

Finance

To be appropriated by Vote in 2015/16	R 287 550 000
Direct charge	R 0.00
Responsible MEC	MEC of Finance
Administering Department	Department of Finance
Accounting Officer	Deputy Director General: Finance

1 Overview**Vision**

A dynamic Provincial Treasury leading in service excellence.

Mission

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

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

Values

We commit ourselves to the following core values:

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

Strategic Goals and Objectives

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

Legislative Mandates

The department derives its mandate from the following legislations:

- The Constitution of the Republic of South Africa Act, 1996
- Public Finance Management Act, 1999 (Act 1 of 1999)
- Local Government: Municipal Finance Management Act, 2003
- Annual Division of Revenue Act
- Intergovernmental Fiscal Relations Act, 1997 (Act 97 of 1997)

- Mpumalanga Finance Matters Act, 2006
- State Information Technology Agency Act, 1998 (Act 8 of 1998)
- Protected Disclosures Act, 2000 (Act 26 of 2000)
- Prevention and Combating of Corrupt Activities Act, 2004
- Mpumalanga Gambling Act, 1995 (Act 5 of 1995)
- Occupational Health and Safety Act, 1993 (Act 85 of 1993)
- Control of Access to Public and Vehicles Act, 1985 (Act 53 of 1985)
- Electronic Communications Security (Pty) Ltd Act, 2002 (Act 68 of 2002)
- National Archives of South Africa Act, 1996 (Act 43 of 1996)
- Minimum Information Security Standards

1.1 Aligning Departmental budget to achieve governments prescribed outcomes

The Department provides support in terms of outcome 9 and 12 and is not a lead Department,

Outcome 9: Responsive, accountable, effective and efficient developmental local government system. Sub-Outcome 3: Sound financial and administrative management; and

Outcome 12: An efficient, effective and development oriented public service. Sub-Outcome 4: Efficient and effective management and operations systems.

2 Review of the current financial year (2014/2015)

The Department experienced challenges in the filling of critical vacant funded post. Specific tools were developed in order to strengthen this area of work. Lessons learnt around performance of Supply Chain Committees will assist the Department even in future planning for procurement of goods and services as well as improvements in contract management in as far as performance of service providers when transacting with Government is concerned.

The internship programmes were successfully implemented with some participants being absorbed within the Department while others were appointed elsewhere. On issues of Youth Development, the Department also intensified its support for the internship Programme by extending the period from 12 months to 18 months in order to address the course requirements for interns who were enrolled with FET Colleges. The Department is in the process of reviewing the Organisational structure for implementation in the 2015/16 financial year in order to be more efficient in carrying-out its mandate.

The current financial year has been affected by policy development or policy changes in line with the Back to Basics programme. In line with this programme and its quest to improve and strengthen its capacity to support municipalities, the Department, as directed by the Provincial Executive Council, is in the process of establishing a dedicated unit in Provincial Treasury that will only focus on the work of Municipalities. The process of establishing the dedicated unit is underway.

The need to strengthen Provincial Treasury's support and monitoring to municipalities and public entities is informed by the continuous negative Audit outcomes, especially in municipalities. The Department continues to perform its functions in terms of PFMA and MFMA mandates as well as other related legislation.

In the current financial year, the Department continued to improve its system to enhance its responsibility to support Provincial Departments, Municipalities and Public Entities. One of the improvements includes the implementation and going “live” of the Payment Clearing and Fraud detection Banking Solutions

The Integrated Municipal Support Plan (IMSP) is in place and this plan will guide the support towards municipalities in a much structured manner, The IMSP the roles and responsibilities between the Provincial Treasury and Department of Cooperative Governance and Traditional Affairs is clearly defined with COGTA assigned objects 1-5 which relate to local governance and service delivery related support whilst the Provincial Treasury is assigned Object 6 which covers financial related matters including improvement in audit outcomes and financial governance related matters.

In terms of legislative requirements, a quality assurance review must be performed every five years to determine if the internal audit processes are performed in accordance with IIA standards. This work is currently underway.

3 Outlook for the coming financial year (2015/16)

In Administration, The Department will implement its Organisational structure that is currently under review in order to be more efficient in carrying-out its mandate. The Department, as directed by the Provincial Executive Council, will establish a dedicated unit in Treasury that will only focus on the work of municipalities. The view of the Executive Council is that municipalities should direct their effort to service delivery to their communities.

The Sustainable Resource Management Programme aims to efficiently and effectively manage fiscal resources towards achieving inclusive growth and improving living standards. We will continue to conduct socio-economic research to inform the provincial and municipal planning and budget processes. Quality, accurate and credible research reports are essential for developing, implementing and monitoring socio-economic policy, determining budget priorities and ensure that Departments and Municipalities respond to the socio-economic challenges and priorities of the Province and relevant Municipal Areas. Guidance will be provided to ensure that budgets are spent in the right areas to maximize the impact on the well-being of the more than 4 million provincial citizens.

We will work closely with COGTA, Department of Economic Development and Tourism and Municipalities, to ensure active and viable LED structures, Forums and strategies on municipal level. The objective of this support is to contribute to higher economic growth as well as job creation on local level in Mpumalanga.

The Programme supports provincial Departments in generating and maximization of own revenue through monthly monitoring of revenue collection performance by departments. The Department will be investing in the development of a Revenue Generation Strategy. Special attention will be given to collection of revenues owed by various municipalities in line with agency agreements entered into between the Department of Community Safety, Security and Liaison with regards to Road Traffic Act No 93 of 1996.

The Assets and Liabilities Management Programme is responsible for the monitoring and support of Assets, Liabilities, Provincial Supply Chain management, Public Private Partnerships, Transversal Systems and Information Technology Services as well as the provisioning of information technology infrastructure to votes, municipalities and public entities.

The past five years (2009-2014) focus was on improving compliance to reporting provisions as set out by National Treasury including on monitoring the payment of suppliers within 30 days, rotation of SCM practitioners, particularly in departments and public entities, vetting of officials working in SCM, training of practitioners in all spheres of government and creation and establishment of bid committees.

More work will also be done to support, advice and provide guidance to departments and public entities on the management of debtors as well as liabilities including putting a particular focus on municipalities.

Standardisation of prices of frequently procured commodities to avoid paying huge premiums by Government is being implemented. This process will lead to pricing structures which are acceptable, affordable and compliant to value for money provisions. Cross cutting goods and services will be subjected to transversal contracts.

The programme will strengthen the management of cash in line with approved cash flow schedule and institute measures to prevent overdrafts in departments.

