

Vote 12

Department: Provincial Treasury

Table 1: Summary of departmental allocation

R'000	
To be appropriated by Vote in 2019/20	R440 930
Responsible MEC	MEC of Finance
Administering Department	Provincial Treasury
Accounting Officer	Head of Provincial Treasury

1. Overview

1.1 Vision

A prosperous province supported by sound financial and resource management.

1.2 Mission

To provide strategic and technical leadership in the allocation, management and utilisation of financial resources in order to improve the quality of life in the province.

1.3 Core functions and responsibilities

The oversight role of the department requires it to ensure the stability and soundness of the financial system and financial services, coordinate intergovernmental financial and fiscal relations, manage the budget preparation process and enforce transparency and effective management in respect of revenue and expenditure, assets and liabilities, public entities and constitutional institutions.

1.4 Main Services

- Preparation of the provincial budget;
- Exercising control over the implementation of the provincial budget;
- Promoting and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and provincial public entities;
- Ensuring that its fiscal policies do not materially and unreasonably prejudice national economic policies;
- Enforcing the PFMA and any prescribed national and provincial norms and standards, including any prescribed standards of generally recognised accounting practices and uniform classification systems, in provincial departments;
- Ensure compliance with the annual Division of Revenue Act (DoRA), and monitor and assess the implementation of DoRA in provincial public entities;

- Monitor and assess the implementation in provincial public entities of national and provincial norms and standards;
- Assist provincial departments and provincial public entities in building their capacity for efficient, effective and transparent financial management;
- Investigate any system of financial management and internal control applied by a provincial department or a provincial public entity; and
- Municipal support and enforce Municipal Finance Management.

1.5 Demands for and expected changes in the services

The constrained fiscus necessitated the province to research on new streams of generating the provincial own revenue over and above the current sources of revenue from departments. A final research report on the newly identified sources of revenue was approved and processes are underway to facilitate the implementation of the proposed revenue strategies. Furthermore, this tight environment prompted the department to implement a sustainable fiscal framework. In order to realise this, Provincial Treasury (PT) will continue to focus on the containment of the provincial wage bill, implementation of cost containment measures, the rationalisation of public entities, infrastructure investment and maintaining of the Provincial Revenue Fund (PRF) liquidity.

1.6 The Acts, rules and regulations

The Constitution of the Republic of South Africa informs the mandate and operations of the department as well as the following Acts: PFMA (of 1999 as amended); MFMA (of 2003); Preferential Procurement Policy Framework Act (of 2004); Appropriation Act; DoRA; as well as the National Treasury Regulations.

1.7 Budget decisions

The budget decisions are aligned with provincial priorities pertaining to the need for intensified support and oversight of departments, municipalities and public entities. The weak economic environment, has led to a tightening fiscal envelope. Therefore, cost containment and other fiscal consolidation measures will continue to be applied over the 2019 MTEF.

1.8 Aligning departmental budgets to achieve government's prescribed outcomes

Provincial Treasury responds to Outcome 4 by providing support to provincial departments in attaining the following sub-outcomes:

- Productive investment is effectively crowded in through the infrastructure build programme;
- The productive sectors account for a growing share of production and employment;
- The elimination of unnecessary regulatory burdens and lower price increases for key inputs and wage goods fosters business confidence, reduces costs for working people and producers, and sustains investment and economic growth;
- Workers' education and skills increasingly meet economic needs;
- Spatial imbalances in economic opportunities are addressed through expanded employment in agriculture, the build programme and densification in the metros;
- Macroeconomic conditions support employment-creating growth;

- Workplace conflict is reduced and collaboration between government, organised business and organised labour improves;
- Economic opportunities for historically excluded and vulnerable groups are expanded and the growth and development in small business and cooperatives is improved markedly;
- Public employment schemes provide relief for the unemployed and build community solidarity and agency;
- Investment in research, development and innovation supports inclusive growth by enhancing productivity of existing and emerging enterprises and supporting the development of new industries; and
- Create an Economic Stimulus Fund aimed at catalysing investment-ready investment projects in the province.

2. Review of the current financial year (2018/19)

2.1 Key achievements

Fiscal and Economic Review

Provincial Treasury has continued to ensure proper allocation, management and utilisation of financial resources in an efficient and sustainable manner despite the economic challenges facing the country. The department tabled the provincial 2018 Medium Term Budget Policy Statement (MTBPS) that provides context to the province's medium-term budget strategy and commitment to economic growth and development strategies. Furthermore, three quarterly policy briefs were produced on key sector policy focus areas. These brief were on the following: importance of industrial policy and attempts to explore the scope for, and performance of industrial policies in low and lower middle income countries; evaluation of business models that are inclusive of small farmers as well as evaluation of the guidelines of the Early Childhood Development (ECD) conditional grant with a special focus on the maintenance component of the grant.

Various measures have been put in place to curb the unsustainable rise in personnel costs in the province that include the centralisation of authorisation of appointments on PERSAL and participating in the Provincial Coordinating Monitoring Team (PCMT) to optimise the utilisation of human capital and promote fiscal discipline in the province.

Measures to explore ways of enhancing and increasing provincial own revenue implemented, through the provision of support to provincial departments to implement the provincial own revenue strategy as a provincial plan for revenue enhancement. The study on the new revenue sources has been completed, and a research report was approved. The report requires departments to formulate their project plans for the implementation of the newly identified revenue sources. All departments were supported during the period under review towards the implementation of measures to ensure provincial cash liquidity.

As part of fiscal consolidation, work on the rationalisation of public entities continued to refocus on provincial public entities in order to strengthen and improve financial management and governance to maximise economic benefits to the province.

Supply Chain Management (SCM) Reforms

Provincial Treasury continued to support departments to implement the Local Economic Development Procurement Framework (LEDPF) in order to ensure maximum retention of provincial funds spent in the province thereby expanding the productive capacity of Small, Medium and Micro-Enterprises (SMMEs)

and Cooperatives. To date, the province has achieved 55 per cent expenditure on Goods, Works and Services on local suppliers since the implementation of LEDPF. The department managed to conduct creditor management forums that deals with the issue of non-payment to service providers by provincial departments and to share best practices with departments to ensure the payment of creditors within 30 days as required by National Treasury Regulations (NTR) 8.2.3.

The drive to improve procurement efficiencies through transversal contracts, capacitation of suppliers on opportunities available to enable SMMEs to do business with government is continuing. SMME development with a special focus on local procurement including women, persons with disabilities and youth continued to be prioritised.

Governance and Accountability

Provincial departments were supported on the implementation of the Financial Management Accountability Framework (FMAF). The framework provides a platform to assess the performance of the provincial departments based on agreed standards and make decisions on the appropriate consequences for non-adherence to the standards. The implementation of audit improvement strategies is continuing, and PT continues to assess the risk across all departments (and Public Entities) and deploy the necessary interventions to ensure that there is no regression.

The department ensured that financial systems are optimally implemented, utilised, and monitored and that users are supported to achieve credible financial information. In supporting departments for LOGIS utilisation, the department is in its second year of implementing a three-year strategic LOGIS rollout and support plan with list of sites per department. The emphasis on this phase is on the roll out of movable asset registers using LOGIS Asset Management Module.

Municipal Financial Governance

All municipal budgets were assessed and engagements held with municipalities across the province and the recommendations were provided to all municipalities including unfunded budgets for implementation. As per Section 71 of MFMA, PT compiled a consolidated IYM for the province and continued with financial management support to municipalities.

Progress is being made on the implementation of social infrastructure projects and these projects are at various stages. Social infrastructure site visits were also undertaken on the Rural Access Roads Programme: Phase 1 projects to validate the alignment of infrastructure expenditure incurred to value created on the ground. In addition, during the period under review, a decision was taken to shift the funds allocated over the 2018 MTEF for the implementation of the Phase 2 of the Rural Access Roads Programme to the Department of Transport (DoT).

2.2 Key challenges

The late payment of suppliers by provincial departments continues to be a challenge due to changing of banking details by suppliers without notifying departments and weak internal departmental processes in monitoring invoices.

Another identified challenge was the lack of consequence management at provincial departments, public entities and municipalities due to poor governance and oversight. With regards to the Social Infrastructure Projects, the main challenges which hindered the performance in the current financial year included the lack of technical capacity of some of the appointed service providers and cash-flow issues to manage the project implementation at municipal level.

3. Outlook for the coming financial year (2019/20)

Fiscal and Economic Outlook

Economic output both at the national and provincial level has been constrained by the slow and uncertain recovery of the global economy. In responding to the current environment of weak economic recovery and high levels of joblessness, the Provincial Cabinet have resolved to top-slice the 2019 MTEF provincial budget in order to raise funds for an Economic Stimulus Package aimed at catalysing investment-ready projects in the province. The investment plan to be managed through DEDEAT will target agriculture value chains, ocean economy, energy, and manufacturing, tourism, and infrastructure development projects. The intension is not to fully fund all investment proposals, but rather to use the limited funding available to leverage funding from third parties (especially the private sector and DFI's).

The department will continue to implement the fiscal consolidation strategy with a particular focus on cost containment measures and management of the wage bill. Strict implementation of cost containment measures continue to be prioritised through enforcing budget ceilings on the non-core items with the intention to ensure that service delivery commitments are implemented.

The department will continue to monitor the implementation of the provincial revenue generation strategy. PT will be assisting departments in the development of the implementation plans for new sources of revenue over the 2019 MTEF. Revenue sources will be quantified per project consisting of dates of implementation, required resources, knowledge, skills, tools, and techniques needed for the revenue improvement.

