

Vote 03

Mpumalanga Provincial Treasury

To be appropriated by Vote in 2021/22	R 481 057 000
Direct Charge	R 0
Responsible MEC	MEC of Finance, Economic Development and Tourism
Administrating Department	Mpumalanga Provincial Treasury
Accounting Officer	Head: Provincial Treasury

1. Overview

Vision

Leading in innovation and service excellence.

Mission

Enhance fiscal discipline, accountability and effective governance in PFMA and MFMA institutions through:

- Capable and professional workforce;
- Inter-governmental collaboration;
- Sustainable funding and equitable allocation and prudent financial management.

Strategic Objectives

- Administrative support services
- Maintain fiscal discipline in the province
- Assets and liabilities support
- Efficient and effective financial and corporate governance.

Core functions and responsibilities

Administration is responsible for political, financial and administrative management of the Provincial Treasury. The Programme provides prompt, continuous, effective and efficient administrative support to all line functions in the Provincial Treasury.

Sustainable Resources Management promotes optimal and effective Provincial resource allocation and utilization, efficient Provincial budget management. The Programme also assists with accurate financial reporting on Provincial revenue generation and maximization. It is also within the programme to enhance planning; implementation and management of infrastructure by Provincial Departments and Municipalities, and lastly, it provide technical support to delegated Municipalities on the implementation of the MFMA. Assets and Liabilities Management is responsible for the monitoring and support on Assets, Liabilities, Provincial Supply Chain management, Transversal Systems as well as the provisioning of Information Technology Services to Departments, Public Entities and Municipalities in Mpumalanga Province.

Financial Governance serves to facilitate, monitor, support and provide professional advice to ensure good governance in the Province.

Overview of the main services that the department intends to deliver

The Provincial Treasury's approach to the 2021/2022 budget allocation process for all the departments is to maintain an appropriate balance between revenue and expenditure. The allocations had to reflect the priorities of the Mpumalanga Provincial Government in line with the National Development Plan and Mpumalanga Vision 2030 and to ensure efficient quality services. Provincial Treasury supports all government priorities through monitoring and reporting on utilisation of all resources allocated to Provincial Departments, Public Entities and Municipalities. The focus on resource allocation in the medium term is still on shifting the composition of expenditure away from consumption towards investment in especially infrastructure.

Legislative mandate

The Provincial Treasury derives its mandate from the following legislations:

- The Constitution of the Republic of South Africa Act, 1996
- Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)
- Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)
- Annual Division of Revenue Act
- Intergovernmental Fiscal Relations Act, 1997 (Act of 1997)
- Mpumalanga Finance Matters Act, 2006
- State Information Technology Agency Act, 1998 (Act 8 of 1998)
- Protected Disclosures Act, 2000 (Act 26 of 2000)
- Prevention and Combating of Corrupt Activities Act, 2004 (Act 12 of 2004)
- Mpumalanga Gambling Act, 1995 (Act 5 of 1995)
- Occupational Health and Safety Act, 1993 (Act of 1993)
- Control of Access to Public and Vehicles Act, 1985 (Act 53 of 1985)
- Electronic Communications Security (Pty) Ltd Act, 2002 (Act 68 of 2002)
- National Archives of South Africa Act, 1996 (Act 43 of 1996)
- Minimum Information Security Standards

External activities and other events relevant to budget decisions

Not applicable

1.1. Aligning departmental budgets to achieve government's prescribed outcomes

The Provincial Treasury supports all government priorities as the Provincial Treasury monitors the usage of all resources allocated to Provincial Departments, Municipalities and Public Entities.

The Provincial Treasury provides support in terms of Outcome 9 and 12 and is not a lead Department.

Outcome 9: Responsive, accountable, effective and efficient developmental local government system.

The National Development Plan envisages that by 2030 South Africa will be a state that is capable of playing a developmental and transformative role in such a way that benefits accrue across society with particular emphasis on the poor.

The NDP cautions that such a developmental state cannot materialise by decree, nor can it be legislated or waved into existence by declarations. It has to be consciously built and sustained. And this requires strong leadership.

Sub-Outcome 3: Sound financial and administrative management;

In support of this sub-outcome, the Provincial Treasury focuses on the building the capacity of the Budget and Treasury offices, review the financial sustainability of municipalities with no or extremely weak revenue base and develop proposals on what needs to be done.

Outcome 12: An efficient, effective and development oriented public service.

The core objective is to put in place the mechanisms and structures that can support departments in developing their capacity and professional ethos while leaving departments with the ultimate authority for how their departments are managed.

As described in the NDP, there is unevenness in capacity that leads to uneven performance in the public service.

Sub - Outcome 4: Efficient and effective management and operations systems

A key intervention would be to work with service delivery departments to map business processes for services and to monitor and review operations. The focus will prioritise core services and transversal corporate functions including payment of suppliers within 30 days. The Provincial Treasury will support promotion of greater and more consistent delegations in departments, public entities and support the implementation of guidelines and delegations. Such delegations will be accompanied by effective systems of support and oversight.

This includes areas such as financial management, supply chain management (SCM) and operational delegations. In each case, the Provincial Treasury will determine whether guidelines are needed or whether the existing policy framework is sufficient and the focus needs to shift to promoting more effective implementation by departments.

Sub – Outcome 5: Procurement systems that deliver value for money

The State's ability to purchase what it needs on time, at the right quality and for the right price is central to its ability to deliver on its priorities. The State needs procurement systems that are robust, transparent and sufficiently intelligent to allow for the different approaches that are suited to different forms of procurement, procurement systems that do not only focus on procedural compliance but also on delivering value for money. This requires strengthened supply chain management capacity and effective mechanisms for oversight and support.

- a) Differentiate between different forms of procurement to allow for strategic sourcing and different sourcing methodologies
- b) Capacity building and professionalising supply chain management
- c) Provide real-time operational support
- d) Ensure effective and transparent oversight
- e) Simplification of regulations and guidelines where necessary

2. Review of the current financial year (2020/21)

Provincial Treasury has an approved organisational structure of 433 posts. However, the implementation of the DPSA directive to abolish on PERSAL all vacant and unfunded posts

as well as the provincial moratorium on filling of vacant posts effective from March 2015, led to a shortage of staff due to resignations, transfer, promotions and deaths. Ten (10) officials were appointed to act in higher positions during the year under review in accordance with Regulation 63 (1) of the Public Service Regulation, 2016 and EXCO Resolution of August 2017.

