

Vote 05

Provincial Treasury

To be appropriated by Vote in 2018/19
Responsible MEC
Administrating department
Accounting officer

R472 850 000
MEC for Finance
Provincial Treasury
Head of Provincial Treasury

Overview

Vision

Excellence in public resource management for socio-economic development.

Mission

Empowering provincial and local government for sustainable service delivery through good governance and sound public resource management.

Main Services

The main tasks of the Provincial Treasury are to:

- Prepare the Provincial Budget and exercise control over the implementation thereof;
- Promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of Provincial Government Institutions and Public Entities;
- Develop and implement Fiscal Policies in the Province that are consistent with National Macroeconomic and Fiscal objectives;
- Enforce implementation of National and Provincial Treasury norms and standards in the Province in line with the PFMA and MFMA, including prescribed procurement systems, standards and Generally Recognized Accounting Practice, uniformly classified systems, provisioning, banking, cash management and investment frame-work policies;
- Issue Provincial Instructions which are not inconsistent with the Act;
- Comply with annual DORA, monitor and assess the implementation of that Act in public entities

- Assist Provincial Government Institutions and Public Entities to build capacity for efficient, effective and transparent financial management and internal control; and
- Inspect any system of financial management and internal control applied by Provincial Government Institutions.
- Intervene by taking appropriate steps to address serious and persistent material breach of the PFMA by a provincial department or public entity, including withholding of funds
- Monitor compliance with the MFMA by municipalities and municipal entities in the province
- Monitor the preparation of municipal budgets by municipalities in the province

Legislative mandate

The departmental mandate is informed by the following national legislation and policy documents:

- The Annual Division of Revenue Act;
- The Basic Conditions of Employment Act, (Act 75 of 1997);
- The Borrowing Powers of Provincial Governments Act, (Act 48 of 1996);
- The Constitution of RSA of 1996;
- The Employment Equity Act, (Act 55 of 1998);
- The Intergovernmental Fiscal Relations Act;
- The Labour Relations Act, (Act 66 of 1995);
- The Preferential Procurement Policy Framework Act, (Act 5 of 2000);
- The Provincial Tax Regulation Process Act, (Act 53 of 2001);
- The Public Finance Management Act, (Act of 1999 as amended);
- The Public Service Act, (Act 103 of 1994);
- The Municipal Finance Management Act, (Act 56 of 2003);
- The Skills Development Act, (Act 97 of 1998);
- National Development Plan;
- Medium Term Strategic Framework (2014-2019);
- Limpopo Development Plan (2015-2019);
- National Spatial Development Perspective;
- National Industrial Policy Framework
- Broad Based Black Economic Empowerment

Review of the current financial year (2017/18)

Provincial Treasury improved its strategies in supporting and monitoring departments, municipalities and public entities to enhance compliance to MFMA, PFMA and other policies and legislation thereby contributing towards improved Audit Outcomes. The Provincial Treasury's capacity is strengthened to support Limpopo departments, public entities and municipalities to ensure sound financial management for effective and efficient service delivery by appointing officials in the transversal functions.

The department enhanced the oversight on public entities and strengthened CFO offices by providing relevant trainings and monitoring the Revenue Enhancement Strategy. These priorities were identified by Provincial Treasury to enable the department to move towards a new and better performance strategy that would contribute to the achievement of the vision and mission of the Limpopo Provincial Treasury, National Development Plan (NDP), Medium Term Strategic Framework (MTSF) and Limpopo Development Plan (LDP).

Section 18 intervention in the department of Education yielded improvements in the financial management. Through implementation of Government Technical Advisory Centre (GTAC), considering the statutory responsibilities of the Provincial Treasury, there is an improvement in the oversight role which is partly due to appointment of financial specialists to assist in improving financial management in those departments that have been struggling with audit outcomes.

Provincial Treasury continued with capacity building programmes which provided skills and knowledge to officials in financial management, governance and supply chain management through short courses and on job training.

During 2016/17 financial year Government Technical Advisory Centre was contracted to support department and municipalities on infrastructure spending and continued with its work even during 2017/18 financial year. The support is implemented through various phases.

Phase 1 High Level: This Phase of the integrated infrastructure intervention support is fully resourced with all outputs experts. Departments assisted with the infrastructure policies in line with Standard for Infrastructure Procurement and Delivery Management (SIPDM) and training undertaken by Infrastructure Experts. Integrated approach on the developed resulting in Memorandum of Understanding (MoU) for Limpopo Department of Social Development (LDSD) condition assessment signed by HOD of Limpopo Department of Public Works and Infrastructure (LDPWR&I) and Chief Executive Officer of Centre for Science and Industrial Research (CSIR), while condition assessment for Limpopo Economic Development, Environment and Tourism (LEDET) will be undertaken by Development Bank of South Africa

(DBSA). Workshop on Strategic Planning and Change Management interventions were conducted. First level approval of proposed infrastructure structures and development of job descriptions for salary level 12-14 new positions in the structures has been completed. Project profiling is ongoing and interventions or remedial actions are in place to expedite performance of projects and expenditure. The Public Service Commission (PSC) meetings are conducted on a monthly basis.

Phase 2 High Level: The programme was established during third quarter of the 2017/18 financial year, with the Programme Manager and Programme Analyst joining during the same period. Project Steering Committee has been established and is meeting monthly. Bid Specification Committee met as scheduled during third quarter, Bid Evaluation Committee concluded its report during January 2018 and made recommendation for the appointment of experts to Bid Adjudication Committee. It is anticipated that the programme will be eighty percent resourced with all required output experts by beginning of the 2018/19 financial year. In the meantime experts from Phase 1 will be deployed to assist the earmarked municipalities.

In terms of Cash Flow management reforms, the frequency of payment to suppliers is continuing to be limited to twice a month and the cash flow monitoring controls are strengthened. Also, in improving our support to all municipalities in the province additional 13 Managers in the Municipal Finance Support Unit were appointed, however financial management status within municipalities remains the major challenge in Limpopo and Provincial Treasury is strengthening the Municipal Finance team to implement the Municipal Finance strategy to improve the financial status at municipalities. It focuses on distressed municipalities by implementing remedial actions and improvement plans.

