

Vote 05

Provincial Treasury

To be appropriated by Vote in 2019/20
Responsible MEC
Administering department
Accounting officer

R 506 841 000
MEC for Finance
Provincial Treasury
Head of Provincial Treasury

Overview

Vision

Excellence in public resource management for socio-economic development.

Mission

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

Main Services

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

- Intervene by taking appropriate steps to address serious and persistent material breach of the PFMA by a provincial department or public entity, including withholding of funds;
- Monitor compliance with the MFMA by municipalities and municipal entities in the province; and Monitor the preparation of municipal budgets by municipalities in the province.
- Coordinate financial management training and provide transversal systems training in the province. Implement Financial Systems and provide support to Provincial Departments
- Provide effective Internal Audit services in Provincial Departments

Legislative mandate

- The Annual Division of Revenue Act;
- The Basic Conditions of Employment Act 1997 (Act 75 of 1997);
- The Borrowing Powers of Provincial Governments Act 1996 (Act 48 of 1996);
- The Constitution of RSA (No. 108 of 1996);
- The Employment Equity Act, 1998(Act55 of 1998);
- The Intergovernmental Fiscal Relations Act;
- The Labour Relations Act, 1995(Act 66 of 1995);
- The Preferential Procurement Policy Framework Act,2000 (Act5 of 2000);
- The Provincial Tax Regulation Process Act,2001 (Act 53 of 2001);
- The Public Finance Management Act, 1999 (Act of 1999) (PFMA);
- The Public Service Act 1994 (Act103 of 1994);
- The Municipal Finance Management Act (Act 56 of 2003) (MFMA);
- The Skills Development Act, 1998 (Act 97 of 1998);
- National Development Plan;
- Medium Term Strategic Framework (2014-2019);
- Limpopo Development Plan (2015-2019);
- National Spatial Development Perspective;
- National Industrial Policy Framework; and
- Broad Based Black Economic Empowerment.

Review of the current financial year (2018/19)

Provincial Treasury achieved twenty – five (25) out of twenty – nine (29) targets for 3rd Quarter of 2018/19 financial year and out of the four (4) that were not achieved, two (2) were partially achieved. The department managed to achieve 86 percent of its 3rd quarter targets.

The Provincial Expenditure is at 74.5 percent with projected overspending of R1.4 billion or 2.2 percent due to paid 2017/18 accruals by Health and Social Development. Provincial revenue collection is at 75.2 percent versus projections of 72.4 percent. The over collection of R35.3 million or 2.8 percent is mainly contributed by Health, Transport and Provincial Treasury on Patient fees, Motor vehicle licenses and interest received respectively. The implementation of Electronic Data Interchange and Patient Verification System has improved revenue collection in Health

The capacity of departments to deliver infrastructure is at various levels and the GTAC Phase 1 support has been used to leverage the non-performance grants departments. The proposed Infrastructure Strategic Planning Hub Operationalisation model will sustain the capacity beyond GTAC support. The Provincial Treasury designed the GTAC Phase 2 support programme to Local Government (LG) to optimise Municipal Infrastructure Grant (MIG) performance. CoGHSTA and Sekhukhune, Thulamela, Vhembe, Mopani, Polokwane, Capricorn and Ba-Phalaborwa municipalities are participating and provided with requisite management and technical support in order that MIG is spent efficiently and effectively.

Unqualified audit outcomes regressed from 10 to 9 municipalities in the 2017/18 financial year. Twelve (12) municipalities were identified to have made illegal investments with a mutual bank which poses a financial risk to the municipalities. The Provincial Executive took a decision to put Modimolle-Mookgophong and Fetakgomo -Tubatse municipalities under administration due to sustained financial and governance failures. A cash flow analysis of municipalities revealed that 10 municipalities are at a risk of immediate cash flow crisis should they not receive their funding from National Treasury. The major cause of these challenges is lack of consequence management, non-compliance with laws and regulations and high turnover rate in management positions and ineffective governance structures.

The Department Developed and reviewed SCM Policy and Standard Operating Procedures to ensure compliance thereto by provincial departments and public entities. The department supported provincial departments and public entities on SCM matters such as SCM related training, SCM related advice as well as SCM Forum coordination

The department managed Provincial Revenue Fund (PRF) and supported departments and public entities with banking arrangements, forecasting cash requirements and funding of their Pay Master General (PMG) accounts to enable them to honour their day-to-day payment obligations in delivering services. It also provided support in management of contingent liabilities and debt management by ensuring that departments keep complete, reliable and accurate

registers of the debts management and clear them before they prescribe. The department also assisted Departments and Public Entities in management of SARS accounts.

The department came up with interventions to address challenges that led to partial or non – achievement and will monitor implementation of interventions on quarterly basis to ensure that all gaps are closed by end of financial year (2018/19).

Outlook for the coming financial year (2019/20)

Provincial Treasury's Annual Performance Plan will continue to be implemented to ensure achievement of strategic objectives as outlined in the Strategic Plan for each budget programme. Most of the outputs and outcomes outlined in the 2018/19 Annual Performance Plan will continue to be implemented even in 2019/20 Annual Performance Plan except for the minor changes in programme 4.

Key deliverables for 2019/20 Annual Performance Plan are as follows:

1. The Department will produce Seven (7) Research Documents that will assist in aligning the provincial fiscal policy and the Annual and Adjustment Budgets will be compiled for tabling at the Provincial Legislature.
2. Twelve (12) monthly provincial IYM Reports will be produced to monitor provincial expenditure in line with the allocated budget.
3. Assessment reports on Infrastructure expenditure and Municipal Finances will also be conducted and feedback will be provided to provincial infrastructure departments and municipalities for implementation of recommendations.
4. Assessment Reports on Assets, Banking and Cash and SCM compliance, Financial Statements, AG Action Plan Implementation, Risk Management, Financial Systems and 30 days' payment will be conducted and feedback will be provided to provincial departments and public entities for implementation of recommendations.
5. Transversal Systems courses conducted to build capacity in provincial departments to ensure maximal utilization of financial systems.
6. The departmental will develop and implement Internal Audit plans to enhance and protect organizational value by providing risk-based and objective assurance, advice and insight to all Limpopo Provincial Departments. The department will also implement the Quality Assurance Improvement Programme to ensure high quality standard of internal audit services in the province.

