3 million for the outer years, and Appointment of Experts for assessment of cost drivers for Education and Health amounting to R5 million in 2014/15.

The Provincial Turn Around to Clean Audit programme has its sole objective of assisting provincial departments to attain clean audit, an amount of R23 million and R15 million has been allocated in 2014/15 and 2015/16.

The reduced amount of R99.4 million 2014/15, R108 million 2015/16, and R113.4 million 2016/17 against the departmental allocation was a function shift to the Office of Premier in respect of Information Technology functions (programme 5 in the department) transferred in 2013/14 as per Provincial Exco Resolution of 2012. A further reduction of R6 million in 2014/15 was attributed to funding for labour intensive programmes to other provincial departments.

The departmental overall performance for 2010/11 resulted in some of the objectives not being achieved, as result spent 88 per cent or R181.4 million spent. In 2011/12 department spent 83 per cent or R210.6 million which was, as result of the performance of MFMA Capacity Building earmarked funds. The department ended 2012/13 with increase to its adjustment appropriation by R16.6 million, and the actual outcome was

R261.2 million which was an under spending, as a result of Provincial Turn Around to Clean Audit project which under spent its allocation.

The 2013/14 revised estimates project under spending of R5.9 million due to the performance of the MFMIP, on aggregate the budget grows by 9 per cent to R442.8 million in 2014/15, 10 per cent to R488.3 million 2015/16, and 23 per cent to R599.6 million in 2016/17.

6.2. Departmental receipts collection

Table 7.2 below provides details of the revenue collection by this department from 2010/11 to 2016/17.

Table 7.2 : Summary of departmental receipts collection

| 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 |
| Tax receipts | - | - | - | - | - | - | - | - | - |
| Casino taxes | - | - | - | - | - | - | - | - | - |
| Horse racing taxes | - | - | - | - | - | - | - | - | - |
| Liquor licences | - | - | - | - | - | - | - | - | - |
| Motor vehicle licences | - | - | - | - | - | - | - | - | - |
| Sales of goods and services other than capital assets | 11 778 | 930 | 9 109 | 420 | 420 | 420 | 420 | 420 | 442 |
| Transfers received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - |
| Interest, dividends and rent on land | 82 204 | 114 322 | 179 657 | 100 930 | 100 930 | 100 930 | 105 998 | 111 319 | 117 219 |
| Sales of capital assets | - | - | 40 | - | - | - | - | - | - |
| Transactions in financial assets and liabilities | - | - | - | - | - | - | - | - | - |
| Total departmental receipts | 93 982 | 115 252 | 188 806 | 101 350 | 101 350 | 101 350 | 106 418 | 111 739 | 117 661 |

On aggregate the significant revenue collection was registered in 2012/13. The department has factored in the 5 per cent increase on anticipated revenue collection over the MTEF. The sources of revenue for the department are the following:

Sale of goods and services other than capital assets: the revenue collected from this source is, from fees charged by the department for the issuing of tender documents, which explains the increased revenue collected in 2012/13. Due to the fact that tender documents sales depend on the demands and suppliers contracted by the Department it is a challenge to estimate revenue from this source. The projected collection shows a steady increase over the MTEF.

Interest, dividends and rent on land: the revenue collected from this source was as a result of the large cash surpluses on the Pay Master General account (PMG), due to under spending registered in the financial years with 2012/13 registering marginal increase in interest raised. Due to the uncertainty of the collection on this item, it is a challenge to estimate revenue anticipated.

Sales of capital assets: the revenue collected in 2012/13 from this source was as a result of sales of redundant assets which were auctioned during the year.

7. Payment summary

7.1 Key Assumptions

The budget for 2014/15 MTEF is based on the departments approved Strategic Plan and Annual Performance Plan in line with the service delivery requirements and improvements of the department. Some of the main assumptions underpinning the MTEF budget are as follows:

- Inflation projections (CPI) as published in 2013 Medium Term Budget Policy statement estimated at 5.5 per cent in 2014/15 and 5.4 per cent in 2015/16 and 2016/17.
- Provision for improvement in conditions of service (ICS) is 6.5 per cent in 2014/15 and 5.4 per cent in 2015/16 and 2016/17.
- A 1.5 per cent pay progression is excluded in the budget provision for personnel costs.

- Re-grading of clerks in line with DPSA circular dated 12 December 2012.

7.2 Programme summary

Table 7.3 and 7.4 contains information by programme and economic classification for the department over the seven-year period from 2010/11 to 2016/17.

Table 7.3 : Summary of payments and estimates by programme: 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 |
| 1. Administration | 51 405 | 57 125 | 70 340 | 104 555 | 90 596 | 97 156 | 122 897 | 134 556 | 147 416 |
| 2. Sustainable Resource Management | 33 475 | 39 461 | 81 157 | 105 728 | 130 262 | 126 934 | 115 705 | 167 363 | 254 167 |
| 3. Asset And Liabilities Management | 10 740 | 15 427 | 15 690 | 39 169 | 35 049 | 38 479 | 44 347 | 44 713 | 44 089 |
| 4. Financial Governance | 85 820 | 98 649 | 94 048 | 121 280 | 140 829 | 143 169 | 159 947 | 141 671 | 153 962 |
| 5. Information Technology | - | - | - | - | - | 36 | - | - | - |
| Total payments and estimates | 181 440 | 210 662 | 261 235 | 370 732 | 396 736 | 405 774 | 442 896 | 488 303 | 599 634 |

Notes:

- Programme 1 includes MEC remuneration Salary: 2014/15 R1.6 million and R1.5 million for the Learnership Programme and R3.3 million for the two outer years;
- Programme 2 includes Municipal Financial Management Act Phase 2 and 3(MFMA): 2014/15 R25 million, 2015/16 R30 million, 2016/17 R12 million and R5 million for the Appointment of Experts for assessment of cost drivers for Education and Health in 2014/15;
- Programme 2 includes GRAP 17 Implementation: 2014/15 R15 million, 2015/16 R30 million, 2016/17 R31.8million; and
- Programme 4 includes Provincial Turnaround to clean audit: 2014/15 R23 million, 2015/16 R15 million.

7.3 Summary of economic classification

Table 7.4 : 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 | 180 513 | 208 412 | 257 889 | 361 159 | 387 594 | 392 409 | 425 902 | 476 405 | 586 645 |
| Compensation of employees | 116 077 | 126 943 | 131 213 | 228 757 | 177 324 | 182 016 | 237 100 | 261 235 | 274 274 |
| Goods and services | 64 411 | 81 389 | 126 667 | 132 358 | 210 258 | 210 380 | 188 767 | 215 133 | 312 332 |
| Interest and rent on land | 25 | 80 | 9 | 44 | 12 | 13 | 35 | 38 | 39 |
| Transfers and subsidies to: | 54 | 590 | 501 | 511 | 652 | 801 | 1 003 | 1 083 | 1 170 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | 54 | 590 | 501 | 511 | 652 | 801 | 1 003 | 1 083 | 1 170 |
| Payments for capital assets | 873 | 1 660 | 2 833 | 9 062 | 8 490 | 12 564 | 15 991 | 10 815 | 11 818 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 873 | 1 660 | 2 833 | 9 062 | 8 490 | 12 564 | 15 991 | 10 815 | 11 818 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | 12 | - | - | - | - | - | - |
| Total economic classification | 181 440 | 210 662 | 261 235 | 370 732 | 396 736 | 405 774 | 442 896 | 488 303 | 599 634 |

The department is categorized under four programmes, namely, Administration, Sustainable Resource Management, Assets and Liabilities Management, and Financial Governance. The department does not conform to the generic sub-programme structure for the sector, due to the inclusion of Municipal Finance in programme 2. Negotiations with National Treasury in this regard are continuing.

The department spending over the past three financial years was, 2010/11 R181.4 million, 2011/12 R210.6 million, 2012/13 R261.2 million. The adjusted appropriation for 2013/14 has decreased to R396.7 million from R464.5 million, the reduction of the budget amounted to R52.7 million due to budget reduction as per EXCO resolution that departments under 50 per cent spending as at end of September their budgets will be reduced. The additional budget of R37 million for provincial telephone costs was allocated during the adjustment budget, with R10 million as rollover for the Financial Management Training Project (Phase 3) and Financial Technical Support to Departments and Public Entities (PFMA), R93.7 million was reduced for the transfer of Information Technology to the Office of the Premier.

Compensation of employees: On aggregate compensation of employees registered a significant increase from 2012/13 to 2013/14 due to filling of posts in line with the new organizational structure. In 2013/14 there were delays in filling vacant funded posts, consequently fund shifts were made from this item to address the cost pressures on goods and services, and thereafter a gradual increase to compensation of employees is anticipated due to annual salary adjustments. This is evidenced by a growth of 30 per cent from revised estimates in 2013/14 to R237.1 million in 2014/15 which is a result of Improvement of Condition of Service and pay progression increases and anticipated increase in staff compliment in 2014/15.

Goods and Services: On aggregate the negative growth of 10 per cent is registered from 2013/14 to 2014/15 R210.3 million to R188.7 million due to the rollovers which were effected during adjustment for Provincial Clean Audit Project amounting to R10 million, and additional budget of R37 million for provincial telephone costs which was received. There is a gradual increase in the budget growth registered in 2015/16 due to the increase in the allocation for earmarked funds, MFMA Phase2 and Grap 17 Implementation grows from R40 million in 2014/15 to R60 million in 2015/16 and reduces to R43.8 million in 2016/17. Provincial Telephone grows steady from R15 million in 2014/15, R15.7 million in 2015/16, and R16.5 million in 2016/17. The provisions for Provincial Turn around to clean audit is R23 million in 2014/15 which is R11 million less than 2013/14, negative budget growth is registered in 2015/16 to R15 million the project is anticipated to end in 2015/16.

Interest and Rent on Land: On aggregate this item grows significantly in 2014/15 to R35 thousand due to the payments for the finance leases of the machinery purchased. The growth is steady over the MTEF with R38 thousand and R39 thousand for 2015/16 and 2016/17 respectively.

