

Provincial Treasury

To be appropriated by Vote in 2018/19	R302 232 000
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 (PFMA) and the Municipalities Finance Management Act (MFMA), and amongst others, entail the following:

- The preparation and exercising control over the implementation of the provincial annual and adjustment 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, namely 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 and public entities to enhance effective and efficient financial management;
- Issuing provincial treasury instructions and
- 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

- Constitution of the Republic of South Africa Act 108 of 1996
- Public Finance Management Act 1 of 1999
- Municipal Finance Management Act of 2003
- Treasury Regulations issued in terms of the PFMA
- Preferential Procurement Policy Framework Act 5 of 2000 and its Regulations
- Basic Conditions of Employment Act
- Public Service Act, 2001
- Public Service Regulations, 2016
- Employment Equity Act 55 of 1998
- 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
- Qualification Authority Act, 1995

1.1 Aligning departmental budgets to achieve government's prescribed outcomes

Provincial Treasury as the lead financial advisor and custodian of fiscal resources will endeavour to facilitate the achievement of the strategies / outcomes as set out in the National Development Plan (NDP) and Medium Term Strategic Framework (MTSF), 2014-2019. Provincial Treasury responsibilities' is to support other departments in fulfilment of their key outcomes, however the department is directly linked to two of the 14 outcomes, namely:

Outcome 9, which requires Provincial Treasury to support municipalities in becoming a responsive, accountable, effective and efficient local government system. The department has continued to support and guide municipalities on financial management aspects. The piloted municipal support programme has proved to be successful when all parties meet their agreed upon obligations. It is on this basis that the programme will be institutionalised in the 2018 MTEF. The support will be focused on assisting municipalities with regards to revenue management, debt collection and improvement of audit outcomes.

Outcome 12, which requires Provincial Treasury to contribute towards an efficient, effective and development oriented public service. Our contribution as a custodian of the province's financial resources has been to monitor and enforce fiscal discipline, to ensure that government's investment and expenditure is more productive and effective in the delivery of services to the communities.

2. Review of the current financial year (2017/18)

The following were the key achievements on the priorities set by the department at the end of the third quarter:

- All municipalities have implemented Municipal Standard Chart of Accounts (MSCOA), however there are still some challenges with transacting on their respective systems. Intensive support and training has been provided to municipalities in an effort to address this challenge. We have noted that it will be essential that the department continues to support municipalities in this regard as it may result in the regression of audit outcomes;
- Continuous support has been provided to suppliers to ensure that they register on the Central Supplier Database (CSD), thus ensuring that they are exposed to government procurement processes. The department is now in the position to monitor how departments are spending in

accordance with the Preferential Procurement Policy Framework. Provincial Treasury are able to determine if procurement is awarded to designated groups;

- The new Preferential Procurement Regulations were adopted and continuous support and training has been provided to provincial departments and municipalities and
- Continuous support has been provided to municipalities in ensuring that they produce credible financial statements and GRAP compliant asset register.

3. Outlook for the 2018/19 financial year

The focus of the department in the 2018/19 financial year will be to continue to implement the set priorities, namely:

- Assisting municipalities in improving revenue management and collection, by implementation of various strategies;
- Continue to support municipalities in the post - implementation of Municipal Standard Chart of Accounts (MSCOA);
- Continue to monitor and support departments on non-compliance matters, especially with regards to Unauthorised, Irregular and Fruitless and Wasteful expenditure and
- Acceleration of the Health Intervention Project.

4. Reprioritisation

Minor shifts and reprioritisation were done within economic classifications of different programmes to cater for the core items of the department, as there are no slow spending programmes.

5. Procurement

In the new financial year, most contracts are expiring resulting in various tender processes. These include operating leases, cleaning service and security services. The new travel and accommodation contract will be awarded in March 2018.

6. Receipts and financing

6.1 Summary of receipts

Table 2.1 provides a summary of receipts

Table 2.1: Summary of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Equitable share	193 099	218 566	242 923	299 179	318 185	312 754	302 232	306 313	323 931
Conditional grants	-	-	-	-	-	-	-	-	-
Total receipts	193 099	218 566	242 923	299 179	318 185	312 754	302 232	306 313	323 931

The source of funding for Provincial Treasury is derived only from the equitable share.

6.2 Departmental receipts collection

Table 2.2 provides a summary of departmental receipts and collection.

Table 2.2: Summary of departmental receipts collection

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	114	163	119	135	135	138	145	154	164
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	36 777	46 341	39 222	777	777	32 516	827	881	938
Sales of capital assets	-	154	2	85	85	85	90	96	102
Transactions in financial assets and liabilities	-	410	-	12	12	85	13	14	15
Total departmental receipts	36 891	47 068	39 343	1 009	1 009	32 824	1 075	1 145	1 219

Provincial Treasury is an oversight department therefore revenue collection is primarily generated from interest on the provincial consolidated bank account, parking fees, service commission and sale of capital assets.

The overall budget annual growth over the 2018 MTEF is based on the following projections, i.e. 5.4 per cent for 2018/19, 5.5 per cent in 2019/20 and 2020/21.

6.3 Donor Funding

The department does not receive donations.

7. Payment summary

7.1 Key assumptions

- Provision for Improvement in Conditions of Service (ICS) included in the baseline allocation is calculated at 6.4 per cent in the 2018/19 financial year and 6.5 per cent in the 2019/20 and 2020/21 financial years. 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 2017/18 Medium Term Budget Policy Statement of 5.4 per cent in 2018/19, 5.5 per cent in 2019/20 and 2020/21.

7.2 Programme summary:

Table 2.3 provides a summary of payments and estimates by programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Administration	70 523	81 851	86 138	95 462	95 612	95 612	100 599	107 507	113 659
2. Sustainable Resource	33 727	36 839	47 954	63 570	61 001	60 009	68 327	61 285	64 829
3. Assets And Liabilities Management	47 127	51 720	50 811	75 816	93 789	89 350	59 535	61 052	64 559
4. Financial Governance	19 693	20 994	26 557	29 012	31 951	31 951	36 332	36 537	38 631
5. Provincial Internal Audit	22 029	27 162	31 463	35 319	35 832	35 832	37 439	39 932	42 253
Total payments and estimates	193 099	218 566	242 923	299 179	318 185	312 754	302 232	306 313	323 931

The above table reflects a decrease of 5 per cent in 2018/19 from the 2017/18 adjusted budget, due to once off funding for projects in 2017/18. There is an increase of 1.3 per cent and 5.7 per cent in the

2019/20 and 2020/21 financial years respectively, due to once off funding for the Health Intervention Project.

