



**Budget Formats Guide for the Preparation of the
Estimates of Provincial Revenue
and Expenditure 2016**

July 2015

Preface

The Budget Formats Guide for the preparation of the Estimates of Provincial Revenue and Expenditure is updated annually and forms the basis for communicating a Provincial Government budget to a wide range of stakeholders, which include the citizens of a province, the general public of the country, researchers and the international community. It further provides valuable insight into the priority areas of Government, focuses on resource allocation and attempts to capture the main outputs these funds are buying.

Budget Council, since adopting a first guide in 2002, acknowledged that the process of developing a comprehensive and meaningful guide is evolutionary and that incremental changes would be effected annually as we develop smarter information systems.

This Provincial Budget Formats Guide forms a basis for comparable provincial information. Minimal changes to the guide are proposed as this will provide a degree of stability, while at the same time focus on improving the quality and consistency of budget documents across provinces.

The foreword offers the MEC responsible for Finance within a province with an opportunity to present the political priorities on which the budget is based together with general information on economic and financial developments within the province. This reiterates the fact that the budget is more than just about numbers. It explains how the budget reflects government's policies and priorities, and shows how these will translate into service delivery. The MEC also endorses the budget and provides a commitment to supporting and ensuring its implementation.

The guide consists of three main sections: Overview of Provincial Revenue and Expenditure; Estimates of Provincial Revenue and Expenditure; and Definitions and examples, including formats for allocations and budgets to schools and hospitals to be published in government gazettes in line with the 2016 Division of Revenue Act (DoRA). These are supported by excel tables and an excel database, which allows for electronic aggregation and eliminates calculation errors. Formats for budgets and allocations to be published in government gazettes as required by the DoRA (2015) have been included for reference purposes only, and are not for inclusion in the budget documents.

The first section sketches the Overview of Provincial Revenue and Expenditure (OPRE), which is the sole responsibility of the provincial treasury. It gives a snapshot of the demographic and socio-economic profile of the province and illustrates how this links to the Provincial Growth and Development Strategy (PGDS). The province is also required to provide a narrative establishing the alignment of provincial plans to broad national planning and policy as outlined by the National Development Plan (NDP) and the Medium Term Strategic Framework (MTSF). It provides an overview of the provincial budget, budget process and discusses current and anticipated medium term budget trends. OPRE offers a detailed analysis of provincial receipt and payment performance, covering: infrastructure; transfers to public entities and local government. It provides information on payments by functional area and geographic boundary to municipality and district level; personnel numbers and costs; and payments on training. Overview of Provincial Revenue and Expenditure further assigns a section to analysing the province's fiscal performance over recent years and draws attention to the fiscal challenges confronting the province.

Estimates of Provincial Revenue and Expenditure (EPRE) allows departments to compile and communicate their budgets, provides current and anticipated medium term budget trends, provide an overview of departmental estimates based on the standardised budget and programme structures

for a particular sector, focuses on strategic service delivery and gives a high level overview of performance measures and targets as defined in departmental Strategic Plans and Annual Performance Plans.

The estimation of revenue and expenditure present a valuable research resource and give effect to relevant legislation, which include amongst others the Constitution, Public Finance Management Act and the Right to Access of Information Act. It is for this reason that uniform budget documents are a prerequisite. The inclusion of photographs (especially of persons) in budget documents detracts from the quality and integrity associated with budget documents across the world and is thus unacceptable.

Careful consideration needs to be given to the format of numbers in all budget documentation. A full stop is employed for the decimal point, while the use of the space as the delimiter for thousands, will be continued to be used. It is recommended that fractions of numbers in text and tables are rounded to one decimal point. This practice will ensure that the number format is aligned to most countries, newspapers, computer programmes and scientific references.

Examples are listed in the table below.

Proposed format
62.6
1 908.5
5.4 per cent
R1 987.4 million
R3.4 million
The increase in GDP last year was 5.1 per cent.

An example of the proposed method is illustrated in the tables below.

Table: Details of departmental receipts

R thousand	Outcome			Main Budget	Adjusted Budget 2011/12	Estimated Actual	Medium-term estimates		
	Audited 2008/09	Audited 2009/10	Audited 2010/11				2012/13	2013/14	2014/15
	Tax receipts	677 051	822 356				953 871	981 515	981 515
Casino taxes	128 530	162 073	194 038	192 089	192 089	234 335	254 652	275 024	297 026
Horse racing taxes	29 002	31 982	38 174	40 610	40 610	42 103	44 671	49 138	52 086
Liquor licences	3 691	3 999	3 760	3 816	3 816	3 816	4 045	4 348	4 609
Motor vehicle licences	515 828	624 302	717 899	745 000	745 000	751 000	825 830	887 822	954 408
Sale of goods and services other than capital	226 064	198 036	218 176	231 196	231 196	228 666	250 277	274 056	294 253
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	21 625	19 253	19 734	28 030	28 030	32 696	30 031	33 733	35 757
Interest, dividends and rent on land	181 729	93 461	176 232	140 923	140 923	175 985	142 329	152 506	167 995
Sales of capital assets	19 041	20 222	7 972	16 670	16 670	16 719	18 703	20 977	22 236
Transactions in financial assets and liabilities	43 942	73 939	70 132	24 807	24 807	51 449	21 186	21 741	21 875
Total	1 169 452	1 227 267	1 446 117	1 423 141	1 423 141	1 536 769	1 591 724	1 719 345	1 850 245

Provinces have indicated a preference, in certain cases, towards the use of the word ‘billion’ in text as opposed to ‘million’. National Treasury supports the practice that when a number exceeds R1000 million that it be expressed as billions of rands.

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Overview of Provincial Revenue and Expenditure

This statement is prepared by the provincial treasury and provides a high-level overview of the main components of the provincial budget. It comprises tables of main aggregates and narratives explaining the provincial government’s strategic policy objectives and shows how this is met from budgeted funding. This section also includes:

- Political prioritisation linked to the National Spatial Development Perspective (NSDP), NDP, MTSF and PGDS;
- Present conditions (Socio-economic outlook);
- Size and sources of receipts to meet the prioritised objectives;
- Funding of the deficit or utilisation of the surplus, if applicable; and
- Estimates and payments according to the functional and economic classifications of the budget.

1. Socio-economic outlook

This section provides a snapshot of the socio-economic profile of the province. The outline below is just an example, as there is no prescribed format. Provinces should collect information from approved sources to give a more realistic picture of economic and social conditions.

Demographic profile

The objective here is to discuss how demographic factors affect the development and economy of the province, using data from the latest Census (2011) and other available sources. Recently released data sources include amongst others:

- Annual mid-year population estimates;
- Census 2011 (population numbers, rural/urban divide, disability occurrence);
- Income and expenditure survey (IES) (expenditure quintiles);
- Annual General Household Survey (GHS) (medical aid data, etc.);
- Gross Domestic Product – by region (GDP-R) (provincial economic activity); and
- Other relevant data for specific sectors, e.g. school enrolment.

Table 1.1: Population size and distribution between regions

Region	Total population	Percentage
A	0	%
B	0	%
C	0	%
D	0	%
E	0	%
F	0	%
Total	0	%

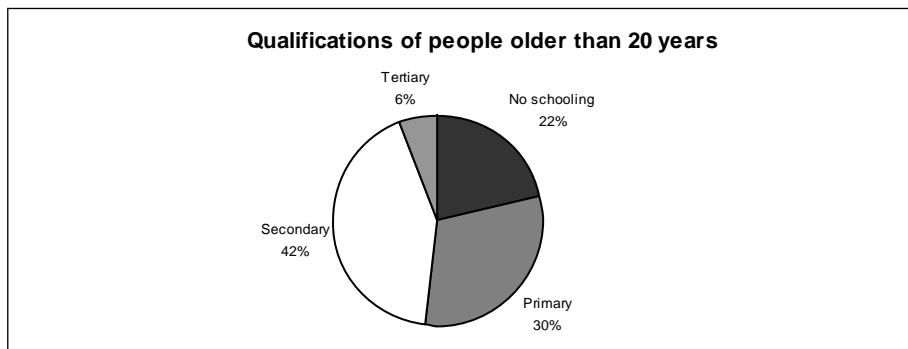
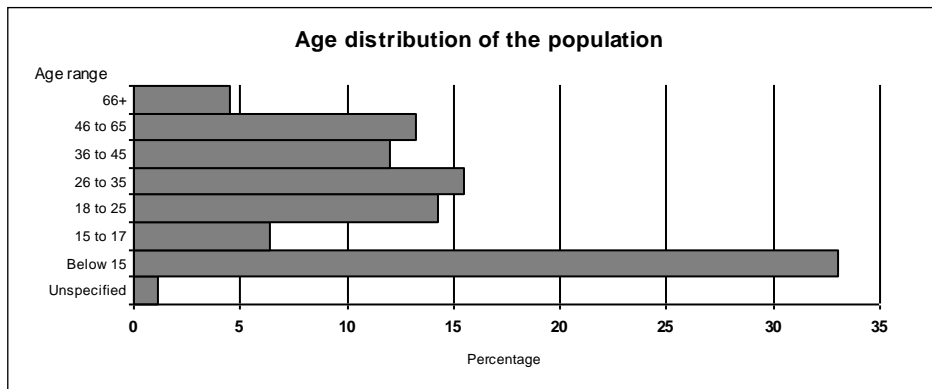
Provinces are encouraged to include a comparative analysis with other provinces of key demographic indicators such as expected population growth; gender and age distribution; the level of education, literacy rates, and level of skills base, to provide a more enhanced demographic profile of their province/regions as per the examples below.

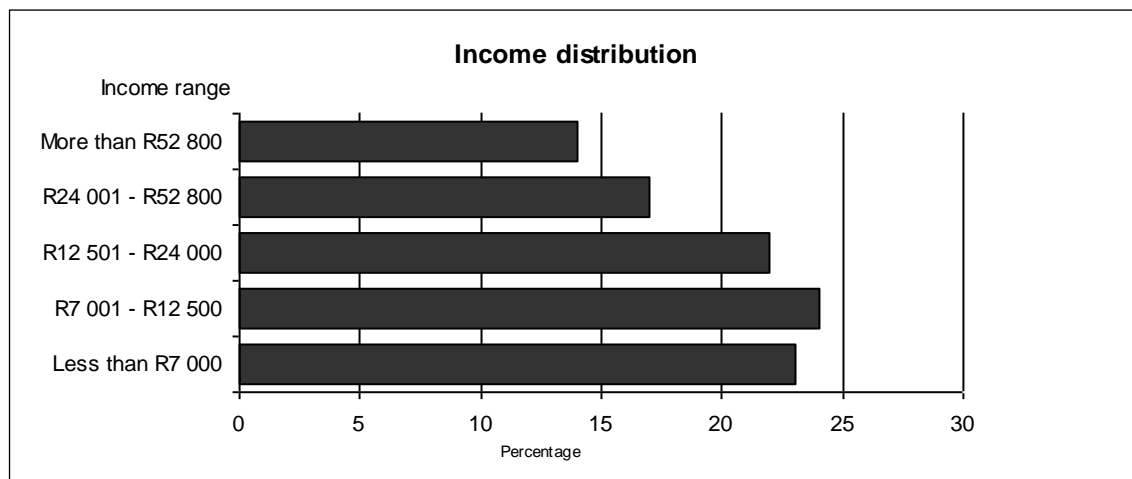
Table 1.2: Example of changes in provincial demographic profile, 1996 – 2001

Description	Period	Effective change
Population growth	1996 – 2001	2% per annum; 40.4 million to 44.8 million
Population increase	1996 – 2001	Increase of 4.4 million or 11%
Number of households	1996	9.1 million
	2001	11.8 million (30% increase)
Average household size	1996	4.5
	2001	3.8

Table 1.3: Gender and age distribution

Age group	Male	Female	Total	Percentage
Unspecified	0	0	0	%
Below 15	0	0	0	%
15 to 17	0	0	0	%
18 to 25	0	0	0	%
26 to 35	0	0	0	%
36 to 45	0	0	0	%
46 to 65	0	0	0	%
66 +	0	0	0	%
Total	0	0	0	%





Socio-economic indicators

In this section, data from the most recent household surveys could be used to indicate the quality of life of provincial households. A comparison could be drawn between the proportion of households with specified services and the average for the country. The development indices of Statistics South Africa serve as a good example to indicate the availability of services such as water, electricity and pipe latrines. The following services could for example be chosen:

- House or brick structure on a separate stand or yard (represented by “House” on the graph below)
- Piped water in the dwelling (“Water”)
- Flush toilet or chemical toilet (“Flush toilet”)
- Refuse removal by local authority at least once a week (“Refuse”)
- Telephone in the dwelling/cellular phone (“Telephone”)

Economic indicators

Similarly, economic indicators could be selected from the latest household survey, such as income distribution, gross geographic product and level of investment. The latter can explore, for example, the possibility of new direct investment (local and foreign) expected per sector and envisaged new job opportunities.

Table 1.4: Income distribution

Annual income per household	Number of households	Percentage of households
Less than R7 000	0	%
R7 001 to R12 500	0	%
R12 501 to R24 000	0	%
R24 001 to R52 800	0	%
More than R52 800	0	%

Table 1.5: Gross geographic product by sector

Sector	Percentage
Mining and quarrying	%
Agriculture and fisheries	%
Manufacturing	%
Electricity and water	%
Construction	%
Trade: Wholesale, retail and accommodation	%
Transport, storage and communication	%
Finance, insurance, real estate and business services	%
Government and community services	%
Other	%
Total	%

2. Budget strategy and aggregates

2.1 Introduction

Government provides basic services and progressively aims to improve the quality of life and opportunities of all South Africans. Despite this challenge, Government is also tasked to eradicate the dualistic nature of the South African economy through effective integration, coordination and alignment of the actions of its three constituting spheres. Over the last two decades this intention has found expression in a wide range of acts, policies, strategies, development planning instruments, integration mechanisms and structures aimed at ensuring intergovernmental priority setting and resource allocation.

In implementing its development agenda, government proceeds from the premise that coordinated government priority setting, resource allocation and implementation require:

- Alignment of strategic development priorities and approaches in all planning and budgeting processes as good budgeting is about the choices we make when allocating resources to spending programmes;
- A shared agreement on the nature and characteristics of the space economy; and
- Strategic principles for infrastructure investment and development spending.

This section sets out the provincial government’s main strategic policy direction underlying the budget and PGDS linked to the initiatives of the NSDP and the broader national spatial framework proposed by the NDP as a common platform of which:

- The Premier’s Address in line with the State of the Nation’s Address issued by the President;
- Provide direction for decisions on infrastructure investment and development spending;
- Assist role players to acknowledge that the area of need may not be the place where the need can be addressed;
- Ensure that fixed investment is focused in areas where greatest development potential and greatest need coincide;
- Promote investment in people, in areas with little or no potential, to give them more opportunities;
- The ruling party’s election manifesto; and
- Other major policy decisions of the Executive Council that have been publicly announced.

The statement should include only major policy statements and directions, as well as a brief description of new payment and receipt initiatives that provide the resources for these policies. In particular, it should refer to the overall service delivery outputs and outcomes envisaged under these initiatives. Brief service delivery outputs/strategic objectives as contained in the strategic and performance plans, should be presented in the programme presentation of each Vote.

2.2 Aligning provincial budgets to achieve government's prescribed outcomes

The Presidency has identified 12 outcomes in the Medium Term Strategic Framework (MTSF) to address the main strategic priorities as part of the change agenda in government. Provinces are required to reflect the outcomes (where applicable) in this section and which department/s are responsible for it. This would also be an appropriate place to supply information on the processes the province followed to incorporate resources towards the achievement of the outcomes.

2.3 Summary of budget aggregates

Table 1.6 should provide a summary of estimates of the main budget components (receipts and payments, budget surplus or deficit). The economic classification presented is in accordance with the *Economic Reporting Format* issued by the National Treasury in September 2009.

The table should not include provincial extra-budgetary agencies (i.e. agencies that are controlled by the government and receive a significant proportion of their funding from it). Entities that form part of the general government sector should be included in the provincial budget only to the extent that they conduct transactions with departments (transfers and subsidies to these entities).

The receipt and payment estimates of public financial institutions and non-financial public enterprises (i.e. government-owned or controlled bodies, often corporate in structure, that provide goods and services to the public on a large scale) should not be included. They similarly affect budget statistics only to the extent that they conduct transactions with line departments (transfers and subsidies to these institutions and enterprises).

However, departments are required to provide separate detail on financial information, which relate to receipt and payment estimates for all public entities falling within the governance framework of the department, as described in Section 7.6.1 to Estimates of Provincial Revenue and Expenditure of this guide.

