

Provincial Treasury

To be appropriated by Vote in 2016/17	R222 034 000
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 department launched the municipal program during the Adjusted Estimate of Provincial 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 (2015/16)

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

Municipal Support Programme was launched, whereby municipalities which obtained disclaimers in audit opinion are supported to improve the audit opinion for the financial year 2014/15.

A team consisting of seventeen (17) officials were appointed to assist municipalities, especially in the areas of asset management and their audit actions plans. Currently full hands-on support is provided to Renosterberg and Dikgatlong Municipality.

The National Centralised Supplier Database was rollout in the Province. The province was selected as a pilot for rollout and the department has been assisting with the transfer of information to new database.

Municipal Standard Charter of Accounts (MSCoA) was launched in the province. Governance structures, i.e Steering and Tactical committee were established and the Provincial Integrated Consultative Forum (PICF) was also launched.

Due to effective cashflow monitoring mechanisms, additional revenue in interest amounting to R20.869 million was generated by Provincial Treasury.

The department is currently in the process of developing a concept document regarding the research on revenue collection strategies in the private sector, i.e mining and solar sectors to identify possible revenue avenues for the province.

Various consultations were held with local municipalities to encourage and accelerate the promotion of Private Public Partnership (PPP) in order to improve service delivery and increase revenue collection.

3. Outlook for the 2016/17 financial year

The focus of the department in the 2016/17 financial year will be to intensify the programmes that were launched during the current year, namely:

- Municipal Support Programme - Strategic interventions which will address issues raised by the Auditor General and will influence an improved organisational culture within municipalities. Special attention will be given to municipalities that received a disclaimer audit opinion.
- Strengthen the shared services in the district municipalities in areas of internal audit and financial governance. This will enable district municipalities to effectively assist their local municipalities.
- Assisting municipalities in improving revenue management and collection, thus evaluating the effectiveness of the tool developed.
- Continue to monitor and support departments on non-compliance matters such as 30 day payment, unauthorized, irregular and fruitless & wasteful expenditure. Efficiencies within departmental process flows and prevention methods will be developed and rolled out to the departments.

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

In the current year the department has embarked on processes to ensure that procurement is efficient, effective and supports service delivery. Thus various tenders will be finalised in the current year and will be for a period of three years. In the new financial year Provincial Treasury will ensure that departments processes are aligned to proposed norms and standards issued by the Office of the Chief Procurement Officer.

6. Receipts and financing

6.1 Summary off receipts

Table 2.1 provides summary of receipts

Table 2.1: Summary of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Equitable share	151 597	180 289	193 099	211 546	224 370	219 296	222 034	233 684	247 874
Conditional grants	–	–	–	–	–	–	–	–	–
Total receipts	151 597	180 289	193 099	211 546	224 370	219 296	222 034	233 684	247 874

6.2 Departmental receipts collection

Table 2.2 provides summary of departmental receipts and collection.

Table 2.2: Summary of departmental receipts collection

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	110	96	114	120	120	130	128	135	143
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	27 395	37 975	36 777	690	690	35 856	733	776	821
Sales of capital assets	175	2	–	75	75	75	80	85	90
Transactions in financial assets and liabilities	10	97	–	10	10	409	11	12	13
Total departmental receipts	27 690	38 170	36 891	895	895	36 470	951	1 008	1 066

Provincial Treasury as an oversight department generates revenue from goods or services rendered. The revenue collected is primarily generated from interest on the provincial consolidated bank account, parking fees, service commission and sale of capital assets.

The overall budget of the department experiences a decline of 97.4 per cent from the 2015/16 estimated collection to the 2016/17 financial year budget. The reason for this revenue decline is attributed to the interest raised by Provincial Treasury as a once-off due to adverse spending patterns by the departments that cannot be predicted.

The overall budget annual growth over the 2016 MTEF is based on inflation projections, i.e. 6.2 per cent in 2016/17 and 5.8 per cent for 2017/18 and 5.8 percent in 2018/19.

7. Payment summary

7.1 Key assumptions

Provision for Improvement in Conditions of Service (ICS) included in the baseline allocation is calculated at 6.2 per cent in 2016/17, 5.8 per cent in 2017/18 and 5.8 per cent for the 2018/19 financial year. Included in the compensation budget is 1.5 per cent 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 2015 Medium Term Budget Policy statement of 6.2 per cent in 2016/17, 5.8 per cent in 2017/18 and 5.8 per cent in 2018/19.

7.2 Programme summary:

Table 2.3 provides summary of payments and estimates by programme.

2.3 Summary of payments and estimates by programme: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Administration	64 720	69 785	70 523	78 648	78 982	78 982	82 134	85 753	91 233
2. Sustainable Resource	26 993	30 766	33 727	41 289	42 092	39 900	44 263	46 567	49 268
3. Assets And Liabilities Management	24 138	44 393	47 127	44 341	55 040	52 778	42 097	44 510	47 260
4. Financial Governance	23 037	20 373	19 693	21 449	21 537	20 917	23 088	24 295	25 680
5. Provincial Internal Audit	12 709	14 972	22 029	25 819	26 719	26 719	30 452	32 559	34 433
Total payments and estimates	151 597	180 289	193 099	211 546	224 370	219 296	222 034	233 684	247 874

The above table reflects an increase of 4.9 per cent in 2016/17 from the 2015/16 main appropriation. Included in 2015/16 allocation is the once-off funding provided regarding the implementation of the Biometric Access Control System and the Biometric Aided Headcount. The said projects will be completed within the current financial year. Over the MTEF, the allocation increase by 5.2 per cent in 2017/18 and increase of 6 per cent in 2018/19.

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	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	146 221	172 516	186 430	207 969	213 110	207 981	218 823	230 562	244 655
Compensation of employees	93 682	113 216	129 156	158 142	156 572	151 231	172 684	183 976	195 690
Goods and services	52 415	59 266	57 262	49 812	56 523	56 735	46 123	46 569	48 947
Interest and rent on land	124	34	12	15	15	15	16	17	18
Transfers and subsidies to:	351	216	819	668	5 807	5 862	288	304	321
Provinces and municipalities	–	–	–	–	4 789	4 789	–	–	–
Departmental agencies and accounts	6	8	8	19	19	15	22	24	25
Higher education institutions	–	–	–	396	396	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	37	10	57	53	153	153	56	59	62
Households	308	198	754	200	450	905	210	221	234
Payments for capital assets	5 025	7 460	5 615	2 909	5 453	5 453	2 923	2 819	2 897
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	4 606	4 701	5 364	2 639	5 163	5 322	2 794	2 684	2 754
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	419	2 759	251	270	290	131	129	135	143
Payments for financial assets	–	97	235	–	–	–	–	–	–
Total economic classification	151 597	180 289	193 099	211 546	224 370	219 296	222 034	233 684	247 874

The department is human resources driven department, thus compensation of employees constitutes 77 per cent of the department's total budget allocation. The increase of 9.2 percent from the main appropriation in the compensation of employees is as a result of the ICS and additional appointment required for the fulfilment of the department's mandate.