Provincial Treasury issued instruction note No.5 of 2016/17 for implementation of austerity measures, as a results the provincial spending has improved from R360.0 million during 2016/17 financial year to R240.0 million 2017/18 financial year, resulted in the saving of R140.0 million.

Outlook for the coming financial year (2018/19)

Provincial Treasury will continue to improve its strategies in supporting and monitoring departments, municipalities and public entities to improve compliance to the MFMA, PFMA and other policies and legislation thereby contributing towards improved Audit Outcomes. An amount of R24.2 million has been allocated to assist departments in improving spending of infrastructure allocations. Provincial Treasury will continue with the implementation of key priorities strengthening support to Provincial departments, Entities and Municipalities to achieve

sound financial management, maintain Unqualified Audit Outcomes, enforce and ensure compliance, monitor & facilitate infrastructure spending and revenue enhancement strategy.

In view of the above economic outlook, Provincial Treasury will play a leading role in ensuring the implementation of austerity measures within the Province without compromising service delivery needs of the citizens. It is within this context that Provincial Treasury further commit to the Medium Term Strategic Framework (MTSF), National Outcomes special emphasis on Outcome 9 and 12 as well as the Limpopo Development Plan.

The Provincial Treasury will play a leading role in ensuring that departments, municipalities and public entities within the province exercise adequate financial management controls and good governance. Furthermore, a continuous monitoring of costs containments within the province without compromising service delivery needs of the citizens.

Receipts and financing

Summary of receipts

Table 5.1(a) provides departmental receipts over a period of seven years.

Table 5.1(a): Summary of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Equitable share	364 215	374 328	455 241	474 620	432 909	432 909	472 850	492 199	499 318
Conditional grants	-	-	-	-	-	-	-	-	-
Provincial Infrastructure	-	-	-	-	-	-	-	-	-
Departmental receipts/ Provincial own revenue	-	-	-	-	-	-	-	-	-
Total receipts	364 215	374 328	455 241	474 620	432 909	432 909	472 850	492 199	499 318

Provincial Treasury receipts are sourced from Equitable Share. Departmental receipts decrease from R474. 6 million in 2017/18 to R472. 8 million in 2018/19 financial year.

Departmental own receipts collection

Table 5.1(b) below gives a summary of the receipts for the department over seven-year period.

Table 5.1(b): Departmental receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	500	583	770	514	505	505	543	573	611
Transfers received	-	124	124	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	295 378	300 356	398 695	187 350	329 232	329 232	299 172	382 091	404 252
Sale of capital assets	-	-	1 037	-	-	-	-	-	-
Transactions in financial assets and liabilities	3 353	1 907	7 280	269	673	673	285	301	321
Total departmental receipts	299 231	302 970	407 906	188 133	330 410	330 410	300 000	382 965	405 184

The departmental revenue is generated through commission on insurance, interest on bank balance, sale of tender documents, parking fees and previous year's recoveries. The revenue budget of the department increases abnormally by 59.5 per cent in 2018/19 and 29.1 per cent over the MTEF due to volatile nature of interest earned on bank balances.

Payment summary

Key assumptions

The following key assumptions were considered in formulating the 2018 MTEF budget as per the budget guidelines:

- Consumer Price Index(CPI) of 5.4 percent in 2018/19, 5.5 per cent in 2019/20 and 5.5 per cent in 2020/21 financial year;
- Compensation of Employees (CoE) – department considered the Improvement of Condition of Service (ICS) plus 1.5 per cent and 2.0 per cent for pay progression and performance bonus respectively in 2018/19, 2019/20 and 2020/21 financial years;
- Provision of 1.0 per cent is allocated for staff development in terms of National Skill Development.

Programme Summary

Table 5.2 (a) reflect payments and estimates by programme over the seven-year period.

Table 5.2(a): Summary of payments and estimates: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Programme 1:Administration	135 770	152 154	183 934	174 850	169 536	167 130	182 715	192 642	202 642
Programme 2: Sustainable Resource Management	45 972	50 127	94 516	119 577	90 426	92 584	97 310	95 664	82 465
Programme 3: Asset and Liabilities Management	69 360	83 051	85 092	82 940	87 190	84 287	56 521	60 117	64 024
Programme 4: Financial Governance	95 203	78 390	77 610	97 253	85 757	90 461	136 305	143 776	150 186
Total payments and estimates	346 305	363 722	441 152	474 620	432 909	434 462	472 850	492 199	499 318
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	346 305	363 722	441 152	474 620	432 909	434 462	472 850	492 199	499 318

Programme 1: Administration constitute the highest share of the budget at 38.6 per cent due to centralisation of contractual obligations. Programme 4: Financial Governance is the second biggest programme against the overall budget at 28.8 per cent and the cost drivers' payments for transversal State Information Technology Agency (SITA) services, renewal of TEAMATE software licence which is being used by Provincial Internal Audit, Audit Committee fees as well as travel allowance for Internal Audit personnel while conducting their audits. Programme 2: Sustainable Resource Management shares 20.6 per cent of the allocation which includes the allocation of R24.2 million for GTAC project. Programme 3: Assets, Liabilities and Supply Chain

Management receives the lowest share of 12.0 per cent and these funds are utilised to procure face value documents, settle bank charges and support all Departments & Public Entities to comply with all Asset, Liabilities and Supply Chain prescripts.

Summary of payments by economic classification

Table 5.2 (b) reflect payments and estimates by economic classification over the seven-year period.

Table 5.2(b): Summary of provincial payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Current payments	335 046	346 850	399 010	444 103	398 664	404 865	454 613	480 978	487 368
Compensation of employees	218 549	235 895	259 219	312 795	280 145	297 010	310 658	336 146	354 153
Goods and services	116 497	110 955	139 791	131 308	118 519	107 855	143 955	144 832	133 214
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	5 152	8 668	8 617	26 328	6 601	7 571	7 301	6 528	6 952
Provinces and municipalities	-	-	-	20 000	-	-	-	-	-
Households	5 152	8 668	8 617	6 328	6 601	7 571	7 301	6 528	6 952
Payments for capital assets	6 098	7 845	8 494	4 189	7 644	2 026	10 936	4 693	4 998
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	6 098	7 845	7 536	4 189	7 644	2 026	10 936	4 693	4 998
Software and other intangible assets	-	-	958	-	-	-	-	-	-
Payments for financial assets	9	359	25 031	-	20 000	20 000	-	-	-
Total economic classification	346 305	363 722	441 152	474 620	432 909	434 462	472 850	492 199	499 318
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	346 305	363 722	441 152	474 620	432 909	434 462	472 850	492 199	499 318

Departmental budget reflects a nominal decrease from R474.6 million in 2017/18 to R472. 8 million in 2018/19 financial year as a result of budget cuts on GTAC during the adjustment estimates.

