

Sec Finance 29/5/18



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NORTHERN CAPE PROVINCIAL TREASURY

# **PRESENTATION TO THE SELECT COMMITTEE ON FINANCE**

**29 MAY 2017**



# Outline

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- Provincial Economic Growth and Development Initiatives
- Fiscal Position
  - Bank Balances / Cash flow position of the province
  - Unauthorised Expenditure
- Provincial Own Revenue
- Provincial Expenditure Outcome
  - Conditional Grants
  - Compensation of Employees
  - Education & Health Analysis
- Infrastructure Outcomes
- Provincial Cumulative Irregular Expenditure
- Annexures



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# Provincial Economic Growth and Development Initiatives



## Economic Growth and Development Initiatives

The Province is leveraging and undertaking numerous projects aimed at boosting the provincial economy and employment:

- **Oceans Economy:**

- Deep sea harbour development: Boegoebaai is 70km from Port Nolloth;
- Development Bank of South Africa (DBSA) and the province will co-fund part of the project to the tune of **R122 million** over a period of three years;
- while the province will provide **R60 million** over the 2018 MTEF.

- **Renewable Energy Programme:**

- NC is the solar capital of the world and is home to 31 of the 62 operational projects (IPPs) which have contributed a total of 1925 MW to the national grid;
- This project has attracted investment of **R6 billion** of which **40 per cent** is earmarked for local content to stimulate local economic development.



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## Economic Growth and Development Initiatives Cont...

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### Other economic initiatives:

- Upington International Airport Cargo,
- De Aar Freight Hub
- Special Economic Zone in Upington –
  - to accelerate the implementation of government's industrial development programme as indicated in the Industrial Policy Action Plan (IPAP);
  - An amount of **R35.9 million** over the MTEF has been provided for this initiative.



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## **FISCAL POSITION:**

- **Cash Balances**
- **Unauthorised Expenditure**

# Consolidated monthly cash flow for 2017-2018 F/Y



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## Directorate: Banking Services and Cash Flow Management

### CONSOLIDATED MONTHLY CASH FLOW FOR THE 2017/2018 FINANCIAL YEAR

DESCRIPTION	ACTUAL												ACTUAL APRIL 2017 TO MARCH 2018 14 R'000	PROJECTION 15 R'000	BUDGET 2017/2018 17 R'000
	April'17	May'17	June '17	July'17	Aug'17	Sept'17	Oct'17	Nov'17	Dec'17	Jan'18	Feb'18	Mar'18			
	2	3	4	5	6	7	8	9	10	11	12	13			
CLOSING BALANCE	276,839	496,696	251,742	602,878	831,730	640,323	808,642	792,878	202,884	710,801	656,531	(86,831)	(86,831)	(86,831)	
SBSA Bank Limited	16,291	231,323	15,601	449,275	390,066	783	241,719	107,567	67,343	359,190	302,377	62,367	62,367	62,367	62,367
IGCC CPD (SARB)	260,548	265,373	236,141	153,603	441,664	639,540	566,923	685,311	135,541	351,611	354,154	(149,198)	(149,198)	(149,198)	(149,198)
Investment- Commercial bank (s)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

# Cumulative Unauthorized Expenditure as at 31 March 2018



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	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Accumulated balance as at end 2017/18
	R'000	R'000	R'000	R'000	R'000	R'000			R'000
<b>Social Sector</b>	<b>38,999</b>	<b>77,621</b>	<b>18,985</b>	<b>64,380</b>	<b>91,636</b>	<b>92,790</b>	<b>129,625</b>	<b>223,122</b>	<b>737,158</b>
Education	-	-	16,891	37,874	-	-	67,203	122,754	244,722
Health	38,999	77,621	2,094	26,506	91,636	92,790	62,422	100,368	492,436
<b>Other</b>	<b>41,562</b>	<b>35,142</b>	<b>1,516</b>	<b>13,544</b>	<b>5,784</b>	<b>68,887</b>	<b>-</b>	<b>-</b>	<b>166,435</b>
Provincial Legislature	783	417	1,421	1,260	-	-	-	-	3,881
Transport, Safety & Liaison	-	1,598	95	-	1,837	2,923	-	-	6,453
Roads & Public Works	-	26,891	-	-	-	-	-	-	26,891
Sport, Arts & Culture	7,428	-	-	-	-	-	-	-	7,428
Agriculture, Land Reform and Rural Development	97	-	-	-	-	-	-	-	97
Corporative Governance, Human Settlement and Traditional Affairs	33,135	6,236	-	12,284	3,947	65,964	-	-	121,566
Environment & Nature Conservation	119	-	-	-	-	-	-	-	119
<b>Total Overspending</b>	<b>80,561</b>	<b>112,763</b>	<b>20,501</b>	<b>77,924</b>	<b>97,420</b>	<b>161,677</b>	<b>129,625</b>	<b>223,122</b>	<b>903,593</b>





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# PROVINCIAL OWN REVENUE COLLECTION



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# Preliminary Revenue Outcomes: 31 March 2018

## Provincial Own Revenue per economic classification

Economic classification	Adjusted Budget	Projected Outcomes	Actual as at end of March 2018	Actual as percentage of Budget	Projected (Over)/under collection	% (Over)/Under	Actual as at end of March 2017	Difference between the previous and current period
<b>Tax Receipts</b>	<b>243 000</b>	<b>224 592</b>	<b>224 592</b>	<b>92.4%</b>	<b>18 408</b>	<b>7.6%</b>	<b>207 272</b>	<b>(17 320)</b>
Casino taxes	25 036	22 464	22 464	89.7%	2 572	10.3%	22 264	(200)
Horse racing taxes	1 637	2 580	2 580	157.6%	(943)	-57.6%	2 251	(329)
Liquor licences	4 327	3 865	3 865	89.3%	462	10.7%	3 741	(124)
Motor vehicle licences	212 000	195 683	195 683	92.3%	16 317	7.7%	179 016	(16 667)
Sale of goods & services other than capital assets	83 038	70 357	70 357	84.7%	12 681	15.3%	79 971	9 614
<i>of which: Health patient fees</i>	<b>44 706</b>	<b>25 396</b>	<b>25 396</b>	<b>56.8%</b>	<b>19 310</b>	<b>43%</b>	<b>33 179</b>	<b>7 783</b>
Transfer received	-	-	-	-	-	-	969	969
Fines, penalties and forfeits	3 558	1 212	1 212	34.1%	2 346	65.9%	2 190	978
Interest, dividends & rent on land	1 019	47 305	47 305	4642.3%	(46 286)	-4542.3%	42 918	(4 387)
Sale of capital assets	3 362	340	340	10.1%	3 022	89.9%	2 106	1 766
Financial transactions in assets and liabilities	5 854	7 995	7 995	136.6%	(2 141)	-36.6%	5 599	(2 396)
<b>Total</b>	<b>339 831</b>	<b>351 801</b>	<b>351 801</b>	<b>103.5%</b>	<b>(11 970)</b>	<b>-3.5%</b>	<b>341 026</b>	<b>(10 775)</b>

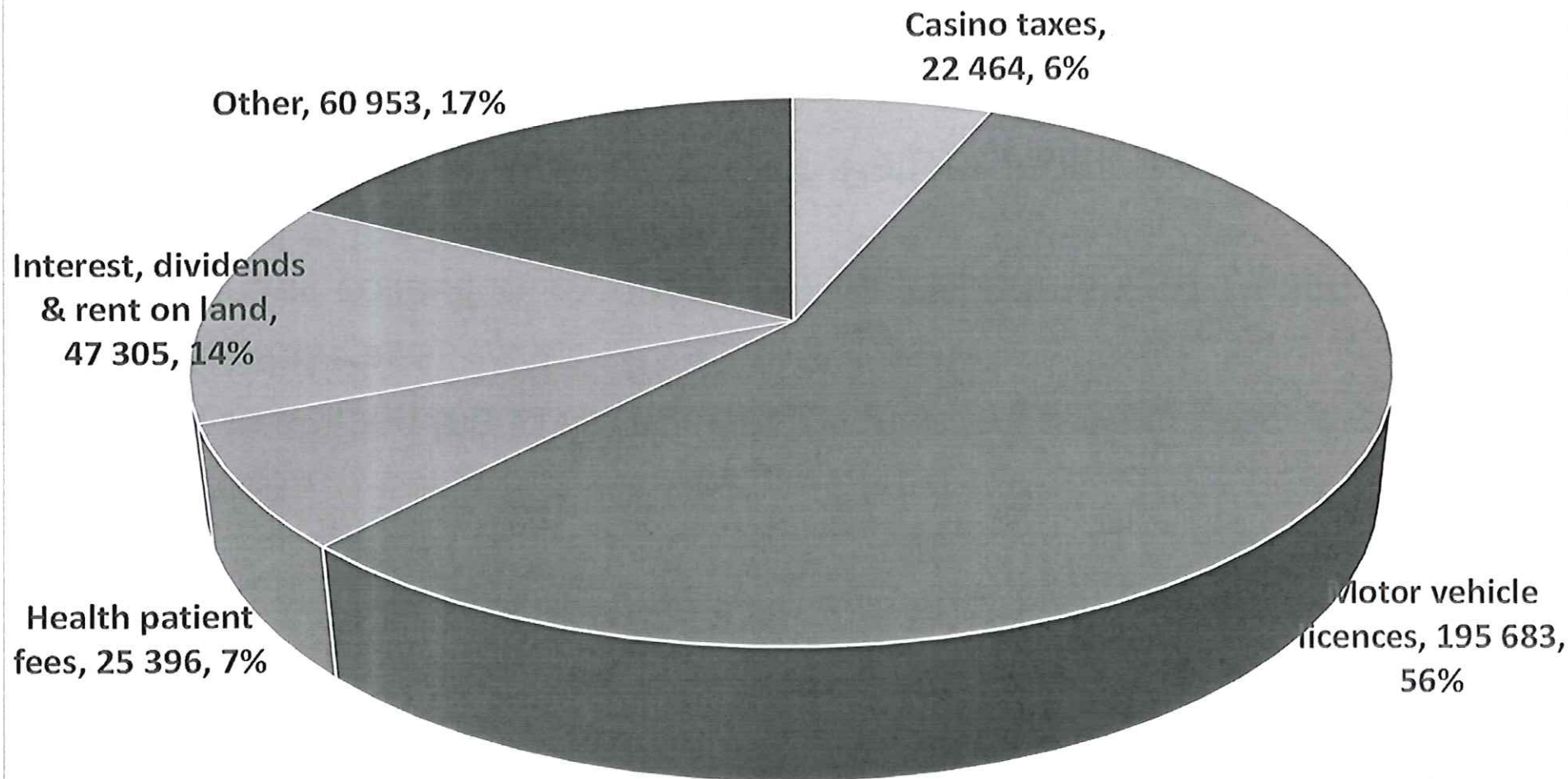
# Preliminary Revenue Outcomes: 31 March 2018 (cont.)