The process of rationalising public entities will continue as one of the measures to improve efficiencies and effectiveness of public entities in the province.

Supply Chain Management Reforms

The department will continue to support provincial departments to improve procurement efficiencies through transversal contracts and capacitation of suppliers on opportunities available. The department will continue to prioritise the SMME development with a special focus on local procurement including women, persons with disabilities and youth. Furthermore, the department will continue to ensure financial sustainability of the provincial SMME's through continuous improvement in payment of creditors within a 30-day period.

PT together with Department of Economic Development Environmental Affairs and Tourism (DEDEAT) will continue to monitor the implementation of the Local Economic Development Procurement Framework (LEDPF). PT will continue to identify commodities that are manufactured in the province and advise departments before they engage on procurement.

Governance and Accountability

The implementation of the Provincial Audit Intervention Plan (PAIP) will continue to be monitored to improve audit outcomes. PAIP encompasses requesting commitments on the improvement of the audit from departments (through departmental Audit Improvement Plans), informed by lessons learnt in each audit cycle, where measures on improvement target the causes of the audit findings (rather than symptoms) over the whole population of transactions. The intention is to have an unqualified audit opinions in all departments and public entities. Municipalities will also be supported to improve financial performance and governance which may result in improvement in the number of municipalities obtaining unqualified audit opinions.

To improve financial management and governance, the department continue to offer an efficient and effective hands-on support e.g. CFO support on financial management to all 36 municipalities. In addition, the department will be finalizing the Joe Gqabi Drought Relief Programme in 2019.

4. Reprioritization

The department has reprioritised funds from non-core items to key service delivery areas. The projects that were discontinued were removed from the 2019 MTEF indicatives. The budget committee will continue to play an active role in ensuring that programmes are spending as projected and that budget pressures are addressed through reprioritisation. This monitoring exercise will continue over the 2019 MTEF.

5. Procurement

The department has a standard lease agreement for equipment and finance lease contracts. Furthermore, it also has other on-going contracts such as commercial banking services; departmental printing services; 24-hour wellness services; competency assessments; provision of security services; cleaning services; ICT services and a panel of Forensic Investigators. The department will continue with ICT audits and forensic investigations in provincial departments. These services were procured through the appointment of consultants. The SCM Unit will continue to consider LED, Women, Youth and people with disability in the procurement process, over the 2019 MTEF including price negotiations.

6. Receipts and financing

6.1 Summary of receipts

Table 2: Summary of departmental receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Equitable share	492 422	879 264	704 579	591 487	467 690	457 694	440 930	447 361	463 872	(3.7)
Conditional grants	–	–	–	–	–	–	–	–	–	–
Total receipts	492 422	879 264	704 579	591 487	467 690	457 694	440 930	447 361	463 872	(3.7)
<i>of which</i>										
Departmental receipts	568 914	734 115	751 815	102 818	102 818	428 522	108 987	114 982	121 190	(74.6)

Table 2 above shows departmental receipts from 2015/16 to 2021/22. The substantial decrease from R492.422 million in 2015/16 to the revised estimate of R457.694 million in 2018/19 is mainly due to a decline in the social infrastructure allocations as most of these projects are nearing completion, hence the decline of 3.7 per cent to R440.930 million in 2019/20.

6.2 Departmental receipts collection

Table 3: Summary of departmental receipts and collection

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Tax receipts	–	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	193	192	191	222	222	208	236	249	262	13.5
Transfers received	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	568 584	733 845	751 333	101 848	101 848	427 994	107 959	113 897	120 047	(74.8)
Sales of capital assets	–	–	–	–	–	–	–	–	–	–
Transactions in financial assets and liabilities	137	78	291	748	748	320	792	836	881	147.5
Total departmental receipts	568 914	734 115	751 815	102 818	102 818	428 522	108 987	114 982	121 190	(74.6)

Table 3 above shows the summary of departmental receipts and collections from 2015/16 to 2021/22. Own revenue decreased from R568.914 million in 2015/16 to an estimated R428.522 million in 2018/19. The decrease to R108.987 million in 2019/20 is due to expected lower cash balances in the provincial revenue fund owing to allocation of surplus funds for provincial priorities. It is estimated that receipts will increase gradually in the two outer years.

6.3 Official development assistance (donor funding)

None.

7. Payment summary

7.1 Key assumptions

Assumptions and factors contained in the 2018 Medium-Term Budget Policy Statement (MTBPS), such as revised inflationary projections were taken into consideration. The budget for personnel was formulated using the 2019 MTEF personnel inflation issued by National Treasury. Provisions were also made for the carry-through costs of the 2018 wage agreement. Provincial budget reductions and cost containment measures have been taken into account for the entire 2019 MTEF.

7.2 Programme Summary

Table 4: Summary of payments and estimates by programme

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
1. Administration	125 566	139 667	145 752	162 324	165 220	160 929	168 789	177 897	186 514	4.9
2. Sustainable Resource Management	54 499	56 490	61 131	72 381	69 436	68 548	79 391	83 839	88 550	15.8
3. Asset And Liability	20 183	22 038	24 929	27 120	26 979	26 812	28 228	30 113	30 940	5.3
4. Financial Governance	80 086	73 490	80 806	86 024	80 802	79 999	87 678	91 284	90 873	9.6
5. Municipal Financial Governance	212 088	587 579	391 961	243 638	125 253	121 406	76 844	64 228	66 995	(36.7)
Total payments and estimates	492 422	879 264	704 579	591 487	467 690	457 694	440 930	447 361	463 872	(3.7)

7.3 Summary of economic classification

Table 5: Summary of payments and estimates by economic classification

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Current payments	313 708	326 830	347 016	391 262	378 287	372 524	420 402	441 669	457 866	12.9
Compensation of employees	252 873	268 800	284 819	324 535	308 525	306 957	349 435	366 511	381 940	13.8
Goods and services	60 835	58 030	62 197	66 727	69 762	65 567	70 967	75 158	75 926	8.2
Interest and rent on land	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	175 360	549 164	354 181	193 999	79 234	75 682	15 830	1 934	2 040	(79.1)
Provinces and municipalities	76 444	208 871	92 985	60 000	52 934	49 249	14 000	–	–	(71.6)
Departmental agencies and accounts	93 834	336 818	252 667	132 742	22 742	22 742	1 030	1 089	1 149	(95.5)
Higher education institutions	–	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–	–
Households	5 082	3 475	8 529	1 257	3 558	3 691	800	845	891	(78.3)
Payments for capital assets	3 340	3 172	3 034	6 226	10 169	9 488	4 698	3 758	3 966	(50.5)
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–	–
Machinery and equipment	3 340	3 172	2 620	6 226	10 119	9 438	4 698	3 758	3 966	(50.2)
Heritage Assets	–	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	414	–	50	50	–	–	–	(100.0)
Payments for financial assets	14	98	348	–	–	–	–	–	–	–
Total economic classification	492 422	879 264	704 579	591 487	467 690	457 694	440 930	447 361	463 872	(3.7)

Tables 4 and 5 above show the summary of payments and estimates per programme and economic classification from 2015/16 to 2021/22. Actual expenditure decreased from R492.422 million in 2015/16 to a revised estimate of R457.694 million in 2018/19 due to most of the social infrastructure projects nearing completion in 2018/19. In 2019/20, the budget decreases by 3.7 per cent to R440.930 million due to a decline in Municipal Social Infrastructure allocations.

Compensation of employees increased from R252.873 million in 2015/16 to a revised estimate of R306.957 million in 2018/19 due to the appointment of interns for experiential training; contractual personnel for LOGIS implementation in provincial departments as well as Technical Support Unit (TSU). In 2019/20 the budget increases by 13.8 per cent to R349.435 million due to additional allocations received to increase technical capacity in provincial infrastructure management and provisions made for the funding of critical vacant posts.

Goods and Services increased from R60.835 million in 2015/16 to a revised estimate of R65.567 million in 2018/19 mainly due to provisions made for ongoing forensic investigations, ICT Audits, rate increase in regulatory audits, provincial SCM capacitation training, provincial internal audit and risk management training. In 2019/20, the budget increases by 8.2 per cent to R70.967 million mainly due to additional allocation received for support interventions to municipalities.

Transfers and Subsidies decreased from R175.360 million in 2015/16 to a revised estimate of R75.682 million in 2018/19 due to most of the social infrastructure projects that has been completed. In 2019/20, the budget decreases by 79.1 per cent to R15.830 million due to a decline in the allocation for Social Infrastructure projects as only Joe Gqabi will be completed in 2019/20.

Payments for Capital Assets increased from R3.340 million in 2015/16 to a revised estimate of R9.488 million in 2018/19. The budget decreases by 50.5 per cent to R4.698 million due to once-off provisions made in 2018/19 for the upgrade of the computer server infrastructure.