Asset Management has become a critical unit in institutions as it moved away from a stocktaking exercise to the management and accounting of assets. The legacy of the past in the appointment of officials without the necessary skills is addressed through workshops and hands-on training. The accounting for inventory management will commence during this period and the Votes will be supported and monitored on the implementation thereof.

The current environment on liabilities management is such that there are great improvements in terms of the acceptance of the role the unit is playing in the various government institutions the Department is responsible for. There are still challenges with regard to the local sphere of government with regard to timeous submission of the required information.

The sophistication of information technology (IT) at all levels of organisations has rapidly increased in recent years. Gone are the days when IT was simply a basic support function that automated business activities. IT now plays many fundamental and highly beneficial roles in businesses.

Given the increasing complexity of technology and the common assignment of the audit committee, Internal Audit to couple risk and IT oversight with financial reporting oversight, IT literacy is an essential competency for the audit committee, Internal Audit, Executive Management and other Oversight bodies in Municipalities and Provincial departments. This knowledge is often gained through the expertise of a committee member or through external specialists as needed

Audit committees and Executive Management can enhance their effectiveness by adopting a proactive and communicative approach to monitoring Corporate Governance of ICT. When the audit committee and Executive Management members are familiar with and comfortable discussing technology risks and initiatives, they are more likely to ask the right questions and focuses on the right issues when the unexpected occurs. The Business Continuity Plan and the IT Disaster Recovery Plan has been revised and approved and will assist in terms of risk management.

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

The programme plays an important role in mediating between the auditors and the auditees in the interpretation of the legislation and prescribed standards to facilitate the finalisation of the audit process. Votes have improved their financial reporting through the introduction of quarterly interim financial statements. The Interim Financial Statements have been introduced to Municipalities as well. The programme introduced the implementation of Standard Chart of Accounts (SCOA) to Municipalities (Nkangala District and Victor Khanye Municipalities) to standardise and improve their financial reporting.

The facilitation and analysis of the FMCMM has assisted Departments and Public Entities to improve their financial maturity levels in all key areas assessed. FMCMM will also be introduced to Municipalities to improve the financial maturity levels. The programme will further develop the template to address the gaps identified, and coordinate the completion and monitoring of the Action plans by Votes and Entities. Poor management and administration of fleet by Votes has been identified and this raises a need to pay more attention to this area of work. The programme will also assist municipalities in the filing and storage of documents. Some municipalities got disclaimers because of no or inadequate record keeping that leads to the limitation of scope.

The programme has developed a Risk Management Committee Evaluation tool to assess the effectiveness of the committees to improve the risk management maturity level and ensure value add. The programme will ensure that risk assessments are performed in all Municipalities and will continue to evaluate the adequacy and effectiveness of the risk identification processes to improve the audit results and enhance good governance.

The programme continues to evaluate the Internal Audit Annual plans to enhance the quality and ensuring that internal audit efforts add value to the institutions in achieving their objectives. The programme will continue to attend and evaluate the effectiveness of the Audit Committees utilising the audit committee toolkit and providing recommendations for improvement. Internal Quality Assurance Reviews are performed to ensure that Internal Audit Functions comply with Internal Audit Standards and Provincial Internal Audit Manual.

The programme looks forward to establishing a governance outlook document in order to profile challenges of Departments, Public Entities and Municipalities and provide recommendations for improvement of audit outcomes in 2015/16 and beyond.

4 Reprioritization

Due to diminishing budgets, largely as a result of slow global economic recovery and tight fiscal environment, expenditure over the 2015 MTEF will be well contained. The Department will continue to implement cost containment measures and reduce spending items in other items in order to make funds available for activities that will impact on the strategic objective.

Through reprioritisation the Department has made funds available for the following: A research project on efficiencies in spending, conducting of staff verification in the Provincial Departments, preparation and Auditing of Financial Statement for NPO's and NPI's, Economic research and assessment of skills for staff in the Provincial Treasury.

5 Procurement

In ensuring that goods and services is procured timely the Department has developed a procurement plan of all goods and services above R30 000 (applicable taxes included) which is monitored on monthly basis. Furthermore the Department will ensure that when securing goods and services Local suppliers are given first preference.

On Capital budget, the Department has allocated budget for provision of IT infrastructure in the Provincial Departments and for computers and furniture for officials in the regional offices.

6 Receipts and financing

Table 3.1: Summary of receipts: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Equitable share	219 211	248 449	255 005	259 693	267 548	267 548	278 693	273 661	302 940
Conditional grants	–	–	–	–	–	–	–	–	–
Own Revenue	9 365	6 624	–	8 476	8 476	8 476	8 857	9 255	9 718
Other	–	–	–	–	–	–	–	–	–
Total receipts	228 576	255 073	255 005	268 169	276 024	276 024	287 550	282 916	312 658
Total payments	251 403	252 888	270 346	278 796	286 496	291 856	287 550	282 916	312 658
Surplus/(deficit) before financing	(22 827)	2 185	(15 341)	(10 627)	(10 472)	(15 832)	–	–	–
Financing									
of which									
Provincial roll-overs	–	–	–	–	–	–	–	–	–
Provincial cash reserves	–	–	–	–	–	–	–	–	–
Surplus/(deficit) after financing	(22 827)	2 185	(15 341)	(10 627)	(10 472)	(15 832)	–	–	–

The overall budget of the Department is growing by 1.1 per cent in the 2015/16 financial year.

Table 3.2: Departmental receipts: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Sales of goods and services other	2 931	3 308	2 233	2 466	2 466	4 260	2 992	3 177	3 360
Transfers received from:	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on lanc	44 426	67 155	58 613	50 479	50 479	63 925	53 175	56 391	59 782
Sales of capital assets	748	65	26	–	–	–	–	–	–
Financial transactions in assets an	78	81	49	34	34	41	32	3	3
Total departmental receipts	48 183	70 609	60 921	52 979	52 979	68 226	56 199	59 571	63 145

The Department project to increase its revenue collection by 6.1 percent in 2015/16 financial year when compared to 2014/15 financial year. The increase is mainly interest on IGCC

7. Payment Summary

7.1 Key Assumptions

- Annual salary increases
- Establishment of dedicated Municipal unit
- Staff Verification
- Economic Research

7.2 Programme Summary

Table 3.3: Summary of payments and estimates: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Administration	66 058	71 195	73 704	79 919	76 644	76 644	74 688	81 756	89 522
Sustainable Resources Management	65 069	43 942	63 083	57 573	57 602	62 962	63 074	52 327	54 205
Asset And Liabilities Management	94 629	107 617	106 036	113 790	116 448	116 448	115 076	111 689	128 203
Financial Governance	25 647	30 134	27 523	27 514	35 802	35 802	34 712	37 144	40 727
Total payments and estimates:	251 403	252 888	270 346	278 796	286 496	291 856	287 550	282 916	312 658