The organisational structure of the Provincial Treasury currently makes provision for four programmes. Programme 1 is responsible for political, financial, administrative management and support. The other three programmes focus on Treasury functions, which are sustainable resource management, assets and liabilities management and financial governance. The Provincial Treasury operates in both the PFMA and MFMA environments.

The functions of the Treasury Programmes are specialised and depend on skilled resources to ensure the delivery of services. The Provincial moratorium and staff turnover experienced is major challenge. Although the recruitment of personnel by other departments and provinces is not unique to Provincial Treasury, it has negative implications to the overall operations of Provincial Treasury. In order to address the challenges relating to the high staff turnover rate, Provincial Treasury will intensify its implementation of the retention strategy and will address the shortfall in human resources through the rationalisation process as the capacity will be identified within the Provincial Treasury and elsewhere in the Provincial Administration.

3. Outlook for the coming financial year (2021/22)

The Provincial Treasury's approach to the 2021/2022 budget allocation process for all the departments is to maintain an appropriate balance between revenue and expenditure. The allocations had to reflect the priorities of the Mpumalanga Provincial Government in line with the National Development Plan and Mpumalanga Vision 2030 and to ensure efficient quality services. Provincial Treasury supports all government priorities through monitoring and reporting on utilisation of all resources allocated to Provincial Departments, Public Entities and Municipalities. The focus on resource allocation in the medium term is still on shifting the composition of expenditure away from consumption towards investment in especially infrastructure.

The Provincial Treasury **Administration** programme remains consistent in its approach to improve the organisational environment through performance excellence and addressing challenges within. It continues to make concerted effort to ensure that the structure is appropriate for achieving the organisation's strategic objectives and those of government at large.

Key focus areas within the Programme include:

- Providing of policy and political directives to achieve provincial objectives;
- Translation of policies and priorities into strategies for effective service delivery;
- Executing credible budget process to ensure sound financial and supply chain management; and providing of effective and efficient audit services.

Whilst the rationale is understood and supported however the reality is that the moratorium on the filling of vacant posts in the Mpumalanga Provincial Government has also had a toll on the Provincial Treasury. The planning of targets for the next year were done in line with the principle that more had to be done with fewer resources.

The **Sustainable Resource Management** programme will continue to promote allocative efficiency of the Provincial resources. Budgets must be allocated to the departments for service delivery. The programme must ensure that funds are allocated equitably and efficiently. The Budget and Expenditure unit will continue to monitor the financial performance of the departments and public entities. Feedback on the financial performance will be given to departments so that departments can avoid unauthorised expenditure and achieve its objectives as planned. The programme is also tasked with reporting on the financial performance to all its stakeholders including the national Treasury. Timely and the programme will provide accurate reports.

The programme also assists with accurate financial reporting on Provincial revenue generation and maximization. The programme will continue to work with departments and entities in exploring new sources of revenue and making sure that there is optimal own revenue collection. The programme is expected to continue effectively managing the cash flow of the province and will make the necessary and scheduled transfers of cash to departments. Tariffs will be reviewed annually to make sure that its market related and all areas are covered.

The programme also enhances planning; implementation and management of infrastructure by provincial departments. The programme provides support and monitors 6 infrastructure departments. The support is provided through analysis and provide feedback on User Asset Management Plans. Departments are then expected to make the necessary amendments so that final plans are then monitored throughout the financial year. The programme will continue to monitor the financial performance and construction of the various projects in the province. Feedback will be provided by the programme to the six infrastructure departments. The biggest challenge will continue to be proper planning, implementation, and trying to contain the cost of delivery of the projects.

The programme will continue to provide technical support to delegated Municipalities on the implementation of the MFMA. Nineteen municipalities will be supported through analysis and feedback of the Municipal budgets. Five financial recovery plans have been finalised and approved by the MEC. The programme will continue monitor the implementation of those recovery plans. The programme must eventually do financial recovery plans for all eight municipalities, which were deemed dysfunctional. The programme must consolidate Municipal In-Year Monitoring reports submit to all relevant stakeholders.

The **Assets and Liabilities Management** programme will continue to provide support, guidance and capacity building to departments, municipalities and public entities to ensure reduction of negative audit outcomes that has to do with the management of assets, liabilities, supply chain and information technology governance. Furthermore, efforts will be increased to ensure that suppliers are paid timeously in line with legislations, that deviations are realised necessary escalations are made in order to ensure that corrective interventions are made.

In the **Financial Governance** programme the Accounting Services Unit has only five officials to support 12 Departments, 4 Public Entities and 19 Municipalities. The capacity brings a challenge, as the team is not able to pay attention to specific stakeholder and

ensure improvement is achieved. There is no stable and consistent support as the team can be overwhelmed by the work at hand. The approval and implementation of the proposed organisational structure could be a solution to the challenge faced by the Unit/ Programme.

Due to increasing mandates and number of institutions which needs to be serviced, the Human Capital is a challenge considering that the Mpumalanga Provincial Treasury structure is not aligned to the recommended Provincial Treasury structures issued by National Treasury which aligns Provincial Treasuries to the National Treasury mandates.

The units in the Provincial Treasury were originally created based on the support to Departments and Public Entities and with the delegation of 19 Municipalities from the National Treasury to the Provincial Treasury this mandated was extended, which places a heavier burden on the officials to perform.

4. Reprioritisation

Due to diminishing budgets, largely as a result of slow global economic recovery and a tight fiscal environment, expenditure over the 2021 MTEF will be well contained. The Provincial Treasury will continue to implement cost containment measures and reduce spending on other items in order to make funds available for activities that will ensure achievement of the strategic objectives.

5. Procurement

In ensuring that goods and services are procured timely the Provincial Treasury has developed a procurement plan of all goods and services between R30 000 and R500 000 and above R500 000 (applicable taxes included) which is monitored on monthly basis. Furthermore, the Provincial Treasury will ensure that when securing goods and services local suppliers are given first preference.