Transfers and Subsidies: On aggregate there is a significant growth of 25 per cent registered in 2014/15 to R1 million due to the decentralization of the bursaries budget from the Office of the Premier to department. The growth is steady over the MTEF with R1 million and R1.1 million registered for 2015/16 and 2016/17 respectively. On the main the department makes provisions for payment of social benefits to employees who have exited the system, but due to the uncertainty of the spending it becomes difficult to estimate the allocation for this item.

Capital Assets: On aggregate the significant growth of 27 per cent to R15.9 million is due to the anticipated purchase of pool motor vehicles for the department, the negative growth of 32 per cent to R10.8 million registered in 2015/16 is due to the planned purchase of office furniture and equipment. The growth is steady over the MTEF with 2016/17 registering 9 per cent growth to R11.8 million. Capital expenditure to fund new IT projects was the main driver in 2013/14.

Programme 1 Administration: registered a significant growth in 2012/13 due to the additional funding of R7.9 million for MFMA Capacity Building, R1.8 million for Councilors Induction Projects. In 2013/14 the decrease to adjusted budget is due to the virement that was made to shift funds to other programmes with budget pressures as the programme had not filled all vacant funded posts. In 2014/15 the registered growth is due to the funds allocated for the bursaries which were decentralized from the office of the Premier amounting to R1 million, Learnership Programme amounting to R1.5 million in 2014/15 and R3.3 million for the two outer years, legal costs were allocated R1.8 million, audit fees were allocated R1 million and R2.5 million was allocated to purchase of motor vehicles. The number of posts as per approved organisational structure for

corporate services is considerably high as the result the growth in the compensation of employees is evident from R26.7 million in 2013/14 to R31.8 million in 2014/15, R38.6 million in 2015/16 and R40.7 million in 2016/17.

Programme 2 Sustainable Resource Management: registered a significant increase in spending in 2012/13 due to the commencement with implementation of the MFMIP late in the financial year. The filling posts as per approved structure also contributed to spending. The increase in 2013/14 related mainly to continued implementation of the MFMIP, as well as spending on provincial telephone as the department is paying costs for all departments in the province. In 2014/15 the negative growth is registered, but there is an additional allocation of R40 million for continuation of the MFMIP and Grap 17 implementation, and R5 million for the anticipated appointment of Expert for Assessment of cost drivers for Education and Health.

Programme 3 Assets and Liabilities: registers a constant under spending from 2011/12 to 2012/13, attributed in the main to the low spending on vacant funded posts. The decrease in the adjusted budget for 2013/14 is due to the virement made to other programmes due to the delays in filling vacant posts.

Programme 4 Financial Governance: registered a constant under spending for 2011/12 to 2012/13, attributed in the main to the vacant funded posts and goods and services due to the delays in the implementation of the flagship projects Financial Management Training and PFMA Support which received an additional R9.5 million in 2012/13, and a rollover of R10 million in 2013/14. The growth in 2014/15 is due to the provisions of R15 million for provincial telephone costs, and R23 million for the Provincial Turnaround to clean audit.

7.4 Infrastructure payments

7.4.1 Departmental infrastructure payments - Nil

7.4.2 Maintenance – Nil

7.5 Departmental Public – Private Partnership (PPP) projects - Nil

7.6 Transfers

7.6.1 Transfers to public entities - Nil

7.6.2 Transfers to other entities - Nil

8. Receipts and retentions – Not applicable to the department

9. Programme description

The services rendered by the department are categorized under four programmes, which are discussed below. The expenditure and budgeted estimates for each programme are summarized in terms of sub-programmes and economic classification. Details are given in the Annexure tables for *Vote 7 Department of Finance*

Programme 1: Administration

Description and objectives

The main aim of this programme is to provide Human Resource support services to the entire Department. Communication focuses on projecting the corporate image of the Department to internal and external stakeholders. The Minimum Security Information Services (MISS) focuses on issues of departmental security as defined in the Provincial Security Strategy. Special programmes focus mainly on youth, women, disability and gender related matters. Departmental financial management services support the entire department by

focusing on budgeting, financial accounting, asset management, transport and logistics, salary administration and supply chain management related activities.

Administration consists of the following Sub-programmes:

- Office of the MEC;
- Management services (HOD), Communication, Minimum Information Security Standards (MISS)
- Corporate services incorporating Human Resource Services and Training; and
- Departmental Financial Management (CFO).

Tables 7.5 and 7.6 below provide a summary of payments and budget estimates pertaining to the programme over the seven-year period from 2010/11 to 2016/17.

Table 7.5 : Summary of payments and estimates by sub-programme: 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 |
| 1. Office Of The Mec | 5 192 | 5 954 | 13 429 | 7 678 | 8 078 | 8 079 | 8 032 | 8 426 | 9 373 |
| 2. Management Services | 3 348 | 15 227 | 8 832 | 10 492 | 5 835 | 6 635 | 11 110 | 12 764 | 14 390 |
| 3. Corporate Services | 16 220 | 6 527 | 20 149 | 50 899 | 45 857 | 46 924 | 55 535 | 64 336 | 68 776 |
| 4. Financial Management (Office Of The Cfo) | 26 645 | 29 417 | 27 930 | 35 486 | 30 826 | 35 518 | 48 220 | 49 030 | 54 878 |
| Total payments and estimates | 51 405 | 57 125 | 70 340 | 104 555 | 90 596 | 97 156 | 122 897 | 134 556 | 147 416 |

Table 7.6 : Summary of 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 | 51 248 | 56 337 | 69 089 | 100 371 | 85 894 | 91 806 | 112 298 | 128 083 | 140 570 |
| Compensation of employees | 31 353 | 34 514 | 39 695 | 66 596 | 56 778 | 58 928 | 72 397 | 85 401 | 91 821 |
| Goods and services | 19 889 | 21 771 | 29 390 | 33 765 | 29 116 | 32 877 | 39 901 | 42 682 | 48 749 |
| Interest and rent on land | 6 | 52 | 4 | 10 | - | 1 | - | - | - |
| Transfers and subsidies to: | 23 | 78 | 173 | - | 617 | 766 | 1 003 | 1 083 | 1 170 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | 23 | 78 | 173 | - | 617 | 766 | 1 003 | 1 083 | 1 170 |
| Payments for capital assets | 134 | 710 | 1 078 | 4 184 | 4 085 | 4 584 | 9 596 | 5 390 | 5 676 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 134 | 710 | 1 078 | 4 184 | 4 085 | 4 584 | 9 596 | 5 390 | 5 676 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total economic classification | 51 405 | 57 125 | 70 340 | 104 555 | 90 596 | 97 156 | 122 897 | 134 556 | 147 416 |

Budget Growth Trends

The significant under spending for the programme was registered in 2012/13 due to compensation of employees. The budget for 2013/14 was reduced due delays in filling vacant funded posts and slow spending to Goods and services.

The main sub-programmes which show a fluctuating trend over the seven year period are;

Office of the MEC: The budget outcome for this sub-programme was steady between 2010/11 to 2011/12 with the substantial increase in 2012/13 due to the payments for the Legal fees for ongoing suspension cases. Between 2013/14 and 2014/15 the growth remains constant at R8 million. The growth further increases marginally in 2015/16 to R8.4 million with a substantial growth in 2016/17 to R9.3 million due to the increase in the allocation for compensation of employees to fill vacant posts.

Management Services: The budget outcome for this sub-programme was increased substantially between 2010/11 and 2011/12 was R3.3 million to R15.2 million, due to the approved organizational structure, and costs associated with advertising and training and development. The spending decrease in 2012/13 to R8.8 million, with the further decline in the revised estimates for 2013/14 to R6.6 million. The estimates over the MTEF increase substantially to R11.1 million in 2014/15, R12.7 million in 2015/16, and R14.3 million in 2016/17 this is due to the filling of key positions with associated operational costs for the sub-programme, as there was no permanent Head of Department thus funds were shifted to other budget pressures, in previous financial years.

Corporate Services: The budget outcome for this sub-programme decreased between 2010/11 and 2011/12 from R16.2 million to R6.5 million, with the substantial increase in 2012/13 R20.1 million the revised estimates for 2013/14 is R46.9 million. Over the MTEF the estimates increase to R55.5 million in 2014/15, R64.3 million in 2015/16, and R68.7 million in 2016/17. The main increase is on compensation of employees due to the approved structure, the decentralization of the bursaries from the office of the Premier R1 million and R1.5 million allocated for the Departmental Learnership Programme.

Financial Management (CFO's office): The budget outcome for this sub-programme has been constant from 2010/11 to 2012/13 with the exception of the marginal increase in 2011/12 due to the payment of the external audit costs, legal costs for ongoing suspension cases, and fleet services. The revised estimates for 2013/14 is R35.5 million and budget growth over the MTEF is R48.2 million in 2014/15, R49 million in 2015/16, and R54.8 million in 2016/17. The substantial increase in 2014/15 is due to the planned procurement of pool vehicles for the department, payment for external audit fees and filling of vacant posts.

Compensation of Employees: In 2013/14 the sub-programme Management services was operating in a skeleton structure, thus most posts are anticipated to be filled in 2014/15 which explains the significant increase in their budget, the approved structure for the sub-programme corporate services which has also contributed to the increase in the allocation for compensation of employees over the MTEF. On aggregate the growth for the programme is R72.3 million in 2014/15, R85.4 million in 2015/16, and R91.8 million in 2016/17, which is 23 per cent, 18 per cent, 8 per cent respectively.

Goods and Services: The increase in 2014/15 in the allocation for Goods and services is due to the additional funding for, Legal costs which were allocated R1.8 million, and Audit fees R1 million. On aggregate the budget growth fluctuates over the MTEF in 2014/15 grows by 21 per cent to R39.9 million, 2015/16 grows by 7 per cent to R42.6 million, and 2016/17 grows by 14 per cent to R48.7 million.

Transfers and Subsidies: The growth in 2014/15 and over the MTEF is due to the decentralized Bursaries from the Office of the Premier R1 million 2014/15, R1 million in 2015/16, and R1.1 million in 2016/17.