7.3 Summary of economic classification

Table 2.4 provides a 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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	186 430	206 364	219 474	273 761	283 840	279 467	298 705	302 854	320 344
Compensation of employees	129 156	147 582	164 259	199 889	193 327	191 871	229 683	233 547	246 995
Goods and services	57 262	58 775	55 198	70 403	87 044	87 577	68 789	69 061	73 090
Interest and rent on land	12	7	17	3 469	3 469	19	233	246	259
Transfers and subsidies to:	819	6 022	17 065	21 019	25 965	25 965	259	259	309
Provinces and municipalities	–	4 709	16 528	20 760	25 479	25 479	–	–	–
Departmental agencies and accounts	8	8	8	9	9	9	9	9	9
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	57	–	66	50	91	91	150	150	200
Households	754	1 305	463	200	386	386	100	100	100
Payments for capital assets	5 615	6 176	6 384	4 400	8 380	7 322	3 267	3 200	3 278
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	5 364	5 787	6 214	4 263	8 243	7 185	3 254	3 049	3 263
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	251	389	170	137	137	137	13	151	15
Payments for financial assets	235	4	–	–	–	–	–	–	–
Total economic classification	193 099	218 566	242 923	299 179	318 185	312 754	302 232	306 313	323 931

The department is a human resources driven department, thus compensation of employees constitutes 76 per cent of the department's total budget allocation. There is an increase of 18 per cent from the adjusted budget of 2017/18 to the 2018/19 financial year as a result of once off funding provided in the current year and reprioritisation in the prior year.

The goods and service budget has decreased by 21 per cent from the adjusted budget due to once off funding in the 2017/18 financial year. Furthermore, there is an increase of 1 per cent and 5.8 per cent in the 2020/21 and 2021/22 financial years respectively, due to once off funding provided in 2018/19.

The budget of 2018/19 for machinery and equipment indicates a decrease of 55 per cent from the 2017/18 financial year. This is mainly due to funding for identified projects such as the MSCOA Project, Health Intervention Project and the Municipal Support Programme.

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 a summary of departmental transfers to other entities.

Table 2.7: Summary of departmental transfers to other entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Non Profit Institutions	57	–	66	50	50	165	150	150	150
Household: Social Benefits	470	1 104	198	100	100	307	–	–	–
Household: Other Transfers to households	173	201	265	100	100	112	100	100	100
Universities and Technikons	–	–	–	–	–	–	–	–	–
Departmental Agencies	8	8	8	9	9	9	9	9	9
Total departmental transfers	708	1 313	537	259	259	593	259	259	259

Transfer payments include payments for corporate social investment projects funded from the discretionary fund and special programmes under Administration.

Table 2.8 provides for transfers to municipalities by transfer type and category (A, B and C).

7.6.3 Transfers to local government

Table 2:8 Summary of departmental transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Category A	–	–	–	–	–	–	–	–	–
Category B	–	1 991	4 387	9 649	9 298	9 298	–	–	–
Category C	–	–	8 300	–	–	1 164	–	–	–
Unallocated	–	2 718	3 841	11 111	16 181	15 017	–	–	–
Total departmental transfers	–	4 709	16 528	20 760	25 479	25 479	–	–	–

Transfers to municipalities were made in terms of the business plans and memorandum of agreements signed with the municipalities for the improvement of financial management and audit outcomes.

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 a 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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Office Of The Mec	9 891	9 485	11 979	11 939	11 990	11 490	12 519	13 321	14 045
2. Management Services	3 284	2 264	2 706	5 041	4 041	3 041	5 341	5 682	6 007
3. Corporate Services	17 131	22 187	21 611	28 813	28 141	28 141	31 102	33 375	35 211
4. Financial Management	19 252	21 487	21 509	23 884	24 905	24 905	24 219	26 218	27 660
5. Security And Records Management	20 965	26 428	28 333	25 785	26 535	28 035	27 417	28 911	30 736
Total payments and estimates	70 523	81 851	86 138	95 462	95 612	95 612	100 599	107 507	113 659

The table shows an increase of 5.2 per cent in the 2018/19 financial year from the adjusted budget of 2017/18. Over the MTEF the allocation increase by 6.8 per cent in 2019/20 and 5.7 per cent in 2020/21.

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	67 553	78 080	82 789	93 520	92 925	92 925	98 908	105 659	111 778
Compensation of employees	39 812	43 001	46 730	56 949	55 151	54 151	62 460	65 245	68 835
Goods and services	27 741	35 079	36 059	36 571	37 774	38 774	36 448	40 414	42 943
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	626	956	470	259	326	326	259	259	309
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	8	8	8	9	9	9	9	9	9
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	57	-	66	50	91	91	150	150	200
Households	561	948	396	200	226	226	100	100	100
Payments for capital assets	2 325	2 811	2 879	1 684	2 361	2 361	1 432	1 589	1 572
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 325	2 811	2 732	1 547	2 224	2 224	1 419	1 438	1 557
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	147	137	137	137	13	151	15
Payments for financial assets	19	4	-	-	-	-	-	-	-
Total economic classification	70 523	81 851	86 138	95 462	95 612	95 612	100 599	107 507	113 659

Compensation of employees shows an increase of 13 per cent in the 2018/19 financial year. Over the MTEF the allocation increase by 4.4 per cent in 2019/20 and 5.5 per cent in 2020/21. The budget for compensation of employees is stable over the 2018 MTEF.

Goods and services decreases by 3.5 per cent in 2018/19, 10.8 per cent from 2018/19 to 2019/20 due to reprioritisation in the 2018/19 financial year and 6.2 per cent in the outer year. The low growth is due to once off funding in 2017/18.

9.2 Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2018-19	2019-20	2020-21
QUARTERLY OUTPUTS			
Programme 1: Administration			
1.2 Management Services			
Number of risk management action plans	4	4	4
1.3 Corporate services			
Number of HRM compliance reports submitted timeously	12	12	12
Number of progress reports on Corporate Governance of ICT framework (GCICT)	4	4	4
Percentage of misconduct cases received and finalised internally within 90 days	100%	100%	100%
Number of support interventions implemented to advance vulnerable groups	4	4	4
Number of security management reports	4	4	4
Number of records and facilities management reports	4	4	4
1.4 Financial Management			
Number of Estimate of Provincial Revenue and Expenditure submitted timeously	2	2	2
Number of compliant Financial Statements submitted timeously	4	4	4
Quarterly departmental performance reports submitted timeously	4	4	4
Number of compliance and financial management reports submitted timeously	26	26	26
ANNUAL OUTPUTS			
Programme 1: Administration			
1.2 Management Services			
Number of risk register review sessions completed	1	1	1
1.3 Corporate services			
Number of HRM plans	2	2	2
1.4 Financial Management			
Number of Annual Performance Plan submitted	1	1	1
Number of compliant Annual Report submitted timeously	1	1	1