The goods and service budget for 2016/17 has reduced by 7.9 per cent from the main appropriation due to the impact once-off funding provided in the previous MTEF such as the implementation of the Biometric Access Control System and the Biometric Aided Headcount. The table also shows that the budget increases by 1 per cent in 2017/18 financial year and increases by 5.1 per cent in 2018/19.

The budget of 2016/17 for machinery and equipment indicates an increase of 5.8 per cent from the main appropriation due to the normal procurement cycle for capital goods.

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

Table 2.7 provides summary of departmental transfers to other entities.

Table 2.7: Summary of departmental transfers to other entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Non Profit Institutions	37	12	50	50	50	50	50	53	56
Household: Social Benefits	222	6	100	100	100	100	105	110	117
Household: Other Transfers to households	86	108	100	100	100	100	105	110	117
Universities and Technikons	–	–	–	–	–	–	–	–	–
Departmental Agencies	6	85	384	406	406	406	431	453	479
Total departmental transfers	351	211	634	656	656	656	691	726	768

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 under programme 1.

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	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Office Of The Mec	9 031	8 537	9 891	10 592	10 037	9 023	11 292	11 883	12 441
2. Management Services	4 962	5 173	3 284	4 460	3 404	2 829	4 767	5 016	5 307
3. Corporate Services	18 040	17 442	17 131	23 526	24 269	22 193	25 066	26 434	27 967
4. Financial Management	14 512	16 347	19 252	20 606	21 808	21 808	22 514	23 749	25 763
5. Security And Records Management	18 175	22 286	20 965	19 464	19 464	23 129	18 495	18 671	19 754
Total payments and estimates	64 720	69 785	70 523	78 648	78 982	78 982	82 134	85 753	91 233

The table shows an increase of 4.4 per cent in 2016/17 from the main appropriation. Over the MTEF, the allocation increase by 4.4 per cent in 2017/18 and increase of 6.4 per cent in 2018/19. The low percentage growth in 2016/17 is attributed to funds allocated for ICS shortfall.

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	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	62 335	68 640	67 553	76 905	75 655	75 655	80 526	84 198	89 588
Compensation of employees	32 121	36 621	39 812	48 690	45 740	43 542	51 893	55 368	59 159
Goods and services	30 184	32 019	27 741	28 215	29 915	32 113	28 633	28 830	30 429
Interest and rent on land	30	—	—	—	—	—	—	—	—
Transfers and subsidies to:	130	138	626	668	1 018	1 018	288	304	321
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	6	8	8	19	19	15	22	24	25
Higher education institutions	—	—	—	396	396	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	37	10	57	53	153	153	56	59	62
Households	87	120	561	200	450	850	210	221	234
Payments for capital assets	2 255	991	2 325	1 075	2 309	2 309	1 320	1 252	1 324
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	2 149	991	2 325	805	2 039	2 263	1 191	1 117	1 181
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	106	—	—	270	270	46	129	135	143
Payments for financial assets	—	16	19	—	—	—	—	—	—
Total economic classification	64 720	69 785	70 523	78 648	78 982	78 982	82 134	85 753	91 233

Compensation of employees

The above table shows an increase of 6.6 per cent in 2016/17 from the main appropriation. Over the MTEF, the allocation increase by 6.7 per cent in 2017/18 and increase of 6.8 per cent in 2018/19. The budget for compensation of employees is stable over the 2016 MTEF.

Goods and services

Goods and services increase by 1.5 per cent in 2016/17 from the main appropriation. The table above also shows an increase of 0.6 per cent from 2016/17 to 2017/18 and 5.5 per cent from 2017/18 to 2018/19 financial year.

9.2 Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2016-17	2017-18	2018-19
QUARTERLY OUTPUTS			
Programme 1: Administration			
1.2 Management Services			
Reports on the province's financial performance and compliance	4	4	4
Quarterly performance reports reviewed and approved	4	4	4
1.3 Corporate services			
Number of HRM compliance reports submitted timeously	10	10	10
Compliance with the corporate governance of ICT framework (GCICT)	100%	100%	100%
Percentage of misconduct cases received and finalised internally within 90 days	100%	100%	100%
Number of facilities maintenance reports	4	4	4
Number of physical security reports	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
Number of IYM reports submitted	14	14	14
ANNUAL OUTPUTS			
Programme 1: Administration			
1.2 Management Services			
Departmental risk assessment conducted	1	1	1
1.3 Corporate services			
Number of HRM plans	1	1	1
Number of EE reports	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

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 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Programme Support	1 348	1 649	1 894	2 303	2 526	2 526	1 836	1 968	2 082
2. Economic Analysis	4 547	4 706	4 686	5 382	5 382	5 182	5 565	5 951	6 296
3. Fiscal Policy	3 961	4 365	5 128	5 588	5 605	5 220	6 054	6 471	6 846
4. Budget Management	6 675	7 817	7 618	8 965	11 250	9 841	9 717	10 243	10 837
5. Municipal Finance	10 462	12 229	14 401	19 051	17 329	17 131	21 091	21 934	23 206
Total payments and estimates	26 993	30 766	33 727	41 289	42 092	39 900	44 263	46 567	49 268

The table shows an increase of 7.2 per cent in 2016/17 from the main appropriation, 5.2 per cent increase from 2016/17 to 2017/18 and a further increase of 5.8 per cent from 2017/18 to 2018/19 financial year.

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 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	25 897	30 349	33 049	40 785	40 740	38 538	43 724	46 004	48 672
Compensation of employees	22 146	26 690	29 977	36 356	34 941	34 099	39 550	41 644	44 059
Goods and services	3 720	3 659	3 072	4 429	5 799	4 439	4 174	4 360	4 613
Interest and rent on land	31	–	–	–	–	–	–	–	–
Transfers and subsidies to:	210	43	111	–	–	10	–	–	–
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	111	–	–	10	–	–	–
Payments for capital assets	886	312	489	504	1 352	1 352	539	563	596
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	886	312	473	504	1 352	1 352	539	563	596
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	16	–	–	–	–	–	–
Payments for financial assets	–	62	78	–	–	–	–	–	–
Total economic classification	26 993	30 766	33 727	41 289	42 092	39 900	44 263	46 567	49 268

Compensation of employees

The above table shows an increase of 8.7 per cent from the main appropriation to 2016/17 due to ICS and impact of implementation of Job Evaluation Outcomes and funded vacant posts. The table also shows an increase of 5.3 per cent from 2016/17 to 2017/18 and a further increase of 5.8 per cent from 2017/18 to 2018/19.