Capital Assets: The significant growth in 2014/15 is due to the planned purchase of pool vehicles R2.5 million has been committed; there is a negative growth registered in 2015/16 for purchase of office furniture for new employees, the steady budget growth is registered in 2016/17.

Programme 2: Sustainable Resource Management

Description and objectives

The main aim of this programme is to provide guidance in budget planning, expenditure management, monitoring of infrastructure spending, implementation of the PFMA and all National Treasury requirements to the entire Province.

Fiscal Policy focuses on provincial revenue collection and maximization of existing revenue resources. It is also responsible for the provincial cash management and assist with the running of the departmental fraud, corruption and wasteful practices awareness campaign.

Economic Analysis sub-unit which currently is still vacant will be ensuring that the evaluation of the provincial economic and social imperatives within the provincial macro-economic context

The Sustainable Resource Programme consists of the following sub-programmes:

- Programme support - Deputy Director General (SRM)
- Budget management incorporating the Budget Office, Resource Management and Public Finance which focuses on monitoring of infrastructure;
- Economic analysis;
- Fiscal policy.

Tables 7.7 and 7.8 below provide a summary of payments and budget estimates pertaining to the programme over the seven-year period from 2010/11 to 2016/17.

Table 7.7 : Summary of payments and estimates by sub-programme: Sustainable Resource Management

| 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 |
| 1. Programme Support | 291 | 968 | 811 | 3 291 | 2 251 | 2 776 | 8 015 | 31 839 | 115 283 |
| 2. Economic Analysis | - | - | - | 4 339 | 2 868 | 3 039 | 4 576 | 6 898 | 7 834 |
| 3. Fiscal Policy | 5 196 | 4 784 | 3 871 | 5 645 | 2 212 | 2 312 | 4 465 | 4 275 | 4 998 |
| 4. Budget Management | 10 591 | 11 122 | 21 145 | 18 125 | 12 413 | 13 295 | 15 495 | 14 349 | 18 109 |
| 5. Public Finance | 10 429 | 6 877 | 8 049 | 24 935 | 17 035 | 17 459 | 20 697 | 26 689 | 32 595 |
| 6. Municipal Finance | 6 968 | 15 710 | 47 281 | 49 393 | 93 483 | 88 053 | 62 457 | 83 313 | 75 349 |
| Total payments and estimates | 33 475 | 39 461 | 81 157 | 105 728 | 130 262 | 126 934 | 115 705 | 167 363 | 254 167 |

Table 7.8 : Summary of payments and estimates by economic classification: Sustainable Resource Management

| 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 | 33 339 | 39 170 | 80 567 | 103 554 | 129 019 | 125 281 | 114 610 | 165 795 | 252 066 |
| Compensation of employees | 19 467 | 22 319 | 26 118 | 60 360 | 39 961 | 40 507 | 55 692 | 58 735 | 61 948 |
| Goods and services | 13 869 | 16 851 | 54 449 | 43 194 | 89 058 | 84 774 | 58 918 | 107 060 | 190 118 |
| Interest and rent on land | 3 | - | - | - | - | - | - | - | - |
| Transfers and subsidies to: | - | - | 82 | 511 | - | - | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | - | 82 | 511 | - | - | - | - | - |
| Payments for capital assets | 136 | 291 | 508 | 1 663 | 1 243 | 1 653 | 1 095 | 1 568 | 2 101 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 136 | 291 | 508 | 1 663 | 1 243 | 1 653 | 1 095 | 1 568 | 2 101 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total economic classification | 33 475 | 39 461 | 81 157 | 105 728 | 130 262 | 126 934 | 115 705 | 167 363 | 254 167 |

Budget Growth Trend

The programme registers a fluctuation in budget growth from 2013/14 to the MTEF period. The reduction from the previous indicative baseline was due to the reduction in the PES formula for all provinces. An amount of R40 million, R60 million, and R43.8 million has been earmarked in 2014/15, 2015/16 and 2016/17, respectively for the capacity building of the MFMA Phase 2 and Implementation of GRAP 17. Provision is also made over the MTEF for the growth in the Economic Analysis unit and Public Finance for the appointment of Technical Assistants (TA) for Infrastructure monitoring and Project management linked to the Infrastructure Delivery management System (IDMS) and an amount of R5 million allocated to appoint Experts for assessment of cost drivers for Education and Health in 2014/15.

The main sub-programmes which show a fluctuating trend over the seven year period are;

Public Finance: The high expenditure in 2010/11 relates to the appointment of the Technical Assistants (TA) for Infrastructure monitoring and Project management linked to the Infrastructure Delivery management System (IDMS). In 2011/12 the number of the Technical Assistants decreased. The growth remains steady in 2012/13 due to the constant numbers of Technical assistance support, and the filling of vacant posts. The revised estimates for 2013/14 include the virement of R4.7 million for provincial telephone cost, reduction to compensation of employees allocation due to the delays in filling vacant funded posts. The 2014/15 MTEF includes the R6.2 million for Technical assistants, which was shifted to other budget pressures in 2013/14. Over the MTEF the provisions include the capacity for infrastructure R9.8 million in 2014/15, R9.3 million 2015/16, R14.8 million 2016/17 and inflationary increases for salaries.

Municipal Finance: The earmarked funds to the sub-programme in respect of the Municipal Financial Management Act (MFMA) Capacity Building in 2010/11, which were roll-over to 2011/12 was amounting to R4.5 million which explains the substantial budget outcome increase. The substantial budget outcome increase in 2012/13 is due to the roll-over for MFMA Capacity Building R7.9 million, and additional funds for the implementation of MFMA Phase 2 is R10 million. The revised estimates for 2013/14 shows a substantial increase due to the R6 million virements, R22.2 million additional funds, and R18.7 million fund shifts which we effected to augment the implementation of GRAP 17 MFMA Phase 2 and 3. In 2014/15 MTEF the allocation for GRAP 17 MFMA Capacity Building is allocated R40 million, R60 million 2015/16, and R43.8 million in 2016/17.

Compensation of employees: The budget outcome in 2012/13 was due to non-filling of vacant funded posts and the approval of the new organizational structure which resulted to more posts being created for the programme. The adjusted budget for 2013/14 has resulted to the decrease to the allocation due to the delays in filling vacant funded posts, thus the funds were utilized to augment the budget pressures for provincial telephone costs and MFM capacity building projects. The gradual increase over the MTEF is due to the anticipated filling of the vacant funded posts 2014/15 R54.9 million, 2015/16 R58.7 million, and 2016/17 R61.9 million.

Goods and Services: The budget outcome in 2012/13 increased than the previous years due to the R10 million additional funds received, and rollover of R9.7 million for Municipal Financial Management Improvement Programme (MFMIIP). Virements we implemented and additional funding of R22.2 million during budget adjustment 2013/14 for the MFMIIP capacity building to augment budget pressures, the decrease in 2014/15 is due to the allocation of only R40 million for the project and an amount of R5 million allocated to appoint Experts for assessment of cost drivers for Education and Health in 2014/15.

Transfers and Subsidies: The budget outcome for 2012/13 was R82 thousand, due to that there were not many social benefits due to employees. The R511 thousand for the social benefits was reduced adjusted during the budget adjustment for 2013/14, this was due to that there were no employees due to be paid social benefits. This item is difficult to project and budget due to its uncertain nature as employees resign and pass away.

Capital Assets: The budget outcome for this item has been constantly under spent from 2010/11 to 2012/13, due to the delays in procurement of office furniture and equipment. The budget for 2013/14 remained and was not increased or decreased during adjustment process. The negative budget growth for 2014/15 to R1 million

as most of the office furniture was purchased in 2013/14, in 2015/16 the budget grows to R1.5 million and 2016/17 R2.1 million anticipated filling of vacant funded posts.

9.2 Service Delivery Measures

| Performance measures | Estimated Annual Targets | | |
|---|--------------------------|---------|---------|
| | 2014/15 | 2015/16 | 2016/17 |
| Number of reports compiled on the economic impact of the provincial budget (PERO) | 2 | 2 | 2 |
| Number of monthly In Year Monitoring (IYM) of the performance of 12 provincial departments and revenue reports prepared. | 24 | 24 | 24 |
| Number of municipalities supported with compilation of GRAP compliant asset registers through appointment of consultants. | 3 | 3 | 3 |
| Budget assessment reports based on MTEC hearing sessions conducted for each department | 13 | 13 | 13 |
| Number of consolidated assessment reports on infrastructure plan by first quarter and second quarter. | 2 | 2 | 2 |

Programme 3: Asset and Liabilities Management

Description and objectives

The main aim of this programme is to provide strategic policy direction and guidelines on all supply chain management activities in the Province. It also focuses on the aspects of physical asset management in terms of the PFMA.

It is tasked with the development and monitoring of the implementation of the Department of Finance SCM instructions and guidelines to ensure effective supply chain management of goods and services in the Province. It will also facilitate the formation of linkages with PPP projects. The main priority of this sub-programme is also to intensify the roll out of the electronic tendering and quotation system to all Departments in the Province which will improve the overall quality of SCM processes and also to create an enabling environment for HDI, black, SMME businesses, particularly those in the province to have equitable access to the government procurement system.

Asset and Liabilities Management programme consists of the following sub-programmes:

- Programme Support: Senior Manager - Provincial Supply Chain;
- Asset management;
- Supporting and interlinked financial systems.

Tables 7.9 and 7.10 below provide a summary of payments and budget estimates pertaining to the programme over the seven-year period from 2010/11 to 2016/17.