On Capital budget, the Provincial Treasury has allocated funds for the provision of IT infrastructure and replacement of old working tools such as computer equipment. When providing for IT infrastructure, increase in exchange rate between dollar/rand has been considered.

6. Receipts and financing

6.1. Summary of receipts

Table 3.1: Summary of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20	2020/21			2021/22	2022/23	2023/24
Equitable share	280 919	310 189	345 033	421 304	364 695	364 695	460 893	417 068	404 738
Conditional grants	–	–	–	–	–	–	–	–	–
Own Revenue	9 026	21 481	9 859	10 253	8 675	8 675	10 447	10 980	11 474
Other	–	–	–	9 000	9 000	9 000	9 717	–	–
Total receipts	289 945	331 670	354 892	440 557	382 370	382 370	481 057	428 048	416 212
Total payments	287 542	331 518	354 266	440 557	382 370	382 370	481 057	428 048	416 212
Surplus/(deficit) before financing	2 403	152	626	–	–	–	–	–	–
Financing									
of which									
Provincial CG roll-overs	–	–	–	–	–	–	–	–	–
Surplus/(deficit) after financing	2 403	152	626	–	–	–	–	–	–

The budget for the Provincial Treasury has shown an increase of 25.8 percent when compared to the current financial year baseline. The high growth is as a result of the budget reductions in 2020/21 due to reprioritisation towards COVID-19 as well as special allocations over the 2021/22 MTEF.

Table 3.2: Departmental receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20	2020/21			2021/22	2022/23	2023/24
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	2 255	2 375	2 800	2 800	2 800	2 403	2 800	2 665	2 793
Transfers received from:	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	103 664	127 096	116 736	123 311	123 311	107 153	129 895	143 305	150 184
Sales of capital assets	–	248	–	–	–	–	–	–	–
Financial transactions in assets and liabilities	14	89	130	13	13	28	13	2	2
Total	105 933	129 808	119 666	126 124	126 124	109 584	132 708	145 972	152 979

Provincial Treasury projects to increase its own revenue collection by 21.1 percent in 2021/22 financial year when compared to 2020/21 financial year. The high growth is due to the reduction in the collection for 2020/21 as a result of the nationwide lockdown due to COVID-19.

7. Payment summary

7.1. Key assumptions

- Consumer Price Index of 4.1 percent, 4.4 percent and 4.5 percent for 2021/22, 2022/23 and 2023/24 respectively
- Monitoring and support to Municipalities
- Monitoring and support to Departments and Public Entities

7.2. Programme summary

Table 3.3: Summary of payments and estimates: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Administration	87 267	97 455	103 075	110 852	100 874	100 874	111 353	112 509	114 921
2. Sustainable Resources Management	47 049	56 537	47 647	75 657	50 912	50 912	63 894	66 485	67 428
3. Asset And Liabilities Management	127 016	145 548	172 652	221 233	202 819	203 065	235 777	217 181	201 583
4. Financial Governance	26 210	31 978	30 892	32 815	27 765	27 519	70 033	31 873	32 280
Total payments and estimates:	287 542	331 518	354 266	440 557	382 370	382 370	481 057	428 048	416 212

7.3. Summary of economic classification

Table 3.4: Summary of provincial payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Current payments	279 972	317 385	325 597	427 440	363 566	363 566	467 846	414 049	401 541
Compensation of employees	169 718	193 703	187 124	214 948	191 767	191 767	215 316	215 131	215 121
Goods and services	110 254	123 682	138 473	212 492	171 799	171 799	252 530	198 918	186 420
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	981	1 661	1 362	1 091	6 744	6 744	696	778	815
Provinces and municipalities	208	16	22	19	5 019	5 019	20	21	22
Departmental agencies and accounts	546	583	635	665	650	650	676	708	742
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	227	1 062	705	407	1 075	1 075	—	49	51
Payments for capital assets	6 589	12 472	27 307	12 026	12 060	12 060	12 515	13 221	13 856
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	6 580	12 472	27 023	12 026	12 026	12 026	12 515	13 221	13 856
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	9	—	284	—	34	34	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	287 542	331 518	354 266	440 557	382 370	382 370	481 057	428 048	416 212

The Provincial Treasury has seen 25.8 percent growth in its budget for 2021/22 financial year when compared to the current financial year. The high growth is as a result of the budget reductions in 2020/21 due to reprioritisation towards COVID-19 as well as special allocations over the 2021/22 MTEF.

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

Table 3.5 below provides a summary of infrastructure payments and estimates per category.

Table 3.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Existing infrastructure assets	-	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-	-
Upgrades and additions	-	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation	-	-	-	-	-	-	-	-	-
New infrastructure assets	-	-	-	-	-	-	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Capital	-	-	-	-	-	-	-	-	-
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	4 921	4 981	5 723	5 400	5 756	5 756	5 698	5 972	6 259
Non Infrastructure	-	-	-	-	-	-	-	-	-
Total Infrastructure (incl. non infrastructure items)	4 921	4 981	5 723	5 400	5 756	5 756	5 698	5 972	6 259
<i>Capital infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Current infrastructure*</i>	4 921	4 981	5 723	5 400	5 756	5 756	5 698	5 972	6 259

Provincial Treasury is leasing four office buildings for Regional offices and part of head office. The table above reflects budget allocated for payment of operating leases for the four buildings.

7.5. Departmental Public-Private Partnership (PPP) projects

The Provincial Treasury does not have any PPP projects.

7.6. Transfers

7.6.1. Transfers to public entities

The Provincial Treasury does not have any transfers to public entities.

7.6.2. Transfers to other entities

The Provincial Treasury does not have any transfers to other entities.

7.6.3. Transfers to local government

Table 3.6: Summary of departmental transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Category A	-	-	-	-	-	-	-	-	-
Category B	208	-	-	-	5 000	5 000	-	-	-
Category C	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total	208	-	-	-	5 000	5 000	-	-	-

8. Programme description

8.1. Programme 1: Administration

8.1.1. Description and Objective

The Programme is responsible for the political, financial and administrative management of the Provincial Treasury. The programme provides prompt, continuous, effective and efficient administrative support to all line functions in the Provincial Treasury.