7.4 Expenditure by municipal boundary

Table 6: Summary of departmental payments and estimates by benefiting municipal boundary

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Buffalo City	-	-	-	2 848	-	-	-	-	-	
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	
Cacadu District Municipality	4 651	31 849	22 024	3 363	729	729	-	-	-	(100.0)
Dr Beyers Naude	-	-	-	-	-	-	-	-	-	
Blue Crane Route	-	-	-	2 634	-	-	-	-	-	
Makana	-	-	-	-	-	-	-	-	-	
Ndlambe	-	-	-	-	-	-	-	-	-	
Sundays River Valley	1 193	12 334	10 269	385	385	385	-	-	-	(100.0)
Kouga	-	-	-	-	-	-	-	-	-	
Kou-Kamma	3 458	19 515	11 755	344	344	344	-	-	-	(100.0)
Amatole District Municipality	20 392	72 681	37 015	23 121	3 081	3 081	-	-	-	(100.0)
Mbashe	14 991	39 110	17 009	10 167	-	-	-	-	-	
Mnquma	-	-	-	1 785	-	-	-	-	-	
Great Kei	-	-	-	-	-	-	-	-	-	
Amahlathi	-	-	-	6 556	-	-	-	-	-	
Ngqushwa	-	-	-	-	-	-	-	-	-	
Raymond Mhlaba	5 401	33 571	20 006	4 613	3 081	3 081	-	-	-	(100.0)
Chris Hani District Municipality	3 139	24 920	16 491	34 930	555	555	-	-	-	(100.0)
Inxuba Yethemba	-	-	-	-	-	-	-	-	-	
Intsika Yethu	-	-	-	17 879	-	-	-	-	-	
Emalahleni	3 139	24 920	16 491	6 007	555	555	-	-	-	(100.0)
Engcobo	-	-	-	3 758	-	-	-	-	-	
Sakhisizwe	-	-	-	4 847	-	-	-	-	-	
Enoch Mgijima	-	-	-	2 439	-	-	-	-	-	
Joe Gqabi District Municipality	2 298	36 507	29 335	203	203	203	-	-	-	(100.0)
Elundini	2 298	28 142	25 485	-	-	-	-	-	-	
Senqu	-	8 365	3 850	203	203	203	-	-	-	(100.0)
Walter Sisulu	-	-	-	-	-	-	-	-	-	
O.R. Tambo District Municipality	85 930	234 623	157 461	54 939	32 077	31 501	-	-	-	(100.0)
Ngquba Hill	1 992	33 142	20 841	14 171	5 455	5 455	-	-	-	(100.0)
Port St Johns	-	20 510	11 086	8 776	6 320	6 320	-	-	-	(100.0)
Nyandeni	3 188	12 538	5 281	-	-	-	-	-	-	
Mhlontlo	913	11 219	8 706	302	302	302	-	-	-	(100.0)
King Sabata Dalindyebo	79 837	157 214	111 547	31 690	20 000	19 424	-	-	-	(100.0)
Alfred Nzo District Municipality	21 822	45 782	19 023	30 680	11 373	6 573	-	-	-	(100.0)
Mataelele	-	7 864	6 642	12 058	350	350	-	-	-	(100.0)
Umtzimvubu	912	2 714	1 613	1 026	-	-	-	-	-	
Mbizana	-	9 746	4 089	17 596	4 089	4 089	-	-	-	(100.0)
Ntabankulu	20 910	25 458	6 679	-	6 934	2 134	-	-	-	(100.0)
District Municipalities	64 987	131 386	100 088	79 983	65 366	67 046	55 557	43 717	45 960	(17.1)
Cacadu District Municipality	8 374	6 838	7 363	8 055	7 860	7 911	8 468	8 652	8 801	7.0
Amatole District Municipality	7 089	7 529	7 074	7 926	7 882	7 808	8 416	8 921	9 457	7.8
Chris Hani District Municipality	7 040	7 079	7 424	7 406	7 007	6 999	7 428	7 872	8 343	6.1
Joe Gqabi District Municipality	33 278	99 883	67 071	44 322	30 379	32 113	18 540	4 810	5 096	(42.3)
O.R. Tambo District Municipality	6 664	5 596	6 046	6 606	6 540	6 531	6 766	7 169	7 596	3.6
Alfred Nzo District Municipality	2 542	4 461	5 110	5 668	5 698	5 684	5 939	6 293	6 667	4.5
Whole Province	289 203	301 516	323 142	361 420	354 306	348 006	385 373	403 644	417 912	10.7
Total Payments to municipalities	492 422	879 264	704 579	591 487	467 690	457 694	440 930	447 361	463 872	(3.7)

Table 6 above show the summary of payments and estimates by benefiting municipality boundary from 2015/16 to 2021/22. The department is implementing social infrastructure projects such as access roads in various municipalities, drought relief in Joe Gqabi municipality and electrification in King Sabata Dalindyebo municipality. Total expenditure decreased from R492.422 million in 2015/16 to a revised estimate of R457.694 million in 2018/19 as most of the Social Infrastructure projects nearing completion in 2018/19. In 2019/20, the overall budget for the department decreases by 3.7 per cent to R440.930 million due to a decline in the allocation for Social Infrastructure projects as Joe Gqabi drought relief will be completed in 2019/20.

7.5 Infrastructure payments

7.5.1 Departmental infrastructure payments

Table 7: Summary of departmental payments and estimates on infrastructure

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Existing infrastructure assets	-	-	-	-	-	-	-	-	-	
Maintenance and repairs	-	-	-	-	-	-	-	-	-	
Upgrades and additions	-	-	-	-	-	-	-	-	-	
Rehabilitation and refurbishment	-	-	-	-	-	-	-	-	-	
New infrastructure assets	-	-	-	-	-	-	-	-	-	
Infrastructure transfers	169 435	544 767	344 717	191 575	74 509	70 824	14 000	-	-	(80.2)
Current	-	-	-	-	-	-	-	-	-	
Capital	169 435	544 767	344 717	191 575	74 509	70 824	14 000	-	-	(80.2)
Infrastructure payments for financial assets	-	-	-	-	-	-	-	-	-	
Infrastructure leases	-	-	-	-	-	-	-	-	-	
Non infrastructure	-	-	-	-	-	-	-	-	-	
Total department infrastructure	169 435	544 767	344 717	191 575	74 509	70 824	14 000	-	-	(80.2)

1. Total provincial infrastructure is the sum of "Capital" plus "Recurrent maintenance". This includes non infrastructure items.

Table 7 above shows the summary of payments and estimates on infrastructure from 2015/16 to 2021/22. Actual expenditure decreased from R169.435 million in 2015/16 to a revised estimate of R70.824 million in 2018/19 due to transfer payments due to the decrease in the budget for the Municipal Social Infrastructure interventions. In 2019/20 the budget decreases by 80.2 per cent to R14 million due to Joe Gqabi being in the completion stage.

7.5.2 Maintenance

None.

7.5.3 Non infrastructure items

None.

7.6 Departmental Public-Private Partnership (PPP) projects

None.

7.7 Conditional grant payments

None.

7.8 Transfers

7.8.1 Transfers to public entities

None.

7.8.2 Transfers to other entities

Table 8: Transfers to other entities

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
SABC (TV Licences)	2	2	2	2	2	2	3	4	5	50.0
FASSET	841	920	933	1 165	1 165	1 165	1 027	1 085	1 144	(11.8)
South Africa National Roads Agency (SANRAL)	92 991	335 896	251 732	131 575	21 575	21 575	–	–	–	(100.0)
Total departmental transfers	93 834	336 818	252 667	132 742	22 742	22 742	1 030	1 089	1 149	(95.5)

Table 8 above shows the summary of transfer to other entities from 2015/16 to 2021/22. The expenditure decreased from R93.834 million in 2015/16 to R22.742 million in 2018/19 and some of the projects implemented by South African National Roads Agency (SANRAL) as part of Social Infrastructure projects were completed. In 2019/20, the budget decreases by 95.5 per cent to R1.030 million and this is for the provisions for television license fees and skills development fund levies over the 2019 MTEF.

7.8.3 Transfers to local government

Table 9: Transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Category A	–	–	–	–	–	–	–	–	–	–
Category B	45 845	112 593	29 862	20 000	26 934	21 558	–	–	–	(100.0)
Category C	30 599	96 278	63 123	40 000	26 000	27 691	14 000	–	–	(49.4)
Unallocated	–	–	–	–	–	–	–	–	–	–
Total departmental transfers	76 444	208 871	92 985	60 000	52 934	49 249	14 000	–	–	(71.6)

Table 9 above shows the summary of departmental transfers to local government by category from 2015/16 to 2021/22. The transfer allocations reflected from 2015/16 to 2018/19 pertain to social infrastructure interventions. These transfers are directed to Joe Gqabi district municipality for the drought relief programme, Ntabankulu local municipality for access roads and KSD for electrification. All the projects except Joe Gqabi drought relief are anticipated to be completed in 2018/19, hence a decline in the allocations over the 2019 MTEF. The provision made in 2019/20 is for the finalization of the Joe Gqabi drought relief project.