Compensation of Employees shows a negative growth rate in 2018/19 financial year due alignment of funds with the proposed organisational structure which is at Department of Public Services and Administration (DPSA) for approval. These funds have been reprioritised to fund contractual obligations under Goods and Services; and to acquire working tools under Payment of Capital assets.

Goods and Services increases by significant growth of 8.0 per cent from R131.3 million in 2017/18 to R143.9 million in 2018/19 financial year. Included in the allocation is R24.2 million earmarked for GTAC project, escalations on contractual obligation and other variable costs such as legal fees, state owned vehicle running costs, renewal of software licences and maintenance of software and subsistence allowance mainly for officials on transversal units.

Transfers and Subsidies increases by a substantial growth of 13.0 per cent which is mainly to cover bursaries for external students in the institutions of higher learning as well as paying leave gratuities for employees who will exit the Public Service during the 2018/19 financial year.

Payment for Capital Assets: There is a substantial increase on CAPEX for 2018/19 financial year and these allocation is for procurement of ten (10) G.G Vehicles to replace old vehicles that were sold at an auction and to pay for cellular contracts which are currently classified as finance leases under Payments for Capital Assets.

Programme Description

Programme 1: Administration

Programme purpose: *The purpose of the programme is to provide effective and efficient Strategic management, administrative support and sound financial management to Provincial Treasury.*

Programme objectives

- The MEC support services provides parliamentary and legislative support services, render administrative and secretarial services, provide media liaison services and also to facilitate policy advice to the MEC.
- Management services provides Strategic and Administrative support to the HOD.
- Corporate Services is responsible for ensuring the provision of Human Resource Management, Legal and Labour relations services and administering transformation programmes and employee welfare.
- Financial Management (Office of the CFO) objective is to render Management Accounting, Financial Accounting and Supply Chain Management services for the department, monitoring of organizational performance, Co-ordination of Strategic Planning and Policy development processes.

Table 5.3(a) and 5.3(b) below provides a summary of payments and estimates per sub-programme and economic classification over the seven-year period.

Table 5.3(a): Summary of payments and estimates: Programme 1: Administration

Table 3.3(a): Summary of payments and estimates: Programme 1: Administration									
R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2017/18	2018/19	2019/20
Subprogramme									
Office of the MEC	4 533	5 407	6 298	5 846	6 241	6 138	7 033	6 550	6 964
Management Services	4 559	5 280	9 302	12 541	9 531	11 908	10 473	10 924	11 634
Corporate Services	89 480	103 751	128 845	117 215	112 224	109 372	121 645	131 194	137 212
Financial Management (Office of the CFO)	37 198	37 716	39 489	39 248	41 540	39 712	43 564	43 974	46 832
Total payments and estimates	135 770	152 154	183 934	174 850	169 536	167 130	182 715	192 642	202 642
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	135 770	152 154	183 934	174 850	169 536	167 130	182 715	192 642	202 642

Table 5.3(b): Summary of payments and estimates: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Current payments	126 653	138 776	170 006	165 661	156 392	158 787	165 484	182 347	191 678
Compensation of employees	77 199	83 786	94 815	110 716	98 769	106 270	105 382	118 433	123 621
Goods and services	49 454	54 990	75 191	54 945	57 623	52 517	60 102	63 914	68 056
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	3 019	6 671	6 380	5 000	5 500	6 317	6 295	5 602	5 966
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Households	3 019	6 671	6 380	5 000	5 500	6 317	6 295	5 602	5 966
Payments for capital assets	6 098	6 632	7 536	4 189	7 644	2 026	10 936	4 693	4 998
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	6 098	6 632	7 536	4 189	7 644	2 026	10 936	4 693	4 998
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	75	12	-	-	-	-	-	-
Total economic classification	135 770	152 154	183 934	174 850	169 536	167 130	182 715	192 642	202 642
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	135 770	152 154	183 934	174 850	169 536	167 130	182 715	192 642	202 642

The overall programme increases by 4.4 per cent in 2018/19 as compared to 2017/18 budget allocation. **Compensation of Employees** decreases by 5.0 per cent in 2018/19 financial year is due to the decline in the number of Interns and Learnership intake, however the allocated budget will be sufficient to cater for headcount and vacancies, ICS and performance incentives.

Goods and Services increase by 8.0 per cent from R54.9 million to R60.1 million in 2018/19 financial year. These funds are earmarked to pay for lease of office buildings, security services and Microsoft licence renewals, legal and audit fees amongst others.

Transfers and subsidies increases by 21.0 per cent from R5.0 million in 2017/18 to R6.2 million in 2018/19. The funds are utilised for payment of bursaries for external students as well as leave gratuities for employees who will be exiting the department in the 2018/19 financial year.

Payments for Capital Assets increases by 62.0 per cent from R4.2 million in 2017/18 to R10.9 million in 2018/19, the growth is attributed to the department planning to acquire ten (10) motor vehicles and new IT equipment in 2018/19 financial year.

Programme 2: Sustainable Resource Management

Programme purpose: To provide professional advice and support to the Head of Department on provincial economic analysis, fiscal policy, public finance development, inter-government fiscal relations, Provincial own revenue and infrastructure. The unit also manages the annual provincial budget process and the provincial government's fiscal resources.

Programme objective

- Administering Provincial, Public Entities and Municipal Budget, revenue and Expenditure.

- Administering the provision of Provincial and Public Entities Socio-Economic Research Analysis.
- Ensuring the development, implementation and management of provincial departments and Public entities budget and expenditure.
- Enhancing and monitoring the performance of infrastructure delivery and PPP by provincial departments, public entities and municipalities.
- Overseeing Financial Management activities of Municipalities and ensure capacity building.