Table 7.9 : Summary of payments and estimates by sub-programme: Asset And Liabilities 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 |
| 1. Programme Support | 1 233 | 1 333 | 1 078 | 1 326 | 786 | 1 125 | 1 912 | 2 519 | 3 159 |
| 2. Asset Management | 1 050 | 1 159 | 3 008 | 17 784 | 6 224 | 7 173 | 15 726 | 15 433 | 12 751 |
| 3. Support And Interlinked Financial System | 8 457 | 12 935 | 11 604 | 20 059 | 28 039 | 30 181 | 26 709 | 26 761 | 28 179 |
| Total payments and estimates | 10 740 | 15 427 | 15 690 | 39 169 | 35 049 | 38 479 | 44 347 | 44 713 | 44 089 |

Table 7.10 : Summary of 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 | 2013/14 | | | 2014/15 | 2015/16 | 2016/17 |
| Current payments | 10 559 | 15 083 | 15 206 | 38 114 | 34 094 | 35 024 | 41 251 | 43 204 | 42 500 |
| Compensation of employees | 6 573 | 7 561 | 11 027 | 29 018 | 20 705 | 21 375 | 31 575 | 34 288 | 33 105 |
| Goods and services | 3 986 | 7 522 | 4 179 | 9 096 | 13 388 | 13 648 | 9 676 | 8 916 | 9 395 |
| Interest and rent on land | - | - | - | - | 1 | 1 | - | - | - |
| Transfers and subsidies to: | - | 182 | 48 | - | - | - | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | 182 | 48 | - | - | - | - | - | - |
| Payments for capital assets | 181 | 162 | 436 | 1 055 | 955 | 3 455 | 3 096 | 1 509 | 1 589 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 181 | 162 | 436 | 1 055 | 955 | 3 455 | 3 096 | 1 509 | 1 589 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total economic classification | 10 740 | 15 427 | 15 690 | 39 169 | 35 049 | 38 479 | 44 347 | 44 713 | 44 089 |

Budget Growth Trend

The programme reflects a fluctuating trend over the seven year period, due to the implementation of the revised organizational structure in 2011/12, which resulted with the increase in the number of positions. The payment of legal costs for appeals on tenders, R465 thousand and R639 thousand respectively including the provisions for provincial telephone cost R2 million. There was no significant increase to budget outcome for 2012/13. The revised estimates for 2013/14 reflect a substantial increase due to the operational costs related to 30 days payment unit. In 2014/15 the budget increases to R42.3 million, R44.7 million in 2015/16, and R44 million in 2016/17. The main reason for the increase in budget from 2013/14 to an average of 5 per cent over the MTEF period is the increase in Improvement of Condition Services. Otherwise there is a normal growth trend over the MTEF period for Goods and Services and Payment for Capital Assets.

Compensation of employees: The spending over the seven year period reflects a steady increase from 2010/11 to 2012/13, with a substantial increase in 2013/14 and over the 2014/15 MTEF. This is due to the revised structure for the department as whole and the establishment of the 30 days payment unit which has also contributed to the number of staff even though they are appointed on the contract basis which ends in 2016/17. In 2014/15 the budget grows from R32.5 million, R34.2 million 2015/16, R33.1 million 2016/17. The decline in 2016/17 is due to the completion of the 30 Days Creditors Payment's employee's contracts. R3.5 million for vacant posts was reduced because the posts will be filled later in the financial period.

Goods and Services: The spending for the programme fluctuates over the seven year period, in 2011/12 registered a significant increase due to the payments for legal costs for appeals on tenders, and R465 thousand and R639 thousand respectively including the provisions for provincial telephone cost R2 million. The revised estimates for 2013/14 shows the increase in the allocation for the item due to the fund shifts R3.7 million to augment the allocation for provincial telephone costs, R739 thousand was shifted for purchase of software licenses. In 2014/15 the budget decrease to cater for the normal operational costs and grows steady over the MTEF from R8.7 million, R8.9 million and R9.3 million for 2014/15 to 2016/17 respectively.

There is a reduction of R1.2 million in 2015/16 financial year as the contract for Provincial Asset Management Graduates will end. The decline under goods and services in 2016/17 is due to the completion of the 30 Days Creditors Payment's employee's contracts.

Transfers and Subsidies: The registered budget outcome for 2011/12 and 2012/13 were due to the payment of social benefits for staff exit costs and leave gratuities. Due to the uncertain nature of this item it is a challenge to estimate for the future.

Capital Assets: The substantial budget outcome registered in 2012/13 relates to the purchase of desktops and laptops including the systems for the programme. The revised estimates for 2013/14 relates to the purchase of Call Centre equipment of R2.3 million for 30 days creditors payment unit, in 2014/15 provision is made for the office equipment and furniture for the 30 Days Creditors Payment unit.

Service Delivery Measures

| Performance measures | Estimated Annual Targets | | |
|---|--------------------------|---------|---------|
| | 2014/15 | 2015/16 | 2016/17 |
| Number of provincial cash flow management policies reviewed | 1 | 1 | 1 |
| Number of provincial asset management framework, policy and procedures reviewed | 1 | 1 | 1 |
| Number of workshops conducted on SCM compliance (departments, entities and suppliers) | 12 | 12 | 12 |
| Number of consolidated quarterly 30 day payment deviation reports produced | 13 | 13 | 13 |

Programme 4: Financial Governance

Description and objectives

The main aim of this programme is to provide quality accounting services, consolidation of Financial Statements, and the function of Centralized Creditor Payment services to the entire provincial departments. The Internal Audit focuses on provision of transversal internal audit services to provincial departments except the Department of Education. Norms and Standards focuses on development of financial policies, building financial management capacity, support departments on transversal Risk Management, Asset management, administration of Walker and Telephone Management Systems, and management of face-value documentation for the entire Province.

The financial governance programme consists of the following sub-programmes:

- Programme Support – Accountant General;
- Provincial Internal Audit;
- Accounting services incorporating Provincial Accounting and 30 Days Accounts Unit;
- Norms and Standards.

Tables 7.11 and 7.12 below provide a summary of payments and budget estimates pertaining to the programme over the seven-year period from 2010/11 to 2016/17.

Table 7.11 : Summary of payments and estimates by sub-programme: 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 |
| 1. Programme Support | 2 878 | 4 923 | 5 312 | 4 843 | 6 856 | 7 042 | 5 346 | 8 007 | 8 431 |
| 2. Accounting Services | 33 823 | 36 649 | 18 176 | 56 811 | 84 841 | 84 151 | 88 941 | 69 140 | 77 586 |
| 3. Norms And Standards | 18 496 | 20 159 | 26 358 | 3 044 | 1 486 | 2 136 | 3 225 | 2 383 | 2 509 |
| 4. Risk Management | - | - | - | 3 487 | 1 045 | 2 271 | 2 665 | 2 190 | 1 306 |
| 5. Provincial Internal Audit | 30 623 | 36 918 | 44 202 | 53 095 | 46 601 | 47 569 | 59 770 | 59 951 | 64 128 |
| Total payments and estimates | 85 820 | 98 649 | 94 048 | 121 280 | 140 829 | 143 169 | 159 947 | 141 671 | 153 962 |

Table 7.12 : Summary of 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 | 2013/14 | 2013/14 | | 2014/15 | 2015/16 | 2016/17 |
| Current payments | 85 367 | 97 822 | 93 027 | 119 251 | 138 572 | 140 262 | 157 743 | 139 323 | 151 509 |
| Compensation of employees | 58 684 | 62 549 | 54 373 | 72 783 | 59 880 | 61 176 | 77 436 | 82 811 | 87 400 |
| Goods and services | 26 667 | 35 245 | 38 649 | 46 303 | 78 577 | 79 075 | 80 272 | 56 475 | 64 070 |
| Interest and rent on land | 16 | 28 | 5 | 165 | 115 | 11 | 35 | 38 | 39 |
| Transfers and subsidies to: | 31 | 330 | 198 | - | 5 | 35 | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | 31 | 330 | 198 | - | 5 | 35 | - | - | - |
| Payments for capital assets | 422 | 497 | 811 | 2 029 | 2 252 | 2 872 | 2 204 | 2 348 | 2 452 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 422 | 497 | 811 | 2 029 | 2 252 | 2 872 | 2 204 | 2 348 | 2 452 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | 12 | - | - | - | - | - | - |
| Total economic classification | 85 820 | 98 649 | 94 048 | 121 280 | 140 829 | 143 169 | 159 947 | 141 671 | 153 962 |

Budget Growth Trend

The programme reflects a fluctuating trend over the seven year period, with 2011/12 registering growth in the budget outcome due to the payment for households for social benefits, and increase in compensation of employees and related goods and services costs due to appointment of staff. The decline registered in 2012/13 is due to the normal increase in improvement in conditions of service and staff exit. The budget growth for the 2014 MTEF indicates a fluctuating trend, with growth of 12 per cent to R159.9 million in 2014/15 due the provisions for earmarked funds for Provincial Turn around to clean audit R23 million.

The negative growth is registered in 2015/16 due to the reduced earmarked funds to R15 million. The main increase in the budget for 2016/17 to R153.9 million is due to the provisions made R4.7 million for the training and development of provincial entities and chief financial officers, and anticipated filling of vacant funded posts especially for provincial internal audit.

Compensation of employees: The budget outcome from 2010/11 reflects a fluctuating trend with 2011/12 registering a substantial budget outcome. In 2012/13 registered a negative growth due to the challenge of staff resignations from provincial internal audit due to the competitive sector, but the department is looking at retention strategy in order to avoid losing the skills to private sector. The budget grows substantially from 2014/15 by 27 per cent to R77.4 million due to anticipated filling of vacant funded posts, there is a steady growth of 7 per cent and 6 per cent R82.8 million and R87.4 million for 2015/16 and 2016/17 for the normal improvement of conditions of service.

Goods and Services: The budget outcome for the programme registered a substantial growth in 2012/13, due to the payment for the Financial Management Training Phase 3, audit fees and telephone costs. The substantial growth in 2013/14 is due to the rollover of R10 million for the training programme and provisions for telephone costs. The registered budget growth for the 2014 MTEF is due to the provisions for Provincial Turn around to clean audit R23 million for 2014/15 and R15 million for 2015/16, as a result the negative growth registered to R56.4 million from R80.2 million, increase in 2016/17 to R60 million is due to provisions made for training R4.7 million.

Transfers and Subsidies: The registered budget outcome for 2011/12 and 2012/13 were due to the payment of social benefits for staff exit costs and leave gratuities. Due to the uncertain nature of this item it is a challenge to estimate for the future.