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Actual as at end of March 2018





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# Reasons for Revenue Under Collection

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## Motor Vehicle Licences

- Non-payment of MVL license fees collected by municipalities on behalf of the department of Transport, Safety and Liaison resulted to the under collection.
- Delay in shifting the MVL renewal function to the Post Offices.

## Health Patient Fees

- The under collection recorded by the department of Health is mainly attributed to the following reasons:
- Poor planning on the roll-out of Patient Administration and Billing system.
- Non-implementation of proper revenue management controls.

## Casino Taxes

- The process of rolling out the Limited Pay-out Machines resulted to the under collection in the department of Economic Development and Tourism.

# Revenue Enhancement Initiatives



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DEPARTMENT	INITIATIVE
Transport Safety Liaison	<p>Provincial Treasury is assisting the department with rolling out the motor vehicle licensing in all Post Offices.</p> <p>Working with department on the full operationalisation of existing weighbridges.</p> <p>Exploring and benchmarking on the TRAFMAN system as a means of enhancing revenue.</p> <p>Encouraging officials who are staying in the province as well as businesses operating in the province to change their vehicles registration to Northern Cape.</p>
Health	<p>Revenue Clerks were appointed by Provincial Treasury to assist in billing, patient administration, revenue collection, medical aid claims.</p>
ALL Departments	<p>Departments are assisted with the review all tariffs including gambling fees, liquor license fees.</p> <p>Assisting departments with developing records in respect of rental dwellings in order to determine the correct amount of rentals.</p> <p>Provincial Treasury to assist departments with recovering outstanding debts owed to them.</p> <p>Patient, E-Natis, Road Accident Fund, Internal departmental debts are key areas of focus.</p>



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# PROVINCIAL EXPENDITURE OUTCOME

# Conditional Grants expenditure



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Department	2017/18	Provincial Spending		
Grant	Total Available R'000	Spent by Province R'000	% Spent R'000	Variance R'000
<b>Agriculture</b>	<b>315,199</b>	<b>294,957</b>	<b>93.6%</b>	<b>20,242</b>
Agriculture Disaster Management Grant		-		-
Comprehensive agricultural support programme grant	244,381	225,577	92.3%	18,804
Ilima/Letsema Projects	61,680	61,675	100%	5
Land care programme grant: Poverty Relief and Infrastructure Development	7,094	5,661	79.8%	1,433
Expanded Public Works Programme Integrated	2,044	2,044	100.0%	-
<b>Education</b>	<b>808,378</b>	<b>804,796</b>	<b>100%</b>	<b>3,582</b>
Maths, Science and Technology Grant	23,636	23,595	100%	41
Education Infrastructure	612,267	609,361	100%	2,906
National Schools Nutrition Programme Grant	160,807	160,729	100%	78
HIV/AIDS (Life Skills Education) Grant	5,547	5,536	100%	11
Expanded Public Works Programme Integrated	2,083	2,031	98%	52
Social Sector Expanded Public Works Programme Incentive	2,017	1,987	99%	30
Learners with profound intellectual disabilities	2,021	1,557	77%	464
<b>Health</b>	<b>1,523,394</b>	<b>1,471,289</b>	<b>97%</b>	<b>52,105</b>
Comprehensive HIV and Aids grant	478,242	462,364	97%	15,878
Health professions training and development grant	90,610	70,965	78%	19,645
Hospital Facility revitalisation grant	560,260	559,603	100%	657
National tertiary services grant	362,053	347,325	96%	14,728
National Health Insurance		-		-
Expanded Public Works Programme Integrated	2,000	-		2,000
Social Sector Expanded Public Works Programme Incentive	30,229	31,032	103%	(803)
<b>COGHSTA</b>	<b>513,641</b>	<b>480,797</b>	<b>94%</b>	<b>32,844</b>
Human settlement development grant	511,641	478,927	94%	32,714
Expanded Public Works Programme Incentive	2,000	1,870	94%	130

# Conditional Grants expenditure (Cont.)



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Department	2017/18	Provincial Spending			
		Total Available	Spent by Province	% Spent	Variance
		R'000	R'000	R'000	R'000
<b>Transport, Safety and Liaison</b>	<b>58,316</b>	<b>57,348</b>	<b>98%</b>	<b>968</b>	
Public Transport Operations Grant	53,806	53,799	100%	7	
Expanded Public Works Programme Integrated	2,000	1,039	52%	961	
Social Sector Expanded Public Works Programme Incentive	2,510	2,510	100%	-	
<b>Roads and Public Works</b>	<b>1,087,850</b>	<b>1,087,850</b>	<b>100%</b>	<b>0</b>	
Provincial Road Maintenance Grant	1,084,016	1,084,016	100%	0	
Expanded Public Works Programme Integrated	3,834	3,834	100%	-	
<b>Sport, Arts and Culture</b>	<b>215,294</b>	<b>183,787</b>	<b>85%</b>	<b>31,507</b>	
Community library services grant	179,670	148,950	83%	30,720	
Mass sport and recreation participation programme grant	31,283	30,416	97%	867	
Expanded Public Works Programme Integrated	2,000	2,137	107%	(137)	
Social Sector Expanded Public Works Programme Incentive	2,341	2,284	98%	57	
<b>Economic Development</b>	<b>2,000</b>	<b>2,000</b>	<b>100%</b>	<b>-</b>	
Expanded Public Works Programme Integrated	2,000	2,000	100%	-	
<b>Environment and Nature Conservation</b>	<b>2,182</b>	<b>2,182</b>	<b>100%</b>	<b>-</b>	
Expanded Public Works Programme Incentive	2,182	2,182	100%	-	
<b>Social Development</b>	<b>91,067</b>	<b>82,624</b>	<b>91%</b>	<b>8,443</b>	
Substance Abuse Treatment Grant	57,237	48,291	84%	8,946	
Early childhood Development grant	13,761	14,349	104%	(588)	
Social Worker Employment grant	572	487	85%	85	
Expanded Public Works Programme Incentive	19,497	19,497	100%	-	
<b>Total</b>	<b>4,617,321</b>	<b>4,467,630</b>	<b>97%</b>	<b>149,691</b>	



# Conditional Grants expenditure (Cont.)



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Table 2: Conditional Grants expenditure

Department	2017/18	Provincial Spending			Reasons for Deviation
Grant	Total Available	Spent by Province	% Spent	Variance	
	R'000	R'000	R'000	R'000	
<b>Agriculture</b>					
Comprehensive agricultural support programme grant	244 381	225 577	92.3%	18 804	The underspending is due to the inability of the department to process invoices before the year end closure due to the late submission of invoices by suppliers. The commitments relate to livestock infrastructure, vaalharts revitalisation, onseepkans and veterinary laboratories
Land care programme grant: Poverty Relief and Infrastructure Development	7 094	5 661	79.8%	1 433	The underspending is due to the delay in the finalisation of supply chain management processes for the supply and delivery of veld enhancement and restoration material.
<b>Health</b>					
Comprehensive HIV and Aids grant	478 242	462 364	97%	15 878	The underspending is due to delays in the delivery of medical equipment as well as nutritional supplements
Health professions training and development grant	90 610	70 965	78%	19 645	The underspending is due to the delays in the procurement of training medical equipment, office equipment as well as books and training material.
National tertiary services grant	362 053	347 325	96%	14 728	The underspending is due to the delays in the procurement of furniture, medical equipment as well as comprehensive maintenance contract in order to provide tertiary service package. Journals will be passed to correct expenditure incorrectly classified to this grant.
Expanded Public Works Programme Incentive	2 000	-	0%	2 000	The underspending is due to the delays in the awarding of a tender for the construction of an internal road at Jankempdorp and Noupoot CHC's
<b>COGHSTA</b>					
Human settlement development grant	511 641	478 927	94%	32 714	The underspending is due to the non payment of retention fees as well as incomplete projects due to slow delivery on contracts by various service providers
<b>Transport, Safety and Liaison</b>					
Social Sector Expanded Public Works Programme Incentive	2 000	1 039	52%	961	The underspending is due to the late commencement of infrastructure projects.
<b>Sport, Arts and Culture</b>					
Community library services grant	179 670	148 950	83%	30 720	The underspending is mainly due to the delays in the construction of libraries in the province as well as the procurement of library material which was concluded late in the financial year.
<b>Social Development</b>					
Substance Abuse Treatment Grant	57 237	48 291	84%	8 946	The underspending is due to the late awarding of tenders for the procurement of material for the operationalisation of the substance abuse treatment centre.