Programme 2 - Sustainable Resource Management

Programme description and objective

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

Table 2.10.2 provides a 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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Programme Support	1 894	2 103	2 066	1 980	2 020	2 020	2 099	2 238	2 434
2. Economic Analysis	4 686	4 803	5 354	6 273	5 623	4 286	6 649	7 094	7 484
3. Fiscal Policy	5 128	4 889	6 466	11 099	16 566	16 391	21 625	14 851	15 768
4. Budget Management	7 618	8 111	8 835	21 731	14 305	14 305	14 111	11 652	12 293
5. Municipal Finance	14 401	16 933	25 233	22 487	22 487	23 007	23 842	25 450	26 850
Total payments and estimates	33 727	36 839	47 954	63 570	61 001	60 009	68 327	61 285	64 829

The table shows an increase of 12 per cent from 2017/18 to 2018/19 due to institutionalisation of the municipal support programme. There is a decrease of 10 per cent from 2018/19 to 2019/20 financial year due to the once off funding for the Health Intervention project and a further increase of 5.7 per cent in the outer year of the MTEF.

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

Table 2.12.2: Summary of provincial payments and estimates by economic classification: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	33 049	35 878	42 137	62 870	59 720	58 983	67 681	60 814	64 331
Compensation of employees	29 977	32 847	39 027	48 521	47 291	46 775	57 614	52 041	54 903
Goods and services	3 072	3 031	3 110	14 349	12 429	12 208	10 067	8 773	9 428
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	111	10	5 000	-	85	85	-	-	-
Provinces and municipalities	-	-	5 000	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	111	10	-	-	85	85	-	-	-
Payments for capital assets	489	951	817	700	1 196	941	646	471	498
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	473	951	817	700	1 196	941	646	471	498
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	16	-	-	-	-	-	-	-	-
Payments for financial assets	78	-	-	-	-	-	-	-	-
Total economic classification	33 727	36 839	47 954	63 570	61 001	60 009	68 327	61 285	64 829

Compensation of employees increased by 21.8 per cent from 2017/18 to 2018/19 due to funding of the institutionalisation of the municipal support programme. The above table also shows a decrease of 9 per cent in 2019/20 from 2018/19 due to the once off funding for the Health Intervention project and a further increase of 5.4 per cent in 2020/21 compared to the 2019/20 financial year.

Goods and services shows a decrease of 19 per cent from 2017/18 to 2018/19 due to once off funding in 2017/18 regarding the Health Intervention project and Municipal Support programmes. In 2019/20, there is a decrease of 12.8 per cent from the 2018/19 financial year and a further increase of 7.4 per cent in 2020/21 compared to the 2019/20 financial year.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2018-19	2019-20	2020-21
QUARTERLY OUTPUTS			
Programme 2: Sustainable Resource Management			
2.2 Economic Analysis			
Number of Provincial policy briefs produced	4	4	4
2.3 Fiscal Policy			
Number of consolidated revenue performance reports produced	8	8	8
Number of consolidated municipal cash flow performance reports	4	4	4
Number of progress reports on support provided on revenue management and debt collection in municipalities.	4	4	4
2.4 Budget Management			
Number of budgets tabled.	2	2	2
Provincial In Year Monitoring reports	14	14	14
Quarterly consolidated performance assessment report	4	4	4
Public Entities In-Year Monitoring reports	4	4	4
2.5 Municipal Finance			
Number of consolidated IYM reports produced	12	12	12
Number of quarterly consolidated municipal performance reports produced	4	4	4
Number of gazettes produced on the quarterly outcomes of municipal performance	4	4	4
Number of consolidated progress reports on the Municipal support strategy	4	4	4
ANNUAL OUTPUTS			
Programme 2: Sustainable Resource Management			
2.2 Economic Analysis			
Number of MTBPS produced	1	1	1
Number of comparative reports	1	1	1
2.3 Fiscal Policy			
Number of provincial fiscal framework reports produced	1	1	1
Number of consolidated reports on reviewed tariff submissions	1	1	1
Number of municipal support intervention reports on indigent policy management produced	1	1	1
2.5 Municipal Finance			
Number of gazettes produced on the transfers to municipalities	1	1	1
Number of consolidated assessment reports on municipal budgets	1	1	1

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 and Financial Assets, PPPs and Liabilities.

Table 2.10.3 provides a 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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Programme Support	1 341	1 490	1 255	1 951	1 951	2 135	2 070	2 204	2 344
2. Asset Management	5 303	18 140	22 275	37 693	53 626	53 186	20 123	19 062	20 066
3. Support And Interlinked Financial Systems	31 042	22 144	16 861	19 929	21 872	21 872	21 117	22 508	23 661
4. Infrastructure Performance Management	6 061	6 023	6 208	6 590	7 068	7 068	9 579	10 191	11 046
5. Banking And Cashflow Management	3 380	3 923	4 212	9 653	9 272	5 089	6 645	7 087	7 442
Total payments and estimates	47 127	51 720	50 811	75 816	93 789	89 350	59 535	61 052	64 559

The table shows a decrease of 36 per cent from 2017/18 to 2018/19 due to once off funding towards the Municipal Support programme. In the 2019/20, financial year there is an increase of 2.5 per cent compared to the 2018/19 financial year due to once off funding for the Health Intervention Project and a further increase of 5.7 per cent in 2020/21 compared to the 2019/20 financial year.

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

Table 2.12.3: Summary of provincial payments and estimates by economic classification: Assets and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	45 825	45 068	40 935	53 588	67 780	64 144	58 777	60 326	63 794
Compensation of employees	27 598	31 370	33 651	39 732	39 825	39 885	49 272	51 346	54 509
Goods and services	18 215	13 691	7 267	10 387	24 486	24 240	9 272	8 734	9 026
Interest and rent on land	12	7	17	3 469	3 469	19	233	246	259
Transfers and subsidies to:	33	5 043	8 295	20 760	24 364	24 364	-	-	-
Provinces and municipalities	-	4 709	8 228	20 760	24 315	24 315	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	33	334	67	-	49	49	-	-	-
Payments for capital assets	1 218	1 609	1 581	1 468	1 645	842	757	726	765
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	983	1 239	1 558	1 468	1 645	842	757	726	765
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	235	370	23	-	-	-	-	-	-
Payments for financial assets	51	-	-	-	-	-	-	-	-
Total economic classification	47 127	51 720	50 811	75 816	93 789	89 350	59 535	61 052	64 559

The above table shows that compensation of employees increases with 23 per cent from 2017/18 to 2018/19 financial year as a result of funds for the Municipal Support programme and Health Intervention project. In the 2019/20, financial year there is an increase of 4.2 per cent compared to the 2018/19 financial year and a further increase of 6.1 per cent in the 2020/21 financial year compared to the 2019/20 financial year.

