

Provincial Treasury

| | |
|--|--|
| To be appropriated by Vote in 2015/16 | R211 546 000 |
| Responsible MEC | MEC for Finance, Economic Development and Tourism |
| Administrating Department | Provincial Treasury |
| Accounting Officer | Head of Department : Provincial Treasury |

1. Overview

Core Function and Responsibilities

The core functions and responsibilities of a Provincial Treasury are outlined in the Public Finance Management Act and the Municipalities Finance Management Act, and amongst others, entail the following:

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

Vision

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

Mission

We strive to promote sound fiscal policy that enables financial sustainability and support economic development.

Acts and Regulations Administered by the Department

- Public Finance Management Act 1 of 1999
- Municipal Finance Management Act of 2003
- Treasury Regulations issued in terms of the PFMA
- Northern Cape Provincial Tender Board Act 2, 1994
- Preferential Procurement Policy Framework Act 5, 2000 and its Regulations
- Basic Conditions of Employment Act
- Public Service Act, 2001
- Employment Equity Act 55 of 1998
- Public Service Regulations
- PSCBC Resolutions
- Skills Development Act
- Skills Development Levy Act
- Labour Relations Act 1995, Act 66 of 1995
- Promotion of access to Information Act 2 of 2000
- Constitution of the Republic of South Africa Act 108 of 1996
- Qualification Authority Act, 1995

1.1 Aligning departmental budgets to achieve government's prescribed outcomes

The core mandate of Provincial Treasury is directly linked to two of the 14 outcomes, namely:

Outcome number 9 - A responsive, accountable, effective and efficient local government system; to this effect, Provincial Treasury plays a pivotal role in supporting municipalities towards Operation Clean Audit.

The department has reinforced its commitment in supporting and guiding municipalities. It is on this basis that the Executive Authority launched the municipal program during the Adjusted Estimate of Provincial Revenue and Expenditure. The aim of the program is to assist the municipalities to improve their capacity, meet their financial obligations and commitments which will ensure that they are able to provide services to their respective communities. The project seeks to identify the causes of financial problems experienced by municipalities, to develop and implement measures through a structured plan to address these issues and place the municipality into a sound financial position.

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

Our priority is to make government's investment and expenditure more productive and effective, ensure that departments deliver public services within the current tight financial constrain and further to ensure that there is discipline around public spending. This is being conducted taking cognisance of the set targets in the Provincial Programme of Action and National Development Plan.

In addition to the above, the department continues to support all departments in the fulfilment of their objectives as outlined in the rest of the MTSF outcomes.

2. Review of the current financial year (2014/15)

With third quarter of the financial year behind us the following were the key achievements on the priorities set by the department:

- To achieve this long term vision and strategic outcomes, we need a high performing organization driven by a strong set of values and culture with right capability and capacity now and into the

future, the review of the organisation structure is at an advanced stage. It is envisaged that all necessary processes will be completed by end of the financial year;

- The department has established the John Taole Gaetsewe district office and furthermore the process of filling of the eleven (11) vacancies in the regional offices has commenced and it is envisaged that the preferred candidates will assume duty by April 2015. The additional capacity will ensure that adequate and holistic support is rendered to municipalities;
- Municipal Revenue unit continues with the research on different strategies to assist municipalities with revenue collection. These will be finalised by the end of the financial year.
- The Norms and Standards directorate has conducted the MFMA Induction programme which was facilitated in six (6) sites for all officials that have been allocated financial management responsibilities to promote the objectives of the MFMA. A total of seventeen (17) municipalities were reached for this support and seventy-two (72) officials were trained.
- The Biometric Aided Headcount was concluded in September 2014. At that stage 99 per cent of the provincial administration officials went through the process. There was a variance of 302 (mainly in departments of Health and Education), these officials' salaries were suspended pending verification. The second round of verification has now been concluded in December which reduced the unverified officials to 206. These will be investigated further.

3. Outlook for the 2015/16 financial year

The following are amongst the priorities of the department for the 2015 MTEF:

- 3.1 Accelerate the support provided to municipalities in an effort to improve audit outcomes and build capacity within financial management units through skills development. The program will focus on the following areas:
 - Getting the basics of financial recordkeeping and reconciliations right;
 - Quality of financial reporting;
 - Cash flow management and liquidity
 - Proper controls (including information technology) and governance
 - Credible budget formulation
 - Process and quality of performance reports;
 - Training
- 3.2 Expand research of revenue collection strategies in the private sector, i.e mining and solar sectors to identify possible revenue avenues for the province.
- 3.3 Accelerate the promotion of Private Public Partnership in order to improve service delivery and increase revenue collection.
- 3.4 Improve the coordination with other departments to enhance collective efforts in improving service delivery especially in the local government arena.

4. Reprioritisation

Minor shifts and reprioritisation were effected within programmes as there are no slow spending programmes or once-off projects that have been funded throughout the MTEF.

5. Procurement

To ensure effective functioning of the department the following are the significant services that will be procured:

- Financial Management services from consultants/experts who will assist municipalities in ensuring completion of financial statements, addressing financial management control weakness and obtaining unqualified audit opinions;
- Procurement of Provincial Treasury's central office accommodation; with the associated cost drivers such as security and cleaning Services;
- Streamlining procurement of major cost drivers, e.g travel and accommodation.

6. Receipts and financing

6.1 Summary of receipts

Table 2.1 provides summary of receipts.

Table 2.1: Summary of receipts

| 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 | 117 844 | 151 597 | 180 289 | 202 393 | 210 062 | 209 062 | 211 546 | 218 814 | 229 754 |
| Conditional grants | - | - | - | - | - | - | - | - | - |
| Total receipts | 117 844 | 151 597 | 180 289 | 202 393 | 210 062 | 209 062 | 211 546 | 218 814 | 229 754 |

6.2 Departmental receipts collection

Table 2.2 provides summary of departmental receipts collection.

Table 2.2: Summary of departmental receipts collection

| 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 than capital assets | 77 | 110 | 96 | 114 | 114 | 114 | 120 | 127 | 133 |
| Transfers received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - |
| Interest, dividends and rent on land | 9 385 | 27 395 | 37 975 | 654 | 654 | 28 132 | 690 | 727 | 764 |
| Sales of capital assets | - | 175 | - | 70 | 70 | 70 | 75 | 79 | 83 |
| Transactions in financial assets and liabilities | 2 | 10 | 99 | 10 | 10 | 10 | 10 | 11 | 11 |
| Total departmental receipts | 9 464 | 27 690 | 38 170 | 848 | 848 | 28 326 | 895 | 943 | 991 |

Provincial Treasury is not a significant revenue generating department due to the nature of services provided. The revenue collected is primarily generated from interest on the provincial consolidated bank account, parking fees, service commission and sale of capital assets.

The percentage growth is based on inflation projections, i.e. 5.8 per cent in 2015/16 and 5.5 per cent for 2016/17 and 5 per cent in 2017/18.

7. Payment summary

7.1 Key assumptions

Provision for Improvement in Conditions of Service (ICS) included in the baseline allocation is calculated at 5.8 per cent in 2015/16, 5.5 per cent in 2016/17 and 5.0 per cent for the 2017/18

financial year. 1.5 per cent is provided for Pay Progression on the departmental wage bill for the same period.

The MTEF allocation provide for an average increase rate according to the revised inflation projections (CPIX) as published in the 2014 Medium Term Budget Policy statement of 5.8 per cent in 2015/16, 5.5 per cent in 2016/17 and 5.0 per cent in 2017/18.

7.2 Programme summary

Table 2.3 provides summary of payments and estimates by programme.

Table 2.3: Summary of payments and estimates by programme: Provincial Treasury

| 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 |
| 1. Administration | 55 986 | 64 720 | 69 785 | 69 915 | 73 900 | 73 900 | 78 648 | 83 522 | 87 753 |
| 2. Sustainable Resource | 23 043 | 26 993 | 30 766 | 39 225 | 36 253 | 35 253 | 41 289 | 43 553 | 45 662 |
| 3. Assets And Liabilities Management | 20 495 | 24 138 | 44 393 | 48 338 | 54 294 | 54 294 | 44 341 | 41 836 | 44 036 |
| 4. Financial Governance | 11 807 | 23 037 | 20 373 | 20 238 | 20 631 | 20 631 | 21 449 | 22 670 | 23 807 |
| 5. Provincial Internal Audit | 6 513 | 12 709 | 14 972 | 24 677 | 24 984 | 24 984 | 25 819 | 27 231 | 28 496 |
| Total payments and estimates | 117 844 | 151 597 | 180 289 | 202 393 | 210 062 | 209 062 | 211 546 | 218 814 | 229 754 |

The above table reflects increase of 4.5 per cent in 2015/16 from the 2014/15 main appropriation and 0.71 per cent from the adjusted appropriation. The minimal increase is due to the impact of roll overs approved in 2014/15 and once-off funding provided in the previous MTEF such as the implementation of the Biometric Access Control System and the Biometric Aided Headcount. Over the MTEF, the allocation increase by 3.4 per cent in 2016/17 and increase of 5 per cent in 2017/18.

Additional funding was received in relation to the improvement of the department's human resource capacity in order to enhance its oversight role in departments especially department of Health.

Furthermore the performance information function has been shifted to Premier's Office.