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# Provincial Summary per Economic Classification

Departments	Budget	Actual payments as at 31 March 2018	Actual payments as % of main budget	Net (Over)/Under	Total Province		Personnel		Capital		Non-personnel, Transfer and subsidies		of which: Goods and services	
					(Over)	Under	(Over)	Under	(Over)	Under	(Over)	Under	(Over)	Under
Office of the Premier			98.0%	4,932	-7,727	12,659	-1,387	-	-863	-	-5,477	-	-	12,659
Legislature	216,471	198,584	91.7%	17,887	-	17,887	-	3,068	-	10,763	-	1,539	-	2,517
Transport, Safety and Liaison	417,546	410,249	98.3%	7,297	-1,228	8,562	-	3,467	-	4,125	-1,228	-	-	970
Education	5,896,119	6,006,425	101.9%	-110,306	-177,555	67,369	-98,849	-	-	67,369	-9,636	-	-69,070	-
Roads and Works	1,844,434	1,844,077	100.0%	357	-18,311	18,670	-	17,305	-13,177	-	-	1,365	-5,134	-
Economic Development	303,091	284,997	94.0%	18,094	-191	18,285	-	5,139	-191	-	-	6,186	-	6,960
Sport, Arts and Culture	390,337	355,285	91.0%	35,052	-	35,066	-	327	-	20,012	-	2,440	-	12,287
Provincial Treasury	318,185	292,446	91.9%	25,739	-	22,285	-	7,986	-	2,557	-	4,805	-	6,937
COGHSTA	834,405	743,192	89.1%	91,213	-7,870	99,083	-	273	-	-	-	98,810	-7,870	-
Health	4,630,292	4,569,488	98.7%	60,804	-225,705	290,344	-73,049	-	-	290,344	-15,643	-	-137,013	-
Social Development	870,316	838,948	96.4%	31,368	-9,623	40,971	-	15,196	-	3,059	-	22,716	-9,623	-
Agriculture, Land Reform and Rural Development	624,113	601,935	96.4%	22,178	-89,108	111,389	-	11,959	-82,224	-	-6,884	-	-	99,430
Environment and Nature Conservation	152,625	145,453	95.3%	7,172	-2,050	9,222	-	7,598	-1,806	-	-244	-	-	1,624
	<b>16,744,459</b>	<b>16,532,673</b>	<b>98.7%</b>	<b>211,786</b>	<b>-539,368</b>	<b>751,791</b>	<b>-173,285</b>	<b>72,317</b>	<b>-98,261</b>	<b>398,229</b>	<b>-39,112</b>	<b>137,861</b>	<b>-228,710</b>	<b>143,384</b>
							<b>-100,968</b>		<b>299,968</b>		<b>98,749</b>		<b>-85,326</b>	



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# Education

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds
ADMINISTRATION	647 352	618 086	618 086	95.5%	29 266	4.5%
PUBLIC ORDINARY SCHOOL EDUCATION	4 242 557	4 385 581	4 385 581	103.4%	(143 024)	-3.4%
INDEPENDENT SCHOOLS EDUCATION	9 169	9 164	9 164	99.9%	5	0.1%
PUBLIC SPECIAL SCHOOLS EDUCATION	140 195	141 804	141 804	101.1%	(1 609)	-1.1%
EARLY CHILDHOOD DEVELOPMENT	94 264	94 281	94 281	100.0%	(17)	0.0%
INFRASTRUCTURE DEVELOPMENT	623 578	609 595	609 595	97.8%	13 983	2.2%
EXAMINATION AND EDUCATION RELATED SERVICES	139 004	147 914	147 914	106.4%	(8 910)	-6.4%
<b>Total</b>	<b>5 896 119</b>	<b>6 006 425</b>	<b>6 006 425</b>	<b>101.9%</b>	<b>(110 306)</b>	<b>-1.9%</b>

**Table 6 (a) (i): Expenditure Summary per Economic Classification**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of budget	(Over) /Under	% (Over)/Under Available Funds	% Share of total department expenditure
<b>Current payments</b>	<b>4 868 567</b>	<b>5 036 606</b>	<b>5 036 606</b>	<b>103.5%</b>	<b>(168 039)</b>	<b>-3.5%</b>	<b>83.9%</b>
Compensation of employees	4 510 499	4 609 348	4 609 348	102.2%	(98 849)	-2.2%	76.7%
Goods and services	358 068	427 138	427 138	119.3%	(69 070)	-19.3%	7.1%
Interest and rent on land		120	120		(120)		0.0%
<b>Total transfers and subsidies</b>	<b>466 254</b>	<b>475 890</b>	<b>475 890</b>	<b>102.1%</b>	<b>(9 636)</b>	<b>-2.1%</b>	<b>7.9%</b>
Departmental agencies and accounts	6 373	6 500	6 500	102.0%	(127)	-2.0%	0.1%
Non-profit institutions	416 068	417 750	417 750	100.4%	(1 682)	-0.4%	7.0%
Households	43 813	51 640	51 640	117.9%	(7 827)	-17.9%	
<b>Payments for capital assets</b>	<b>561 298</b>	<b>493 929</b>	<b>493 929</b>	<b>88.0%</b>	<b>67 369</b>	<b>12.0%</b>	<b>8.2%</b>
Buildings and other fixed structures	511 081	460 274	460 274	90.1%	50 807	9.9%	7.7%
Machinery and equipment	34 147	24 243	24 243	71.0%	9 904	29.0%	0.4%
Software and other intangible assets	16 070	9 412	9 412	58.6%	6 658	41.4%	0.2%
<b>Payments for financial assets</b>					-		
<b>Total Economic Classification</b>	<b>5 896 119</b>	<b>6 006 425</b>	<b>6 006 425</b>	<b>101.9%</b>	<b>(110 306)</b>	<b>-1.9%</b>	<b>100.0%</b>



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# Education (Cont.)

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## *Compensation of employees*

- The over expenditure in the department is mainly under compensation of employees, which has recorded overspending of **R98.849 million** as a result of the impact of the increase in learner numbers in previous years which required the appointment of additional educators in the system.

## *Goods and Services*

- The over expenditure of **R69.070 million** is mainly due to the payments for maintenance of school infrastructure for which the budget was allocated under payments for capital assets.

## *Transfers and subsidies*

- The over expenditure is mainly due to the payment of leave gratuities for officials who left the employ of the department during the financial year. It is difficult to accurately budget for this item as it is difficult to anticipate the resignations with precision.



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# Health

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds
ADMINISTRATION	194 357	230 180	230 180	118.4%	(35 823)	-18.4%
DISTRICT HEALTH SERVICES	1 997 360	2 065 763	2 065 763	103.4%	(68 403)	-3.4%
EMERGENCY MEDICAL SERVICES	324 714	301 926	301 926	93.0%	22 788	7.0%
PROVINCIAL HOSPITAL SERVICES	344 574	339 252	339 252	98.5%	5 322	1.5%
CENTRAL HOSPITAL SERVICES	967 721	999 748	999 748	103.3%	(32 027)	-3.3%
HEALTH SCIENCES AND TRAINING	130 073	103 913	103 913	79.9%	26 160	20.1%
HEALTH CARE SUPPORT SERVICES	108 850	(4 270)	(4 270)	-3.9%	113 120	103.9%
HEALTH FACILITIES MANAGEMENT	562 643	532 976	532 976	94.7%	29 667	5.3%
<b>Total</b>	<b>4 630 292</b>	<b>4 569 488</b>	<b>4 569 488</b>	<b>98.7%</b>	<b>60 804</b>	<b>1.3%</b>

Table 6 (b) (i): Expenditure Summary per Economic Classification

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of budget	(Over) /Under	% (Over)/Under Available Funds	% Share of total department expenditure
<b>Current payments</b>	<b>3 822 890</b>	<b>4 036 787</b>	<b>4 036 787</b>	<b>105.6%</b>	<b>(213 897)</b>	<b>-5.6%</b>	<b>88.3%</b>
Compensation of employees	2 500 141	2 573 190	2 573 190	102.9%	(73 049)	-2.9%	56.3%
Goods and services	1 322 749	1 459 762	1 459 762	110.4%	(137 013)	-10.4%	31.9%
Interest and rent on land		3 835	3 835		(3 835)		0.1%
<b>Total transfers and subsidies</b>	<b>147 233</b>	<b>162 876</b>	<b>162 876</b>	<b>110.6%</b>	<b>(15 643)</b>	<b>-10.6%</b>	<b>3.6%</b>
Provinces and municipalities	9 525	651	651	6.8%	8 874	93.2%	0.0%
Public corporations and private enterprises		3	3		(3)		0.0%
Non-profit institutions	115 201	118 375	118 375	102.8%	(3 174)	-2.8%	2.6%
Households	22 507	43 847	43 847	194.8%	(21 340)	-94.8%	1.0%
<b>Payments for capital assets</b>	<b>660 169</b>	<b>369 825</b>	<b>369 825</b>	<b>56.0%</b>	<b>290 344</b>	<b>44.0%</b>	<b>8.1%</b>
Buildings and other fixed structures	438 990	302 149	302 149	68.8%	136 841	31.2%	6.6%
Machinery and equipment	221 179	67 390	67 390	30.5%	153 789	69.5%	1.5%
Software and other intangible assets		286	286		(286)		0.0%
<b>Total Economic Classification</b>	<b>4 630 292</b>	<b>4 569 488</b>	<b>4 569 488</b>	<b>98.7%</b>	<b>60 804</b>	<b>1.3%</b>	<b>100.0%</b>

## Education (Cont.)

- **Conditional Grants**  
The department has recorded an under expenditure of R60.804 million, this relates mainly to the underspending on conditional grants. Rollovers have been requested for the unspent conditional

## **Compensation of employees**

- The department has overspent on compensation of employees is due to the impact of OSD rank translations, grade progressions and improved qualifications that were implemented in previous financial years.

## **Payments for Capital Assets**

- The under spending is attributable to incorrect classification of expenditure relating to capital projects under goods and services. Journals will be passed to correct the anomalies.





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# Other departments

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## Social Development

- The department of social development has recorded under expenditure of ***R31.368 million***, which relates mainly to the underspending on compensation of employees due to delays in the filling of critical posts as well as the delay in the transfers to NGO's which failed to meet the minimum requirements for the transferring of funds.

## Sport, Arts and Culture

- The department has underspent with an amount of ***R30.720 million***, this is mainly due to the delays in the construction of libraries in the province as well as the procurement of library material which was concluded late in the financial year.

## Agriculture, Land Reform and Rural Development

- The underspending in the department is mainly in the CASP and Land Care conditional grants as a result of the late receipt of invoices from service providers as well as the late awarding of tenders for supply and delivery of veld enhancement and restoration material.