Goods and services decrease by 62 per cent from 2017/18 to 2018/19 due to once off funding towards the same projects in 2017/18. The table above also shows a decrease of 5.8 per cent in 2019/20 compared to the 2018/19 financial year. In the outer year of the MTEF, there is an increase of 3 per cent compared to the 2019/20 financial year.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2018-19	2019-20	2020-21
QUARTERLY OUTPUTS			
Programme 3: Asset and Liabilities Management			
3.2 Asset Management			
Monitor compliance of provincial service providers to the requirements of the Central Supplier Database	4	4	4
Number of assessment reports on compliance with Supply Chain Management prescripts	4	4	4
Number of assessment reports on compliance with Asset Management	4	4	4
Number of progress reports on support intervention implemented to address SCM and Asset management gaps identified during the FMCMM assessment	4	4	4
Capacity building initiatives within departments and municipalities to enhance compliance and effectiveness of supply chain management	7	7	7
3.3 Support and Interlinked Financial Systems			
Percentage of calls resolved within 24 working hours	98%	98%	98%
Capacity building in Provincial Departments to enhance effective utilisation of transversal systems and sub-systems	58	58	58
Reports to enhance monitoring compliance and enforcement of prescribed legislation, policies.	12	12	12
Assessment reports on Optimal Utilisation of LOGIS	52	52	52
Provide support and monitor the biometric headcount system to ensure PERSAL integrity	90%	90%	90%
BAS System Controller services provided on behalf of Provincial Departments	52	52	52
3.4 Infrastructure Performance Management			
Assessments conducted on Infrastructure Delivery Management process for municipalities in line with Infrastructure standards	4	4	4
Facilitate Capacity Building and training in accordance with the approved provincial IDMS and SIPDM in support of the institutionalisation of Infrastructure best Practice	4	4	4
Assessment reports produced on municipalities and departments' capacity to management infrastructure delivery	8	8	8
Financial analysis of capital expenditure trends for departments and municipalities	4	4	4
Site assessment reports verification of infrastructure projects for departments and municipalities	4	4	4
3.5 Banking and Cashflow Management			
Bank reconciliations for Provincial Exchequer Account	12	12	12
Banking services evaluation reports	2	2	2
Number of cash flow reports produced.	4	4	4
Review and maintain Investment Policy	4	4	4
ANNUAL OUTPUTS			
Programme 3: Asset and Liabilities Management			
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 a 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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Programme Support	1 467	1 609	1 677	1 883	1 883	1 883	2 098	2 240	2 369
2. Accounting Services	7 436	8 358	8 818	12 309	13 948	13 515	15 894	16 875	17 833
3. Norms And Standards	5 963	5 759	6 901	8 389	8 453	8 453	10 765	9 354	9 897
4. Risk Management	4 827	5 268	9 161	6 431	7 667	8 100	7 575	8 068	8 532
Total payments and estimates	19 693	20 994	26 557	29 012	31 951	31 951	36 332	36 537	38 631

The table shows an increase of 13.7 per cent from 2017/18 to 2018/19 due to the institutionalisation of the MSCOA project as well as the Municipal Support programme in the 2018/19 financial year.

Table 2.12.4 provides a summary of payments and estimates by economic classification.

Table 2.12.4: Summary of provincial payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	19 013	20 397	22 745	28 696	30 142	30 142	36 115	36 331	38 414
Compensation of employees	15 299	16 210	18 147	24 603	23 197	23 197	27 646	30 010	31 855
Goods and services	3 714	4 187	4 598	4 093	6 945	6 945	8 470	6 321	6 559
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	6	6	3 300	-	1 166	1 166	-	-	-
Provinces and municipalities	-	-	3 300	-	1 164	1 164	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	6	6	-	-	2	2	-	-	-
Payments for capital assets	587	591	512	316	643	643	217	206	217
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	587	591	512	316	643	643	217	206	217
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	87	-	-	-	-	-	-	-	-
Total economic classification	19 693	20 994	26 557	29 012	31 951	31 951	36 332	36 537	38 631

The above table shows that compensation of employee's increases by 19.1 per cent from 2017/18 to 2018/19 as a result of institutionalisation of the Municipal Support programme, MSCOA project and the Health Intervention project. In 2019/20, there is an increase of 8.5 per cent compared to the 2018/19 financial year. Furthermore, there is an increase of 6.1 per cent in 2020/21 compared to the 2019/20 financial year.

Goods and services increased by 21.9 per cent from the 2017/18 financial year to the 2018/19 financial year due to once off funding towards the Health Intervention project, MSCOA project as well as the Municipal Support programme. The table above also shows a decrease of 25 per cent in 2019/20 compared to the 2018/19 financial year due once off funding for the Health Intervention project. In 2020/21, there is an increase of 3.7 per cent compared to the 2019/20 financial year.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2018-19	2019-20	2020-21
QUARTERLY OUTPUTS			
Programme 4: Financial Governance			
4.2 Accounting Services			
Number of compliance reports on accounting practices	4	4	4
Number of capacity building programmes implemented	6	6	6
Number of municipalities supported and monitored on implementation of MSCOA	30	0	0
4.3 Norms and Standards			
Number of compliance reports on financial governance	3	3	3
Number of capacity building programmes implemented	8	8	8
4.4 Risk Management			
Number of progress reports on support provided to departments, municipalities and public entities	2	2	2
Report on the Risk Management status of the province.	4	4	4
Number of capacity building programmes implemented within the Province	6	6	6
Number of progress reports on establishment of Internal Audit units and Audit Committees in Municipalities	2	2	2
ANNUAL OUTPUTS			
Programme 4: Financial Governance			
4.2 Accounting Services			
Consolidated annual financial information tabled timeously	1	1	1
4.3 Norms and Standards			
Number of support intervention implemented to address gaps identified during the FMCMM assessment	4	4	4
4.4 Risk Management			
Number of Provincial risk registers developed	1	1	1

Programme 5 – Provincial Internal Audit

Programme description and objective

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

Table 2.10.5 provides a 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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Programme Support	3 550	4 537	7 769	8 609	10 423	10 423	8 353	8 792	9 168
2. Internal Audit (Education)	4 543	5 670	5 962	6 728	6 330	6 330	7 305	7 883	8 407
3. Internal Audit (Health)	4 746	6 028	5 945	6 890	6 573	6 573	7 437	7 942	8 407
4. Internal Audit (Agriculture)	4 181	5 223	5 915	6 522	6 159	6 159	7 149	7 633	8 105
5. Internal Audit (Dpw)	5 009	5 704	5 872	6 570	6 347	6 347	7 196	7 682	8 166
Total payments and estimates	22 029	27 162	31 463	35 319	35 832	35 832	37 439	39 932	42 253

The programme increases by 4.4 per cent in 2018/19 from the 2017/18 financial year. The table also shows an increase of 6.6 per cent and 5.8 per cent respectively in the outer years of the MTEF.