7.3 Summary of economic classification

Table 2.4 provides summary of payments and estimates by economic classification.

Table 2.4: Summary of provincial payments and estimates by economic classification: Provincial Treasury

| 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 | 115 915 | 146 221 | 172 516 | 198 302 | 202 383 | 201 173 | 207 969 | 215 838 | 226 628 |
| Compensation of employees | 76 651 | 93 682 | 113 216 | 140 766 | 135 495 | 133 885 | 158 142 | 168 637 | 177 693 |
| Goods and services | 38 112 | 52 415 | 59 266 | 57 522 | 66 874 | 67 274 | 49 812 | 47 186 | 48 919 |
| Interest and rent on land | 1 152 | 124 | 34 | 14 | 14 | 14 | 15 | 16 | 17 |
| Transfers and subsidies to: | 292 | 351 | 216 | 634 | 692 | 968 | 668 | 705 | 740 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | 6 | 8 | 8 | 8 | 8 | 19 | 22 | 23 |
| Higher education institutions | - | - | - | 376 | 376 | 376 | 396 | 417 | 438 |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | 62 | 37 | 10 | 50 | 50 | 94 | 53 | 56 | 59 |
| Households | 230 | 308 | 198 | 200 | 258 | 490 | 200 | 210 | 221 |
| Payments for capital assets | 1 637 | 5 025 | 7 460 | 3 457 | 6 987 | 6 921 | 2 909 | 2 270 | 2 385 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 1 628 | 4 606 | 4 701 | 3 419 | 6 696 | 6 613 | 2 639 | 2 142 | 2 250 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | 9 | 419 | 2 759 | 38 | 291 | 308 | 270 | 129 | 135 |
| Payments for financial assets | - | - | 97 | - | - | - | - | - | - |
| Total economic classification | 117 844 | 151 597 | 180 289 | 202 393 | 210 062 | 209 062 | 211 546 | 218 814 | 229 754 |

The department is personnel driven, thus compensation of employees constitutes 76 per cent of the department's total budget allocation. The increase of 12.3 percent from the main appropriation in the

compensation of employees is as a result of the filling of additional funded vacancies, especially in the internal audit and municipal finance units.

The goods and service budget for 2015/16 has reduced by 26 per cent from the adjusted appropriation due to additional funds allocated in the adjustment budget. In 2016/17 financial year the budget furthermore reduces by 5.3 per cent due to the once off funding of Biometrics Access Control System (BACS) and headcount project which commenced in 2014/15 financial year.

The budget of 2015/16 for machinery and equipment indicates a decrease of 153.7 per cent from the adjusted appropriation due to the capital equipment that was procured for the Biometric Access Control project.

7.4 Infrastructure payments

Not applicable

7.5 Departmental Public-Private Partnership (PPP) projects

Not applicable

7.6 Transfers

7.6.1 Transfers to Public Entities

Not applicable

7.6.2 Transfers to other entities

| 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 |
| Non Profit Institutions | 63 | 37 | 12 | 50 | 50 | 50 | 50 | 50 | 53 |
| Household: Social Benefits | 194 | 222 | 6 | 100 | 100 | 100 | 100 | 105 | 110 |
| Household: Other Transfers to households | 35 | 86 | 108 | 100 | 100 | 100 | 100 | 105 | 110 |
| Departmental Agencies | - | 6 | 85 | 384 | 384 | 384 | 406 | 431 | 453 |
| Total departmental transfers | 292 | 351 | 211 | 634 | 634 | 634 | 656 | 691 | 726 |

Transfer payments include payments to Public Sector Education Training Authority (PSETA) in relation to the 1 per cent skills levy, corporate social investment projects funded from the discretionary fund and special programmes.

8 Receipts and retentions

The department does not retain the revenue collected

9 Programme description

9.1 Description and objective

Programme 1: Administration

To provide and maintain high quality support services to the Member of Executive Council and the department pertaining to sound financial management, human resource management and corporate services.

Table 2.10.1 provides summary of payments and estimates by sub programme.

Table 2.10.1: Summary of payments and estimates by sub-programme: Administration

| 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 |
| 1. Office Of The Mec | 8 146 | 9 031 | 8 537 | 8 982 | 10 182 | 10 182 | 10 592 | 11 142 | 11 699 |
| 2. Management Services | 2 981 | 4 962 | 5 173 | 4 389 | 4 389 | 4 389 | 4 460 | 4 707 | 4 943 |
| 3. Corporate Services | 13 508 | 18 040 | 17 442 | 19 946 | 18 451 | 18 451 | 23 526 | 24 707 | 25 996 |
| 4. Financial Management | 14 535 | 14 512 | 16 347 | 18 217 | 18 253 | 18 253 | 20 606 | 21 721 | 22 807 |
| 5. Security And Records Management | 16 816 | 18 175 | 22 286 | 18 381 | 22 625 | 22 625 | 19 464 | 21 245 | 22 307 |
| Total payments and estimates | 55 986 | 64 720 | 69 785 | 69 915 | 73 900 | 73 900 | 78 648 | 83 522 | 87 753 |

The table shows an increase of 12 per cent in 2015/16 from the main appropriation and an increase of 6.4 per cent from the adjusted appropriation. There is increase of 6.2 per cent from 2015/16 to 2016/17 and a further increase of 5.0 per cent from 2016/17 to 2017/18 financial year.

Table 2.12.1 provides summary of payments and estimates by economic classification.

Table 2.12.1: Summary of payments and estimates by economic classification: Administration

| 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 | 55 149 | 62 335 | 68 640 | 68 597 | 70 451 | 70 399 | 76 905 | 81 864 | 86 011 |
| Compensation of employees | 26 155 | 32 121 | 36 621 | 40 159 | 41 389 | 41 389 | 48 690 | 51 969 | 54 660 |
| Goods and services | 28 968 | 30 184 | 32 019 | 28 438 | 29 062 | 29 010 | 28 215 | 29 896 | 31 351 |
| Interest and rent on land | 26 | 30 | - | - | - | - | - | - | - |
| Transfers and subsidies to: | 292 | 130 | 138 | 634 | 670 | 788 | 668 | 705 | 740 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | 6 | 8 | 8 | 8 | 8 | 19 | 22 | 23 |
| Higher education institutions | - | - | - | 376 | 376 | 376 | 396 | 417 | 438 |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | 62 | 37 | 10 | 50 | 50 | 94 | 53 | 56 | 59 |
| Households | 230 | 87 | 120 | 200 | 236 | 310 | 200 | 210 | 221 |
| Payments for capital assets | 545 | 2 255 | 991 | 684 | 2 779 | 2 713 | 1 075 | 953 | 1 001 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 536 | 2 149 | 991 | 674 | 2 769 | 2 703 | 805 | 824 | 865 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | 9 | 106 | - | 10 | 10 | 10 | 270 | 129 | 135 |
| Payments for financial assets | - | - | 16 | - | - | - | - | - | - |
| Total economic classification | 55 986 | 64 720 | 69 785 | 69 915 | 73 900 | 73 900 | 78 648 | 83 522 | 87 753 |

The above table shows an increase of 17.6 per cent in 2015/16 from the adjusted appropriation, 6.7 per cent increase from 2015/16 to 2016/17 and a further increase of 5.2 per cent from 2016/17 to 2017/18. The increase in 2015/16 is due funding of approved posts within the programme.

Goods and services decrease by 3 per cent in 2015/16 from the adjustment appropriation due to additional funds allocated in the adjustment budget. The table also shows an increase of 6 per cent from 2015/16 to 2016/17 and 4.8 per cent from 2016/17 to 2017/18 financial year.

Service delivery measures

| QUARTERLY PERFORMANCE REPORTS: 2015-16 | | | |
|--|--------------------------|------------|------------|
| Sector: Provincial Treasury | | | |
| Programme / Subprogramme / Performance Measures | Estimated Annual Targets | | |
| | 2015-16 | 2016-17 | 2017-18 |
| QUARTERLY OUTPUTS | | | |
| Programme 1: Administration | | | |
| 1.2 Management Services | | | |
| Quarterly Reports on the province's financial performance and compliance to MEC | 4 | 4 | 4 |
| Quarterly Departmental performance reports reviewed and approved | 4 | 4 | 4 |
| 1.3 Corporate services | | | |
| Percentage of vacancies filled within two months | 100% | 100% | 100% |
| Number of reports on the compliance rate of implementation rate of PMDS | 4 | 4 | 4 |
| Number of reports on employee health and wellness pillars implemented | 4 | 4 | 4 |
| Number of special programmes developed and implemented focusing on gender, youth, people with disability and children. | 10 | 10 | 10 |
| Number of reports on legal matters and labour relations cases, submitted and managed | 4 | 4 | 4 |
| 1.4 Financial Management | | | |
| Number of Estimate of Provincial Revenue and Expenditure submitted | 2 EPRE | 2 EPRE | 2 EPRE |
| Number of compliant Financial Statements submitted | 4 IFS | 4 IFS | 4 IFS |
| Number of compliance reports submitted | 12 | 12 | 12 |
| 1.5 Security and Records Management | | | |
| Number of Security awareness workshops conducted | 4 | 4 | 4 |
| % Vetting files finalized internally within 30 days of receipt and send to SSA for further investigations | 100% | 100% | 100% |
| ANNUAL OUTPUTS | | | |
| Programme 1: Administration | | | |
| 1.2 Management Services | | | |
| Departmental risk assessment conducted | 1 | 1 | 1 |
| 1.3 Corporate services | | | |
| Number of HR plans approved timeously and implemented. | 1 | 1 | 1 |
| Number human resources development implementation plan. | 1 | 1 | 1 |
| Number of departmental communication strategy approved and implemented | 1 | 1 | 1 |
| 1.4 Financial Management | | | |
| Number of Annual Performance Plan submitted | 1 APP | 1 APP | 1 APP |
| Number of Annual Reports and Annual Financial Statements submitted | 1 AR 1 AFS | 1 AR 1 AFS | 1 AR 1 AFS |
| Number of Estimate of Provincial Revenue and Expenditure submitted | 2 EPRE | 2 EPRE | 2 EPRE |

Programme 2 - Sustainable Resource Management

Programme description and objective

The aim of Sustainable Resources Management is to provide professional advice and support the Head of Department on provincial Fiscal Policy, Municipal Finance developments and management of the annual provincial budget process, and to manage the provincial government's fiscal resources effectively.