Table 5.4(a) and 5.4(b) below provides a summary of budget estimates over the MTEF period by programme and Economic Classification over the seven-year period.

Table 5.4(a): Summary of payments and estimates: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Subprogramme									
Programme Support	3 427	1 752	15 238	32 951	12 441	13 062	2 066	2 186	2 328
Economic Analysis	1 994	1 593	1 800	3 202	2 896	2 877	3 057	3 588	3 821
Fiscal Policy	13 054	15 136	15 334	21 031	15 544	17 469	43 608	42 376	24 296
Budget Management	3 829	4 111	3 582	4 453	3 894	3 406	5 952	4 131	4 380
Public Finance	7 953	8 374	8 508	10 877	8 786	9 565	11 419	12 087	12 873
Intergovernmental Relations	15 715	19 161	50 054	47 063	46 865	46 205	31 208	31 296	34 768
Total payments and estimates	45 972	50 127	94 516	119 577	90 426	92 584	97 310	95 664	82 465
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	45 972	50 127	94 516	119 577	90 426	92 584	97 310	95 664	82 465

Table 5.4(b): Summary of provincial payments and estimates by economic classification: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Current payments	45 972	49 277	69 446	98 816	69 839	72 260	96 504	95 373	82 155
Compensation of employees	42 126	44 640	50 819	63 037	54 285	56 304	64 782	69 495	74 171
Goods and services	3 846	4 637	18 627	35 779	15 554	15 956	31 722	25 877	7 984
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	-	686	90	20 761	587	324	806	291	310
Provinces and municipalities	-	-	-	20 000	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	686	90	761	587	324	806	291	310
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	164	24 980	-	20 000	20 000	-	-	-
Total economic classification	45 972	50 127	94 516	119 577	90 426	92 584	97 310	95 664	82 465
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	45 972	50 127	94 516	119 577	90 426	92 584	97 310	95 664	82 465

Sustainable Resource Management allocation is declining by 22.9 percent from R119. 6 million in 2017/18 main appropriation to R97.3 million in 2018/19 financial year which is mainly as a result of once off allocation in 2017/18 for Musina Municipality and reduction of GTAC allocation.

Compensation of Employees grows by 3.0 per cent from R63.0 million in 2017/18 to R64.7 million in 2018/19 financial year. The growth is mainly to cater for Implementation of Condition of Service (ICS) and performance incentives as well as filling of vacant funded posts within the branch.

Goods and Services declining due to the reduction on GTAC allocation during the adjustment estimates. The allocation for the branch is mainly spent on printing of budget books (Main and Adjustment Appropriation) as well as travelling and accommodation costs for municipal finance sub-programme. **Transfers and subsidies** increases by 6.0 per cent in 2018/19 financial year mainly to fund leave gratuities for those employees who will reach possible retirement age.

Service delivery measures

Programme 2: Sustainable Resource Management		Estimated Annual Targets		
		2018/19	2019/20	2021/22
2.1	Number of Research documents produced to align the Provincial Fiscal Policy.	7	7	7
2.2	Number of revenue assessments conducted to ensure collection of set target.	4	4	4
2.3	Number of budget documents tabled in line with the set standards and National Treasury guidelines.	2	2	2
2.4	Number of consolidated provincial in year monitoring reports produced in line section 32 of PFMA.	12	12	12
2.5	Number of Infrastructure Reporting Model assessments conducted.	108	108	108
2.6	Number of budget assessments conducted for delegated municipalities.	26	26	26
2.7	Number of IYM assessments conducted on the implementation of the municipal budget.	78	78	78
2.8	Number of municipal governance assessments conducted.	27	27	27
2.9	Number of municipal accounting assessments conducted.	36	36	36

Programme 3: Assets, Liabilities and Supply Chain Management (SCM)

Programme purpose: *The programme aims to provide policy direction and facilitate the effective and efficient management of assets, liabilities and provincial supply chain processes.*

Programme objective

- Monitoring and supporting Departments and Public Entities on management of Physical Assets, Cash and Liabilities.
- Monitoring SCM Compliance and providing support to Provincial Departments and Public Entities as well as supplier development.

Table 5.5(a) and 5.5(b) below provides a summary of budget estimates over the MTEF period by programme over a period of seven years

Table 5.5(a): Summary of payments and estimates: Programme 3: Asset and Liability Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Subprogramme									
Programme Support	1 147	1 364	1 131	1 825	1 838	1 802	1 897	2 045	2 178
Assets Management	10 205	15 852	12 721	12 893	13 341	12 780	14 090	14 446	15 704
Liabilities Management	7 791	6 537	8 621	8 782	9 285	8 701	9 800	9 840	11 012
Provincial Supply Chain Management	23 889	24 545	25 469	30 155	28 310	30 207	30 734	33 786	35 130
Support & Interlinked Financial Systems	26 328	34 753	37 150	29 285	34 416	30 797	-	-	-
Total payments and estimates	69 360	83 051	85 092	82 940	87 190	84 287	56 521	60 117	64 024
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	69 360	83 051	85 092	82 940	87 190	84 287	56 521	60 117	64 024

Table 5.5(b): Summary of payments and estimates by economic classification: Programme 3: Asset and Liability Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Current payments	67 695	81 273	83 979	82 940	86 937	84 036	56 321	60 117	64 024
Compensation of employees	45 807	50 348	52 391	58 287	58 246	59 355	49 176	52 875	56 312
Goods and services	21 888	30 925	31 588	24 653	28 691	24 681	7 145	7 242	7 713
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	1 656	524	1 097	-	253	251	200	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Households	1 656	524	1 097	-	253	251	200	-	-
Payments for capital assets	-	1 193	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	1 193	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	9	61	16	-	-	-	-	-	-
Total economic classification	69 360	83 051	85 092	82 940	87 190	84 287	56 521	60 117	64 024
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	69 360	83 051	85 092	82 940	87 190	84 287	56 521	60 117	64 024

The programme decreases by 46.0 percent from R82.3 million in 2017/18 to R56.8 million in 2018/19 whereby the reduction is due to function shift of Sub-programme Support and Interlinked Financial Systems to Programme 4: Financial Governance.