The positive growth shown capital assets is due the normal cycle of capital procurement; i.e capital procurement is in 3 year cycles.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2016-17	2017-18	2018-19
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 revenue performance reports produced	8	8	8
Number of assessments reports on implementation of revenue enhancement strategies produced.	2	2	2
Number of consolidated municipal cash flow performance reports	4	4	4
2.4 Budget Management			
Number of budgets tabled.	2	2	2
Provincial In Year Monitoring reports	14	14	14
Quarterly performance reports for provincial departments	4	4	4
Number of Provincial Fiscal Framework updates	2	2	2
2.5 Municipal Finance			
Number of consolidated assessment reports on municipal budgets	3	3	3
Number of consolidated IYM reports compiled	12	12	12
Number of quarterly consolidated municipal performance reports produced	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 MTBPS	1	1	1
Number of Municipal comparative reports	1	1	1
Macro-economic Overview for the EPRE	1	1	1
2.2 Fiscal Policy			
Number of consolidated Provincial own revenue budget reports	1	1	1
2.4 Municipal Finance			
Number of gazettes produced on the transfers to municipalities	1	1	1
Number of mid-year budget and performance engagement conducted	5	5	5
Number of progress reports on the implementation of MFMA	4	4	4

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	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Programme Support	535	1 445	1 341	1 748	1 778	1 526	1 845	1 939	2 051
2. Asset Management	5 746	6 160	5 303	8 899	17 858	17 858	9 526	10 053	10 636
3. Support And Interlinked Financial Systems	11 623	29 652	31 042	22 592	24 675	23 389	18 780	19 811	20 960
4. Public Private Partnership	3 637	4 441	6 061	5 517	5 817	5 817	6 106	6 546	7 019
5. Banking And Cashflow Management	2 597	2 695	3 380	5 585	4 912	4 188	5 840	6 161	6 593
Total payments and estimates	24 138	44 393	47 127	44 341	55 040	52 778	42 097	44 510	47 260

The table also shows a decrease of 5.1 per cent in 2016/17 from the main appropriation, 5.7 per cent increase from 2016/17 to 2017/18 and an increase of 6.2 per cent from 2017/18 to 2018/19 financial year. The decrease is as a result of once off funding provided for Biometric Access Control and Biometric Aided Head Count. Included in the baseline of 2016/17 financial year are funds earmarked for biometrics system maintenance.

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	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	23 328	39 150	45 825	43 833	49 019	46 712	41 508	44 007	46 727
Compensation of employees	20 766	25 080	27 598	32 932	35 077	32 890	34 877	37 378	39 931
Goods and services	2 511	14 036	18 215	10 886	13 927	13 807	6 615	6 612	6 778
Interest and rent on land	51	34	12	15	15	15	16	17	18
Transfers and subsidies to:	4	5	33	-	4 789	4 834	-	-	-
Provinces and municipalities	-	-	-	-	4 789	4 789	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	4	5	33	-	-	45	-	-	-
Payments for capital assets	806	5 238	1 218	508	1 232	1 232	589	503	532
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	806	2 511	983	508	1 232	1 167	589	503	532
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	2 727	235	-	-	65	-	-	-
Payments for financial assets	-	-	51	-	-	-	-	-	-
Total economic classification	24 138	44 393	47 127	44 341	55 040	52 778	42 097	44 510	47 260

Compensation of employees

The above table also shows that compensation of employees increases with 5.9 per cent in 2016/17 from the main appropriation as a result of ICS and implementation of Job Evaluations, increase with 7.1 per cent from 2016/17 to 2017/18 and with another 6.8 per cent from 2017/18 to 2018/19.

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.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2016-17	2017-18	2018-19
QUARTERLY OUTPUTS			
Programme 3: Asset and Liabilities Management			
3.1 Asset Management			
Support provided to roll out the implementation of the National Central Database in the province through roadshows	2	2	2
Demand research reports published	4	4	4
Assessment report and support plans developed for municipalities assisted to ensure full compliance with Asset and SCM minimum norms and standards within capacity constraints	10	10	10
3.2 Support and Interlinked Financial Systems			
Percentage of the number of provincial and departmental technical transversal and functional calls solved within 24 hours after being logged and the escalation of national calls to LOGIK where required.	100%	100%	100%
Capacity building in Provincial Departments to enhance effective utilisation of transversal systems and sub-systems	54 session	54 session	54 session
Reports to enhance monitoring compliance and enforcement of prescribed legislation, policies, and mechanisms such as MPAT and FMCMM	12	12	12
Sites prepared and activated for implementing of LOGIS	12	12	12
Provide support and monitor the biometric headcount system to ensure PERSAL integrity	13 departments	13 departments	13 departments
BAS System Controller services provided on behalf of Provincial Departments	13 departments	13 departments	13 departments
3.4 Immovable Assets Management (PPP)			
Facilitate Capacity Building in accordance with the approved provincial IDMS in support of the institutionalisation of Communities of Practice	2 workshop conducted	2 workshop conducted	2 workshop conducted
Conduct assessments to determine maturity levels of Municipalities and Departments to Manage immovable Assets and identify remedial steps	7 Departments	7 Departments	7 Departments
	10 Municipalities	10 Municipalities	10 Municipalities
Financial analysis and Monitoring of capital expenditure trends and investment impact on provincial immovable asset management to improve budget allocation.	4 reports	4 reports	4 reports
3.5 Banking and Cashflow Management			
Review banking contract and service level agreement (SLA) - banking services evaluation reports	2	2	2
Number of cash flow reports produced.	6	6	6
Review and maintain Investment Policy	4	4	4
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 annual Provincial Revenue financial statements	1	1	1
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		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Programme Support	1 509	1 729	1 467	1 860	1 860	1 860	1 894	1 970	2 081
2. Accounting Services	14 143	8 752	7 436	8 225	8 225	8 091	8 769	9 206	9 740
3. Norms And Standards	3 818	5 077	5 963	5 788	5 788	5 620	6 335	6 728	7 097
4. Risk Management	3 567	4 815	4 827	5 576	5 664	5 346	6 090	6 391	6 762
Total payments and estimates	23 037	20 373	19 693	21 449	21 537	20 917	23 088	24 295	25 680

The table also shows an increase of 7.6 per cent in 2016/17 from the main appropriation, 5.2 per cent increase from 2016/17 to 2017/18 and 5.7 per cent increase from 2017/18 to 2018/19.