Table 2.10.2 provides summary of payments and estimates by sub programme.

Table 2.10.2: Summary of payments and estimates by sub-programme: Sustainable Resource 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 |
| 1. Programme Support | 1 361 | 1 348 | 1 649 | 1 569 | 2 251 | 2 251 | 2 303 | 2 460 | 2 793 |
| 2. Economic Analysis | 3 319 | 4 547 | 4 706 | 5 474 | 5 474 | 5 474 | 5 382 | 5 479 | 5 842 |
| 3. Fiscal Policy | 3 059 | 3 961 | 4 365 | 5 292 | 5 292 | 5 292 | 5 588 | 5 955 | 6 344 |
| 4. Budget Management | 5 263 | 6 675 | 7 817 | 8 661 | 8 695 | 8 695 | 8 965 | 9 575 | 10 053 |
| 5. Municipal Finance | 10 041 | 10 462 | 12 229 | 18 229 | 14 541 | 13 541 | 19 051 | 20 085 | 20 630 |
| Total payments and estimates | 23 043 | 26 993 | 30 766 | 39 225 | 36 253 | 35 253 | 41 289 | 43 553 | 45 662 |

The table shows an increase of 13.8 per cent in 2015/16 from the adjusted appropriation, 5.5 per cent increase from 2015/16 to 2016/17 and a further increase of 4.8 per cent from 2016/17 to 2017/18 financial year. The programme's total budget was reduced by R3.500 million within the Municipal Finance sub-programme in the adjustment appropriation. The reduction was due to the fact that posts earmarked for capacity building within the districts were not filled in the previous financial year and funds were allocated in the 2015 MTEF.

The performance information function which used to be performed by the Budget Management sub programme has been shifted to Office of the Premier.

Table 2.12.2 provides summary of payments and estimates by economic classification.

Table 2.12.2: Summary of payments and estimates by economic classification: Sustainable Resource 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 | 22 591 | 25 897 | 30 349 | 38 321 | 35 298 | 34 201 | 40 785 | 43 256 | 45 350 |
| Compensation of employees | 18 832 | 22 146 | 26 690 | 33 263 | 30 257 | 29 257 | 36 356 | 38 851 | 40 710 |
| Goods and services | 3 732 | 3 720 | 3 659 | 5 058 | 5 041 | 4 944 | 4 429 | 4 406 | 4 640 |
| Interest and rent on land | 27 | 31 | - | - | - | - | - | - | - |
| Transfers and subsidies to: | - | 210 | 43 | - | - | 97 | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | 210 | 43 | - | - | 97 | - | - | - |
| Payments for capital assets | 452 | 886 | 312 | 904 | 955 | 955 | 504 | 297 | 312 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 452 | 886 | 312 | 904 | 955 | 938 | 504 | 297 | 312 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | 17 | - | - | - |
| Payments for financial assets | - | - | 62 | - | - | - | - | - | - |
| Total economic classification | 23 043 | 26 993 | 30 766 | 39 225 | 36 253 | 35 253 | 41 289 | 43 553 | 45 662 |

The above table shows an increase of 20 per cent from the adjusted appropriation to 2015/16. The significant increase in 2015/16 is attributed to suspension of capacity building funds allocated for personnel related costs during the adjustment budget due to the delays in filling of district offices vacancies. The table also shows an increase of 6.8 per cent from 2015/16 to 2016/17 and a further

increase of 4.8 per cent from 2016/17 to 2017/18. Included in the baseline are funds earmarked for capacitation of district offices.

Service delivery measures

| QUARTERLY PERFORMANCE REPORTS: 2015-16 | | | |
|--|---------------------------------|----------------|----------------|
| Sector: Provincial Treasury | | | |
| Programme / Subprogramme / Performance Measures | Estimated Annual Targets | | |
| | 2015-16 | 2016-17 | 2017-18 |
| QUARTERLY OUTPUTS | | | |
| Programme 2: Sustainable Resource Management | | | |
| 2.1 Economic Analysis | | | |
| Number of Provincial policy briefs published | 4 | 4 | 4 |
| 2.2 Fiscal Policy | | | |
| Number of consolidated municipal revenue analysis reports. | 4 | 4 | 4 |
| Number of reports on the status of government debts. | 4 | 4 | 4 |
| Number of reports on municipal own investments. | 2 | 2 | 2 |
| 2.4 Budget Management | | | |
| Provincial In Year Monitoring reports | 14 | 14 | 14 |
| Quarterly performance reports for provincial departments | 4 | 4 | 4 |
| Number of budgets tabled. | 2 | 2 | 2 |
| 2.5 Municipal Finance | | | |
| Number of consolidated assessment reports on municipal budgets | 3 | 3 | 3 |
| Number of quarterly consolidated municipal performance reports tabled | 4 | 4 | 4 |
| Number of gazettes produced on quarterly outcomes of municipal performance | 4 | 4 | 4 |
| ANNUAL OUTPUTS | | | |
| Programme 2: Sustainable Resource Management | | | |
| 2.1 Economic Analysis | | | |
| Number of Socio economic review reports and publications. | 1 | 1 | 1 |
| Number of MTBPS tabled | 1 | 1 | 1 |
| Report on municipalities' IDPs assessed for socio- economic needs | 1 | 1 | 1 |
| 2.2 Fiscal Policy | | | |
| Number of own revenue database consolidated. | 1 | 1 | 1 |
| Number of revenue policy analysed and feedback provided. | 1 | 1 | 1 |
| Number of municipal revenue enhancement guide provided. | 1 | 1 | 1 |
| 2.4 Municipal Finance | | | |
| Number of gazettes produced on transfers to municipalities | 1 | 1 | 1 |
| Number of benchmark exercises conducted | 5 | 5 | 5 |
| Number of mid-year budget and performance engagement conducted | 5 | 5 | 5 |

Programme 3 - Asset and Liabilities Management

Programme description and objective

This programme's aim is to provide policy direction, facilitating the effective and efficient management of Physical, Financial Assets, PPP's and Liabilities.

Table 2.10.3 provides summary of payments and estimates by sub programme.

Table 2.10.3: Summary of payments and estimates by sub-programme: Assets 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 |
| 1. Programme Support | 912 | 535 | 1 445 | 1 782 | 1 782 | 1 782 | 1 748 | 1 775 | 1 864 |
| 2. Asset Management | 5 506 | 5 746 | 6 160 | 8 478 | 7 918 | 7 308 | 8 899 | 9 393 | 9 863 |
| 3. Support And Interlinked Financial Systems | 9 278 | 11 623 | 29 652 | 28 600 | 34 109 | 34 109 | 22 592 | 18 897 | 19 846 |
| 4. Public Private Partnership | 1 168 | 3 637 | 4 441 | 5 257 | 5 817 | 6 427 | 5 517 | 5 888 | 6 280 |
| 5. Banking And Cashflow Management | 3 631 | 2 597 | 2 695 | 4 221 | 4 668 | 4 668 | 5 585 | 5 884 | 6 184 |
| Total payments and estimates | 20 495 | 24 138 | 44 393 | 48 338 | 54 294 | 54 294 | 44 341 | 41 836 | 44 036 |

The table also shows a decrease of 18 per cent in 2015/16 from the adjusted appropriation, 5.6 per cent decrease from 2015/16 to 2016/17 and an increase of 5.2 per cent from 2016/17 to 2017/18 financial year. The decrease is as a result of once off funding provided for Biometric Access Control and Biometric Aided Head Count.

Table 2.12.3 provides summary of payments and estimates by economic classification.