7.3 Summary of Economic Classification

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	246 099	246 645	261 609	270 860	275 674	280 723	275 235	279 254	308 517
Compensation of employees	129 109	130 960	150 970	162 711	154 426	159 129	152 250	172 468	185 208
Goods and services	116 990	115 685	110 639	108 149	121 248	121 594	122 985	106 786	123 309
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 728	259	3 860	3 509	6 405	6 716	3 531	570	599
Provinces and municipalities	4	2	3 011	3 013	5 701	6 013	3 008	15	16
Departmental agencies and accounts	-	-	435	463	463	463	488	518	544
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1 724	257	414	33	241	240	35	37	39
Payments for capital assets	3 576	5 980	4 877	4 427	4 417	4 417	8 784	3 092	3 542
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3 576	4 427	4 577	4 377	4 377	4 309	3 031	3 036	3 542
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	1 553	300	50	40	108	5 753	56	-
Payments for financial assets	-	4	-	-	-	-	-	-	-
Total economic classification	251 403	252 888	270 346	278 796	286 496	291 856	287 550	282 916	312 658

The Department has increased by 3.1 percent for 2015/16 when compared with the previous year. The increase is mainly budget allocated for revenue enhancement strategy.

7.4. Infrastructure payments

Table 3.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Existing infrastructure assets	-	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-	-	-
Upgrades and additions	-	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation	-	-	-	-	-	-	-	-	-
New infrastructure assets	-	-	-	-	-	-	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Capital	-	-	-	-	-	-	-	-	-
Infrastructure: Payments for finance	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	-	-	-	3 271	3 771	3 271	1 776	1 873	1 966
Total Infrastructure	-	-	-	3 271	3 771	3 271	1 776	1 873	1 966
Capital infrastructure	-	-	-	-	-	-	-	-	-
Current infrastructure	-	-	-	3 271	3 771	3 271	1 776	1 873	1 966

The department is leasing three office buildings for regional and other offices.

7.5 Departmental Public-Private Partnerships (PPP) projects

The department does not have PPP projects.

7.6 Transfers

7.6.1 Transfers to local government

Table 3.6: Summary of departmental transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Category A	-	-	-	-	-	-	-	-	-
Category B	4	2	3 011	3 013	13	13	8	15	16
Category C	-	-	-	-	5 688	6 000	3 000	-	-
Total departmental transfers to local government	4	2	3 011	3 013	5 701	6 013	3 008	15	16

The allocation declines by 50percent compared to the revised estimate for 2014/15 which is as a result of the additional allocation made for data-cleansing during the 2014/15 adjustment budget.

8. Programme Description

8.1 Programme 1: Administration

8.1.1 Description and Objective

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

Table 3.7: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Member of Executive Council	4 876	5 193	6 319	5 851	1 912	1 912	–	690	907
Management Services	25 168	28 132	29 246	32 866	31 327	31 327	32 356	35 289	37 669
Financial Management	32 564	34 192	34 527	36 992	39 625	39 625	38 185	41 283	46 222
Internal Audit	3 450	3 678	3 612	4 210	3 780	3 780	4 147	4 494	4 724
Total payments and estimates	66 058	71 195	73 704	79 919	76 644	76 644	74 688	81 756	89 522

Table 3.8: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	63 462	70 422	70 977	77 250	73 863	73 863	72 826	80 521	88 226
Compensation of employees	37 701	41 358	43 351	49 017	43 247	43 247	45 194	51 814	55 858
Goods and services	25 761	29 064	27 626	28 233	30 616	30 616	27 632	28 707	32 368
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 571	219	686	509	621	621	531	570	599
Provinces and municipalities	4	2	11	13	13	13	8	15	16
Departmental agencies and accounts	–	–	435	463	463	463	488	518	544
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 567	217	240	33	145	145	35	37	39
Payments for capital assets	1 025	552	2 041	2 160	2 160	2 160	1 331	665	697
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 025	552	1 966	2 160	2 160	2 160	1 331	665	697
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	75	–	–	–	–	–	–
Payments for financial assets	–	2	–	–	–	–	–	–	–
Total economic classification: Programme (numb	66 058	71 195	73 704	79 919	76 644	76 644	74 688	81 756	89 522

The programme has received a decrease of 6.5 percent in 2015/16 financial year when compared to 2014/15 financial year. This is as a result of the budget allocated to the Statutory which was transferred to the Department of Economic Development and Tourism and non-funding of vacant positions previously funded.

8.1.2 Service Delivery Measure

Refer to departmental APP for 2015/16 financial year

8.2 Programme 2:Sustainable Resource Management

8.2.1 Description and Objective

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

Table 3.9: Summary of payments and estimates: Sustainable Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Programme Support	1 385	2 141	5 991	1 746	1 746	1 746	13 772	1 969	2 102
Economic Analysis	3 245	3 339	3 186	3 721	3 661	3 661	3 714	4 819	4 406
Provincial Administration Fiscal Discipline	3 818	4 361	4 586	6 137	4 789	4 789	4 405	6 092	6 959
Budget And Expenditure Management	7 123	7 490	7 825	9 052	9 162	9 162	10 644	10 172	11 075
Municipal Finance	47 161	23 958	38 349	32 385	34 162	39 522	26 895	24 805	24 559
Infrastructure Co-Ordination	2 337	2 653	3 146	4 532	4 082	4 082	3 644	4 470	5 104
Total payments and estimates	65 069	43 942	63 083	57 573	57 602	62 962	63 074	52 327	54 205

Table 3.10: Summary of provincial payments and estimates by economic classification: Sustainable Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	64 987	43 834	60 006	54 523	51 874	56 922	60 021	52 271	54 205
Compensation of employees	37 531	32 713	46 003	44 664	42 420	47 140	36 075	42 585	45 612
Goods and services	27 456	11 121	14 003	9 859	9 454	9 782	23 946	9 686	8 593
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	10	3 035	3 000	5 688	6 000	3 000	-	-
Provinces and municipalities	-	-	3 000	3 000	5 688	6 000	3 000	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	10	35	-	-	-	-	-	-
Payments for capital assets	82	98	42	50	40	40	53	56	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	82	98	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	42	50	40	40	53	56	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme (numb	65 069	43 942	63 083	57 573	57 602	62 962	63 074	52 327	54 205

The programme has received an increase of 9.5 percent in 2015/16 financial year when compared to 2014/15 financial year. The increase is mainly additional funds received for the development of revenue enhancement strategy.