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	20 990	26 941	30 868	35 087	33 273	33 273	37 223	39 724	42 027
Compensation of employees	16 470	24 154	26 704	30 084	27 863	27 863	32 691	34 905	36 893
Goods and services	4 520	2 787	4 164	5 003	5 410	5 410	4 532	4 819	5 134
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	43	7	–	–	24	24	–	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	43	7	–	–	24	24	–	–	–
Payments for capital assets	996	214	595	232	2 535	2 535	216	208	226
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	996	195	595	232	2 535	2 535	216	208	226
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	19	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	22 029	27 162	31 463	35 319	35 832	35 832	37 439	39 932	42 253

Compensation of employees shows an increase 17.3 per cent increase from 2017/18 to 2018/19, 6.7 per cent increase from 2018/19 to 2019/20 and a 5.6 per cent increase from 2019/20 to 2020/21.

Goods and services decrease by 16 per cent in the 2018/19 financial year compared to the 2017/18 financial year due to the reprioritisation in the 2017/18 financial year. In 2019/20 there is an increase of 6.3 per cent compared to the 2018/19 financial year and an increase of 6.5 per cent in the outer year of the MTEF.

Service delivery measures

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2018-19	2019-20	2020-21
QUARTERLY OUTPUTS			
Programme 5: Provincial Internal Audit			
1.1 Programme Support and Audit Committee			
Convene Audit Committee meetings in adherence to the legislative requirements	99	99	99
1.2 Education Cluster			
Number of audit reports issued	65	65	65
Outcome of client satisfaction surveys received	3	3	3
Number of internal quality reviews conducted	4	4	4
1.3 Health Cluster			
Number of audit reports issued	33	33	33
Outcome of client satisfaction surveys received	3	3	3
Number of internal quality reviews conducted	4	4	4
1.4 Agriculture Cluster			
Number of audit reports issued	49	49	49
Outcome of client satisfaction surveys received	3	3	3
Number of internal quality reviews conducted	4	4	4
1.5 Public Works Cluster			
Number of audit reports issued	40	40	40
Outcome of client satisfaction surveys received	3	3	3
Number of internal quality reviews conducted	4	4	4
ANNUAL OUTPUTS			
Programme 5: Provincial Internal Audit			
1.2 Education Cluster			
Number of risk based plans approved by AC	7	7	7
Outcome of audit committee satisfaction survey received	3	3	3
1.3 Health Cluster			
Number of risk based plans approved by AC	3	3	3
Outcome of audit committee satisfaction survey received	3	3	3
1.4 Agriculture Cluster			
Number of risk based plans approved by AC	5	5	5
Outcome of audit committee satisfaction survey received	3	3	3
1.5 Public Works Cluster			
Number of risk based plans approved by AC	4	4	4
Outcome of audit committee satisfaction survey received	3	3	3

9.3 Other programme information

9.3.1 Personnel numbers and costs

The table shows the personnel numbers and cost per programme including the dispensation.

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

	2014/15		Actual 2015/16		2016/17		Revised estimate 2017/18				Medium-term expenditure estimate						Average annual growth over MTEF 2017/18 - 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 numbers ¹	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
R thousands																			
Salary level																			
1 – 6	49	8 593	57	11 472	57	12 243	111	7	118	14 875	136	22 705	56	16 853	58	18 220	-21.1%	7.0%	7.4%
7 – 10	161	61 918	178	70 217	187	75 479	167	18	185	82 671	206	101 882	212	105 601	224	111 265	6.6%	10.4%	44.5%
11 – 12	61	34 898	57	42 993	64	45 007	61	6	67	50 447	73	58 051	74	60 108	77	63 427	4.7%	7.9%	25.9%
13 – 16	24	23 747	27	34 205	27	35 726	25	2	27	43 878	27	47 045	27	50 985	27	54 083	–	7.2%	22.2%
Other	–	–	11	456	–	491	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	295	129 156	330	159 343	335	168 946	364	33	397	191 871	442	229 683	369	233 547	386	246 995	-0.9%	8.8%	100.0%
Programme																			
1. Administration	103	39 812	122	43 001	112	46 730	134	8	142	54 151	135	63 410	110	65 245	115	68 833	-6.8%	8.3%	28.0%
2. Sustainable Resource	60	29 977	57	32 847	69	39 027	95	1	96	46 775	117	54 200	78	52 039	82	54 900	-5.1%	5.5%	22.9%
3. Assets And Liabilities Management	58	27 598	69	31 370	68	33 651	67	2	69	39 885	91	49 842	82	50 961	87	54 106	8.0%	10.7%	21.6%
4. Financial Governance	27	15 299	27	16 210	32	18 147	31	4	35	23 197	40	29 040	40	30 397	41	32 263	5.4%	11.6%	12.8%
5. Provincial Internal Audit	47	16 470	55	24 154	54	26 704	37	18	55	27 863	59	33 191	59	34 905	61	36 893	3.5%	9.8%	14.8%
Direct charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	295	129 156	330	147 582	335	164 259	364	33.0	397	191 871.0	442	229 683.0	369	233 547.3	386	246 995.0	-0.9%	8.8%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	–	–	–	–	342	171 674	342	–	342	191 871	440	229 683	372	233 547	372	246 995	2.8%	8.8%	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	–	–	–	–	342	171 674	342	–	342	191 871	440	229 683	372	233 547	372	246 995	2.8%	8.8%	100.0%

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

9.3.2 Training

Table 2.14 provides payments on training by programme.