Capital Assets: The substantial budget outcome registered in 2012/13 relates to the purchase of desktops and laptops including the systems for the programme. In 2014/15 provision is made for the office equipment and furniture for the 30 Days Creditors Payment unit.

Provincial internal Audit: The 22 percentage increase in the budget relates mainly to filling of vacancy in Internal Audit in line with their plans for increase audit coverage.

Norms and Standards: This sub-programme is not yet fully established and it's the intention of the Department to capacitate it, through filling of vacant positions, so as service the provincial departments, hence an 80 percentage increase in 2014/15 budget.

Provincial Risk Management: Currently the sub-programme is filled by the Director, Secretary and it is envisaged that it will be operating at its optimal capacity from 2014/15 to assist departments in this area of risk management and coordinating risk committees of the departments.

Service Delivery Measures

| Performance measures | Estimated Annual Targets | | |
|---|--------------------------|---------|---------|
| | 2014/15 | 2015/16 | 2016/17 |
| Number of Departments and Public Entities supported with regard to Clean Audit 2014 | 23 | 23 | 23 |
| Number of capacity building interventions for Departmental CFO's by conducting workshops on Accounting updates | 4 | 4 | 4 |
| Number of monitoring reports on irregular, fruitless and wasteful expenditure compiled | 1 | 1 | 1 |
| Number of monitoring reports on a plan of action on AFS audit outcomes for departments and Public Entities compiled | 23 | 23 | 23 |

9.3 Other programme information

9.3.1 Personnel numbers and costs

Tables 7.13 and 7.14 illustrate the personnel numbers and estimates pertaining to the department.

Table 7.13 : Personnel numbers and costs by programme

| Personnel numbers | As at |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 31 March 2011 | 31 March 2012 | 31 March 2013 | 31 March 2014 | 31 March 2015 | 31 March 2015 | 31 March 2015 |
| 1. Administration | 142 | 138 | 158 | 234 | 293 | 293 | 293 |
| 2. Sustainable Resource Management | 66 | 70 | 83 | 109 | 159 | 155 | 155 |
| 3. Asset And Liabilities Management | 30 | 37 | 46 | 103 | 144 | 144 | 105 |
| 4. Financial Governance | 285 | 274 | 196 | 222 | 264 | 264 | 224 |
| 5. Information Technology | - | - | - | - | - | - | - |
| Total provincial personnel numbers | 523 | 519 | 483 | 668 | 860 | 856 | 777 |
| Total provincial personnel cost (R thousand) | 116 077 | 126 943 | 131 213 | 182 016 | 237 100 | 261 235 | 274 274 |
| Unit cost (R thousand) | 222 | 245 | 272 | 272 | 276 | 305 | 353 |

1. Full-time equivalent

Table 7.14 : Summary of departmental personnel numbers and costs by component

| | Outcome | | | Main appropriation | Adjusted appropriation 2013/14 | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|-----------------------------------|------------------|-----------------------|---------|---------|
| | 2010/11 | 2011/12 | 2012/13 | | | | 2014/15 | 2015/16 | 2016/17 |
| Total for province | | | | | | | | | |
| Personnel numbers (head count) | 523 | 519 | 483 | 668 | 668 | 668 | 860 | 856 | 777 |
| Personnel cost (R thousands) | 116 077 | 126 943 | 131 213 | 228 757 | 177 324 | 182 016 | 237 100 | 261 235 | 274 274 |
| Human resources component | | | | | | | | | |
| Personnel numbers (head count) | 30 | 30 | 33 | 47 | 47 | 47 | 42 | 42 | 42 |
| Personnel cost (R thousands) | 4 839 | 6 466 | 4 719 | 8 537 | 8 537 | 8 537 | 14 525 | 15 310 | 16 136 |
| Head count as % of total for department | | | | | | | | | |
| Personnel cost as % of total for department | | | | | | | | | |
| Finance component | | | | | | | | | |
| Personnel numbers (head count) | 32 | 32 | 47 | 30 | 30 | 30 | 27 | 27 | 27 |
| Personnel cost (R thousands) | 5 755 | 6 897 | 6 884 | 3 821 | 3 821 | 3 821 | 9 760 | 10 287 | 10 843 |
| Head count as % of total for department | 6.1% | 6.2% | 9.7% | 4.5% | 4.5% | 4.5% | 3.1% | 3.2% | 3.5% |
| Personnel cost as % of total for department | 5.0% | 5.4% | 5.2% | 1.7% | 2.2% | 2.1% | 4.1% | 3.9% | 4.0% |
| Full time workers | | | | | | | | | |
| Personnel numbers (head count) | 507 | 642 | 550 | 578 | 578 | 578 | 643 | 643 | 643 |
| Personnel cost (R thousands) | 139 679 | 149 795 | 154 068 | 137 167 | 137 167 | 137 167 | 184 039 | 193 978 | 204 452 |
| Head count as % of total for department | 96.9% | 123.7% | 113.9% | 86.5% | 86.5% | 86.5% | 74.8% | 75.1% | 82.8% |
| Personnel cost as % of total for department | 120.3% | 118.0% | 117.4% | 60.0% | 77.4% | 75.4% | 77.6% | 74.3% | 74.5% |
| 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) | - | - | - | 90 | 90 | 90 | 89 | 89 | 50 |
| Personnel cost (R thousands) | - | - | - | 44 849 | 44 849 | 44 849 | 218 608 | 230 413 | 242 717 |
| Head count as % of total for department | 0.0% | 0.0% | 0.0% | 13.5% | 13.5% | 13.5% | 10.3% | 10.4% | 6.4% |
| Personnel cost as % of total for department | 0.0% | 0.0% | 0.0% | 19.6% | 25.3% | 24.6% | 92.2% | 88.2% | 88.5% |

The Department has been on a major recruitment drive since 2012/13 and continued this trend in 2013/14 and anticipated that this exercise will be completed in 2014/15; hence the department will be operating at full strength from 2014/15. For programme 3: Assets and Liabilities there will a decrease in personnel 2016/17 due to termination of contract workers by the end of 2015/16. The increases in the MTEF period on expenditure relate mainly to annual increases in improvement in condition of services ICS and pay progressions.

9.3.2 Training

Table 7.15 and 7.16 illustrates the training costs and estimates pertaining to the department.

Table 7.15 : Payments on training by programme

| 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 |
| 1. Administration | 716 | 393 | 790 | 606 | 400 | 400 | 785 | 825 | 850 |
| Subsistence and travel | 188 | 100 | 201 | 192 | 95 | 95 | 375 | 375 | 375 |
| Payments on tuition | 528 | 293 | 589 | 414 | 305 | 305 | 410 | 450 | 475 |
| Other | - | - | - | - | - | - | - | - | - |
| 2. Sustainable Resource Management | 189 | 846 | 135 | 914 | 734 | 734 | 1 030 | 1 070 | 1 100 |
| Subsistence and travel | 36 | 115 | 25 | 272 | 230 | 230 | 380 | 380 | 400 |
| Payments on tuition | 153 | 731 | 110 | 642 | 504 | 504 | 650 | 690 | 700 |
| Other | - | - | - | - | - | - | - | - | - |
| 3. Asset And Liabilities Management | 155 | 201 | 201 | 180 | 214 | 214 | 580 | 750 | 760 |
| Subsistence and travel | 37 | 55 | 97 | 53 | 74 | 74 | 280 | 300 | 350 |
| Payments on tuition | 118 | 146 | 104 | 127 | 140 | 140 | 300 | 450 | 410 |
| Other | - | - | - | - | - | - | - | - | - |
| 4. Financial Governance | 915 | 558 | 568 | 1 208 | 715 | 717 | 1 250 | 1 300 | 1 280 |
| Subsistence and travel | 308 | 100 | 143 | 334 | 180 | 180 | 400 | 450 | 480 |
| Payments on tuition | 607 | 458 | 425 | 874 | 535 | 537 | 850 | 850 | 800 |
| Other | - | - | - | - | - | - | - | - | - |
| 5. Information Technology | 845 | 810 | 739 | 440 | 585 | 585 | - | - | - |
| Subsistence and travel | 199 | 175 | 190 | 120 | 105 | 105 | - | - | - |
| Payments on tuition | 646 | 635 | 549 | 320 | 480 | 480 | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Total payments on training | 2 820 | 2 808 | 2 433 | 3 348 | 2 648 | 2 650 | 3 645 | 3 945 | 3 990 |

Table 7.16 : 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 | 523 | 519 | 483 | 668 | 668 | 668 | 860 | 856 | 777 |
| Number of personnel trained | 293 | 324 | 420 | 440 | 393 | 393 | 495 | 495 | 495 |
| <i>of which</i> | | | | | | | | | |
| Male | 119 | 136 | 203 | 196 | 163 | 163 | 239 | 239 | 239 |
| Female | 174 | 188 | 217 | 244 | 230 | 230 | 256 | 256 | 256 |
| Number of training opportunities | 293 | 324 | 420 | 440 | 296 | 296 | - | 20 | 30 |
| <i>of which</i> | | | | | | | | | |
| Tertiary | 1 | 5 | 5 | - | - | - | - | 20 | 30 |
| Workshops | 42 | - | - | 13 | - | - | - | - | - |
| Seminars | 25 | 15 | 15 | 16 | 27 | 27 | - | - | - |
| Other | 225 | 304 | 400 | 411 | 269 | 269 | - | - | - |
| Number of bursaries offered | - | - | - | - | - | - | 18 | 18 | 20 |
| Number of interns appointed | 50 | 61 | 53 | 70 | 44 | 44 | 50 | 50 | 50 |
| Number of learnerships appointed | 20 | 22 | 18 | 9 | 8 | 8 | 20 | 20 | 20 |
| Number of days spent on training | - | - | - | - | - | - | - | - | - |

Training needs of the Department are in line with Workplace Skills Programme, which has been developed from targeted learning programmes for level 1 to 14 that has been submitted to Department of Labour for approval to be implemented from 1st April 2014. There is an upward trend in the number of employees sent for training in line with the filling of vacancies. There is no movement in the number of interns and learnerships anticipated in the MTEF period, due to increased permanent staff members which has a bearing on logistical and budget constraints in the Department i.e. office accommodation, furniture and tools of trade.