Table 2.12.3: Summary of payments and estimates by economic classification: Assets 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 | 20 080 | 23 328 | 39 150 | 47 694 | 52 985 | 52 952 | 43 833 | 41 414 | 43 592 |
| Compensation of employees | 16 897 | 20 766 | 25 080 | 31 074 | 30 961 | 30 351 | 32 932 | 35 041 | 37 378 |
| Goods and services | 2 099 | 2 511 | 14 036 | 16 606 | 22 010 | 22 587 | 10 886 | 6 357 | 6 198 |
| Interest and rent on land | 1 084 | 51 | 34 | 14 | 14 | 14 | 15 | 16 | 17 |
| Transfers and subsidies to: | - | 4 | 5 | - | - | 33 | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | 4 | 5 | - | - | 33 | - | - | - |
| Payments for capital assets | 415 | 806 | 5 238 | 644 | 1 309 | 1 309 | 508 | 422 | 444 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 415 | 806 | 2 511 | 616 | 1 028 | 1 028 | 508 | 423 | 444 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | 2 727 | 28 | 281 | 281 | - | -0 | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total economic classification | 20 495 | 24 138 | 44 393 | 48 338 | 54 294 | 54 294 | 44 341 | 41 836 | 44 036 |

The above table also shows that compensation of employees increases with 6.4 per cent in 2015/16 from the adjusted appropriation, increase with 6.4 per cent from 2015/16 to 2016/17 and with another 6.7 per cent from 2016/17 to 2017/18.

The decrease in goods and services and payments for capital assets is as a result of once off funding provided for Biometric Access Control and Biometric Aided Head Count. Included in the baseline are funds earmarked for biometrics system maintenance.

Service delivery measures

| QUARTERLY PERFORMANCE REPORTS: 2015-16 | | | |
|---|---|---|---|
| Sector: Provincial Treasury | | | |
| Programme / Subprogramme / Performance Measures | Estimated Annual Targets | | |
| | 2015-16 | 2016-17 | 2017-18 |
| QUARTERLY OUTPUTS | | | |
| Programme 3: Asset and Liabilities Management | | | |
| 3.1 Asset Management | | | |
| Demand research reports published and procurement guidelines published | 2 | 2 | 2 |
| 3.2 Support and Interlinked Financial Systems | | | |
| Capacity building in Provincial Departments to enhance effective utilisation of transversal systems and sub-systems | 340 users trained 8 x vulindlela sessions 12 Users Forums | 340 users trained 8 x vulindlela sessions 12 Users Forums | 340 users trained 8 x vulindlela sessions 12 Users Forums |
| Sites prepared and activated for implementation of LOGIS | 12 | 12 | 12 |
| Provide support and monitor the biometric headcount system to ensure PERSAL integrity | 13 departments | 13 departments | 13 departments |
| Ensure compliance with the Corporate Governance of ICT framework(GCICT) | 80% | 90% | 90% |
| 3.4 Immovable Assets Management (PPP) | | | |
| Marketing PPP program and conducting research on potential PPP projects | 4 Research documents developed; 2 projects registered | 4 Research documents developed; 2 projects registered | 4 Research documents developed; 2 projects registered |
| Conduct assessments to determine maturity levels of Provincial infrastructure Departments to deliver infrastructure and identify remedial steps | 7 Departments Assessed | 7 Departments Assessed | 7 Departments Assessed |
| 3.5 Banking and Cashflow Management | | | |
| No of compliance certificates for Exchequer Account | 12 | 12 | 12 |
| Review banking contract and service level agreement (SLA) - banking services evaluation reports | 2 | 2 | 2 |
| Number of cash flow reports produced. | 6 | 6 | 6 |
| ANNUAL OUTPUTS | | | |
| Programme 3: Asset and Liabilities Management | | | |
| 3.1 Asset Management | | | |
| Capacity building initiatives within departments and municipalities to enhance compliance and effectiveness of supply chain management | 1 accredited course | 1 accredited course | 1 accredited course |
| 3.5 Banking and Cashflow Management | | | |
| Audited Provincial Revenue (PRF) annual financial statements produced. | 1 | 1 | 1 |
| Number of cash flow reports produced. | | | |
| Review and maintain cash management framework. | 1 | 1 | 1 |

Programme 4 – Financial Governance

Programme description and objective

To promote accountability through substantive reflection of financial activities of the province as well as compliance with financial norms and standards.

Table 2.10.4 provides summary of payments and estimates by sub programme.

Table 2.10.4: Summary of payments and estimates by sub-programme: Financial Governance

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|-------------------------------------|---------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2011/12 | 2012/13 | 2013/14 | | | | 2014/15 | 2015/16 | 2016/17 |
| 1. Programme Support | 1 309 | 1 509 | 1 729 | 1 766 | 1 633 | 1 633 | 1 860 | 1 961 | 2 060 |
| 2. Accounting Services | 4 238 | 14 143 | 8 752 | 8 136 | 7 879 | 7 879 | 8 225 | 8 631 | 9 063 |
| 3. Norms And Standards | 3 489 | 3 818 | 5 077 | 5 191 | 5 811 | 5 811 | 5 788 | 6 105 | 6 413 |
| 4. Risk Management | 2 771 | 3 567 | 4 815 | 5 145 | 5 308 | 5 308 | 5 576 | 5 972 | 6 271 |
| Total payments and estimates | 11 807 | 23 037 | 20 373 | 20 238 | 20 631 | 20 631 | 21 449 | 22 670 | 23 807 |

The table also shows an increase of 3.9 per cent in 2015/16 from the adjusted appropriation, 5.7 per cent increase from 2015/16 to 2016/17 and 5 per cent increase from 2016/17 to 2017/18.

Table 2.12 provides summary of payments and estimates by economic classification.

Table 2.12.4: Summary of 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 | | | | 2014/15 | 2015/16 | 2016/17 |
| Current payments | 11 633 | 22 731 | 20 052 | 19 893 | 19 885 | 19 879 | 21 232 | 22 432 | 23 557 |
| Compensation of employees | 8 795 | 10 565 | 13 391 | 15 367 | 14 585 | 14 585 | 16 994 | 18 068 | 19 098 |
| Goods and services | 2 827 | 12 157 | 6 661 | 4 526 | 5 300 | 5 294 | 4 238 | 4 365 | 4 459 |
| Interest and rent on land | 11 | 9 | - | - | - | - | - | - | - |
| Transfers and subsidies to: | - | 3 | - | - | - | 6 | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | 3 | - | - | - | 6 | - | - | - |
| Payments for capital assets | 174 | 303 | 302 | 345 | 746 | 746 | 217 | 238 | 249 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 174 | 303 | 302 | 345 | 746 | 746 | 217 | 238 | 249 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | 19 | - | - | - | - | - | - |
| Total economic classification | 11 807 | 23 037 | 20 373 | 20 238 | 20 631 | 20 631 | 21 449 | 22 670 | 23 807 |

The above table shows that compensation of employees increase by 16 per cent in 2015/16 from the adjusted appropriation, 6.3 per cent increase from 2015/16 to 2016/17 and 5.7 per cent increase from 2016/17 to 2017/18.

The negative growth in goods and services and payments for capital assets is due reprioritisation in order to fill critical posts within the programme

Service delivery measures

| QUARTERLY PERFORMANCE REPORTS: 2015-16 | | | |
|--|--|--|--|
| Sector: Provincial Treasury | | | |
| Programme / Subprogramme / Performance Measures | Estimated Annual Targets | | |
| | 2015-16 | 2016-17 | 2017-18 |
| QUARTERLY OUTPUTS | | | |
| Programme 4: Financial Governance | | | |
| 4.1 Accounting Services | | | |
| Number of assessment reports on compliance certificates received from departments | 48 Quarterly assessment reports | 48 Quarterly assessment reports | 48 Quarterly assessment reports |
| Number of assessment reports on monitoring tools received from municipalities | 124 | 124 | 124 |
| Number of capacity building programmes implemented | 4 Workshops 4 CFO Forums | 4 Workshops 4 CFO Forums | 4 Workshops 4 CFO Forums |
| 4.2 Norms and Standards | | | |
| Number of support programs initiated and implemented to promote the implementation of norms and standards. | 4 | 4 | 4 |
| Number of accredited training programmes initiated for capacity development in departments and municipalities. | 2 | 1 | 2 |
| Number of FMCMM assessment reports compiled to determine the level of maturity on institutional arrangements, accountability, transparency. | 43 | 43 | 43 |
| 4.3 Risk Management | | | |
| Assessment and feedback reports compiled to monitor risk management implementation within the province. | 106 | 106 | 106 |
| Hands on support provided to institutions (depts/municipalities) on the development of Risk assessment reports, policies and strategies within the province. | 18 | 18 | 18 |
| Number of capacity building programmes implemented within the Province | 4 RM forums 2 provincial RMC workshop | 4 RM forums 2 provincial RMC workshop | 4 RM forums 2 provincial RMC workshop |
| ANNUAL OUTPUTS | | | |
| Programme 4: Financial Governance | | | |
| 4.1 Accounting Services | | | |
| Consolidated annual financial information tabled by 31 October | 1 | 1 | 1 |

Programme 5 – Provincial Internal Audit

Programme description and objective

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

Table 2.10.5 provides summary of payments and estimates by sub programme.

Table 2.10.5: Summary of payments and estimates by sub-programme: Provincial Internal Audit

| 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 |
| 1. Programme Support | – | 1 029 | 1 826 | 3 558 | 3 558 | 3 558 | 3 634 | 3 876 | 4 070 |
| 2. Internal Audit (Education) | 3 420 | 3 494 | 3 601 | 4 600 | 4 983 | 4 983 | 5 830 | 6 208 | 6 421 |
| 3. Internal Audit (Health) | 3 093 | 4 012 | 4 834 | 6 119 | 5 879 | 5 879 | 5 562 | 5 926 | 6 222 |
| 4. Internal Audit (Sector Departments) | – | 4 174 | 2 099 | 5 646 | 5 028 | 5 028 | 5 387 | 5 595 | 5 875 |
| 5. Internal Audit(Dpw) | – | – | 2 612 | 4 754 | 5 536 | 5 536 | 5 406 | 5 626 | 5 907 |
| Total payments and estimates | 6 513 | 12 709 | 14 972 | 24 677 | 24 984 | 24 984 | 25 819 | 27 231 | 28 496 |

The programme increases by 3 per cent in 2015/16 from adjusted appropriation. An increase of 5.5 per cent from 2015/16 to 2016/17 and by 4.6 per cent from 2016/17 to 2017/18 financial year.