Table 2.12.4 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		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	22 731	20 052	19 013	21 232	21 232	20 612	22 812	24 004	25 456
Compensation of employees	10 565	13 391	15 299	16 994	16 844	16 773	19 145	20 442	21 721
Goods and services	12 157	6 661	3 714	4 238	4 388	3 839	3 667	3 562	3 736
Interest and rent on land	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	303	302	587	217	305	305	276	291	224
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	303	302	587	217	305	305	276	291	224
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	19	87	–	–	–	–	–	–
Total economic classification	23 037	20 373	19 693	21 449	21 537	20 917	23 088	24 295	25 680

Compensation of employees

The above table shows that compensation of employees increase by 12.6 per cent in 2016/17 from the main appropriation due ICS and implementation of Job Evaluations, 6.7 per cent increase from 2016/17 to 2017/18 and 6.2 per cent increase from 2017/18 to 2018/19.

Goods and Services

Goods and services decreased by 13.4 per cent in 2016/17, slight decrease by 2.9 per cent from 2016/17 to 2017/18 due to the reprioritisation in order to fill critical posts within the programme and 4.8 per cent increase from 2017/18 to 2018/19.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2016-17	2017-18	2018-19
QUARTERLY OUTPUTS			
Programme 4: Financial Governance			
4.1 Accounting Services			
Number of consolidated reports on compliance certificates received from departments	4	4	4
Number of consolidated compliance reports on monitoring tools received from municipalities	4	4	4
Number of capacity building programmes implemented	4 Workshops 4 CFO Forums	4 Workshops 4 CFO Forums	4 Workshops 4 CFO Forums
Number of assessment reports on audit action plans received	4	4	4
Number of municipalities supported and monitored on implementation of MSCOA	30	30	30
4.2 Norms and Standards			
Number of compliance reports compiled on institutional arrangements, accountability and transparency to improve alignment with norms and standards.	8	8	8
Number of capacity building programmes implemented	5	4	4
4.3 Risk Management			
Number of institutions supported with the development of risk registers, policies and strategies in the province	18	18	18
Risk Management status of the province reported to relevant stakeholders.	4 RM reports 2 risk registers	4 RM reports 2 risk registers	4 RM reports 2 risk registers
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
4.2 Norms and Standards			
Consolidated reports on FMCMM assessments facilitated as per project plan	2	2	2
Number of support intervention implemented to address gaps identified during the FMCMM assessment	2	2	2

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 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Programme Support	1 029	1 826	3 550	3 634	4 584	4 449	4 977	5 306	5 614
2. Internal Audit (Education)	3 494	3 601	4 543	5 830	5 830	5 676	6 395	6 841	7 238
3. Internal Audit (Health)	4 012	4 834	4 746	5 562	5 892	5 892	6 508	6 964	7 368
4. Internal Audit (Sector Departments)	4 174	2 099	4 181	5 387	4 887	5 076	6 261	6 696	7 084
5. Internal Audit (Dpw)	–	2 612	5 009	5 406	5 526	5 626	6 311	6 752	7 130
Total payments and estimates	12 709	14 972	22 029	25 819	26 719	26 719	30 452	32 559	34 433

The programme increases by 17.9 per cent in 2016/17 from the main appropriation. An increase of 6.9 per cent from 2016/17 to 2017/18 and by 5.7 per cent from 2017/18 to 2018/19 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 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	11 930	14 325	20 990	25 214	26 464	26 464	30 253	32 349	34 211
Compensation of employees	8 084	11 434	16 470	23 170	23 970	23 927	27 219	29 144	30 820
Goods and services	3 843	2 891	4 520	2 044	2 494	2 537	3 034	3 205	3 391
Interest and rent on land	3	–	–	–	–	–	–	–	–
Transfers and subsidies to:	4	30	43	–	–	–	–	–	–
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	43	–	–	–	–	–	–
Payments for capital assets	775	617	996	605	255	255	199	210	222
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	462	585	996	605	235	235	199	210	222
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	313	32	–	–	20	20	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	12 709	14 972	22 029	25 819	26 719	26 719	30 452	32 559	34 433

Compensation of employees

The above table shows an increase of 17.4 per cent in 2016/17 from the main appropriation, 7 per cent increase from 2016/17 to 2017/18 and 5.7 per cent increase from 2017/18 to 2018/19. The high percentage in 2016/17 is due to staff compliment increase in order to have a fully functional shared Internal Audit service.

Goods and services

Goods and services increases by 48.4 per cent in 2016/17 from the main appropriation, 5.6 per cent from 2016/17 to 2017/18 and 5.8 from 2017/18 to 2018/19. The high percentage in 2016/17 is due to staff compliment increase.

Capital assets

Capital assets negative growth in 2016/17 is due to the reprioritisation by the department and no major procurement is planned for the 2016/17 financial year.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2016-17	2017-18	2018-19
QUARTERLY OUTPUTS			
Programme 5: Provincial Internal Audit			
1.2 Education Cluster			
Number of audit reports issued	50	50	50
Number of assessments of internal audit by departments	4	4	4
Number of internal periodic reviews of compliance to IIA standards	4	4	4
1.3 Health Cluster			
Number of audit reports issued	50	50	50
Number of assessments of internal audit by departments	4	4	4
Number of internal periodic reviews of compliance to IIA standards	4	4	4
1.4 Agriculture Cluster			
Number of audit reports issued	50	50	50
Number of assessments of internal audit by departments	4	4	4
Number of internal periodic reviews of compliance to IIA standards	4	4	4
1.5 Public Works Cluster			
Number of audit reports issued	50	50	50
Number of assessments of internal audit by departments	4	4	4
Number of internal periodic reviews of compliance to IIA standards	4	4	4
ANNUAL OUTPUTS			
Programme 5: Provincial Internal Audit			
1.1 Programme Support and Audit Committee			
Number of compliance assessment of Audit Committee	1	1	1
1.2 Education Cluster			
Number of risk based plans approved by AC	3	3	3
Number of assessments of internal audit by the audit committee	1	1	1
1.3 Health Cluster			
Number of risk based plans approved by AC	3	3	3
Number of assessments of internal audit by the audit committee	1	1	1
1.4 Agriculture Cluster			
Number of risk based plans approved by AC	3	3	3
Number of assessments of internal audit by the audit committee	1	1	1
1.5 Public Works Cluster			
Number of risk based plans approved by AC	3	3	3
Number of assessments of internal audit by the audit committee	1	1	1

9.3 Other programme information

9.3.1 Personnel numbers and costs

Table 2.13 provides personnel numbers and costs by programme.

