



Free State Provincial Government

VOTE 04

Free State Provincial Treasury



To be appropriated by Vote	R105 204 000
Statutory amount	R737 488
Responsible MEC	MEC for Finance
Administering department	Free State Provincial Treasury
Accounting officer	CEO, Free State Provincial Treasury

## 1. Overview

### Core functions and responsibilities

The core functions and responsibilities of the department are found in chapter three, four and five of the Public Finance Management Act as amended and deals with diverse issues such as the preparation of the provincial budgets, promotion and enforcement of transparent and effective management of revenue, expenditure, assets and liabilities, consolidation of financial statements of provincial departments and public entities, consolidation of measurable objectives of departments, etc, etc. Other functions can be found in treasury regulations, which were promulgated in terms of section 76 of the Act.

### Vision

To promote prudent financial management of provincial resources.

### Mission

Render timeous and responsive service delivery to clients through:

- enforcing the implementation of the Public Finance Management Act ;
- preparation of sound and sustainable provincial budgets;
- promotion of co-ordination in provincial infrastructure delivery and monitoring of the sustainability of local government budgets;
- sound management of departmental and provincial government's assets and liabilities;
- promotion of sound procurement practices;
- optimisation of provincially collected revenue;
- enhancement of sound cash management, accounting practices, policies and systems;
- promotion and implementation of restructuring and transformation process.

### Core Values

The core values that the Department espouses are:

- Performance driven
- Consistency
- Transparency
- Integrity
- Sensitivity
- Accountability
- Diligence
- Prudence
- Public duty
- Professionalism
- Good governance



## Strategic goals

- Render effective management and administrative support to the department.
- Effective implementation and monitoring of departmental and provincial policies.
- Promote the institution and implementation of developmental budgets through equitable allocation of resources and sound cash management in line with provincial developmental needs.
- Promote maximization of revenue collection.
- Achieve and sustain sound asset and procurement practices.
- Manage the implementation, monitoring and maintaining of computerized and logistical systems.
- Provide functional support and training to users.
- Implement and maintain standardized financial systems and sustain capacity building for all systems users.
- Provide sound financial management for the department to enable informed decisions.
- Ensure timely discharge of transversal systems financial obligations.
- Providing quality internal audit services.
- Ensure full implementation of, and compliance with the Public Finance Management Act.
- Render advice and assistance to Provincial Public Accounts Committee.
- Provide strategic leadership in Public Private Partnership projects.
- Promote the institution and implementation of sustainable local government budgets and infrastructure co-ordination.
- Promote and maintain a condition of security awareness within the department.

## Main services to be delivered by the department

This department, as a service Department, will not be engaged in projects aimed at directly servicing the 5 (five) priorities of the Free State Provincial Government, as set in the FSDP as this Department do not have a mandate to deliver actual services on the ground. However, the philosophy underlying the drawing of this Strategic Plan, seeks to ensure the development of an integrated and co-ordinated planning and implementation strategy that facilitates the achievement of the priorities of the FSDP.

In this regard, one of the main objectives of this Department, is to ensure that the drawing of the Provincial MTEF Budget and the rendering of financial management services, remain firmly focused on meeting the real needs of the citizens of the Free State Province, as, budgets can never be equated to a mere exercise in accounting aimed at distributing whatever public resources may exist in any given period of time. On the contrary, it is the view of this Department and the Provincial Government, that budgets should and must be seen as the most powerful public instrument available to effect the socio-economic transformation of society, so desperately needed.

A key objective of this Department over the period of the 2003/04 – 2005/06 MTEF, remain further improvement of budget planning, monitoring and evaluation. Furthermore, this Department will also ensure that a more enabling environment for financial management and for effectively linking expenditure plans with the FSDP is created, through effective and efficient rendering of the following services:

- Provincial Expenditure and Revenue Management
- Cash Flow Management
- Treasury oversight over Local Government and Provincial Public Entities
- Logistics Management and Information Technology
- Management of Transversal Functions on behalf of the Province
- Salary Administration
- Financial Systems
- Evaluation of Local Government budgets
- Training in Provincial Management Information Systems
- Procurement and Asset Management



## 2. Review of the current financial year

In the current financial year this Department embarked on a process to ensure that its operations and activities were aligned with the vision of the Public Finance Management Act (PFMA).