Table 1.6: Provincial budget summary

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Provincial receipts									
Transfer receipts from national	0	0	0	0	0	0	0	0	0
Equitable share									
Conditional grants									
Provincial own receipts									
Total provincial receipts	0	0	0	0	0	0	0	0	0
Provincial payments									
Current payments									
Transfers and subsidies									
Payments for capital assets									
Payments for financial assets									
Unallocated contingency reserve									
Total provincial payments	0	0	0	0	0	0	0	0	0
Surplus/(deficit) before financing	0	0	0	0	0	0	0	0	0
Financing									
Provincial roll-overs									
Provincial cash reserves									
Other (Specify)									
Other (Specify)									
Surplus/(deficit) after financing	0	0	0	0	0	0	0	0	0

The table further requires that provinces indicate receipts, payments, budgeted deficit and how it is financed or in the case of surpluses, how it is to be utilised. The 2015/16 financial year makes provision for three columns, which includes Main Appropriation, Adjusted Appropriation and Revised Estimates. The numbers included in 2015/16 under the revised estimates column refer to the estimated actual position, which could be described as the actual expenditure and collection as at 31 December and projections up to 31 March. For transparency, province **must** specify the “other” items under Financing.

2.4 Financing

This section covers estimated surpluses or deficits of the province. It highlights a number of scenarios departments or the province would employ to provide for these:

Deficit

- The method of financing of a proposed deficit, i.e. whether through a bank overdraft or a draw-down of cash balances or deposits;
- Any bridging finance used for temporary liquidity purposes;
- Any other changes in financing not influenced by the budget result, e.g. using cash balances to reduce overdrafts; and
- A statement of the total debt position of the provincial government, including a table of debt types, maturity dates (per debt), interest rate payments/instalments, where appropriate.

Surplus

- The use of funds generated by an estimated surplus, i.e. to increase cash balances or deposits, or to lower bank overdrafts and reduce accumulated unauthorised expenditure;
- To provide for over expenditure of a previous financial year;
- To build up cash reserves for future major capital outlays; and
- To equalise expenditure patterns.

3. Budget process and the Medium-Term Expenditure Framework (MTEF)

This section explains the provincial budget process. It describes the respective roles and responsibilities of the provincial treasury and line departments, the appropriation process, key assumptions made and legislature ‘scrutiny of the budget, including relevant legislature committees. But most importantly, the section should highlight the rationale or strategies that have informed the expenditure framework of the provinces and changes, thereof.

4. Receipts

4.1 Overall position

This section should include a general discussion on total provincial receipts (referring to growth rates, real growth rates and comparisons). Provincial treasuries should complete Table 1.7 and briefly describe changes between the estimated receipts for 2015/16 and receipts over the Medium Term Expenditure Framework (MTEF) period. **Agency payments from national government should be treated outside the provincial budget and not included in the receipts total.** Receipts collected on an agency basis by local authorities (e.g. motor vehicle licences) should be included in provincial own receipts under the appropriate category.

The provincial own receipts classification distinguishes between tax receipts; sales of goods and services other than capital assets; transfers received; fines, penalties and forfeits; interest, dividends and rent on land; sales of capital assets; and financial transactions in assets and liabilities.

A brief description of the different kinds of receipts and reasons for changes between the estimated receipts for 2015/16 and the MTEF years should be included. Provinces should provide an explanation in instances where own receipt items experience a negative real growth between financial years and indicate any once-off receipt items that need to be considered in the analysis of revenue trends.

Table 1.7: Summary of provincial receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Transfer receipts from National									
Equitable share									
Conditional grants									
Total transfer receipts from National	0	0	0	0	0	0	0	0	0
Provincial own receipts									
Tax receipts	0	0	0	0	0	0	0	0	0
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets									
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Sales of capital assets									
Transactions in financial assets and liabilities									
Total provincial own receipts	0	0	0	0	0	0	0	0	0
Total provincial receipts	0	0	0	0	0	0	0	0	0

The detailed information on provincial own receipts is presented in Table A.1 in the Annexure to the Overview of Provincial Revenue and Expenditure.

4.2 Equitable share

In this subsection, the allocation of the equitable share from National Government is discussed. It should refer to the amount of equitable share funding in the 2015 Budget and the nominal and percentage increase from 2015/16 to 2016/17 and over the MTEF.

4.3 Conditional grants

This section includes a discussion on conditional grants providing details of:

- Total conditional grants available over the 2016 MTEF;
- Priority spending areas to be addressed by conditional grants; and
- Analysis of discrepancies between budgets, actual transfers and actual payments.

Table 1.8 provides for a summary of conditional grants (transfer receipts from National) by Vote and grant. The numbers in this table should reflect actual transfers received in 2012/13, 2013/14 and 2014/15.

For 2015/16, the Main Appropriation should reflect the amounts gazetted in the Division of Revenue Act, 2015 and the Adjusted Appropriation should reflect amounts gazetted in the Division of Revenue Amendment Act, 2015. The revised transfer estimates should reflect the transfers for the 2015/16 financial year from national departments administering conditional grants, including any amounts reflected in subsequent gazettes issued before the end of the 2015/16 financial year for stopping and re-allocating of conditional grants. The 2016 MTEF should cover the conditional grants available over the period.

The detailed information, which includes spending on these conditional grants, is presented in Table A.2 in the Annexure to Overview of Provincial Revenue and Expenditure.

Table 1.8: Summary of conditional grants by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Vote 1									
Grant name									
Grant name									
Vote 2									
Grant name									
Grant name									
Vote									
Grant name									
Grant name									
Total conditional grants									

4.4 Total provincial own receipts (own revenue)

This section should include a trend analysis of provincial own receipts by Vote. Table 1.9 provides a summary of provincial own receipts by Vote.

It is recommended that provinces provide an explanation in instances where Votes experience a negative real growth rate between the 2015/16 revised estimates and the 2016/17 budget and

indicate any once-off receipt items that need to be considered in analysis of revenue trends on the various Votes.

Table 1.9: Summary of provincial own receipts by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Vote 01: Office of the Premier									
Vote 02: Provincial Legislature									
....									
Vote xx:									
Total provincial own receipts by Vote									

4.5 Donor funding

Should a province receive any foreign aid assistance, details should be presented here, indicating amounts and purposes. Please include a table on foreign aid assistance (as this differs across provinces we could not provide a standardised table), which provide details of any terms and conditions attached to the funding. It should however be noted that funding from donors does not form part of a province's appropriation and should be dealt with in accordance with the Reconstruction and Development Programme Fund Act as amended.

5. Payments

5.1 Overall position

This section includes a discussion on total provincial payments and priority spending areas for the province as a whole (referring to nominal growth rates, real growth rates and comparisons). Provincial treasuries should complete Table 1.10 and briefly describe changes between the estimated payments for the 2015/16 financial year and over the MTEF. It should also specify the total outlays for provincial programmes that are budgeted for during:

- Financial year 2016/17: in R thousand
- Financial year 2017/18: in R thousand
- Financial year 2018/19: in R thousand

5.2 Payments by Vote

Table 1.10 summarises the total budget for each Vote. This may include a brief discussion on expenditure trends within departments, specifically relating these trends with the policy priorities of government (both provincial and national).

Table 1.10: Summary of provincial payments and estimates by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Vote 01: Office of the Premier									
Vote 02: Provincial Legislature									
....									
Vote xx:									
Total provincial payments and estimates by Vote									

5.3 Payments by economic classification

Table 1.11 shows the audited outcome for the period 2012/13 to 2014/15, Main Appropriation, Adjusted Appropriation and Revised Estimates for 2015/16 and budgets for the MTEF by

economic classification. Similarly as above, this section may include a brief discussion on expenditure trends per economic classification.

Table 1.11: Summary of provincial payments and estimates by economic classification

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments									
Compensation of employees									
Goods and services									
Interest and rent on land									
Transfers and subsidies to:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
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									

In addition, Table A.3 (a) in the Annexure to Overview of Provincial Revenue and Expenditure makes provision for the expansion of economic classification of payment items to be included under the category: “Goods and Services”. These items bring prominence to a number of payment items and foster improved transparency with regard to some of the relevant detail.

Note that Table A.3 (a) is not required as a standalone table; rather the Goods and Services level 4 item break-down should be included in Table A.3.

For detailed information about the Economic Classifications, please refer to the guide to the economic reporting format, September 2009.

5.4 Payments by functional area

In the Estimates of Provincial Revenue and Expenditure, payments are not only classified according to the economic classification, but also in terms of its functional type. The functional classification is sometimes called a “government purpose classification” or “payments by policy area”, and is designed to reflect the distribution of spending among the various services provided. As such, it is a useful tool for tracing the implementation and direction of government policies. Further details on this classification are provided in the Guide for Implementing the New Economic Reporting Format, September 2009. This classification is done at the lowest possible functional level (activity level) and incorporated into the objective structure of the financial systems. Also refer to the 2016 MTEF Treasury Guidelines for the functional classification of government institutions and the link to the related MTSF outcomes and NDP.

To assist provincial departments with guidance and in attaining a better alignment between current budget and programme structures and the functional categories we have included the functional classification table (refer to Table 4 in the Examples and Definitions section) prepared by the KwaZulu-Natal Provincial Treasury as a good practice. The province has done extensive work on

the transition to the functional classification approach and the example serves as a useful interim guide until a standardised approach has been developed by the National Treasury.

Table 1.12 shows the audited outcome for the period 2012/13 to 2014/15, Main Appropriation, Adjusted Appropriation and Revised Estimates for 2015/16 and budgets for the MTEF, by government purpose or functional area. Each programme should be classified, and its payments shown, according to the functional area within the table. The detailed classification will depend on the programme and sub-programme structure of the Votes in a province. Where a programme spans more than one function, the payments should be assigned by sub-programme and not only by programme. A bridging table (Table A.4 (a) in the Annexure to Overview of Provincial Revenue and Expenditure) may be useful in this regard. The development of payments and budgets for the different functional areas should also be discussed.

The detailed information on the payments by functional area is presented in Table A.4 (b) in the Annexure to Overview of Provincial Revenue and Expenditure.

Table 1.12: Summary of provincial payments and estimates by functional area

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
General public services									
Public order and safety									
Economic affairs									
Environmental protection									
Housing and community amenities									
Health									
Recreation, culture and religion									
Education									
Social protection									
Total provincial payments and estimates by policy area									

5.5 Infrastructure payments

The Budget Cycle is a three year cycle consisting of planning, implementation and closure processes being undertaken in each year. It is clear that in any single year, departments will concurrently be dealing with these different activities of the MTEF, namely:

- Closure activities for the previous year's implementation;
- Implementation activities for the current years implementation; and
- Planning activities for next years' implementation.

There is a need, therefore, to allocate sufficient time for planning, design and tendering to take place from the time that the approved projects list is given to the implementing agent and before implementation starts. After the User Asset Management Plan (U-AMP) has been updated the client department prepares or updates an (Infrastructure Programme Management Plan) IPMP. In addition an updated Annual Performance Plan (APP) must also be prepared. The client department first enters into a Service Delivery Agreement (SDA) with its implementing agents based on an agreement of the functions to be performed by each party.

It is proposed that the submission of projects from the client department to the implementing agent be improved by means of a formal process in which all parties agree to do exactly what needs to be done, where, by whom, when, and at what cost. To facilitate the process of agreement between parties, three plans have to be put in place:

- The IPMP by the client department;
- The Construction Procurement Strategy; and

- The Infrastructure Programme Implementation Plan (IPIP) by the implementing agent.

The IPMP stipulates what the client department intends to achieve in the next 3 years of implementation. The implementing agent responds to the IPMP through the development of an IPIP which validates the implementing agents' understanding of what needs to be done and explicitly indicates how this will be achieved, when and by whom.

Once the client department has approved the IPIP submitted by the implementing agent, the implementing agent is able to continue with detailed project designs, followed by the project tendering process. Multi-year project implementation for projects planned in Year 0 of the MTEF would typically start in Year 2 of that MTEF allowing for one year lead for project design and tendering. These phases should take up most of the following year resulting in a detailed U-AMP with associated realistic costing, timeframes and cash flows for each project. The detailed planning and design undertaken would assist in establishing exactly what multi-year commitments are required to complete the projects.

Table 1.13(a) provides a summary of provincial infrastructure payments and estimates that need to be presented for each Vote. Table 1.13(b) presents a summary of infrastructure payments by categories. Table 1.13(c) presents a summary of infrastructure payments by source of funding. The totals for the three tables must be the same.

Table 1.13 (a): Summary of provincial infrastructure payments and estimates by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Vote 01: Office of the Premier									
Vote 02: Provincial Legislature									
.....									
Vote xx:									
Total provincial infrastructure payments and estimates									

Table 1.13(b): Summary of provincial infrastructure payments and estimates by Category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
New infrastructure assets									
Existing infrastructure assets									
Upgrading and additions									
Rehabilitation, renovations and refurbishment									
Maintenance and repair									
Infrastructure transfers									
Current									
Capital									
Infrastructure payments for financial assets									
Infrastructure leases									
Total provincial infrastructure payments and estimates									

1. Total provincial infrastructure is the sum of "Capital" plus "Recurrent maintenance".

Table 1.13(c): Summary of provincial infrastructure payments and estimates by Source of Funding

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Provincial Equitable Share									
Conditional grants¹									
Education Infrastructure Grant									
Health Infrastructure Grant									
Provincial Roads Maintenance Grant									
.....									
Own revenue									
Total provincial infrastructure payments and estimates²									

1. Include all relevant Conditional Grants per sector

2. Total provincial infrastructure is the sum of "Capital" plus "Recurrent maintenance".

Provinces are requested to present details of infrastructure investment estimates in the relevant Vote, as referred to in Table B.5 in the Annexure to Estimates of Provincial Revenue and Expenditure in this document. This should be consistent with that of the infrastructure reporting model (IRM) that forms the basis of the quarterly provincial infrastructure reports.

Flexibility is provided in cases where provinces have, as a practice, completed a separate Budget Statement 3 or Estimates of Capital Expenditure as in the case of Gauteng province. To preserve consistency, it is however requested that those provinces that complete separate Estimates of Infrastructure or Capital Expenditure, still comply with the information requirements as per the Estimates of Provincial Revenue and Expenditure.

5.5.1. Maintenance of provincial infrastructure

The stock of infrastructure that is owned by government and its agencies is vast and increasing at a rapid rate. However the maintenance of this stock varies greatly from sector to sector and sometimes, also from institution to institution. Infrastructure assets should be planned and budgeted for throughout their life-cycle, from planning through to disposal. This will ensure that assets operate efficiently and are maintained cost effectively. Unless maintenance is improved in these sectors, funds to address the cost of repairs and unplanned replacements will have to be sourced from capital budgets. This will severely limit the programme for addressing maintenance backlogs and expanding service delivery.

The existence of an asset management system, updated regularly, through condition assessments on existing facilities, will guide proper planning and budgeting for maintenance. Section 38(1) (d) of the PFMA states that, the accounting officer for a department, trading entity or constitutional institution is responsible for the management, including the safeguarding and the maintenance of the assets of the department, trading entity or constitutional institution.

Infrastructure maintenance is a strategic tool, as it offers outstanding opportunities for economic stimulation and as jobs are created, capital expenditure expanded and sustainable delivery achieved while community aspirations can be met.

Departments are also required to provide detail on maintenance in the infrastructure table (Table B5). Providing detail on maintenance affords increased transparency and allows for effective financial management.

5.5.2. Provincial infrastructure transfers

Provincial infrastructure payments or estimates by vote must include transfers made for the delivery of provincial infrastructure. Hence, aggregation on the vote table must equal that on the infrastructure by category table.

5.6 Provincial Public-Private Partnership (PPP) projects

This section presents a summary of all provincial PPP projects under implementation as well as proposed projects. The details thereof are to be presented in the relevant Vote as referred to in Section 5.5 of Estimates of Provincial Revenue and Expenditure in this document. In addition, a short narrative about the manner in which the PPP provides an affordable, cost effective solution for a service should be presented. Thereafter, a table is set forth, Table 1.14: Summary of provincial Public-Private Partnership (PPP) projects.

To limit incorrect assumptions regarding the possible existence of PPP projects, provinces are advised to indicate in the write up if there are no PPPs i.e. “This province does not have any PPP projects”.

Table 1.14: Summary of provincial Public-Private Partnership (PPP) projects

R'000	Annual cost of project			Main	Adjusted 2015/16	Revised	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Projects signed in terms of Treasury Regulation 16									
PPP unitary charge ¹									
of which:									
for the capital portion (principal plus interest)									
for services provided by the operator									
Advisory fees ²									
Project monitoring cost ³									
Revenue generated (if applicable) ⁴									
Contingent liabilities (information) ⁵									
Projects in preparation, registered in terms of Treasury Regulation 16⁷						-	-	-	-
Advisory fees									
Project team cost									
Site acquisition									
Capital payment (where applicable) ⁶									
Other project costs									
Total									

*Only projects that have received Treasury Approval

5.7 Transfers

This section presents Transfers to selected entities, which is as follows:

- Transfers to public entities falling within the governing framework, by transferring department;
- All transfers to development corporations, by entity, including those transfers already incorporated in the “transfers to public entities” category; and
- Transfers to local government (municipalities), by category A, B and C.
- It is advised that should there be no transfers for either of the above, that this indication be presented in the narrative under that section, i.e. (“There are no transfers for *Public Entities* or *Local Government*”)

The details thereof are to be presented in the relevant Vote as referred to in Section 7.6 of Estimates of Provincial Revenue and Expenditure in this document.