Table 3.7: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Member of Executive Council	–	–	–	–	–	–	–	–	–
2. Management Services	38 632	41 082	45 269	50 407	44 148	44 148	50 084	49 723	50 224
3. Financial Management	43 880	50 935	52 417	54 767	51 648	51 648	55 972	57 353	59 193
4. Internal Audit	4 755	5 438	5 389	5 678	5 078	5 078	5 297	5 433	5 504
Total payments and estimates: Programme 1	87 267	97 455	103 075	110 852	100 874	100 874	111 353	112 509	114 921

Table 3.8: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Current payments	85 153	93 793	97 149	106 953	97 035	97 035	107 557	108 367	110 580
Compensation of employees	55 582	61 113	62 088	72 063	62 435	62 435	70 103	70 047	70 422
Goods and services	29 571	32 680	35 061	34 890	34 600	34 600	37 454	38 320	40 158
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	769	599	865	899	839	839	696	778	815
Provinces and municipalities	11	16	22	19	19	19	20	21	22
Departmental agencies and accounts	546	583	635	665	650	650	676	708	742
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	212	–	208	215	170	170	–	49	51
Payments for capital assets	1 345	3 063	5 061	3 000	3 000	3 000	3 100	3 364	3 526
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 345	3 063	5 022	3 000	3 000	3 000	3 100	3 364	3 526
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	39	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 1	87 267	97 455	103 075	110 852	100 874	100 874	111 353	112 509	114 921

The programme has received an increase of 10.4 percent in its budget for 2021/22 financial year. This is as a result of the budget reductions in 2020/21 due to reprioritisation towards COVID-19.

8.1.2. Service Delivery Measure

Refer to departmental Annual Performance Plan for 2021/22.

8.2. Programme 2: Sustainable Resource Management

8.2.1. Description and Objective

The Programme promotes optimal and effective Provincial resource allocation and utilization, efficient Provincial budget management. The Programme also assists with accurate financial reporting on Provincial revenue generation and maximization. It is also within the programme to enhance planning; implementation and management of infrastructure by Provincial Departments and Municipalities, and lastly, it provide technical support to delegated Municipalities on the implementation of the MFMA.

Table 3.9: Summary of payments and estimates: Sustainable Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Programme Support	1 519	1 595	1 746	1 926	1 678	1 678	1 760	1 826	1 849
2. Economic Analysis	–	–	–	–	–	–	–	–	–
3. Provincial Administration Fiscal Discipline	9 182	10 680	10 939	11 497	10 860	10 860	12 161	12 058	12 153
4. Budget And Expenditure Management	10 244	12 137	11 305	11 954	10 738	10 738	13 641	13 683	13 767
5. Municipal Finance	21 914	27 148	18 956	34 864	22 228	22 228	24 187	26 509	26 942
6. Infrastructure Co-Ordination	4 190	4 977	4 701	15 416	5 408	5 408	12 145	12 409	12 717
Total payments and estimates: Programme 2	47 049	56 537	47 647	75 657	50 912	50 912	63 894	66 485	67 428

Table 3.10: Summary of provincial payments and estimates by economic classification: Sustainable Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Current payments	46 850	56 530	47 647	75 501	45 313	45 313	63 894	66 485	67 428
Compensation of employees	38 967	44 344	41 285	45 155	42 560	42 560	50 179	50 081	50 239
Goods and services	7 883	12 186	6 362	30 346	2 753	2 753	13 715	16 404	17 189
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	199	7	–	156	5 599	5 599	–	–	–
Provinces and municipalities	197	–	–	–	5 000	5 000	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	2	7	–	156	599	599	–	–	–
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: Programme 2	47 049	56 537	47 647	75 657	50 912	50 912	63 894	66 485	67 428

The programme has received an increase of 25.5 percent in its budget for the 2021/22 financial year. The growth is as a result of the budget reductions in 2020/21 due to reprioritisation towards COVID-19 as well as reallocation of special allocations for municipal interventions and infrastructure support that were rescheduled in the 2020/21 financial year.

8.2.2. Service Delivery Measures

Refer to departmental Annual Performance Plan for 2021/22.

8.3. Programme 3: Assets and Liabilities Management

8.3.1. Description and Objective

The Programme is responsible for the monitoring and support in terms of Transversal Systems, Information Technology Services, Assets, Liabilities, Public Private Partnerships and Provincial Supply Chain management to departments, municipalities and public entities.

Table 3.11: Summary of payments and estimates: Asset And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Programme Support	207	398	322	1 784	277	277	389	408	417
2. Provincial Supply Chain Management	16 153	19 130	18 601	21 039	18 252	18 498	21 844	21 973	22 208
3. Financial Assets Management	-	-	-	-	-	-	-	-	-
4. Public Sector Liabilities	4 891	6 268	5 658	6 136	5 357	5 357	5 715	5 819	5 859
5. Physical Assets Management	6 950	6 403	5 166	6 590	4 904	4 904	6 230	6 347	6 422
6. Interlinked Financial Systems	11 730	12 838	27 945	72 057	65 912	65 912	93 754	76 431	65 780
7. Information Technology	87 085	100 511	114 960	113 627	108 117	108 117	107 845	106 203	100 897
Total payments and estimates: Programme 3	127 016	145 548	172 652	221 233	202 819	203 065	235 777	217 181	201 583

Table 3.12: Summary of provincial payments and estimates by economic classification: Asset And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Current payments	121 759	135 106	150 071	212 171	193 453	193 699	226 362	207 324	191 253
Compensation of employees	53 684	60 815	58 229	70 543	61 470	61 470	69 337	69 337	68 685
Goods and services	68 075	74 291	91 842	141 628	131 983	132 229	157 025	137 987	122 568
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	13	1 033	335	36	306	306	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	13	1 033	335	36	306	306	-	-	-
Payments for capital assets	5 244	9 409	22 246	9 026	9 060	9 060	9 415	9 857	10 330
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 235	9 409	22 001	9 026	9 026	9 026	9 415	9 857	10 330
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	9	-	245	-	34	34	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme 3	127 016	145 548	172 652	221 233	202 819	203 065	235 777	217 181	201 583

The programme has received an increase of 16.1 percent in its budget for 2021/22 financial year. The growth is as a result of the budget reductions in 2020/21 due to reprioritisation towards COVID-19.