Table 2.13: Summary of departmental personnel numbers and costs by component

R thousands	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth over MTEF		
	2012/13		2013/14		2014/15		2015/16				2016/17		2017/18		2018/19		2015/16 - 2018/19		
	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Filled posts	Additional posts	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
Salary level																			
1 – 6	55	6 329	41	8 657	49	8 593	33	24	57	11 472	59	12 720	59	13 896	59	14 802	1.2%	8.9%	7.5%
7 – 10	155	42 662	164	50 753	161	61 918	155	23	178	70 217	187	74 567	187	78 896	187	83 525	1.7%	6.0%	43.5%
11 – 12	52	25 559	58	31 112	61	34 898	53	4	57	42 993	58	45 599	58	48 383	58	51 142	0.6%	6.0%	26.7%
13 – 16	25	17 939	23	22 993	24	23 747	25	2	27	34 205	28	37 787	28	40 393	28	42 819	1.2%	7.8%	22.0%
Other	–	–	–	–	–	–	11	–	11	456	11	491	11	520	11	556	–	6.8%	0.3%
Total	287	92 489	286	113 515	295	129 156	277	53	330	159 343	343	171 164	343	182 088	343	192 844	1.3%	6.6%	100.0%
Programme																			
1. Administration	111	32 121	98	36 621	103	39 812	108	14	122	49 891	123	53 553	123	56 623	123	59 907	0.3%	6.3%	31.1%
2. Sustainable Resource Management	63	22 146	64	26 690	60	29 977	56	1	57	36 356	63	38 951	63	41 113	63	43 592	3.4%	6.2%	22.7%
3. Assets And Liabilities Management	58	20 766	59	25 080	58	27 598	50	19	69	32 932	71	35 132	71	37 720	71	40 008	1.0%	6.7%	20.7%
4. Financial Governance	29	10 565	31	13 391	27	15 299	27	–	27	16 994	28	18 521	28	20 024	28	21 186	1.2%	7.6%	10.9%
5. Provincial Internal Audit	26	8 084	34	11 434	47	16 470	36	19	55	23 170	58	25 008	58	26 608	58	28 151	1.8%	6.7%	14.6%
Direct charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	287	93 682	286	113 216	295	129 156	277	53.0	330	159 343.0	343	171 164.5	343	182 088.0	343	192 844.0	1.3%	6.6%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs							279	53	332	–	342	171 164	343	178 424	342	192 844	1.0%	–	100.0%
Public Service Act appointees still to be covered by OSDs							–	–	–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants							–	–	–	–	–	–	–	–	–	–	–	–	–
Legal Professionals							–	–	–	–	–	–	–	–	–	–	–	–	–
Social Services Professions							–	–	–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations							–	–	–	–	–	–	–	–	–	–	–	–	–
Medical and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals							–	–	–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc							–	–	–	–	–	–	–	–	–	–	–	–	–
Total							279	53	332	–	342	171 164	343	178 424	342	192 844	1.0%	–	100.0%

1. Personnel numbers includes all filled posts together with those posts additional to the approved establishment

Table 2.13 provides summary of departmental personnel numbers and costs by component.

Table 2.14(a) provides payments on training by programme.

Table 2.14(a): Payments on training by programme

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Administration	1 426	540	508	632	632	632	1 313	1 378	1 458
Subsistence and travel	–	–	–	–	–	–	–	–	–
Payments on tuition	1 426	540	508	632	632	632	1 313	1 378	1 458
Other	–	–	–	–	–	–	–	–	–
2. Sustainable Resource	97	32	50	53	53	53	56	59	62
Subsistence and travel	–	–	–	–	–	–	–	–	–
Payments on tuition	97	32	50	53	53	53	56	59	62
Other	–	–	–	–	–	–	–	–	–
3. Assets And Liabilities Management	–	133	25	405	405	405	691	394	417
Subsistence and travel	–	–	–	–	–	–	–	–	–
Payments on tuition	–	133	25	405	405	405	691	394	417
Other	–	–	–	–	–	–	–	–	–
4. Financial Governance	85	732	649	172	172	172	181	190	201
Subsistence and travel	–	–	–	–	–	–	–	–	–
Payments on tuition	85	732	649	172	172	172	181	190	201
Other	–	–	–	–	–	–	–	–	–
5. Provincial Internal Audit	111	215	130	218	218	218	198	208	220
Subsistence and travel	–	–	–	–	–	–	–	–	–
Payments on tuition	111	215	130	218	218	218	198	208	220
Other	–	–	–	–	–	–	–	–	–
Total payments on training	1 719	1 652	1 362	1 480	1 480	1 480	2 439	2 229	2 358

Table 2.14(b) provides payments on information on training.

Table 2.14(b): Information on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Number of staff	287	286	295	277	330	330	343	343	343
Number of personnel trained	84	52	125	229	229	229	235	235	265
<i>of which</i>									
Male	24	14	40	111	111	111	115	115	125
Female	60	38	85	118	118	118	120	120	140
Number of training opportunities	2	11	15	20	20	20	25	25	25
<i>of which</i>									
Tertiary	–	11	15	20	20	20	25	25	25
Workshops	2	–	–	–	–	–	–	–	–
Seminars	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Number of bursaries offered	26	31	32	39	39	39	45	45	50
Number of interns appointed	14	15	20	11	11	11	15	15	15
Number of learnerships appointed	8	–	18	29	29	29	29	35	35
Number of days spent on training	71	80	95	150	150	150	170	170	200

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	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	110	96	114	120	120	130	128	135	143
Sale of goods and services produced by department (excluding capital assets)	110	96	114	120	120	130	128	135	143
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	110	-	-	-	-	-	-	-	-
Other sales	-	96	114	120	120	130	128	135	143
Of which									
Health patient fees	-	14	15	16	16	16	17	18	19
Other (Specify)	-	58	72	76	76	75	81	86	91
Other (Specify)	-	26	27	29	29	29	31	33	35
Other (Specify)	-	-	-	-	-	10	-	-	-
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	27 395	37 975	36 777	690	690	35 856	733	776	821
Interest	27 395	37 975	36 777	690	690	35 856	733	776	821
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	175	-	-	75	75	75	80	85	90
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	175	-	-	75	75	75	80	85	90
Transactions in financial assets and liabilities	10	99	-	10	10	409	11	12	13
Total departmental receipts	27 690	38 170	36 891	895	895	36 470	951	1 008	1 066