5.7.1. Transfers to public entities

A summary of all transfers to public entities is presented and summarised by transferring department. The details thereof are to be presented in the relevant Vote as referred to in Section 5.6.1 of Estimates of Provincial Revenue and Expenditure in this document.

Table 1.15: Summary of provincial transfers to public entities by transferring department

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Vote 01: Office of the Premier									
Vote 02: Provincial Legislature									
....									
Vote xx:									
Total provincial transfers to public entities									

5.7.2. Transfers to development corporations

A summary of transfers to development corporations, by entity, including those transfers already incorporated in the “transfers to public entities” category is presented here.

Table 1.16: Summary of provincial transfers to development corporations by entity

Entity	Provincial department	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
		2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Entity 1	Vote 01: ...									
Entity 2	Vote 02:									
...									
Entity xx	Vote xx:									
Total provincial transfers to development corporations										

5.7.3. Transfers to local government

A summary of all transfers to local government, by category, is presented here.

Table 1.17: Summary of provincial transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Category A									
Category B									
Category C									
Total provincial transfers to local government									

The detailed information on the transfers to local government is presented in Table A.5 in the Annexure to the Overview of Provincial Revenue and Expenditure. An insightful example of how this should be treated is seen from the 2011 KwaZulu-Natal Estimates of Provincial Revenue and Expenditure, which is attached to this document under “Definitions and Examples”, referred to as Table 2, transfers to municipalities.

National Treasury proposes a consistent categorisation and classification of provincial payments and estimates into category A, B and C municipalities, districts and ultimately municipal wards (although this is the direction that we have embarked on, it may not currently be practical for inclusion in Estimates of Provincial Revenue and Expenditure). In this regard ultimately monitoring allocations by municipal ward is where we are heading to in the future.

A high level summary of provincial payments and estimates by, district and local municipality (where the money has been spent and to be spent over the MTEF), is presented in Table A.6 in the Annexure to Overview of Provincial Revenue and Expenditure. An insightful example of how this should be treated is seen from the Western Cape Provincial Government Overview of Provincial Revenue and Expenditures, 2014 which is attached to this document under “Definitions and Examples” referred to as Table 3. There is however no standard approach to exactly how expenditure should be allocated. For example, there are matters such as how to apportion expenditure of Head Offices and District offices as it will skew expenditure in more economically active areas if allocated strictly geographically. More discussion will be taken on this matter and provinces are encouraged to provide National Treasury with inputs.

Tables have been added to the ‘Definitions and Examples’, which provide a reference point for the updated tables for gazetting of school allocations and hospital budgets as required by the annual DoRA. It is not advisable to include these tables in the provincial budget documentation as the amounts will more than likely not be gazetted at the time of the tabling of the budget as departmental budgets are not formally approved by the legislature yet.

The SCOA Technical Committee and the OAG conducted a detailed review of the chart items, to cater separately for the classification of inventory and consumables. According to SCOA classification circular 3 of 2013, “Inventory comprises of goods that are core to the achievement of the department’s service delivery objectives. All other goods are classified as consumables”. Further detailed explanation in this regard is contained in the circular.

5.8 Personnel numbers and costs

In Table 1.18 below, provincial treasuries should provide a summary of personnel numbers and the cost thereof by Vote. A further breakdown by programme will be required in Estimates of Provincial Revenue and Expenditure (Section 9.3.1).

Table 1.18: Total personnel numbers and cost

Cost in R million	Actual						Revised estimate		Medium-term expenditure estimate						Average over MTEF				
	2012/13		2013/14		2014/15		2015/16		2016/17		2017/18		2018/19		2015/16 - 2018/19				
Vote	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Funded posts	Additional posts	Total Posts	Cost	Number	Cost	Number	Cost	Posts growth rate	Cost growth rate	Cost % of Total
Vote 01: Office of the Premier	77	13.7	77	13.7	77	13.7	71	14.8	66	4	70	15.0	69	16.1	69	17.2	-0.9%	5.2%	2.1%
Vote 02: Provincial Legislature	510	161.8	510	161.8	510	161.8	549	176.7	532	5	537	189.4	503	204.1	503	219.0	-2.9%	7.4%	26.4%
.....	301	179.2	301	179.2	301	179.2	347	202.5	351	6	357	209.3	298	225.5	298	242.1	-4.9%	6.1%	29.5%
Vote xx:	271	244.1	271	244.1	271	244.1	332	278.5	301	18	319	307.6	281	324.7	281	341.9	-5.4%	7.1%	42.0%
Total	1 159	598.8	1 159	598.8	1 159	598.8	1 299	672.5	1 250	33	1 283	721.3	1 151	770.3	1 151	820.2	-4.0%	6.8%	100.0%

The purpose of the information in this table to highlight vacancies and service delivery risks associated with the vacancies. National Treasury has developed a personnel costing model to assist provinces to compile more accurate personnel budgets. Compensation of employees is ordinarily a major component of each department’s budget and if budgeted for more accurately, the budget on the whole should be more precise.

5.9 Payments on training

Payments on training constitutes a group of items that provide detail about staff development and the related costs including, external training or the development of training materials and manuals for internal training.

A summary of payments on training is presented here. Table 1.20 requires a presentation of training payments by Vote, which should include subsistence and travel, registration, payments on tuition, etc. Detailed information by programme for payments on training will be required in Estimates of Provincial Revenue and Expenditure (Section 9.3.2).

Table 1.20: Summary of provincial payments on training by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2015/16	2016/17	2017/18
Vote 01: Office of the Premier									
Vote 02: Provincial Legislature									
.....									
Vote xx:									
Total provincial payments on training									

6. Provincial database for the 2016 Budget

Provincial treasuries are provided with an electronic Excel database file, which complements this document. Please note that detailed information is required in the database but should not necessarily be part of the Estimates of Provincial Revenue and Expenditure. One such example is the “Transfers and subsidies” category which should only be shown as indicated in Table 1.11, Table A.3, Table 2.4 and Table B3 but detailed information is required in the database where a distinction is made between current and capital transfers and subsidies.

The value of such a database is not only confined to the Estimates of Provincial Revenue and Expenditure but could also be extended to the data process supporting the Provincial Budget and Expenditure Review and the Provincial Benchmarking Exercise, to name but a few.

The database does not provide for all the information laid out in the Guide (as the file might become less easily manageable) but caters for receipts, payments, personnel numbers and cost, payments for training, transfers to municipalities, transfers to public entities and detail on public entities. It has been based on a number of principles to ensure correctness of numbers, assist with easy consolidation on a higher level and easy interaction with other spread sheets and applications. Following are notes of principles on which the database was built, pointers for completion and the structure of the database.

One key principle in developing a database is to limit the duplication of data. In addition to this is to improve the ability to extract meaningful data, specifically with regards to new priorities, for monitoring Government expenditure. The following aspects could contribute to this and was taken into account with the development of the database:

6.1 There should only be one point of data entry:

The ideal is that a number for a specific item should not be captured in more than one location. Links can be used from that central point to populate other tables and files. This will ensure easy and effective maintenance of the database and consistency in numbers of the same item published in separate tables.

To illustrate by way of an example, if payments for programme 1 in education are captured in two different places in the database, the possibility of making a typing error between the two places does exist. If the number changes, the user have to remember that both cells have to be corrected. It is very difficult to keep track of where it should be changed and also if all the cells that need to be changed have in fact been changed.

6.2 Linking between files:

The database has been developed to assist link files more easily. A very useful way of preventing capturing errors is by making use of links between files. In order to streamline the linking process, the structure of the files is very important.

The database has been developed to cater for 20 departments, 20 programmes and 20 sub-programmes which then rolls up to different summary sheets. Although not all 20 departments/programmes/sub-programmes are ever used, provision is made for this amount as the links to other tables can then be put in place long before the data is captured. This type of structure also contributes greatly to easy consolidation of numbers.

Having a 'master' set of numbers will also make the updating of links between files much less complicated.

6.3 Naming conventions:

In order to streamline the linking process and updating of links between files, it is suggested that a standard set of naming conventions be developed. For instance, the National Treasury uses the same set of abbreviations for provinces in file names namely EC, FS, GT, etc. By doing this, files do not have to be re-linked but only the source of the links be changed and this can be done in a few seconds.

For more information please refer to the 2016 Provincial Database, in particular the “Comments” sheet.

Annexure to the Overview of Provincial Revenue and Expenditure

Table A.3: Details of information on provincial payments and estimates

Table A.3: Details of provincial payments and estimates by economic classification

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments									
Compensation of employees									
Salaries and wages									
Social contributions									
Goods and services									
Show all 38 level 4 items (See Table A.3.(a))									
Administrative fees									
....									
Rental and hiring									
Interest and rent on land									
Interest									
Rent on land									
Transfers and subsidies to¹:									
Provinces and municipalities									
Provinces ²									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³									
Municipalities									
of which: Regional service council levies									
Municipal agencies and funds									
Departmental agencies and accounts									
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									
Transfers and subsidies to¹: - continued									
Foreign governments and international organisations									
Public corporations and private enterprises ⁵									
Public corporations									
Subsidies on production									
Other transfers									
Private enterprises									
Subsidies on production									
Other transfers									
Non-profit institutions									
Households									
Social benefits									
Other transfers to households									
Payments for capital assets									
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment									
Transport equipment									
Other machinery and equipment									
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets									
Total economic classification									
<i>Of which: Capitalised compensation⁶</i>									
<i>Of which: Capitalised goods and services⁶</i>									

1) Details of capital transfers to be included in a note to the budget statement.

2) Includes all grants to provinces and grants from national departments to provincial entities.

3) Includes all grants to local government and grants from national departments to local government entities.

4) This only includes national agencies grouped into various categories, e.g. regulatory, SETA's, etc. - no business entities included here.

5) Category exclusively for business like entities, National Treasury to decide which entities to be included.

6) Refer to the Guidelines for Implementing the New Economic Reporting Formats - October 2003.

Table A.4 (b): Details of payments by functional area

Table A.4(b): Details of provincial payments and estimates by functional area

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
General Public Services									
Executive and Legislature									
Office of the Premier									
RDP									
Provincial Legislature									
Financial and Fiscal Services									
Provincial Treasury									
General Services (Public Works, Local Government)									
Total: General Public Services									
Public Order and Safety									
Police Services									
Safety and Liaison									
Total: Public Order and Safety									
Economic Affairs									
General Economic Affairs									
Dept of Economic Affairs									
Agriculture									
Dept of Agriculture Affairs									
Transport									
Department of Transport									
Total: Economic Affairs									
Environmental Protection									
Environmental Protection									
Total: Environmental Protection									
Housing and Community Amenities									
Housing Development									
Department of Housing									
Total: Housing and Community Amenities									
Health									
Outpatient services									
R and D Health (CS)									
Hospital Services									
Total: Health									
Recreation, Culture and Religion									
Sporting and Recreational Affairs									
Sport, Arts and Culture									
Total: Recreation, Culture and Religion									
Education									
Pre-primary & Primary Phases									
Secondary Education Phase									
Subsidised Services to Education									
Education not defined by level									
Total: Education									
Social protection									
Social Security Services									
Social Services and Population Development									
Total: Social protection									
Total provincial payments and estimates by functional area									

Table A.5: Details of transfers to local government

Table A.5: Transfers to local government by category and municipality

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Category A									
Municipality 1									
...									
Municipality xx									
Category B									
Municipality 1									
....									
Municipality xx									
Category C									
Municipality 1									
...									
Municipality xx									
Total transfers to local government									

Table A.6: Details of provincial payments and estimates by district and local municipality

Table A.6: Summary of provincial payments and estimates by district and local municipality

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Metro (name)									
District 1 (name)									
Local Municipality									
Local Municipality									
Local Municipality									
District 2									
Local Municipality									
Local Municipality									
Local Municipality									
District 3									
Local Municipality									
Local Municipality									
Local Municipality									
District 4									
Local Municipality									
Local Municipality									
Local Municipality									
District 5									
Local Municipality									
Local Municipality									
Local Municipality									
District n									
Local Municipality									
Local Municipality									
Local Municipality									
Total provincial payments by district and local municipality									

Estimates of Provincial Revenue and Expenditure

Introduction

Departmental inputs are provided in Estimates of Provincial Revenue and Expenditure and are the culmination of a comprehensive budget process, involving the discussion of policy priorities and matching available resources to costed plans. The matching of resources to plans assists in the better alignment of service delivery commitments and multi-year budgets, as published in Provincial Estimates of Revenue and Expenditures.

Estimates of Provincial Revenue and Expenditure are considered a summary of the departmental Strategic and Performance Plan to a level at which the legislature and the public can engage the provincial departments. It further contains a detailed analysis of departmental receipt and payment performance; covering infrastructure payments; transfers to public entities and local government; personnel numbers and costs; and payments on training. It also provides departments with an opportunity to analyse the various trends and provide a narrative thereto.

One of the key aims of Estimates of Provincial Revenue and Expenditure is to provide a minimum set of information on receipts, payments, budget and programme structures together with departmental objectives and service delivery measures up to sub-programme level.

This document also makes provision for the presentation of budget information in instances where a Vote represents a “combination of departments” for which uniform budget and programme structures have been agreed upon. In such cases, budget information should be provided at a sub-sub-programme level. Examples of such combined departments are the following: Cooperative Governance, Human Settlements and Traditional Affairs; Sports, Arts and Culture; Public Works, Roads and Transport; Agriculture and Environmental Affairs. The Budget and Programme Structure guide gives examples of such combined departments. An example of how this should be treated could also be sourced from the KwaZulu-Natal Estimates of Provincial Revenue and Expenditures, 2004 and is presented in Section 7 of Estimates of Provincial Revenue and Expenditure, Table 2.11. The exception to this rule relates to cases in the social services (Education, Health and Social Development) sector. Where these departments are combined, as it is sometimes the case with Health and Social Development, it is required that two separate Estimates of Provincial Revenue and Expenditure documents be compiled and presented.

The standardised budget and programme structure and definitions for the main departmental budgets must be used. Fourteen sectors have agreed upon uniform budget and programme structures, which apart from the Social Services Sectors (Education, Health and Social Development) include: Agriculture; Environmental Affairs; Human Settlements; Cooperative Governance and Traditional Affairs; Public Works; Economic Development; Office of the Premier; Transport; Sport, Arts and Culture; Provincial Legislatures, Tourism and Provincial Treasuries, some of which were successfully implemented since the 2005 Budget. As part of the budget and programme structure review process a new structure was developed for the Rural Development sector. The budget and programme structure guide is amended with the agreed structures as soon as it has been formally signed off by the relevant sector authority.

This document further alludes to uniform classification of own receipts received by provincial legislatures and proposes how this should be brought into the budget process.

Each Vote per programme should include a summary of the economic classification, which is compatible with GFS and according to the Economic Reporting Format. In cases where programmes are broken down to sub-programme and sub-sub-programme level, the economic classification should be presented per programme only.

In Overview of Provincial Revenue and Expenditure and its Annexure, the Economic Reporting Format must be presented inclusive of empty / blank lines, which will provide a more enhanced and detailed description of Overview of Provincial Revenue and Expenditure. In the case of

Estimates of Provincial Revenue and Expenditure and its Annexure, only relevant information (tables) and certain lines within tables providing data should be disclosed. This will add significant quality to the document as more detail is reflected in Overview of Provincial Revenue and Expenditure and its Annexure while irrelevant tables and lines within tables are omitted from Estimates of Provincial Revenue and Expenditure and its Annexure.

Programme 1 of each Vote normally provides administrative and management support functions to the Office of the Member of the Executive Council (MEC) and head of department, but this may differ for the Provincial Legislature. Only the payments and estimates of this programme should be presented for each Vote.

The aim of the budget reform programme is to ensure budgeting for the full cost of a programme. Therefore, provinces should ensure that appropriations for Programme 1 are minimised as far as possible, by allocating administrative costs to the appropriate programme. Programmes similar to administration such as corporate services should also be treated in this manner.

The numbers in the tables included in the 2015/16 financial year under the revised estimates column should refer to the actual position as at 31 December 2015 and realistic projections for the remaining months of the financial year.

Votes

The information in the following section should be provided for each Vote.