8.3.2. Service Delivery Measures

Refer to departmental Annual Performance Plan for 2021/22.

8.4. Programme 4: Financial Governance

8.4.1. Description and Objective

This Programme serves to facilitate, monitor, support and provide professional advice to ensure good governance in the Province.

Table 3.13: Summary of payments and estimates: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Programme Support	2 997	3 036	2 629	2 325	2 108	2 108	42 101	2 145	2 161
2. Accounting Services	5 248	6 851	6 247	6 832	5 869	5 791	6 210	6 709	6 822
3. Norms And Standards	12 259	14 638	14 416	15 676	13 409	13 271	14 349	15 259	15 416
4. Risk Management	2 700	3 765	3 472	3 709	2 783	2 777	3 253	3 601	3 661
5. Provincial Internal Audit	3 006	3 688	4 128	4 273	3 596	3 572	4 120	4 159	4 220
Total payments and estimates: Programme 4	26 210	31 978	30 892	32 815	27 765	27 519	70 033	31 873	32 280

Table 3.14: Summary of provincial payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Current payments	26 210	31 956	30 730	32 815	27 765	27 519	70 033	31 873	32 280
Compensation of employees	21 485	27 431	25 522	27 187	25 302	25 302	25 697	25 666	25 775
Goods and services	4 725	4 525	5 208	5 628	2 463	2 217	44 336	6 207	6 505
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	22	162	–	–	–	–	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	22	162	–	–	–	–	–	–
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: Programme 4	26 210	31 978	30 892	32 815	27 765	27 519	70 033	31 873	32 280

The programme has received an increase of 154.5 percent in its budget for 2021/22 financial year. The high growth is as a result of budget reductions in 2020/21 due to reprioritisation towards COVID-19 as well as the special allocation for staff verification project.

8.4.2. Service Delivery Measures

Refer to departmental Annual Performance Plan for 2021/22.

9. Other programme information

9.1. Personnel numbers and costs

Table 3.15: Summary of departmental personnel numbers and costs: Provincial Treasury

R thousands	Actual						Revised estimate		Medium-term expenditure estimate						Average annual growth 2020/21 - 2023/24		
	2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		Pers. growth rate	Costs growth rate	% Costs of Total
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs			
Salary level																	
1 – 6	197	20 442	137	17 186	163	19 523	127	27	154	33 590	139	34 336	139	34 207	-4.5%	0.8%	16.4%
7 – 10	110	74 915	115	94 599	115	88 047	124	–	124	71 990	140	89 057	140	89 002	4.1%	7.6%	40.4%
11 – 12	57	47 951	56	57 571	60	56 020	59	–	59	59 089	65	64 247	66	64 072	3.3%	2.3%	30.0%
13 – 16	21	23 254	20	24 143	23	24 652	21	1	22	27 098	21	27 676	21	27 586	-1.5%	0.7%	13.2%
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	385	166 562	328	193 499	361	188 242	331	28	359	191 767	365	215 316	366	215 131	0.1%	3.9%	100.0%
Programme																	
1: Administration	173	55 582	159	61 113	174	62 088	170	–	170	62 435	171	70 103	171	70 047	-0.8%	4.1%	32.6%
2: Sustainable Resources Management	53	38 967	49	44 344	49	41 285	36	10	46	42 560	56	50 179	56	50 239	6.8%	5.7%	23.0%
3: Asset And Liabilities Management	126	53 684	89	60 815	92	58 229	78	18	96	61 470	104	69 337	105	68 685	2.7%	3.8%	32.1%
4: Financial Governance	33	21 485	31	27 431	46	25 522	47	–	47	25 302	34	25 697	34	25 666	-10.2%	0.6%	12.3%
Total	385	169 718	328	193 703	361	187 124	331	28.0	359	191 767	365	215 316	366	215 131	0.1%	3.9%	100.0%
Employee dispensation classification																	
Public Service Act appointees not covered by OSDs							344	–	344	204 016	344	219 274	344	235 290	–	6.5%	95.7%
Public Service Act appointees still to be covered by OSDs							–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants							–	–	–	–	–	–	–	–	–	–	–
Legal Professionals							2	–	2	2 495	2	2 687	2	3 019	–	6.6%	1.2%
Social Services Professions							–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations							4	–	4	3 962	4	4 060	4	4 364	–	3.3%	1.7%
Medical and related professionals							–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals							–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals							–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc							37	–	37	2 907	37	3 125	37	3 514	–	6.5%	1.4%
Total	387	–	387	213 380	387	229 146	387	–	387	229 146	387	245 688	387	257 481	–	6.5%	100.0%

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

9.2. Training

Table 3.16: Information on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Number of staff	385	328	361	359	359	359	365	366	360
Number of personnel trained	179	189	200	211	211	211	211	211	211
of which									
Male	71	76	80	84	84	84	84	84	84
Female	107	113	120	127	127	127	127	127	127
Number of training opportunities	11	11	12	13	13	13	13	13	13
of which									
Tertiary	–	–	–	–	–	–	–	–	–
Workshops	9	10	11	12	12	12	12	12	12
Seminars	–	–	–	–	–	–	–	–	–
Other	1	1	1	1	1	1	1	1	1
Number of bursaries offered	–	–	–	–	–	–	–	–	–
Number of interns appointed	20	20	21	22	22	22	22	22	22
Number of learnerships appointed	–	–	–	–	–	–	–	–	–
Number of days spent on training	–	–	–	–	–	–	–	–	–
Payments on training by programme									
1. Administration	2 238	2 368	2 701	2 953	2 953	2 953	3 115	3 265	3 422
2. Sustainable Resources Manager	1 072	1 135	851	897	897	897	946	991	1 039
3. Asset And Liabilities Management	2 215	2 344	1 660	1 752	1 752	1 752	1 848	1 937	2 030
4. Financial Governance	578	612	429	453	453	453	478	501	525
Total payments on training	6 104	6 458	5 641	6 055	6 055	6 055	6 387	6 694	7 016

9.3. Reconciliation of structural changes

The department did not make any structural changes.