At a fundamental level, this entailed the restructuring of the Department into a fully-fledged Provincial Treasury. This was, inter alia, necessary to ensure effective balancing of the critical need for public fiscal discipline, against the need of managers for freedom to act.

In the aforementioned regard, main focus areas of this Department, included:

- The further entrenchment of the Medium–Term Expenditure Framework (MTEF), as a basis for Departmental planning and the stabilising of budget aggregates.
- A sharper focus on the assessment of medium-term norms to ensure that such norms are affordable over the medium to long term.
- Initiatives to ensure an enriched supply of information, including non-financial information, to enable the Provincial Treasury to enforce aggregate fiscal discipline more effectively, whilst at the same time enabling better servicing of the need of the Provincial Executive Council and the Provincial Legislature, to measure the outcomes and impact of provincial expenditure programmes.

The achievements of this Department in the year under review will, in the ensuing years enable this Department to ensure:

- Continued real growth in provincial own revenue, without unduly increasing the burden on provincial taxpayers.
- Effective synchronization of strategic plans with the entire budgeting, monitoring and reporting framework envisaged by the PFMA.
- More effective reporting of non-financial information that can serve as objective indicators of the success of implementing expenditure programmes.

One of the areas on which the Department have spent substantial time, is the restructuring of the Department

To fully staff the Department in terms of the new structure, has taken a lot of time in the current financial year and it will take a lot of time in the new financial year. Ensuring that adequate stakeholder consultation occurs and that best-practice advice is given in respect of a host of financial issues, whilst at the same time meeting critical due dates, will remain an ongoing challenge until such time as the Department is fully staffed.

A further challenge remains ongoing necessary preparations to enable the decentralisation of financial management functions to line Departments and meeting deadlines to enable the envisaged switch over to an Accrual Accounting System for the Public Sector. More effective provincial oversight over the operations of provincial Public Entities to ensure adherence to the PFMA, also become of increasing importance.

Despite these, and other challenges, this Department is satisfied that it will achieve the goals set for the 2002/2003 financial year and that this has set a solid foundation to meet the challenges of the new financial year and beyond.



### 3. Outlook for the coming financial year

In the coming financial year, the main activity of this department, i.e. the preparation of sound and sustainable provincial budgets, around which all activities of the department revolves, will continue to be the focal point of the department.

The institution of improved cash flow management practices including monthly early warning expenditure reports and general improvement in financial management practices, will continue to assist in fostering sound financial management that lays the foundation for greater improvements in the overall financial position of the Free State Provincial Government.

The coming financial year will witness the operationalization of the last phase of the new departmental structure approved by the MEC in October 2001 and refined in April 2002, October 2002 and January 2003. These refinements were instituted after experience has shown that they were required in order to achieve the objective of fully aligning the department with the Public Finance Management Act requirements for a Provincial Treasury. This was necessary, in order to execute primary functions and responsibilities emanating from the implementation of the Public Finance Management Act, as well as specific oversight functions flowing from the new Treasury Regulations issued during May 2002 with its sharper focus on outcomes and outputs.

The challenge to ensure that provincial budgets are adequately aligned with Free State Provincial Development Plan, remains of great importance.

Given the security situation around the world following the September 2001 incidents in the United States of America and the security situation within the country, the department has been advised and subsequently resolved to institute and maintain a security directorate within Provincial Treasury to be responsible for promoting and maintaining a situation of security awareness within the department.

The department will also be running its own internal audit unit while it will be sharing an audit committee with other smaller departments in the coming financial year. The coming financial year will also see the operationalization of two directorates, one responsible for PFMA implementation and ensuring that Provincial Public Accounts Committee resolutions are implemented and adhered to and another responsible for local government budget monitoring and infra-structure co-ordination in respect of the three spheres of government.

Further challenges of the new financial year would be to ensure:

- continued real growth in provincial own revenue
- that strategic planning is further developed and fully synchronised with the entire planning, budgeting, monitoring and reporting framework as prescribed by PFMA.