Department of (Name)	Vote number
To be appropriated by Vote in 2015/16	R xxx xxx 000
Direct Charge	R x xxx 000 (Legislature only)
Responsible MEC	MEC of (department/s)
Adminstrating Department	Department of (name)
Accounting Officer	Title and department (no names of persons)

1. Overview

In this section the department should provide the following information:

- A brief description of the core functions and responsibilities of the department, as well as its vision and mission statements (strategic objectives and strategic policy directions);
- A short overview of the main services that the department intends to deliver, with details of the quantity and the quality of service;
- Where relevant, a brief analysis of the demands for and expected changes in the services, and the resources (financial, personnel, infrastructure, etc.) available to match these;
- The Acts, rules and regulations the department must consider; and
- Brief information on external activities and events relevant to budget decisions.

1.1 Aligning departmental budgets to achieve government's prescribed outcomes

To enhance the change agenda in government, the Presidency has identified 12 outcomes in the MTSF to address the main strategic priorities for government.

Departments need to carefully consider the outcomes identified by the Presidency and determine a strategy towards the achievement of these outcomes within the resources available. In this regard, a short narrative is required by provincial departments *to briefly illustrate significant achievements towards the realization of these* outcomes. Departments also need to *highlight briefly* how they will reprioritize their activities and align their budgets to contribute to these outcomes.

2. Review of the current financial year (2015/16)

This section corresponds with the "Outlook for the coming budget year" as presented in last year's Estimates of Provincial Revenue and Expenditure. It should report on the implementation of new policy priorities, main events, and challenges from the past.

In all tables, the 2015/16 financial year has three columns (Main Appropriation, Adjusted Appropriation and Revised Estimates). It addresses problems experienced in the past, which relate to establishing/determining the departmental "bottom line" for purposes of the Budget Review, Medium Term Budget Policy Statement and Intergovernmental Fiscal Review.

3. Outlook for the coming financial year (2016/17)

This section highlight the department’s key focus areas for the coming year, particularly new policy priorities, significant events and challenges. Departments should be cautious not to discuss internal operational activities but only matters that relate to service delivery. Sections 1 to 3 should not cover more than 2 or 3 pages depending on the extent of the budget appropriated to a department.

4. Reprioritisation

This section is now **compulsory** following discussions with provinces; the intention is to provide a narrative on how the department was able to reprioritise funds to augment allocations toward national and provincial priorities and core spending activities.

5. Procurement

This section is now **compulsory** following discussions with provinces. The department will be required to provide a high level summary of planned major procurement for the upcoming budget year of which the detail can be found in the procurement plan submitted to the provincial treasury.

This section will also afford the department the opportunity to briefly make mention of initiatives to improve Supply Chain Management and deal with capacity deficiencies.

6. Receipts and financing

The following sources of funding are used for the Vote:

6.1. Summary of receipts

Departments are requested to note that the item, classified under departmental receipts in Table 2.1 refers to total departmental receipts. A further requirement is that departments need to individually specify the allocations for the different conditional grants. This is to ensure that transparency is apparent for conditional grants received by the departments. To further accommodate this, an optional annexure Table B.3a depicting the conditional grants per programme and economic classification has been added, this will assist to afford the stakeholders in identifying how the grant will be spent and prompting discussions etc.

Table 2.1: Summary of receipts: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Equitable share									
Conditional grants	-	-	-	-	-	-	-	-	-
Grant name									
Grant name									
...									
Grant name									
Earmarked allocation	-	-	-	-	-	-	-	-	-
IEA									
REA									
Provincial revenue allocation									
Total receipts	-	-	-	-	-	-	-	-	-

Arrangements with regard to the allocation of revenue within provinces differ. In some provinces the summary of departmental receipts are differentiated in terms of equitable share, conditional grants and departmental receipts, while in others departmental revenue comprises only of two

sources, i.e. treasury allocation (equitable share) and conditional grants. To provide for this, a simple approach is proposed. Provinces that allocate revenue based only on treasury allocation (equitable share) and conditional grants are requested to only complete those items in Table 2.1 and not show the departmental receipts line, while those that differentiate between equitable share, conditional grants and departmental receipts are required to complete the entire Table 2.1. It is envisaged that departments would migrate to a position whereby they retain a certain portion of their departmental receipts, in line with a revenue retention policy within the province.

6.2. Departmental receipts collection

Table 2.2 gives a summary of the receipts the department is responsible for collecting.

Table 2.2: Departmental receipts collection: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets									
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Sales of capital assets									
Transactions in financial assets and liabilities									
Total departmental receipts									

The classification of departmental receipts distinguishes between tax receipts; sales of goods and services other than capital assets; transfers received; fines, penalties and forfeits; interest, dividends and rent on land; sales of capital assets; and transactions in financial assets and liabilities.

A brief description of the different kinds of receipts and reasons for changes between the estimated receipts for the 2015/16 financial year and the MTEF years should be included. Departments should provide an explanation in instances where own receipt collection items experience a negative real growth rate between 2015/16 and 2016/17 financial years and indicate any once-off receipt items that needs to be considered in analysis of revenue trends.

Departments should also provide a narrative on how they have arrived at their own revenue estimations, highlighting the once-off receipts, assumptions and why they have made adjustments from the previous year's estimate.

Departments are further required to provide more detail on receipts, which are presented in Table B.1, in the Annexure to Estimates of Provincial Revenue and Expenditure. For the discussion with regard to revenue retention by legislatures, refer to Section 6 of Estimates of Provincial Revenue and Expenditure in this document.

7. Payment summary

This section contains information by programme (Table 2.3), economic classification in the ERF (Table 2.4), etc. It presents the main programmes, structure changes and expenditure trends in the Vote over the 7-year period and also reflects policy developments and departmental priorities. It is important to note that any proposed structural changes to departments, programmes and sub-programmes within departments (where there have been function shifts or shifts as it relates to the rationalisation of programmes) for the 2016 Budget should also be adjusted in the historical (2012/13 to 2014/15) and current financial years and be adjusted accordingly going forward.

With regard to the tables, the numbers included in 2015/16 under the revised estimates column should refer to the actual position as at 31 December 2015 and realistic projections for the remaining months of the financial year.

7.1. Key assumptions

Certain broad assumptions are determined, which establish the basic foundation for crafting a budget. These assumptions provide a framework to government officials for setting priorities, determining service levels and allocating limited financial resources.

The following general assumptions are actual examples taken from the 2007 Budget in guiding the development of a budget which are mainly driven by policy decisions:

- Education budgets should make adequate provision for pay progression and incentives targeted at school-based educators and a scarce skills allowance for mathematics and science teachers in schools in the bottom two quintiles as well as adequate funding for personnel.
- Social Development budgets must make adequate provision for the improved salary dispensation for social workers.
- Assumptions for salary increases should be taken into account, amongst others, adjustments contained in the wage agreement.
- Assumptions for inflation related items should be based on CPI projections.

It is proposed that for the 2015/16 Budget, provinces should provide a list of assumptions which underpin the basic foundation for developing their budgets. The details thereof should be presented as part of each Vote.

7.2. Programme summary

Table 2.3 contains information by programme for the department. In instances where the MEC's remuneration is included it should be disclosed as a footnote.

Table 2.3: Summary of payments and estimates: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Programme 1: Administration									
Programme 2: (name)									
....									
Programme xx: (name)									
Total payments and estimates:									

Uniform treatment of the salary of the MEC: National Treasury would further like to promote uniform treatment of expenditure with regard to the salary of Political Office Bearers and in particular that of the Member of the Executive Council (MEC). The treatment of these payments is prescribed in the Remuneration of Public Office Bearers Amendment Act, 2000 (Act 9 of 2000).

Section 6, sub-section 8 states that the amount payable in respect of salaries and allowances shall:

- a) in respect of a Premier or a member of the Executive Council be paid from monies appropriated by the provincial legislature concerned for that purpose; and
- b) in respect of other members of the provincial legislature annually form a direct charge against the Provincial Revenue Fund concerned as provided for by section 117(3) of the Constitution.

Current practice dictates that the salary of Political Office Bearers is regarded as a statutory payment, in which case it would either be a direct charge against the Provincial Revenue Fund or a

first charge against the departmental equitable share in which case it would form part of the appropriated allocation as indicated above.

Provinces should appropriate the funds whereby the salary of the MEC becomes a first charge on the departmental equitable share. National Treasury is of the view that the approach that leads to a first charge against the departmental equitable share, provides for clearer accountability with regard to spending of that particular Vote. It further promotes better planning and budgeting for expenditure, which include amongst others: Travel allowances, hotel accommodation, subsistence and the payment of allowances other than that of the salary of the MEC.

Furthermore, inclusion of the relevant information on members of Legislature’ remuneration as a direct charge is mandatory according to the Public Finance Management Act (PFMA, Section 27.3(f)) and in line with disclosure in the Estimates of National Expenditure.

7.3. Summary of economic classification

The economic classification presented in Table 2.4 is reported in accordance with the *Economic Reporting Format* issued by the National Treasury in September 2009 and was implemented for all national and provincial departments as part of instilling the revised set of accounts as of April 2008.

Table 2.4: Summary of provincial payments and estimates by economic classification: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments									
Compensation of employees									
Goods and services									
Interest and rent on land									
Transfers and subsidies to:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
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:									

Departments are required to provide more detail on payments and estimates, which are presented in Table B.3, in the Annexure to Estimates of Provincial Revenue and Expenditure. It makes provision for the expansion of economic classification of payments items to be included under the category: “Goods and Services” (“Level 4 items”). To simplify the reporting on these items National Treasury decided to request departments to include the full set of 38 Level 4 items (Table B4 Goods & Services level 4 items in the annexure) in their budget documentation. The Table B4 should not be a separate table, but rather the content should form part of Table B3. This allows for consistency between the tabled budget, the budget database, the budget captured on the financial system and the in-year reporting by provinces.

“Transfers and Subsidies” include all unrequited payments made by the government unit. A payment is unrequited provided that the department does not receive anything directly in return for

the transfer to the other party. Both current and capital transfers should be included in this item. However, capital transfers should be accounted for as a note in Table B.3 in the Annexure to Estimates of Provincial Revenue & Expenditure and detailed information is required in the provincial database provided to provinces, where a distinction is made between current and capital transfers.

Biological Assets was added under the economic category: Payments for Capital Assets. Biological assets are animals and plants that are expected to be used during more than one reporting period and from which future economic benefits or service potential are expected to flow, provided that they were worth more than the capitalisation threshold when originally purchased, e.g. dairy cattle and wool producing animals or plants such as trees, vines, nuts, etc.

Payments for Financial Assets was added as it has become necessary to provide for payments associated with certain purchases of financial assets in terms of expending these transactions. Most purchases of financial assets are not considered payments, but it is sensible to do so when the government lends to public corporations or makes equity investments in them for policy purposes in order to advance its service delivery agenda. A further requirement to be classified under Payments for Financial Assets is that the transaction must directly affect government's financial asset position. An example of payments for financial assets is: loans from government to public corporations to enable them to maintain its workforce or to promote activities which are highly regarded by government.

7.4. Infrastructure payments

In this section, details of provincial infrastructure payments and estimates need to be presented for the Vote as well as Public-Private Partnership projects summarised by "projects under implementation" and "new projects".

7.4.1 Departmental infrastructure payments

Departments are requested to present detail on infrastructure investment estimates in the relevant Vote as referred to in Table B.5 in the Annexure to Estimates of Provincial Revenue & Expenditure in this document. The project list contained in the table (annexure B5) should thus be consistent with the costed project list required as part of the planning Infrastructure Reporting Model (IRM).

Departments are required to provide detail on the number of jobs created in the infrastructure table (Table B 5). Providing detail at this level affords increased transparency and allows for effective financial management with regard to the number of jobs created. It is envisaged that the budgets for infrastructure development must enhance the application of labour intensive methods in the construction and maintenance of provincial facilities in order to maximise job creation and skills development.

7.4.2 Maintenance (Table B 5)

The infrastructure table (Table B.5) also enable the departments to provide details about the maintenance of infrastructure. Considering governments investment in infrastructure, it is crucial for departments to plan appropriately for maintenance to optimise the level of service provided by the infrastructure.

7.5. Departmental Public-Private Partnership (PPP) projects

In this section, a summary of all departmental Public-Private Partnership projects under implementation and proposed projects are presented. In addition a short narrative about the manner in which the PPP provide an affordable, cost effective solution for a service should be presented.

Table 2.5 below provides for a summary of departmental Public-Private Partnership projects. An annexure table B6 with guiding footnotes has been included to provide further transparency in this regard.

To limit incorrect assumptions regarding the possible PPP projects, departments are advised to indicate in the write up if there are no PPPs i.e. “This department does not have any PPP projects”.

Table 2.5: Summary of departmental Public-Private Partnership (PPP) projects

R'000	Annual cost of project			Main	Adjusted 2015/16	Revised	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Projects signed in terms of Treasury Regulation 16									
PPP unitary charge ¹									
of which:									
for the capital portion (principal plus interest)									
for services provided by the operator									
Advisory fees ²									
Project monitoring cost ³									
Revenue generated (if applicable) ⁴									
Contingent liabilities (information) ⁵									
Projects in preparation, registered	-	-	-			-	-	-	-
Advisory fees									
Project team cost									
Site acquisition									
Capital payment (where applicable) ⁶									
Other project costs									
Total									

7.6. Transfers

This section should present transfers to selected categories, which are as follows:

- Departmental transfers to public entities falling within the governing framework, by entity;
- All other departmental transfers to entities other than transfers to public entities and local government, for example transfers to Non-Government Organisations (NGO's), by entity (in cases where disaggregating make sense). It is an important issue to have a sense to what extent the department is making use of NGO's, etc. So in instances where aggregation provides logistical challenges, it is recommended that the department give a sense as it relates to trends and type of services for which these transfers are made; and
- Departmental transfers to local government (municipalities), by category A, B and C.
- It is advised that an indication need to be made in a form of text if there are no transfers under each of the sections be it *public entities*, *other entities*, *NGOs* etc.

7.6.1 Transfers to public entities

Departments should in Table 2.6 provide information on the transfers to public entities falling within their governing framework, by entity.

Table 2.6: Summary of departmental transfers to public entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Entity 1 (name)									
Entity 2 (name)									
....									
Entity .. (name)									
Total departmental transfers to public entities									

National Treasury has extended the coverage of the general government account by including not only departmental payments and estimates, but also more information on the wider public sector

accounts. This represents the continuation of an on-going reform process with the ultimate aim of producing consolidated budgets for departments, including their financial data and that of associated entities.

Public entities however receive sizeable transfer payments from Government and are often the front-line providers of services. It is therefore important to understand the impact of these services on the community.

The contents of Table B.7 and one of the more recent financial reforms as envisaged by the Public Finance Management Act has been the compilation of consolidated financial statements. To facilitate the successful consolidation it is proposed that the consolidated budget of a department shows all trading accounts and transfers to entities under control of the department. It therefore imposes departmental accountability for public entities under the control of the department.

Departments are therefore required to provide detailed financial information separately on receipt and payment estimates for all public entities falling within its governing framework. This information is compulsory, drive accountability, forms part of the budget reform agenda and should be presented in Table B.7, in the Annexure to Estimates of Provincial Revenue & Expenditure.

The table further represents the summary format of a more detailed schedule included as part of the provincial database. The information in the table must be adjusted to be compatible with departmental financial years and to be consistent with the financial statements published by the entity.

The first part of the table consists of a summary of the income statement of the entity, followed by a cash flow summary. The last part of the table provides information from the balance sheet. Cash flow and balance sheet information relating to the Medium Term Estimates should be provided.

The income statement, cash flow and balance sheet parts of the schedules are further expanded to include additional detailed information. Entities should use the definitions provided in the *Guide for Implementing the Economic Reporting Format* when completing these items, which can be obtained from the relevant department or Provincial Treasury.

7.6.2 Transfers to other entities

Table 2.7 provides for all other departmental transfers to entities (by entity). This information has become necessary due to numerous requests as a result of the political sensitivity surrounding such transfers and is supported by ongoing budget reforms. Transfers to Non-Government Organisations (NGOs), Community Based Organisations, etc. in (where disaggregation makes sense) particular for the provincial departments of Social Development proves to be examples of such transfers. Departments are required to provide detail on the transfers to other entities by the type of service in Table 2.7.

A detailed breakdown of transfers to each entity is required per sub-programme in Table B 7.1 in the Annexure to Estimates of Provincial Revenue and Expenditure.

Table 2.7: Summary of departmental transfers to other entities (for example NGOs)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Type of service									
Type of service									
....									
Type of service									
Total departmental transfers to public entities									

7.6.3 Transfers to local government

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

Table 2.8: Summary of departmental transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Category A									
Category B									
Category C									
Total departmental transfers to local government									

Detailed information on departmental transfers to local government by transfer/grant type, category and municipality should be presented in Table B.8 in the Annexure to Estimates of Provincial Revenue and Expenditure. An insightful example of how this should be treated could be sourced from the KwaZulu-Natal Estimates of Provincial Revenue and Expenditure, 2011/12 which is attached to this document under “Definitions and Examples, Table 2” referred to as Table 7 L - N.