7. The assessment reports on implementation of AG Action Plan by votes and public entities will only be done for the 2nd, 3rd and 4th quarters in 2019/20 instead of all the quarters as it is in 2018/19 APP because there will be no AG actions plans to assess in the 1st quarter of 2019/20 as AG will be busy with the audit of 2018/19 financial year.
8. Implementation of LOGIS will no longer appear on the 2019/20 APP as the system has been rolled out in all provincial departments, however, the department will be rolling out implementation of invoice tracking system and Leave Management System.
9. The department will conduct assessment implementation of Provincial Risk Profile and feedback provided to the HOD's forum twice per year in 2019/20 instead of three times per year in 2018/19 to align to the terms of reference of the Provincial Risk Profile.

Receipts and financing

Summary of receipts

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Equitable share	374 328	455 241	432 909	472 850	472 850	472 309	506 841	534 159	562 644
Conditional grants	-	-	-	-	-	-	-	-	-
Provincial Infrastructure	-	-	-	-	-	-	-	-	-
Departmental receipts/ Provincial own revenue	-	-	-	-	-	-	-	-	-
Total receipts	374 328	455 241	432 909	472 850	472 850	472 309	506 841	534 159	562 644

The Departmental receipts increase from R472. 9 million in 2018/19 to R506.8 million in 2019/20. The department is funded through equitable share.

Departmental own receipts collection

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

Table 5.1(b): Departmental receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19	Jan-00	Jan-00	2019/20	2020/21	2021/22
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	583	770	444	543	391	391	573	611	645
Transfers received	124	124	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	300 356	398 695	345 154	299 172	286 625	286 625	280 000	264 704	242 166
Sale of capital assets	-	1 037	-	-	300	300	-	-	-
Transactions in financial assets and liabilities	1 907	7 280	709	285	681	681	301	321	338
Total departmental receipts	302 970	407 906	346 307	300 000	287 997	287 997	280 874	265 636	243 149

The departmental revenue is generated through commission on insurance, interest on bank balance, sale of tender documents, parking fees and previous year's recoveries. The revenue budget of the department is decreasing by 6.8 percent in 2019/20, 5.7 percent in 2020/21 and 9.2 percent in 2021/22 due to volatile nature of interest earned on bank balances.

Payment summary

Key assumptions

The following key assumptions were considered in formulating the 2019 MTEF budget as per budget guidelines:

- Consumer Price Index (CPI) of 5.6 percent in 2019/20, 5.4 percent in 2020/21 and 5.4 percent in 2021/22.
- Compensation of Employees (CoE) – The department factored in Improvement in Conditions of Service (ICS) for employees.
- Pay progression which is not more than 2 percent of the wage bill of the department as well as performance bonus equivalent to 1.5 percent has been set aside for 2019/20 financial year.

Programme Summary

Table 5.2(a) and 5.2(b) below provides payment estimates by programme and economic classification over the seven- year period

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Programme 1: Administration	152 154	183 934	162 475	182 715	180 881	180 882	192 642	202 201	211 396
Programme 2: Sustainable Resource Management	50 127	94 516	87 450	97 310	88 208	88 208	104 247	111 054	117 875
Programme 3: Asset and Liabilities Management	83 051	85 092	93 353	56 521	64 763	64 488	60 117	64 024	66 998
Programme 4: Financial Governance	43 973	42 504	43 541	91 042	94 832	94 552	104 987	111 219	116 303
Programme 5: Shared Internal Audit Service	34 417	35 106	40 741	45 262	44 166	44 179	44 848	45 661	50 072
Total payments and estimates	363 722	441 152	427 560	472 850	472 850	472 309	506 841	534 159	562 644
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	363 722	441 152	427 560	472 850	472 850	472 309	506 841	534 159	562 644

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Current payments	346 850	399 010	393 701	454 613	452 845	452 066	495 620	521 282	549 170
Compensation of employees	235 895	259 219	279 640	310 658	292 357	291 818	322 089	340 096	361 309
Goods and services	110 955	139 791	114 061	143 955	160 488	160 248	173 531	181 186	187 861
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	8 668	8 617	7 111	7 301	9 056	9 295	6 528	7 878	8 251
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	8 668	8 617	7 111	7 301	9 056	9 295	6 528	7 878	8 251
Payments for capital assets	7 845	8 494	6 730	10 936	10 936	10 935	4 693	4 999	5 223
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	7 845	7 536	6 730	10 936	10 936	10 935	4 693	4 999	5 223
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	958	-	-	-	-	-	-	-
Payments for financial assets	359	25 031	20 018	-	13	13	-	-	-
Total economic classification	363 722	441 152	427 560	472 850	472 850	472 309	506 841	534 159	562 644
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	363 722	441 152	427 560	472 850	472 850	472 309	506 841	534 159	562 644

There is an increase of 7.2 percent from R472.9 million in 2018/19 to R506.8 million in 2019/20 financial year. The increase is as a results of an amount allocated for Infrastructure Capacity, Municipal Intervention Capacity as well as an amount for Provincial Support Programmes.

Programme one constitutes the highest share of the budget at 38 percent, the programme caters for centralised contractual obligations amongst others, leases of office buildings and cell phone contracts. Programme four and two constitute second biggest share of the budget at 20.7 percent and 20.6 percent respectively. The cost drivers within the programmes are payments for SITA Services, printing of main and adjustment budget books as well as fees for Audit committee

members. Programme three shares 11.9 percent of the allocation which will mainly be used for provincial supply chain activities, printing of face value documents as well as bank charges.

Shared Internal Audit get the smallest share of the budget at 8.8 percent and the budget will be used to pay subsistence & travel claims for Internal Audit personnel while conducting audits in provincial departments and districts offices and also to renew TeamMate software licence.

Compensation of Employees indicates an increase of 3.7 percent in 2019/20 financial year and it is as a result of a new departmental structure that was recently approved by Department of Public Service and Administration (DPSA) as more vacant post will be filled. Funds has been reprioritised to fund contractual obligations under Goods & Services and procurement of working tools under Payment of Capital assets.

Goods and Services increases by 20.5 percent from R143.9 million in 2018/19 to R173.5 million in 2019/20. Included in the allocation is R18.9 million earmarked for Provincial Support Programmes, R9.6 million for Municipal Intervention Capacity, allocation for escalations on contractual obligations and other variable costs such as Legal Fees, GG vehicle running costs, renewal of software licences, and maintenance of software and subsistence allowance mainly for officials who are required to travel as and when they conduct their transversal unit's functions.

Transfers and Subsidies decreases by 10.6 percent as a result of the department reducing the number of bursary intake in the coming financial year due to limited resources, the allocated funds will mainly cover bursaries for external students in the institutions of higher learning as well as paying leave gratuities for employees who will retire in the public service during the 2019/20 financial year.