## 4. Revenue and financing

### 4.1 Summary of revenue

**Table 4.1: Summary of revenue: Free State Provincial Treasury**

R'000	2000/2001 Actual	2001/02 Actual	2002/03 Est. Actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Equitable share	66,898	56,011	91,729	105,204	107,940	113,048
Conditional grants						
Other (specify)						
<b>Total revenue</b>	<b>66,898</b>	<b>56,011</b>	<b>91,729</b>	<b>105,204</b>	<b>107,940</b>	<b>113,048</b>

### 4.2 Departmental revenue collection

**Table 4.2: Departmental revenue collection: Free State Provincial Treasury**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current revenue</b>						
Tax revenue						
Non-tax revenue	41,423	90,833	113,958	80,610	90,959	99,182
<b>Capital revenue</b>						
<b>Departmental revenue</b>	<b>41,423</b>	<b>90,833</b>	<b>113,958</b>	<b>80,609</b>	<b>90,958</b>	<b>99,183</b>

## 5. Expenditure summary

### 5.1 Programme summary

**Table 5.1: Summary of expenditure and estimates: Free State Provincial Treasury**

Programmes R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Top Management	1,089	1,063	4,425	7,498	7,845	8,351
2. Corporate Services	5,760	7,571	12,131	13,635	14,443	14,422
3. Budgeting and Banking Services	2,784	3,552	4,304	5,454	5,875	6,182
4. Revenue Management	1,851	2,552	2,494	3,616	3,791	4,499
5. Procurement and Asset Management			3,162	4,672	4,886	5,212
6. Systems and Information Technology	4,986	6,984	6,345	8,898	9,095	10,279
7. Financial Systems	14,423	7,638	6,929	17,670	16,834	16,053
8. Departmental Accountant	11,435	12,117	15,851	11,281	11,926	12,769
9. Transversal Functions	5,513	13,566	20,687	18,633	20,170	21,400
10. Internal Audit			1,613	6,987	6,442	6,847
11. PFMA Implementation			1,094	2,414	2,523	2,682
12. Local Government Budgets Monitoring				2,317	2,420	2,573
13. Security				2,129	1,690	1,779
Special functions	816	968	4			
Economic Affairs	18,241					
<b>Total:</b>	<b>66,898</b>	<b>56,011</b>	<b>79,039</b>	<b>105,204</b>	<b>107,940</b>	<b>113,048</b>
<b>Free State Provincial Treasury</b>						

## 5.2 Summary of economic classification

**Table 5.2: Summary of expenditure and estimates: Free State Provincial Treasury**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel	30,056	28,243	35,935	58,451	61,494	65,691
Transfer	9,037					
Other current	26,157	23,881	40,019	40,957	41,430	44,284
<b>Total: Current</b>	<b>65,250</b>	<b>52,124</b>	<b>75,954</b>	<b>99,408</b>	<b>102,924</b>	<b>109,975</b>
<b>Capital</b>						
Acquisition of capital assets	1,648	3,887	3,085	5,796	5,016	3,073
Transfer payments						
<b>Total: Capital</b>	<b>1,648</b>	<b>3,887</b>	<b>3,085</b>	<b>5,796</b>	<b>5,016</b>	<b>3,073</b>
<b>Total economic classification</b>	<b>66,898</b>	<b>56,011</b>	<b>79,039</b>	<b>105,204</b>	<b>107,940</b>	<b>113,048</b>

## 6. Programme description

### Programme 1: Top Management

#### Aim

To provide strategic leadership through planning, organizing, co-ordinating and controlling departmental functions so as to achieve departmental goals as efficiently, economically and effectively possible.

**Table 6.1: Summary of expenditure and estimates: Programme 1: Top Management**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Member of Executive Council				700	742	787
2. Head of Department	1,089	1,063	1,839	2,642	2,756	2,909
3. EM: Intergovernmental Co-ordination			326	1,056	1,115	1,186
4. EM: Budgeting			266	1,109	1,172	1,245
5. EM: Accountant General			325	1,041	1,067	1,168
6. EM: Chief Financial Officer			1,669	950	993	1,056
<b>Total: Top Management</b>	<b>1,089</b>	<b>1,063</b>	<b>4,425</b>	<b>7,498</b>	<b>7,845</b>	<b>8,351</b>

**Table 6.2: Summary of expenditure and estimates: Programme 1: Top Management**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel	639	723	1,558	4,877	5,123	5,464
Transfer						
Other current	345	340	2,840	2,367	2,461	2,615
<b>Total: Current</b>	<b>984</b>	<b>1,063</b>	<b>4,398</b>	<b>7,244</b>	<b>7,584</b>	<b>8,079</b>
<b>Capital</b>						
Acquisition of capital assets	105		27	254	261	272
Transfer payments						
<b>Total: Capital</b>	<b>105</b>		<b>27</b>	<b>254</b>	<b>261</b>	<b>272</b>
<b>Total standard item/ GFS classification</b>	<b>1,089</b>	<b>1,063</b>	<b>4,425</b>	<b>7,498</b>	<b>7,845</b>	<b>8,351</b>

## Programme 2: Corporate Services

### Aim

To render effective management and administrative support to the department and to effectively implement and monitor departmental and provincial policies.