8. Receipts and retentions: Provincial legislatures

In this section, National Treasury provides guidance on the treatment of receipts and retention thereof in respect of the provincial legislature.

In terms of sections 13(1) and 22(1) of the Public Finance Management Act, 1999 (PFMA), all money received by the national and provincial government must be paid into the relevant Revenue fund, except money received by Parliament or a Provincial legislature within a province. Money received by Parliament or a provincial legislature must, in terms of sections 13(5) and 22(5), be paid into a bank account opened by the relevant legislature. The responsibility and procedure for receipts collection, deposits, retention and spending of moneys within provincial departments are clear. Within legislatures, there however exists uncertainty with regards to what categories of receipts can be retained and the processes to be followed for spending purposes.

To ensure a uniform approach for the retention of receipts and spending against receipts collected, the following are proposed:

- Legislatures should be allowed to retain all categories of receipts as listed above. This is in accordance with sections 13(1) and 22(1) of the PFMA and would simplify the administration process for the retention of receipts;
- Budget submissions from Legislatures to the relevant treasuries, as required in terms of annual budget circulars, should include information on both estimated receipts and payments and should form part of the normal evaluation and budget allocation process; and
- Estimates of payments to be tabled in the legislature should indicate total payments of the legislatures to be funded from appropriations as well as from receipts collected.

The following tables should be presented for the Vote: Provincial Legislature with regards to receipt and payment and estimates:

Table 2.9(a): Summary of receipts: Vote 02: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Treasury funding									
Equitable share									
Conditional grants									
Other (Specify)									
Total receipts: Treasury funding									
Departmental receipts									
Tax receipts									
Sales of goods and services other than capital assets									
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Sales of capital assets									
Transactions in financial assets and liabilities									
Total departmental receipts									
Total receipts: Vote 02: Provincial Legislature									

Table 2.9(b): Summary of payments and estimates: Vote 02: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Programmes									
Programme 1: Administration									
Programme 2: (name)									
....									
Programme xx: (name)									
Direct charge on the Provincial Revenue Fund									
Members remuneration									
Other (Specify)									
Total payments and estimates: Vote 02: Provincial Legislature									
LESS:									
Departmental receipts not surrendered to Provincial Revenue Fund ¹									
(Amount to be financed from revenue collected in terms of Section 13 (2) of the PFMA)									
Adjusted total payments and estimates: Vote 02: Provincial Legislature									

1) Should complement departmental receipts in table 2.9(a).

Table 2.9(c): Summary of provincial payments and estimates by economic classification: Vote 02: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments									
Compensation of employees									
Goods and services									
Interest and rent on land									
Transfers and subsidies to:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
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: Vote 02: Provincial Legislature									
LESS:									
Departmental receipts not surrendered to Provincial Revenue Fund ¹									
(Amount to be financed from revenue collected in terms of Section 13 (2) of the PFMA)									
Adjusted total economic classification: Vote 02: Provincial Legislature									

1) Should complement departmental receipts in table 2.9(a).

9. Programme description

The different programmes are presented in this section, beginning with an overall description of respective programmes and their objectives, which should be measurable. Policy developments specific to each programme should be detailed here. Most of the information in this section should relate to the information in the strategic and annual performance plans.

Each programme is listed individually alongside its purpose, as in the Appropriation Bill. The main strategic objectives should also be included, in terms of section 27(4) of the PFMA.

Programme 1: Administration has an internal focus. It performs a support function to the various programmes within a particular Vote, while all the other programmes deliver particular services to communities. It is therefore proposed that Programme 1 only presents amounts. A specific presentation can be motivated in instances where Programme 1 performs very specific functions related to the activities of other programmes.

After the introduction of the programme, each sub-programme should be discussed briefly, showing the receipt and payment estimates.

Table 2.10 provides a summary of departmental payments by sub-programme where Table 2.12 provides for the breakdown of payments by economic classification. Please refer to Section 5.3 of Estimates of Provincial Revenue and Expenditure for more information on the economic classification.

Table 2.10: Summary of payments and estimates: Programme (number and name)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Sub-programme 1: (name)									
Sub-programme 2: (name)									
....									
Sub-programme n: (name)									
Total payments and estimates									

In instances where a Vote represents a combination of departments for which uniform budget and programme structures have been prescribed, information should be provided at a sub-sub-programme level. A good example of how this should be treated is seen from the KwaZulu-Natal Provincial Estimates of Provincial Revenue and Expenditures, 2004 and is presented in Table 2.11.

Table 2.11: KwaZulu-Natal Provincial Budget Statements, 2004 - Example of how sub-sub programmes should be presented
Summary of payments and estimates: Programme 2: Agricultural Development Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2012/13	Medium-term estimates		
	2009/10	2010/11	2011/12			2013/14	2014/15	2015/16
Sustainable Resource Management (Sub-programme)	18 074	26 946	41 398	43 936	53 336	34 989	42 156	44 587
Engineering Services (Sub-sub programme)	17 026	25 794	35 342	33 031	42 431	30 989	34 156	36 087
Land Care (Sub-sub programme)	1 048	1 152	6 056	10 905	10 905	4 000	8 000	8 500
Farmer Support and Development (Sub-programme)	207 717	217 516	233 554	283 624	277 361	332 400	377 631	408 447
Farmer Settlement (Sub-sub programme)	32 925	40 318	29 218	47 041	47 732	30 282	37 101	38 727
Farmer Support Services (Sub-sub programme)	174 792	177 198	204 336	236 583	229 629	265 102	294 260	314 196
Comprehensive Agriculture Support Programme (Sub-sub programme)						37 016	46 270	55 524
Veterinary Services (Sub-programme)	54 181	55 086	62 400	63 539	63 457	72 400	76 742	81 347
Animal Health (Sub-sub programme)	47 370	45 022	53 584	52 008	51 926	58 394	61 895	65 609
Export control (Sub-sub programme)								
Veterinary Public Health (Sub-sub programme)	1 416	1 409	1 890	3 614	3 614	14 006	14 847	15 738
Veterinary Lab Services (Sub-sub programme)	5 395	8 655	6 926	7 917	7 917			
Technology Research and Development Services	43 959	42 972	53 633	65 339	65 796	66 350	71 526	75 818
Research (Sub-sub programme)	43 959	42 972	53 633	65 339	65 796	36 783	39 721	42 105
Information Services (Sub-sub programme)						6 264	6 770	7 176
Infrastructure Support services (Sub-sub programme)						23 303	25 035	26 537
Agricultural Economics (Sub-programme)	-	-	-	-	-	-	-	-
Marketing Services (Sub-sub programme)								
Macroeconomics and Statistics (Sub-sub programme)								
Structured Agricultural Training (Sub-programme)	9 320	10 726	12 096	13 008	13 008	18 852	13 835	14 665
Tertiary Education (Sub-sub programme)	9 320	10 726	12 096	13 008	13 008	18 852	13 835	14 665
Further Education and Training (FET) (Sub-sub programme)								
Total	333 251	353 246	403 081	469 446	472 958	524 991	581 890	624 864

Table 2.12: Summary of provincial payments and estimates by economic classification: Programme (number and name)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments									
Compensation of employees									
Goods and services									
Interest and rent on land									
Transfers and subsidies to:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
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 (number and name)									

9.1. Description and objectives

In this section the discussion focuses on the following: Purpose, service rendered, policy changes, payment pressures, and receipts collection, among other issues. At this level consideration is given to two types of strategic objectives:

- Objectives regarding changes in policies, structures, service establishments, geographic distributions of service, etc.; and
- Strategic objectives for the planned output in terms of quantity and quality (all this information should be found in the strategic planning document).

9.2. Service delivery measures

The strategic goal and objective of the programme must be expressed in this section. The use of non-financial data in the Estimates of Provincial Revenue and Expenditures should be limited as detailed non-financial data is available in the Annual Performance Plans. A cross reference to the Annual Performance Plan is recommended for more detail on non-financial data to eliminate duplication of performance information.

However, should a department still prefer to express the full complement of performance indicators they have the prerogative to do so. In this case, the same set of standardised sectoral performance measures and provincial specific performance measures which are reflected in the APP should be reflected in the Estimates of Provincial Revenue and Expenditure.

Those departments who prefer to disclose the full set of performance indicators must ensure that it is reflected under the applicable programme/sub-programme to ensure the logical flow of information within each vote. Further to this, departments within a province should decide on the route to take in terms of whether or not there will be a provision of performance indicators. The crucial issue is to ensure that there is uniformity or consistency across all the votes in this regard.

Sector	Estimated Annual Targets		
	2010/11	2012/13	2013/14
Programme / Subprogramme / Performance measures			
Provincial Education Sector			
Number of children of compulsory school going age that attend schools			
Number of youths above compulsory school going age attending schools and other educational institutions			
Public expenditure on the poorest learners as a percentage of public expenditure on the least poor learners			
Years input per FETC graduate			
Average highest school grade attained by adults in population			
Adult literacy rate			
Programme 1: Administration			
Number of schools implementing the School Administration and Management System			
Number of schools that can be contacted electronically by the department			
Number of black women in senior management positions			
Percentage of current expenditure going towards non-personnel items			

9.3. Other programme information

9.3.1 Personnel numbers and costs

Personnel numbers per programme for full-time equivalent positions need to be disclosed at the end of each departmental chapter for the previous and current financial years, along with estimates over the MTEF.

In preparing departmental budgets, departments must take account the full cost of all aspects of personnel policy. This includes general salary adjustments for pay progression, overtime, medical aid, homeowners allowance and any other allowances that may apply. The full carry through effects of salary increases must also be factored into departmental budgets.

Furthermore, it is also intended to highlight risks with regards to vacancies and the ability to deliver in line with the mandates assigned to these functions. Compensation of employees is ordinarily a major component of each department's budget and if budgeted for more accurately, the budget on the whole should be more precise.

The Education sector indicated that it would want to provide a little more information on their personnel expenditure, in line with what had been agreed for the "Of which" items. Indications are that a better sense is required as it relates to Compensation of Employees (ES and CS educators and their Social Contributions).

Table 2.14 presents a further breakdown to personnel numbers and costs for salary level, programme and OSD classification.

Table 2.13: Total personnel numbers and cost

Cost in R million	Actual						Revised estimate		Medium-term expenditure estimate						Average over MTEF				
	2012/13		2013/14		2014/15		2015/16		2016/17		2017/18		2018/19		2015/16 - 2018/19				
Salary level	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Funded posts	Addition al posts	Total Posts	Cost	Number	Cost	Number	Cost	Posts growth rate	Cost growth rate	Cost % of Total
1-6	77	3.7	77	3.7	77	3.7	71	4.8	66	4	70	5.0	69	16.1	69	17.2	-0.9%	5.2%	2.1%
7-10	510	1618	510	1618	510	1618	549	176.7	532	5	537	189.4	503	204.1	503	219.0	-2.9%	7.4%	26.3%
11-12	301	179.2	301	179.2	301	179.2	347	202.5	351	6	357	209.3	298	225.5	298	242.1	-4.9%	6.9%	29.3%
13-15	271	244.1	271	244.1	271	244.1	332	278.5	301	8	319	307.6	281	324.7	281	341.9	-5.4%	7.9%	41.7%
Other	2	3.3	2	3.3	2	3.3	2	4.0	2	1	3	4.2	2	4.0	2	4.8		6.2%	0.6%
Total	1 161	602.1	1 161	602.1	1 161	602.1	1 301	676.5	1 252	34	1 286	725.5	1 153	774.3	1 153	825.0	-3.9%	6.8%	100.0%
Programme																			
Programme 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme 8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme 9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee OSD classifications																			
Public Service Act appointees not covered by OSDs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Service Act appointees still to be covered by OSDs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Nurses, Staff Nurses and Nursing Assistants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Services Professions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Professions and related occupations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical and related professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapeutic, Diagnostic and other related Allied Health Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Educators and related professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others such as interns, EPWP, learnerships, etc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

9.3.2 Training

Departments are required by the Skills Development Act to budget at least 1 per cent of its personnel payments on staff training. This requirement gives credence to Government policy on Human Resource Development. To facilitate this process, departments have been affiliated to their line function Sectoral Education and Training Authorities (SETA's).

In the absence of a line functioning SETA, government departments can undertake specific and functional training through the Public Services Education and Training Authority (PSETA). The Public Administration Leadership and Management Academy (PALAMA) are mandated by legislation to manage generic or transversal training. PALAMA has incorporated the PSETA to assist with this task. Government departments that do not contribute towards the SETA's are not eligible for grants for training. Table 2.15(a) reflects departmental spending on training per programme. It provides for actual and estimated payments on training for the period 2012/13 to 2015/16 and budgeted payments for the period 2016/17 to 2018/19. It might be possible that while several departments are not in a position to meet this requirement in the short to medium-term, every effort should be made to increase payments on skills development, within the broader context of existing Human Resource Development policies.

Table 2.14(a) provide for a high level aggregation of departmental spending on training, while the structure of the standard chart facilitates the aggregation of payments on training at item level.

Table 2.14(a): Payments on training: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Programme 1: Administration of which									
Subsistence and travel									
Payments on tuition									
Programme 2: (name)									
Subsistence and travel									
Payments on tuition									
....									
Programme n: (name)									
Subsistence and travel									
Payments on tuition									
Total payments on training									

Training constitutes the group of items that provide detail about staff development and the related costs in terms of external training or the development of training materials and manuals for internal training. Examples of specific items included under training would be: subsistence and travel, registration, payments on tuition, etc. This section should also reflect the payments to institutes (SAGO, IPAC, SAICA, etc.) to attend seminars, workshops and training sessions. A more detailed definition is referenced in the SCOA classification system.

In this section a narrative in support of capacity building programme could be provided. It should speak to the needs analysis, decision on what training should be provided for whom and by when will the challenges of capacity be addressed. This section should assess whether spending on training has made an impact on the skills or capacity challenges within the department.

It has now also become important that we provide information on the number of persons trained and those to be trained in the budget year and over the MTEF. Cabinet agreed that departments should allocate at least 1 per cent of its personnel budget to learner- and internships annually. A DPSA training guide for the public service as well as the Skills and Human Resource Development Strategies, which place pressure on government departments and provinces to train existing staff and unemployed persons either as interns, learners or volunteers, etc.

Table 2.14(b) provides for information on the number of persons trained, gender profile of the persons trained and to be trained, number of bursaries awarded (both internally and externally to be able to bring that distinction to the forefront and ensure transparency), interns, learner ships and the mode of training. This section on training provides for introspection and opportunity for provinces to conclude that to be able to provide services effectively, it is quite critical that it spends on skills development and training in order to enhance capacity.

The information contained within table 2.14(b) should be reflected in the aggregate for the department and need not be presented at programme level.

Table 2.14(b): Information on training: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Number of staff									
Number of personnel trained									
of which									
Male									
Female									
Number of training opportunities									
of which									
Tertiary									
Workshops									
Seminars									
Other									
Number of bursaries offered									
Number of interns appointed									
Number of learnerships appointed									
Number of days spent on training									

9.3.3 Reconciliation of structural changes

Structural changes between programmes in the department or between a programme in the department and another department should be indicated, as per the table below. Such changes may occur when an MEC approves the transfer of responsibility for the provision of services between programmes or between departments. This might be particularly the case where departments have adopted uniform budget and programme structures, which are different from those in previous years. Good programme reporting and accountability is enhanced when departments then retrospectively classify those programmes and sub-programmes accordingly. This is good budgeting practice and a stern requirement of the various international conventions in this regard. Departments are therefore required to ensure that this practice is upheld.

Both the 2015/16 and 2016/17 financial years should be completed and in the case when the change takes place within a particular department the changes to the affected programmes and sub-programmes as well as the budgeted amounts should be reflected. In the case of function shifts between Votes the same principle applies and the table should be present in the Estimates of Revenue and expenditure of both Votes with an accompanied narrative.