9.3.3 Reconciliation of structural changes

Table 7.17 depicts the reconciliation of structural changes for the department over the medium term.

Table 7.17 : Reconciliation of structural changes: Finance

| 2013/14 | | 2014/15 | |
|---|----------------|---|----------------|
| Programmes | R'000 | Programmes | R'000 |
| 1. Administration | 90 596 | 1. Administration | 122 897 |
| 1. Office Of The Mec | 8 078 | 1. Office Of The Mec | 8 032 |
| 2. Management Services | 5 835 | 2. Management Services | 11 110 |
| 3. Corporate Services | 45 857 | 3. Corporate Services | 55 535 |
| 4. Financial Management (Office Of The Cfo) | 30 826 | 4. Financial Management (Office Of The Cfo) | 48 220 |
| 2. Sustainable Resource Management | 130 262 | 2. Sustainable Resource Management | 115 705 |
| 1. Programme Support | 2 251 | 1. Programme Support | 8 015 |
| 2. Economic Analysis | 2 868 | 2. Economic Analysis | 4 576 |
| 3. Fiscal Policy | 2 212 | 3. Fiscal Policy | 4 465 |
| 4. Budget Management | 12 413 | 4. Budget Management | 15 495 |
| 5. Public Finance | 17 035 | 5. Public Finance | 20 697 |
| 6. Municipal Finance | 93 483 | 6. Municipal Finance | 62 457 |
| 3. Asset And Liabilities Management | 35 049 | 3. Asset And Liabilities Management | 44 347 |
| 1. Programme Support | 786 | 1. Programme Support | 1 912 |
| 2. Asset Management | 6 224 | 2. Asset Management | 15 726 |
| 3. Support And Interlinked Financial System | 28 039 | 3. Support And Interlinked Financial System | 26 709 |
| 4. Financial Governance | 140 829 | 4. Financial Governance | 159 947 |
| 1. Programme Support | 6 856 | 1. Programme Support | 5 346 |
| 2. Accounting Services | 84 841 | 2. Accounting Services | 88 941 |
| 3. Norms And Standards | 1 486 | 3. Norms And Standards | 3 225 |
| 4. Risk Management | 1 045 | 4. Risk Management | 2 665 |
| 5. Provincial Internal Audit | 46 601 | 5. Provincial Internal Audit | 59 770 |
| 5. Information Technology | - | 5. Information Technology | - |
| 1. Management | - | 1. Management | - |
| 2. Information Technology | - | 2. Information Technology | - |
| Total | 396 736 | | 442 896 |

On the 21 November 2012 the chairperson of EXCO committee on governance, administration and crime prevention tabled a proposal to Provincial Executive Council recommending the consolidation of the ICT function in the Office of the Premier in line with other provinces and in compliance with cabinet resolution 38A of 2000. This proposal was eventually approved by the Provincial Executive Council in the meeting held on the 28th November 2012 wherein it was resolved that there be consolidation of GITO functions and those functions that were previously performed by Department of Finance under programme 5 :Information Technology be transferred to Office of the Premier .The function was eventually transferred to the office of the Premier effectively from 01 September 2013, 56 employees were transferred. The 2013/14 budget for Programme 5 was R93.7 million, transferred during the Adjustment Budget process as appropriated by Provincial Legislature. The actual expenditure incurred by the Department of Finance from the 1st April 2013 transferred to the Office of The Premier is R35.9 million.

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specification 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 |
| Tax receipts | - | - | - | - | - | - | - | - | - |
| Casino taxes | - | - | - | - | - | - | - | - | - |
| Horse racing taxes | - | - | - | - | - | - | - | - | - |
| Liquor licences | - | - | - | - | - | - | - | - | - |
| Motor vehicle licences | - | - | - | - | - | - | - | - | - |
| Sales of goods and services other than capital assets | 11 778 | 930 | 9 109 | 420 | 420 | 420 | 420 | 420 | 442 |
| Sale of goods and services produced by department (excluding capital assets) | 11 778 | 930 | 9 109 | 420 | 420 | 420 | 420 | 420 | 442 |
| Sales by market establishments | - | - | - | - | - | - | - | - | - |
| Administrative fees | 180 | 129 | 188 | 370 | 370 | 370 | 370 | 370 | 390 |
| Other sales | 11 598 | 801 | 8 921 | 50 | 50 | 50 | 50 | 50 | 53 |
| <i>Of which</i> | | | | | | | | | |
| Health patient fees | 68 | 23 | 188 | 50 | 50 | 50 | 50 | 50 | 53 |
| Other (Specify) | 11 530 | 778 | 8 921 | - | - | - | - | - | - |
| Other (Specify) | - | - | - | - | - | - | - | - | - |
| Other (Specify) | - | - | - | - | - | - | - | - | - |
| Sales of scrap, waste, arms and other used current goods (excluding capital assets) | - | - | - | - | - | - | - | - | - |
| Transfers received from: | - | - | - | - | - | - | - | - | - |
| Other governmental units | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments | - | - | - | - | - | - | - | - | - |
| International organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Households and non-profit institutions | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - |
| Interest, dividends and rent on land | 82 204 | 114 322 | 179 657 | 100 930 | 100 930 | 100 930 | 105 998 | 111 319 | 117 219 |
| Interest | 82 204 | 114 322 | 179 487 | 100 930 | 100 930 | 100 930 | 105 998 | 111 319 | 117 219 |
| Dividends | - | - | 170 | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Sales of capital assets | - | - | 40 | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Other capital assets | - | - | 40 | - | - | - | - | - | - |
| Transactions in financial assets and liabilities | - | - | - | - | - | - | - | - | - |
| Total departmental receipts | 93 982 | 115 252 | 188 806 | 101 350 | 101 350 | 101 350 | 106 418 | 111 739 | 117 661 |

2014/15 Estimates of Provincial Revenue and Expenditure

Table B.2: 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 | 180 513 | 208 412 | 257 889 | 361 290 | 387 698 | 392 409 | 425 902 | 476 405 | 586 645 |
| Compensation of employees | 116 077 | 126 943 | 131 213 | 228 757 | 177 324 | 182 016 | 238 100 | 261 235 | 274 274 |
| Salaries and wages | 100 738 | 110 316 | 113 991 | 206 125 | 152 685 | 157 733 | 213 813 | 230 530 | 241 192 |
| Social contributions | 15 339 | 16 627 | 17 222 | 22 632 | 24 639 | 24 283 | 24 287 | 30 705 | 33 082 |
| Goods and services | 64 411 | 81 389 | 126 667 | 132 358 | 210 258 | 210 380 | 187 767 | 215 133 | 312 332 |
| Administrative fees | 972 | 1 206 | 1 061 | 1 207 | 1 107 | 1 107 | 1 769 | 1 255 | 1 322 |
| Advertising | 1 477 | 2 365 | 2 961 | 2 827 | 2 460 | 3 198 | 3 206 | 3 065 | 3 227 |
| Assets less than the capitalisation threshold | 227 | 298 | 528 | 2 707 | 1 858 | 2 189 | 2 276 | 2 460 | 2 740 |
| Audit cost: External | 6 579 | 7 490 | 7 371 | 4 655 | 8 905 | 9 110 | 6 725 | 9 836 | 12 357 |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | 419 | 873 | 844 | 3 125 | 1 939 | 1 932 | 3 334 | 3 519 | 4 206 |
| Communication (G&S) | 9 264 | 8 487 | 19 266 | 3 653 | 20 422 | 22 916 | 19 339 | 20 277 | 21 522 |
| Computer services | 533 | 2 029 | 416 | 495 | 1 140 | 1 522 | 1 020 | 1 046 | 1 101 |
| Consultants and professional services: Business and advisory services | 13 606 | 12 136 | 48 162 | 53 919 | 117 616 | 109 807 | 95 259 | 119 941 | 198 175 |
| Consultants and professional services: Infrastructure and planning | - | 1 | 14 | - | - | - | - | - | - |
| Consultants and professional services: Laboratory services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Legal costs | 342 | 6 981 | 8 934 | - | 1 834 | 2 579 | 1 948 | 2 200 | 2 317 |
| Contractors | 721 | 1 048 | 456 | 2 834 | 273 | 343 | 3 477 | 3 630 | 4 392 |
| Agency and support / outsourced services | 37 | - | 17 | 4 | 32 | 39 | 5 | - | - |
| Entertainment | - | 11 | 1 | 55 | - | 17 | 58 | 60 | 63 |
| Fleet services (including government motor transport) | - | 3 676 | 3 375 | 3 265 | 3 648 | 3 751 | 4 488 | 4 708 | 4 958 |
| Housing | - | - | - | 5 | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | 177 | 190 | 254 | 386 | 46 | - | 90 | 61 | 64 |
| Inventory: Fuel, oil and gas | - | - | - | 5 | - | - | - | - | - |
| Inventory: Learner and teacher support material | 5 | - | - | 5 | - | - | - | - | - |
| Inventory: Materials and supplies | 187 | 45 | 48 | 62 | 3 | - | - | 4 | 4 |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | 26 | 146 | 100 | 300 | 52 | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | 185 | - | - | - | 52 | 55 | 58 |
| Consumable supplies | 373 | 306 | 11 | 684 | 1 502 | 1 911 | 1 399 | 1 493 | 2 287 |
| Consumable: Stationery, printing and office supplies | 4 477 | 3 769 | 3 536 | 8 236 | 5 721 | 6 804 | 9 125 | 9 529 | 11 240 |
| Operating leases | 5 941 | 6 334 | 6 066 | 3 868 | 6 186 | 6 513 | 5 346 | 5 669 | 6 849 |
| Property payments | 311 | 646 | 554 | 448 | 648 | 650 | 472 | 493 | 719 |
| Transport provided: Departmental activity | 8 | - | 6 | 106 | 66 | 71 | 111 | 117 | 123 |
| Travel and subsistence | 7 973 | 6 069 | 8 575 | 14 949 | 12 359 | 13 286 | 15 644 | 16 380 | 18 275 |
| Training and development | 9 147 | 13 717 | 9 573 | 16 999 | 17 754 | 17 105 | 8 283 | 3 857 | 9 843 |
| Operating payments | 1 139 | 3 015 | 3 059 | 6 326 | 2 634 | 3 374 | 2 847 | 3 869 | 4 274 |
| Venues and facilities | 470 | 551 | 1 267 | 1 207 | 2 053 | 2 131 | 1 467 | 1 580 | 2 184 |
| Rental and hiring | - | - | 27 | 26 | - | 25 | 27 | 29 | 31 |
| Interest and rent on land | 25 | 80 | 9 | 175 | 116 | 13 | 35 | 38 | 39 |
| Interest | 25 | 80 | 9 | 44 | 12 | 13 | 35 | 38 | 39 |
| Rent on land | - | - | - | 131 | 104 | - | - | - | - |
| Transfers and subsidies | 54 | 590 | 501 | 511 | 652 | 801 | 1 003 | 1 083 | 1 170 |
| 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 | 54 | 590 | 501 | 511 | 652 | 801 | 1 003 | 1 083 | 1 170 |
| Social benefits | 31 | 330 | 198 | - | 360 | 35 | - | - | - |
| Other transfers to households | 23 | 260 | 303 | 511 | 292 | 766 | 1 003 | 1 083 | 1 170 |
| Payments for capital assets | 873 | 1 660 | 2 833 | 8 931 | 8 386 | 12 564 | 15 991 | 10 815 | 11 818 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 873 | 1 660 | 2 833 | 8 931 | 8 386 | 12 564 | 15 991 | 10 815 | 11 818 |
| Transport equipment | - | - | - | - | - | - | 2 500 | - | - |
| Other machinery and equipment | 873 | 1 660 | 2 833 | 8 931 | 8 386 | 12 564 | 13 491 | 10 815 | 11 818 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | 12 | - | - | - | - | - | - |
| Total economic classification | 181 440 | 210 662 | 261 235 | 370 732 | 396 736 | 405 774 | 442 896 | 488 303 | 599 634 |