Payment for Capital Assets decreases by 57.1 percent in 2019/20 financial year due to capital assets that will be procured in 2018/19 financial year and most of those items are once off purchases.

Programme Description

Programme 1: Administration

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

Programme objectives:

- **MEC support services** provides parliamentary and legislative support services for the department, render administrative, secretarial, media liaison services and facilitate policy advice to the MEC.
- **Management services** provides Strategic and Administrative support to the HOD, development and implementation of the enterprise risk management strategy, ensuring compliance to the Risk Management Strategy, Identification and ensuring the implementation of risk management mitigation strategy and implementation of anti-corruption strategies, ethics and integrity.
- **Programme support** is responsible for management and monitoring the provision of corporate services, managing and coordinating the implementation of information management services, provision of legal services and implementation of strategic management services.
- **Corporate Services** is responsible for ensuring the provision of Human Resource Management, Legal and Labour relations services and administering transformation programmes and employee welfare.
- **Information Management** is responsible for provision, management and monitoring of communication management services, information and technological services and maintenance of records and auxiliary services.
- **Financial Management (Office of the CFO)** objective is to render Management Accounting, Financial Accounting and Supply Chain Management services for the department, monitoring of organizational performance, Co-ordination of Strategic Planning and Policy development processes.

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Subprogramme									
1. Office Of The M.E.C	5 407	6 298	6 518	7 033	7 684	7 033	6 884	7 298	7 642
2. Management Services	5 280	9 302	9 890	10 473	8 614	11 124	13 895	14 816	15 512
3. Deputy Director General : Corporate Management Services	-	-	-	-	-	-	10 245	9 283	9 847
4. Corporate Services	103 751	128 845	105 490	121 645	121 019	119 786	52 725	64 060	67 514
5. Information Management	-	-	-	-	-	-	72 333	65 260	68 286
6. Financial Management	37 716	39 489	40 577	43 564	43 564	42 939	36 560	41 484	42 595
Total payments and estimates	152 154	183 934	162 475	182 715	180 881	180 882	192 642	202 201	211 396
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	152 154	183 934	162 475	182 715	180 881	180 882	192 642	202 201	211 396

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22
Current payments	138 776	170 006	149 785	165 484	163 331	163 332	182 347	190 560	199 938
Compensation of employees	83 786	94 815	97 937	105 381	103 885	103 886	112 432	117 620	125 493
Goods and services	54 990	75 191	51 848	60 103	59 446	59 446	69 915	72 940	74 445
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	6 671	6 380	5 960	6 295	6 614	6 615	5 602	6 642	6 235
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	6 671	6 380	5 960	6 295	6 614	6 615	5 602	6 642	6 235
Payments for capital assets	6 632	7 536	6 730	10 936	10 936	10 935	4 693	4 999	5 223
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	6 632	7 536	6 730	10 936	10 936	10 935	4 693	4 999	5 223
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	75	12	-	-	-	-	-	-	-
Total economic classification	152 154	183 934	162 475	182 715	180 881	180 882	192 642	202 201	211 396
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	152 154	183 934	162 475	182 715	180 881	180 882	192 642	202 201	211 396

There is an overall increase of 5.4 percent in 2019/20 as compared to 2018/19 budget allocation.

Compensation of Employees increases by 6.7 percent in 2019/20 financial year and this is due to the number of posts to be filled as per approved departmental structure, Improvement of Condition of Service (ICS), performance bonuses and pay progression.

Goods and Services increases by 16.3 percent from R60.1 million to R69.9 million in 2019/20 financial year. Funds are earmarked to pay for the lease of office buildings, security services, microsoft licence renewals, legal and audit fees amongst others and as well as an amount of R1.4 million for Coordination of Departmental Evaluation Plan.

Transfers and subsidies decreases by 11.0 percent from R6.2 million in 2018/19 to R5.6 million in 2019/20. The funds are meant for paying bursaries for external students as well as leave gratuities for employees who will be within the retirement age in the 2019/20.

Payments for capital assets decreases of 57.1 in 2019/20 is as a result of once off purchases to be done in 2018/19 financial year of which the budget was allocated sufficiently and most of the purchases are once off.

Programme 2: Sustainable Resource Management

Programme purpose: To provide professional advice and support to the Head of Department on provincial economic analysis, fiscal policy, public finance development, inter-government fiscal

relations, revenue collection and infrastructure. The unit also manages the annual provincial budget process and the provincial government's fiscal resources.

Programme objective

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

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Subprogramme									
Deputy Director General: Sustainable Resource Management	1 752	15 238	10 460	2 066	2 143	2 143	2 186	2 328	2 433
Economic And Fiscal Policy Oversight	7 083	6 859	7 811	10 675	10 891	10 891	14 385	14 550	13 260
Budget And Public Finance Management	12 485	12 090	12 798	17 371	15 411	15 411	15 018	16 053	18 894
Municipal Finance And Governance In The Local Government Sphere	19 161	50 054	45 844	31 208	26 130	26 130	38 608	42 618	42 783
Infrastructure Management And Public Private Partnership	9 646	10 275	10 537	35 990	33 633	33 633	34 050	35 505	40 505
Total payments and estimates	50 127	94 516	87 450	97 310	88 208	88 208	104 247	111 054	117 875
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	50 127	94 516	87 450	97 310	88 208	88 208	104 247	111 054	117 875

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Current payments	49 277	69 446	67 126	96 504	88 065	87 827	103 956	110 453	117 241
Compensation of employees	44 640	50 819	54 599	64 782	56 782	56 752	68 438	73 114	78 149
Goods and services	4 637	18 627	12 527	31 722	31 283	31 075	35 518	37 339	39 092
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	686	90	324	806	143	381	291	601	634
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Households	686	90	324	806	143	381	291	601	634
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Payments for financial assets	164	24 980	20 000	-	-	-	-	-	-
Total economic classification	50 127	94 516	87 450	97 310	88 208	88 208	104 247	111 054	117 875
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	50 127	94 516	87 450	97 310	88 208	88 208	104 247	111 054	117 875

The budget for Sustainable Resource Management increase by 7.1 percent from R97.3 million in 2018/19 main appropriation to R104.2 million in 2019/20 and this is due to allocations for Infrastructure Capacity, Municipal Intervention Capacity and also Provincial Support Programmes.

Compensation of Employees increases by 5.6 percent from R64.7 million in 2018/19 to R68.4 million in 2019/20 and this is due to an amount of R5 million allocated for Infrastructure Capacity.