**Table 6.3: Summary of expenditure and estimates: Programme 2: Corporate Services**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Management	493	564	884	706	730	747
2. MEC Support Services	1,434	1,526	1,826	1,884	2,154	1,986
3. Support and Development Services	2,035	5,278	6,908	7,065	7,280	7,273
4. Personnel Services	1,496	203	1,540	2,816	2,949	3,007
5. Communication	302		973	1,164	1,330	1,409
<b>Total: Corporate Services</b>	<b>5,760</b>	<b>7,571</b>	<b>12,131</b>	<b>13,635</b>	<b>14,443</b>	<b>14,422</b>

**Table 6.4: Summary of expenditure and estimates: Programme 2: Corporate Services**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel	4,507	5,548	6,505	8,882	9,302	9,896
Transfer						
Other current	907	1,736	4,664	3,990	4,292	4,266
<b>Total: Current</b>	<b>5,414</b>	<b>7,284</b>	<b>11,169</b>	<b>12,872</b>	<b>13,594</b>	<b>14,162</b>
<b>Capital</b>						
Acquisition of capital assets	346	287	962	763	849	260
Transfer payments						
<b>Total: Capital</b>	<b>346</b>	<b>287</b>	<b>962</b>	<b>763</b>	<b>849</b>	<b>260</b>
<b>Total standard item/ GFS classification</b>	<b>5,760</b>	<b>7,571</b>	<b>12,131</b>	<b>13,635</b>	<b>14,443</b>	<b>14,422</b>

## Service Delivery Measures

Programme structure Measurable objectives	Output	Quantity Measure	Quality Measure	Timeliness Measure
Empowering management to employ sound human resource practices and to maintain a well structured human resource plan	Key appointments, shaping employment equity profile of staff to meet public service targets  % of policies and procedures finalised	Number of policies finalised	Fine-tuned restructuring and transformation process	
Promoting human resource development and implement sound employee assistance programmes	Skills audit  Introducing of performance and development system	% of officials transformed to new PDMS	<b>Completeness:</b> Report on <b>all</b> staff evaluated i.r.o existing skills	
Ensuring sound procurement and stores management as well as the management of departmental assets	Unqualified audit  % compliance with new procurement programme			Annually  Annually
Ensuring effective internal and external communications	An operational internal and external communication programme and new corporate image	% increase in visits to the intranet (staff) and Treasury (public) website		
Ensuring an effective and efficient IT service	% implementation of new & updated IT systems	% of systems implemented		

### Programme 3: Budgeting and Banking Services

#### Aim

To promote the institution and implementation of developmental budgets through equitable allocation of resources and sound cash management in line with provincial developmental needs.

**Table 6.5: Summary of expenditure and estimates: Programme 3: Budgeting and Banking Services**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Management	267	94	1,806	823	861	838
2. Budgeting Social Services	785	2,018	290	1,037	1,083	1,067
3. Budgeting Other Services	694		469	1,196	1,263	1,224
4. Banking & Cash Flow Services	1,038	1,440	1,739	2,398	2,668	3,053
<b>Total: Budgeting &amp; Banking Services</b>	<b>2,784</b>	<b>3,552</b>	<b>4,304</b>	<b>5,454</b>	<b>5,875</b>	<b>6,182</b>

**Table 6.6: Summary of expenditure and estimates: Programme 3: Budgeting and Banking Services**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel	2,459	2,925	3,355	4,186	4,619	5,174
Transfer						
Other current	187	594	656	958	1,009	938
<b>Total: Current</b>	<b>2,646</b>	<b>3,519</b>	<b>4,011</b>	<b>5,144</b>	<b>5,628</b>	<b>6,112</b>
<b>Capital</b>						
Acquisition of capital assets	138	33	293	310	247	70
Transfer payments						
<b>Total: Capital</b>	<b>138</b>	<b>33</b>	<b>293</b>	<b>310</b>	<b>247</b>	<b>70</b>
<b>Total standard item/ GFS classification</b>	<b>2,784</b>	<b>3,552</b>	<b>4,304</b>	<b>5,454</b>	<b>5,875</b>	<b>6,182</b>