8.2.2 Service Delivery Measures

Refer to departmental APP for 2015/16 financial year

8.3 Programme 3: Assets and Liability Management

8.3.1 Description and Objective

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

Table 3.11: Summary of payments and estimates: Asset And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Programme Support	1 627	1 818	1 843	1 666	1 666	1 666	1 662	1 868	2 056
Provincial Supply Chain Management	13 139	14 038	16 095	16 960	17 113	17 113	16 769	18 136	20 618
Financial Assets Management	1 743	1 841	2 577	3 003	2 952	2 952	3 189	3 376	3 618
Public Sector Liabilities	2 301	2 518	3 498	4 024	5 095	5 095	4 985	5 234	5 632
Physical Assets Management	4 285	4 264	4 482	5 014	5 014	5 014	4 715	5 307	5 465
Interlinked Financial Systems	7 995	9 599	11 413	12 444	11 744	11 744	11 470	13 162	15 262
Information Technology	63 539	73 539	66 128	70 679	72 864	72 864	72 286	64 606	75 552
Total payments and estimates	94 629	107 617	106 036	113 790	116 448	116 448	115 076	111 689	128 203

Table 3.12: Summary of provincial payments and estimates by economic classification: Asset And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	92 003	103 356	104 310	111 573	114 135	114 136	113 376	110 392	127 271
Compensation of employees	38 779	41 356	45 387	50 388	50 117	50 100	51 319	56 445	60 587
Goods and services	53 224	62 000	58 923	61 185	64 018	64 036	62 057	53 947	66 684
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	157	16	139	-	96	95	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	157	16	139	-	96	95	-	-	-
Payments for capital assets	2 469	4 243	1 587	2 217	2 217	2 217	1 700	1 297	932
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 469	2 690	1 404	2 217	2 217	2 149	1 700	1 297	932
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	1 553	183	-	-	68	-	-	-
Payments for financial assets	-	2	-	-	-	-	-	-	-
Total economic classification: Programme (numb	94 629	107 617	106 036	113 790	116 448	116 448	115 076	111 689	128 203

The programme has received 1.1 percent increase in its total budget for 2015/16 financial year when compared to 2014/15 financial year.

8.3.2 Service Delivery Measures

Refer to departmental APP for 2015/16 financial year

8.4 Programme 4: Financial Governance

8.4.1 Description and objective

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

Table 3.13: Summary of payments and estimates: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
					2014/15				
Programme Support	5 817	4 993	6 080	3 953	12 909	12 909	10 872	8 594	5 699
Accounting Services	3 838	3 659	4 711	5 045	5 145	5 145	5 026	6 077	6 134
Norms And Standards	12 599	18 212	13 608	14 619	13 461	13 461	14 731	17 830	24 058
Risk Management	1 481	1 289	1 208	1 858	1 958	1 958	1 913	2 153	2 331
Provincial Internal Audit	1 912	1 981	1 916	2 039	2 329	2 329	2 170	2 490	2 505
Total payments and estimates	25 647	30 134	27 523	27 514	35 802	35 802	34 712	37 144	40 727

Table 3.14: Summary of provincial payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
					2014/15				
Current payments	25 647	29 033	26 316	27 514	35 802	35 802	29 012	36 070	38 814
Compensation of employees	15 098	15 533	16 229	18 642	18 642	18 642	19 662	21 624	23 150
Goods and services	10 549	13 500	10 087	8 872	17 160	17 160	9 350	14 446	15 664
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	14	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	14	-	-	-	-	-	-	-
Payments for capital assets	-	1 087	1 207	-	-	-	5 700	1 074	1 913
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	1 087	1 207	-	-	-	-	1 074	1 913
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	5 700	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme (numb	25 647	30 134	27 523	27 514	35 802	35 802	34 712	37 144	40 727

The programme has received an increase of 26.1 percent in 2015/16 financial year when compared to 2014/15 financial year. The increase is due to reprioritization of the staff verification software.

8.4.2 Service delivery measures

Refer to departmental APP for 2015/16 financial year

9. Other Departmental Information

9.1 Personnel

Table 3.15: Personnel numbers and costs 1: Finance

Personnel numbers	As at 31 March 2012	As at 31 March 2013	As at 31 March 2014	As at 31 March 2015	As at 31 March 2016	As at 31 March 2017	As at 31 March 2018
Programme 1: Administration	162	162	142	135	130	136	136
Programme 2: Sustainable Resources Manager	62	62	70	63	65	68	68
Programme 3: Asset And Liabilities Manager	104	103	126	130	131	133	133
Programme 4: Financial Governance	31	31	43	41	43	44	44
Direct charge against the Provincial Revenue F	1	1	1	1	–	–	–
Total provincial personnel numbers	360	359	382	370	369	381	381
Total departmental personnel cost (R thousand)	129 109	130 960	150 970	159 129	152 250	172 468	185 208
Unit cost (R thousand)	359	365	395	430	413	453	486

Table 3.15: Summary of departmental personnel numbers and costs: Finance

	Outcome			Revised estimate	Medium-term estimates		
R thousand	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Total for department							
Personnel numbers (head count)	360	359	382	370	369	381	381
Personnel cost (R thousands)	129 109	130 960	150 970	159 129	152 250	172 468	185 208
Human resources component							
Personnel numbers (head count)	21	32	59	57	57	57	57
Personnel cost (R thousands)	9 191	11 882	3 684	12 728	13 606	14 531	15 257
Head count as % of total for department	0.06	0.09	0.15	0.15	0.15	0.15	0.15
Personnel cost as % of total for department	0.07	0.09	0.02	0.08	0.09	0.08	0.08
Finance component							
Personnel numbers (head count)	54	46	50	52	52	52	52
Personnel cost (R thousands)	11 339	12 405	14 592	15 328	16 354	17 221	18 082
Head count as % of total for department	0.15	0.13	0.13	0.14	0.14	0.14	0.14
Personnel cost as % of total for department	0.09	0.09	0.10	0.10	0.11	0.10	0.10
Full time workers							
Personnel numbers (head count)	312	322	337	342	342	342	342
Personnel cost (R thousands)	116 950	124 694	136 907	145 627	154 052	162 217	170 328
Head count as % of total for department	0.87	0.90	0.88	0.92	0.93	0.90	0.90
Personnel cost as % of total for department	0.91	0.95	0.91	0.92	1.01	0.94	0.92
Part-time workers							
Personnel numbers (head count)	–	–	–	–	–	–	–
Personnel cost (R thousands)	–	–	–	–	–	–	–
Head count as % of total for department	–	–	–	–	–	–	–
Personnel cost as % of total for department	–	–	–	–	–	–	–
Contract workers							
Personnel numbers (head count)	21	28	42	42	42	42	42
Personnel cost (R thousands)	1 549	5 397	10 800	11 156	12 405	13 063	13 716
Head count as % of total for department	0.06	0.08	0.11	0.11	0.11	0.11	0.11
Personnel cost as % of total for department	0.01	0.04	0.07	0.07	0.08	0.08	0.07