Goods and Services increases by 11.9 percent on goods and services and this include an amount of R9.6 for Municipal Intervention Capacity and also R18.9 for Provincial Support Programmes. The remainder of the budget will mainly be spent on printing of budget books as well as travelling and accommodation costs for municipal finance sub-programme.

Transfers and subsidies: The allocation for households is decreasing by 63.9 and it will mainly cater for leave gratuities of those employees who will be reaching retirement age in the 2019/20 financial year. The amount is determined by the number of employees together with years of service for those employees, so in one year it will increase while on the other there will be a decrease.

Service delivery measures

Programme 2: Sustainable Resource Management		Estimated Annual Targets		
		2019/20	2020/21	2021/22
2.1	Number of Research documents produced to align the Provincial Fiscal Policy.	7	7	7
2.2	Number of revenue assessments conducted to ensure collection of set target.	4	4	4
2.3	Number of budget documents tabled in line with the set standards and National Treasury guidelines.	2	2	2
2.4	Number of consolidated provincial in year monitoring reports produced in line section 32 of PFMA.	12	12	12
2.5	Number of Infrastructure Reporting Model assessments conducted.	108	108	108
2.6	Number of Municipal budget assessment conducted to ensure funding, relevance and sustainability	26	26	26
2.7	Number of IYM assessments conducted on the implementation of the municipal budget.	78	78	78
2.8	Number of municipal governance assessment conducted to improve compliance and accountability	78	78	78
2.9	Number of municipal accounting assessments conducted to improve audit outcomes.	78	78	78

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

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

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

Summary of payments by sub-programme

Table 5.5(a) and 5.5(b) below provides a summary of budget estimates by programme and economic classification over the seven-year period.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Subprogramme									
Deputy Director General: Assets, Liabilities & Supply Chain Management	1 364	1 131	1 824	1 897	1 523	1 248	1 963	2 096	2 276
Assets And Liabilities Management	57 142	58 492	64 218	23 890	33 257	33 257	27 634	30 064	30 560
Provincial Supply Chain Management	24 545	25 469	27 311	30 734	29 983	29 983	30 520	31 864	34 162
Total payments and estimates	83 051	85 092	93 353	56 521	64 763	64 488	60 117	64 024	66 998
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	83 051	85 092	93 353	56 521	64 763	64 488	60 117	64 024	66 998

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Current payments	81 273	83 979	93 051	56 321	63 163	62 888	60 117	64 024	66 998
Compensation of employees	50 348	52 391	57 000	49 176	46 371	46 113	52 875	56 312	58 925
Goods and services	30 925	31 588	36 051	7 145	16 792	16 775	7 242	7 712	8 073
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	524	1 097	296	200	1 600	1 600	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	524	1 097	296	200	1 600	1 600	-	-	-
Payments for capital assets	1 193	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 193	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	61	16	6	-	-	-	-	-	-
Total economic classification	83 051	85 092	93 353	56 521	64 763	64 488	60 117	64 024	66 998
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	83 051	85 092	93 353	56 521	64 763	64 488	60 117	64 024	66 998

The budget for the branch increase by 6.4 percent from R56. 5 million in 2018/19 to R60.1 million in 2019/20.

Compensation of Employees increases by 7.5 percent from R49.1 million in 2018/19 to R52.8 million in 2019/20 and this will generally cover for improvement in conditions of service as well as

filling of vacant posts as per approved structure. **Goods and Services** increases by 1.4 percent and the funds will mainly be used to pay for provincial bank charges, face value documents and travel and accommodation costs for provincial supply chain and asset management personnel while performing their duties in the districts.

Service delivery measures

Programme 3: Assets Liabilities and Supply Chain Management		Estimated Annual Targets		
		2019/20	2020/21	2021/22
3.1	Number of asset management assessments conducted to votes and public entities.	68	68	68
3.2	Number of cash management assessments conducted to votes and public entities.	72	72	72
3.3	Number of SCM assessments conducted to votes and public entities.	68	68	68
3.4	Number of contract management assessments conducted to votes and public entities	68	68	68
3.5	Number of assessments conducted on strategic procurement targets of departments and public entities	68	68	68

Programme 4: Financial Governance

Programme purpose: To ensure sound financial management and financial accountability in the province through capacity building, financial systems, financial reporting, financial management, transversal policies development and support of oversight structures/bodies, monitoring and supporting departments and public entities in implementing effective risk management and internal control processes, implementing and providing Financial Systems support to Provincial Departments, and lastly by providing risk-based and objective assurance, advice, and insight to enhance and protect organizational value.

Programme objectives:

- Administering Accounting Services, Internal Audit and Risk Management in Provincial Departments and Public Entities; Ensuring that there is effective Risk Management in Provincial Departments and Public Entities; Ensuring that there is effective Risk Management in Provincial Departments and Public Entities. Implementing Financial Systems and provide support to Provincial Departments.

- *Providing support to provincial departments and public entities on accounting standards and frameworks for timely and accurate financial reporting.*
- *Monitoring compliance with the PFMA and Treasury Regulations and other relevant policies and Prescripts; Support of structures/bodies; Coordinating financial management training and provide transversal systems training in the Province; and Providing Effective Internal Audit services in Provincial Departments.*

Table 5.6(a) and 5.6(b) below provides a summary of budget estimates by programme and economic classification over the seven-year period.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Subprogramme									
Deputy Director General:Financial Governance	32 692	28 073	27 925	34 971	34 339	33 157	41 182	44 532	46 002
Accounting Services	11 281	14 431	15 616	17 720	18 253	19 412	18 119	18 868	20 212
Financial Management Information Systems	-	-	-	38 351	42 240	41 983	45 686	47 819	50 089
Total payments and estimates	43 973	42 504	43 541	91 042	94 832	94 552	104 987	111 219	116 303
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	43 973	42 504	43 541	91 042	94 832	94 552	104 987	111 219	116 303

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Current payments	43 366	41 224	43 541	91 042	94 133	93 840	104 352	110 584	114 921
Compensation of employees	30 417	31 407	33 231	50 736	45 832	45 567	50 088	54 223	55 872
Goods and services	12 949	9 817	10 310	40 306	48 301	48 273	54 264	56 361	59 049
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	587	322	-	-	699	699	635	635	1 382
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Households	587	322	-	-	699	699	635	635	1 382
Payments for capital assets	20	958	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	20	-	-	-	-	-	-	-	-
Software and other intangible assets	-	958	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	13	-	-	-
Total economic classification	43 973	42 504	43 541	91 042	94 832	94 552	104 987	111 219	116 303
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	43 973	42 504	43 541	91 042	94 832	94 552	104 987	111 219	116 303

Overall allocation for the programme increase by 15.3 percent from R91.0 million in 2018/19 to R104.9 million in 2019/20.