## Service Delivery Measures

Programme structure	Output	Quantity Measure	Quality Measure	Timeliness Measure
<b>Measurable objectives</b>				
To plan developmental provincial budget.	Budget cycle.		Be in line with national budget cycle.	
To prepare developmental provincial budget.	Accurate and credible provincial budget.		<b>Accuracy:</b> No arithmetic mistakes. <b>Credibility:</b> Budget in line with provincial priorities and mandates.	Table one week after National Minister tabled national budget
To analyze and report on expenditure trends.	Accurate, credible consolidated timely expenditure reports.		<b>Accuracy:</b> No arithmetic mistakes. <b>Credibility:</b> Verify In Year Monitoring figures with trial balance figures.	Monthly  Quarterly  Annually
To evaluate deliverables of all departments.	Reports of verification visits.	Number of reports produced.		Two weeks after date of visit
To timely allocate adequate funds to provincial spending agencies.	Provincial cash flow budget.		Accuracy: No arithmetic mistakes.	Annually  Monthly  Daily
To generate interest from surplus funds.	Interest generated from exchequer account.			Daily
To keep accurate financial accounting records for the exchequer account.	Annual financial statements.		<b>Accuracy:</b> No arithmetic mistakes.	Annually



## Programme 4: Revenue Management

### Aim

To promote maximization of revenue collection.

**Table 6.7 Summary of expenditure and estimates: Programme 4: Revenue Management**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Management	603	495	588	641	670	901
2. Revenue Programmes & Operations	494	1,232	998	1,731	1,819	2,004
3. Revenue Compliance Controllers	754	825	908	1,244	1,302	1,594
<b>Total: Revenue Management</b>	<b>1,851</b>	<b>2,552</b>	<b>2,494</b>	<b>3,616</b>	<b>3,791</b>	<b>4,499</b>

**Table 6.8: Summary of expenditure and estimates: Programme 4: Revenue Management**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel	1,699	2,286	2,200	3,219	3,370	3,586
Transfer						
Other current	105	182	241	263	286	552
<b>Total: Current</b>	<b>1,804</b>	<b>2,468</b>	<b>2,441</b>	<b>3,482</b>	<b>3,656</b>	<b>4,138</b>
<b>Capital</b>						
Acquisition of capital assets	47	84	53	134	135	361
Transfer payments						
<b>Total: Capital</b>	<b>47</b>	<b>84</b>	<b>53</b>	<b>134</b>	<b>135</b>	<b>361</b>
<b>Total standard item/ GFS classification</b>	<b>1,851</b>	<b>2,552</b>	<b>2,494</b>	<b>3,616</b>	<b>3,791</b>	<b>4,499</b>

### Service Delivery Measures

Programme structure Measurable objectives	Output	Quantity Measure	Quality Measure	Timeliness Measure
Increase the revenue	Broader basis	Increase no		
Analyzing and reporting on revenue trends and evaluate performance	Accurate and creditable revenue report  Weekly follow up on deviations		No mathematical mistakes	Monthly Annually  Weekly Monthly Annually
To ensure all operations and programmes of revenue collection are in place	Capacity building systems		Refined systems of collection	Monthly
Ensure adherence to directives, guidelines and tariff fee structures relating of collection of revenue and the recovery thereof	Effective revenue policies and revenue collection plans		Accurate and proper results	Accurate and proper results for regular monthly reporting

## Programme 5: Procurement and Asset Management

### Aim

To achieve and sustain sound asset and procurement practices.

**Table 6.9: Summary of expenditure and estimates: Programme 5: Procurement and Asset Management**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Management			212	716	751	805
2. Asset Management			2,188	2,780	2,902	3,095
3. Procurement Compliance			762	1,176	1,233	1,312
<b>Total: Procurement &amp; Asset Management</b>			<b>3,162</b>	<b>4,672</b>	<b>4,886</b>	<b>5,212</b>

**Table 6.10: Summary of expenditure and estimates: Programme 5: Procurement and Asset Management**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel			2,319	3,469	3,635	3,870
Transfer						
Other current			716	1,023	1,064	1,143
<b>Total: Current</b>			<b>3,035</b>	<b>4,492</b>	<b>4,699</b>	<b>5,013</b>
<b>Capital</b>						
Acquisition of capital assets			127	180	187	199
Transfer payments						
<b>Total: Capital</b>			<b>127</b>	<b>180</b>	<b>187</b>	<b>199</b>
<b>Total standard item/ GFS classification</b>			<b>3,162</b>	<b>4,672</b>	<b>4,886</b>	<b>5,212</b>