Compensation of Employees decreases by 18.5 percent from R58.3 million in 2017/18 to R49.2 million in 2018/19 mainly due to relocation of Support and Interlinked Financial Systems Sub-programme to Financial Governance Branch whilst the allocation caters the remaining officials, ICS and performance incentives.

Goods and Services budget decreases substantially due to Support and Interlinked Financial System Sub-programme relocation to Financial Governance Branch. The budget will mainly be

used to pay provincial bank charges, face value documents and travel and accommodation costs for provincial supply chain and asset management personnel while performing their duties in the districts.

Service delivery measures

Programme 3: Assets Liabilities and Supply Chain Management		Estimated Annual Targets		
		2018/19	2019/20	2021/22
3.1	Number of asset management assessments conducted to votes and public entities.	68	68	68
3.2	Number of cash management assessments conducted to votes and public entities.	72	72	72
3.3	Number of SCM assessments conducted to votes and public entities.	68	68	68
3.4	Number of contract management assessments conducted to votes and public entities	68	68	68
3.5	Number of assessments conducted on strategic procurement targets of departments and public entities	68	68	68

Programme 4: Financial Governance

Programme purpose: To ensure sound financial management and financial accountability in the province through capacity building, financial systems, financial reporting, financial management transversal policies development; and support of oversight structures/bodies as well as to ensure that all Departments and public entities have implemented effective risk management and internal control processes and lastly to enhance and protect organizational value by providing risk-based and objective assurance, advice and insight.

Programme objectives

- Administering Accounting Services, Internal Audit and Risk Management in Provincial Departments and Public Entities; Ensuring that there is effective Risk Management in Provincial Departments and Public Entities. Implementing Financial Systems and provide support to Provincial Departments.
- Providing support to provincial departments and public entities on accounting standards and frameworks for timely and accurate financial reporting;
- Monitoring compliance with the PFMA and Treasury regulations and other relevant policies and Prescripts; Support of oversight structures/bodies; Coordinating financial management

training and provide transversal systems training in the Province; and Providing effective Internal Audit services in Provincial Departments.

Table 5.6(a) and 5.6(b) below provides a summary of budget estimates over a period of seven years.

Table 5.6(a): Summary of payments and estimates: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Subprogramme									
Programme Support	29 481	11 921	1 646	1 838	872	1 576	1 946	2 059	2 193
Accounting Services	58 491	11 281	14 431	18 621	14 537	17 630	17 720	18 863	19 612
Risk Management	7 231	7 496	9 920	13 377	11 012	12 633	12 128	13 488	14 856
Provincial Internal Audit	-	34 417	35 106	46 517	42 066	41 927	45 262	48 119	48 297
Norms and Standards	-	13 275	16 507	16 900	17 270	16 695	20 897	28 435	30 283
Support & Interlinked Financial Systems	-	-	-	-	-	-	38 351	32 812	34 945
Total payments and estimates	95 203	78 390	77 610	97 253	85 757	90 461	136 305	143 776	150 186
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	95 203	78 390	77 610	97 253	85 757	90 461	136 305	143 776	150 186

Table 5.6(b): Summary of payments and estimates by economic classification: Programme 4. Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Current payments	94 726	77 524	75 579	96 686	85 496	89 782	136 305	143 141	149 510
Compensation of employees	53 417	57 121	61 194	80 755	68 845	75 081	91 319	95 343	100 049
Goods and services	41 309	20 403	14 385	15 931	16 651	14 701	44 986	47 798	49 461
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	477	787	1 050	567	261	679	-	635	676
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Households	477	787	1 050	567	261	679	-	635	676
Payments for capital assets	-	20	958	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	20	-	-	-	-	-	-	-
Software and other intangible assets	-	-	958	-	-	-	-	-	-
Payments for financial assets	-	59	23	-	-	-	-	-	-
Total economic classification	95 203	78 390	77 610	97 253	85 757	90 461	136 305	143 776	150 186
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	95 203	78 390	77 610	97 253	85 757	90 461	136 305	143 776	150 186

Overall allocation for the programme increase by 29.0 per cent from R97.3 million in 2017/18 to R136.0 million in 2018/19 financial year. The significant growth is mainly to function shift of sub-programme Support and Interlinked Financial System from Programme 3: Assets, Liabilities and Supply Chain Management Branch to this Programme.

Compensation of Employees increases by 22.0 per cent as a result of relocation of personnel for sub-programme Support and Interlinked Financial Systems to the Branch. The growth includes the existing headcount, vacant funded posts and general salary increase as well as performance incentives.

Goods and Services increases by 35.0 per cent from R15.9 million in 2017/18 to R44.9 million in 2018/19 financial year. The allocation will cater for SITA services, renewal of TEAMMATE software licence, audit committee members, travelling and accommodation costs for Internal

Audit and Financial training personnel who conduct audits and financial training to all 13 Provincial departments including districts.

Service delivery measures

Programme 4: Financial Governance		Estimated Annual Targets		
		2018/19	2019/20	2021/22
4.1	Number of courses conducted on transversal systems.	107	110	119
4.2	Number of long-term financial management qualification programmes provided in Provincial Departments	1	2	3
4.3	Number of AG action plan assessments conducted to departments and public entities	68	68	68
4.4	Number of 30 days payment assessments conducted	4	4	4
4.5	Number of audit committee meetings supported to improve governance in votes and public entities.	85 (65 votes and 20 public entities)	85 (65 votes and 20 public entities)	85 (65 votes and 20 public entities)
4.6	Number of financial statements assessments conducted to departments and public entities	68	68	68
4.7	Number of consolidated Annual financial statements for votes and for public entities submitted to the Auditor General	2	2	2
4.8	Number of assessment reports on provincial risk profile issued to HOD's forum	3	4	4
4.9	Number of public sector risk management framework compliance assessments conducted to departments and public entities	68	68	68
4.10	Number of financial system utilization assessments conducted	48	48	48
4.11	Number of LOGIS sites implemented	24	24	-
4.12	Number of three year strategic rolling and annual audit plans prepared by Provincial Internal Audits and approved by Audit Committee for the year 2018/19	12	12	12
4.13	Percentage of Internal Audits finalised in terms of the approved Audit Plans	90%	94%	97%
4.14	Number of annual internal Quality Assurance Improvement Programme (QAIP) implementation report prepared to improve the quality of client service	1	1	1