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	2 255	2 375	2 800	2 800	2 800	2 403	2 800	2 665	2 793
Sales of goods and services produced by department (excl. capital assets)	2 255	2 375	2 800	2 800	2 800	2 403	2 800	2 665	2 793
Sales by market establishments	2 146	2 266	2 693	2 693	2 693	2 296	2 693	2 558	2 681
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	109	109	107	107	107	107	107	107	112
Of which									
Serve Rent: Commission insurance	98	87	96	96	96	96	96	96	101
Rental: Residence	11	22	11	11	11	11	11	11	12
List item	-	-	-	-	-	-	-	-	-
List item	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
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	103 664	127 096	116 736	123 311	123 311	107 153	129 895	143 305	150 184
Interest	103 664	127 096	116 736	123 311	123 311	107 153	129 895	143 305	150 184
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	-	248	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	248	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	14	89	130	13	13	28	13	2	2
Total	105 933	129 808	119 666	126 124	126 124	109 584	132 708	145 972	152 979

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Current payments	279 972	317 385	325 597	427 440	363 566	363 566	467 846	414 049	401 541
Compensation of employees	169 718	193 703	187 124	214 948	191 767	191 767	215 316	215 131	215 121
Salaries and wages	148 503	169 630	162 809	177 970	165 294	165 409	175 235	172 999	172 811
Social contributions	21 215	24 073	24 315	36 978	26 473	26 358	40 081	42 132	42 310
Goods and services	110 254	123 682	138 473	212 492	171 799	171 799	252 530	198 918	186 420
Administrative fees	464	558	853	1 039	456	408	839	1 115	1 170
Advertising	1 202	728	665	901	1 618	1 618	500	1 323	1 387
Minor Assets	239	146	37	750	350	350	217	222	233
Audit cost: External	5 478	4 948	5 155	5 825	5 850	5 850	6 184	6 470	6 781
Catering: Departmental activities	377	708	930	1 072	329	319	813	1 402	1 469
Communication (G&S)	4 039	4 429	4 469	5 000	4 853	4 853	5 865	5 699	5 970
Computer services	62 296	65 775	79 575	128 157	123 955	123 955	143 845	125 936	109 940
Consultants: Business and advisory services	4 120	8 855	1 673	25 569	1 157	1 157	51 596	10 975	11 501
Legal costs	98	60	–	20	20	20	25	74	78
Contractors	427	410	2 106	3 795	5 116	5 116	5 691	4 049	4 244
Agency and support / outsourced services	–	23	175	202	121	147	53	226	237
Fleet services (incl. government motor transport)	1 369	1 218	1 401	1 500	2 196	2 196	1 450	1 496	1 568
Consumable supplies	1 184	4 367	5 210	3 130	2 900	2 900	1 760	1 205	1 263
Cons: Stationery, printing and office supplies	1 017	2 049	1 588	1 358	1 287	1 287	1 365	1 456	1 525
Operating leases	7 270	6 998	7 390	8 214	7 470	7 470	8 440	8 711	9 129
Property payments	2 895	3 398	4 280	4 100	6 083	6 083	5 380	4 847	5 080
Transport provided: Departmental activity	8	55	132	105	9	9	25	156	163
Travel and subsistence	13 514	14 532	16 917	15 797	5 788	5 872	13 169	17 467	18 305
Training and development	2 525	2 403	3 223	3 921	1 150	1 174	3 154	3 685	3 860
Operating payments	824	814	1 033	962	806	758	1 288	1 212	1 270
Venues and facilities	908	1 208	1 661	1 075	285	257	871	1 192	1 247
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	981	1 661	1 362	1 091	6 744	6 744	696	778	815
Provinces and municipalities	208	16	22	19	5 019	5 019	20	21	22
Provinces	–	16	22	19	19	19	20	21	22
Provincial agencies and funds	–	16	22	19	19	19	20	21	22
Municipalities	208	–	–	–	5 000	5 000	–	–	–
Municipal bank accounts	–	–	–	–	5 000	5 000	–	–	–
Municipal agencies and funds	208	–	–	–	–	–	–	–	–
Departmental agencies and accounts	546	583	635	665	650	650	676	708	742
Departmental agencies (non-business entities)	546	583	635	665	650	650	676	708	742
Households	227	1 062	705	407	1 075	1 075	–	49	51
Social benefits	113	1 062	705	362	1 075	1 046	–	–	–
Other transfers to households	114	–	–	45	–	29	–	49	51
Payments for capital assets	6 589	12 472	27 307	12 026	12 060	12 060	12 515	13 221	13 856
Machinery and equipment	6 580	12 472	27 023	12 026	12 026	12 026	12 515	13 221	13 856
Transport equipment	–	1 326	1 974	503	503	503	600	784	822
Other machinery and equipment	6 580	11 146	25 049	11 523	11 523	11 523	11 915	12 437	13 034
Software and other intangible assets	9	–	284	–	34	34	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	287 542	331 518	354 266	440 557	382 370	382 370	481 057	428 048	416 212

Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Current payments	85 153	93 793	97 149	106 953	97 035	97 035	107 557	108 367	110 580
Compensation of employees	55 582	61 113	62 088	72 063	62 435	62 435	70 103	70 047	70 422
Salaries and wages	48 116	52 746	53 401	60 926	53 135	53 135	58 465	56 035	56 337
Social contributions	7 466	8 367	8 687	11 137	9 300	9 300	11 638	14 012	14 085
Goods and services	29 571	32 680	35 061	34 890	34 600	34 600	37 454	38 320	40 158
Administrative fees	198	290	388	453	258	232	421	449	471
Advertising	1 145	728	665	901	1 618	1 618	500	1 249	1 309
Minor Assets	239	50	29	100	100	100	105	105	110
Audit cost: External	4 770	4 607	4 722	5 200	5 200	5 200	5 539	5 799	6 077
Catering: Departmental activities	243	403	576	383	187	187	264	607	636
Communication (G&S)	3 055	3 419	3 417	3 577	3 629	3 629	4 029	4 022	4 215
Computer services	18	19	40	25	25	25	25	-	-
Consultants: Business and advisory services	310	348	446	472	779	779	669	508	533
Legal costs	98	60	-	20	20	20	25	74	78
Contractors	104	115	571	765	1 075	1 075	1 591	813	852
Agency and support / outsourced services	-	23	175	202	121	147	53	226	237
Fleet services (incl. government motor transport)	1 369	1 218	1 401	1 500	2 196	2 196	1 450	1 496	1 568
Consumable supplies	1 184	2 238	1 645	1 130	1 735	1 735	960	1 205	1 263
Cons: Stationery, printing and office supplies	1 017	2 048	1 588	1 358	1 287	1 287	1 365	1 436	1 504
Operating leases	7 270	6 998	7 390	8 214	7 470	7 470	8 440	8 711	9 129
Property payments	2 895	3 398	4 280	4 100	6 083	6 083	5 380	4 847	5 080
Transport provided: Departmental activity	8	55	27	25	1	1	25	47	49
Travel and subsistence	3 603	4 248	4 742	3 579	1 646	1 646	4 056	4 091	4 287
Training and development	1 486	1 046	1 532	1 962	536	536	1 298	1 560	1 634
Operating payments	272	476	517	546	491	491	794	668	700
Venues and facilities	287	893	910	378	143	143	465	407	426
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	769	599	865	899	839	839	696	778	815
Provinces and municipalities	11	16	22	19	19	19	20	21	22
Provinces	-	16	22	19	19	19	20	21	22
Provincial agencies and funds	-	16	22	19	19	19	20	21	22
Municipalities	11	-	-	-	-	-	-	-	-
Municipal agencies and funds	11	-	-	-	-	-	-	-	-
Departmental agencies and accounts	546	583	635	665	650	650	676	708	742
Departmental agencies (non-business entities)	546	583	635	665	650	650	676	708	742
Households	212	-	208	215	170	170	-	49	51
Social benefits	98	-	208	170	170	141	-	-	-
Other transfers to households	114	-	-	45	-	29	-	49	51
Payments for capital assets	1 345	3 063	5 061	3 000	3 000	3 000	3 100	3 364	3 526
Machinery and equipment	1 345	3 063	5 022	3 000	3 000	3 000	3 100	3 364	3 526
Transport equipment	-	1 326	1 974	503	503	503	600	784	822
Other machinery and equipment	1 345	1 737	3 048	2 497	2 497	2 497	2 500	2 580	2 704
Software and other intangible assets	-	-	39	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme 1	87 267	97 455	103 075	110 852	100 874	100 874	111 353	112 509	114 921

Table B.3(ii): Payments and estimates by economic classification: Sustainable Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Current payments	46 850	56 530	47 647	75 501	45 313	45 313	63 894	66 485	67 428
Compensation of employees	38 967	44 344	41 285	45 155	42 560	42 560	50 179	50 081	50 239
Salaries and wages	34 891	39 783	36 702	38 063	37 552	37 552	41 627	41 686	41 772
Social contributions	4 076	4 561	4 583	7 092	5 008	5 008	8 552	8 395	8 467
Goods and services	7 883	12 186	6 362	30 346	2 753	2 753	13 715	16 404	17 189
Administrative fees	65	78	119	171	73	64	104	203	213
Audit cost: External	359	167	133	145	170	170	150	160	168
Catering: Departmental activities	58	100	129	240	95	95	204	303	317
Communication (G&S)	414	390	384	437	396	418	627	547	573
Consultants: Business and advisory services	2 706	7 566	1 216	24 889	278	278	9 917	10 160	10 647
Cons: Stationery, printing and office supplies	-	-	-	-	-	-	-	20	21
Travel and subsistence	3 350	3 298	3 603	3 655	1 439	1 426	2 095	4 083	4 279
Training and development	327	161	245	373	113	113	278	433	453
Operating payments	438	251	372	291	134	134	294	363	380
Venues and facilities	166	175	161	145	55	55	46	132	138
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	199	7	-	156	5 599	5 599	-	-	-
Provinces and municipalities	197	-	-	-	5 000	5 000	-	-	-
Municipalities	197	-	-	-	5 000	5 000	-	-	-
Municipal bank accounts	-	-	-	-	5 000	5 000	-	-	-
Municipal agencies and funds	197	-	-	-	-	-	-	-	-
Households	2	7	-	156	599	599	-	-	-
Social benefits	2	7	-	156	599	599	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme 2	47 049	56 537	47 647	75 657	50 912	50 912	63 894	66 485	67 428

Table B.3(iii): Payments and estimates by economic classification: Asset And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Current payments	121 759	135 106	150 071	212 171	193 453	193 699	226 362	207 324	191 253
Compensation of employees	53 684	60 815	58 229	70 543	61 470	61 470	69 337	69 337	68 685
Salaries and wages	46 766	52 956	50 348	56 872	52 752	52 752	54 200	54 369	54 115
Social contributions	6 918	7 859	7 881	13 671	8 718	8 718	15 137	14 968	14 570
Goods and services	68 075	74 291	91 842	141 628	131 983	132 229	157 025	137 987	122 568
Administrative fees	106	110	165	191	46	46	157	235	247
Advertising	57	–	–	–	–	–	–	74	78
Minor Assets	–	96	8	650	250	250	112	117	123
Catering: Departmental activities	71	123	183	329	37	37	264	373	391
Communication (G&S)	339	406	437	710	543	534	876	797	834
Computer services	62 278	65 756	79 535	128 132	123 930	123 930	143 820	125 936	109 940
Consultants: Business and advisory services	–	–	–	–	–	–	500	–	–
Contractors	323	295	1 535	3 030	4 041	4 041	4 100	3 236	3 392
Consumable supplies	–	2 129	3 565	2 000	1 165	1 165	800	–	–
Cons: Stationery, printing and office supplies	–	1	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	105	80	8	8	–	109	114
Travel and subsistence	4 223	4 297	5 219	5 093	1 554	1 771	5 225	5 527	5 792
Training and development	328	906	729	901	318	356	852	979	1 025
Operating payments	73	58	60	77	59	59	79	112	117
Venues and facilities	277	114	301	435	32	32	240	492	515
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	13	1 033	335	36	306	306	–	–	–
Households	13	1 033	335	36	306	306	–	–	–
Social benefits	13	1 033	335	36	306	306	–	–	–
Payments for capital assets	5 244	9 409	22 246	9 026	9 060	9 060	9 415	9 857	10 330
Machinery and equipment	5 235	9 409	22 001	9 026	9 026	9 026	9 415	9 857	10 330
Other machinery and equipment	5 235	9 409	22 001	9 026	9 026	9 026	9 415	9 857	10 330
Software and other intangible assets	9	–	245	–	34	34	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 3	127 016	145 548	172 652	221 233	202 819	203 065	235 777	217 181	201 583