Table B.2: 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 | 51 248 | 56 337 | 69 089 | 100 371 | 85 894 | 91 806 | 112 298 | 128 083 | 140 570 |
| Compensation of employees | 31 353 | 34 514 | 39 695 | 66 596 | 56 778 | 58 928 | 72 397 | 85 401 | 91 821 |
| Salaries and wages | 27 136 | 30 027 | 34 369 | 60 536 | 48 761 | 50 698 | 64 758 | 74 676 | 80 078 |
| Social contributions | 4 217 | 4 487 | 5 326 | 6 060 | 8 017 | 8 230 | 7 639 | 10 725 | 11 743 |
| Goods and services | 19 889 | 21 771 | 29 390 | 33 765 | 29 116 | 32 877 | 39 901 | 42 682 | 48 749 |
| Administrative fees | - | - | - | - | - | - | - | - | - |
| Advertising | 1 098 | 1 309 | 2 091 | 2 827 | 2 533 | 2 811 | 2 968 | 2 591 | 2 728 |
| Assets less than the capitalisation threshold | 105 | 42 | 105 | 656 | 429 | 650 | 685 | 719 | 757 |
| Audit cost: External | 3 744 | 5 921 | 4 455 | 3 055 | 4 300 | 4 505 | 4 311 | 5 430 | 5 718 |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | 205 | 356 | 514 | 2 366 | 1 047 | 1 085 | 1 985 | 2 107 | 2 419 |
| Communication (G&S) | 3 864 | 494 | 613 | 975 | 941 | 1 130 | 1 524 | 1 573 | 1 756 |
| Computer services | - | 4 | - | - | - | - | - | - | - |
| Consultants and professional services: Business and advisory services | 44 | 4 | 794 | 1 626 | 1 032 | 1 186 | 1 909 | 2 002 | 2 108 |
| 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 | - | 1 644 | 8 250 | - | 1 834 | 2 579 | 1 801 | 2 028 | 2 135 |
| Contractors | 625 | 778 | 270 | 976 | 209 | 270 | 1 525 | 1 576 | 2 160 |
| Agency and support / outsourced services | 37 | - | 11 | - | 32 | 39 | - | - | - |
| Entertainment | - | 11 | 1 | 55 | - | 17 | 58 | 60 | 63 |
| Fleet services (including government motor transport) | - | 3 347 | 3 375 | 3 265 | 3 648 | 3 751 | 4 488 | 4 708 | 4 958 |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | 84 | 55 | 99 | 153 | 46 | - | 90 | 51 | 54 |
| Inventory: Fuel, oil and gas | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | 5 | - | - | - | - | - |
| Inventory: Materials and supplies | 30 | 26 | 23 | 58 | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | 26 | 146 | 100 | 300 | 52 | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | 173 | - | - | - | - | - | - |
| Consumable supplies | 320 | 228 | - | 635 | 969 | 1 297 | 1 120 | 1 217 | 1 631 |
| Consumable: Stationery, printing and office supplies | 974 | 1 194 | 1 211 | 3 013 | 1 904 | 2 605 | 3 799 | 3 930 | 4 737 |
| Operating leases | 469 | 493 | 557 | 840 | 415 | 625 | 881 | 927 | 1 526 |
| Property payments | 4 | 5 | 11 | - | 11 | 11 | - | - | 200 |
| Transport provided: Departmental activity | 8 | - | 6 | 106 | 66 | 71 | 111 | 117 | 123 |
| Travel and subsistence | 4 737 | 2 102 | 2 904 | 5 939 | 3 636 | 4 036 | 6 168 | 6 469 | 6 869 |
| Training and development | 2 821 | 2 930 | 2 433 | 3 339 | 3 617 | 3 606 | 3 509 | 3 681 | 4 876 |
| Operating payments | 485 | 459 | 923 | 2 926 | 1 677 | 1 807 | 2 286 | 2 779 | 3 026 |
| Venues and facilities | 209 | 223 | 444 | 624 | 718 | 771 | 656 | 688 | 874 |
| Rental and hiring | - | - | 27 | 26 | - | 25 | 27 | 29 | 31 |
| Interest and rent on land | 6 | 52 | 4 | 10 | - | 1 | - | - | - |
| Interest | 6 | 52 | 4 | 10 | - | 1 | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 23 | 78 | 173 | - | 617 | 766 | 1 003 | 1 083 | 1 170 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Provide list of entities receiving transfers | - | - | - | - | - | - | - | - | - |
| 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 | 23 | 78 | 173 | - | 617 | 766 | 1 003 | 1 083 | 1 170 |
| Social benefits | - | - | - | - | 325 | - | - | - | - |
| Other transfers to households | 23 | 78 | 173 | - | 292 | 766 | 1 003 | 1 083 | 1 170 |
| Payments for capital assets | 134 | 710 | 1 078 | 4 184 | 4 085 | 4 584 | 9 596 | 5 390 | 5 676 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 134 | 710 | 1 078 | 4 184 | 4 085 | 4 584 | 9 596 | 5 390 | 5 676 |
| Transport equipment | - | - | - | - | - | - | 2 500 | - | - |
| Other machinery and equipment | 134 | 710 | 1 078 | 4 184 | 4 085 | 4 584 | 7 096 | 5 390 | 5 676 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total economic classification | 51 405 | 57 125 | 70 340 | 104 555 | 90 596 | 97 156 | 122 897 | 134 556 | 147 416 |

2014/15 Estimates of Provincial Revenue and Expenditure

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

| 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 | 33 339 | 39 170 | 80 567 | 103 554 | 129 019 | 125 281 | 114 610 | 165 795 | 252 066 |
| Compensation of employees | 19 467 | 22 319 | 26 118 | 60 360 | 39 961 | 40 507 | 55 692 | 58 735 | 61 948 |
| Salaries and wages | 16 968 | 19 528 | 22 885 | 55 490 | 34 775 | 34 938 | 51 006 | 53 844 | 56 698 |
| Social contributions | 2 499 | 2 791 | 3 233 | 4 870 | 5 186 | 5 569 | 4 686 | 4 891 | 5 250 |
| Goods and services | 13 869 | 16 851 | 54 449 | 43 194 | 89 058 | 84 774 | 58 918 | 107 060 | 190 118 |
| Administrative fees | - | - | - | - | - | - | - | - | - |
| Advertising | 47 | 631 | - | - | - | - | - | - | - |
| Assets less than the capitalisation threshold | 13 | 64 | 115 | 516 | 276 | 336 | 559 | 605 | 787 |
| Audit cost: External | 1 229 | - | - | - | 500 | 500 | 526 | 551 | 2 580 |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | 11 | 113 | 149 | 143 | 261 | 275 | 201 | 207 | 518 |
| Communication (G&S) | 80 | 332 | 7 808 | 621 | 5 029 | 5 135 | 652 | 685 | 791 |
| Computer services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Business and advisory services | 9 177 | 5 933 | 41 636 | 35 444 | 77 218 | 71 418 | 50 290 | 97 577 | 174 626 |
| 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 | - | 4 872 | - | - | - | - | - | - | - |
| Contractors | 15 | 35 | 22 | - | 46 | 52 | - | - | 70 |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including government motor transport) | - | 329 | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | 24 | 31 | 51 | 116 | - | - | - | - | - |
| Inventory: Fuel, oil and gas | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | 3 | 2 | 5 | - | 1 | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | 4 | - | - | - | - | - | - |
| Consumable supplies | 2 | 2 | - | - | 149 | 204 | 142 | 145 | 513 |
| Consumable: Stationery, printing and office supplies | 1 963 | 999 | 1 267 | 2 067 | 1 420 | 1 798 | 2 211 | 2 301 | 3 030 |
| Operating leases | 76 | 98 | 97 | 176 | 182 | 200 | 165 | 193 | 533 |
| Property payments | - | 1 | - | - | 1 | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 1 059 | 1 423 | 2 041 | 3 206 | 3 289 | 3 760 | 3 464 | 3 569 | 4 728 |
| Training and development | - | 1 467 | 64 | - | - | - | - | - | - |
| Operating payments | 60 | 366 | 799 | 657 | 150 | 560 | 248 | 724 | 1 062 |
| Venues and facilities | 110 | 153 | 391 | 248 | 536 | 536 | 460 | 503 | 880 |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | 3 | - | - | - | - | - | - | - | - |
| Interest | 3 | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | 82 | 511 | - | - | - | - | - |
| 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 | - | - | 82 | 511 | - | - | - | - | - |
| Social benefits | - | - | - | - | - | - | - | - | - |
| Other transfers to households | - | - | 82 | 511 | - | - | - | - | - |
| Payments for capital assets | 136 | 291 | 508 | 1 663 | 1 243 | 1 653 | 1 095 | 1 568 | 2 101 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 136 | 291 | 508 | 1 663 | 1 243 | 1 653 | 1 095 | 1 568 | 2 101 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 136 | 291 | 508 | 1 663 | 1 243 | 1 653 | 1 095 | 1 568 | 2 101 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total economic classification | 33 475 | 39 461 | 81 157 | 105 728 | 130 262 | 126 934 | 115 705 | 167 363 | 254 167 |