Other programme information

Personnel numbers and costs

Table 5.7 reflects the personnel estimates per programme over the seven-year period

Table 5.7: Summary of departmental personnel numbers and costs by component

R thousands	Actual						Revised estimate		Medium-term expenditure estimate						Average annual growth over MTE	
	2014/15		2015/16		2016/17		2017/18		2018/19		2019/20		2020/21		2017/18 to 2020/21	
	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 growth rate	Costs growth rate
Salary level																
1 – 6	66	8 215	93	8 839	132	14 029	38	39	77	16 514	83	12 614	83	14 321	2.5%	-4.6%
7 – 10	204	90 419	249	97 291	249	109 401	221	–	221	133 681	256	118 669	256	131 920	5.0%	0.3%
11 – 12	105	65 319	133	70 283	146	89 118	92	13	105	82 919	114	105 456	114	110 731	2.8%	12.5%
13 – 16	49	54 596	49	59 482	48	46 671	54	–	54	63 896	60	73 919	60	80 046	3.6%	10.9%
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	424	218 549	524	235 895	575	259 219	405	52	457	297 010	513	310 658	513	336 146	3.9%	6.0%
Programme																
1. Administration	185	77 199	232	83 786	271	94 815	156	39	195	106 270	214	105 431	214	118 543	3.1%	4.7%
2. Sustainable Resource Management	57	42 126	72	44 640	85	50 819	55	13	68	56 304	78	64 782	78	67 818	4.7%	9.6%
3. Assets, Liabilities & Scm	73	45 807	87	50 348	87	52 391	67	–	67	59 355	72	49 176	72	52 875	2.4%	-1.7%
4. Financial Governance	107	53 417	131	57 121	131	61 194	127	–	127	75 081	149	91 269	149	96 910	5.5%	10.7%
Direct charges	1	–	1	–	1	–	–	–	–	–	–	–	–	–	–	–
Total	424	218 549	524	235 895	575	259 219	405	52	457	297 010	513	310 658	513	336 146	3.9%	6.0%

The growth on Compensation of Employees is mainly as a result of vacant funded posts to be filled as well as general salary increase.

Training

Training information

Tables 5.8 reflects spending on training per programme over the seven-year period

Table 5.8: Information on training: Provincial Treasury

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Number of staff	424	524	575	457	457	457	513	513	513
Number of personnel trained	65	80	176	176	176	176	176	88	93
of which									
Male	25	20	46	46	46	46	46	23	24
Female	40	60	130	130	130	130	130	65	69
Number of training opportunities	65	83	174	174	174	174	174	174	183
of which									
Tertiary	23	55	114	114	114	114	114	114	120
Workshops	42	28	60	60	60	60	60	60	63
Seminars	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Number of bursaries offered	23	55	110	110	110	110	110	110	116
Number of interns appointed	36	45	58	58	58	58	58	58	61
Number of learnerships appointed	27	65	130	130	130	130	130	130	137
Number of days spent on training:	5	5	10	10	10	10	10	10	11
Payments on training by programme									
1. Administration	7 828	2 367	2 844	3 128	3 128	3 128	3 275	3 496	3 517
2. Sustainable Resource Management	2 719	113	124	–	–	–	–	–	–
3. Assets, Liabilities & Scm	3 254	115	237	–	–	–	–	–	–
4. Financial Governance	4 719	1 349	2 009	2 267	2 267	2 267	2 401	2 540	2 680
Total payments on training	18 520	3 944	5 214	5 395	5 395	5 395	5 676	6 036	6 197

The budget for training is mainly allocated in Programme 1: Administration due to centralization of generic training under Human Resources Development (HRD) unit and includes bursaries awarded to external students as outlined in the Provincial HRD Strategy.

Annexure to Vote 05:

Provincial Treasury

Table 5.9: Specification of receipts: Provincial Treasury

	Outcome			Main appropriatio	Adjusted appropriatio	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
R thousand									
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	500	583	770	514	505	505	543	573	611
Sales of goods and services produced by department	487	583	547	514	505	505	543	573	611
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	487	583	547	514	505	505	543	573	611
<i>Of which</i>	-	-	-	-	-	-	-	-	-
Parking fees	182	187	181	193	179	179	199	204	217
Comission on insurance	215	304	275	232	232	232	248	264	281
Tender documents	89	88	89	89	93	93	99	108	113
Replacement: lost office property	-	-	2	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excluding capital as	13	-	223	-	-	-	-	-	-
Transfers received from:	-	124	124	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	124	124	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	295 378	300 356	398 695	187 350	329 232	329 232	299 172	382 091	404 252
Interest	295 378	300 356	398 695	187 350	329 232	329 232	299 172	382 091	404 252
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	-	-	1 037	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	-	1 037	-	-	-	-	-	-
Transactions in financial assets and liabilities	3 353	1 907	7 280	269	673	673	285	301	321
Total departmental receipts	299 231	302 970	407 906	188 133	330 410	330 410	300 000	382 965	405 184