Table B.3(iv): Payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Current payments	26 210	31 956	30 730	32 815	27 765	27 519	70 033	31 873	32 280
Compensation of employees	21 485	27 431	25 522	27 187	25 302	25 302	25 697	25 666	25 775
Salaries and wages	18 730	24 145	22 358	22 109	21 855	21 970	20 943	20 909	20 587
Social contributions	2 755	3 286	3 164	5 078	3 447	3 332	4 754	4 757	5 188
Goods and services	4 725	4 525	5 208	5 628	2 463	2 217	44 336	6 207	6 505
Administrative fees	95	80	181	224	79	66	157	228	239
Audit cost: External	349	174	300	480	480	480	495	511	536
Catering: Departmental activities	5	82	42	120	10	–	81	119	125
Communication (G&S)	231	214	231	276	285	272	333	333	348
Consultants: Business and advisory services	1 104	941	11	208	100	100	40 510	307	321
Travel and subsistence	2 338	2 689	3 353	3 470	1 149	1 029	1 793	3 766	3 947
Training and development	384	290	717	685	183	169	726	713	748
Operating payments	41	29	84	48	122	74	121	69	73
Venues and facilities	178	26	289	117	55	27	120	161	168
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	22	162	–	–	–	–	–	–
Households	–	22	162	–	–	–	–	–	–
Social benefits	–	22	162	–	–	–	–	–	–
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	26 210	31 978	30 892	32 815	27 765	27 519	70 033	31 873	32 280

Table B.5: Details on infrastructure
Refer to Estimates of Capital Expenditure

Table B.8: Details on transfers to local government

Table B.8: Transfers to local government by transfer / grant type, category and municipality: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Category A	-	-	-	-	-	-	-	-	-
Category B	208	-	-	-	5 000	5 000	-	-	-
MP301 Albert Luthuli	-	-	-	-	-	-	-	-	-
MP302 Msukaligwa	-	-	-	-	2 600	2 600	-	-	-
MP303 Mkhondo	-	-	-	-	-	-	-	-	-
MP304 Pixley Ka Seme	-	-	-	-	-	-	-	-	-
MP305 Lekwa	-	-	-	-	-	-	-	-	-
MP306 Dipaleseng	-	-	-	-	-	-	-	-	-
MP307 Govan Mbeki	-	-	-	-	500	500	-	-	-
MP311 Victor Khanye	-	-	-	-	-	-	-	-	-
MP312 Emalahleni	-	-	-	-	1 000	1 000	-	-	-
MP313 Steve Tshwete	-	-	-	-	-	-	-	-	-
MP314 Emakhazeni	-	-	-	-	-	-	-	-	-
MP315 Thembisile Hani	-	-	-	-	-	-	-	-	-
MP316 Dr J.S. Moroka	-	-	-	-	-	-	-	-	-
MP321 Thaba Chweu	-	-	-	-	900	900	-	-	-
MP324 Nkomazi	-	-	-	-	-	-	-	-	-
MP325 Bushbuckridge	-	-	-	-	-	-	-	-	-
MP326 City of Mbombela	208	-	-	-	-	-	-	-	-
Category C	-	-	-	-	-	-	-	-	-
DC30 Gert Sibande	-	-	-	-	-	-	-	-	-
DC31 Nkangala	-	-	-	-	-	-	-	-	-
DC32 Ehlanzeni	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total	208	-	-	-	5 000	5 000	-	-	-

Table B.9: Summary of payments and estimates by district and municipal area: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Gert Sibande District Municipality	-	-	-	-	-	-	-	-	-
Albert Luthuli	-	-	-	-	-	-	-	-	-
Msukaligwa	-	-	-	-	-	-	-	-	-
Mkhondo	-	-	-	-	-	-	-	-	-
Pixley Ka Seme	-	-	-	-	-	-	-	-	-
Lekwa	-	-	-	-	-	-	-	-	-
Dipaleseng	-	-	-	-	-	-	-	-	-
Govan Mbeki	-	-	-	-	-	-	-	-	-
Nkangala District Municipality	-	-	-	-	-	-	-	-	-
Victor Khanye	-	-	-	-	-	-	-	-	-
Emalahleni	-	-	-	-	-	-	-	-	-
Steve Tshwete	-	-	-	-	-	-	-	-	-
Emakhazeni	-	-	-	-	-	-	-	-	-
Thembisile Hani	-	-	-	-	-	-	-	-	-
Dr JS Moroka	-	-	-	-	-	-	-	-	-
Ehlanzeni District Municipality	-	-	-	-	-	-	-	-	-
Thaba Chweu	-	-	-	-	-	-	-	-	-
Nkomazi	-	-	-	-	-	-	-	-	-
Bushbuckridge	-	-	-	-	-	-	-	-	-
MP326	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-
Gert Sibande District Municipality	-	-	-	-	-	-	-	-	-
Nkangala District Municipality	-	-	-	-	-	-	-	-	-
Ehlanzeni District Municipality	-	-	-	-	-	-	-	-	-
Whole Province	287 542	331 518	354 266	440 557	382 370	382 370	481 057	428 048	416 212
Total	287 542	331 518	354 266	440 557	382 370	382 370	481 057	428 048	416 212