8. Programme description

8.1 Programme 1: Administration

Objectives: To provide leadership and strategic management and appropriate support services to all other programmes. The programme consists of 5 sub-programmes, namely:

- **Office of the Member of the Executive Council:** sets priorities and political directives in order to meet the mandate of the department;
- **Management Services:** translates policies and priorities into strategies for effective service delivery manages and monitors organisational performance and provides legal services and information technology support;
- **Corporate Services:** provides an internal enabling environment and support service to the other programmes with regard to human resource management and development, records management and security and facilities management;
- **Financial Management (Office of the CFO):** To manage and facilitate the provision of financial, supply chain, asset management, and internal control services to the department;

- **Internal Audit:** To manage internal audit and risk management services

Table 10: Summary of departmental payments and estimates sub-programme: P1- Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
1. Office Of The Mec	6 266	6 128	6 503	7 738	7 215	7 024	7 534	7 959	8 411	7.3
2. Management Services	32 909	38 035	38 973	47 895	51 466	48 894	47 224	49 155	50 235	(3.4)
3. Corporate Services	35 544	41 107	41 975	45 962	46 132	45 683	49 983	52 940	56 045	9.4
4. Financial Management (Office Of The CFO)	44 765	46 834	50 783	52 077	52 341	51 485	55 025	58 284	61 698	6.9
5. Internal Audit	6 082	7 563	7 518	8 652	8 066	7 843	9 023	9 559	10 125	15.0
Total payments and estimates	125 566	139 667	145 752	162 324	165 220	160 929	168 789	177 897	186 514	4.9

Table 11: Summary of departmental payments and estimates by economic classification: P1 Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Current payments	120 031	133 005	138 728	154 131	152 081	148 397	162 261	172 205	180 508	9.3
Compensation of employees	82 444	92 406	98 402	111 321	106 238	105 835	118 567	125 661	133 230	12.0
Goods and services	37 587	40 599	40 326	42 810	45 843	42 562	43 694	46 544	47 278	2.7
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	2 181	3 392	3 990	1 967	2 970	3 044	1 830	1 934	2 040	(39.9)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	843	922	935	1 167	1 167	1 167	1 030	1 089	1 149	(11.7)
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	1 338	2 470	3 055	800	1 803	1 877	800	845	891	(57.4)
Payments for capital assets	3 340	3 172	3 034	6 226	10 169	9 488	4 698	3 758	3 966	(50.5)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	3 340	3 172	2 620	6 226	10 119	9 438	4 698	3 758	3 966	(50.2)
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	414	-	50	50	-	-	-	(100.0)
Payments for financial assets	14	98	-	-	-	-	-	-	-	-
Total economic classification	125 566	139 667	145 752	162 324	165 220	160 929	168 789	177 897	186 514	4.9

Tables 10 and 11 above shows summary of payments and estimates per sub-programme and economic classification from 2015/16 to 2021/22. The expenditure increased from R125.566 million in 2015/16 to a revised estimate of R160.929 million in 2018/19. The increase is mainly due to additional intake of interns for experiential learning, ICS adjustments, rate increase in regulatory audits and upgrade of computer server infrastructure. In 2019/20, the budget increases by 4.9 per cent to R168.789 million mainly due to provisions made for the filling of critical vacant posts and Improvement in the Conditions of Services (ICS) adjustments. This was slight offset by the implementation of the national and provincial baseline cuts.

Compensation of Employees increased from R82.444 million in 2015/16 to a revised estimate of R105.835 million in 2018/19 due to additional intake of interns for experiential learning and ICS adjustments. In 2019/20, the budget continues to increase by 12 per cent to R118.567 million. The increase is due to provisions made for the funding of critical vacant posts, ICT software developers as well as ICS adjustments.

Goods and Services increased from R37.587 million in 2015/16 to a revised estimate of R42.562 million in 2018/19 mainly due to rate increase in regulatory audits. In 2019/20, the budget increases by 2.7 per cent to R43.694 million mainly due to provisions for organisational development projects and training and development for leadership capacitation at Middle and Senior Management levels.

Transfers and Subsidies increased from R2.181 million in 2015/16 to a revised estimate of R3.044 million in 2018/19. In 2019/20, the budget decreases by 39.9 per cent to R1.830 million due to the anticipated reduction in the number of officials exiting the department.

Payments for Capital Assets increased from R3.340 million in 2015/16 to R9.488 million in 2018/19. The budget decreases by 50.5 per cent to R4.698 million due to once-off provisions made for the upgrade of the computer server infrastructure in 2018/19.

8.2 Programme 2: Sustainable Resource Management

Objectives: To ensure the effective and efficient planning, utilisation, implementation and monitoring of Provincial Fiscal Resources.

The programme consists of four sub-programmes namely:

- **Programme Support:** provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives;
- **Economic Analysis:** determines and evaluates economic parameters and socio-economic imperatives within a provincial and macro-economic context;
- **Fiscal Policy:** promotes optimal financial resource allocation and enables government to finance its service delivery obligations, and also promotes sound planning, budgeting, financial management and reporting in Public Entities;
- **Budget Management:** promotes effective optimal resource allocation; manages fiscal assets optimises liquidity requirements and returns on financial investments and maximises the latter within acceptable levels of risk.

Table 12: Summary of departmental payments and estimates sub-programme: P2- Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
1. Programme Support	2 079	2 476	2 681	2 951	2 892	2 841	3 168	3 362	3 567	11.5
2. Economic Analysis	2 633	2 640	1 656	2 608	2 260	2 200	2 795	2 969	3 153	27.0
3. Fiscal Policy	5 818	6 315	8 243	10 035	9 622	9 373	8 883	9 420	9 993	(5.2)
4. Budget Management	43 969	45 059	48 551	56 787	54 662	54 134	64 545	68 088	71 837	19.2
Total payments and estimates	54 499	56 490	61 131	72 381	69 436	68 548	79 391	83 839	88 550	15.8

Table 13 Summary of departmental payments and estimates by economic classification: P2 – Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Current payments	52 923	56 319	60 993	71 924	68 931	68 043	79 391	83 839	88 550	16.7
Compensation of employees	50 505	53 761	57 634	65 374	62 749	62 488	76 672	80 987	85 560	22.7
Goods and services	2 418	2 558	3 359	6 550	6 182	5 555	2 719	2 852	2 990	(51.1)
Interest and rent on land	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	1 576	171	138	457	505	505	–	–	–	(100.0)
Provinces and municipalities	–	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–	–
Households	1 576	171	138	457	505	505	–	–	–	(100.0)
Payments for capital assets	–	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–	–
Total economic classification	54 499	56 490	61 131	72 381	69 436	68 548	79 391	83 839	88 550	15.8

Tables 12 and 13 above show summary of payments and estimates per sub-programme and economic classification from 2015/16 to 2021/22. The actual expenditure increased from R54.499 million in 2015/16 to a revised estimate of R68.548 million in 2018/19. The increase is mainly due to provisions made for the

funding of critical vacant posts, provincial revenue study project as well as infrastructure technical support services. In 2019/20, the budget increases by 15.8 per cent to R79.391 million mainly due to additional allocation received to increase technical capacity in provincial infrastructure management.

Compensation of Employees increased from R50.505 million in 2015/16 to a revised estimate of R62.488 million in 2018/19 due to provisions made for the filling of critical vacant posts. In 2019/20 the budget increases by 22.7 per cent to R76.672 million mainly due to additional allocation received to increase technical capacity in provincial infrastructure management.

Goods and Services increased from R2.418 million in 2015/16 to a revised estimate of R5.555 million in 2018/19 due to provisions made for provincial revenue study and infrastructure technical support services. In 2019/20, the budget decreases by 51.1 per cent to R2.719 million due to the finalisation of the provincial revenue study in 2018/19 as well as reclassification of infrastructure technical support services to CoE.

Transfers and Subsidies decreased from R1.576 million to a revised estimate of R505 thousand in 2018/19 as this is mainly demand driven. In 2019/20 it is anticipated that no officials will be retiring and leaving the department, hence a decline in the allocations over the 2019 MTEF.

Service Delivery Measures

Table 14: Selected service delivery measures for the programme: P2: Sustainable Resource Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2018/19	2019/20	2020/21	2021/22
Tabled Medium Term Budget Policy Statement(MTBPS).	1	1	1	1
Number of policy briefs on key sector focus areas.	4	4	4	4
Number of departments with improved revenue collection	6	6	6	6
Consolidation of public entities' budgets prepared for tabling encompassing provincial policy imperatives.	1	1	1	1
Number of public entities monitored on efficient and effective use of resources.	9	9	9	9
Number of provincial budgets prepared for tabling within legislative time frames.	2	2	2	2
Number of departments supported to reduce CoE Ratio.	13	13	13	13
Number of provincial departments monitored on compliance to allocative efficacy.	13	13	13	13
Number of departments supported to spend allocated budget to ensure value for money.	6	6	6	6
Number of departments supported towards implementation of measures to ensure provincial cash liquidity.	13	13	13	13
Number of departments supported to comply with National Treasury Regulations with regards to effecting payments within 30 days.	13	13	13	13
Number of departments supported to ensure movement on provincial debtors.	13	13	13	13
Number of departments supported to implement infrastructure long term plans (Infrastructure Delivery Management System) as per Provincial Infrastructure Strategy	10	10	10	10
Number of departments supported to increase Gross Capital Formation	10	10	10	10
Number of departments monitored to improve infrastructure performance.	12	12	12	12

Table 14 above shows service delivery measures for Sustainable Resource Management. To ensure effective and efficient planning, implementation and monitoring of provincial fiscal resources, the programme will fund priorities in provincial departments. The programme will continuously monitor the expenditure of provincial departments and public entities to ensure effective use of resources and also monitor them on compliance to current laws and regulations.

8.3 Programme 3: Asset and Liabilities Management

Objectives: To provide policy direction promote and enforce transparency and effectiveness of Supply Chain management and Asset Management in the province. The programme consists of two sub-programmes namely:

- **Programme Support:** provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives; and
- **Asset Management:** To provide policy direction facilitates the effective and efficient management of physical assets and promotes economic development targeted government procurement.