### Service Delivery Measures

Programme structure Measurable objectives	Output	Quantity Measure	Quality Measure	Timeliness Measure
To develop a procurement policy and strategy designed to maximize the economic spin offs of procurement.	Procurement policy and strategy for the Province.			
To regulate and monitor the supply of goods and services through the supply chain management system.	Provide clear regulatory guidelines for departments.			Monthly Quarterly Annually
To give guidance to provincial departments in the implementation of effective procurement policies those comply with all the relevant prescripts.	Issuance of instructions and circulars as guiding measures for procurement of goods and services.	At least two per department.		Monthly Quarterly Annually

To give training to NGO's, EBO's and other institutions with regard to successful procurement processes.	Reduction in the number of repetitive unsuccessful tenderers. Enhanced supplier development.	Two regions per quarter with $\pm 60$ participants.		Monthly Quarterly Annually
To investigate tenders awarded to check if SMME's and HDI's do benefit from the award of tenders.	Greater participation of the HDI's and SMME's in the tendering system.	To be determined from the reports provided by departments.		Monthly Quarterly Annually
To enforce adherence to laid down prescripts as far as procurement is concerned.	Stricter adherence to the PFMA and regulations and PPPFA and its regulations.			Ongoing
To ensure effective and efficient utilization of movable and immovable assets in the province.	Optimized utilization and management of assets with reduced wastage.	At least two departments to be visited per month.		Monthly Quarterly Annually
To ensure that stocktaking and stock counts are undertaken regularly as prescribed by departments.	Quarterly reports to be submitted and checked for improvements.	At least three reports from departments to be checked per month.		Monthly Quarterly Annually
To develop and implement guidelines on asset management for all provincial departments.	Guiding document/policy for asset management in the province.	To all votes in the province.		30 June 2003
To investigate all warehouses for obsolete and surplus assets to be disposed of or relocated to places where they can be efficiently utilized.	Reduced obsolete assets and effective utilization of surplus assets.			Monthly Quarterly Annually
To give training to officials of various departments on asset management.	Skilled staff to manage provincial assets.	At least two per department		30 June 2003



## Programme 6: Systems and Information Technology

### Aim

To manage the implementation, monitoring and maintaining of computerized and logistical systems and to provide functional support and training to users.

**Table 6.11: Summary of expenditure and estimates: Programme 6: Systems and Information Technology**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Management		209	268	698	730	789
2. Information Technology Policy & Monitoring			353	1,250	1,307	1,602
3. Information Systems			1,256	1,961	2,037	2,174
4. Logistics	4,986	6,775	4,468	4,989	5,021	5,714
<b>Total: Systems &amp; Information Technology</b>	<b>4,986</b>	<b>6,984</b>	<b>6,345</b>	<b>8,898</b>	<b>9,095</b>	<b>10,279</b>

**Table 6.12: Summary of expenditure and estimates: Programme 6: Systems and Information Technology**

	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
R 000						
<b>Current</b>						
Personnel	3,350	4,224	4,114	7,698	8,054	8,557
Transfer						
Other current	948	567	1,756	840	876	1,232
<b>Total: Current</b>	<b>4,298</b>	<b>4,791</b>	<b>5,870</b>	<b>8,538</b>	<b>8,930</b>	<b>9,789</b>
<b>Capital</b>						
Acquisition of capital assets	688	2,193	475	360	165	490
Transfer payments						
<b>Total: Capital</b>	<b>688</b>	<b>2,193</b>	<b>475</b>	<b>360</b>	<b>165</b>	<b>490</b>
<b>Total standard item/ GFS classification</b>	<b>4,986</b>	<b>6,984</b>	<b>6,345</b>	<b>8,898</b>	<b>9,095</b>	<b>10,279</b>