Table 2.12.5 provides summary of payments and estimates by economic classification.

Table 2.12.5: Summary of payments and estimates by economic classification: Provincial Internal Audit

| 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 | 6 462 | 11 930 | 14 325 | 23 797 | 23 764 | 23 742 | 25 214 | 26 871 | 28 118 |
| Compensation of employees | 5 972 | 8 084 | 11 434 | 20 903 | 18 303 | 18 303 | 23 170 | 24 708 | 25 847 |
| Goods and services | 486 | 3 843 | 2 891 | 2 894 | 5 461 | 5 439 | 2 044 | 2 163 | 2 271 |
| Interest and rent on land | 4 | 3 | – | – | – | – | – | – | – |
| Transfers and subsidies to: | – | 4 | 30 | – | 22 | 44 | – | – | – |
| Provinces and municipalities | – | – | – | – | – | – | – | – | – |
| Departmental agencies and accounts | – | – | – | – | – | – | – | – | – |
| Higher education institutions | – | – | – | – | – | – | – | – | – |
| Foreign governments and international organisations | – | – | – | – | – | – | – | – | – |
| Public corporations and private enterprises | – | – | – | – | – | – | – | – | – |
| Non-profit institutions | – | – | – | – | – | – | – | – | – |
| Households | – | 4 | 30 | – | 22 | 44 | – | – | – |
| Payments for capital assets | 51 | 775 | 617 | 880 | 1 198 | 1 198 | 605 | 360 | 378 |
| Buildings and other fixed structures | – | – | – | – | – | – | – | – | – |
| Machinery and equipment | 51 | 462 | 585 | 880 | 1 198 | 1 198 | 605 | 360 | 378 |
| Heritage Assets | – | – | – | – | – | – | – | – | – |
| Specialised military assets | – | – | – | – | – | – | – | – | – |
| Biological assets | – | – | – | – | – | – | – | – | – |
| Land and sub-soil assets | – | – | – | – | – | – | – | – | – |
| Software and other intangible assets | – | 313 | 32 | – | – | – | – | – | – |
| Payments for financial assets | – | – | – | – | – | – | – | – | – |
| Total economic classification | 6 513 | 12 709 | 14 972 | 24 677 | 24 984 | 24 984 | 25 819 | 27 231 | 28 496 |

The above table shows an increase of 26 per cent from the adjusted appropriation due to the fact that by April 2015, the total staff complement would have increased from 47 to 58.

Goods and services decrease by 98 per cent from the adjusted appropriation to 2015/16 due to reduction of consultant fees in order to appoint permanent staff members.

Service delivery measures

| QUARTERLY PERFORMANCE REPORTS: 2015-16 | | | |
|---|---|---|---|
| Sector: Provincial Treasury | | | |
| Programme / Subprogramme / Performance Measures | Estimated Annual Targets | | |
| | 2015-16 | 2016-17 | 2017-18 |
| QUARTERLY OUTPUTS | | | |
| Programme 5: Provincial Internal Audit | | | |
| 1.2 Education Cluster | | | |
| Risk based plans approved by AC | 3 | 3 | 3 |
| % risk based audit coverage (number of audits completed vs. number of risk based audits identified/ approved plan) | 100% of audit reports a per 3 approved departmental audit plans | 100% of audit reports a per 3 approved departmental audit plans | 100% of audit reports a per 3 approved departmental audit plans |
| Rating as assessed by departments on a scale of 1 to 5 | 3 | 4 | 4 |
| Rating as assessed by audit committee on a scale of 1 to 5 | 3 | 4 | 4 |
| Internal and/or external periodic reviews of compliance to IIA standards two per cluster (DNC= Do not comply, PC= Partially compliance, GC= General compliance) | PC | GC | GC |
| 1.3 Health Cluster | | | |
| Risk based plans approved by AC | 3 | 3 | 3 |
| % risk based audit coverage (number of audits completed vs. number of risk based audits identified/ approved plan) | 100% of audit reports a per 3 approved departmental audit plans | 100% of audit reports a per 3 approved departmental audit plans | 100% of audit reports a per 3 approved departmental audit plans |
| Rating as assessed by departments on a scale of 1 to 5 | 3 | 4 | 4 |
| Rating as assessed by audit committee on a scale of 1 to 5 | 3 | 4 | 4 |
| Internal and/or external periodic reviews of compliance to IIA standards two per cluster (DNC= Do not comply, PC= Partially compliance, GC= General compliance) | PC | GC | GC |
| 1.4 Agriculture Cluster | | | |
| Risk based plans approved by AC | 3 | 3 | 3 |
| Rating as assessed by departments on a scale of 1 to 5 | 3 | 4 | 4 |
| Rating as assessed by audit committee on a scale of 1 to 5 | 3 | 4 | 4 |
| Internal and/or external periodic reviews of compliance to IIA standards two per cluster (DNC= Do not comply, PC= Partially compliance, GC= General compliance) | PC | GC | GC |
| 1.5 Public Works Cluster | | | |
| Risk based plans approved by AC | 3 | 3 | 3 |
| Rating as assessed by departments on a scale of 1 to 5 | 3 | 4 | 4 |
| Rating as assessed by audit committee on a scale of 1 to 5 | 3 | 4 | 4 |
| Internal and/or external periodic reviews of compliance to IIA standards two per cluster (DNC= Do not comply, PC= Partially compliance, GC= General compliance) | PC | GC | GC |

8.6 Other programme information

Table 2.13 provides personnel numbers and costs.

Table 2.13: Personnel numbers and costs (Provincial Treasury)

| Personnel numbers | As at | As at | As at | As at | As at | As at | As at |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 31 March 2012 | 31 March 2013 | 31 March 2014 | 31 March 2015 | 31 March 2016 | 31 March 2016 | 31 March 2016 |
| 1. Administration | 90 | 111 | 98 | 103 | 107 | 107 | 107 |
| 2. Sustainable Resource | 56 | 63 | 64 | 60 | 70 | 70 | 70 |
| 3. Assets And Liabilities Management | 48 | 58 | 59 | 58 | 68 | 68 | 68 |
| 4. Financial Governance | 23 | 29 | 31 | 27 | 31 | 31 | 31 |
| 5. Provincial Internal Audit | 26 | 26 | 34 | 47 | 58 | 58 | 58 |
| Total provincial personnel numbers | 243 | 287 | 286 | 295 | 334 | 334 | 334 |
| Total provincial personnel cost (R thousand) | 76 651 | 93 682 | 113 216 | 133 885 | 158 142 | 168 637 | 177 693 |
| Unit cost (R thousand) | 315 | 326 | 396 | 454 | 473 | 505 | 532 |

Table 2.14 provides summary of departmental personnel numbers and costs by component.

Table 2.14: Summary of departmental personnel numbers and costs by component

| | Outcome | | | Main appropriation | Adjusted appropriation 2014/15 | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|--------------------------------|------------------|-----------------------|---------|---------|
| | 2011/12 | 2012/13 | 2013/14 | | | | 2015/16 | 2016/17 | 2017/18 |
| Total for province | | | | | | | | | |
| Personnel numbers (head count) | 243 | 287 | 286 | 295 | 295 | 295 | 334 | 334 | 334 |
| Personnel cost (R thousands) | 76 651 | 93 682 | 113 216 | 140 766 | 135 495 | 133 885 | 158 142 | 168 637 | 177 693 |
| Human resources component | | | | | | | | | |
| Personnel numbers (head count) | 29 | 29 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Personnel cost (R thousands) | 8 616 | 10 378 | 10 848 | 11 445 | 11 445 | 11 445 | 13 509 | 14 416 | 15 137 |
| Head count as % of total for department | | | | | | | | | |
| Personnel cost as % of total for department | | | | | | | | | |
| Finance component | | | | | | | | | |
| Personnel numbers (head count) | 23 | 31 | 33 | 33 | 33 | 33 | 33 | 33 | 33 |
| Personnel cost (R thousands) | 6 915 | 9 348 | 10 733 | 11 233 | 11 233 | 11 233 | 14 614 | 15 574 | 16 352 |
| Head count as % of total for department | 9.5% | 10.8% | 11.5% | 11.2% | 11.2% | 11.2% | 9.9% | 9.9% | 9.9% |
| Personnel cost as % of total for department | 9.0% | 10.0% | 9.5% | 8.0% | 8.3% | 8.4% | 9.2% | 9.2% | 9.2% |
| Full time workers | | | | | | | | | |
| Personnel numbers (head count) | 164 | 265 | 286 | 316 | 316 | 316 | 316 | 316 | 316 |
| Personnel cost (R thousands) | 76 651 | 93 682 | 117 023 | 140 766 | 140 766 | 140 766 | 158 142 | 168 638 | 177 694 |
| Head count as % of total for department | 67.5% | 92.3% | 100.0% | 107.1% | 107.1% | 107.1% | 94.6% | 94.6% | 94.6% |
| Personnel cost as % of total for department | 100.0% | 100.0% | 103.4% | 100.0% | 103.9% | 105.1% | 100.0% | 100.0% | 100.0% |
| 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) | 4 | 20 | 6 | - | - | - | - | - | - |
| Personnel cost (R thousands) | 917 | 780 | - | - | - | - | - | - | - |
| Head count as % of total for department | 1.6% | 7.0% | 2.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Personnel cost as % of total for department | 1.2% | 0.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

Table 2.15 (a) provides payments on training.