9.2 Training

Table 3.17(a): Payments on training: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14	2014/15			2015/16	2016/17	2017/18
Programme 1: Administration	6 041	4 900	2 036	2 650	2 650	2 650	1 593	2 185	2 238
Subsistence and travel	5 691	4 028	909	968	968	968	1 010	1 025	1 076
Payments on tuition	350	872	1 127	1 682	1 682	1 682	583	1 160	1 162
Other	–	–	–	–	–	–	–	–	–
Programme 2: Sustainable Resource	3 445	4 935	831	840	840	840	904	948	1 072
Subsistence and travel	3 289	4 775	520	554	554	554	643	668	701
Payments on tuition	156	160	311	286	286	286	261	280	371
Other	–	–	–	–	–	–	–	–	–
Programme 3: Asset And Liabilities I	2 284	4 176	2 058	1 094	1 094	1 094	2 007	1 624	2 215
Subsistence and travel	2 153	2 971	698	722	722	722	722	722	758
Payments on tuition	131	1 205	1 360	372	372	372	1 285	902	1 457
Other	–	–	–	–	–	–	–	–	–
Programme 4: Financial Governanc	2 198	1 772	787	798	798	798	800	528	578
Subsistence and travel	1 405	1 601	522	528	528	528	533	240	252
Payments on tuition	793	171	265	270	270	270	267	288	326
Other	–	–	–	–	–	–	–	–	–
Total payments on training	13 968	15 783	5 712	5 382	5 382	5 382	5 304	5 285	6 104

Table 3.17(b): Information on training: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14	2014/15			2015/16	2016/17	2017/18
Number of staff	360	359	382	370	370	370	369	381	381
Number of personnel trained	64	60	150	158	158	158	166	170	179
<i>of which</i>									
Male	31	33	60	64	64	64	68	68	71
Female	33	27	90	94	94	94	98	102	107
Number of training opportunities	30	10	9	10	10	10	10	10	11
<i>of which</i>									
Tertiary	3	4	–	–	–	–	–	–	–
Workshops	6	5	7	8	8	8	9	9	9
Seminars	–	–	–	–	–	–	–	–	–
Other	21	1	2	2	2	2	1	1	1
Number of bursaries offered	20	–	–	–	–	–	–	–	–
Number of interns appointed	21	–	32	38	38	38	38	38	38
Number of learnerships appointed	–	–	–	–	–	–	–	–	–
Number of days spent on training	–	–	–	–	–	–	–	–	–

Annexure for the Estimates of Provincial Revenue and Expenditure

Table B.1: Specification of receipts: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other	2 931	3 308	2 233	2 466	2 466	4 260	2 992	3 177	3 360
Sales of goods and services produced	2 931	3 308	2 233	2 466	2 466	4 260	2 992	3 177	3 360
Sales by market establishments	2 931	3 308	2 233	2 350	2 350	4 260	2 885	3 058	3 241
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	-	-	-	116	116	-	107	119	119
<i>Serve Rent: Commission</i>	-	-	-	84	84	-	85	87	87
<i>Rental: Residence</i>	-	-	-	32	32	-	22	32	32
<i>List item</i>	-	-	-	-	-	-	-	-	-
<i>List item</i>	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Ec)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private entities	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	44 426	67 155	58 613	50 479	50 479	63 925	53 175	56 391	59 782
Interest	44 426	67 155	58 613	50 479	50 479	63 925	53 175	56 391	59 782
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	748	65	26	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	748	65	26	-	-	-	-	-	-
Financial transactions in assets and liabilities	78	81	49	34	34	41	32	3	3
Total departmental receipts	48 183	70 609	60 921	52 979	52 979	68 226	56 199	59 571	63 145

Table B.2: Receipts: Sector specific 'of which' items

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Finance									
Tax receipts									
.....									
Sales of goods and services other	2 931	3 308	2 233	2 466	2 466	4 260	2 992	3 177	3 360
Sales of goods and services produ	2 931	3 308	2 233	2 466	2 466	4 260	2 992	3 177	3 360
Sales by market establishments	2 931	3 308	2 233	2 350	2 350	4 260	2 885	3 058	3 241
.....									
Other sales	–	–	–	116	116	–	107	119	119
<i>Serve Rent: Commission</i>	–	–	–	84	84	–	85	87	87
<i>Rental: Residence</i>	–	–	–	32	32	–	22	32	32
<i>List item</i>	–	–	–	–	–	–	–	–	–
<i>List item</i>	–	–	–	–	–	–	–	–	–
.....									
.....									
Total departmental receipts	48 183	70 609	60 921	52 979	52 979	68 226	56 199	59 571	63 145