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# Compensation of Employees





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# Compensation of Employees as at 31 March 2018

Table : Northern Cape budgets and expenditure: Compensation of employees as at 31 March 2018

R thousand	Main Appropriation	Adjustments	Adjusted Appropriation	Available funds*	Projected outcome	Actual spending as at 31 Mar 2018	Actual spending as % of Adjusted budget	(Over)	Under	% (Over)/ under of Adjusted budget
Education	4,458,253	52,246	4,510,499	4,510,499	4,609,348	4,609,348	102.2%	-98,849	-	-2.2%
Health	2,430,992	69,149	2,500,141	2,500,141	2,573,190	2,573,190	102.9%	-73,049	-	-2.9%
Social Development	364,129	-1,698	362,431	362,431	347,235	347,235	95.8%	-	15,196	4.2%
Provincial Legislature	111,935	111	112,046	112,046	108,978	108,978	97.3%	-	3,068	2.7%
Office Of The Premier	136,800	3,632	140,432	140,432	141,819	141,819	101.0%	-1,387	-	-1.0%
Transport, Safety And Liaison	158,897	-3,084	155,813	155,813	152,346	152,346	97.8%	-	3,467	2.2%
Roads And Public Works	301,140	-9,003	292,137	292,137	274,832	274,832	94.1%	-	17,305	5.9%
Economic Development And Tourism	107,431	-5,768	101,663	101,663	96,524	96,524	94.9%	-	5,139	5.1%
Sport, Arts And Culture	159,702	-6,118	153,584	153,584	153,257	153,257	99.8%	-	327	0.2%
Provincial Treasury	199,888	-6,561	193,327	193,327	185,341	185,341	95.9%	-	7,986	4.1%
Cooperative Governance, Human Settlements And Traditional Affairs	255,560	-	255,560	255,560	255,287	255,287	99.9%	-	273	0.1%
Agriculture, Land Reform And Rural Development	239,876	-6,613	233,263	233,263	221,304	221,304	94.9%	-	11,959	5.1%
Environment And Nature Conservation	111,978	430	112,408	112,408	104,810	104,810	93.2%	-	7,598	6.8%
<b>Total</b>	<b>9,036,580</b>	<b>86,723</b>	<b>9,123,303</b>	<b>9,123,303</b>	<b>9,224,271</b>	<b>9,224,271</b>	<b>101.1%</b>	<b>-173,285</b>	<b>72,317</b>	<b>-1.1%</b>
								Net	-100,968	

\* Available funds refers to adjusted budget including any post adjustment (Virements and shifts)

- The province overspend on compensation of employees with an amount of **R173.285 million** of which the Department of Education and the Department of Health are the main contributors with **R98.849 million** and **R73.049 million**, respectively.
- For the 2017/18 financial year, compensation of employees accounts for **54 per cent** and **59.7 per cent** on average over the MTEF of the total provincial budget.

# Savings on Compensation of Employees (2016/17 & 2017/18) [Excluding Health & Education]



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## Savings on Compensation of Employees (Equitable Share and Conditional Grants)

Department	Shifted during adjustment budget (2016/17)	Savings 31 March 2017	Shifted during adjustment budget (2017/18)	Preliminary Savings 31 March 2018
Education	16 499	-	-	-
Office of the Premier	100	401	-	-
Provincial Legislature	459	1 351	-	3 068
Transport, Safety and Liaison	446	-	3 084	3 467
Roads and Public Works	2 919	22 826	9 003	17 305
Economic Development	3 043	2 391	5 768	5 139
Sport, Arts and Culture	6 870	2 427	6 118	327
Provincial Treasury	1 010	7 415	6 561	7 986
Cooperative Governance, Human Settlement and Traditional Affairs	-	1 731	-	273
Social Development	4 450	6 407	1 698	15 196
Agriculture, Land Reform and Rural Development	9 915	4 250	6 613	11 959
Environment and Nature Conservation	-	3 694	-	7 597
<b>Total</b>	<b>45 711</b>	<b>52 893</b>	<b>38 845</b>	<b>72 317</b>
<b>Net</b>		<b>98,604</b>		<b>111,162</b>

- Due to moratorium the province has managed to save an amount of **R209.766 million** between 2016/17 and 2017/18 on compensation of employees, however departments redirected these funds to other priorities.

# Educator and clinical personnel growth for the period 01 April 2015 to 31 March 2018



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Year on Year growth	2015/16		Changes to Personnel Numbers	2016/17		Changes to Personnel Numbers	2017/18		Changes to Personnel Numbers	Growth for the period 01 April 2015 to 31 March 2018
	1-Apr-15	31-Mar-16		1-Apr-16	31-Mar-17		1-Apr-17	31-Mar-18		
Educator	8,708	8,783	75	8,783	9,140	357	9,140	9,101	(39)	393
Clinical personnel	3,870	4,016	146	4,016	4,008	(8)	4,008	4,096	88	226

## Department of Education:

- The problems of Compensation of Employees overspending in the Department of Education started in the 2016/17 financial year when they appointed **357** Educators without a budget due to cumulative increase in learner numbers - National Treasury only funded this growth from the 2018/19 financial year.
- The pressure on Compensation of Employees is expected to decrease in the current financial year due to the funding provided for learner number increases.
- Provincial Treasury has dedicated personnel to look closer into this learner numbers - the intention is to respond in a holistic approach and look at the factors influencing this environment.

## Department of Health:

- The growth in Health is mainly on clinical posts, over a period of three years the department added **226** posts.
- PT will also ensure that these numbers are maintained and where the need arises, the department consult properly.



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## **INFRASTRUCTURE OUTCOMES:**

- **Provincial Infrastructure Budget**
- **Economic Infrastructure**
- **Social Infrastructure**



# Provincial Infrastructure Budget

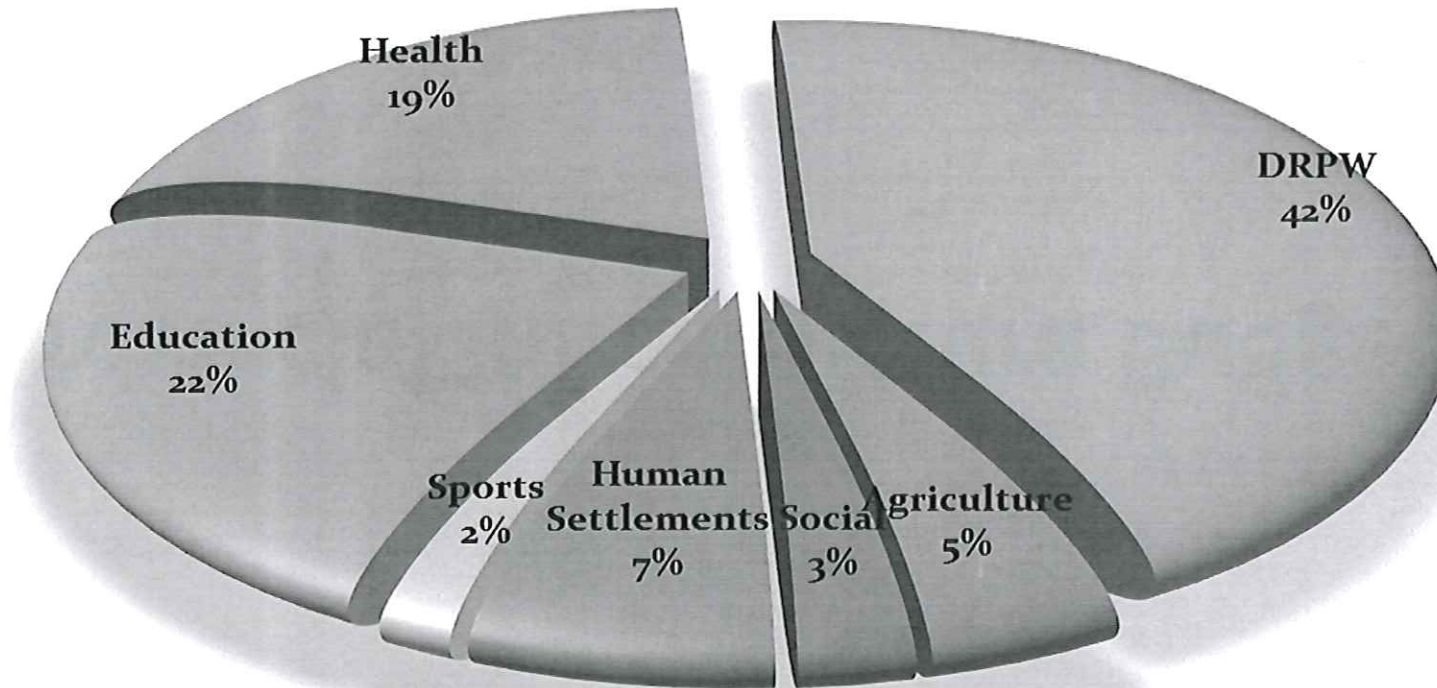
# 2017/18 Total Provincial Infrastructure Budget



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## Northern Cape Infrastructure Budget 2017/18



# Provincial Nature of Investment report as at 31 March 2018



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## Provincial Nature of Investment Report as at 31 March 2018

Nature of Investment	No. Projects	Main Budget Appropriation	Adjustment	Adjusted Budget Appropriation	Expenditure to Date	Projected Over/Under Expenditure
Not Captured	0	-	-	-	-	-
Maintenance and Repairs	70	1 008 674	12 338	1 021 013	1 190 591	-170 182 573
New or Replaced Infrastructure	208	823 724	214 441	1 038 165	1 092 419	-27 302 303
Rehabilitation, Renovations & Refurbishment	136	349 313	-28 211 674	321 101	216 821	94 697
Upgrading and Additions	231	314 101	-16 155 084	297 945	311 171	-17 423 655
Infrastructure Transfers - Current	10	13 555	1 369	14 924	13 130	-798 856
Infrastructure Transfers - Capital	0	-	-	-	-	-
Non Infrastructure	26	166 087	17 423	183 510	102 325	70 870
Infrastructure Leases	1	2 860	-258 000	2 602	2 413	189
Financial Assets	0	-	-	-	-	-
<b>TOTAL</b>	<b>682</b>	<b>2 678 314</b>	<b>200 946</b>	<b>2 879 260</b>	<b>2 928 870</b>	<b>-49 952 068</b>

# Provincial project status report as at 31 March 2018



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## Provincial Project Status Report as at 31 March 2018