Table 2.14(a): Payments on training by programme

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Number of staff	295	330	335	397	397	397	442	369	386
Number of personnel trained	125	229	90	232	232	232	265	280	295
of which									
Male	40	111	36	115	115	115	125	132	139
Female	85	118	54	117	117	117	140	148	156
Number of training opportunities	15	20	33	32	32	29	30	30	32
of which									
Tertiary	15	20	33	28	28	25	–	–	–
Workshops	–	–	–	–	–	–	30	30	32
Seminars	–	–	–	–	–	–	–	–	–
Other	–	–	–	4	4	4	–	–	–
Number of bursaries offered	32	39	33	28	28	56	70	75	80
Number of interns appointed	20	11	4	30	30	30	35	35	37
Number of learnerships appointed	18	29	18	18	18	18	35	37	39
Number of days spent on training	95	150	165	160	160	160	200	211	223
Payments on training by programme									
1. Administration	508	632	535	120	120	629	719	761	802
2. Sustainable Resource	50	53	345	58	58	21	61	65	68
3. Assets And Liabilities Management	25	405	425	279	279	970	325	415	322
4. Financial Governance	649	172	275	150	150	1 356	434	406	428
5. Provincial Internal Audit	130	218	140	204	204	651	698	916	967
Total payments on training	1 362	1 480	1 720	811	811	3 627	2 237	2 563	2 587

9.3.3 Reconciliation of structural changes

No structural changes were done by the department.

Annexure
to the Estimates of Provincial Revenue &
Expenditure
Vote 8

Table B.1: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	114	163	119	135	135	138	145	154	164
Sale of goods and services produced by department (excluding capital assets)	114	163	119	135	135	138	145	154	164
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	114	163	119	135	135	138	145	154	164
Of which									
Health patient fees	15	48	-	18	18	17	19	20	22
Other (Specify)	72	88	97	86	86	85	91	97	103
Other (Specify)	27	27	22	33	33	33	35	37	39
Other (Specify)	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	36 777	46 341	39 222	777	777	32 516	827	881	938
Interest	36 777	46 341	39 222	777	777	32 516	827	881	938
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	-	154	2	85	85	85	90	96	102
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	154	2	85	85	85	90	96	102
Transactions in financial assets and liabilities	-	410	-	12	12	85	13	14	15
Total departmental receipts	36 891	47 068	39 343	1 009	1 009	32 824	1 075	1 145	1 219

Table B.2: 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				2018/19	2019/20	2020/21
Current payments	196 430	206 364	219 474	273 761	283 840	279 467	298 705	302 854	320 344
Compensation of employees	129 156	147 582	164 259	199 889	193 327	191 871	229 683	233 547	246 995
Salaries and wages	112 849	129 069	144 036	180 430	169 297	168 569	203 174	203 109	214 203
Social contributions	16 307	18 513	20 223	19 459	24 030	23 302	26 509	30 438	32 792
Goods and services	57 262	58 775	55 198	70 403	87 044	87 577	68 789	69 061	73 090
Administrative fees	451	685	839	373	1 308	1 396	675	841	888
Advertising	870	1 378	351	765	670	587	971	1 236	1 224
Minor assets	305	863	756	535	607	600	1 140	1 173	1 237
Audit cost: External	3 280	3 061	2 750	2 941	3 114	3 127	2 747	2 901	3 060
Bursaries: Employees	508	400	251	300	300	300	316	334	352
Catering: Departmental activities	659	696	994	1 670	1 481	1 439	1 391	1 662	1 728
Communication (G&S)	2 410	2 853	3 666	2 461	2 852	3 489	2 977	2 828	2 985
Computer services	3 250	2 980	2 525	2 534	5 383	5 480	2 587	2 831	3 085
Consultants and professional services: Business and advisory services	18 325	8 323	3 756	14 388	22 589	22 788	13 147	9 804	10 124
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	289	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	120	124	117	175	294	105	111	117	123
Contractors	40	165	151	24	26	26	395	982	1 036
Agency and support / outsourced services	3	-	-	-	-	-	-	-	-
Entertainment	14	16	4	180	140	73	201	212	223
Fleet services (including government motor transport)	617	839	1 366	730	942	942	1 066	999	1 054
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	436	1 390	1 184	3 116	3 389	1 963	836	893	943
Consumable: Stationery, printing and office supplies	1 491	1 297	911	1 888	1 663	1 517	1 870	2 051	2 164
Operating leases	8 693	11 610	12 717	10 206	10 956	12 718	13 458	14 725	15 770
Property payments	3 492	5 388	6 733	4 936	4 936	5 364	3 599	3 801	4 010
Transport provided: Departmental activity	-	-	-	-	-	-	300	-	-
Travel and subsistence	8 004	10 976	10 363	17 143	18 958	18 385	15 325	15 310	16 535
Training and development	1 758	2 054	3 436	2 477	3 740	3 627	2 437	2 960	3 005
Operating payments	1 856	2 920	1 436	2 728	2 913	2 879	2 579	2 772	2 880
Venues and facilities	478	757	853	558	783	762	662	629	664
Rental and hiring	2	-	39	-14	-	-	-	-	-
Interest and rent on land	12	7	17	3 469	3 469	19	233	246	259
Interest	12	7	17	3 469	3 469	19	233	246	259
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	819	6 022	17 065	21 019	25 965	25 965	259	259	309
Provinces and municipalities	-	4 709	16 528	20 760	25 479	25 479	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	4 709	16 528	20 760	25 479	25 479	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	4 709	16 528	20 760	25 479	25 479	-	-	-
Departmental agencies and accounts	8	8	8	9	9	9	9	9	9
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	8	8	8	9	9	9	9	9	9
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	57	-	66	50	91	91	150	150	200
Households	754	1 305	463	200	386	386	100	100	100
Social benefits	581	1 104	198	100	180	230	-	-	-
Other transfers to households	173	201	265	100	206	156	100	100	100
Payments for capital assets	5 615	6 176	6 384	4 400	8 380	7 322	3 267	3 200	3 278
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 364	5 787	6 214	4 263	8 243	7 185	3 254	3 049	3 263
Transport equipment	1 065	-	1 003	-	590	590	-	-	-
Other machinery and equipment	4 299	5 787	5 211	4 263	7 653	6 595	3 254	3 049	3 263
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	251	389	170	137	137	137	13	151	15
Payments for financial assets	235	4	-	-	-	-	-	-	-
Total economic classification	193 099	218 566	242 923	299 179	318 185	312 754	302 232	306 313	323 931