Compensation of Employees decrease by 1.3 percent and this is due to realignment of the baselines which indicated that the budget was more within the branch hence the reduction. **Goods and Services** increases by 34.6 percent from R40.3 million in 2018/19 to R54.2 million in 2019/20 and the allocation will cater for SITA services whilst the rest of the budget will mainly be for payments of audit committee members.

Service delivery measure

Programme 4: Financial Governance		Estimated Annual Targets		
		2019/20	2020/21	2021/22
4.1	Number of courses conducted on transversal systems.	107	110	119
4.2	Number of long-term financial management qualification programmes provided in Provincial Departments	1	2	3
4.3	Number of AG action plan assessments conducted to departments and public entities	68	68	68
4.4	Number of 30 days payment assessments conducted	4	4	4
4.5	Number of audit committee meetings supported in votes and public entities.	85 (65 votes and 20 public entities)	85 (65 votes and 20 public entities)	85 (65 votes and 20 public entities)
4.6	Number of financial statement assessments conducted to departments and public entities	68	68	68
4.7	Number of assessment reports on provincial risk profile issued to HOD's forum	2	2	2
4.8	Number of public sector risk management framework compliance assessments conducted to departments and public entities	68	68	68
4.9	Number of financial system utilization assessments conducted	48	48	48
4.10	Number of systems implemented in provincial departments	2	-	-
4.11	Number of three year strategic rolling and annual audit plans prepared by Provincial Internal Audits and approved by Audit Committee for the year 2019/20	12	12	12
4.12	% of Internal Audits finalised in terms of the approved Audit Plans	94%	97%	98%
4.13	Number of annual internal Quality Assurance Improvement Programme (QAIP) implementation report prepared to improve the quality of client service	1	1	1

Programme 5: Shared Internal Audit Services

Programme Purpose: To provide internal audit and consulting services to provincial department and selected municipalities, risk-based and objective assurance, advice, and insight to enhance and protect organizational value.

Programme objectives: Rendering services on risk based auditing and performance auditing and consulting services; Rendering risk based audit services, fraud audit and information systems audit.

Table 5.7(a) and 5.7(b) below provides a summary of budget estimates by programme and economic classification over the seven-year period.

Table 5.7(a): Summary of payments and estimates: Programme 5: Shared Internal Audit Service

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Subprogramme									
1. Deputy Director General: Shared Internal Audit Services	34 417	35 106	40 741	45 262	44 166	44 179	44 848	45 661	50 072
2. Risk Based Auditing, Performance And Consulting Services (Cluster A)	-	-	-	-	-	-	-	-	-
3. Risk Based Auditing, Performance And Specialised Audit Services (Cluster B)	-	-	-	-	-	-	-	-	-
4. Quality Assurance & Technical Support Services	-	-	-	-	-	-	-	-	-
Total payments and estimates	34 417	35 106	40 741	45 262	44 166	44 179	44 848	45 661	50 072
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	34 417	35 106	40 741	45 262	44 166	44 179	44 848	45 661	50 072

Table 5.7(b): Summary of payments and estimates by economic classification: Programme 5. Shared Internal Audit Service

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Current payments	34 158	34 355	40 198	45 262	44 153	44 179	44 848	45 661	50 072
Compensation of employees	26 704	29 787	36 873	40 583	39 487	39 500	38 256	38 827	42 870
Goods and services	7 454	4 568	3 325	4 679	4 666	4 679	6 592	6 834	7 202
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	200	728	531	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Households	200	728	531	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	59	23	12	-	13	-	-	-	-
Total economic classification	34 417	35 106	40 741	45 262	44 166	44 179	44 848	45 661	50 072
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	34 417	35 106	40 741	45 262	44 166	44 179	44 848	45 661	50 072

The overall budget for the branch decreased by 1.0 percent from R45.2 million in 2018/19 to R44.8 million in 2019/20. **Compensation of Employees** is decreasing by 6.0 percent in 2019/20 and this is due to the realignment of the structure to be implemented in the new financial year. **Goods and services** increases by 40.9 percent in 2019/20 financial year and the allocation will be used mainly for renewal of TeamMate software licences, payment of subsistence and travel allowance for internal audit personnel while conducting audit in all provincial departments and their districts including selected municipalities.

Service delivery measure

Programme 4: Financial Governance		Estimated Annual Targets		
		2019/20	2020/21	2021/22
4.1	Number of courses conducted on transversal systems.	107	110	119
4.2	Number of long-term financial management qualification programmes provided in Provincial Departments	1	2	3
4.3	Number of AG action plan assessments conducted to departments and public entities	68	68	68
4.4	Number of 30 days payment assessments conducted	4	4	4
4.5	Number of audit committee meetings supported in votes and public entities.	85 (65 votes and 20 public entities)	85 (65 votes and 20 public entities)	85 (65 votes and 20 public entities)
4.6	Number of financial statement assessments conducted to departments and public entities	68	68	68
4.7	Number of assessment reports on provincial risk profile issued to HOD's forum	2	2	2
4.8	Number of public sector risk management framework compliance assessments conducted to departments and public entities	68	68	68
4.9	Number of financial system utilization assessments conducted	48	48	48
4.10	Number of systems implemented in provincial departments	2	-	-
4.11	Number of three year strategic rolling and annual audit plans prepared by Provincial Internal Audits and approved by Audit Committee for the year 2019/20	12	12	12

Programme 4: Financial Governance		Estimated Annual Targets		
		2019/20	2020/21	2021/22
4.12	% of Internal Audits finalised in terms of the approved Audit Plans	94%	97%	98%
4.13	Number of annual internal Quality Assurance Improvement Programme (QAIP) implementation report prepared to improve the quality of client service	1	1	1

Other programme information

Personnel numbers and costs

Tables 5.8 reflects the personnel estimates per programme over the seven-year period.