Table B.3: Payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term		
	2012/13	2013/14	2014/15	2015/16			2016/17	2017/18	2018/19
Current payments	146 221	172 516	186 430	207 969	213 110	207 981	218 823	230 562	244 655
Compensation of employees	93 682	113 216	129 156	158 142	156 572	151 231	172 684	183 976	195 690
Salaries and wages	93 682	100 536	112 849	142 100	140 530	132 501	154 951	166 024	176 697
Social contributions	–	12 680	16 307	16 042	16 042	18 730	17 733	17 952	18 993
Goods and services	52 415	59 266	57 262	49 812	56 523	56 735	46 123	46 569	48 947
Administrative fees	632	574	451	370	370	658	377	406	430
Advertising	575	855	870	879	1 129	1 416	925	1 111	1 176
Minor assets	397	808	305	656	856	834	1 297	1 227	1 290
Audit cost: External	3 202	3 811	3 280	2 776	2 966	2 934	2 782	2 620	2 747
Bursaries: Employees	–	89	508	267	267	267	287	298	316
Catering: Departmental activities	757	1 214	859	1 054	1 054	1 071	1 349	1 403	1 484
Communication (G&S)	1 981	2 478	2 410	1 985	1 985	2 682	2 861	2 877	3 005
Computer services	2 218	1 585	3 250	2 092	2 852	2 398	1 938	1 804	2 351
Consultants and professional services: Business and advisory services	13 428	16 349	18 325	7 450	9 991	9 338	3 166	3 709	3 707
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	120	140	140	124	200	105	111
Contractors	390	404	40	22	22	249	778	878	930
Agency and support / outsourced services	1 240	213	3	–	–	–	–	–	–
Entertainment	352	145	14	164	164	155	170	190	201
Fleet services (including government motor transport)	4	445	617	638	638	638	798	857	907
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	238	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	168	65	–	2	2	2	–	–	–
Inventory: Fuel, oil and gas	290	160	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	5	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	45	23	–	–	–	–	–	–	–
Inventory: Medical supplies	2	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	1	–	–	–	–	–	–	–
Consumable supplies	325	299	436	2 831	2 731	1 445	811	867	916
Consumable: Stationery, printing and office supplies	1 505	1 840	1 491	1 532	2 182	1 783	2 026	2 055	2 174
Operating leases	7 613	9 458	8 693	5 815	5 815	9 928	6 646	6 122	6 477
Property payments	1 974	3 577	3 492	5 132	5 132	5 209	3 240	3 402	3 599
Transport provided: Departmental activity	–	136	–	–	–	–	–	–	–
Travel and subsistence	10 930	10 228	8 004	11 083	13 233	10 077	12 444	12 739	13 001
Training and development	1 719	1 563	1 758	1 512	1 512	1 744	1 720	1 477	1 562
Operating payments	1 708	1 692	1 856	2 807	2 877	3 010	1 707	1 793	1 898
Venues and facilities	913	780	478	605	605	773	601	629	666
Rental and hiring	42	105	2	–	–	–	–	–	–
Interest and rent on land	124	34	12	15	15	15	16	17	18
Interest	124	34	12	15	15	15	16	17	18
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	351	216	819	668	5 807	5 862	288	304	321
Provinces and municipalities	–	–	–	–	4 789	4 789	–	–	–
Provinces	–	–	–	–	–	–	–	–	–
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–
Provincial agencies and funds	–	–	–	–	–	–	–	–	–
Municipalities	–	–	–	–	4 789	4 789	–	–	–
Municipalities	–	–	–	–	–	–	–	–	–
Municipal agencies and funds	–	–	–	–	4 789	4 789	–	–	–
Departmental agencies and accounts	6	8	8	19	19	15	22	24	25
Social security funds	–	–	–	–	–	–	–	–	–
Provide list of entities receiving transfers	6	8	8	19	19	15	22	24	25
Higher education institutions	–	–	–	396	396	–	–	–	–
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	37	10	57	53	153	153	56	59	62
Households	308	198	754	200	450	905	210	221	234
Social benefits	307	97	581	–	250	808	105	111	117
Other transfers to households	1	101	173	200	200	97	105	110	117
Payments for capital assets	5 025	7 460	5 615	2 909	5 453	5 453	2 923	2 819	2 897
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	4 606	4 701	5 364	2 639	5 163	5 322	2 794	2 684	2 754
Transport equipment	–	–	1 065	–	–	–	–	–	–
Other machinery and equipment	4 606	4 701	4 299	2 639	5 163	5 322	2 794	2 684	2 754
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	419	2 759	251	270	290	131	129	135	143
Payments for financial assets	–	97	235	–	–	–	–	–	–
Total economic classification	151 597	180 289	193 099	211 546	224 370	219 296	222 034	233 684	247 874

Table B.3.1: Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15	2015/16	2015/16	2015/16	2016/17	2017/18	2018/19
Current payments	62 335	68 640	67 553	76 905	75 655	75 655	80 526	84 198	89 588
Compensation of employees	32 121	36 621	39 812	48 690	45 740	43 542	51 893	55 368	59 159
Salaries and wages	32 121	34 220	34 584	43 716	40 766	37 856	46 891	50 037	53 518
Social contributions	–	2 401	5 228	4 974	4 974	5 686	5 002	5 331	5 640
Goods and services	30 184	32 019	27 741	28 215	29 915	32 113	28 633	28 830	30 429
Administrative fees	260	237	176	116	116	184	169	178	189
Advertising	551	820	713	727	977	1 259	835	879	930
Assets less than the capitalisation threshold	120	426	25	290	490	328	777	815	855
Audit cost: External	2 460	2 746	2 556	1 911	2 451	2 451	2 218	2 012	2 104
Bursaries: Employees	–	89	508	267	267	267	287	298	316
Catering: Departmental activities	523	541	320	554	554	385	598	851	900
Communication (G&S)	1 754	2 138	2 242	1 677	1 677	2 360	2 446	2 464	2 568
Computer services	2 042	1 083	2 849	1 431	2 191	2 191	1 626	1 584	2 118
Consultants and professional services: Business and advisory services	818	1 406	134	322	472	288	650	643	681
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	120	140	140	124	200	105	111
Contractors	390	389	38	22	22	240	778	878	930
Agency and support / outsourced services	1 240	213	3	–	–	–	–	–	–
Entertainment	335	97	8	119	119	108	121	128	135
Fleet services (including government motor transport)	4	445	616	633	633	638	793	852	902
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	206	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	63	22	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	289	160	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	34	14	–	–	–	–	–	–	–
Inventory: Medical supplies	2	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medias inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	1	–	–	–	–	–	–	–
Consumable supplies	234	133	191	2 322	2 122	632	405	424	447
Consumable: Stationery, printing and office supplies	565	649	337	553	553	591	628	659	697
Operating leases	7 613	9 392	8 693	5 800	5 800	9 928	6 646	6 092	6 445
Property payments	1 974	3 577	3 492	5 132	5 132	5 209	3 240	3 402	3 599
Transport provided: Departmental activity	–	136	–	–	–	–	–	–	–
Travel and subsistence	5 821	5 188	2 826	3 993	3 993	2 541	4 420	4 677	4 504
Training and development	1 426	451	433	576	576	617	647	680	719
Operating payments	1 154	909	1 303	1 396	1 396	1 549	945	995	1 054
Venues and facilities	512	315	158	234	234	223	204	214	227
Rental and hiring	–	105	–	–	–	–	–	–	–
Interest and rent on land	30	–	–	–	–	–	–	–	–
Interest	30	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	130	138	626	668	1 018	1 018	288	304	321
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Provinces	–	–	–	–	–	–	–	–	–
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–
Provincial agencies and funds	–	–	–	–	–	–	–	–	–
Municipalities	–	–	–	–	–	–	–	–	–
Municipalities	–	–	–	–	–	–	–	–	–
Municipal agencies and funds	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	6	8	8	19	19	15	22	24	25
Social security funds	–	–	–	–	–	–	–	–	–
Provide list of entities receiving transfers	6	8	8	19	19	15	22	24	25
Higher education institutions	–	–	–	396	396	–	–	–	–
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	37	10	57	53	153	153	56	59	62
Households	87	120	561	200	450	850	210	221	234
Social benefits	86	19	388	–	250	753	105	111	117
Other transfers to households	1	101	173	200	200	97	105	110	117
Payments for capital assets	2 255	991	2 325	1 075	2 309	2 309	1 320	1 252	1 324
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	2 149	991	2 325	805	2 039	2 263	1 191	1 117	1 181
Transport equipment	–	–	1 065	–	–	–	–	–	–
Other machinery and equipment	2 149	991	1 260	805	2 039	2 263	1 191	1 117	1 181
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	106	–	–	270	270	46	129	135	143
Payments for financial assets	–	16	19	–	–	–	–	–	–
Total economic classification	64 720	69 785	70 523	78 648	78 982	78 982	82 134	85 753	91 233