Project Status	No. Projects	Main Budget Appropriation	Adjustment	Adjusted Budget Appropriation	Expenditure to Date	Projected Over/Under Expenditure
Not Captured	0	-	-	-	-	-
Project Initiation	67	126 340	-3 508 170	122 831	43 094	71 698
Pre - Feasibility	8	29 813	-1 679 000	28 134	19 378	6 964
Feasibility	15	18 204	14 259	32 463	9 787	14 327
Design	24	122 394	-7 084 923	115 309	55 184	55 158
Tender	34	59 898	-17 111 077	42 787	32 849	4 157
Site Handed - Over to Contractor	23	92 443	10 331	102 774	74 632	24 825
Construction 1% - 25%	25	52 340	-13 555 503	38 784	49 682	-2 025 681
Construction 26% - 50%	36	105 684	14 263	119 947	130 750	5 334
Construction 51% - 75%	55	395 485	-29 268 637	366 216	308 864	45 670
Construction 76% - 99%	153	317 293	114 521	431 814	619 418	-177 381 296
Practical Completion (100%)	61	88 405	59 361	147 766	116 428	31 566
Final Completion	33	22 496	46 793	69 289	71 478	-3 346 062
On Hold	28	20 272	-8 297 761	11 974	2 720	1 567
Terminated	2	200	-	200	95	105
Other - Compensation of Employees	0	-	-	-	-	-
Other - Packaged Ongoing Project	118	1 227 048	21 924	1 248 972	1 394 509	-128 568 752
<b>TOTAL</b>	<b>682</b>	<b>2 678 314</b>	<b>200 946</b>	<b>2 879 260</b>	<b>2 928 870</b>	<b>-49 952 068</b>





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# **Economic Infrastructure**

# Economic infrastructure budget outcome as at 31 March 2018



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## Budget & Expenditure Report as at 31 March 2018

Sector	No. Projects	Main Budget Appropriation	Adjustment	Adjusted Budget Appropriation	Expenditure to Date	Projected Over/Under Expenditure
Agriculture and Rural Development	55	135 031	4 220	139 251	170 775	-31 524 182
Human Settlements	83	190 280	22 509	212 789	212 789	-
Roads	31	1 216 513	3 374	1 219 887	1 253 792	-33 905 102
<b>TOTAL</b>	<b>169</b>	<b>1 541 824</b>	<b>30 103</b>	<b>1 571 927</b>	<b>1 637 356</b>	<b>-65 429 284</b>

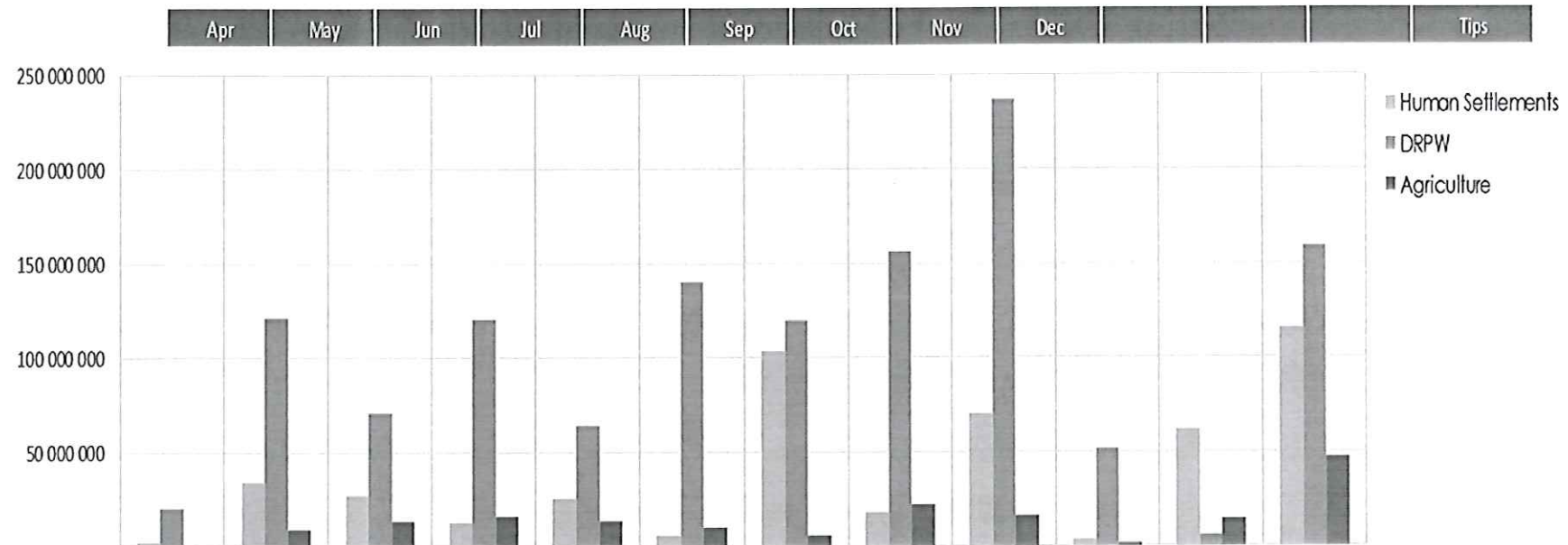


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# Expenditure trends as at 31 March 2018

## EXPENSE TRENDS



Expenses	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	Total	Trend
Human Settlements	2 206	33 898	27 238	12 929	25 905	5 930	103 107	18 096	69 736	3 200	61 393	115 289	356 141	
DRPW	20 223	120 877	70 882	120 703	63 964	140 117	119 809	156 193	236 376	51 229	5 514	158 934	1 253 792	
Agriculture	-	9 661	13 867	16 265	13 912	10 165	5 555	22 341	16 567	1 456	14 425	46 562	170 775	
<b>Total</b>	<b>22 429</b>	<b>164 435</b>	<b>111 986</b>	<b>149 897</b>	<b>103 781</b>	<b>156 212</b>	<b>228 471</b>	<b>196 629</b>	<b>322 680</b>	<b>112 025</b>	<b>114 483</b>	<b>372 135</b>	<b>1 780 708</b>	

# Economic infrastructure conditional grants budget expenditure



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Department	Budget			Funds Transferred as at 31 Mar' 18	Expenditure as at 31 Mar' 18	Over / Under Spending	% Actual vs Budget
	Main	Adjustment	Total Adjusted				
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	
Roads Maintenance	1 084 016	0	1 084 016	1 084 016	1 084 016	0	100%
Human Settlements Development Grant	402 668	108 973	511 641	495 512	479 239	32 402	94%
Llima Letsema **	58 480	3 200	61 680	61 680	61 675	5	100%
CASP **	232 772	11 609	244 381	244 381	225 577	18 804	92%
<b>TOTAL</b>	<b>1 777 936</b>	<b>123 782</b>	<b>1 901 718</b>	<b>1 885 589</b>	<b>1 850 507</b>	<b>51 211</b>	<b>97%</b>

# Economic infrastructure expenditure outcome as at 31 March 2018



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- The Adjustment Provincial Economic Development Expenditure as at 31 March 2018 amounts to **R1.637 billion** of the total Adjustment Provincial Budget of **R1.571 billion**.
- The Department of Agriculture and Roads overspent on their Adjustment Budgets by **R31.5 million** and **R33.9 million** respectively.
- The Total Economic Development Infrastructure Conditional Grants to the Province amounts to **R1.901 billion** with a total expenditure of **R1.850 billion** or **97 per cent** as at 31 March 2018.



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# Social Infrastructure

# Social infrastructure budget outcome as at 31 March 2018



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## Budget & Expenditure Report as at 31 March 2018

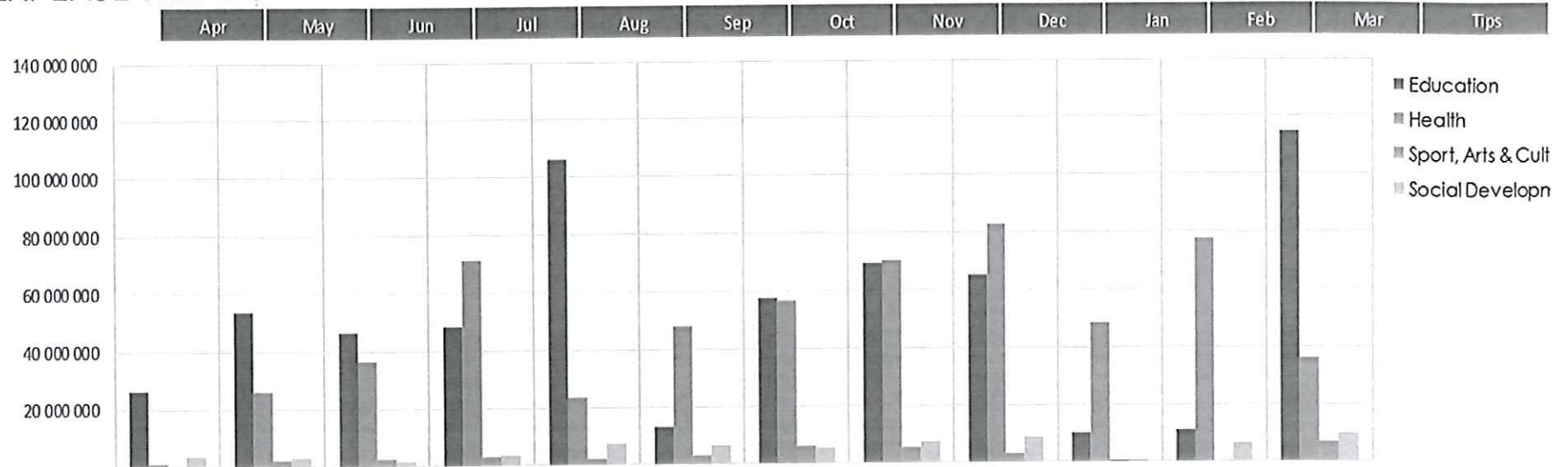
Sector	No. Projects	Main Budget Appropriation	Adjustment	Adjusted Budget Appropriation	Expenditure to Date	Projected Over/Under Expenditure
Education	341	623 578	-	623 578	620 621	2 485
Health	64	445 515	103 334	548 849	576 323	-27 473 984
Social Development	86	30 397	51 000	81 397	61 949	19 578
Sports, Arts and Culture	22	37 000	16 509	53 509	32 620	20 888
<b>TOTAL</b>	<b>513</b>	<b>1 136 490</b>	<b>170 843</b>	<b>1 307 333</b>	<b>1 291 514</b>	<b>15 477</b>