Table 2.15(a): Payments on training: (Provincial Treasury)

| 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 |
| 1. Administration | 1 292 | 1 426 | 540 | 1 139 | 1 139 | 1 139 | 1 246 | 1 313 | 1 378 |
| Subsistence and travel | - | - | - | - | - | - | - | - | - |
| Payments on tuition | 1 292 | 1 426 | 540 | 1 139 | 1 139 | 1 139 | 1 246 | 1 313 | 1 378 |
| Other | - | - | - | - | - | - | - | - | - |
| 2. Sustainable Resource | 55 | 97 | 32 | 50 | 50 | 50 | 53 | 56 | 59 |
| Subsistence and travel | - | - | - | - | - | - | - | - | - |
| Payments on tuition | 55 | 97 | 32 | 50 | 50 | 50 | 53 | 56 | 59 |
| Other | - | - | - | - | - | - | - | - | - |
| 3. Assets And Liabilities Management | 18 | - | 133 | 55 | 55 | 25 | 405 | 691 | 394 |
| Subsistence and travel | - | - | - | - | - | - | - | - | - |
| Payments on tuition | 18 | - | 133 | 55 | 55 | 25 | 405 | 691 | 394 |
| Other | - | - | - | - | - | - | - | - | - |
| 4. Financial Governance | 182 | 85 | 732 | 199 | 199 | 649 | 172 | 181 | 190 |
| Subsistence and travel | - | - | - | - | - | - | - | - | - |
| Payments on tuition | 182 | 85 | 732 | 199 | 199 | 649 | 172 | 181 | 190 |
| Other | - | - | - | - | - | - | - | - | - |
| 5. Provincial Internal Audit | 55 | 111 | 215 | 130 | 130 | 130 | 218 | 198 | 208 |
| Subsistence and travel | - | - | - | - | - | - | - | - | - |
| Payments on tuition | 55 | 111 | 215 | 130 | 130 | 130 | 218 | 198 | 208 |
| Other | - | - | - | - | - | - | - | - | - |
| Total payments on training | 1 602 | 1 719 | 1 652 | 1 573 | 1 573 | 1 993 | 2 094 | 2 439 | 2 229 |

Table 2.15 (b) provides information on training.

Table 2.15(b): Information on training: (provincial Treasury)

| 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 |
| Number of staff | 243 | 287 | 286 | 295 | 295 | 295 | 334 | 334 | 334 |
| Number of personnel trained | 41 | 84 | 52 | 125 | 125 | 125 | 130 | 130 | 137 |
| <i>of which</i> | | | | | | | | | |
| Male | 13 | 24 | 14 | 40 | 40 | 40 | 40 | 40 | 42 |
| Female | 28 | 60 | 38 | 85 | 85 | 85 | 90 | 90 | 95 |
| Number of training opportunities | 4 | 2 | 11 | 15 | 15 | 15 | 15 | 15 | 16 |
| <i>of which</i> | | | | | | | | | |
| Tertiary | - | - | 11 | 15 | 15 | 15 | 15 | 15 | 16 |
| Workshops | 4 | 2 | - | - | - | - | - | - | - |
| Seminars | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Number of bursaries offered | 38 | 26 | 31 | 45 | 45 | 45 | 55 | 55 | 58 |
| Number of interns appointed | - | 14 | 15 | 20 | 20 | 20 | 20 | 20 | 21 |
| Number of learnerships appointed | - | 8 | - | 18 | 18 | 18 | 18 | 18 | 19 |
| Number of days spent on training | 120 | 71 | 80 | 95 | 95 | 95 | 100 | 100 | 105 |

**Annexure to the Estimates of
Provincial Revenue and Expenditure
Vote 8**

Table B.1: Specification of receipts: Provincial Treasury

| 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 than capital assets | 77 | 110 | 96 | 114 | 114 | 114 | 120 | 127 | 133 |
| Sale of goods and services produced by department (excluding capital assets) | 77 | 110 | 96 | 114 | 114 | 114 | 120 | 127 | 133 |
| Sales by market establishments | 77 | - | - | - | - | - | - | - | - |
| Administrative fees | - | 110 | - | - | - | - | - | - | - |
| Other sales | - | - | 96 | 114 | 114 | 114 | 120 | 127 | 133 |
| Of which | | | | | | | | | |
| Health patient fees | - | - | 14 | 15 | 15 | 15 | 16 | 16 | 17 |
| Other (Specify) | - | - | 58 | 72 | 72 | 72 | 76 | 80 | 84 |
| Other (Specify) | - | - | 26 | 27 | 27 | 27 | 29 | 30 | 32 |
| 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 | 9 385 | 27 395 | 37 975 | 654 | 654 | 28 132 | 690 | 727 | 764 |
| Interest | 9 385 | 27 395 | 37 975 | 654 | 654 | 28 132 | 690 | 727 | 764 |
| Dividends | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Sales of capital assets | - | 175 | - | 70 | 70 | 70 | 75 | 79 | 83 |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Other capital assets | - | 175 | - | 70 | 70 | 70 | 75 | 79 | 83 |
| Transactions in financial assets and liabilities | 2 | 10 | 99 | 10 | 10 | 10 | 10 | 11 | 11 |
| Total departmental receipts | 9 464 | 27 690 | 38 170 | 848 | 848 | 28 326 | 895 | 943 | 991 |

Table B3.1: Payments and estimates by economic classification: Administration

| 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 | 55 149 | 62 335 | 68 640 | 68 597 | 70 451 | 70 399 | 76 905 | 81 864 | 86 011 |
| Compensation of employees | 26 155 | 32 121 | 36 621 | 40 159 | 41 389 | 41 389 | 48 690 | 51 969 | 54 660 |
| Salaries and wages | 26 155 | 32 121 | 34 220 | 36 493 | 37 723 | 37 723 | 44 659 | 47 719 | 50 198 |
| Social contributions | - | - | 2 401 | 3 666 | 3 666 | 3 666 | 4 031 | 4 249 | 4 462 |
| Goods and services | 28 968 | 30 184 | 32 019 | 28 438 | 29 062 | 29 010 | 28 215 | 29 896 | 31 351 |
| Administrative fees | 264 | 260 | 237 | 109 | 109 | 136 | 161 | 169 | 178 |
| Advertising | 471 | 551 | 820 | 753 | 663 | 669 | 700 | 835 | 877 |
| Assets less than the capitalisation threshold | 46 | 120 | 426 | 278 | 205 | 212 | 737 | 777 | 816 |
| Audit cost: External | 4 396 | 2 460 | 2 746 | 2 212 | 2 212 | 2 212 | 2 076 | 2 218 | 2 329 |
| Bursaries: Employees | - | - | 89 | 600 | 600 | 548 | 632 | 666 | 699 |
| Catering: Departmental activities | 266 | 523 | 541 | 511 | 511 | 510 | 844 | 890 | 934 |
| Communication (G&S) | 1 895 | 1 754 | 2 138 | 1 524 | 1 524 | 3 117 | 2 212 | 2 346 | 2 463 |
| Computer services | 2 506 | 2 042 | 1 083 | 1 746 | 1 746 | 1 746 | 836 | 884 | 928 |
| Consultants and professional services: Business and advisory services | 621 | 818 | 1 406 | 377 | 360 | 271 | 606 | 650 | 643 |
| 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 | - | - | 131 | 102 | 102 | 184 | 100 | 100 | 105 |
| Contractors | 1 575 | 390 | 389 | 306 | 306 | 66 | 793 | 836 | 878 |
| Agency and support / outsourced services | 1 111 | 1 240 | 213 | - | - | - | - | - | - |
| Entertainment | 264 | 335 | 97 | 106 | 106 | 107 | 115 | 121 | 127 |
| Fleet services (including government motor transport) | - | 4 | 445 | 902 | 902 | 904 | 650 | 701 | 736 |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | 206 | - | - | - | 5 | 5 | 5 |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | 60 | 63 | 22 | - | - | - | 88 | 92 | 97 |
| Inventory: Fuel, oil and gas | 243 | 289 | 160 | - | - | - | 340 | 370 | 389 |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | 11 | 34 | 14 | - | - | - | - | - | - |
| Inventory: Medical supplies | 1 | 2 | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | 1 | - | - | - | - | - | - |
| Consumable supplies | 195 | 234 | 133 | 2 911 | 347 | 271 | 292 | 307 | 323 |
| Consumable: Stationery, printing and office supplies | 573 | 565 | 649 | 684 | 684 | 579 | 595 | 628 | 659 |
| Operating leases | 7 094 | 7 613 | 9 392 | 5 288 | 5 288 | 8 731 | 8 676 | 9 036 | 9 488 |
| Property payments | 1 993 | 1 974 | 3 577 | 5 074 | 8 523 | 3 574 | 2 308 | 3 240 | 3 402 |
| Transport provided: Departmental activity | - | - | 136 | - | - | - | - | - | - |
| Travel and subsistence | 3 651 | 5 821 | 5 188 | 2 994 | 2 975 | 3 171 | 3 932 | 3 608 | 3 789 |
| Training and development | 1 292 | 1 426 | 451 | 539 | 520 | 528 | 614 | 647 | 679 |
| Operating payments | 297 | 1 154 | 909 | 1 214 | 1 171 | 1 254 | 710 | 565 | 594 |
| Venues and facilities | 143 | 512 | 315 | 208 | 208 | 220 | 193 | 204 | 214 |
| Rental and hiring | - | - | 105 | - | - | - | - | - | - |
| Interest and rent on land | 26 | 30 | - | - | - | - | - | - | - |
| Interest | 26 | 30 | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 292 | 130 | 138 | 634 | 670 | 788 | 668 | 705 | 740 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | 6 | 8 | 8 | 8 | 8 | 19 | 22 | 23 |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Provide list of entities receiving transfers | - | 6 | 8 | 8 | 8 | 8 | 19 | 22 | 23 |
| Higher education institutions | - | - | - | 376 | 376 | 376 | 396 | 417 | 438 |
| 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 | 62 | 37 | 10 | 50 | 50 | 94 | 53 | 56 | 59 |
| Households | 230 | 87 | 120 | 200 | 236 | 310 | 200 | 210 | 221 |
| Social benefits | 223 | 86 | 17 | 100 | 113 | 13 | 100 | 105 | 110 |
| Other transfers to households | 7 | 1 | 103 | 100 | 123 | 297 | 100 | 105 | 110 |
| Payments for capital assets | 545 | 2 255 | 991 | 684 | 2 779 | 2 713 | 1 075 | 953 | 1 001 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 536 | 2 149 | 991 | 674 | 2 769 | 2 703 | 805 | 824 | 865 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 536 | 2 149 | 991 | 674 | 2 769 | 2 703 | 805 | 824 | 865 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | 9 | 106 | - | 10 | 10 | 10 | 270 | 129 | 135 |
| Payments for financial assets | - | - | 16 | - | - | - | - | - | - |
| Total economic classification | 55 986 | 64 720 | 69 785 | 69 915 | 73 900 | 73 900 | 78 648 | 83 522 | 87 753 |