Table 15: Summary of departmental payments and estimates sub-programme: P3 – Asset and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
1. Programme Support	33	–	–	–	–	–	–	–	–	–
2. Asset Management	20 150	22 038	24 929	27 120	26 979	26 812	28 228	30 113	30 940	5.3
Total payments and estimates	20 183	22 038	24 929	27 120	26 979	26 812	28 228	30 113	30 940	5.3

Table 16: Summary of departmental payments and estimates by economic classification: P3 - Asset and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Current payments	20 096	22 012	24 929	27 120	26 938	26 771	28 228	30 113	30 940	5.4
Compensation of employees	19 097	20 967	21 821	23 930	24 125	24 134	25 630	27 177	28 815	6.2
Goods and services	999	1 045	3 108	3 190	2 813	2 637	2 598	2 936	2 125	(1.5)
Interest and rent on land	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	87	26	–	–	41	41	–	–	–	(100.0)
Provinces and municipalities	–	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–	–
Households	87	26	–	–	41	41	–	–	–	(100.0)
Payments for capital assets	–	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–	–
Total economic classification	20 183	22 038	24 929	27 120	26 979	26 812	28 228	30 113	30 940	5.3

Tables 15 and 16 above shows summary of payments and estimates per sub-programme and economic classification from 2015/16 to 2021/22. The actual expenditure increased from R20.183 million in the 2015/16 financial year to a revised estimate of R26.812 million in 2018/19 due to provisions made for provincial SCM capacitation training. In 2019/20, the budget increases by 5.3 per cent to R28.228 million due to provisions made for ICS adjustments.

Compensation of Employees increased from R19.097 million in 2015/16 to a revised estimate of R24.134 million in 2018/19. In 2019/20, the budget increases by 6.2 per cent to R25.630 million due to provisions made for ICS adjustments.

Goods and Services increased from R999 thousand in 2015/16 to a revised estimate of R2.637 million in 2018/19. The increase is mainly due to provisions made for provincial Supply Chain Management (SCM) capacitation training and establishment of the infrastructure procurement review committee. In 2019/20, the budget decreases by 1.5 per cent to R2.598 million due to reprioritisation resulting from national and provincial reductions in budget allocations.

Transfers and Subsidies decreased from R87 thousand to a revised estimate of R41 thousand in 2018/19. In 2019/20 it is anticipated that no officials will be exiting the department through retirements, hence a decline in the allocations over the 2019 MTEF.

Service Delivery Measures

Table 17: Selected service delivery measures for the programme: P3: Asset and Liabilities Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2018/19	2019/20	2020/21	2021/22
Number of departments supported on the implementation of controls relating to movable and immovable assets (including fleet management).	13	13	13	13
Number of departments supported to improve compliance with SCM legislation	13	13	13	13
Number of departments supported in the implementation of the Standard for Infrastructure Procurement and Delivery Management (SIPDM)	8	8	8	8
Number of departments supported in the implementation of the LED Procurement Framework in order to achieve 50% local spend	13	13	13	13

Table 17 above shows service delivery measures for Asset and Liability Management. PT will continue with its endeavours to improve compliance with relevant legislation, to achieve value for money and to promote Local Economic Development (LED).

8.4 Programme 4: Financial Governance

Objectives: To promote accountability through comprehensive accounting practices financial information systems governance as well as compliance with financial norms and standards in PFMA compliant institutions and financial systems management.

The programme consists of six sub-programmes namely:

- **Programme Support:** Provides strategic leadership in implementing strategies to ensure programme's contribution in realising departmental objectives;
- **Accounting Services:** To ensure the effective implementation of accounting practices in line with Generally Accepted Accounting Practices (GAAP), Generally Recognised Accounting Practise (GRAP) and prepare consolidated financial statements that reflect the financial position of the province;
- **Norms and Standards:** Develops and implements financial norms and standards and ensures effective communication;
- **Risk Management:** Provides provincial risk profile, develops and monitors the implementation of the Provincial Risk Management Framework;
- **Provincial Internal Audit Services:** Coordinates the activities and provide technical support for all provincial internal audit units and audit committees.
- **Supporting and Interlinked Financial Systems:** To provide oversight and management of existing financial systems and the transition to the Integrated Financial Management Systems, enhancement of systems to support the business processes of government and provides capacity building in the usage of financial systems aimed at better provincial financial management.

Table 18: Summary of departmental payments and estimates sub-programme: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
1. Programme Support	25 318	15 562	18 944	20 218	18 115	17 562	21 135	20 737	16 538	20,3
2. Accounting Services	12 608	12 937	13 771	14 148	13 575	13 579	14 682	15 561	16 492	8,1
3. Norms & Standards	6 540	7 713	8 237	7 174	6 974	6 945	7 427	7 941	8 424	6,9
4. Risk Management	2 942	3 247	3 778	4 630	4 306	4 181	4 906	5 196	5 506	17,3
5. Provincial Internal Audit	10 030	12 305	14 748	15 321	14 131	13 421	14 956	15 829	16 364	11,4
6. Supporting And Interlinked Financial Systems	22 648	21 726	21 328	24 533	23 701	24 311	24 572	26 020	27 549	1,1
Total payments and estimates	80 086	73 490	80 806	86 024	80 802	79 999	87 678	91 284	90 873	9,6

Table 19: Summary of departmental payments and estimates by economic classification: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18		2018/19		2019/20	2020/21	2021/22	
Current payments	78 526	72 791	77 370	86 024	79 682	78 871	87 678	91 284	90 873	11,2
Compensation of employees	62 366	61 909	65 143	74 778	68 927	68 020	77 816	80 903	80 338	14,4
Goods and services	16 160	10 882	12 227	11 246	10 755	10 851	9 862	10 381	10 535	(9,1)
Interest and rent on land	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	1 560	699	3 088	–	1 120	1 128	–	–	–	(100,0)
Provinces and municipalities	–	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–	–
Households	1 560	699	3 088	–	1 120	1 128	–	–	–	(100,0)
Payments for capital assets	–	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	348	–	–	–	–	–	–	–
Total economic classification	80 086	73 490	80 806	86 024	80 802	79 999	87 678	91 284	90 873	9,6

Tables 18 and 19 above shows summary of payments and estimates per sub-programme and economic classification from 2015/16 to 2021/22. The decrease in expenditure from R80.086 million in 2015/16 to a revised estimate of R79.999 million in 2018/19 due to the finalisation of the Department of Education administrative intervention project in 2017/18. In 2019/20, the budget increases by 9.6 per cent to R87.678 million due to provisions made for the filling of critical vacant posts and ICS adjustments.

Compensation of Employees increased from R62.366 million in 2015/16 to a revised estimate of R68.020 million in 2018/19 due to the appointment of contract personnel for LOGIS implementation, PERSAL Centralisation, infrastructure technical support and Technical Support Unit. In 2019/20 the budget increases by 14.4 per cent to R77.816 million due to provisions made for the filling of critical vacant posts and ICS adjustments.

Goods and Services decreased from R16.160 million in 2015/16 to a revised estimate of R10.851 million in 2018/19 due to the finalisation of the DoE administrative intervention project in 2017/18. In 2019/20 the budget decreases by 9.1 per cent to R9.862 million due to reprioritisation resulting from national and provincial reductions in budget allocations.

Transfers and Subsidies decreased from R1.560 million in 2015/16 to a revised estimate of R1.128 million due to staff exit benefits. In 2019/20 it is anticipated that no officials will be retiring, hence no provision has been made over the 2019 MTEF.

Service Delivery Measures

Table 20: Selected service delivery measures for the programme: P4: Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates		
	2018/19	2019/20	2020/21	2021/22
Consolidated Provincial AFS are tabled to the Legislature.	1	1	1	1
Number of quarterly reports on Interim Financial Statements	2	2	2	2
Provincial Audit Improvement Plan developed and quarterly reports on its implementation prepared.	3	3	3	3
Number of quarterly reports on implementation of Financial Management Accountability Model in all departments	4	4	4	4
Number of Reports on implementation of capacity study	4	4	4	4
Number of reports on Risk Management Activities	4	4	4	4
Number of reports on Internal Audit Activities	4	4	4	4
Number of reports on Forensic Audit Activities	4	4	4	4
Report on Data Warehouse and Business Intelligence findings.	4	4	4	4
Number of departments monitored on effective user account management	13	13	13	13
Number of LOGIS sites supported on the LOGIS roll-out project.	10	8	-	-

Table 20 above shows service delivery measures for Financial Governance. Engagements with departments will continue to be intensified to ensure improvement of the audit outcomes. Financial Management Accountability Framework will provide for the in-year determination of the standards against which provincial departments will be measured.

8.5 Programme 5: Municipal Financial Governance

Objectives: Provides support to the achievement of sound and sustainable financial management at municipal level through the provision of technical support and capacity building in the following areas: budgeting accounting practices supply chain management asset management, governance, as well as MFMA compliance. The Programme consists of three sub-programmes namely:

- **Programme Support:** Provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives;
- **Municipal Budget and Institutional Governance:** To monitor the implementation of the budgeting frameworks and coordinate monitor and report on MFMA; and
- **Municipal Accounting and Reporting:** Ensures that accounting and financial reporting of municipalities is according to the prescribed Generally Recognised Accounting Practices (GRAP) and assists municipalities in complying with Supply Chain Management and Asset Management regulations.