Table B.3.2: Payments and estimates by economic classification: Sustainable Resource Management

R thousand	Outcome			Main	Adjusted	Revised	Medium-term estimates		
	2012/13	2013/14	2014/15	appropriation	appropriation	estimate	2016/17	2017/18	2018/19
Current payments	25 897	30 349	33 049	40 785	40 740	38 538	43 724	46 004	48 672
Compensation of employees	22 146	26 690	29 977	36 356	34 941	34 099	39 560	41 644	44 059
Salaries and wages	22 146	23 832	26 210	32 799	31 384	29 901	36 312	38 236	40 454
Social contributions	–	2 858	3 767	3 557	3 557	4 198	3 238	3 408	3 606
Goods and services	3 720	3 659	3 072	4 429	5 799	4 439	4 174	4 360	4 613
Administrative fees	117	96	46	50	50	77	57	69	73
Advertising	–	–	48	80	80	80	–	–	–
Assets less than the capitalisation threshold	109	56	41	111	111	223	201	151	160
Audit cost: External	–	–	–	–	–	–	–	–	–
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	95	200	130	171	171	171	367	184	195
Communication (G&S)	110	86	107	53	53	190	60	64	68
Computer services	131	6	–	136	136	147	91	95	101
Consultants and professional services: Business and advisory services	–	–	–	–	370	–	–	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	–	9	–	–	–	4	–	–	–
Agency and support / outsourced services	–	–	–	–	–	–	–	–	–
Entertainment	7	25	2	9	9	9	8	18	19
Fleet services (including government motor transport)	–	–	1	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	45	5	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	5	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	4	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medcas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	12	54	43	122	122	354	122	142	150
Consumable: Stationery, printing and office supplies	493	586	631	199	699	279	616	607	642
Operating leases	–	20	–	–	–	–	–	–	–
Property payments	–	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	1 887	2 068	1 586	2 312	2 812	1 727	2 038	2 386	2 524
Training and development	97	32	–	41	41	41	56	58	61
Operating payments	332	302	243	978	978	964	335	351	371
Venues and facilities	269	114	194	167	167	173	223	234	248
Rental and hiring	7	–	–	–	–	–	–	–	–
Interest and rent on land	31	–	–	–	–	–	–	–	–
Interest	31	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	210	43	111	–	–	10	–	–	–
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	111	–	–	10	–	–	–
Social benefits	210	43	111	–	–	10	–	–	–
Other transfers to households	–	–	–	–	–	–	–	–	–
Payments for capital assets	886	312	489	504	1 352	1 352	539	563	596
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	886	312	473	504	1 352	1 352	539	563	596
Transport equipment	–	–	–	–	–	–	–	–	–
Other machinery and equipment	886	312	473	504	1 352	1 352	539	563	596
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	16	–	–	–	–	–	–
Payments for financial assets	–	62	78	–	–	–	–	–	–
Total economic classification	26 993	30 766	33 727	41 289	42 092	39 900	44 263	46 567	49 268

Table B.3.3: Payments and estimates by economic classification: Assets and Liabilities Management

R thousand	Outcome			Main	Adjusted	Revised	Medium-term estimates		
	2012/13	2013/14	2014/15	appropriation	appropriation	estimate	2016/17	2017/18	2018/19
Current payments	23 328	39 150	45 825	43 833	49 019	46 712	41 508	44 007	46 727
Compensation of employees	20 766	25 080	27 598	32 932	35 077	32 890	34 877	37 378	39 931
Salaries and wages	20 766	20 209	24 110	29 553	31 698	29 117	30 122	32 338	34 599
Social contributions	–	4 871	3 488	3 379	3 379	3 773	4 755	5 040	5 332
Goods and services	2 511	14 036	18 215	10 886	13 927	13 807	6 615	6 612	6 778
Administrative fees	160	152	135	51	51	188	22	23	24
Advertising	15	–	109	72	72	77	90	232	245
Assets less than the capitalisation threshold	114	90	128	59	59	155	62	66	70
Audit cost: External	1	–	–	–	–	–	–	–	–
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	34	204	91	117	117	114	134	115	122
Communication (G&S)	47	159	31	47	47	59	118	123	130
Computer services	44	464	–	434	434	–	195	123	130
Consultants and professional services: Business and advisory services	–	11 526	15 612	7 024	9 045	9 050	2 516	3 065	3 026
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	–	6	–	–	–	5	–	–	–
Agency and support / outsourced services	–	–	–	–	–	–	–	–	–
Entertainment	7	18	–	24	24	25	27	28	30
Fleet services (including government motor transport)	–	–	–	5	5	–	5	5	5
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	32	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	32	10	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	7	4	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medias inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	37	15	109	211	311	272	190	198	209
Consumable: Stationery, printing and office supplies	298	131	214	442	592	462	468	434	459
Operating leases	–	33	–	–	–	–	–	–	–
Property payments	–	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	1 531	817	1 400	1 775	2 475	2 792	1 830	1 528	1 617
Training and development	–	133	233	405	405	364	692	394	417
Operating payments	127	45	103	147	217	154	188	197	208
Venues and facilities	50	197	48	73	73	90	78	81	86
Rental and hiring	7	–	2	–	–	–	–	–	–
Interest and rent on land	51	34	12	15	15	15	16	17	18
Interest	51	34	12	15	15	15	16	17	18
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	4	5	33	–	4 789	4 834	–	–	–
Provinces and municipalities	–	–	–	–	4 789	4 789	–	–	–
Provinces	–	–	–	–	–	–	–	–	–
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–
Provincial agencies and funds	–	–	–	–	–	–	–	–	–
Municipalities	–	–	–	–	4 789	4 789	–	–	–
Municipalities	–	–	–	–	–	–	–	–	–
Municipal agencies and funds	–	–	–	–	4 789	4 789	–	–	–
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	–	–	45	–	–	–
Social benefits	4	5	33	–	–	45	–	–	–
Other transfers to households	–	–	–	–	–	–	–	–	–
Payments for capital assets	806	5 238	1 218	508	1 232	1 232	589	503	532
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	806	2 511	983	508	1 232	1 167	589	503	532
Transport equipment	–	–	–	–	–	–	–	–	–
Other machinery and equipment	806	2 511	983	508	1 232	1 167	589	503	532
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	2 727	235	–	–	65	–	–	–
Payments for financial assets	–	–	51	–	–	–	–	–	–
Total economic classification	24 138	44 393	47 127	44 341	55 040	52 778	42 097	44 510	47 260