# Social infrastructure expenditure trends as at 31 March 2018



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## EXPENSE TRENDS



Expenses	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	Total
Education	26 130	53 337	46 465	48 069	106 178	13 055	57 454	69 465	65 105	9 784	11 009	114 569	620 621
Health	800	25 780	36 212	71 260	23 495	47 808	56 433	70 037	82 890	48 436	77 432	35 739	576 323
Sport, Arts & Culture	-	1 954	2 211	2 962	1 783	2 747	5 537	5 373	2 738	456	-	6 860	32 620
Social Development	3 534	2 652	1 564	3 179	7 349	6 269	5 423	6 975	8 766	664	6 104	9 471	61 949
<b>Total</b>	<b>30 463</b>	<b>83 724</b>	<b>86 451</b>	<b>125 471</b>	<b>138 806</b>	<b>69 879</b>	<b>124 846</b>	<b>151 851</b>	<b>159 499</b>	<b>112 025</b>	<b>114 483</b>	<b>372 135</b>	<b>1 291 514</b>



# Social infrastructure conditional grants budget expenditure



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Department	Budget			Funds Transferred as at 31 Mar' 18	Expenditure as at 31 Mar' 18	Over / Under Spending	% Actual vs Budget
	Main	Adjustment	Total Adjusted				
	R'000	R'000	R'000				
Education	612 267	0	612 267	612 267	609 361	2 906	100%
EPWP	3 834		3 834	3 834	3 834	0	100%
Health Facility Revite	443 753	116 507	560 260	560 260	559 603	657	100%
Substance Abuse Treatment Grant	14 237	43 000	57 237	43 000	48 291	8 946	84%
<b>TOTAL</b>	<b>1 074 091</b>	<b>159 507</b>	<b>1 233 598</b>	<b>1 219 361</b>	<b>1 221 089</b>	<b>12 509</b>	<b>99%</b>

# Social infrastructure expenditure outcome as at 31 March 2018



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- The Adjustment Provincial Social Development Expenditure as at 31 March 2018 amounts to **R1.291 billion** or **98 per cent** of the total Adjustment Provincial Budget of **R1.307 billion**.
- The Department of Health overspent on their Adjustment Budgets by **R27.4 million**.
- The Total Social Development Infrastructure Conditional Grants to the Province amounts to **R1.233 billion** with a total expenditure of **R1.221 billion** or **99 per cent** as at 31 March 2018.



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# **PROVINCIAL CUMULATIVE IRREGULAR EXPENDITURE**

# Provincial Cumulative Irregular Expenditure



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## Cumulative Irregular expenditure for the year ended 31 March 2018 (Preliminary figures)

	2016/17	2017/18
	R'000	R'000
<b>Departments</b>		
Education	2 578 721	1 959 596
Health	5 747 071	5 747 071
Social Development	4 613	13 443
Office Of Premier	29 323	6 911
Transport, Safety & Liaison	703 237	888 026
Roads & Public Works	763 988	784 420
Economic Development & Tourism	214	214
Sport, Arts & Culture	99 615	61 254
Provincial Treasury	448	417
Corporative Governance, Human Settlement and Traditional Affairs	767 545	837 425
Agriculture, Land Reform and Rural Development	156 488	168 230
Environment & Nature Conservation	-	-
<b>Cumulative Irregular Expenditure as at 31 March</b>	<b>10 851 263</b>	<b>10 467 007</b>



# Root Causes

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The challenges that the province is faced with is as follows;

- High levels of non-compliance to the Supply Chain Management prescripts resulting in high amounts of irregular expenditure being reported;
- Bulk of the Department of Education and Department of Health irregular expenditure is caused by implementing agents, namely Public Works and IDT;
- Lack of appropriate preventative controls to prevent re-occurrence;
- Lack of timeous and decisive action for transgression resulting in accumulation of irregular expenditure.

# Actions taken by departments and Provincial Treasury



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## Department of Education:

- Application for condonement for irregular expenditure totaling **R1,129 million** was submitted to the OCPO at National Treasury. The request for condonement was declined.
- The AO subsequently approved for the irregular expenditure to be derecognized. This is in line with the guidance from National Treasury that indicates that in the event where no official was found liable in law and the irregular expenditure was not condoned by the relevant authority the accounting officer may write it off.

## Department of Health

- Provincial Treasury appointed a consultants, FTMG, to assist with completeness of the irregular expenditure and investigation for purpose of requesting condonation were necessary.



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## **Actions taken by departments**

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### **Department of Roads and Public Works and Argriculture**

- These departments have engaged Provincial Treasury and meetings were held with National Treasury to discuss the condonement of expenditure.

### **Department of Transport, Safety and Liaison**

- The department has requested Provincial Treasury to assist with the process of investigating the irregular expenditure relating to the Learner Transport. The merits of the cases relating to Learner Transport are being investigated.

### **Other departments:**

- All other departments have indicated that there is a process underway to address the reported irregular expenditure. Some are in the process of concluding the investigations and in the process of requesting condonement from the relevant authorities.



# ACCRUALS AND PAYABLES



# Accruals and Payables as at 31 March 2018 (pre-audited figures)



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## Accruals and payables as at 31 March 2018 (preliminary figures)

	2017/2018	2016/2017	2015/16
	R'000	R'000	R'000
<b>Departments</b>			
Education	54 847	110 421	78 513
Health	479 533	339 917	436 560
Social Development	7 198	9 093	15 611
Office Of Premier	-	5 812	7 852
Transport, Safety & Liaison	18 675	20 508	24 585
Roads & Public Works	861 576	636 784	533 056
Economic Development & Tourism	1 970	13 660	1 944
Sport, Arts & Culture	2 168	14 052	7 623
Provincial Treasury	3 021	2 161	2 526
Corporative Governance, Human Settlement and Traditional Affairs	3 454	11 650	13 857
Agriculture, Land Reform and Rural Development	-	22 891	22 920
Environment & Nature Conservation	1 814	1 435	5 090
<b>Total accruals and payables as at 31 March 2018</b>	<b>1 434 256</b>	<b>1 188 384</b>	<b>1 150 137</b>

**Accruals - liabilities to pay for goods or services that have been received or supplied but have not been paid and have not been invoiced**

**Payables -liabilities to pay for goods or services that have been received or supplied and have been invoiced**

# Accruals and Payables as at 31 March 2018 (pre-audited figures)

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## Department of Roads and Public Works

- Rates and Taxes **R608.024 million**
- Fleet Services **R176.598 million**

## Health

- The accruals are a continuous problem and this has a snow balling effect that impacts on the next year appropriated funds.

## **The Select Committee on Finance is requested to note the following:**

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- The provincial fiscal position will continue to improve due to measures that have been implemented by Provincial Treasury.
- Efforts of Provincial Treasury in dealing with Irregular Expenditure.
- Provincial Treasury will improve control over the appointments in Health and Education.
- The underspending of conditional grants relates mainly to rollover requests submitted to National Treasury for approval.



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**THANK YOU**



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## **ANNEXURES:**

# **Other Departments Expenditure Outcomes (Excluding Health and Edu)**

# Social Development



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**Table 6 (c): Budget and Expenditure Summary: Social Development**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds
ADMINISTRATION	130 097	130 631	130 631	100.4%	(534)	-0.4%
SOCIAL WELFARE SERVICES	115 767	116 298	116 298	100.5%	(531)	-0.5%
CHILDREN AND FAMILIES	271 422	261 188	261 188	96.2%	10 234	3.8%
RESTORATIVE SERVICES	206 565	189 315	189 315	91.6%	17 250	8.4%
DEVELOPMENT AND RESEARCH	146 465	141 516	141 516	96.6%	4 949	3.4%
<b>Total</b>	<b>870 316</b>	<b>838 948</b>	<b>838 948</b>	<b>96.4%</b>	<b>31 368</b>	<b>3.6%</b>

**Table 6 (c) (i): Expenditure Summary per Economic Classification**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of budget	(Over) /Under	% (Over)/Under Available Funds	% Share of total department expenditure
<b>Current payments</b>	<b>554 282</b>	<b>548 689</b>	<b>548 689</b>	<b>99.0%</b>	<b>5 593</b>	<b>1.0%</b>	<b>65.4%</b>
Compensation of employees	362 431	347 235	347 235	95.8%	15 196	4.2%	41.4%
Goods and services	191 805	201 428	201 428	105.0%	(9 623)	-5.0%	24.0%
Interest and rent on land	46	26	26	56.5%	20	43.5%	0.0%
<b>Total transfers and subsidies</b>	<b>246 712</b>	<b>223 996</b>	<b>223 996</b>	<b>90.8%</b>	<b>22 716</b>	<b>9.2%</b>	<b>26.7%</b>
Provinces and municipalities					-		
Higher education institutions	2 022	1 577	1 577	78.0%	445	22.0%	0.2%
Foreign governments and international organisations					-		
Non-profit institutions	233 063	208 034	208 034	89.3%	25 029	10.7%	24.8%
Households	11 627	14 385	14 385	123.7%	(2 758)	-23.7%	
<b>Payments for capital assets</b>	<b>69 322</b>	<b>66 263</b>	<b>66 263</b>	<b>95.6%</b>	<b>3 059</b>	<b>4.4%</b>	<b>7.9%</b>
Buildings and other fixed structures	54 577	48 288	48 288	88.5%	6 289	11.5%	5.8%
Machinery and equipment	14 655	17 791	17 791	121.4%	(3 136)	-21.4%	2.1%
Software and other intangible assets	90	184	184	204.4%	(94)	-104.4%	0.0%
<b>Payments for financial assets</b>					-		
<b>Total Economic Classification</b>	<b>870 316</b>	<b>838 948</b>	<b>838 948</b>	<b>96.4%</b>	<b>31 368</b>	<b>3.6%</b>	<b>100.0%</b>



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# Sport, Arts and Culture

**Table 6 (d): Provincial Budget and Expenditure Summary: Department of Sport Arts and Culture**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds
ADMINISTRATION	76 388	77 356	77 356	101.3%	(968)	-1.3%
CULTURAL AFFAIRS	61 608	58 560	58 560	95.1%	3 048	4.9%
LIBRARY AND ARCHIVES SERVICES	198 815	166 906	166 906	84.0%	31 909	16.0%
SPORT AND RECREATION	53 526	52 463	52 463	98.0%	1 063	2.0%
<b>Total</b>	<b>390 337</b>	<b>355 285</b>	<b>355 285</b>	<b>91.0%</b>	<b>35 052</b>	<b>9.0%</b>