Table 2.15: Reconciliation of structural changes: (name of department)

2015/16		2016/17	
Vote/Department	R'000	Vote/Department	R'000
Programme		Programme	
Sub-programme		Sub-programme	
Sub-programme		Sub-programme	
Programme		Programme	
Sub-programme		Sub-programme	
Sub-programme		Sub-programme	

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.2: Receipts: Sector specific “of which” items

The following specific sectors’ “of which” items must be presented as part of Table B.1:

Table B.2: Receipts: Sector specific “of which” items to be included in Table B.1

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Education									
Tax receipts									
.....									
Sales of goods and services other than capital assets									
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
.....									
Other sales									
Of which									
External examinations									
Other (Specify)									
.....									
Total departmental receipts									
Agriculture									
Tax receipts									
.....									
Sales of goods and services other than capital assets									
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
.....									
Other sales									
Of which									
Tuition fees									
Laboratory services (soil and animal testing)									
Sale of surplus agricultural produce									
Other (Specify)									
.....									
Total departmental receipts									
Housing									
Tax receipts									
.....									
Sales of goods and services other than capital assets									
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
.....									
Other sales									
Of which									
Rental									
Loan repayments (individuals, entities)									
Other (Specify)									
.....									
Total departmental receipts									
Public Works, Roads and Transport									
Tax receipts									
.....									
Sales of goods and services other than capital assets									
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
.....									
Other sales									
Of which									
Rental of buildings, equipment and other services produced									
Other (Specify)									
.....									
Total departmental receipts									

Table B.3: Payments and estimates by economic classification

The following table must be presented for each programme:

Table B.3: Payments and estimates by economic classification: Programme (number and name)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments									
Compensation of employees									
Salaries and wages									
Social contributions									
Goods and services									
<i>Show all 38 items</i>									
<i>Specify level 4 item</i>									
<i>Specify level 4 item</i>									
<i>Specify level 4 item</i>									
Interest and rent on land									
Interest									
Rent on land									
Transfers and subsidies to¹:									
Provinces and municipalities									
Provinces ²									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³									
Municipalities									
<i>of which: Regional service council levies</i>									
Municipal agencies and funds									
Departmental agencies and accounts									
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									
Transfers and subsidies to¹: - continued									
Foreign governments and international organisations									
Public corporations and private enterprises ⁵									
Public corporations									
Subsidies on production									
Other transfers									
Private enterprises									
Subsidies on production									
Other transfers									
Non-profit institutions									
Households									
Social benefits									
Other transfers to households									
Payments for capital assets									
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment									
Transport equipment									
Other machinery and equipment									
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets									
Total economic classification: Programme (number and name)									
<i>Of which: Capitalised compensation⁶</i>									
<i>Of which: Capitalised goods and services⁶</i>									

1) Details of capital transfers to be included in a note to the budget statement.

2) Includes all grants to provinces and grants from national departments to provincial entities.

3) Includes all grants to local government and grants from national departments to local government entities.

4) This only includes national agencies grouped into various categories, e.g. regulatory, SETA's, etc. - no business entities included here.

5) Category exclusively for business like entities, National Treasury to decide which entities to be included.

Table B.3a: Payments and estimates by economic classification: Conditional grant (Programme name)

Table B.3a: Payments and estimates by economic classification: Conditional grant (Programme name)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments									
Compensation of employees									
Salaries and wages									
Social contributions									
Goods and services									
of which									
Specify level 4 item									
Specify level 4 item									
Specify level 4 item									
Interest and rent on land									
Interest									
Rent on land									
Transfers and subsidies to¹:									
Provinces and municipalities									
Provinces ²									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³									
Municipalities									
of which: Regional service council levies									
Municipal agencies and funds									
Departmental agencies and accounts									
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									
Transfers and subsidies to¹: - continued									
Foreign governments and international organisations									
Public corporations and private enterprises ⁵									
Public corporations									
Subsidies on production									
Other transfers									
Private enterprises									
Subsidies on production									
Other transfers									
Non-profit institutions									
Households									
Social benefits									
Other transfers to households									
Payments for capital assets									
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment									
Transport equipment									
Other machinery and equipment									
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets									
Total economic classification: Programme (number and name)									

Of which: Capitalised compensation⁶

Of which: Capitalised goods and services⁶

1) Details of capital transfers to be included in a note to the budget statement.

2) Includes all grants to provinces and grants from national departments to provincial entities.

3) Includes all grants to local government and grants from national departments to local government entities.

4) This only includes national agencies grouped into various categories, e.g. regulatory, SETA's, etc. - no business entities included here.

5) Category exclusively for business like entities, National Treasury to decide which entities to be included.

Table B.4: Payments and estimates by economic classification: “Goods and Services level 4 items”

Table B.4: Payments and estimates by economic classification: “Goods and Services level 4 items ” to be included in Table B.3

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments									
Goods and services									
Administrative fees									
Advertising									
Minor assets									
Audit cost: External									
Bursaries: Employees									
Catering: Departmental activities									
Communication (G&S)									
Computer services									
Consultants and professional services: Business and advisory services									
Infrastructure and planning services									
Laboratory services									
Science and technological services									
Legal costs									
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									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies									
Consumable: Stationery, printing and office supplies									
Operating leases									
Property payments									
Transport provided as part of departmental activity									
Travel and subsistence									
Training and development									
Operating payments									
Venues and facilities									
Rental and hiring									
Total economic classification: Programme (number and name)									

Table B.5(b): Health - Payments of infrastructure by category

IRM Project No.	Project name	Project Status	Local Municipality	District Municipality	Economic Classification (Buildings and Other fixed Structures, Goods & Services, Plant, machinery & Equipments, COE)	Type of infrastructure Regional/District/Central Hospital; Clinic; Community Health Centre; Pharmaceutical Depots, Mortuary etc	Project duration		Source of funding	Budget programme name	Delivery Mechanism (Individual project or Packaged Program)	Total project cost	Total Expenditure to date from previous years	Total available	MTEF Forward estimates		
							Date: Start	Date: Finish							2016/17	MTEF 2017/18	MTEF 2018/19
R thousands																	
1. New and replacement assets																	
Total New infrastructure assets																	
2. Upgrades and additions																	
Total Upgrades and additions																	
3. Rehabilitation, renovations and refurbishments																	
Total Rehabilitation, renovations and refurbishments																	
4. Maintenance and repairs																	
Total Maintenance and repairs																	
5. Infrastructure transfers - current																	
Total Infrastructure transfers - current																	
6. Infrastructure transfers - capital																	
Total Infrastructure transfers - capital																	
Total Health Infrastructure																	

Table B.5(c): Social Development - Payments of infrastructure by category

IRM Project No.	Project name	Project Status	Local Municipality	District Municipality	Economic Classification (Buildings and Other fixed Structures, Goods & Services, Plant, machinery & Equipments, COE)	Type of infrastructure Secure Care Centre; Community Centre; Old-age home; Day Care Centre etc	Project duration		Source of funding	Budget programme name	Delivery Mechanism (Individual project or Packaged Program)	Total project cost	Total Expenditure to date from previous years	MTEF Forward estimates		
							Date: Start	Date: Finish						2016/17	MTEF 2017/18	MTEF 2018/19
R thousands																
1. New and replacement assets																
n																
...																
n																
Total New infrastructure assets																
2. Upgrades and additions																
1																
...																
n																
Total Upgrades and additions																
3. Rehabilitation, renovations and refurbishments																
n																
...																
n																
Total Rehabilitation, renovations and refurbishments																
4. Maintenance and repairs																
1																
...																
n																
Total Maintenance and repairs																
5. Infrastructure transfers - current																
n																
...																
n																
Total Infrastructure transfers - current																
6. Infrastructure transfers - capital																
n																
...																
n																
Total Infrastructure transfers - capital																
Total Social Development Infrastructure																

Table B.5(d): Agriculture - Payments of infrastructure by category

IRM Project No.	Project name	Project Status	Local Municipality	District Municipality	Economic Classification (Buildings and Other fixed Structures, Goods & Services, Plant, machinery & Equipments, COE)	Type of infrastructure Irrigation scheme; borehole; storage and marketing facility; fencing; animal housing facility; access road etc	Project duration		Source of funding	Budget programme name	Delivery Mechanism (Individual project or Packaged Program)	Total project cost	Total Expenditure to date from previous	MTEF Forward estimates		
							Date: Start	Date: Finish						Total available		
														2016/17	MTEF 2017/18	MTEF 2018/19
R thousands																
1. New and replacement assets																
Total New infrastructure assets																
2. Upgrades and additions																
Total Upgrades and additions																
3. Rehabilitation, renovations and refurbishments																
Total Rehabilitation, renovations and refurbishments																
4. Maintenance and repairs																
Total Maintenance and repairs																
5. Infrastructure transfers - current																
Total Infrastructure transfers - current																
6. Infrastructure transfers - capital																
Total Infrastructure transfers - capital																
Total Agriculture Infrastructure																

Table B.6: Detailed information for PPP's

The following information below presents the requirement on information for PPP's and must be completed for each PPP project.

Table B6: Detail on Public-Private Partnership (PPP) projects

R'000	Annual cost of project			Main	Adjusted 2015/16	Revised	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Projects signed in terms of Treasury Regulation 16									
PPP unitary charge ¹									
of which:									
for the capital portion (principal plus interest)									
for services provided by the operator									
Advisory fees ²									
Project monitoring cost ³									
Revenue generated (if applicable) ⁴									
Contingent liabilities (information) ⁵									
Projects in preparation, registered	-	-	-			-	-	-	-
Advisory fees									
Project team cost									
Site acquisition									
Capital payment (where applicable) ⁶									
Other project costs									
Total									

** Only projects that have received Treasury Approval*

Explanatory notes:

1. The Unitary Charge is set forth in the PPP Agreement. It is typically escalated at CPI. It may be reduced by penalty deductions assessed against the private
2. If the department has retained external advisors, or an outsourced Contract Manager, the actual amounts paid should be entered for the three fiscal years preceding
3. Costs to the department of all full-time PPP contract management staff, plus overheads, calculated at __% of salary only. The applicable proportion of non-full time
4. Certain PPPs require payment by the private sector of a concession fee to government. Other PPPs involve the sharing of revenues generated by the PPP.
5. Most PPP Agreements involving a Unitary Charge to be paid to the private party service provider require the department to pay off the adjusted debt incurred by
6. Capital payment is an upfront payment by Department to partly cover building costs in order to reduce the capital payment

Table B.7: Detailed financial information for public entities

The following information below presents the requirement on detailed financial information for public entities and must be completed for each public entity. This table represents the summary format of a more detailed schedule included as part of the provincial database. The information in the table must be adjusted to be compatible with departmental financial years and to be consistent with the financial statements published by the entity.

Table B.7: Financial summary for the (name of public entity)

R thousand	Outcome			Revised estimate 2015/16	Medium-term estimates		
	2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
Revenue							
Tax revenue	-	-	-	-	-	-	-
Non-tax revenue	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	-	-	-	-	-	-	-
<i>Of which:</i>							
Admin fees	-	-	-	-	-	-	-
Sales by market establishments	-	-	-	-	-	-	-
Non-market est. sales	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-
Transfers received	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenses							
Current expense	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Interest, dividends and rent on land	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-
Tax and Outside shareholders Interest	-	-	-	-	-	-	-
Adjustments to Fair Value	-	-	-	-	-	-	-
Unearned reserves (social security funds only)	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-
Total expenses	-	-	-	-	-	-	-
Surplus / (Deficit)	-	-	-	-	-	-	-
Cash flow summary							
Adjust surplus / (deficit) for accrual transactions	-	-	-	-	-	-	-
Adjustments for:							
Depreciation	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Net (profit) / loss on disposal of fixed assets	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Operating surplus / (deficit) before changes in working capital	-	-	-	-	-	-	-
Changes in working capital	-	-	-	-	-	-	-
(Decrease) / increase in accounts payable	-	-	-	-	-	-	-
Decrease / (increase) in accounts receivable	-	-	-	-	-	-	-
(Decrease) / increase in provisions	-	-	-	-	-	-	-
Cash flow from operating activities	-	-	-	-	-	-	-
Transfers from government	-	-	-	-	-	-	-
<i>Of which: Capital</i>	-	-	-	-	-	-	-
: <i>Current</i>	-	-	-	-	-	-	-
Cash flow from investing activities	-	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-	-
Other flows from Investing Activities	-	-	-	-	-	-	-
Cash flow from financing activities	-	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	-	-	-	-	-	-	-
Balance Sheet Data							
Carrying Value of Assets	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Cash and Cash Equivalents	-	-	-	-	-	-	-
Receivables and Prepayments	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-	-	-
Capital & Reserves	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-
Post Retirement Benefits	-	-	-	-	-	-	-
Trade and Other Payables	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-
Managed Funds	-	-	-	-	-	-	-
TOTAL EQUITY & LIABILITIES	-	-	-	-	-	-	-
Contingent Liabilities	-	-	-	-	-	-	-

Table B.7.1: Summary of departmental transfers to other entities (e.g. NGOs)

Table B.7.1: Summary of departmental transfers to other entities

R thousand	Sub Programme	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
		2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Entity 1 (name)										
Entity 2 (name)										
....										
Entity .. (name)										
Total departmental transfers to other entities										

Table B.8: Details on transfers to local government

The following information for transfers to local government must be presented in annexure to each Vote:

Table B.8: Transfers to local government by transfer / grant type, category and municipality: (name of department)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Type of transfer/grant 1 (name)									
Category A									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category B									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category C									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Type of transfer/grant n (name)									
Category A									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category B									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category C									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Total departmental transfers/grants									
Category A									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category B									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									
Category C									
Municipality 1 (name)									
Municipality 2 (name)									
Municipality n (name)									

Definitions and Examples

Table 1: Definitions

Table 1: Definitions

This list of definitions is not exhaustive. The final version will be presented when the national norms and standards for service delivery measures have been finalised. The sector specific strategic and performance plans developed to date should be used as a point of reference. Provinces are advised to read this in conjunction with the Treasury Guide: Preparing budget submissions and the Guide for Implementing the New Economic Reporting Format.

Activities	Actions or steps taken to carry out a programme or produce an output.
Category A municipality	A metropolitan municipality that has exclusive executive and legislative authority in its area.
Category B municipality	A local municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls
Category C municipality	A district municipality that has municipal executive and legislative authority in an area that includes more than one municipality
Effectiveness	The extent to which policy objectives, operational goals and other intended effects are achieved.
Input	A resource used by a department to produce its outputs; this includes labour, other goods and services, capital assets, financial assets and intangible assets.
Objective	<p>A statement of specific results to be achieved over a specified period. An objective can be "to provide public ordinary school education to 456 789 learners during the next financial year". It can also be "to increase the pass rate by 6 per cent".</p> <p><i>Strategic objectives</i> are defined as specific, quantifiable outcomes that can be achieved within a foreseeable time period. They serve as a roadmap for achieving the department's goals and define the actual impact on the public rather than focussing on the level of effort that is expended. They are tools to assess the effectiveness of an agency's performance and the public benefit that is derived.</p> <p>At this stage, it is worth explaining the various components of the above description. Strategic objectives are described as quantifiable outcomes, as opposed to outputs</p>
Strategic Objectives	An objective for the most important measurable results that will be achieved in terms of service delivery. "To provide public ordinary school education for 456 789 learners" is a key measurable objective for the department of education. A key measurable objective can also be "an increase in the pass rate of 6 per cent".
Maintenance and repairs - current	Maintenance and repairs are the activities related to the performance of routine, preventative, predictive, scheduled, and unscheduled actions aimed at preventing the facility failure or decline with the goal of maintaining its efficiency, reliability, and safety in the delivery of the service. A preventive maintenance programme refers to the organised and planned performance of routine maintenance activities in order to prevent system or production problems or failures from occurring. This is in direct contrast to renovation, rehabilitation, refurbishments, upgrade or additions. The maintenance action implies that the asset is kept in its original condition without enhancing its capacity, or the value of the asset. Such transactions are classified as current payments.
New or replaced infrastructure asset - capital	<p>New infrastructure includes any construction of structure such as new building, new school, new clinic, new hospital, new community health care centre, new tarred & gravel roads etc. It does not include additions to existing structures</p> <p>Replaced infrastructure asset refers to the replacing of the existing old structure with a new structure, for example demolition or relocation of a school or health facility to build the new one.</p> <p>When a new asset has been created or an old asset replaced, the expenditure is classified as capital expenditure (payments of capital assets).</p>
Output	Outputs are the final goods and services produced or delivered by departments to clients that are external to the departments. Outputs may be defined as the 'what' departments deliver or provide, contributing towards meeting the outcomes that government wants to achieve.
Outcome	Outcomes are the end social and economic result of public policies or programmes, and mainly refer to changes in the general state of well-being in the community. Examples include a safe and secure environment, healthy citizens, reduction in repeat offenders, reduced poverty levels and stable and self-sufficient families.
Performance measure	A quantitative parameter used to measure expected outcomes in terms of the general performance dimensions of quantity, quality, cost and timeliness. "To provide public ordinary school education to 456 789 learners" is a quantitative performance measure. "To increase the pass rate" is a quality measure.
Renovations, rehabilitation or refurbishments - capital	Activities that are required due to neglect or unsatisfactory maintenance or degeneration of an asset. The action implies that the asset is restored to its original condition, thereby enhancing the capacity and value of an existing asset that has become inoperative due to the deterioration of the asset. Such transactions are classified as payments for capital assets.
Service delivery measure	Quantitative information about how much service a programme has delivered. "To have provided public ordinary school education to 456 789 learners" is a measure of output.
Service delivery indicators	Should it be impossible to quantify the service delivery, an indicator can be used – generally an outcomes measure that verifies the result of service delivery. For road safety issues, the "improvement in road safety" may be a more relevant measurable objective than "the number of speed traps" or "information campaigns". The "improvement in road safety" will be the service delivery indicator for the road safety programme. A service delivery indicator can also be defined as a performance indicator.