Table 5.10(a): Payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Current payments	335 046	346 850	399 010	444 103	398 664	404 865	454 613	480 978	487 368
Compensation of employees	218 549	235 895	259 219	312 795	280 145	297 010	310 658	336 146	354 153
Salaries and wages	191 966	221 343	243 966	296 367	263 717	280 582	293 261	317 731	334 542
Social contributions	26 583	14 552	15 253	16 428	16 428	16 428	17 398	18 415	19 611
Goods and services	116 497	110 955	139 791	131 308	118 519	107 855	143 955	144 832	133 214
of which									
Administrative fees	5 157	6 342	4 952	3 859	3 278	2 841	4 383	4 629	4 411
Advertising	914	965	968	520	520	519	520	554	590
Assets less than the capitalisation threshold	2 406	2 156	1 829	-	-	-	-	-	-
Audit cost: External	12 296	2 958	6 078	4 602	8 894	7 463	6 797	6 450	6 869
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 585	544	641	280	280	280	237	242	254
Communication (G&S)	3 710	5 418	5 283	2 377	2 377	2 377	2 785	2 666	2 839
Computer services	14 640	24 041	30 101	21 654	25 442	21 764	32 564	23 190	24 667
Consultants and professional services: Business and advisory services	29 846	12 848	22 867	43 854	24 753	23 521	42 711	44 097	27 185
Consultants and professional services: Legal costs	553	584	15 786	2 000	2 000	2 000	2 134	2 275	2 423
Contractors	1 190	1 242	1 140	-	-	-	-	-	-
Agency and support / outsourced services	3 628	5 994	6 170	8 316	6 702	6 702	7 873	16 287	17 346
Entertainment	30	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	2 775	2 882	2 346	2 156	2 156	2 156	2 500	2 665	2 838
Inventory: Food and food supplies	33	13	14	133	133	133	139	144	153
Inventory: Medical supplies	10	11	12	-	-	-	-	-	-
Consumable supplies	1 097	1 550	1 518	233	233	233	226	210	224
Consumable: Stationery, printing and office supplies	4 100	6 377	4 727	3 985	4 348	4 485	4 406	4 367	4 638
Operating leases	1 640	1 732	1 827	2 229	2 229	2 229	2 378	2 535	2 700
Property payments	16 144	21 858	20 534	22 859	22 859	19 354	21 980	20 662	22 005
Transport provided: Departmental activity	40	42	44	-	-	-	-	-	-
Travel and subsistence	9 338	9 856	4 519	2 989	3 053	2 629	3 025	3 745	3 399
Training and development	2 233	1 977	2 067	3 220	3 220	3 220	2 198	3 446	3 670
Operating payments	1 020	956	3 725	4 164	4 164	4 164	4 893	4 685	4 995
Venues and facilities	2 112	609	2 643	1 878	1 878	1 785	2 206	1 982	2 008
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	5 152	8 668	8 617	26 328	6 601	7 571	7 301	6 528	6 952
Provinces and municipalities	-	-	-	20 000	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Municipalities ³	-	-	-	20 000	-	-	-	-	-
Municipalities	-	-	-	20 000	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers ⁴	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	5 152	8 668	8 617	6 328	6 601	7 571	7 301	6 528	6 952
Social benefits	2 225	1 997	3 650	1 328	1 101	1 254	1 006	926	986
Other transfers to households	2 927	6 671	4 967	5 000	5 500	6 317	6 295	5 602	5 966
Payments for capital assets	6 098	7 845	8 494	4 189	7 644	2 026	10 936	4 693	4 998
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	6 098	7 845	7 536	4 189	7 644	2 026	10 936	4 693	4 998
Transport equipment	1 933	2 761	904	-	-	-	2 000	-	-
Other machinery and equipment	4 165	5 084	6 632	4 189	7 644	2 026	8 936	4 693	4 998
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	958	-	-	-	-	-	-
Payments for financial assets	9	359	25 031	-	20 000	20 000	-	-	-
Total economic classification	346 305	363 722	441 152	474 620	432 909	434 462	472 850	492 199	499 318
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	346 305	363 722	441 152	474 620	432 909	434 462	472 850	492 199	499 318

Table 5.10(b): Payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Current payments	126 653	138 776	170 006	165 661	156 392	158 787	165 484	182 347	191 678
Compensation of employees	77 199	83 786	94 815	110 716	98 769	106 270	105 382	118 433	123 621
Salaries and wages	69 446	80 579	92 845	108 600	96 653	104 154	103 140	116 052	121 085
Social contributions	7 753	3 207	1 970	2 116	2 116	2 116	2 242	2 381	2 536
Goods and services	49 454	54 990	75 191	54 945	57 623	52 517	60 102	63 914	68 056
of which									
Administrative fees	1 459	1 387	1 463	-	-	-	-	-	-
Advertising	899	949	951	520	520	519	520	554	590
Assets less than the capitalisation threshold	1 864	1 726	1 670	-	-	-	-	-	-
Audit cost: External	4 319	2 958	6 078	4 602	8 894	7 463	6 797	6 450	6 869
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	234	242	234	-	-	-	-	-	-
Communication (G&S)	3 710	5 418	5 283	2 377	2 377	2 377	2 785	2 616	2 786
Computer services	2 340	2 471	3 648	3 303	3 303	3 134	6 738	2 560	2 726
Consultants and professional services: Legal costs	553	584	15 786	2 000	2 000	2 000	2 134	2 275	2 423
Contractors	1 190	1 242	1 140	-	-	-	-	-	-
Agency and support / outsourced services	3 628	5 994	6 170	8 316	6 702	6 702	7 873	16 287	17 346
Entertainment	30	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	2 775	2 882	2 346	2 156	2 156	2 156	2 500	2 665	2 838
Inventory: Food and food supplies	33	13	14	133	133	133	139	144	153
Inventory: Medical supplies	10	11	12	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Consumable supplies	681	720	726	233	233	233	226	210	224
Consumable: Stationery, printing and office supplies	1 945	997	1 052	406	406	406	549	595	634
Operating leases	1 640	1 732	1 827	2 229	2 229	2 229	2 378	2 535	2 700
Property payments	16 144	21 858	20 534	22 859	22 859	19 354	21 980	20 662	22 005
Transport provided: Departmental activity	40	42	44	-	-	-	-	-	-
Travel and subsistence	3 800	1 572	1 410	804	804	804	844	886	932
Training and development	1 300	1 977	2 001	3 120	3 120	3 120	2 128	3 334	3 551
Operating payments	202	204	1 790	1 874	1 874	1 874	2 498	2 128	2 266
Venues and facilities	658	11	1 012	13	13	13	13	13	14
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	3 019	6 671	6 380	5 000	5 500	6 317	6 295	5 602	5 966
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	3 019	6 671	6 380	5 000	5 500	6 317	6 295	5 602	5 966
Social benefits	92	-	1 413	-	-	-	-	-	-
Other transfers to households	2 927	6 671	4 967	5 000	5 500	6 317	6 295	5 602	5 966
Payments for capital assets	6 098	6 632	7 536	4 189	7 644	2 026	10 936	4 693	4 998
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	6 098	6 632	7 536	4 189	7 644	2 026	10 936	4 693	4 998
Transport equipment	1 933	2 761	904	-	-	-	2 000	-	-
Other machinery and equipment	4 165	3 871	6 632	4 189	7 644	2 026	8 936	4 693	4 998
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	75	12	-	-	-	-	-	-
Total economic classification	135 770	152 154	183 934	174 850	169 536	167 130	182 715	192 642	202 642
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	135 770	152 154	183 934	174 850	169 536	167 130	182 715	192 642	202 642