Table 21: Summary of departmental payments and estimates sub-programme: P5 – Municipal Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
1. Programme Support	177 700	552 471	354 996	203 655	85 887	82 051	35 287	20 511	21 035	(57,0)
2. Municipal Budget & Institutional Governance	16 671	19 069	19 608	21 000	20 587	20 491	21 783	23 086	24 467	6,3
3. Municipal Accounting & Reporting	17 717	16 039	17 357	18 983	18 779	18 864	19 774	20 631	21 493	4,8
Total payments and estimates	212 088	587 579	391 961	243 638	125 253	121 406	76 844	64 228	66 995	(36,7)

Table 22: Summary of departmental payments and estimates by economic classification: P5 – Municipal Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Current payments	42 132	42 703	44 996	52 063	50 655	50 442	62 844	64 228	66 995	24,6
Compensation of employees	38 461	39 757	41 819	49 132	46 486	46 480	50 750	51 783	53 997	9,2
Goods and services	3 671	2 946	3 177	2 931	4 169	3 962	12 094	12 445	12 998	205,2
Interest and rent on land	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	169 956	544 876	346 965	191 575	74 598	70 964	14 000	–	–	(80,3)
Provinces and municipalities	76 444	208 871	92 985	60 000	52 934	49 249	14 000	–	–	(71,6)
Departmental agencies and accounts	92 991	335 896	251 732	131 575	21 575	21 575	–	–	–	(100,0)
Higher education institutions	–	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–	–
Households	521	109	2 248	–	89	140	–	–	–	(100,0)
Payments for capital assets	–	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–	–
Total economic classification	212 088	587 579	391 961	243 638	125 253	121 406	76 844	64 228	66 995	(36,7)

Tables 21 and 22 above shows summary of payments and estimates per sub-programme and economic classification from 2015/16 to 2021/22. The expenditure decreased from R212.088 million in 2015/16 to a revised estimate of R121.406 million in 2018/19 due to most of the social infrastructure projects nearing completion in 2018/19. In 2019/20, the budget continues to decrease by 36.7 per cent to R76.844 million for the completion of the drought relief programme in Joe Gqabi.

Compensation of Employees increased from R38.461 million in 2015/16 to revised estimates of R46.480 million in 2018/19 due to provisions made for planned recruitment aimed at strengthening of municipal financial management as well as ICS adjustments. In 2019/20, the budget increases by 9.2 per cent to R50.750 million due to the filling of critical vacant posts and ICS adjustments.

Goods and services increased from R3.671 million in 2015/16 to a revised estimate of R3.962 million in 2018/19 due to provisions made for mSCoA implementation. In 2019/20, the budget increases by

205.2 per cent to R12.094 million due to additional allocation received for support interventions to municipalities.

Transfers and Subsidies decreased from R169.956 million in 2015/16 to a revised estimate of R70.964 million in 2018/19 as most of the social infrastructure projects will be completed in 2018/19 such as Rural Access Roads. In 2019/20, the budget continues to decrease by 80.3 per cent to R14 million for the completion of the drought relief project in Joe Gqabi.

Service Delivery Measures

Table 23: Selected service delivery measures for the programme: P5: Municipal Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates		
	2018/19	2019/20	2020/21	2021/22
Number of municipalities with improved access to services.	18	2	–	–
Number of municipalities supported to produce compliant budgets.	36	36	36	36
Number of municipalities supported to improve their governance.	36	36	36	36
Number of municipalities supported to improve financial management (revenue, expenditure, asset and liabilities) as informed by FMCMM.	36	36	36	36
Number of municipalities monitored on the implementation of all Conditional Grants	36	36	36	36
Number of municipalities supported to develop GRAP compliant AFS	36	36	36	36
Number of municipalities supported on the successful implementation of Municipal Standard Chart of Accounts (mSCOA)	36	36	36	36
Analysis of the financial health of municipalities	1	1	1	1

Table 23 above shows service delivery measures for Municipal Financial Governance. The Municipal infrastructure budgets will continue being assessed for compliance through Medium Term Revenue and Expenditure Framework (MTREF) engagements and feedback regarding compliance.

9. Other programme information

9.1 Personnel numbers and costs

Table 24: Personnel numbers and costs

R thousands	Actual				Revised estimate				Medium-term expenditure estimate						Average annual growth over MTEF		
	2015/16		2016/17		2017/18		2018/19		2019/20		2020/21		2021/22		2018/19 - 2021/22		
	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	% Costs of Total
Salary level																	
1 – 6	33	8 478	55	6 959	49	98 402	3)	29	26	8 640	26	7 023	26	7 892	–	-3.0%	2.3%
7 – 10	258	99 337	242	114 224	237	57 634	240	7	247	112 801	248	128 977	248	143 537	0.1%	8.4%	37.2%
11 – 12	109	73 281	108	77 143	121	21 821	114	5	119	99 422	127	113 567	126	118 808	1.9%	7.7%	32.4%
13 – 16	69	70 926	65	68 436	62	65 143	60	4	64	84 251	76	97 894	73	101 920	4.0%	7.3%	27.5%
Other	1	851	1	2 038	1	41 819	28	–	28	1 843	28	1 974	28	2 219	–	6.4%	0.6%
Total	470	252 873	471	268 800	470	284 819	439	45	484	306 957	505	349 435	501	366 511	1.1%	7.6%	100.0%
Programme																	
1. Administration	179	82 444	193	92 406	195	98 402	178	30	208	105 835	210	118 567	210	125 661	0.3%	8.0%	34.6%
2. Sustainable Resource Management	85	50 505	83	53 761	82	57 634	80	–	80	62 468	93	76 672	93	80 987	5.1%	11.0%	21.7%
3. Asset And Liability	38	19 097	33	20 967	34	21 821	35	–	35	24 134	35	25 630	35	28 815	–	6.1%	7.6%
4. Financial Governance	100	62 366	93	61 909	83	65 143	78	11	89	68 020	95	77 816	93	80 903	1.1%	5.7%	21.7%
5. Municipal Financial Governance	68	38 461	69	39 757	76	41 819	68	4	72	46 480	72	50 750	70	51 783	-0.9%	5.1%	14.4%
Direct charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	470	252 873	471	268 800	470	284 819	439	45	484	306 957	505	349 435	501	366 511	1.1%	7.6%	100.0%
Employee dispensation classification																	
Public Service Act appointees not covered by OSDs	469	252 428	470	268 223	469	284 147	438	44	482	305 168	503	347 566	499	364 527	1.1%	7.6%	99.4%
Public Service Act appointees still to be covered by OSDs	1	445	1	577	1	672	1	1	2	1 789	2	1 869	2	1 984	–	5.6%	0.6%
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	470	252 873	471	268 800	470	284 819	439	45	484	306 957	505	349 435	501	366 511	1.1%	7.6%	100.0%

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

Table 24 above show personnel numbers and costs by programme and component from 2015/16 to 2021/22. The departmental organisational structure was approved in November 2014 consisting of 538 posts such as the technical capacity in Provincial Infrastructure Management. The personnel numbers in the department has significantly increased from 470 recorded in 2015/16 to 484 in 2018/19 due to filling of critical vacant posts. In 2019/20, the headcount is anticipated to increase to 505 due to the filling of critical vacant posts. The headcount decreases in the two outer years due to expiry of contracts.

The department has 52 employees who are additional to the approved organogram and this includes 28 interns employed by the department in line with the DPSA policy; 3 Graduate Assistants who are former bursary holders; 3 SMS members who could not be placed during the person to post matching exercise; 15 officials under TSU and Municipal CFO Support employed to assist departments and municipalities that experienced challenges with financial management as well as PERSAL authorisers.

9.2 Training

Table 25: Information on training

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Number of staff	470	471	470	484	484	484	505	501	500	4.3
Number of personnel trained	240	240	267	230	230	216	240	240	240	11.1
of which										
Male	100	100	118	106	106	106	112	118	118	5.7
Female	140	140	149	124	124	110	128	122	122	16.4
Number of training opportunities	240	240	–	230	230	230	240	240	240	4.3
of which										
Tertiary	180	180	–	180	180	180	190	190	190	5.6
Workshops	40	40	–	40	40	40	40	40	40	0.0
Seminars	10	10	–	10	10	10	10	10	10	0.0
Other	10	10	–	–	–	–	–	–	–	–
Number of bursaries offered	25	37	8	30	30	30	30	30	30	0.0
Number of interns appointed	10	22	26	26	28	28	36	36	36	28.6
Number of learnerships appoint	20	–	–	–	–	–	–	10	10	–
Number of days spent on trainin	–	–	50	–	–	–	–	–	–	–
Payments on training by programme										
1. Administration	2 198	2 738	3 454	3 319	2 673	2 664	3 600	3 802	4 008	35.1
2. Sustainable Resource Managern	–	–	–	–	–	–	–	–	–	–
3. Asset And Liability	–	–	–	–	–	–	–	–	–	–
4. Financial Governance	–	–	–	–	–	–	–	–	–	–
5. Municipal Financial Governance	–	–	–	–	–	–	–	–	–	–
Total payments on training	2 198	2 738	3 454	3 319	2 673	2 664	3 600	3 802	4 008	35.1

Table 25 above show information on training from 2015/16 to 2021/22. The expenditure on training increased from R2.198 million in 2015/16 to a revised estimate of R2.664 million in 2018/19 due to provisions made for programmes such as the Post Graduate Diploma in Public Sector Accounting, the Post Graduate Diploma in Public Management and Certificate in Municipal Finance Management. The training budget is centralised in Programme 1 for all employees within the department.