Table 5.8 : Summary of departmental personnel numbers and costs by component : Provincial Treasury

Table 3.6: Summary of departmental personnel numbers and costs by component - Provincial treasury																			
R thousands	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth over MTEF 2018/19 - 2021/22		
	2015/16		2016/17		2017/18		2018/19		2019/20		2020/21		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 numbers ¹	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
Salary level																			
1 – 6	93	8 839	132	14 029	78	16 514	61	–	61	11 767	61	12 783	61	13 613	61	14 498	–	7,2%	4,0%
7 – 10	249	95 144	249	102 166	261	116 311	248	–	248	114 921	266	128 588	269	135 287	263	142 778	2,0%	7,5%	39,6%
11 – 12	133	70 283	146	89 118	165	82 919	113	13	126	97 262	137	108 591	137	114 447	143	123 129	4,3%	8,2%	33,7%
13 – 16	49	61 629	48	53 906	54	63 896	59	1	60	66 685	60	72 127	60	76 749	60	80 903	–	6,7%	22,6%
Other	–	–	–	–	–	–	–	18	18	1 183	–	–	–	–	–	–	-100,0%	-100,0%	0,1%
Total	524	235 895	575	259 219	558	279 640	481	32	513	291 818	524	322 089	527	340 096	527	361 309	0,9%	7,4%	100,0%
Programme																			
1. Administration	234	83 786	272	94 815	197	97 937	182	19	201	92 662	201	98 648	201	105 064	201	110 319	–	6,0%	31,0%
2. Sustainable Resource Management	72	44 640	85	50 819	78	54 599	63	13	76	62 397	76	68 438	76	68 600	76	78 148	–	7,8%	21,1%
3. Assets, Liabilities And Supply Chain	87	50 348	87	52 391	115	57 000	73	–	73	46 563	73	52 875	73	55 836	73	58 925	–	8,2%	16,2%
4. Financial Governance	131	30 417	131	31 407	168	33 231	163	–	163	90 196	97	61 371	100	67 802	100	70 920	-15,0%	-7,7%	23,0%
5. Shared Internal Audit Services	–	26 704	–	29 787	–	36 873	–	–	–	–	77	40 756	77	42 794	77	42 996	–	–	8,6%
Direct charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	524	235 895	575	259 219	558	279 640	481	32	513	291 818	524	322 089	527	340 096	527	361 309	0,9%	7,4%	100,0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	524	235 895	575	259 219	558	279 640	493	32	525	291 818	524	322 089	527	340 096	527	361 309	0,1%	7,4%	100,0%
Others such as interns, EPWP, learnerships, etc	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	524	235 895	575	259 219	558	279 640	493	32	525	291 818	524	322 089	527	340 096	527	361 309	0,1%	7,4%	100,0%

Training

Tables 5.9 reflects spending on training per programme over the seven-year period.

Table 5.9: Information on training: Provincial Treasury

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Number of staff	424	524	575	457	457	457	513	513	513
Number of personnel trained	65	80	176	176	176	176	176	88	93
of which									
Male	20	46	46	46	46	46	23	24	24
Female	60	130	130	130	130	130	65	69	69
Number of training opportunities	65	83	174	174	174	174	174	174	183
of which									
Tertiary	55	114	114	114	114	114	114	120	120
Workshops	28	60	60	60	60	60	60	63	63
Seminars	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Number of bursaries offered	55	110	110	110	110	110	110	116	116
Number of interns appointed	45	58	58	58	58	58	58	61	61
Number of learnerships appointed	65	130	130	130	130	130	130	137	137
Number of days spent on training:	5	10	10	10	10	10	10	11	11
Payments on training by programme									
1. Administration	2 367	2 844	3 128	3 275	3 275	3 275	3 496	3 517	3 710
2. Sustainable Resource Management	-	-	-	-	-	-	-	-	-
3. Assets, Liabilities And Supply Chain Management	-	-	-	-	-	-	-	-	-
4. Financial Governance	-	-	-	-	-	-	-	-	-
5. Shared Internal Audit Services	-	-	-	-	-	-	-	-	-
Total payments on training	2 367	2 844	3 128	3 275	3 275	3 275	3 496	3 517	3 710

The budget for training is mainly allocated in Programme 1: Administration due to centralisation of generic training under Human Resources Development (HRD) unit and includes bursaries awarded to external students as outlined in the Provincial HRD Strategy. Provision of 1.0 percent is set aside for staff development in terms of National Skill Development Act.

Annexure to Vote 05:

Provincial Treasury

Table 5.10: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriatio	Adjusted appropriatio	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	583	547	444	543	543	543	573	611	645
Sales of goods and services produced by department	583	547	444	543	543	543	573	611	645
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	583	547	444	543	543	543	573	611	645
Of which	-	-	-	-	-	-	-	-	-
Parking fees	187	181	181	199	199	199	204	217	229
Commission on insurance	304	275	167	248	248	248	264	281	297
Tender documents	88	89	93	99	99	99	108	113	119
Replacement: lost office property	-	2	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	124	124	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	124	124	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	300 356	398 918	345 154	299 172	287 169	287 169	280 000	264 704	242 166
Interest	300 356	398 695	345 154	299 172	287 169	287 169	280 000	264 704	242 166
Dividends	-	223	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	-	1 037	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	1 037	-	-	-	-	-	-	-
Transactions in financial assets and liabilities	1 907	7 280	709	285	285	285	301	321	338
Total departmental receipts	302 970	407 906	346 307	300 000	287 997	287 997	280 874	265 636	243 149

Table 5.11(a): Payments and estimates by economic classification: Provincial Treasury