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14		2014/15		2015/16	2016/17	2017/18
Current payments	246 099	246 645	261 609	270 860	275 674	280 723	275 235	279 254	308 517
Compensation of employees	129 109	130 960	150 970	162 711	154 426	159 129	152 250	172 468	185 208
Salaries and wages	108 476	106 001	121 886	127 546	122 259	128 217	130 152	147 632	148 299
Social contributions	20 633	24 959	29 084	35 165	32 167	30 912	22 098	24 837	36 908
Goods and services	116 990	115 685	110 639	108 149	121 248	121 594	122 985	106 786	123 309
Administrative fees	464	787	745	717	671	662	557	581	808
Advertising	689	1 064	1 387	977	1 556	1 563	664	623	608
Minor Assets	696	785	736	381	181	181	377	149	433
Audit cost: External	9 914	5 897	7 066	5 632	7 247	7 150	4 652	5 298	9 405
Bursaries: Employees	389	2	—	—	—	—	—	—	—
Catering: Departmental acc	1 907	1 161	1 151	1 445	1 214	1 186	544	971	1 515
Communication (G&S)	3 811	4 311	4 467	3 295	3 687	3 685	3 542	3 565	3 712
Computer services	46 873	55 003	50 833	54 040	56 308	56 311	55 981	47 421	58 020
Consultants and profession	22 871	6 896	7 718	5 177	16 056	16 456	21 190	12 052	11 371
Consultants and profession	10	—	—	—	—	—	—	—	—
Consultants and profession	—	—	—	—	—	—	—	—	—
Consultants and profession	—	—	—	—	—	—	—	—	—
Consultants and profession	163	27	220	2	40	40	5	4	6
Contractors	305	412	656	276	336	370	329	78	164
Agency and support / outse	—	—	—	121	461	461	151	264	278
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (including ge	1 438	1 506	1 527	1 036	1 236	1 236	1 265	1 546	1 827
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing materia	—	—	—	—	—	—	—	—	—
Inventory: Farming supplie	—	—	—	—	—	—	—	—	—
Inventory: Food and food s	73	147	—	36	—	—	—	—	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and tea	—	—	—	—	—	—	—	—	—
Inventory: Materials and su	120	62	29	—	—	—	—	—	—
Inventory: Medical supplie	25	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interfac	—	—	—	—	—	—	—	—	—
Inventory: Other supplie	—	—	54	—	—	—	—	—	—
Consumable supplies	583	611	893	708	858	865	708	133	140
Consumable: Stationery,pr	2 121	2 974	2 210	2 353	1 958	1 722	1 848	2 041	3 354
Operating leases	5 518	6 095	5 933	5 571	6 071	6 071	8 783	9 338	8 109
Property payments	1 584	3 363	2 932	2 689	2 429	2 665	2 437	1 881	2 749
Transport provided: Depart	1 135	136	225	355	101	101	46	209	219
Travel and subsistence	12 411	17 279	16 140	17 165	15 866	15 909	15 715	15 501	13 976
Training and development	1 442	2 469	2 064	2 966	2 303	2 299	2 396	2 630	3 316
Operating payments	829	1 060	1 065	1 765	1 223	1 271	1 203	1 670	1 893
Venues and facilities	1 619	3 629	2 561	1 442	1 446	1 390	592	830	1 406
Rental and hiring	—	9	27	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest (Incl. interest on financ	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	1 728	259	3 860	3 509	6 405	6 716	3 531	570	599
Provinces and municipalities	4	2	3 011	3 013	5 701	6 013	3 008	15	16
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and fun	—	—	—	—	—	—	—	—	—
Municipalities	4	2	3 011	3 013	5 701	6 013	3 008	15	16
Municipal bank accounts	—	—	3 000	3 000	5 688	6 000	3 000	—	—
Municipal agencies and fun	4	2	11	13	13	13	8	15	16
Departmental agencies and accou	—	—	435	463	463	463	488	518	544
Social security funds	—	—	—	—	—	—	—	—	—
Departmental agencies (non-b	—	—	435	463	463	463	488	518	544
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and interna	—	—	—	—	—	—	—	—	—
Public corporations and private en	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on products and	—	—	—	—	—	—	—	—	—
Other transfers to public cor	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on products and	—	—	—	—	—	—	—	—	—
Other transfers to private en	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	1 724	257	414	33	241	240	35	37	39
Social benefits	—	—	—	—	—	—	—	—	—
Other transfers to households	1 724	257	414	33	241	240	35	37	39
Payments for capital assets	3 576	5 980	4 877	4 427	4 417	4 417	8 784	3 092	3 542
Buildings and other fixed structure	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	3 576	4 427	4 577	4 377	4 377	4 309	3 031	3 036	3 542
Transport equipment	—	—	—	550	500	550	500	—	—
Other machinery and equipme	3 576	4 427	4 577	3 827	3 877	3 759	2 531	3 036	3 542
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible ass	—	1 553	300	50	40	108	5 753	56	—
Payments for financial assets	—	4	—	—	—	—	—	—	—
Total economic classification	251 403	252 888	270 346	278 796	286 496	291 856	287 550	282 916	312 658

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

R thousand	Outcome			Main	Adjusted	Revised	Medium-term estimates		
	2011/12	2012/13	2013/14	appropriation	appropriation	estimate	2015/16	2016/17	2017/18
				2014/15					
Current payments	63 462	70 422	70 977	77 250	73 863	73 863	72 826	80 521	88 226
Compensation of employees	37 701	41 358	43 351	49 017	43 247	43 247	45 194	51 814	55 858
Salaries and wages	34 395	33 418	35 033	39 119	35 411	34 598	39 147	43 878	44 820
Social contributions	3 306	7 940	8 318	9 898	7 836	8 649	6 047	7 937	11 038
Goods and services	25 761	29 064	27 626	28 233	30 616	30 616	27 632	28 707	32 368
Administrative fees	202	180	330	268	246	246	189	210	328
Advertising	686	1 064	1 374	945	1 512	1 512	664	585	568
Minor Assets	423	393	300	315	165	165	305	111	353
Audit cost: External	5 026	3 825	2 491	3 432	5 097	5 097	3 964	4 000	6 824
Bursaries: Employees	389	2	-	-	-	-	-	-	-
Catering: Departmental act	416	582	584	640	649	649	258	628	609
Communication (G&S)	2 801	3 294	3 316	2 110	2 420	2 420	2 337	2 356	2 537
Computer services	-	-	-	-	-	-	-	-	-
Consultants and professor	216	276	254	715	2 606	2 606	1 276	476	470
Consultants and professor	-	-	-	-	-	-	-	-	-
Consultants and professor	-	-	-	-	-	-	-	-	-
Consultants and professor	-	-	-	-	-	-	-	-	-
Consultants and professor	138	27	152	2	40	40	5	4	6
Contractors	262	206	189	210	160	160	329	78	82
Agency and support / outse	-	-	-	121	461	461	151	264	278
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including go	1 438	1 506	1 527	1 036	1 236	1 236	1 265	1 546	1 827
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing materia	-	-	-	-	-	-	-	-	-
Inventory: Farming supplie	-	-	-	-	-	-	-	-	-
Inventory: Food and food s	73	147	-	36	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and tea	-	-	-	-	-	-	-	-	-
Inventory: Materials and su	29	23	-	-	-	-	-	-	-
Inventory: Medical supplie	25	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interfac	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	54	-	-	-	-	-	-
Consumable supplies	583	611	893	692	742	749	606	112	118
Consumable: Stationery,pr	1 778	1 539	1 103	1 943	1 535	1 299	1 320	1 597	1 870
Operating leases	5 518	6 095	5 933	5 571	6 071	6 071	8 783	9 338	8 109
Property payments	1 584	3 363	2 932	2 689	2 429	2 665	2 437	1 881	2 749
Transport provided: Depart	27	40	86	125	35	35	46	67	70
Travel and subsistence	2 967	4 479	4 622	4 738	3 715	3 708	2 427	3 137	3 026
Training and development	344	871	799	1 273	695	695	583	1 160	1 162
Operating payments	486	377	346	1 141	449	449	433	917	1 130
Venues and facilities	350	155	314	231	353	353	254	239	252
Rental and hiring	-	9	27	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on financ	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 571	219	686	509	621	621	531	570	599
Provinces and municipalities	4	2	11	13	13	13	8	15	16
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and fun	-	-	-	-	-	-	-	-	-
Municipalities	4	2	11	13	13	13	8	15	16
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and fun	4	2	11	13	13	13	8	15	16
Departmental agencies and acco	-	-	435	463	463	463	488	518	544
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-b	-	-	435	463	463	463	488	518	544
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and interna	-	-	-	-	-	-	-	-	-
Public corporations and private er	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and	-	-	-	-	-	-	-	-	-
Other transfers to public cor	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and	-	-	-	-	-	-	-	-	-
Other transfers to private er	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1 567	217	240	33	145	145	35	37	39
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	1 567	217	240	33	145	145	35	37	39
Payments for capital assets	1 025	552	2 041	2 160	2 160	2 160	1 331	665	697
Buildings and other fixed structure	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 025	552	1 966	2 160	2 160	2 160	1 331	665	697
Transport equipment	-	-	-	550	500	550	500	-	-
Other machinery and equipme	1 025	552	1 966	1 610	1 660	1 610	831	665	697
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible ass	-	-	75	-	-	-	-	-	-
Payments for financial assets	-	2	-	-	-	-	-	-	-
Total economic classification: Pr	66 058	71 195	73 704	79 919	76 644	76 644	74 688	81 756	89 522