Table 5.10(c): Payments and estimates by economic classification: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriatio	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Current payments	45 972	49 277	69 446	98 816	69 839	72 260	96 504	95 373	82 155
Compensation of employees	42 126	44 640	50 819	63 037	54 285	56 304	64 782	69 495	74 171
Salaries and wages	35 439	42 278	48 065	60 079	51 327	53 346	61 651	66 183	70 643
Social contributions	6 687	2 362	2 754	2 958	2 958	2 958	3 131	3 313	3 528
Goods and services	3 846	4 637	18 627	35 779	15 554	15 956	31 722	25 877	7 984
of which									
Administrative fees	1 276	1 105	1 128	200	200	190	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	291	63	98	98	98	98	104	110	117
Consultants and professional services: Business and advisory services	50	42	13 547	32 510	12 111	12 659	28 606	21 971	4 523
Consumable: Stationery, printing and office supplies	432	3 026	1 842	1 270	1 633	1 770	1 110	1 185	1 250
Travel and subsistence	1 324	401	2 012	1 303	1 114	934	1 570	2 190	1 774
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	178	-	-	50	50	50	53	106	113
Venues and facilities	295	-	-	348	348	255	279	265	155
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	-	686	90	20 761	587	324	806	291	310
Provinces and municipalities	-	-	-	20 000	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Municipalities ³	-	-	-	20 000	-	-	-	-	-
Municipalities	-	-	-	20 000	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	686	90	761	587	324	806	291	310
Social benefits	-	686	90	761	587	324	806	291	310
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	164	24 980	-	20 000	20 000	-	-	-
Total economic classification	45 972	50 127	94 516	119 577	90 426	92 584	97 310	95 664	82 465
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	45 972	50 127	94 516	119 577	90 426	92 584	97 310	95 664	82 465

Table 5.10(d): Payments and estimates by economic classification: Programme 3: Asset, Liability and Supply Chain Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Current payments	67 695	81 273	83 979	82 940	86 937	84 036	56 321	60 117	64 024
Compensation of employees	45 807	50 348	52 391	58 287	58 246	59 355	49 176	52 875	56 312
Salaries and wages	40 395	47 113	49 751	55 405	55 364	56 473	46 794	50 355	53 629
Social contributions	5 412	3 235	2 640	2 882	2 882	2 882	2 382	2 519	2 683
Goods and services	21 888	30 925	31 588	24 653	28 691	24 681	7 145	7 242	7 713
of which									
Administrative fees	1 354	2 916	1 483	1 392	1 895	1 392	1 475	1 569	1 671
Advertising	15	16	17	-	-	-	-	-	-
Assets less than the capitalisation threshold	542	430	159	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	693	239	253	127	127	127	78	77	82
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	12 300	21 570	26 453	17 939	21 727	18 218	-	-	-
Consultants and professional services: Business and advisory services	1 188	-	-	2 326	1 820	1 824	2 500	2 607	2 776
Consumable supplies	128	245	242	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	1 723	2 283	1 811	2 309	2 309	2 309	2 747	2 587	2 755
Travel and subsistence	3 010	3 218	1 097	200	453	451	-	-	-
Training and development	93	-	66	100	100	100	70	112	119
Operating payments	95	8	7	10	10	10	10	10	11
Venues and facilities	747	-	-	250	250	250	265	280	298
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	1 656	524	1 097	-	253	251	200	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1 656	524	1 097	-	253	251	200	-	-
Social benefits	1 656	524	1 097	-	253	251	200	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	1 193	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	1 193	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	1 193	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	9	61	16	-	-	-	-	-	-
Total economic classification	69 360	83 051	85 092	82 940	87 190	84 287	56 521	60 117	64 024
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	69 360	83 051	85 092	82 940	87 190	84 287	56 521	60 117	64 024

Table 5.10(e): Payments and estimates by economic classification: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17	2017/18			2018/19	2019/20	2020/21
Current payments	94 726	77 524	75 579	96 686	85 496	89 782	136 305	143 141	149 510
Compensation of employees	53 417	57 121	61 194	80 755	68 845	75 081	91 319	95 343	100 049
Salaries and wages	46 686	51 373	53 305	72 283	60 373	66 609	81 675	85 141	89 185
Social contributions	6 731	5 748	7 889	8 472	8 472	8 472	9 643	10 202	10 865
Goods and services	41 309	20 403	14 385	15 931	16 651	14 701	44 986	47 798	49 461
of which									
Administrative fees	1 068	934	878	2 267	1 183	1 259	2 908	3 060	2 740
Advertising	-	-	-	-	-	-	-	-	-
Assets less than the capitalisation threshold	-	-	-	-	-	-	-	-	-
Audit cost: External	7 977	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	367	-	56	55	55	55	55	55	55
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	412	412	412	25 826	20 630	21 941
Consultants and professional services: Business and advisory services	28 608	12 806	9 320	9 018	10 822	9 038	11 605	19 519	19 885
Consumable supplies	288	585	550	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	71	22	-	-	-	-	-	-
Travel and subsistence	1 204	4 665	-	682	682	440	611	669	694
Training and development	840	-	-	-	-	-	-	-	-
Operating payments	545	744	1 928	2 230	2 230	2 230	2 332	2 441	2 605
Venues and facilities	412	598	1 631	1 267	1 267	1 267	1 649	1 424	1 541
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	477	787	1 050	567	261	679	-	635	676
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	477	787	1 050	567	261	679	-	635	676
Social benefits	477	787	1 050	567	261	679	-	635	676
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	20	958	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	20	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	20	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	958	-	-	-	-	-	-
Payments for financial assets	-	59	23	-	-	-	-	-	-
Total economic classification	95 203	78 390	77 610	97 253	85 757	90 461	136 305	143 776	150 186
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	95 203	78 390	77 610	97 253	85 757	90 461	136 305	143 776	150 186