The focus in 2019/20, as in previous years, will be on the development and enhancement of technical and leadership skills at middle and senior management levels. This objective is to strengthen the ability of the department to respond to the demands of the environment within which it functions. The department will also continue its quest to build a leadership pipeline among women. The intention is to create women leadership cadre at middle management level that will advance to the senior management service cadre. It also intends to prepare those women that are already in the senior management service cadre for further advancement.

9.3 Structural changes

None.

Annexure to the Estimates of Provincial Revenue and Expenditure

Provincial Treasury

Estimates of the Provincial Revenue and Expenditure (EPRE) – 2019/20 Financial Year

Table B. 1: Specification of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Tax receipts	-	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	193	192	191	222	222	208	236	249	262	13.5
Sale of goods and services produced by department (excluding capital assets)	193	192	191	222	222	208	236	249	262	13.5
Sales by market establishments	-	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-	-
Other sales	193	192	191	222	222	208	236	249	262	13.5
Of which										
Health patient fees	-	186	191	222	222	208	236	249	262	13.5
Other (Specify)	-	6	-	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-	-	-	-
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	568 584	733 845	751 333	101 848	101 848	427 994	107 959	113 897	120 047	(74.8)
Interest	568 584	733 845	751 333	101 848	101 848	427 994	107 959	113 897	120 047	(74.8)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Sales of capital assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Other capital assets	-	-	-	-	-	-	-	-	-	-
Transactions in financial assets and liabilities	137	78	291	748	748	320	792	836	881	147.5
Total departmental receipts	568 914	734 115	751 815	102 818	102 818	428 522	108 987	114 982	121 190	(74.6)

Department: Provincial Treasury

Table B. 2: Details of payments and estimates by economic classification: Summary

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Current payments	313 708	326 830	347 016	391 262	378 287	372 524	420 402	441 669	457 866	12.9
Compensation of employees	252 873	268 800	284 819	324 535	308 525	306 957	349 435	366 511	381 940	13.8
Salaries and wages	221 575	237 587	251 108	286 154	271 345	270 239	307 836	322 353	335 100	13.9
Social contributions	31 298	31 213	33 711	38 381	37 180	36 718	41 599	44 158	46 840	13.3
Goods and services	60 835	58 030	62 197	66 727	69 762	65 567	70 967	75 158	75 926	8.2
Administrative fees	91	966	66	500	589	588	246	262	278	(58.2)
Advertising	1 436	1 494	1 119	1 158	1 321	1 259	1 315	1 392	1 471	4.4
Minor assets	200	276	231	413	365	348	290	310	330	(16.7)
Audit cost: External	6 637	6 708	11 822	10 816	12 560	11 911	9 552	10 077	10 483	(19.8)
Bursaries: Employees	276	173	267	300	515	459	317	335	354	(30.9)
Catering: Departmental activities	977	1 008	1 120	1 034	1 411	1 181	999	1 036	1 076	(15.4)
Communication (G&S)	2 427	3 361	3 352	2 342	2 149	1 785	2 076	2 196	2 319	16.3
Computer services	6 557	7 988	6 750	7 875	7 809	8 613	8 160	8 621	9 090	(5.3)
Consultants and professional services: Business and advisory services	14 823	8 056	4 704	9 681	7 351	5 669	14 857	16 057	14 414	162.1
Infrastructure and planning	496	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Legal services	958	487	1	500	418	485	278	295	312	(42.7)
Contractors	280	254	1 198	665	912	877	308	330	352	(64.9)
Agency and support / outsourced services	47	15	15	80	15	15	-	-	-	(100.0)
Entertainment	125	106	101	186	195	163	150	150	150	(8.0)
Fleet services (including government motor transport)	608	642	673	729	732	664	770	814	859	16.0
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	-	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	514	522	326	745	731	501	520	556	590	3.8
Consumable: Stationery, printing and office supplies	1 620	1 927	1 587	1 874	2 039	1 764	1 953	2 065	2 180	10.7
Operating leases	2 482	2 092	2 004	2 330	2 323	2 577	2 819	2 977	3 138	9.4
Property payments	4 551	4 765	4 895	5 082	4 925	4 921	5 449	5 755	6 067	10.7
Transport provided: Departmental activity	-	-	-	15	-	-	10	11	12	-
Travel and subsistence	10 440	10 420	10 801	11 221	13 924	13 019	11 091	11 568	12 061	(14.8)
Training and development	1 928	3 869	6 971	6 219	5 362	5 337	6 503	6 869	6 724	21.8
Operating payments	3 223	3 685	3 910	2 522	3 488	2 894	2 878	3 039	3 203	(0.6)
Venues and facilities	139	216	284	440	628	537	426	443	463	(20.7)
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	175 360	549 164	354 181	193 999	79 234	75 682	15 830	1 934	2 040	(79.1)
Provinces and municipalities	76 444	208 871	92 985	60 000	52 934	49 249	14 000	-	-	(71.6)
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	76 444	208 871	92 985	60 000	52 934	49 249	14 000	-	-	(71.6)
Municipalities	76 444	208 871	92 985	60 000	52 934	49 249	14 000	-	-	(71.6)
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	93 834	336 818	252 667	132 742	22 742	22 742	1 030	1 089	1 149	(95.5)
Social security funds	-	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	93 834	336 818	252 667	132 742	22 742	22 742	1 030	1 089	1 149	(95.5)
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	5 082	3 475	8 529	1 257	3 558	3 691	800	845	891	(78.3)
Social benefits	4 802	2 881	7 710	457	2 688	2 756	-	-	-	(100.0)
Other transfers to households	280	594	819	800	870	935	800	845	891	(14.4)
Payments for capital assets	3 340	3 172	3 034	6 226	10 169	9 488	4 698	3 758	3 966	(50.5)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	3 340	3 172	2 620	6 226	10 119	9 438	4 698	3 758	3 966	(50.2)
Transport equipment	1 125	1 210	1 223	1 338	1 209	1 100	1 413	1 492	1 573	28.5
Other machinery and equipment	2 215	1 962	1 397	4 888	8 910	8 338	3 285	2 266	2 393	(60.6)
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	414	-	50	50	-	-	-	(100.0)
Payments for financial assets	14	98	348	-	-	-	-	-	-	-
Total economic classification	492 422	879 264	704 579	591 487	467 690	457 694	440 930	447 361	463 872	(3.7)

Estimates of the Provincial Revenue and Expenditure (EPRE) – 2019/20 Financial Year

Table B.2A: Details of payments and estimates by economic classification: P1 - Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Current payments	120 031	133 005	138 728	154 131	152 081	148 397	162 261	172 205	180 508	9.3
Compensation of employees	82 444	92 406	98 402	111 321	106 238	105 835	118 567	125 661	133 230	12.0
Salaries and wages	71 555	81 046	86 293	97 436	93 164	92 878	103 574	109 754	116 358	11.5
Social contributions	10 889	11 360	12 109	13 885	13 074	12 957	14 993	15 907	16 872	15.7
Goods and services	37 587	40 599	40 326	42 810	45 843	42 562	43 694	46 544	47 278	2.7
Administrative fees	10	907	4	415	504	503	156	166	176	(69.0)
Advertising	1 396	1 476	1 103	1 114	1 239	1 226	1 275	1 348	1 423	4.0
Minor assets	200	276	231	413	365	348	290	310	330	(16.7)
Audit cost: External	3 861	3 854	5 079	4 166	6 392	6 346	5 442	5 735	6 034	(14.2)
Bursaries: Employees	276	173	267	300	515	459	317	335	354	(30.9)
Catering: Departmental activities	319	509	450	438	636	407	399	415	432	(2.0)
Communication (G&S)	2 427	2 361	3 352	2 342	2 149	1 785	2 076	2 196	2 319	16.3
Computer services	5 433	6 835	5 759	6 758	6 489	6 344	6 981	7 375	7 776	10.0
Consultants and professional services: Business and advisory services	4 048	4 359	2 621	5 165	4 789	3 335	3 547	4 199	2 690	6.4
Infrastructure and planning	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Legal services	958	487	1	500	418	485	278	295	312	(42.7)
Contractors	280	254	1 198	665	912	877	308	330	352	(64.9)
Agency and support / outsourced services	47	15	15	80	15	15	-	-	-	(100.0)
Entertainment	88	65	49	98	113	89	62	62	62	(30.3)
Fleet services (including government motor transport)	608	642	673	729	732	664	770	814	859	16.0
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	-	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	514	522	326	745	731	501	520	556	590	3.8
Consumable: Stationery, printing and office supplies	1 620	1 927	1 587	1 874	2 019	1 752	1 953	2 065	2 180	11.5
Operating leases	2 482	2 092	2 004	2 330	2 323	2 577	2 819	2 977	3 138	9.4
Property payments	4 551	4 765	4 895	5 082	4 925	4 921	5 449	5 755	6 067	10.7
Transport provided: Departmental activity	-	-	-	15	-	-	10	11	12	-
Travel and subsistence	3 898	3 961	4 202	4 126	4 907	4 707	4 563	4 761	4 964	(3.1)
Training and development	1 922	2 565	3 454	3 019	2 673	2 664	3 600	3 802	4 008	35.1
Operating payments	2 580	2 491	2 980	2 305	2 630	2 223	2 779	2 933	3 090	25.0
Venues and facilities	69	63	76	131	367	334	100	104	110	(70.1)
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 181	3 392	3 990	1 967	2 970	3 044	1 830	1 934	2 040	(39.9)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	843	922	935	1 167	1 167	1 167	1 030	1 089	1 149	(11.7)
Social security funds	-	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	843	922	935	1 167	1 167	1 167	1 030	1 089	1 149	(11.7)
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	1 338	2 470	3 055	800	1 803	1 877	800	845	891	(57.4)
Social benefits	1 058	1 876	2 236	-	933	942	-	-	-	(100.0)
Other transfers to households	280	594	819	800	870	935	800	845	891	(14.4)
Payments for capital assets	3 340	3 172	3 034	6 226	10 169	9 488	4 698	3 758	3 966	(50.5)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	3 340	3 172	2 620	6 226	10 119	9 438	4 698	3 758	3 966	(50.2)
Transport equipment	1 125	1 210	1 223	1 338	1 209	1 100	1 413	1 492	1 573	28.5
Other machinery and equipment	2 215	1 962	1 397	4 888	8 910	8 338	3 285	2 266	2 393	(60.6)
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	414	-	50	50	-	-	-	(100.0)
Payments for financial assets	14	98	-	-	-	-	-	-	-	-
Total economic classification	125 566	139 667	145 752	162 324	165 220	160 929	168 789	177 897	186 514	4.9