Quality indicators	The quality of a service can rarely be quantified. Indicators such as the teacher/learner ratio pass rate or drop-out rates must be used to give some impression of quality.
Upgrade and additions - capital	This involves activities aimed at improving the capacity and effectiveness of an asset above that of the initial design purpose. The decision to upgrade or enlarge an asset is a deliberate investment decision which may be undertaken at any time and is not dictated by the condition of the asset, but rather in response to a change in demand and or change in service requirements. Upgrades and additions are classified as payments for capital assets.

**Table 2: Example: KwaZulu-Natal Estimates
of Provincial Revenue and Expenditure,
2011/12:
Health Transfers to Local Government**

Table 7.L: Summary of transfers to municipalities (RSCL, Municipal Clinics, Environmental Health)

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2007/08	2008/09	2009/10				2010/11	2011/12	2012/13
A KZN2000 eThekweni	36 483	36 406	42 612	44 540	44 540	44 540	47 212	49 573	52 300
Total: Ugu Municipalities	2 670	1 493	4 207	6 252	13 485	12 966	6 627	6 959	7 341
B KZN211 uMshwathi	-	-	-	-	-	-	-	-	-
B KZN212 Umdoni	879	651	1 248	2 049	4 551	4 032	2 172	2 281	2 406
B KZN213 Umzumbe	-	-	-	-	-	-	-	-	-
B KZN214 uMuziwebanu	462	153	771	867	1 682	1 682	919	965	1 018
B KZN215 Ezinqoleni	-	-	-	-	-	-	-	-	-
B KZN216 Hibiscus Coast	1 329	689	2 188	3 336	7 252	7 252	3 536	3 713	3 917
C DC21 Ugu District Municipality	-	-	-	-	-	-	-	-	-
Total: uMgungundlovu Municipalities	1 180	-	-	11 756	40 435	40 230	12 461	13 085	13 804
B KZN221 uMshwathi	-	-	-	443	1 597	1 597	470	493	520
B KZN222 uMgeni	652	-	-	1 270	4 122	4 122	1 346	1 414	1 491
B KZN223 Mpofoane	525	-	-	923	2 907	2 702	978	1 027	1 084
B KZN224 Impendle	-	-	-	-	-	-	-	-	-
B KZN225 Msunduzi	3	-	-	9 120	31 809	31 809	9 667	10 151	10 709
B KZN226 Mkhembethini	-	-	-	-	-	-	-	-	-
B KZN227 Richmond	-	-	-	-	-	-	-	-	-
C DC22 uMgungundlovu District Municipality	-	-	-	-	-	-	-	-	-
Total: Uthukela Municipalities	7 489	-	10 876	8 604	14 401	14 401	9 120	9 576	10 103
B KZN232 Ennenambithi/Lady Smith	5 475	-	5 999	5 196	10 756	10 756	5 465	5 739	6 054
B KZN233 Indela	-	-	-	-	-	-	-	-	-
B KZN234 Umlshezi	1 239	-	2 848	2 134	2 161	2 161	2 262	2 375	2 506
B KZN235 Okhahlamba	775	-	2 029	1 314	1 484	1 484	1 393	1 462	1 543
B KZN236 Imbebezane	-	-	-	-	-	-	-	-	-
C DC23 Uthukela District Municipality	-	-	-	-	-	-	-	-	-
Total: Umzinyathi Municipalities	2 332	3 953	7 136	3 650	1 573	2 092	1 667	1 751	1 847
B KZN241 Enolumeni	1 669	2 820	3 382	2 077	-	519	-	-	-
B KZN242 Ngutu	-	-	-	-	-	-	-	-	-
B KZN244 Masinga	-	-	-	-	-	-	-	-	-
B KZN245 Umvozi	663	1 133	3 754	1 573	1 573	1 573	1 667	1 751	1 847
C DC24 Umzinyathi District Municipality	-	-	-	-	-	-	-	-	-
Total: Amajuba Municipalities	1 142	-	1 385	1 827	3 345	3 345	1 937	2 034	2 145
B KZN252 Newcastle	810	-	1 385	1 193	1 816	1 816	1 265	1 328	1 401
B KZN253 eMedlangeni	-	-	-	-	-	-	-	-	-
B KZN254 Dennhauser	332	-	-	634	1 529	1 529	672	706	744
C DC25 Amajuba District Municipality	-	-	-	-	-	-	-	-	-
Total: Zululand Municipalities	671	-	-	1 063	3 006	3 006	1 127	1 183	1 248
B KZN261 eDumbe	203	-	-	452	1 278	1 278	479	503	531
B KZN262 uPhongolo	-	-	-	-	-	-	-	-	-
B KZN263 Abequluzi	468	-	-	611	1 728	1 728	648	680	717
B KZN265 Nongoma	-	-	-	-	-	-	-	-	-
B KZN266 Ulundi	-	-	-	-	-	-	-	-	-
C DC26 Zululand District Municipality	-	-	-	-	-	-	-	-	-
Total: Umkhanyakude Municipalities	-	-	-	-	-	-	-	-	-
B KZN271 Umhlabuyalingana	-	-	-	-	-	-	-	-	-
B KZN272 Jozini	-	-	-	-	-	-	-	-	-
B KZN273 The Big 5 False Bay	-	-	-	-	-	-	-	-	-
B KZN274 Hibias	-	-	-	-	-	-	-	-	-
B KZN275 Mbulube	-	-	-	-	-	-	-	-	-
C DC27 Umkhanyakude District Municipality	-	-	-	-	-	-	-	-	-
Total: uThungulu Municipalities	6 319	4 726	9 137	7 835	8 309	8 309	8 305	8 721	9 200
B KZN281 Umfolosi	-	-	-	-	-	-	-	-	-
B KZN282 uMhethuze	4 159	4 086	4 348	4 609	4 609	4 609	4 886	5 130	5 412
B KZN283 Ntambenene	-	-	-	-	-	-	-	-	-
B KZN284 uMlalazi	1 496	-	4 016	2 289	2 461	2 461	2 426	2 548	2 688
B KZN285 Mhonzjaneni	660	640	773	937	1 239	1 239	993	1 043	1 100
B KZN286 Ntandla	4	-	-	-	-	-	-	-	-
C DC28 uThungulu District Municipality	-	-	-	-	-	-	-	-	-
Total: Ilembe Municipalities	4 060	3 891	5 705	5 393	6 162	6 162	5 717	6 002	6 332
B KZN291 Mendeni	943	707	471	1 064	1 833	1 833	1 128	1 184	1 249
B KZN292 KwaDukuza	3 117	3 184	5 234	4 329	4 329	4 329	4 589	4 818	5 083
B KZN293 Ndlwedwe	-	-	-	-	-	-	-	-	-
B KZN294 Maphumulo	-	-	-	-	-	-	-	-	-
C DC29 Ilembe District Municipality	-	-	-	-	-	-	-	-	-
Total: Sisonke Municipalities	316	-	-	-	-	-	-	-	-
B KZN431 Ingwe	-	-	-	-	-	-	-	-	-
B KZN432 Kwa Sani	-	-	-	-	-	-	-	-	-
B KZN433 Metabiele	316	-	-	-	-	-	-	-	-
B KZN434 Greater Kokstad	-	-	-	-	-	-	-	-	-
B KZN435 Ushalebezi	-	-	-	-	-	-	-	-	-
B KZN436 Umzimkulu	-	-	-	-	-	-	-	-	-
C DC43 Sisonke District Municipality	-	-	-	-	-	-	-	-	-
Unallocated	148	24	-	-	-	-	-	-	-
Total	62 810	50 493	81 058	90 920	135 256	135 051	94 173	98 884	104 320

Table 7.M: Transfers to municipalities - Municipal Clinics

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation 2010/11	Revised Estimate	Medium-term Estimates		
	2007/08	2008/09	2009/10				2011/12	2012/13	2013/14
A KZN200 eThekweni	36 483	36 406	42 612	44 540	44 540	44 540	47 212	49 573	52 300
Total: Ugu Municipalities	2 670	1 493	4 207	6 252	13 485	12 966	6 627	6 959	7 341
B KZN211 Valamhlo									
B KZN212 Umdoni	879	651	1 248	2 049	4 551	4 032	2 172	2 281	2 406
B KZN213 Umsuzembe									
B KZN214 uMuzwebentu	462	153	771	867	1 682	1 682	919	965	1 018
B KZN215 Ezinqoleni									
B KZN216 Hibiscus Coast	1 329	689	2 188	3 336	7 252	7 252	3 536	3 713	3 917
C DC21 Ugu District Municipality									
Total: uMgungundlovu Municipalities	1 180	-	-	11 756	40 435	40 230	12 461	13 085	13 804
B KZN221 uMshwathi	-	-	-	443	1 597	1 597	470	493	520
B KZN222 uMngeni	652	-	-	1 270	4 122	4 122	1 346	1 414	1 491
B KZN223 Mprofene	525	-	-	923	2 907	2 702	978	1 027	1 084
B KZN224 Impendle									
B KZN225 Msondazi	3	-	-	9 120	31 809	31 809	9 667	10 151	10 709
B KZN226 Mkhambethini									
B KZN227 Richmond									
C DC22 uMgungundlovu District Municipality									
Total: Ukhukela Municipalities	7 489	-	10 876	8 604	14 401	14 401	9 120	9 576	10 103
B KZN232 Emsambithi/Ladysmith	5 475	-	5 999	5 156	10 756	10 756	5 465	5 739	6 054
B KZN233 Indlela									
B KZN234 Umhhezzi	1 239	-	2 848	2 134	2 161	2 161	2 262	2 375	2 506
B KZN235 Okhehlamba	775	-	2 029	1 314	1 484	1 484	1 393	1 462	1 543
B KZN236 Imbebezane									
C DC23 Ukhukela District Municipality									
Total: Umzinyathi Municipalities	2 332	3 953	7 136	3 650	1 573	2 092	1 667	1 751	1 847
B KZN241 Endumeni	1 669	2 820	3 382	2 077	-	519	-	-	-
B KZN242 Ngutu									
B KZN244 Mbinga									
B KZN245 Umvoti	663	1 133	3 754	1 573	1 573	1 573	1 667	1 751	1 847
C DC24 Umzinyathi District Municipality									
Total: Amajuba Municipalities	1 142	-	1 385	1 827	3 345	3 345	1 937	2 034	2 145
B KZN252 Newcaste	810	-	1 385	1 193	1 816	1 816	1 265	1 328	1 401
B KZN253 eMedlangeni									
B KZN254 Damheuser	332	-	-	634	1 529	1 529	672	706	744
C DC25 Amajuba District Municipality									
Total: Zululand Municipalities	671	-	-	1 063	3 006	3 006	1 127	1 183	1 248
B KZN261 eDumbe	203	-	-	452	1 278	1 278	479	503	531
B KZN262 uPhongolo									
B KZN263 Asequlusi	468	-	-	611	1 728	1 728	648	680	717
B KZN265 Nongome									
B KZN266 Ulundi									
C DC26 Zululand District Municipality									
Total: Umkhanyakude Municipalities	-	-	-	-	-	-	-	-	-
B KZN271 Umhlabuyalingane									
B KZN272 Jozini									
B KZN273 The Big 5 False Bay									
B KZN274 Hlabisa									
B KZN275 Mubatuba									
C DC27 Umkhanyakude District Municipality									
Total: uThungulu Municipalities	6 242	4 726	9 137	7 835	8 309	8 309	8 305	8 721	9 200
B KZN281 Umfolosi									
B KZN282 uMhlethuze	4 086	4 086	4 348	4 609	4 609	4 609	4 886	5 130	5 412
B KZN283 Ntambenene									
B KZN284 uMleazi	1 496	-	4 016	2 289	2 461	2 461	2 426	2 548	2 688
B KZN285 Mhlonjaneni	660	640	773	937	1 239	1 239	993	1 043	1 100
B KZN286 Nkandla									
C DC28 uThungulu District Municipality									
Total: Ilembe Municipalities	3 939	3 891	5 705	5 393	6 162	6 162	5 717	6 002	6 332
B KZN291 Mendeni	943	707	471	1 064	1 833	1 833	1 128	1 194	1 249
B KZN292 KwaDukuze	2 996	3 184	5 234	4 329	4 329	4 329	4 589	4 818	5 083
B KZN293 Ndededwe									
B KZN294 Maphumulo									
C DC29 Ilembe District Municipality									
Total: Sisonke Municipalities	316	-	-	-	-	-	-	-	-
B KZN431 Ingwe									
B KZN432 Kwa Sani									
B KZN433 Metebile	316	-	-	-	-	-	-	-	-
B KZN434 Greater Kokstad									
B KZN435 Ubuhlebezwe									
C DC43 Sisonke District Municipality									
Unallocated	148	24	-	-	-	-	-	-	-
Total	62 612	50 493	81 058	90 920	135 256	135 051	94 173	96 884	104 320

Table 7.N: Transfers to municipalities - Environmental Health

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation 2010/11	Revised Estimate	Medium-term Estimates		
	2007/08	2008/09	2009/10				2011/12	2012/13	2013/14
A KZN2000 eThekweni									
Total: Ugu Municipalities	-	-	-	-	-	-	-	-	-
B KZN211 uMahlathini									
B KZN212 Umdoni									
B KZN213 Umzumbi									
B KZN214 uMuziwebeni									
B KZN215 Ezinqoleni									
B KZN216 Hibiscus Coast									
C DC21 Ugu District Municipality									
Total: uMgungundlovu Municipalities	-	-	-	-	-	-	-	-	-
B KZN221 uMhwebeni									
B KZN222 uMgeni									
B KZN223 Mpofoane									
B KZN224 Impendle									
B KZN225 Msunduzi									
B KZN226 Mkhambethini									
B KZN227 Richmond									
C DC22 uMgungundlovu District Municipality									
Total: Uthukela Municipalities	-	-	-	-	-	-	-	-	-
B KZN232 Ennembithi/Ledysmith									
B KZN233 Indaba									
B KZN234 Umtshezi									
B KZN235 Okhahlamba									
B KZN236 Imbebezane									
C DC23 Uthukela District Municipality									
Total: Umzinyathi Municipalities	-	-	-	-	-	-	-	-	-
B KZN241 Endumeni									
B KZN242 Nqutu									
B KZN244 Masinga									
B KZN245 Umvoti									
C DC24 Umzinyathi District Municipality									
Total: Amajuba Municipalities	-	-	-	-	-	-	-	-	-
B KZN252 Newcastle									
B KZN253 eMedlengeneni									
B KZN254 Dennhauser									
C DC25 Amajuba District Municipality									
Total: Zululand Municipalities	-	-	-	-	-	-	-	-	-
B KZN261 eDumbe									
B KZN262 uPhongolo									
B KZN263 Abequluzi									
B KZN265 Nongoma									
B KZN266 Ulundi									
C DC26 Zululand District Municipality									
Total: Umkhanyakude Municipalities	-	-	-	-	-	-	-	-	-
B KZN271 Umhlabuyalingana									
B KZN272 Jozini									
B KZN273 The Big 5 False Bay									
B KZN274 Hlabisa									
B KZN275 Mubatuba									
C DC27 Umkhanyakude District Municipality									
Total: uThungulu Municipalities	73	-	-	-	-	-	-	-	-
B KZN281 Umfolozi									
B KZN282 uMhletshuze	73	-	-	-	-	-	-	-	-
B KZN283 Ntambenene									
B KZN284 uMlalazi									
B KZN285 Mthorjaneni									
B KZN286 Ntandla									
C DC28 uThungulu District Municipality									
Total: Ilembe Municipalities	121	-	-	-	-	-	-	-	-
B KZN291 Mendeni									
B KZN292 KwaDukuza	121	-	-	-	-	-	-	-	-
B KZN293 Ndwedwe									
B KZN294 Maphumulo									
C DC29 Ilembe District Municipality									
Total: Sisonke Municipalities	-	-	-	-	-	-	-	-	-
B KZN431 Ingwe									
B KZN432 Kwa Seni									
B KZN433 Greater Kokstad									
B KZN434 Ubuhlebezwe									
B KZN435 Umzimkulu									
C DC43 Sisonke District Municipality									
Unallocated									
Total	194	-	-	-	-	-	-	-	-

Table 3 Example: Western Cape Overview of Provincial Revenue and Expenditure, 2014