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate 2017/18	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	67 553	78 080	82 789	93 520	92 925	92 925	98 908	105 659	111 778
Compensation of employees	39 812	43 001	46 730	56 949	55 151	54 151	62 460	65 245	68 835
Salaries and wages	34 584	37 302	40 518	51 161	48 229	47 262	54 515	55 854	58 926
Social contributions	5 228	5 699	6 212	5 788	6 922	6 889	7 944	9 391	9 909
Goods and services	27 741	35 079	36 059	36 571	37 774	38 774	36 448	40 414	42 943
Administrative fees	176	174	267	142	275	266	242	406	428
Advertising	713	1 305	252	677	570	497	730	983	1 038
Minor assets	25	457	110	221	195	198	723	769	811
Audit cost: External	2 556	2 577	2 290	2 350	2 531	2 544	2 104	2 222	2 344
Bursaries: Employees	508	400	251	300	300	300	316	334	352
Catering: Departmental activities	320	258	260	771	548	525	686	951	978
Communication (G&S)	2 242	2 688	3 501	2 297	2 735	3 390	2 847	2 680	2 828
Computer services	2 849	2 404	2 229	1 870	2 623	2 733	2 248	2 267	2 489
Consultants and professional services: Business and advisory services	134	261	428	579	531	531	681	718	758
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	289	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	120	124	117	175	294	105	111	117	123
Contractors	38	156	149	24	24	24	395	982	1 036
Agency and support / outsourced services	3	-	-	-	-	-	-	-	-
Entertainment	8	5	2	134	93	53	135	142	150
Fleet services (including government motor transport)	616	655	1 336	724	905	905	1 066	999	1 054
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	191	989	744	2 680	2 747	1 330	397	424	447
Consumable: Stationery, printing and office supplies	337	493	276	808	622	533	607	729	769
Operating leases	8 693	11 610	12 717	10 206	10 956	12 718	13 458	14 725	15 770
Property payments	3 492	5 388	6 733	4 936	4 936	5 364	3 599	3 801	4 010
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 826	2 640	2 798	5 159	4 570	4 449	3 950	4 789	5 052
Training and development	433	567	590	614	639	629	719	761	802
Operating payments	1 303	1 701	756	1 481	1 297	1 297	1 209	1 375	1 451
Venues and facilities	158	227	216	148	383	383	227	240	253
Rental and hiring	-	-	37	-14	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	626	956	470	259	326	326	259	259	309
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	8	8	8	9	9	9	9	9	9
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	8	8	8	9	9	9	9	9	9
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	57	-	66	50	91	91	150	150	200
Households	561	948	396	200	226	226	100	100	100
Social benefits	388	747	131	100	20	70	-	-	-
Other transfers to households	173	201	265	100	206	156	100	100	100
Payments for capital assets	2 325	2 811	2 879	1 684	2 361	2 361	1 432	1 589	1 572
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 325	2 811	2 732	1 547	2 224	2 224	1 419	1 438	1 557
Transport equipment	1 065	-	1 003	-	410	410	-	-	-
Other machinery and equipment	1 260	2 811	1 729	1 547	1 814	1 814	1 419	1 438	1 557
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	147	137	137	137	13	151	15
Payments for financial assets	19	4	-	-	-	-	-	-	-
Total economic classification	70 523	81 851	86 138	95 462	95 612	95 612	100 599	107 507	113 659

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	33 049	35 878	42 137	62 870	59 720	58 983	67 681	60 814	64 331
Compensation of employees	29 977	32 847	39 027	48 521	47 291	46 775	57 614	52 041	54 903
Salaries and wages	26 210	28 677	34 214	44 814	42 142	41 746	52 240	45 914	48 440
Social contributions	3 767	4 170	4 813	3 707	5 149	5 029	5 375	6 127	6 463
Goods and services	3 072	3 031	3 110	14 349	12 429	12 208	10 067	8 773	9 428
Administrative fees	46	100	131	51	164	164	109	117	123
Advertising	48	-	53	50	20	20	-	-	-
Minor assets	41	107	147	38	61	61	155	164	173
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	130	41	52	92	160	160	190	200	210
Communication (G&S)	107	158	10	52	38	38	34	52	55
Computer services	-	147	154	175	175	162	-0	106	112
Consultants and professional services: Business and advisory services	-	-	-	10 000	6 666	6 666	5 000	3 693	3 896
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	4	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	2	10	2	12	12	2	19	20	22
Fleet services (including government motor transport)	1	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medicines inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	43	64	62	105	112	112	150	159	168
Consumable: Stationery, printing and office supplies	631	93	103	235	235	229	403	491	519
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 586	1 656	1 956	2 795	3 801	3 611	3 015	2 855	3 184
Training and development	-	-	3	21	21	21	61	65	68
Operating payments	243	517	327	565	794	792	683	660	696
Venues and facilities	194	134	110	158	170	170	248	191	202
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	111	10	5 000	-	85	85	-	-	-
Provinces and municipalities	-	-	5 000	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	5 000	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	5 000	-	-	-	-	-	-
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	111	10	-	-	85	85	-	-	-
Social benefits	111	10	-	-	85	85	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	489	951	817	700	1 196	941	646	471	498
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	473	951	817	700	1 196	941	646	471	498
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	473	951	817	700	1 196	941	646	471	498
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	16	-	-	-	-	-	-	-	-
Payments for financial assets	78	-	-	-	-	-	-	-	-
Total economic classification	33 727	36 839	47 954	63 570	61 001	60 009	68 327	61 285	64 829

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	45 825	45 068	40 935	53 588	67 780	64 144	58 777	60 326	63 794
Compensation of employees	27 598	31 370	33 651	39 732	39 825	39 885	49 272	51 346	54 509
Salaries and wages	24 110	27 774	29 865	34 312	33 662	34 297	42 849	44 211	46 642
Social contributions	3 488	3 596	3 786	5 420	6 163	5 588	6 423	7 135	7 867
Goods and services	18 215	13 691	7 267	10 387	24 486	24 240	9 272	8 734	9 026
Administrative fees	135	236	278	27	569	665	75	80	85
Advertising	109	73	46	38	80	80	240	253	186
Minor assets	128	147	265	116	136	136	57	59	62
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	91	48	103	133	179	150	222	232	246
Communication (G&S)	31	6	152	81	65	48	46	40	43
Computer services	-	345	-	339	2 435	2 435	130	137	145
Consultants and professional services: Business and advisory services	15 612	8 062	3 003	2 812	14 035	14 035	3 026	3 195	3 151
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	5	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	1	-	24	24	7	30	32	33
Fleet services (including government motor transport)	-	184	26	6	17	17	0	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medicines inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	109	206	292	207	389	379	209	221	233
Consumable: Stationery, printing and office supplies	214	323	147	382	382	366	583	606	639
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	300	-	-
Travel and subsistence	1 400	3 534	2 616	5 478	4 856	4 703	3 397	2 796	3 178
Training and development	233	144	163	470	1 017	970	525	627	545
Operating payments	103	328	124	200	224	192	346	366	385
Venues and facilities	48	49	52	74	78	57	86	90	95
Rental and hiring	2	-	-	-	-	-	-	-	-
Interest and rent on land	12	7	17	3 469	3 469	19	233	246	259
Interest	12	7	17	3 469	3 469	19	233	246	259
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	33	5 043	8 295	20 760	24 364	24 364	-	-	-
Provinces and municipalities	-	4 709	8 228	20 760	24 315	24 315	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	4 709	8 228	20 760	24 315	24 315	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	4 709	8 228	20 760	24 315	24 315	-	-	-
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	33	334	67	-	49	49	-	-	-
Social benefits	33	334	67	-	49	49	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 218	1 609	1 581	1 468	1 645	842	757	726	765
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	983	1 239	1 558	1 468	1 645	842	757	726	765
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	983	1 239	1 558	1 468	1 645	842	757	726	765
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	235	370	23	-	-	-	-	-	-
Payments for financial assets	51	-	-	-	-	-	-	-	-
Total economic classification	47 127	51 720	50 811	75 816	93 789	89 350	59 535	61 052	64 559