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Current payments	346 850	399 010	393 701	454 613	452 845	452 066	495 620	521 282	549 170
Compensation of employees	235 895	259 219	279 640	310 658	292 357	291 818	322 089	340 096	361 309
Salaries and wages	224 026	244 795	263 798	293 111	274 811	274 271	302 300	318 598	336 253
Social contributions	11 869	14 424	15 842	17 547	17 546	17 547	19 789	21 498	25 057
Goods and services	110 955	139 791	114 061	143 955	160 488	160 248	173 531	181 186	187 861
of which									
Administrative fees	5 118	3 734	2 651	4 383	4 383	4 558	5 645	5 745	6 323
Advertising	831	674	988	991	991	991	1 002	1 101	1 201
Assets less than the capitalisation threshold	455	185	-	-	-	-	-	-	-
Audit cost: External	2 958	6 078	8 328	6 798	6 730	6 730	6 380	8 742	9 214
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	198	244	230	237	237	237	242	255	269
Communication (G&S)	-	-	-	249	520	520	1 217	1 063	1 167
Computer services	21 837	26 735	29 848	25 826	27 995	38 993	34 286	35 541	37 491
Consultants and professional services: Business and advisory services	14 074	22 922	20 403	44 153	59 086	47 625	57 665	58 473	60 623
Consultants and professional services: Infrastructure and planning	-	-	-	-	-	-	-	-	-
Consultants and professional services: Laboratory services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Scientific and technological services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Legal costs	-	-	-	-	-	-	1 600	1 200	1 500
Contractors	-	-	-	-	-	-	1 605	1 701	1 702
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	2 882	2 346	2 156	2 500	2 500	2 500	2 665	2 814	2 966
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	111	116	133	139	139	139	144	152	160
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	1 068	1 009	233	226	226	226	1 915	1 931	2 114
Consumable: Stationery, printing and office supplies	4 889	5 062	4 065	4 616	4 647	4 695	4 730	5 170	5 375
Operating leases	-	-	-	-	-	-	801	840	860
Property payments	41 089	58 877	33 798	42 643	41 839	41 836	39 355	41 707	41 525
Transport provided: Departmental activity	42	44	-	-	-	-	-	-	-
Travel and subsistence	9 948	4 061	2 889	2 267	2 268	2 281	2 816	2 923	3 083
Training and development	4 073	4 104	4 300	4 420	4 420	4 423	4 600	4 708	4 815
Operating payments	773	507	767	770	770	770	3 123	5 031	5 336
Venues and facilities	609	2 093	2 205	2 600	2 600	2 587	2 528	2 089	2 137
Rental and hiring	-	1 000	1 067	1 137	1 137	1 137	1 212	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	8 668	8 617	7 111	7 301	9 056	9 295	6 528	7 878	8 251
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers ⁴	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises ⁵	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	8 668	8 617	7 111	7 301	9 056	9 295	6 528	7 878	8 251
Social benefits	8 668	7 204	7 111	7 301	9 056	9 295	6 528	1 236	2 016
Other transfers to households	-	1 413	-	-	-	-	-	6 642	6 235
Payments for capital assets	7 845	8 494	6 730	10 936	10 936	10 935	4 693	4 999	5 223
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	7 845	7 536	6 730	10 936	10 936	10 935	4 693	4 999	5 223
Transport equipment	2 761	904	-	2 000	2 000	2 000	-	-	-
Other machinery and equipment	5 084	6 632	6 730	8 936	8 936	8 935	4 693	4 999	5 223
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	958	-	-	-	-	-	-	-
Payments for financial assets	359	25 031	20 018	-	13	13	-	-	-
Total economic classification	363 722	441 152	427 560	472 850	472 850	472 309	506 841	534 159	562 644
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	363 722	441 152	427 560	472 850	472 850	472 309	506 841	534 159	562 644

Table 5.11(b): Payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Current payments	138 776	170 006	149 785	165 484	163 331	163 332	182 347	190 560	199 938
Compensation of employees	83 786	94 815	97 937	105 381	103 885	103 886	112 432	117 620	125 493
Salaries and wages	81 624	91 470	94 040	101 155	99 659	99 660	106 735	111 004	117 836
Social contributions	2 162	3 345	3 897	4 226	4 226	4 226	5 697	6 616	7 657
Goods and services	54 990	75 191	51 848	60 103	59 446	59 446	69 915	72 940	74 445
of which									
Administrative fees	554	584	-	-	-	-	383	561	503
Advertising	815	657	988	991	991	991	1 002	1 101	1 201
Assets less than the capitalisation threshold	25	26	-	-	-	-	-	-	-
Audit cost: External	2 958	6 078	8 328	6 798	6 730	6 730	6 380	8 742	9 214
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	41	22	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	249	520	520	1 167	1 010	1 111
Computer services	-	-	-	-	-	-	1 550	1 650	1 770
Consultants and professional services: Business and advisory services	727	920	965	977	977	977	2 980	999	1 004
Consultants and professional services: Scientific and technological services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Legal costs	-	-	-	-	-	-	1 600	1 200	1 500
Contractors	-	-	-	-	-	-	1 605	1 701	1 702
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	2 882	2 346	2 156	2 500	2 500	2 500	2 665	2 814	2 966
Inventory: Food and food supplies	111	116	133	139	139	139	144	152	160
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	238	217	233	226	226	226	1 915	1 931	2 114
Consumable: Stationery, printing and office supplies	601	634	406	549	493	493	595	628	662
Operating leases	-	-	-	-	-	-	801	840	860
Property payments	41 089	58 877	33 798	42 643	41 839	41 836	39 355	41 707	41 525
Transport provided: Departmental activity	42	44	-	-	-	-	-	-	-
Travel and subsistence	802	598	604	644	644	644	936	957	1 021
Training and development	4 073	4 038	4 200	4 350	4 350	4 353	4 500	4 602	4 690
Operating payments	21	22	24	24	24	24	2 324	2 331	2 427
Venues and facilities	11	12	13	13	13	13	13	14	14
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	6 671	6 380	5 960	6 295	6 614	6 615	5 602	6 642	6 235
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises ⁵	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	6 671	6 380	5 960	6 295	6 614	6 615	5 602	6 642	6 235
Social benefits	6 671	4 967	5 960	6 295	6 614	6 615	5 602	-	-
Other transfers to households	-	1 413	-	-	-	-	-	6 642	6 235
Payments for capital assets	6 632	7 536	6 730	10 936	10 936	10 935	4 693	4 999	5 223
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	6 632	7 536	6 730	10 936	10 936	10 935	4 693	4 999	5 223
Transport equipment	2 761	904	-	2 000	2 000	2 000	-	-	-
Other machinery and equipment	3 871	6 632	6 730	8 936	8 936	8 935	4 693	4 999	5 223
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	75	12	-	-	-	-	-	-	-
Total economic classification	152 154	183 934	162 475	182 715	180 881	180 882	192 642	202 201	211 396
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	152 154	183 934	162 475	182 715	180 881	180 882	192 642	202 201	211 396