Table 5.1 Provincial payments and estimates by district and local municipalities

Municipalities R'000	Outcome			Main appropriation 2013/14	Adjusted appropriation 2013/14	Revised estimate 2013/14	Medium-term estimate			
	Audited 2010/11	Audited 2011/12	Audited 2012/13				% Change from Revised estimate			
							2014/15	2013/14	2015/16	2016/17
Cape Town Metro	23 518 395	25 468 428	27 247 929	30 111 836	30 436 091	30 386 138	34 173 301	12.46	36 917 747	38 164 726
West Coast Municipalities	1 622 964	1 969 908	2 024 914	2 163 712	2 143 994	2 142 006	2 103 104	(1.82)	2 392 426	2 598 316
Matzikama	221 653	259 044	292 858	288 948	294 898	294 898	308 365	4.57	391 603	379 910
Cederberg	258 063	288 225	315 554	310 865	301 518	301 518	279 839	(7.19)	293 923	332 550
Bergrivier	142 452	190 136	167 773	234 839	235 334	235 334	273 080	16.04	345 480	311 640
Saldanha Bay	327 168	436 181	420 004	490 167	490 252	490 252	524 275	6.94	528 472	674 290
Swartland	429 730	508 479	533 961	514 610	496 179	496 179	452 972	(8.71)	570 579	630 684
Across wards and municipal projects	243 898	287 843	294 764	324 283	325 813	323 825	264 573	(18.30)	262 369	269 242
Cape Winelands Municipalities	4 300 942	4 501 826	4 965 504	5 368 344	5 458 382	5 453 909	5 806 239	6.46	6 264 354	6 199 359
Witzenberg	393 860	473 871	498 457	437 801	446 256	446 256	415 926	(6.80)	454 614	530 576
Drakenstein	1 109 573	1 216 626	1 228 606	1 419 281	1 373 926	1 373 926	1 395 708	1.59	1 655 594	1 434 272
Stellenbosch	861 548	835 365	995 183	1 098 698	1 184 967	1 184 967	1 532 675	29.34	1 390 225	1 377 144
Breede Valley	1 099 948	1 164 613	1 333 515	1 425 247	1 459 063	1 459 063	1 412 540	(3.19)	1 534 776	1 586 066
Langeberg	290 407	318 877	345 553	431 643	439 954	439 954	449 882	2.26	595 711	652 278
Across wards and municipal projects	545 606	492 474	564 190	555 674	554 216	549 743	599 508	9.05	633 434	619 023
Overberg Municipalities	1 077 566	1 251 931	1 370 349	1 524 323	1 521 810	1 520 319	1 497 520	(1.50)	1 617 507	1 550 455
Theewaterskloof	343 806	390 420	419 241	469 125	460 571	460 571	466 765	1.34	558 801	622 496
Overstrand	311 727	336 828	396 570	402 725	408 424	408 424	489 013	19.73	492 797	347 474
Cape Agulhas	123 779	161 200	180 312	173 507	169 923	169 923	190 255	11.97	177 258	194 941
Swellendam	117 801	128 455	168 841	191 439	189 461	189 461	182 433	(3.71)	226 360	225 696
Across wards and municipal projects	180 453	235 028	205 385	287 527	293 431	291 940	169 054	(42.09)	162 291	159 848
Eden Municipalities	3 060 382	3 168 940	3 720 930	3 660 019	3 695 835	3 690 563	3 770 061	2.15	3 837 402	4 044 474
Kannaland	80 232	99 558	206 825	148 578	159 599	159 599	145 282	(8.97)	134 548	121 213
Hessequa	211 973	200 196	186 267	184 642	192 341	192 341	191 286	(0.55)	237 023	261 448
Mossel Bay	287 842	340 269	391 906	392 526	390 276	390 276	495 143	26.87	445 422	463 550
George	1 095 254	1 246 619	1 424 238	1 447 249	1 440 133	1 438 340	1 594 797	10.88	1 617 190	1 735 053
Oudtshoorn	480 286	535 862	602 066	568 741	572 195	572 195	603 738	5.51	646 028	656 863
Bitou	168 164	129 087	168 249	180 467	188 478	188 478	186 493	(1.05)	155 009	189 362
Knysna	256 961	280 371	309 467	334 472	358 748	358 748	289 499	(19.30)	307 834	322 270
Across wards and municipal projects	479 670	336 978	431 912	403 344	394 065	390 586	263 823	(32.45)	294 348	294 715
Central Karoo Municipalities	450 795	558 092	618 613	634 401	624 876	624 378	548 601	(12.14)	616 698	691 548
Laingsburg	22 094	23 718	27 251	31 258	30 246	30 246	28 785	(4.83)	50 295	80 190
Prince Albert	35 921	44 618	49 757	67 550	61 480	61 480	58 926	(4.15)	42 566	89 020
Beaufort West	319 839	363 839	425 728	388 765	385 739	385 739	372 655	(3.39)	441 267	434 217
Across wards and municipal projects	72 941	125 917	115 877	146 828	147 411	146 913	88 235	(39.94)	82 570	88 121
Unallocated				207 528	166 183	166 183	500	(99.70)	24 000	25 500
Total provincial expenditure by district and local municipality	34 031 044	36 919 125	39 948 239	43 670 163	44 047 171	43 983 496	47 899 326	8.90	51 670 134	53 274 378

**Table 4 Example: KwaZulu-Natal Overview of
Provincial Revenue and Expenditure, 2015/16:
Payments and Estimates by policy area**

Table 1.F(a) : Details of provincial payments and estimates by functional area

R thousand	Outcome			Main appropriation	Adjusted appropriation 2012/13	Revised estimate	Medium-term estimates		
	2009/10	2010/11	2011/12				2013/14	2014/15	2015/16
General Public Services									
Executive and Legislature	535 355	631 261	709 623	714 916	791 707	789 081	793 220	770 201	808 450
Office of the Premier	28 260	35 268	34 619	38 531	62 130	62 130	39 404	40 603	39 500
The Royal Household	50 627	59 409	61 367	63 330	68 746	68 804	54 211	56 536	59 549
Provincial Legislature	456 468	536 584	613 637	613 055	660 831	658 147	699 605	673 062	709 401
Financial and Fiscal Services	349 897	334 082	457 343	523 994	566 962	552 095	619 261	602 288	613 578
Provincial Treasury	349 897	334 082	457 343	523 994	566 962	552 095	619 261	602 288	613 578
General Services (Public Works, Local Government)	2 803 008	2 870 576	3 242 735	3 246 749	3 391 011	3 395 048	3 559 612	3 555 823	4 343 178
Total: General Public Services	3 888 280	3 835 919	4 409 701	4 485 659	4 749 680	4 738 224	4 972 093	4 928 312	5 765 206
Public Order and Safety									
Police Services	129 186	145 239	135 892	172 347	171 347	167 521	181 295	186 069	198 470
Community Safety and Liaison	129 186	145 239	135 892	172 347	171 347	167 521	181 295	186 069	198 470
Total: Public Order and Safety	129 186	145 239	135 892	172 347	171 347	167 521	181 295	186 069	198 470
Economic Affairs									
General Economic Affairs	1 625 554	1 547 912	1 700 700	1 941 344	2 007 414	2 138 066	2 104 154	2 131 097	2 183 204
Economic Development and Tourism	1 600 918	1 510 191	1 662 383	1 808 203	1 947 569	2 078 221	1 917 844	2 004 938	2 068 678
Provincial Treasury	24 636	37 721	38 317	133 141	59 845	59 845	186 310	126 159	114 526
Agriculture	1 342 197	1 646 461	1 889 955	1 852 265	1 858 218	1 858 218	1 964 008	1 996 936	2 085 841
Agriculture, Enviro.Affairs and Rural Dev	1 342 197	1 646 461	1 889 955	1 852 265	1 858 218	1 858 218	1 964 008	1 996 936	2 085 841
Transport	5 596 342	6 435 372	7 399 651	7 805 803	7 802 211	7 802 211	8 805 971	9 249 964	9 734 395
Transport	5 596 342	6 435 372	7 399 651	7 805 803	7 802 211	7 802 211	8 805 971	9 249 964	9 734 395
Total: Economic Affairs	8 564 093	9 629 745	10 990 306	11 599 412	11 667 843	11 798 495	12 874 133	13 377 997	14 003 440
Environmental Protection									
Environmental Affairs and Conservation	634 476	712 613	808 377	847 607	828 095	828 095	932 978	915 199	964 546
Total: Environmental Protection	634 476	712 613	808 377	847 607	828 095	828 095	932 978	915 199	964 546
Housing and Community Amenities									
Housing Development	3 089 237	3 042 495	3 377 771	3 550 676	3 591 370	3 591 370	3 600 282	3 656 033	3 907 814
Human Settlements	3 089 237	3 042 495	3 377 771	3 550 676	3 591 370	3 591 370	3 600 282	3 656 033	3 907 814
Total: Housing and Community Amenities	3 089 237	3 042 495	3 377 771	3 550 676	3 591 370	3 591 370	3 600 282	3 656 033	3 907 814
Health									
Outpatient services	5 449 006	6 437 923	7 494 164	7 942 330	8 455 880	8 706 721	9 287 290	10 184 680	10 896 176
Hospital Services	14 439 249	17 477 123	18 974 029	19 694 882	19 643 778	19 770 107	20 556 008	21 571 374	21 740 406
Total: Health	19 888 255	23 915 046	26 468 193	27 637 212	28 099 658	28 476 828	29 843 298	31 756 054	32 636 582
Recreation, Culture and Religion									
Sporting and Recreational Affairs									
Sport and Recreation	276 740	307 836	364 151	381 349	401 524	401 524	456 379	413 293	435 024
Arts and Culture	339 122	359 530	468 001	634 375	679 437	699 576	692 791	794 163	792 774
Office of the Premier	36 688	41 394	62 235	65 026	70 976	70 976	71 289	70 641	74 385
Total: Recreation, Culture and Religion	652 550	708 760	894 387	1 080 750	1 151 937	1 172 076	1 220 459	1 278 097	1 302 183
Education									
Pre-primary & Primary Phases	13 235 940	15 781 155	16 207 410	16 787 178	17 294 138	17 417 262	18 820 294	20 022 644	20 900 853
Secondary Education Phase	8 920 394	10 275 287	11 306 413	12 030 796	12 130 503	12 205 817	12 554 718	13 142 972	13 819 801
Subsidiary Services to Education	5 105 329	5 944 601	6 226 388	6 853 336	6 765 233	6 691 776	6 599 685	7 878 818	6 549 524
Education not defined by level	2 351 485	2 733 877	2 845 683	2 437 286	2 535 779	2 514 104	2 637 025	2 755 771	2 904 264
Total: Education	29 613 148	34 734 920	36 585 894	38 108 596	38 725 653	38 828 959	40 611 722	43 800 205	44 174 442
Social protection									
Social Services and Population Development	1 403 519	1 919 117	1 971 715	2 309 945	2 299 707	2 249 309	2 481 874	2 610 663	2 749 857
Total: Social protection	1 403 519	1 919 117	1 971 715	2 309 945	2 299 707	2 249 309	2 481 874	2 610 663	2 749 857
Total provincial pmts and est. by functional area	67 662 724	78 643 854	85 642 236	89 792 204	91 285 290	91 848 877	96 718 134	102 508 629	105 702 539

Table 1.F(b) : Details of function

Function	Category	Department	Programme
General Public Services	Legislative	Office of the Premier	Administration
		Provincial Legislature	Administration Parliamentary Business Members Remuneration
		All departments	Office of the MEC
		The Royal Household	Support Services - His Majesty the King Royal Household Planning and Development His Majesty, the King's Farms
	General Services	Office of the Premier	Administration
			Institutional Development Policy and Governance
		Transport Public Works	Administration Administration Property Management Provision of Buildings, Structures & Equipmt.
	General Policy & Administration	Co-operative Governance and Traditional Affairs	Administration
			Local Governance Development and Planning Traditional Institutional Management Conservation
	Financial & Fiscal Services	Provincial Treasury	Agric, Enviro Affairs & Rural Dev
Administration Fiscal Resource Management Financial Management Internal Audit			
Public Order & Safety	Police Services	Community Safety & Liaison	
		Administration Provincial Civilian Secretariat	
Economic Affairs	General Economic Affairs	Economic Development & Tourism	
		Administration Integrated Econ Dev Services Trade and Sector Development Business Regulation and Governance Economic Planning Growth and Development	
	Agriculture	Provincial Treasury	
	Transport	Agric, Enviro Affairs & Rural Dev	
Environmental Protection	Environmental Protection	Transport	
		Transport Infrastructure Transport Operations Transport Regulations Community Based Programme	
Housing & Community Amenities	Housing Development	Agric, Enviro Affairs & Rural Dev	
		Human Settlements	
Health	Outpatient services n.e.c	Health	
		Health Facilities Management	
Recreational, Culture and Religion	Sporting and recreational affairs services	Health	
		Sport and Recreation Arts and Culture	
Education	Pre-primary & Primary Phases	Sport and Recreation	
		Arts and Culture	
		Office of the Premier	
	Secondary Education Phase	Education	
		Education	
	Education Services not defined by level	Education	
Subsidiary services to education	Education	Education	
		Agric, Enviro Affairs & Rural Dev Health	
Social Protection	Social Security Services	Sport and Recreation	
		Social Development	
Social Services and Population Development	Social Services and Population Development	Social Development	
		Social Development	

Reference of formats for gazetting of school allocations and hospital budgets 2015 MTEF

Format for gazetting of allocations to schools

Table: School allocation format

Name of School	District	EMIS number	Primary Secondary Combined	Quintile	No Fee Status (Yes/No)	Section 21 Status (Yes/No)	Nr. of Educators	Nr. of non- Educators	Nr. of Learners	Allocation per learner 2015		Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
															R thousand		
															2015/16	2016/17	2017/18
Example 1 (My School)	District 1	86122255	Primary	1	Yes	No	50	10	400	1059	¹	362	362	362	362	362	362
Example 2 (Our School)	District 2	86125255	Primary	1	Yes	No	60	10	600	1059	²	300	300	300	300	300	300
Total							110	20	1000			662	662	662	662	662	662

Footnote:

¹ Provide reason for deviation from minimum per learner allocation threshold

² Provide reason for deviation from minimum per learner allocation threshold

Etc.

Format for gazetting of hospital budgets

NAME of HOSPITAL: _____

TYPE: _____

Hospital budget summary

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Receipts									
Transfer receipts from national	0	0	0	0	0	0	0	0	0
Equitable share									
Conditional grants	0	0	0	0	0	0	0	0	0
Health Facility Revitalisation Grant									
of which									
Health Infrastructure Grant component									
Hospital Revitalisation Grant component									
Nursing Colleges and Schools Grant component									
Comprehensive HIV and AIDS Grant									
Health Professions Training and Development Grant									
National Tertiary Services Grant									
National Health Insurance Grant									
Funds from Provincial Own Revenue									
Total receipts	0	0	0	0	0	0	0	0	0
Payments									
Current payments									
Compensation of employees	0	0	0	0	0	0	0	0	0
Goods and services									
of which ¹									
Consultants and professional services: Laboratory Services									
Contractors									
Agency & support/outsourced services									
Medical supplies									
Medicine									
Food and food supplies									
Fuel, Oil and Gas									
Other (Specify) ²									
Interest and rent on land									
Transfers and subsidies to:	0	0	0	0	0	0	0	0	0
Municipalities									
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
Payments for capital assets	0	0	0	0	0	0	0	0	0
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									
Unallocated contingency reserve									
Total Payments	0	0	0	0	0	0	0	0	0
Surplus/(deficit) before financing	0	0	0	0	0	0	0	0	0
Financing									
Roll-overs									
Other (Specify)									
Surplus/(deficit) after financing	0	0	0	0	0	0	0	0	0

Notes: ¹ Definitions are available in the latest SCOA

² If the department wants to indicate any other relevant level 4 items not listed above

Summary of personnel numbers and costs

Personnel numbers	As at	As at	As at	As at	As at	As at	As at
	31 March 2012	31 March 2013	31 March 2014	31 March 2015	31 March 2016	31 March 2016	31 March 2018
Professional							
Medical Practitioners	100	100	100	100	100	100	100
Medical Specialists							
Total doctors	100	100	100	100	100	100	100
Professional Nurses							
Nursing assistants and pupil nurses							
Student nurses							
Total Nurses	0	0	0	0	0	0	0
Dentists, dental therapy, oral hygiene							
Ambulance personnel							
Pharmacists							
Pharmacy assistants							
Radiographers							
Dieticians							
Environmental health							
Health sciences, medical technicians and researchers							
Occupational therapists							
Optometrists							
Physiotherapists							
Psychologists							
Speech and hearing therapists							
Administrative							
Levels: 13 - >							
Levels: 11 - 12							
Levels: 10 - <							
Total hospital personnel numbers	100	100	100	100	100	100	100
Total personnel cost (R thousand)	1000	1000	1000	1000	1000	1000	1000
Unit cost (R thousand)	10	10	10	10	10	10	10

--- End ---