Department: Provincial Treasury

Table B.2B: Details of payments and estimates by economic classification: P2 – Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Current payments	52 923	56 319	60 993	71 924	68 931	68 043	79 391	83 839	88 550	16.7
Compensation of employees	50 505	53 761	57 634	65 374	62 749	62 488	76 672	80 987	85 560	22.7
Salaries and wages	44 537	47 558	50 902	57 759	55 332	55 138	67 895	71 558	75 557	23.1
Social contributions	5 968	6 203	6 732	7 615	7 417	7 350	8 777	9 429	10 003	19.4
Goods and services	2 418	2 558	3 359	6 550	6 182	5 555	2 719	2 852	2 990	(51.1)
Administrative fees	81	59	62	85	85	85	90	96	102	5.9
Advertising	-	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit cost: External	621	520	446	650	722	722	650	687	725	(10.0)
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	141	126	165	137	143	124	152	158	165	22.6
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	-	-	658	3 760	2 346	2 118	-	-	-	(100.0)
Infrastructure and planning	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	16	16	18	34	33	30	34	34	34	13.3
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	-	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 435	1 576	1 704	1 740	2 436	2 155	1 665	1 742	1 822	(22.7)
Training and development	-	-	-	-	-	-	-	-	-	-
Operating payments	97	188	231	40	347	261	43	46	49	(83.5)
Venues and facilities	27	73	75	104	70	60	85	89	93	41.7
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 576	171	138	457	505	505	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
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	1 576	171	138	457	505	505	-	-	-	(100.0)
Social benefits	1 576	171	138	457	505	505	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	54 499	56 490	61 131	72 381	69 436	68 548	79 391	83 839	88 550	15.8

Estimates of the Provincial Revenue and Expenditure (EPRE) – 2019/20 Financial Year

Table B.2C: Details of payments and estimates by economic classification: P3 – Asset and Liability

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Current payments	20 096	22 012	24 929	27 120	26 938	26 771	28 228	30 113	30 940	5.4
Compensation of employees	19 097	20 967	21 821	23 930	24 125	24 134	25 630	27 177	28 815	6.2
Salaries and wages	16 516	18 397	19 164	21 020	20 563	20 588	22 456	23 810	25 244	9.1
Social contributions	2 581	2 570	2 657	2 910	3 562	3 546	3 174	3 367	3 571	(10.5)
Goods and services	999	1 045	3 108	3 190	2 813	2 637	2 598	2 936	2 125	(1.5)
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	40	18	16	44	82	33	40	44	48	21.2
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	213	122	227	131	190	204	129	133	137	(36.8)
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	-	-	-	756	216	216	468	701	300	116.7
Infrastructure and planning	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	7	4	6	10	10	10	10	10	10	0.0
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	-	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	20	12	-	-	-	(100.0)
Operating leases	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	627	704	689	715	790	674	735	764	794	9.1
Training and development	-	-	2 122	1 500	1 500	1 483	1 183	1 250	800	(20.2)
Operating payments	87	181	42	-	-	-	-	-	-	-
Venues and facilities	25	16	6	34	5	5	33	34	36	560.0
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	87	26	-	-	41	41	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
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	87	26	-	-	41	41	-	-	-	(100.0)
Social benefits	87	26	-	-	41	41	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	20 183	22 038	24 929	27 120	26 979	26 812	28 228	30 113	30 940	5.3

Department: Provincial Treasury

Table B.2D: Details of payments and estimates by economic classification: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Current payments	78 526	72 791	77 370	86 024	79 682	78 871	87 678	91 284	90 873	11.2
Compensation of employees	62 366	61 909	65 143	74 778	68 927	68 020	77 816	80 903	80 338	14.4
Salaries and wages	55 365	54 870	57 458	66 257	60 797	60 136	68 956	71 498	70 362	14.7
Social contributions	7 001	7 039	7 685	8 521	8 130	7 884	8 860	9 405	9 976	12.4
Goods and services	16 160	10 882	12 227	11 246	10 755	10 851	9 862	10 381	10 535	(9.1)
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit cost: External	2 155	2 334	6 297	6 000	5 446	4 843	3 460	3 655	3 724	(28.6)
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	199	130	185	213	259	260	219	227	235	(15.8)
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	1 124	1 044	856	1 117	1 320	2 269	1 179	1 246	1 314	(48.0)
Consultants and professional services: Business and advisory services	10 775	3 697	1 425	-	-	-	1 200	1 268	1 091	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	6	11	19	26	21	17	26	26	26	52.9
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	-	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 763	1 956	1 835	1 842	2 128	1 950	1 844	1 918	1 995	(5.4)
Training and development	-	1 304	1 395	1 700	1 189	1 190	1 720	1 817	1 916	44.5
Operating payments	134	344	160	177	257	222	56	60	64	(74.8)
Venues and facilities	4	62	55	171	135	100	158	164	170	58.0
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 560	699	3 088	-	1 120	1 128	-	-	-	(100.0)
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	1 560	699	3 088	-	1 120	1 128	-	-	-	(100.0)
Social benefits	1 560	699	3 088	-	1 120	1 128	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	348	-	-	-	-	-	-	-
Total economic classification	80 086	73 490	80 806	86 024	80 802	79 999	87 678	91 284	90 873	9.6

Estimates of the Provincial Revenue and Expenditure (EPRE) – 2019/20 Financial Year

Table B.2E: Details of payments and estimates by economic classification: P5 – Municipal Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates			% change from 2018/19
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22	
Current payments	42 132	42 703	44 996	52 063	50 655	50 442	62 844	64 228	66 995	24.6
Compensation of employees	38 461	39 757	41 819	49 132	46 486	46 480	50 750	51 783	53 997	9.2
Salaries and wages	33 602	35 716	37 291	43 682	41 489	41 499	44 955	45 733	47 579	8.3
Social contributions	4 859	4 041	4 528	5 450	4 997	4 981	5 795	6 050	6 418	16.3
Goods and services	3 671	2 946	3 177	2 931	4 169	3 962	12 094	12 445	12 998	205.2
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	105	121	93	115	183	186	100	103	107	(46.2)
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	-	109	135	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	-	-	-	-	-	-	9 642	9 889	10 333	-
Infrastructure and planning	496	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	8	10	9	18	18	17	18	18	18	5.9
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	-	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 717	2 223	2 371	2 798	3 663	3 533	2 284	2 383	2 486	(35.4)
Training and development	6	-	-	-	-	-	-	-	-	(100.0)
Operating payments	325	481	497	-	254	188	-	-	-	-
Venues and facilities	14	2	72	-	51	38	50	52	54	31.6
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	169 956	544 876	346 965	191 575	74 598	70 964	14 000	-	-	(80.3)
Provinces and municipalities	76 444	208 871	92 985	60 000	52 934	49 249	14 000	-	-	(71.6)
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	76 444	208 871	92 985	60 000	52 934	49 249	14 000	-	-	(71.6)
Municipalities	76 444	208 871	92 985	60 000	52 934	49 249	14 000	-	-	(71.6)
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	92 991	335 896	251 732	131 575	21 575	21 575	-	-	-	(100.0)
Social security funds	-	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	92 991	335 896	251 732	131 575	21 575	21 575	-	-	-	(100.0)
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	521	109	2 248	-	89	140	-	-	-	(100.0)
Social benefits	521	109	2 248	-	89	140	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	212 088	587 579	391 961	243 638	125 253	121 406	76 844	64 228	66 995	(36.7)

Department: Provincial Treasury

Table B.5: Payments of infrastructure by category (Project list)

No.	Type of infrastructure	Project name	IDMS Gate / Project status	Municipality / Region	Project duration		Source of funding	Budget programme name	Delivery Mechanism (Individual project or Packaged Program)	Total project cost	Total Expenditure from previous years	Total available	MTEF Forward estimates	
	Date: Start Date: Finish				MTEF 2020/21	MTEF 2021/22								
1.	Water and Sanitation	Joe Gqabi Drought Relief	7	Joe Gqabi	01/04/2015	31/03/2020	Equitable Share	Municipal Financial Governance	Individual project	230 000	215 320	14 000	-	-
Total Provincial Treasury Infrastructure										646 467	610 834	14 000	-	-

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