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	64 987	43 834	60 006	54 523	51 874	56 922	60 021	52 271	54 205
Compensation of employees	37 531	32 713	46 003	44 664	42 420	47 140	36 075	42 585	45 612
Salaries and wages	29 372	27 072	37 560	34 663	33 214	38 503	30 793	37 025	36 489
Social contributions	8 159	5 641	8 443	10 001	9 206	8 637	5 282	5 560	9 123
Goods and services	27 456	11 121	14 003	9 859	9 454	9 782	23 946	9 686	8 593
Administrative fees	143	80	100	252	162	157	146	140	244
Advertising	2	—	—	—	—	—	—	—	—
Minor Assets	34	—	—	—	—	—	—	—	—
Audit cost: External	—	546	1 997	1 680	1 630	1 533	320	360	641
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental acc	1 132	160	114	358	163	148	154	113	272
Communication (G&S)	398	381	459	538	517	519	509	485	469
Computer services	192	133	140	180	240	243	151	103	221
Consultants and profession	18 612	3 365	3 398	50	—	433	14 000	791	64
Consultants and profession	—	—	—	—	—	—	—	—	—
Consultants and profession	—	—	—	—	—	—	—	—	—
Consultants and profession	—	—	—	—	—	—	—	—	—
Consultants and profession	25	—	68	—	—	—	—	—	—
Contractors	—	—	—	—	—	—	—	—	—
Agency and support / outs	—	—	—	—	—	—	—	—	—
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (including gc	—	—	—	—	—	—	—	—	—
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing materia	—	—	—	—	—	—	—	—	—
Inventory: Farming supplie	—	—	—	—	—	—	—	—	—
Inventory: Food and food s	—	—	—	—	—	—	—	—	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and tea	—	—	—	—	—	—	—	—	—
Inventory: Materials and su	—	—	—	—	—	—	—	—	—
Inventory: Medical supplies	—	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interfac	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	—	—	—	—	—	—	—	—	—
Consumable: Stationery,pr	198	565	870	360	358	358	478	365	671
Operating leases	—	—	—	—	—	—	—	—	—
Property payments	—	—	—	—	—	—	—	—	—
Transport provided: Depart	—	—	—	—	—	—	—	—	—
Travel and subsistence	5 658	4 953	5 322	5 345	5 462	5 475	7 576	6 758	4 950
Training and development	131	161	160	285	275	275	261	280	371
Operating payments	163	205	209	138	169	230	176	188	160
Venues and facilities	768	572	1 166	673	478	411	175	103	530
Rental and hiring	—	—	—	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest (Incl. interest on financ	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	10	3 035	3 000	5 688	6 000	3 000	—	—
Provinces and municipalities	—	—	3 000	3 000	5 688	6 000	3 000	—	—
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and fun	—	—	—	—	—	—	—	—	—
Municipalities	—	—	3 000	3 000	5 688	6 000	3 000	—	—
Municipal bank accounts	—	—	3 000	3 000	5 688	6 000	3 000	—	—
Municipal agencies and fun	—	—	—	—	—	—	—	—	—
Departmental agencies and accou	—	—	—	—	—	—	—	—	—
Social security funds	—	—	—	—	—	—	—	—	—
Departmental agencies (non-b	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and interna	—	—	—	—	—	—	—	—	—
Public corporations and private er	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on products and	—	—	—	—	—	—	—	—	—
Other transfers to public cor	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on products and	—	—	—	—	—	—	—	—	—
Other transfers to private er	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	—	10	35	—	—	—	—	—	—
Social benefits	—	—	—	—	—	—	—	—	—
Other transfers to households	—	10	35	—	—	—	—	—	—
Payments for capital assets	82	98	42	50	40	40	53	56	—
Buildings and other fixed structure	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	82	98	—	—	—	—	—	—	—
Transport equipment	—	—	—	—	—	—	—	—	—
Other machinery and equipme	82	98	—	—	—	—	—	—	—
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible ass	—	—	42	50	40	40	53	56	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Pr	65 069	43 942	63 083	57 573	57 602	62 962	63 074	52 327	54 205