Table B.2: Payments and estimates by economic classification: Asset And Liabilities Management

| 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 | 10 559 | 15 083 | 15 206 | 38 114 | 34 094 | 35 024 | 41 251 | 43 204 | 42 500 |
| Compensation of employees | 6 573 | 7 561 | 11 027 | 29 018 | 20 705 | 21 375 | 32 575 | 34 288 | 33 105 |
| Salaries and wages | 5 745 | 6 668 | 9 615 | 24 880 | 16 752 | 18 351 | 28 239 | 29 685 | 28 258 |
| Social contributions | 828 | 893 | 1 412 | 4 138 | 3 953 | 3 024 | 4 336 | 4 603 | 4 847 |
| Goods and services | 3 986 | 7 522 | 4 179 | 9 096 | 13 388 | 13 648 | 8 676 | 8 916 | 9 395 |
| Administrative fees | - | - | - | - | - | - | - | - | - |
| Advertising | 332 | 403 | 492 | - | -73 | 387 | 238 | 474 | 499 |
| Assets less than the capitalisation threshold | 3 | 30 | 137 | 1 042 | 623 | 639 | 514 | 592 | 623 |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | 121 | 168 | 82 | 211 | 290 | 238 | 722 | 758 | 798 |
| Communication (G&S) | 40 | 2 047 | 115 | 535 | 4 186 | 4 180 | 563 | 590 | 621 |
| Computer services | - | 911 | - | - | 539 | 771 | 500 | 500 | 527 |
| Consultants and professional services: Business and advisory services | 1 312 | 639 | 651 | 2 689 | 1 171 | 1 183 | 1 737 | 1 876 | 1 975 |
| 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 | 342 | 465 | - | - | - | - | 147 | 172 | 181 |
| Contractors | 29 | 24 | 20 | 1 | 7 | 7 | 1 | 1 | 1 |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including government motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | 6 | 4 | 19 | 10 | - | - | - | 10 | 11 |
| Inventory: Fuel, oil and gas | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | 6 | 4 | - | - | - | 4 | 4 |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medias inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | 8 | - | - | - | - | - | - |
| Consumable supplies | 12 | 10 | - | 7 | 47 | 51 | 25 | 12 | 19 |
| Consumable: Stationery, printing and office supplies | 202 | 350 | 201 | 1 342 | 782 | 760 | 707 | 776 | 817 |
| Operating leases | 891 | 898 | 747 | - | 2 162 | 2 259 | 1 250 | 1 300 | 1 369 |
| Property payments | - | 206 | 139 | - | 243 | 250 | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 247 | 490 | 574 | 1 507 | 1 461 | 1 438 | 1 498 | 1 608 | 1 693 |
| Training and development | 321 | 731 | 874 | 160 | 1 903 | 1 413 | 726 | 176 | 185 |
| Operating payments | 74 | 136 | 91 | 1 563 | 35 | 35 | 22 | 39 | 41 |
| Venues and facilities | 54 | 10 | 23 | 25 | 12 | 37 | 26 | 28 | 29 |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | 1 | 1 | - | - | - |
| Interest | - | - | - | - | 1 | 1 | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | 182 | 48 | - | - | - | - | - | - |
| 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 | - | 182 | 48 | - | - | - | - | - | - |
| Social benefits | - | - | - | - | - | - | - | - | - |
| Other transfers to households | - | 182 | 48 | - | - | - | - | - | - |
| Payments for capital assets | 181 | 162 | 436 | 1 055 | 955 | 3 455 | 3 096 | 1 509 | 1 589 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 181 | 162 | 436 | 1 055 | 955 | 3 455 | 3 096 | 1 509 | 1 589 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 181 | 162 | 436 | 1 055 | 955 | 3 455 | 3 096 | 1 509 | 1 589 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total economic classification | 10 740 | 15 427 | 15 690 | 39 169 | 35 049 | 38 479 | 44 347 | 44 713 | 44 089 |

2014/15 Estimates of Provincial Revenue and Expenditure

Table B.2: 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 | 85 367 | 97 822 | 93 027 | 119 251 | 138 572 | 140 262 | 157 743 | 139 323 | 151 509 |
| Compensation of employees | 58 684 | 62 549 | 54 373 | 72 783 | 59 880 | 61 176 | 77 436 | 82 811 | 87 400 |
| Salaries and wages | 50 889 | 54 093 | 47 122 | 65 219 | 52 397 | 53 716 | 69 810 | 72 325 | 76 158 |
| Social contributions | 7 795 | 8 456 | 7 251 | 7 564 | 7 483 | 7 460 | 7 626 | 10 486 | 11 242 |
| Goods and services | 26 667 | 35 245 | 38 649 | 46 303 | 78 577 | 79 075 | 80 272 | 56 475 | 64 070 |
| Administrative fees | 972 | 1 206 | 1 061 | 1 207 | 1 107 | 1 107 | 1 769 | 1 255 | 1 322 |
| Advertising | - | 22 | 378 | - | - | - | - | - | - |
| Assets less than the capitalisation threshold | 106 | 162 | 171 | 493 | 530 | 564 | 518 | 544 | 573 |
| Audit cost: External | 1 606 | 1 569 | 2 916 | 1 600 | 3 986 | 4 105 | 1 888 | 3 855 | 4 059 |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | 82 | 236 | 99 | 405 | 341 | 334 | 426 | 447 | 471 |
| Communication (G&S) | 5 280 | 5 614 | 10 730 | 1 522 | 10 266 | 12 471 | 16 600 | 17 429 | 18 353 |
| Computer services | 533 | 1 114 | 416 | 495 | 601 | 751 | 520 | 546 | 575 |
| Consultants and professional services: Business and advisory services | 3 073 | 5 560 | 5 081 | 14 160 | 38 195 | 36 020 | 41 323 | 18 486 | 19 466 |
| Consultants and professional services: Infrastructure and planning | - | 1 | 14 | - | - | - | - | - | - |
| Consultants and professional services: Laboratory services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Legal costs | - | - | 684 | - | - | - | - | - | - |
| Contractors | 52 | 211 | 144 | 1 857 | 11 | 14 | 1 951 | 2 053 | 2 161 |
| Agency and support / outsourced services | - | - | 6 | 4 | - | - | 5 | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including government motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | 5 | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | 63 | 100 | 85 | 107 | - | - | - | - | - |
| Inventory: Fuel, oil and gas | - | - | - | 5 | - | - | - | - | - |
| Inventory: Learner and teacher support material | 5 | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | 154 | 17 | 14 | - | 2 | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medgas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | 52 | 55 | 58 |
| Consumable supplies | 39 | 66 | 11 | 42 | 337 | 359 | 112 | 119 | 125 |
| Consumable: Stationery, printing and office supplies | 1 338 | 1 226 | 857 | 1 814 | 1 615 | 1 641 | 2 408 | 2 522 | 2 656 |
| Operating leases | 4 505 | 4 845 | 4 665 | 2 852 | 3 427 | 3 429 | 3 050 | 3 249 | 3 421 |
| Property payments | 307 | 434 | 404 | 448 | 393 | 389 | 472 | 493 | 519 |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 1 930 | 2 054 | 3 056 | 4 297 | 3 973 | 4 046 | 4 514 | 4 734 | 4 985 |
| Training and development | 6 005 | 8 589 | 6 202 | 13 500 | 12 234 | 12 086 | 4 048 | - | 4 782 |
| Operating payments | 520 | 2 054 | 1 246 | 1 180 | 772 | 972 | 291 | 327 | 144 |
| Venues and facilities | 97 | 165 | 409 | 310 | 787 | 787 | 325 | 361 | 400 |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | 16 | 28 | 5 | 165 | 115 | 11 | 35 | 38 | 39 |
| Interest | 16 | 28 | 5 | 34 | 11 | 11 | 35 | 38 | 39 |
| Rent on land | - | - | - | 131 | 104 | - | - | - | - |
| Transfers and subsidies | 31 | 330 | 198 | - | 5 | 35 | - | - | - |
| 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 | 31 | 330 | 198 | - | 5 | 35 | - | - | - |
| Social benefits | 31 | 330 | 198 | - | 5 | 35 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 422 | 497 | 811 | 2 029 | 2 252 | 2 872 | 2 204 | 2 348 | 2 452 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 422 | 497 | 811 | 2 029 | 2 252 | 2 872 | 2 204 | 2 348 | 2 452 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 422 | 497 | 811 | 2 029 | 2 252 | 2 872 | 2 204 | 2 348 | 2 452 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | 12 | - | - | - | - | - | - |
| Total economic classification | 85 820 | 98 649 | 94 048 | 121 280 | 140 829 | 143 169 | 159 947 | 141 671 | 153 962 |