Table B3.2: Payments and estimates by economic classification: Sustainable Resource

| R thousand | Outcome | | | Main | Adjusted | Revised | Medium-term estimates | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------|---------------|---------------|
| | 2011/12 | 2012/13 | 2013/14 | appropriation | appropriation | estimate | 2015/16 | 2016/17 | 2017/18 |
| Current payments | 22 591 | 25 897 | 30 349 | 38 321 | 35 298 | 34 201 | 40 785 | 43 256 | 45 350 |
| Compensation of employees | 18 832 | 22 146 | 26 690 | 33 263 | 30 257 | 29 257 | 36 356 | 38 851 | 40 710 |
| Salaries and wages | 18 832 | 22 146 | 23 832 | 31 142 | 28 136 | 27 136 | 34 138 | 36 513 | 38 255 |
| Social contributions | - | - | 2 858 | 2 121 | 2 121 | 2 121 | 2 218 | 2 338 | 2 455 |
| Goods and services | 3 732 | 3 720 | 3 659 | 5 058 | 5 041 | 4 944 | 4 429 | 4 406 | 4 640 |
| Administrative fees | 104 | 117 | 96 | 64 | 64 | 70 | 54 | 56 | 69 |
| Advertising | - | - | - | - | - | - | - | - | - |
| Assets less than the capitalisation threshold | 17 | 109 | 56 | 39 | 39 | 68 | 191 | 202 | 162 |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | 53 | 95 | 200 | 334 | 334 | 334 | 349 | 367 | 185 |
| Communication (G&S) | 85 | 110 | 86 | 54 | 54 | 54 | 59 | 60 | 63 |
| Computer services | 122 | 131 | 6 | 150 | 150 | 150 | 160 | 91 | 95 |
| Consultants and professional services: Business and advisory services | 77 | - | - | 300 | 300 | - | - | 1 | 1 |
| Consultants and professional services: Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Laboratory services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Legal costs | - | - | - | - | - | - | - | - | - |
| Contractors | 2 | - | 9 | - | - | - | - | - | - |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | 11 | 7 | 25 | 17 | 17 | 17 | 9 | 10 | 20 |
| Fleet services (including government motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | 43 | 45 | 5 | - | - | - | 62 | 66 | 69 |
| Inventory: Fuel, oil and gas | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | 5 | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | 2 | 4 | - | - | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medias inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - |
| Consumable supplies | 15 | 12 | 54 | 130 | 130 | 130 | 58 | 61 | 73 |
| Consumable: Stationery, printing and office supplies | 956 | 493 | 586 | 1 051 | 846 | 1 034 | 961 | 837 | 688 |
| Operating leases | - | - | 20 | - | - | - | - | 0 | 0 |
| Property payments | 1 | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 1 840 | 1 887 | 2 068 | 2 366 | 2 554 | 2 534 | 1 945 | 2 042 | 2 571 |
| Training and development | 55 | 97 | 32 | 50 | 50 | 50 | 53 | 56 | 59 |
| Operating payments | 121 | 332 | 302 | 293 | 293 | 293 | 317 | 335 | 351 |
| Venues and facilities | 228 | 269 | 114 | 210 | 210 | 210 | 211 | 223 | 235 |
| Rental and hiring | - | 7 | - | - | - | - | - | - | - |
| Interest and rent on land | 27 | 31 | - | - | - | - | - | - | - |
| Interest | 27 | 31 | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | 210 | 43 | - | - | 97 | - | - | - |
| 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 | - | 210 | 43 | - | - | 97 | - | - | - |
| Social benefits | - | 210 | 43 | - | - | 97 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 452 | 886 | 312 | 904 | 955 | 955 | 504 | 297 | 312 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 452 | 886 | 312 | 904 | 955 | 938 | 504 | 297 | 312 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 452 | 886 | 312 | 904 | 955 | 938 | 504 | 297 | 312 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | 17 | - | - | - |
| Payments for financial assets | - | - | 62 | - | - | - | - | - | - |
| Total economic classification | 23 043 | 26 993 | 30 766 | 39 225 | 36 253 | 35 253 | 41 289 | 43 553 | 45 662 |

Table B3.3: Payments and estimates by economic classification: Assets And Liabilities Management

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--|---------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2011/12 | 2012/13 | 2013/14 | | | | 2014/15 | 2015/16 | 2016/17 |
| Current payments | 20 080 | 23 328 | 39 150 | 47 694 | 52 985 | 52 952 | 43 833 | 41 414 | 43 592 |
| Compensation of employees | 16 897 | 20 766 | 25 080 | 31 074 | 30 961 | 30 351 | 32 932 | 35 041 | 37 378 |
| Salaries and wages | 16 897 | 20 766 | 20 209 | 26 864 | 26 751 | 26 141 | 28 518 | 30 390 | 32 494 |
| Social contributions | - | - | 4 871 | 4 210 | 4 210 | 4 210 | 4 414 | 4 652 | 4 884 |
| Goods and services | 2 099 | 2 511 | 14 036 | 16 606 | 22 010 | 22 587 | 10 886 | 6 357 | 6 198 |
| Administrative fees | 85 | 160 | 152 | 133 | 133 | 122 | 21 | 22 | 23 |
| Advertising | 108 | 15 | - | 89 | 89 | 179 | 72 | 45 | 47 |
| Assets less than the capitalisation threshold | 16 | 114 | 90 | 114 | 114 | 76 | 59 | 62 | 66 |
| Audit cost: External | - | 1 | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | 74 | 34 | 204 | 114 | 114 | 106 | 125 | 134 | 114 |
| Communication (G&S) | 69 | 47 | 159 | 50 | 50 | 50 | 47 | 117 | 123 |
| Computer services | - | 44 | 464 | 695 | 876 | 276 | 434 | 458 | 481 |
| Consultants and professional services: Business and advisory services | - | - | 11 526 | 12 766 | 18 086 | 19 117 | 7 024 | 2 105 | 2 533 |
| Consultants and professional services: Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Laboratory services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Legal costs | - | - | - | - | - | - | - | - | - |
| Contractors | 2 | - | 6 | - | - | - | - | - | - |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | 11 | 7 | 18 | 28 | 28 | 26 | 27 | 28 | 29 |
| Fleet services (including government motor transport) | - | - | - | - | - | 5 | 5 | 5 | 5 |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | 32 | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | 29 | 32 | 10 | 7 | 7 | - | 41 | 43 | 45 |
| Inventory: Fuel, oil and gas | 2 | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | 7 | 4 | - | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - |
| Consumable supplies | - | 37 | 15 | 184 | 184 | 161 | 140 | 147 | 155 |
| Consumable: Stationery, printing and office supplies | 371 | 298 | 131 | 388 | 388 | 317 | 444 | 468 | 434 |
| Operating leases | 34 | - | 33 | 2 | 2 | - | - | 0 | 1 |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 1 094 | 1 531 | 817 | 1 721 | 1 624 | 1 793 | 1 791 | 1 766 | 1 469 |
| Training and development | 18 | - | 133 | 55 | 55 | 25 | 405 | 692 | 394 |
| Operating payments | 128 | 127 | 45 | 133 | 133 | 163 | 177 | 188 | 197 |
| Venues and facilities | 58 | 50 | 197 | 127 | 127 | 169 | 74 | 77 | 81 |
| Rental and hiring | - | 7 | - | - | - | 2 | - | - | - |
| Interest and rent on land | 1 084 | 51 | 34 | 14 | 14 | 14 | 15 | 16 | 17 |
| Interest | 1 084 | 51 | 34 | 14 | 14 | 14 | 15 | 16 | 17 |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | 4 | 5 | - | - | 33 | - | - | - |
| 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 | - | 4 | 5 | - | - | 33 | - | - | - |
| Social benefits | - | 4 | 5 | - | - | 33 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 415 | 806 | 5 238 | 644 | 1 309 | 1 309 | 508 | 422 | 444 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 415 | 806 | 2 511 | 616 | 1 028 | 1 028 | 508 | 423 | 444 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 415 | 806 | 2 511 | 616 | 1 028 | 1 028 | 508 | 423 | 444 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | 2 727 | 28 | 281 | 281 | - | -0 | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total economic classification | 20 495 | 24 138 | 44 393 | 48 338 | 54 294 | 54 294 | 44 341 | 41 836 | 44 036 |