Table 5.11(c): Payments and estimates by economic classification: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Current payments	49 277	69 446	67 126	96 504	88 065	87 827	103 956	110 453	117 241
Compensation of employees	44 640	50 819	54 599	64 782	56 782	56 752	68 438	73 114	78 149
Salaries and wages	43 357	49 679	53 374	63 486	55 486	55 456	67 067	71 667	74 907
Social contributions	1 283	1 140	1 225	1 296	1 296	1 296	1 371	1 447	3 242
Goods and services	4 637	18 627	12 527	31 722	31 283	31 075	35 518	37 339	39 092
of which									
Administrative fees	929	1 016	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Assets less than the capitalisation threshold	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	98	104	104	104	110	116	122
Communication (G&S)	-	-	-	-	-	-	50	53	56
Computer services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	511	12 650	9 240	29 071	28 545	28 289	32 167	33 652	35 292
Consultants and professional services: Infrastructure and planning	-	-	-	-	-	-	-	-	-
Consultants and professional services: Laboratory services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Scientific and technological services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Legal costs	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	1 934	2 595	1 350	1 320	1 407	1 455	1 548	1 810	1 834
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 263	2 366	1 634	1 013	1 013	1 013	1 272	1 320	1 382
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	50	53	53	53	106	112	118
Venues and facilities	-	-	155	161	161	161	265	276	288
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	686	90	324	806	143	381	291	601	634
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers ⁴	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises ⁵	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	686	90	324	806	143	381	291	601	634
Social benefits	686	90	324	806	143	381	291	601	634
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	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	164	24 980	20 000	-	-	-	-	-	-
Total economic classification	50 127	94 516	87 450	97 310	88 208	88 208	104 247	111 054	117 875
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	50 127	94 516	87 450	97 310	88 208	88 208	104 247	111 054	117 875

Table 5.11(d): Payments and estimates by economic classification: Programme 3: Asset, Liability and Supply Chain Management

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Current payments	81 273	83 979	93 051	56 321	63 163	62 888	60 117	64 024	66 998
Compensation of employees	50 348	52 391	57 000	49 176	46 371	46 113	52 875	56 312	58 925
Salaries and wages	47 672	50 341	54 752	46 794	43 989	43 731	50 355	53 651	56 121
Social contributions	2 676	2 050	2 248	2 382	2 382	2 382	2 519	2 661	2 804
Goods and services	30 925	31 588	36 051	7 145	16 792	16 775	7 242	7 712	8 073
of which									
Administrative fees	2 731	1 288	1 392	1 475	1 475	1 650	1 647	1 735	1 829
Advertising	16	17	-	-	-	-	-	-	-
Assets less than the capitalisation threshold	430	159	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	157	166	77	78	78	78	77	81	86
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	21 837	26 735	29 436	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	-	-	2 226	2 500	12 147	11 955	2 541	2 752	2 832
Consultants and professional services: Infrastructure and planning	-	-	-	-	-	-	-	-	-
Consultants and professional services: Laboratory services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Scientific and technological services	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	245	242	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	2 283	1 811	2 309	2 747	2 747	2 747	2 587	2 732	2 879
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3 218	1 097	211	-	-	-	-	-	-
Training and development	-	66	100	70	70	70	100	106	125
Operating payments	8	7	10	10	10	10	10	11	73
Venues and facilities	-	-	290	265	265	265	280	295	250
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	524	1 097	296	200	1 600	1 600	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Municipalities ³	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers ⁴	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises ⁵	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	524	1 097	296	200	1 600	1 600	-	-	-
Social benefits	524	1 097	296	200	1 600	1 600	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 193	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 193	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 193	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	61	16	6	-	-	-	-	-	-
Total economic classification	83 051	85 092	93 353	56 521	64 763	64 488	60 117	64 024	66 998
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	83 051	85 092	93 353	56 521	64 763	64 488	60 117	64 024	66 998

Table 5.11(e): Payments and estimates by economic classification: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18	2018/19			2019/20	2020/21	2021/22
Current payments	43 366	41 224	43 541	91 042	94 133	93 840	104 352	110 584	114 921
Compensation of employees	30 417	31 407	33 231	50 736	45 832	45 567	50 088	54 223	55 872
Salaries and wages	24 669	25 343	26 719	43 169	38 266	38 000	42 082	45 768	46 962
Social contributions	5 748	6 064	6 512	7 567	7 566	7 567	8 006	8 455	8 910
Goods and services	12 949	9 817	10 310	40 306	48 301	48 273	54 264	56 361	59 049
of which									
Administrative fees	424	340	1 259	2 908	2 908	2 908	3 615	3 449	3 991
Advertising	-	-	-	-	-	-	-	-	-
Assets less than the capitalisation threshold	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	56	55	55	55	55	55	58	61
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	25 389	27 558	38 556	32 274	33 403	35 207
Consultants and professional services: Business and advisory services	11 315	5 761	5 980	8 584	14 409	3 386	14 768	15 697	15 832
Consultants and professional services: Infrastructure and planning	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	585	550	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	144	314	315	325	312	333	351
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	192	203	58	58	58	58	58	1 917	2 022
Venues and facilities	433	1 907	1 747	1 861	1 861	1 848	1 970	1 504	1 585
Rental and hiring	-	1 000	1 067	1 137	1 137	1 137	1 212	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	587	322	-	-	699	699	635	635	1 382
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers ⁴	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises ⁵	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	587	322	-	-	699	699	635	635	1 382
Social benefits	587	322	-	-	699	699	635	635	1 382
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	20	958	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	20	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	20	-	-	-	-	-	-	-	-
Software and other intangible assets	-	958	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	13	-	-	-
Total economic classification	43 973	42 504	43 541	91 042	94 832	94 552	104 987	111 219	116 303
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	43 973	42 504	43 541	91 042	94 832	94 552	104 987	111 219	116 303

Table 5.11 (f): Payments and estimates by economic classification: Programme 5: Shared Internal Audit Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/19	Revised estimate	Medium-term estimates		
	2015/16	2016/17	2017/18				2019/20	2020/21	2021/22
Current payments	34 158	34 355	40 198	45 262	44 153	44 179	44 848	45 661	50 072
Compensation of employees	26 704	29 787	36 873	40 583	39 487	39 500	38 256	38 827	42 870
Salaries and wages	26 704	27 962	34 913	38 507	37 411	37 424	36 060	36 508	40 426
Social contributions	-	1 825	1 960	2 076	2 076	2 076	2 196	2 319	2 444
Goods and services	7 454	4 568	3 325	4 679	4 666	4 679	6 592	6 834	7 202
Administrative fees	480	506	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	412	437	437	437	462	488	514
Consultants and professional services: Business and advisory services	1 521	3 591	1 992	3 021	3 008	3 018	5 209	5 373	5 663
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
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	71	22	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	4 665	-	296	296	296	299	296	313	329
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	552	275	625	625	625	625	625	660	696
Venues and facilities	165	174	-	300	300	300	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	200	728	531	-	-	-	-	-	-
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	200	728	531	-	-	-	-	-	-
Social benefits	200	728	531	-	-	-	-	-	-
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	59	23	12	-	13	-	-	-	-
Total economic classification	34 417	35 106	40 741	45 262	44 166	44 179	44 848	45 661	50 072