**Table 6 (d) (l): Expenditure Summary per Economic Classification**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds	% Share of total department expenditure
<b>Current payments</b>	<b>262 374</b>	<b>249 774</b>	<b>249 774</b>	<b>95.2%</b>	<b>12 600</b>	<b>4.8%</b>	<b>70.3%</b>
Compensation of employees	153 584	153 257	153 257	99.8%	327	0.2%	43.1%
Goods and services	108 790	96 503	96 503	88.7%	12 287	11.3%	27.2%
Interest and rent on land		14	14		(14)		0.0%
<b>Total transfers and subsidies</b>	<b>63 958</b>	<b>61 518</b>	<b>61 518</b>	<b>96.2%</b>	<b>2 440</b>	<b>3.8%</b>	<b>17.3%</b>
Provinces and municipalities	38 502	36 183	36 183	94.0%	2 319	6.0%	10.2%
Public corporations and private enterprises					-		
Departmental agencies and accounts	22 440	22 434	22 434	100.0%	6	0.0%	6.3%
Higher education institutions	600	600	600	100.0%	-		0.2%
Non-profit institutions	1 972	1 837	1 837	93.2%	135	6.8%	0.5%
Households	444	464	464	104.5%	(20)	-4.5%	0.1%
<b>Payments for capital assets</b>	<b>64 005</b>	<b>43 993</b>	<b>43 993</b>	<b>68.7%</b>	<b>20 012</b>	<b>31.3%</b>	<b>12.4%</b>
Buildings and other fixed structures	52 981	33 395	33 395	63.0%	19 586	37.0%	9.4%
Machinery and equipment	11 024	10 598	10 598	96.1%	426	3.9%	3.0%
<b>Total Economic Classification</b>	<b>390 337</b>	<b>355 285</b>	<b>355 285</b>	<b>91.0%</b>	<b>35 052</b>	<b>9.0%</b>	<b>100.0%</b>

# Agriculture, Land Reform and Rural Development



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Table 7 (a): Provincial Budget and Expenditure Summary: Agriculture, Land Reform and Rural Development

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds
ADMINISTRATION	116 782	120 490	120 490	103.2%	(3 708)	-3.2%
SUSTAINABLE RESOURCE MANAGEMENT	32 356	28 532	28 532	88.2%	3 824	11.8%
FARMER SUPPORT AND DEVELOPMENT	353 127	334 299	334 299	94.7%	18 828	5.3%
VETERINARY SERVICES	49 650	50 320	50 320	101.3%	(670)	-1.3%
RESEARCH AND TECHNOLOGY DEVELOPMENT SERVICES	47 610	44 328	44 328	93.1%	3 282	6.9%
AGRICULTURAL ECONOMICS SERVICES	10 533	9 104	9 104	86.4%	1 429	13.6%
RURAL DEVELOPMENT	14 055	14 862	14 862	105.7%	(807)	-5.7%
<b>Total</b>	<b>624 113</b>	<b>601 935</b>	<b>601 935</b>	<b>96.4%</b>	<b>22 178</b>	<b>3.6%</b>

Table 7 (a) (i): Expenditure Summary per Economic Classification

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of budget	(Over) /Under	% (Over)/Under Available Funds	% Share of total department expenditure
<b>Current payments</b>	<b>500 991</b>	<b>389 604</b>	<b>389 604</b>	<b>77.8%</b>	<b>111 387</b>	<b>22.2%</b>	<b>64.7%</b>
Compensation of employees	233 263	221 304	221 304	94.9%	11 959	5.1%	36.8%
Goods and services	267 728	168 298	168 298	62.9%	99 430	37.1%	28.0%
Interest and rent on land		2	2		(2)		0.0%
<b>Total transfers and subsidies</b>	<b>19 993</b>	<b>26 877</b>	<b>26 877</b>	<b>134.4%</b>	<b>(6 884)</b>	<b>-34.4%</b>	<b>4.5%</b>
Provinces and municipalities		43	43		(43)		0.0%
Public corporations and private enterprises	5 000	9 600	9 600	192.0%	(4 600)	-92.0%	1.6%
Departmental agencies and accounts	12 870	12 870	12 870	100.0%	-		2.1%
Households	2 123	4 364	4 364	205.6%	(2 241)	-105.6%	0.7%
<b>Payments for capital assets</b>	<b>103 129</b>	<b>185 353</b>	<b>185 353</b>	<b>179.7%</b>	<b>(82 224)</b>	<b>-79.7%</b>	<b>30.8%</b>
Buildings and other fixed structures	86 582	168 077	168 077	194.1%	(81 495)	-94.1%	27.9%
Machinery and equipment	16 485	15 409	15 409	93.5%	1 076	6.5%	2.6%
Biological assets		991	991		(991)		0.2%
Software and other intangible assets	62	876	876	1412.9%	(814)	-1312.9%	0.1%
<b>Payments for financial assets</b>		101	101		(101)		0.0%
<b>Total Economic Classification</b>	<b>624 113</b>	<b>601 935</b>	<b>601 935</b>	<b>96.4%</b>	<b>22 178</b>	<b>3.6%</b>	<b>100.0%</b>





# Roads and Public Works

Table 7 (b): Provincial Budget and Expenditure 7: Department of Roads and Public Works

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds
ADMINISTRATION	143 460	142 516	142 516	99.3%	944	0.7%
PUBLIC WORKS INFRASTRUCTURE	152 696	138 043	138 043	90.4%	14 653	9.6%
TRANSPORT INFRASTRUCTURE	1 448 939	1 460 660	1 460 660	100.8%	(11 721)	-0.8%
COMMUNITY BASED PROGRAMME	99 339	102 858	102 858	103.5%	(3 519)	-3.5%
<b>Total</b>	<b>1 844 434</b>	<b>1 844 077</b>	<b>1 844 077</b>	<b>100.0%</b>	<b>357</b>	<b>0.0%</b>

Table 7 (b) (i): Expenditure per Economic Classification

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of budget	(Over) /Under	% (Over)/Under Available Funds	% Share of total department expenditure
<b>Current payments</b>	<b>1 525 044</b>	<b>1 512 873</b>	<b>1 512 873</b>	<b>99.2%</b>	<b>12 171</b>	<b>0.8%</b>	<b>82.0%</b>
Compensation of employees	292 137	274 832	274 832	94.1%	17 305	5.9%	14.9%
Goods and services	1 232 907	1 238 041	1 238 041	100.4%	(5 134)	-0.4%	67.1%
Interest and rent on land	-	-	-	-	-	-	-
<b>Total transfers and subsidies</b>	<b>74 125</b>	<b>72 760</b>	<b>72 760</b>	<b>98.2%</b>	<b>1 365</b>	<b>1.8%</b>	<b>3.9%</b>
Provinces and municipalities	58 027	57 027	57 027	98.3%	1 000	1.7%	3.1%
Public corporations and private enterprises	-	-	-	-	-	-	-
Departmental agencies and accounts	905	-	-	-	905	100.0%	-
Higher education institutions	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-
Households	15 193	15 733	15 733	103.6%	(540)	-3.6%	0.9%
<b>Payments for capital assets</b>	<b>245 265</b>	<b>258 442</b>	<b>258 442</b>	<b>105.4%</b>	<b>(13 177)</b>	<b>-5.4%</b>	<b>14.0%</b>
Buildings and other fixed structures	239 401	243 906	243 906	101.9%	(4 505)	-1.9%	13.2%
Machinery and equipment	5 798	14 530	14 530	250.6%	(8 732)	-150.6%	0.8%
Heritage assets	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-
Software and other intangible assets	66	6	6	9.1%	60	90.9%	0.0%
<b>Payments for financial assets</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>0.0%</b>
<b>Total Economic Classification</b>	<b>1 844 434</b>	<b>1 844 077</b>	<b>1 844 077</b>	<b>100.0%</b>	<b>357</b>	<b>0.0%</b>	<b>100.0%</b>



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# Environment and Nature Conservation

**Table 7 (e): Provincial Budget and Expenditure Summary: Department of Environment and Nature Conservation**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds
Administration	66 912	71 315	71 315	106.6%	(4 403)	-6.6%
Environment Policy, Planning and Coordination	10 772	10 243	10 243	95.1%	529	4.9%
Compliance And Enforcement	11 492	9 202	9 202	80.1%	2 290	19.9%
Environment Quality Management	17 097	12 674	12 674	74.1%	4 423	25.9%
Biodiversity Management	32 887	30 595	30 595	93.0%	2 292	7.0%
Environmental Empowerment Services	13 465	11 424	11 424	84.8%	2 041	15.2%
<b>Total</b>	<b>152 625</b>	<b>145 453</b>	<b>145 453</b>	<b>95.3%</b>	<b>7 172</b>	<b>4.7%</b>

**Table 7 (e) (i): Expenditure Summary per Economic Classification**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of budget	(Over) /Under	% (Over)/Under Available Funds	% Share of total department expenditure
<b>Current payments</b>	<b>149 063</b>	<b>139 841</b>	<b>139 841</b>	<b>93.8%</b>	<b>9 222</b>	<b>6.2%</b>	<b>96.1%</b>
Compensation of employees	112 408	104 810	104 810	93.2%	7 598	6.8%	72.1%
Goods and services	36 655	35 031	35 031	95.6%	1 624	4.4%	24.1%
Interest and rent on land					-		
<b>Total transfers and subsidies</b>	<b>944</b>	<b>1 188</b>	<b>1 188</b>	<b>125.8%</b>	<b>(244)</b>	<b>-25.8%</b>	<b>0.8%</b>
Provinces and municipalities		28	28		(28)		0.0%
Public corporations and private enterprises	212	168	168	79.2%	44	20.8%	0.1%
Non profit institutions					-		
Households	732	990	990	135.2%	(258)	-35.2%	0.7%
<b>Payments for capital assets</b>	<b>2 618</b>	<b>4 424</b>	<b>4 424</b>	<b>169.0%</b>	<b>(1 806)</b>	<b>-69.0%</b>	<b>3.0%</b>
Buildings and other fixed structures	66				66	100.0%	
Machinery and equipment	2 552	4 418	4 418	173.1%	(1 866)	-73.1%	3.0%
Heritage assets					-		
<b>Payments for financial assets</b>					-		
<b>Total Economic Classification</b>	<b>152 625</b>	<b>145 453</b>	<b>145 453</b>	<b>95.3%</b>	<b>7 172</b>	<b>4.7%</b>	<b>100.0%</b>