Table B3.4: Payments and estimates by economic classification: Financial Governance

| R thousand | Outcome | | | Main | Adjusted | Revised | Medium-term estimates | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------|---------------|---------------|
| | 2011/12 | 2012/13 | 2013/14 | appropriation | appropriation | estimate | 2015/16 | 2016/17 | 2017/18 |
| Current payments | 11 633 | 22 731 | 20 052 | 19 893 | 19 885 | 19 879 | 21 232 | 22 432 | 23 557 |
| Compensation of employees | 8 795 | 10 565 | 13 391 | 15 367 | 14 585 | 14 585 | 16 994 | 18 068 | 19 098 |
| Salaries and wages | 8 795 | 10 565 | 11 550 | 14 307 | 13 525 | 13 525 | 15 884 | 16 898 | 17 870 |
| Social contributions | - | - | 1 841 | 1 060 | 1 060 | 1 060 | 1 110 | 1 170 | 1 228 |
| Goods and services | 2 827 | 12 157 | 6 661 | 4 526 | 5 300 | 5 294 | 4 238 | 4 365 | 4 459 |
| Administrative fees | 75 | 80 | 54 | 110 | 95 | 97 | 66 | 64 | 68 |
| Advertising | - | 9 | - | - | - | - | - | - | - |
| Assets less than the capitalisation threshold | 52 | 17 | 10 | 79 | 79 | 87 | 167 | 176 | 185 |
| Audit cost: External | 499 | 741 | 1 065 | 800 | 800 | 800 | 865 | 864 | 908 |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | 53 | 97 | 253 | 240 | 180 | 294 | 166 | 145 | 152 |
| Communication (G&S) | 64 | 64 | 75 | 137 | 137 | 119 | 152 | 160 | 168 |
| Computer services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Business and advisory services | - | 9 213 | 2 021 | 500 | 1 020 | 384 | 104 | 153 | 160 |
| Consultants and professional services: Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Laboratory services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Legal costs | - | - | - | - | - | - | - | - | - |
| Contractors | 4 | - | - | - | - | 2 | - | - | - |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | 6 | 2 | 1 | 8 | 8 | 8 | 12 | 20 | 21 |
| Fleet services (including government motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | 23 | 23 | 14 | - | - | - | 30 | 32 | 33 |
| Inventory: Fuel, oil and gas | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | 2 | - | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medias inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - |
| Consumable supplies | 9 | 33 | 40 | 89 | 67 | 89 | 18 | 19 | 20 |
| Consumable: Stationery, printing and office supplies | 270 | 103 | 326 | 324 | 324 | 284 | 258 | 272 | 286 |
| Operating leases | - | - | 13 | - | - | - | 27 | 28 | 30 |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 1 385 | 1 507 | 1 588 | 1 874 | 1 940 | 1 948 | 2 030 | 2 071 | 2 051 |
| Training and development | 182 | 85 | 732 | 199 | 517 | 1 035 | 172 | 181 | 190 |
| Operating payments | 65 | 76 | 313 | 80 | 80 | 85 | 54 | 57 | 60 |
| Venues and facilities | 140 | 82 | 154 | 86 | 53 | 62 | 117 | 121 | 127 |
| Rental and hiring | - | 25 | - | - | - | - | - | - | - |
| Interest and rent on land | 11 | 9 | - | - | - | - | - | - | - |
| Interest | 11 | 9 | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | 3 | - | - | - | 6 | - | - | - |
| 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 | - | 3 | - | - | - | 6 | - | - | - |
| Social benefits | - | 3 | - | - | - | 6 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 174 | 303 | 302 | 345 | 746 | 746 | 217 | 238 | 249 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 174 | 303 | 302 | 345 | 746 | 746 | 217 | 238 | 249 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 174 | 303 | 302 | 345 | 746 | 746 | 217 | 238 | 249 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | 19 | - | - | - | - | - | - |
| Total economic classification | 11 807 | 23 037 | 20 373 | 20 238 | 20 631 | 20 631 | 21 449 | 22 670 | 23 807 |

Table B3.5: Payments and estimates by economic classification: Provincial Internal Audit

| 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 | 6 462 | 11 930 | 14 325 | 23 797 | 23 764 | 23 742 | 25 214 | 26 871 | 28 118 |
| Compensation of employees | 5 972 | 8 084 | 11 434 | 20 903 | 18 303 | 18 303 | 23 170 | 24 708 | 25 847 |
| Salaries and wages | 5 972 | 8 084 | 10 725 | 20 676 | 18 076 | 18 076 | 22 932 | 24 457 | 25 583 |
| Social contributions | - | - | 709 | 227 | 227 | 227 | 238 | 251 | 264 |
| Goods and services | 486 | 3 843 | 2 891 | 2 894 | 5 461 | 5 439 | 2 044 | 2 163 | 2 271 |
| Administrative fees | 41 | 15 | 35 | 50 | 50 | 60 | 85 | 65 | 68 |
| Advertising | - | - | 35 | - | - | - | - | - | - |
| Assets less than the capitalisation threshold | 3 | 37 | 226 | 34 | 34 | 65 | 40 | 80 | 84 |
| Audit cost: External | - | - | - | - | - | - | - | 22 | 23 |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | - | 8 | 16 | 109 | 109 | 109 | 26 | 108 | 113 |
| Communication (G&S) | 10 | 6 | 20 | 79 | 69 | 60 | 96 | 111 | 117 |
| Computer services | - | 1 | 32 | 81 | 81 | 61 | 106 | 70 | 74 |
| Consultants and professional services: Business and advisory services | - | 3 397 | 1 396 | 1 209 | 3 798 | 3 798 | - | - | - |
| Consultants and professional services: Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Laboratory services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Consultants and professional services: Legal costs | - | - | - | - | - | - | - | - | - |
| Contractors | - | - | - | - | - | - | - | - | - |
| Agency and support / outsourced services | - | - | - | - | - | - | - | 58 | 61 |
| Entertainment | 5 | 1 | 4 | - | - | 4 | - | 21 | 22 |
| Fleet services (including government motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | 3 | 5 | 14 | - | - | - | 30 | 26 | 27 |
| Inventory: Fuel, oil and gas | - | 1 | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | 3 | - | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Meddas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - |
| Consumable supplies | - | 9 | 57 | 69 | 63 | 34 | 15 | 58 | 61 |
| Consumable: Stationery, printing and office supplies | 48 | 46 | 148 | 110 | 104 | 117 | 215 | 219 | 230 |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 312 | 184 | 567 | 844 | 844 | 849 | 1 014 | 934 | 980 |
| Training and development | 55 | 111 | 215 | 130 | 130 | 130 | 218 | 198 | 208 |
| Operating payments | 9 | 19 | 123 | 154 | 154 | 140 | 173 | 183 | 192 |
| Venues and facilities | - | - | - | 25 | 25 | 12 | 26 | 10 | 11 |
| Rental and hiring | - | 3 | - | - | - | - | - | - | - |
| Interest and rent on land | 4 | 3 | - | - | - | - | - | - | - |
| Interest | 4 | 3 | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | 4 | 30 | - | 22 | 44 | - | - | - |
| 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 | - | 4 | 30 | - | 22 | 44 | - | - | - |
| Social benefits | - | - | - | - | - | 16 | - | - | - |
| Other transfers to households | - | 4 | 30 | - | 22 | 28 | - | - | - |
| Payments for capital assets | 51 | 775 | 617 | 880 | 1 198 | 1 198 | 605 | 360 | 378 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 51 | 462 | 585 | 880 | 1 198 | 1 198 | 605 | 360 | 378 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 51 | 462 | 585 | 880 | 1 198 | 1 198 | 605 | 360 | 378 |
| Heritage Assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | 313 | 32 | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total economic classification | 6 513 | 12 709 | 14 972 | 24 677 | 24 984 | 24 984 | 25 819 | 27 231 | 28 496 |