Table B.3.4: Payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15	2015/16	2015/16	2015/16	2016/17	2017/18	2018/19
Current payments	22 731	20 052	19 013	21 232	21 232	20 612	22 812	24 004	25 456
Compensation of employees	10 565	13 391	15 299	16 994	16 844	16 773	19 145	20 442	21 721
Salaries and wages	10 565	11 550	13 405	15 242	15 092	14 631	17 267	18 605	19 777
Social contributions	–	1 841	1 894	1 752	1 752	2 142	1 878	1 837	1 944
Goods and services	12 157	6 661	3 714	4 238	4 388	3 839	3 667	3 562	3 736
Administrative fees	80	54	51	68	68	94	64	68	72
Advertising	9	–	–	–	–	–	–	–	–
Assets less than the capitalisation threshold	17	10	23	162	162	94	177	154	163
Audit cost: External	741	1 065	724	865	515	483	564	608	643
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	97	253	240	186	186	233	145	153	162
Communication (G&S)	64	75	18	112	112	36	147	155	164
Computer services	–	–	–	–	–	–	–	–	–
Consultants and professional services: Business and advisory services	9 213	2 021	–	104	104	–	–	–	–
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	–	–	–	–	–	–
Agency and support / outsourced services	–	–	–	–	–	–	–	–	–
Entertainment	2	1	–	12	12	12	14	16	17
Fleet services (including government motor transport)	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	23	14	–	2	2	2	–	–	–
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	33	40	41	51	51	61	42	44	47
Consumable: Stationery, printing and office supplies	103	326	194	175	175	277	273	285	302
Operating leases	–	13	–	15	15	–	–	30	32
Property payments	–	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	1 507	1 588	1 308	1 949	2 449	1 659	1 918	1 710	1 776
Training and development	85	732	990	272	272	577	181	190	201
Operating payments	76	313	45	148	148	78	56	59	62
Venues and facilities	82	154	78	117	117	233	86	90	95
Rental and hiring	25	–	–	–	–	–	–	–	–
Interest and rent on land	9	–	–	–	–	–	–	–	–
Interest	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	303	302	587	217	305	305	276	291	224
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	303	302	587	217	305	305	276	291	224
Transport equipment	–	–	–	–	–	–	–	–	–
Other machinery and equipment	303	302	587	217	305	305	276	291	224
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	19	87	–	–	–	–	–	–
Total economic classification	23 037	20 373	19 693	21 449	21 537	20 917	23 088	24 295	25 680

Table B.3.5: Payments and estimates by economic classification: Provincial Internal Audit

R thousand	Outcome			Main	Adjusted	Revised	Medium-term estimates		
	2012/13	2013/14	2014/15	appropriation	appropriation	estimate	2016/17	2017/18	2018/19
Current payments	11 930	14 325	20 990	25 214	26 464	26 464	30 253	32 349	34 211
Compensation of employees	8 084	11 434	16 470	23 170	23 970	23 927	27 219	29 144	30 820
Salaries and wages	8 084	10 725	14 540	20 790	21 590	20 996	24 359	26 808	28 349
Social contributions	–	709	1 930	2 380	2 380	2 931	2 860	2 336	2 471
Goods and services	3 843	2 891	4 520	2 044	2 494	2 537	3 034	3 205	3 391
Administrative fees	15	35	43	85	85	115	65	68	72
Advertising	–	35	–	–	–	–	–	–	–
Assets less than the capitalisation threshold	37	226	88	34	34	34	80	41	43
Audit cost: External	–	–	–	–	–	–	–	–	–
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	8	16	78	26	26	168	105	100	106
Communication (G&S)	6	20	12	96	96	37	90	71	75
Computer services	1	32	401	91	91	60	26	2	2
Consultants and professional services: Business and advisory services	3 397	1 396	2 579	–	–	–	–	–	–
Consultants and professional services: Infrastructure and planning	–	–	–	–	–	–	–	–	–
Consultants and professional services: Laboratory services	–	–	–	–	–	–	–	–	–
Consultants and professional services: Scientific and technological services	–	–	–	–	–	–	–	–	–
Consultants and professional services: Legal costs	–	–	–	–	–	–	–	–	–
Contractors	–	–	–	–	–	–	–	–	–
Agency and support / outsourced services	–	–	–	–	–	–	–	–	–
Entertainment	1	4	4	–	–	1	–	–	–
Fleet services (including government motor transport)	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	5	14	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	1	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	3	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medias inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	9	57	52	125	125	126	52	59	62
Consumable: Stationery, printing and office supplies	46	148	115	163	163	174	41	70	74
Operating leases	–	–	–	–	–	–	–	–	–
Property payments	–	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	184	567	884	1 054	1 054	1 358	2 238	2 438	2 579
Training and development	111	215	102	218	218	145	144	155	164
Operating payments	19	123	162	138	138	265	183	191	202
Venues and facilities	–	–	–	14	14	54	10	10	11
Rental and hiring	3	–	–	–	–	–	–	–	–
Interest and rent on land	3	–	–	–	–	–	–	–	–
Interest	3	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	4	30	43	–	–	–	–	–	–
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	43	–	–	–	–	–	–
Social benefits	4	30	43	–	–	–	–	–	–
Other transfers to households	–	–	–	–	–	–	–	–	–
Payments for capital assets	775	617	996	605	255	255	199	210	222
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	462	585	996	605	235	235	199	210	222
Transport equipment	–	–	–	–	–	–	–	–	–
Other machinery and equipment	462	585	996	605	235	235	199	210	222
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	313	32	–	–	20	20	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	12 709	14 972	22 029	25 819	26 719	26 719	30 452	32 559	34 433