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate 2017/18	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	19 013	20 397	22 745	28 696	30 142	30 142	36 115	36 331	38 414
Compensation of employees	15 299	16 210	18 147	24 603	23 197	23 197	27 646	30 010	31 855
Salaries and wages	13 405	14 099	15 927	22 613	20 772	20 772	24 822	27 026	28 564
Social contributions	1 894	2 111	2 220	1 990	2 425	2 425	2 824	2 984	3 291
Goods and services	3 714	4 187	4 598	4 093	6 945	6 945	8 470	6 321	6 559
Administrative fees	51	82	87	68	205	206	103	88	94
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	23	54	22	20	75	75	163	172	182
Audit cost: External	724	484	460	591	583	583	643	679	716
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	240	190	366	328	328	328	188	167	176
Communication (G&S)	18	-	-	20	3	3	-1	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	-	-	-	-	-	199	3 350	1 424	1 502
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	2	-	2	-	1	1	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	5	6	6	17	18	18
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	41	53	13	51	55	55	61	69	73
Consumable: Stationery, printing and office supplies	194	227	224	305	248	213	232	146	153
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 308	1 684	1 811	1 867	3 706	3 597	3 032	2 709	2 793
Training and development	990	1 041	1 026	605	1 412	1 356	434	591	623
Operating payments	45	86	126	55	171	171	153	157	122
Venues and facilities	78	286	459	178	152	152	95	101	107
Rental and hiring	-	-	2	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	6	6	3 300	-	1 166	1 166	-	-	-
Provinces and municipalities	-	-	3 300	-	1 164	1 164	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	3 300	-	1 164	1 164	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	3 300	-	1 164	1 164	-	-	-
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	6	6	-	-	2	2	-	-	-
Social benefits	6	6	-	-	2	2	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	587	591	512	316	643	643	217	206	217
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	587	591	512	316	643	643	217	206	217
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	587	591	512	316	643	643	217	206	217
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	87	-	-	-	-	-	-	-	-
Total economic classification	19 693	20 994	26 557	29 012	31 951	31 951	36 332	36 537	38 631

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	20 990	26 941	30 888	35 087	33 273	33 273	37 223	39 724	42 027
Compensation of employees	16 470	24 154	26 704	30 084	27 863	27 863	32 691	34 905	36 893
Salaries and wages	14 540	21 217	23 512	27 530	24 492	24 492	28 748	30 104	31 631
Social contributions	1 930	2 937	3 192	2 554	3 371	3 371	3 943	4 801	5 262
Goods and services	4 520	2 787	4 164	5 003	5 410	5 410	4 532	4 819	5 134
Administrative fees	43	93	76	85	95	95	146	150	158
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	88	98	212	140	140	130	43	9	9
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	78	159	213	346	266	276	106	112	118
Communication (G&S)	12	1	3	11	11	10	51	56	59
Computer services	401	84	142	150	150	150	209	321	339
Consultants and professional services: Business and advisory services	2 579	-	325	997	1 357	1 357	1 091	774	817
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	1	1	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	4	-	-	5	5	5	-	-	-
Fleet services (including government motor transport)	-	-	4	-	20	20	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	52	78	73	73	86	87	18	20	22
Consumable: Stationery, printing and office supplies	115	161	161	158	176	176	45	79	84
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	884	1 462	1 182	1 844	2 025	2 025	1 930	2 161	2 328
Training and development	102	302	1 654	767	651	651	698	916	967
Operating payments	162	288	103	427	427	427	187	214	226
Venues and facilities	-	61	16	-	-	-	7	7	7
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	43	7	-	-	24	24	-	-	-
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	43	7	-	-	24	24	-	-	-
Social benefits	43	7	-	-	24	24	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	996	214	595	232	2 535	2 535	216	208	226
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	996	195	595	232	2 535	2 535	216	208	226
Transport equipment	-	-	-	-	180	180	-	-	-
Other machinery and equipment	996	195	595	232	2 355	2 355	216	208	226
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	19	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	22 029	27 162	31 463	35 319	35 832	35 832	37 439	39 932	42 253

Table B.3: Transfers to local government by category and municipality: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Category A	-	-	-	-	-	-	-	-	-
Category B	-	1 991	4 387	9 649	9 298	9 298	-	-	-
Siyathemba	-	-	-	3 327	3 070	3 070	-	-	-
Siyancuma	-	-	-	-	-	-	-	-	-
!Kai !Garib	-	-	-	-	-	-	-	-	-
!Kheis	-	-	-	3 295	-	-	-	-	-
Tsantsabane	-	-	-	-	-	-	-	-	-
Kgatllopele	-	-	-	-	-	-	-	-	-
Dawid Kruiper	-	-	-	-	-	-	-	-	-
Sol Plaatje	-	-	-	-	-	-	-	-	-
Dikgatleng	-	1 991	1 944	2 088	2 428	2 428	-	-	-
Magareng	-	-	1 500	45	3 500	3 500	-	-	-
Phokwane	-	-	943	894	300	300	-	-	-
Joe Morolong	-	-	-	-	-	-	-	-	-
Ga-Segonyana	-	-	-	-	-	-	-	-	-
Gamegara	-	-	-	-	-	-	-	-	-
Category C	-	-	8 300	-	-	1 164	-	-	-
Namakwa District Municipality	-	-	-	-	-	-	-	-	-
Pxley Ka Seme District Municipality	-	-	3 300	-	-	1 164	-	-	-
ZF Mgcawu District Municipality	-	-	5 000	-	-	-	-	-	-
Frances Baard District Municipality	-	-	-	-	-	-	-	-	-
John Taolo Gaetsewe District Municipality	-	-	-	-	-	-	-	-	-
Unallocated	-	2 718	3 841	11 111	16 181	15 017	-	-	-
Total transfers to municipalities	-	4 709	16 528	20 760	25 479	25 479	-	-	-