# Office of the Premier



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**Table 8:(a) Provincial Budget and Expenditure Summary: Office of the Premier**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds
Administration	110 953	108 069	108 069	97.4%	2 884	2.6%
Institutional Development	89 839	92 610	92 610	103.1%	(2 771)	-3.1%
Policy Governance	45 734	40 915	40 915	89.5%	4 819	10.5%
<b>Total</b>	<b>246 526</b>	<b>241 594</b>	<b>241 594</b>	<b>98.0%</b>	<b>4 932</b>	<b>2.0%</b>

**Table 8: (b) Expenditure Summary per Economic Classification**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of budget	(Over) /Under	% (Over)/Under Available Funds	% Share of total department expenditure
<b>Current payments</b>	<b>222 006</b>	<b>210 734</b>	<b>210 734</b>	<b>94.9%</b>	<b>11 272</b>	<b>5.1%</b>	<b>87.2%</b>
Compensation of employees	140 432	141 819	141 819	101.0%	(1 387)	-1.0%	58.7%
Goods and services	81 574	68 915	68 915	84.5%	12 659	15.5%	28.5%
Interest and rent on land					-		
<b>Total transfers and subsidies</b>	<b>21 029</b>	<b>26 506</b>	<b>26 506</b>	<b>126.0%</b>	<b>(5 477)</b>	<b>-26.0%</b>	<b>11.0%</b>
Provinces and municipalities		1	1		(1)		0.0%
Departmental agencies and accounts					-		
Universities and technikons	3	3	3	100.0%	-		0.0%
Non profit institutions	20 994	25 994	25 994	123.8%	(5 000)	-23.8%	10.8%
Households	32	508	508	1587.5%	(476)	-1487.5%	0.2%
<b>Payments for capital assets</b>	<b>3 491</b>	<b>4 354</b>	<b>4 354</b>	<b>124.7%</b>	<b>(863)</b>	<b>-24.7%</b>	<b>1.8%</b>
Buildings and other fixed structures					-		
Machinery and equipment	3 491	4 344	4 344	124.4%	(853)	-24.4%	1.8%
Land and sub-soil assets					-		
Software and other intangible assets		10	10		(10)		0.0%
<b>Payments for financial assets</b>					-		
<b>Total Economic Classification</b>	<b>246 526</b>	<b>241 594</b>	<b>241 594</b>	<b>98.0%</b>	<b>4 932</b>	<b>2.0%</b>	<b>100.0%</b>

# Provincial Legislature



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**Table 8 (b): Provincial Budget and Expenditure Summary: Provincial Legislature**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds
Administration	87 097	79 121	79 121	90.8%	7 976	9.2%
Facilities for Members and Political Parties	54 722	57 164	57 164	104.5%	(2 442)	-4.5%
Parliamentary Services	49 285	38 347	38 347	77.8%	10 938	22.2%
Members Remuneration	25 367	23 952	23 952	94.4%	1 415	5.6%
<b>Total</b>	<b>216 471</b>	<b>198 584</b>	<b>198 584</b>	<b>91.7%</b>	<b>17 887</b>	<b>8.3%</b>

**Table 8 (b) (l): Expenditure Summary per Economic Classification**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of budget	(Over) /Under	% (Over)/Under Available Funds	% Share of total department expenditure
<b>Current payments</b>	<b>152 490</b>	<b>146 905</b>	<b>146 905</b>	<b>96.3%</b>	<b>5 585</b>	<b>3.7%</b>	<b>74.0%</b>
Compensation of employees	112 046	108 978	108 978	97.3%	3 068	2.7%	54.9%
Goods and services	40 444	37 927	37 927	93.8%	2 517	6.2%	19.1%
Interest and rent on land					-		
<b>Total transfers and subsidies</b>	<b>41 591</b>	<b>40 052</b>	<b>40 052</b>	<b>96.3%</b>	<b>1 539</b>	<b>3.7%</b>	<b>20.2%</b>
Non profit institutions	40 263	39 611	39 611	98.4%	652	1.6%	19.9%
Households	1 328	441	441	33.2%	887	66.8%	0.2%
<b>Payments for capital assets</b>	<b>22 390</b>	<b>11 627</b>	<b>11 627</b>	<b>51.9%</b>	<b>10 763</b>	<b>48.1%</b>	<b>5.9%</b>
Buildings and other fixed structures	18 554	8 068	8 068	43.5%	10 486	56.5%	4.1%
Machinery and equipment	784	792	792	101.0%	(8)	-1.0%	0.4%
Software and other intangible assets	3 052	2 767	2 767	90.7%	285	9.3%	1.4%
<b>Payments for financial assets</b>					-		
<b>Total Economic Classification</b>	<b>216 471</b>	<b>198 584</b>	<b>198 584</b>	<b>91.7%</b>	<b>17 887</b>	<b>8.3%</b>	<b>100.0%</b>

# Provincial Treasury



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**Table 8 (c): Provincial Budget and Expenditure Summary: Provincial Treasury**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds
Administration	95 612	92 576	92 576	96.8%	3 036	3.2%
Sustainable Resource Management	61 001	57 111	57 111	93.6%	3 890	6.4%
Assets and Liabilities	93 789	80 702	80 702	86.0%	13 087	14.0%
Financial Governance	31 951	30 042	30 042	94.0%	1 909	6.0%
Provincial Internal Audit	35 832	32 015	32 015	89.3%	3 817	10.7%
<b>Total</b>	<b>318 185</b>	<b>292 446</b>	<b>292 446</b>	<b>91.9%</b>	<b>25 739</b>	<b>8.1%</b>

**Table 8 (c) (i): Expenditure Summary per Economic Classification**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of budget	(Over) /Under	% (Over)/Under Available Funds	% Share of total department expenditure
<b>Current payments</b>	<b>283 840</b>	<b>265 463</b>	<b>265 463</b>	<b>93.5%</b>	<b>18 377</b>	<b>6.5%</b>	<b>90.8%</b>
Compensation of employees	193 327	185 341	185 341	95.9%	7 986	4.1%	63.4%
Goods and services	87 044	80 107	80 107	92.0%	6 937	8.0%	27.4%
Interest and rent on land	3 469	15	15	0.4%	3 454	99.6%	0.0%
<b>Total transfers and subsidies</b>	<b>25 965</b>	<b>21 160</b>	<b>21 160</b>	<b>81.5%</b>	<b>4 805</b>	<b>18.5%</b>	<b>7.2%</b>
Provinces and municipalities	25 479	20 590	20 590	80.8%	4 889	19.2%	7.0%
Departmental agencies and accounts					-		
Universities and technikons	9	13	13	144.4%	(4)	-44.4%	0.0%
Foreign governments and international organisations					-		
Non profit institutions	91	60	60	65.9%	31	34.1%	0.0%
Households	386	497	497	128.8%	(111)	-28.8%	0.2%
<b>Payments for capital assets</b>	<b>8 380</b>	<b>5 823</b>	<b>5 823</b>	<b>69.5%</b>	<b>2 557</b>	<b>30.5%</b>	<b>2.0%</b>
Buildings and other fixed structures					-		
Machinery and equipment	8 243	5 823	5 823	70.6%	2 420	29.4%	2.0%
Software and other intangible assets	137				137	100.0%	
<b>Payments for financial assets</b>					-		
<b>Total Economic Classification</b>	<b>318 185</b>	<b>292 446</b>	<b>292 446</b>	<b>91.9%</b>	<b>25 739</b>	<b>8.1%</b>	<b>100.0%</b>

# Transport, Safety and Liaison



**NCPT**  
NORTHERN CAPE PROVINCIAL TREASURY

**Table 8 (d): Provincial Budget and Expenditure Summary: Department of Transport, Safety and Liaison**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of available funds	(Over) /Under	% (Over)/Under Available Funds
Administration	83 651	80 515	80 515	96.3%	3 136	3.7%
Civilian Oversight	25 437	24 166	24 166	95.0%	1 271	5.0%
Transport Operations	214 478	212 071	212 071	98.9%	2 407	1.1%
Transport Regulations	93 980	93 497	93 497	99.5%	483	0.5%
<b>Total</b>	<b>417 546</b>	<b>410 249</b>	<b>410 249</b>	<b>98.3%</b>	<b>7 297</b>	<b>1.7%</b>

**Table 8 (d) (i): Expenditure Summary per Economic Classification**

R'000	Adjusted Budget	Projected outcomes	Actual as at end March 2018	Actual as percentage of budget	(Over) /Under	% (Over)/Under Available Funds	% Share of total department expenditure
<b>Current payments</b>	<b>353 960</b>	<b>349 560</b>	<b>349 560</b>	<b>98.8%</b>	<b>4 400</b>	<b>1.2%</b>	<b>85.2%</b>
Compensation of employees	155 813	152 346	152 346	97.8%	3 467	2.2%	37.1%
Goods and services	198 147	197 177	197 177	99.5%	970	0.5%	48.1%
Interest and rent on land		37	37		(37)		0.0%
<b>Total transfers and subsidies</b>	<b>55 875</b>	<b>57 103</b>	<b>57 103</b>	<b>102.2%</b>	<b>(1 228)</b>	<b>-2.2%</b>	<b>13.9%</b>
Provinces and municipalities	18	9	9	50.0%	9	50.0%	0.0%
Departmental agencies and accounts	52 898	53 799	53 799	101.7%	(901)	-1.7%	13.1%
Universities and technikons		4	4		(4)		0.0%
Non profit institutions	2 379	2 249	2 249	94.5%	130	5.5%	0.5%
Households	580	1 042	1 042	179.7%	(462)	-79.7%	0.3%
<b>Payments for capital assets</b>	<b>7 711</b>	<b>3 586</b>	<b>3 586</b>	<b>46.5%</b>	<b>4 125</b>	<b>53.5%</b>	<b>0.9%</b>
Buildings and other fixed structures	650				650	100.0%	
Machinery and equipment	7 001	3 519	3 519	50.3%	3 482	49.7%	0.9%
Software and other intangible assets	60	67	67	111.7%	(7)	-11.7%	0.0%
<b>Payments for financial assets</b>					-		
<b>Total Economic Classification</b>	<b>417 546</b>	<b>410 249</b>	<b>410 249</b>	<b>98.3%</b>	<b>7 297</b>	<b>1.7%</b>	<b>100.0%</b>