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	92 003	103 356	104 310	111 573	114 135	114 136	113 376	110 392	127 271
Compensation of employees	38 779	41 356	45 387	50 388	50 117	50 100	51 319	56 445	60 587
Salaries and wages	31 558	33 085	36 310	39 527	39 397	40 202	45 119	49 916	48 470
Social contributions	7 221	8 271	9 077	10 861	10 720	9 898	6 200	6 529	12 117
Goods and services	53 224	62 000	58 923	61 185	64 018	64 036	62 057	53 947	66 684
Administrative fees	63	49	184	109	189	185	152	132	140
Advertising	1	—	13	32	—	—	—	38	40
Minor Assets	239	113	94	66	16	16	72	38	80
Audit cost: External	—	—	—	—	—	—	—	—	—
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental act	239	378	405	354	367	354	104	173	468
Communication (G&S)	403	437	494	412	515	511	461	466	448
Computer services	46 681	54 870	50 693	53 860	56 068	56 068	55 830	47 318	57 799
Consultants and profession	836	136	424	939	673	639	284	351	779
Consultants and profession	10	—	—	—	—	—	—	—	—
Consultants and profession	—	—	—	—	—	—	—	—	—
Consultants and profession	—	—	—	—	—	—	—	—	—
Consultants and profession	—	—	—	—	—	—	—	—	—
Contractors	43	206	467	66	176	210	—	—	82
Agency and support / outse	—	—	—	—	—	—	—	—	—
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (including go	—	—	—	—	—	—	—	—	—
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing materia	—	—	—	—	—	—	—	—	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food s	—	—	—	—	—	—	—	—	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and tea	—	—	—	—	—	—	—	—	—
Inventory: Materials and su	91	39	29	—	—	—	—	—	—
Inventory: Medical supplies	—	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	—	—	—	16	116	116	102	21	22
Consumable: Stationery,pr	110	303	181	—	—	—	—	—	730
Operating leases	—	—	—	—	—	—	—	—	—
Property payments	—	—	—	—	—	—	—	—	—
Transport provided: Depart	768	96	139	230	66	66	—	142	149
Travel and subsistence	2 464	3 392	4 039	3 274	3 887	3 938	3 151	3 589	3 666
Training and development	842	1 265	922	1 126	1 133	1 123	1 285	902	1 457
Operating payments	71	301	397	375	501	488	477	422	444
Venues and facilities	363	415	442	326	311	322	139	355	380
Rental and hiring	—	—	—	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest (Incl. interest on financ	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	157	16	139	—	96	95	—	—	—
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and fun	—	—	—	—	—	—	—	—	—
Municipalities	—	—	—	—	—	—	—	—	—
Municipal bank accounts	—	—	—	—	—	—	—	—	—
Municipal agencies and fun	—	—	—	—	—	—	—	—	—
Departmental agencies and accou	—	—	—	—	—	—	—	—	—
Social security funds	—	—	—	—	—	—	—	—	—
Departmental agencies (non-bu	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and interna	—	—	—	—	—	—	—	—	—
Public corporations and private er	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on products and	—	—	—	—	—	—	—	—	—
Other transfers to public cor	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on products and	—	—	—	—	—	—	—	—	—
Other transfers to private er	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	157	16	139	—	96	95	—	—	—
Social benefits	—	—	—	—	—	—	—	—	—
Other transfers to households	157	16	139	—	96	95	—	—	—
Payments for capital assets	2 469	4 243	1 587	2 217	2 217	2 217	1 700	1 297	932
Buildings and other fixed structure	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	2 469	2 690	1 404	2 217	2 217	2 149	1 700	1 297	932
Transport equipment	—	—	—	—	—	—	—	—	—
Other machinery and equipme	2 469	2 690	1 404	2 217	2 217	2 149	1 700	1 297	932
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible ass	—	1 553	183	—	—	68	—	—	—
Payments for financial assets	—	2	—	—	—	—	—	—	—
Total economic classification: Pr	94 629	107 617	106 036	113 790	116 448	116 448	115 076	111 689	128 203

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	25 647	29 033	26 316	27 514	35 802	35 802	29 012	36 070	38 814
Compensation of employees	15 098	15 533	16 229	18 642	18 642	18 642	19 662	21 624	23 150
Salaries and wages	13 151	12 426	12 983	14 237	14 237	14 914	15 093	16 813	18 520
Social contributions	1 947	3 107	3 246	4 405	4 405	3 728	4 569	4 811	4 630
Goods and services	10 549	13 500	10 087	8 872	17 160	17 160	9 350	14 446	15 664
Administrative fees	56	478	131	88	74	74	70	99	96
Advertising	—	—	—	—	44	51	—	—	—
Minor Assets	—	279	342	—	—	—	—	—	—
Audit cost: External	4 888	1 526	2 578	520	520	520	368	938	1 940
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental acc	120	41	48	93	35	35	28	57	166
Communication (G&S)	209	199	198	235	235	235	235	258	258
Computer services	—	—	—	—	—	—	—	—	—
Consultants and profession	3 207	3 119	3 642	3 473	12 777	12 778	5 630	10 434	10 058
Consultants and profession	—	—	—	—	—	—	—	—	—
Consultants and profession	—	—	—	—	—	—	—	—	—
Consultants and profession	—	—	—	—	—	—	—	—	—
Consultants and profession	—	—	—	—	—	—	—	—	—
Contractors	—	—	—	—	—	—	—	—	—
Agency and support / outs	—	—	—	—	—	—	—	—	—
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (including gc	—	—	—	—	—	—	—	—	—
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing materia	—	—	—	—	—	—	—	—	—
Inventory: Farming supplie	—	—	—	—	—	—	—	—	—
Inventory: Food and food s	—	—	—	—	—	—	—	—	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and tea	—	—	—	—	—	—	—	—	—
Inventory: Materials and su	—	—	—	—	—	—	—	—	—
Inventory: Medical supplies	—	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interfac	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	—	—	—	—	—	—	—	—	—
Consumable: Stationery,pr	35	567	56	50	65	65	50	79	83
Operating leases	—	—	—	—	—	—	—	—	—
Property payments	—	—	—	—	—	—	—	—	—
Transport provided: Depart	340	—	—	—	—	—	—	—	—
Travel and subsistence	1 322	4 455	2 157	3 808	2 802	2 788	2 561	2 017	2 334
Training and development	125	172	183	282	200	206	267	288	326
Operating payments	109	177	113	111	104	104	117	143	159
Venues and facilities	138	2 487	639	212	304	304	24	133	244
Rental and hiring	—	—	—	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest (Incl. interest on financ	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	14	—	—	—	—	—	—	—
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and fun	—	—	—	—	—	—	—	—	—
Municipalities	—	—	—	—	—	—	—	—	—
Municipal bank accounts	—	—	—	—	—	—	—	—	—
Municipal agencies and fun	—	—	—	—	—	—	—	—	—
Departmental agencies and accou	—	—	—	—	—	—	—	—	—
Social security funds	—	—	—	—	—	—	—	—	—
Departmental agencies (non-b	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and interna	—	—	—	—	—	—	—	—	—
Public corporations and private er	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on products and	—	—	—	—	—	—	—	—	—
Other transfers to public cor	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on products and	—	—	—	—	—	—	—	—	—
Other transfers to private er	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	—	14	—	—	—	—	—	—	—
Social benefits	—	—	—	—	—	—	—	—	—
Other transfers to households	—	14	—	—	—	—	—	—	—
Payments for capital assets	—	1 087	1 207	—	—	—	5 700	1 074	1 913
Buildings and other fixed structure	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	—	1 087	1 207	—	—	—	—	1 074	1 913
Transport equipment	—	—	—	—	—	—	—	—	—
Other machinery and equipme	—	1 087	1 207	—	—	—	—	1 074	1 913
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible ass	—	—	—	—	—	—	5 700	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Pr	25 647	30 134	27 523	27 514	35 802	35 802	34 712	37 144	40 727