## Service Delivery Measures

Programme structure Measurable objectives	Output	Quantity Measure	Quality Measure	Timeliness Measure
To implement, manage and monitor computerised systems in the Free State Provincial Government	Implementation and maintenance of the Vulindlela system in the Free State Provincial Government	Number of implementations		
	Provide Vulindlela training in the Free State Provincial Government	Number of courses presented	In line with best practice	
	Co-ordinate, arrange and administer a Vulindlela user Forum	Number of User Forums	In line with best practice	Quarterly
	Install Metanet software and update the access keys	Number of installations and updates	Informed by individual staff needs	Update Keys Quarterly
	Arrange the creation of users and the installation of the Financial Information System			Within 48 hours
	Ensure effective utilization of departmental e-mail server		Control over monthly accounts.	Monthly
To implement and monitor logistical systems (LOGIS and PAS) and provide functional support to department	Implementation and maintenance of logistical systems	Number of sites implemented	According to National Norms and standards	6 months per sites
	Codify and standardise stock items		<b>Accuracy:</b> According to NATO Standards	Codify item within 48 hours
	Maintain Logis suppliers register		<b>Accuracy:</b> According to National Norms and Standards	10 Working days for registration of suppliers detail
	Provide training	Trained officials	In line with best practice	
	LOGIS User Forum	Number of User Forums	In line with best practice	Quarterly

## Programme 7: Financial Systems

### Aim

To implement and maintain standardized financial systems and sustain capacity building for all systems users.

**Table 6.13: Summary of expenditure and estimates: Programme 7: Financial Systems**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Management	294	210	585	5,323	3,969	2,189
2. Financial Management Systems	5,512	4,656	2,987	3,424	3,542	3,796
3. Accounting			1,596	6,701	6,990	7,555
4. Persal	8,617	2,772	1,761	2,222	2,333	2,513
<b>Total: Financial Systems</b>	<b>14,423</b>	<b>7,638</b>	<b>6,929</b>	<b>17,670</b>	<b>16,834</b>	<b>16,053</b>

**Table 6.14: Summary of expenditure and estimates: Programme 7: Financial Systems**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel	5,149	6,707	6,003	8,681	9,096	9,681
Transfer						
Other current	9,088	786	652	6,695	4,654	5,071
<b>Total: Current</b>	<b>14,237</b>	<b>7,493</b>	<b>6,655</b>	<b>15,376</b>	<b>13,750</b>	<b>14,752</b>
<b>Capital</b>						
Acquisition of capital assets	186	145	274	2,294	3,084	1,301
Transfer payments						
<b>Total: Capital</b>	<b>186</b>	<b>145</b>	<b>274</b>	<b>2,294</b>	<b>3,084</b>	<b>1,301</b>
<b>Total standard item/ GFS classification</b>	<b>14,423</b>	<b>7,638</b>	<b>6,929</b>	<b>17,670</b>	<b>16,834</b>	<b>16,053</b>

## Service Delivery Measures

Programme structure Measurable objectives	Output	Quantity Measure	Quality Measure	Timeliness Measure
To timely prepare and distribute PAG circulars and best practice notes to enforce procedures.	Clear and user friendly PAG circulars and best practice notes.		In line with PFMA and National Guidelines	One month before implementation
Capacity building: ❖ Persal  ❖ Financial Systems & Accounts	Training of Provincial users	Number of users	In line with best practice	
To implement and maintain new Financial Systems	Implement and maintain new System at all Departments and trading accounts	Number of installations	According to National Norms and Standards	3 Months per installation
To prepare status reports:  ❖ Persal  ❖ FMS  ❖ Control Accounts	Accurate and credible status reports		According to MIS and system reports	Monthly
To monitor the close of FMS months	Effective monitoring of FMS months closures		In terms of National prescripts	Monthly
To monitor the closure of the financial year on FMS	Monitor the timely preliminary and final closure of the financial year on FMS		Within PFMA timeframes	Yearly
To compile consolidated financial statements	Publish consolidated annual reports		Within PFMA timeframes and guidelines	Yearly according to PFMA timeframes



## Programme 8: Departmental Accountant

### Aim

To provide sound financial management for the department to enable informed decisions.

**Table 6.15: Summary of expenditure and estimates: Programme 8: Departmental Accountant**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Management	312	209	360	2,497	2,643	2,841
2. Financial Administration	11,123	11,908	13,396	6,238	6,643	7,099
3. Finance & Budget Control			2,095	2,546	2,640	2,829
<b>Total: Departmental Accountant</b>	<b>11,435</b>	<b>12,117</b>	<b>15,851</b>	<b>11,281</b>	<b>11,926</b>	<b>12,769</b>

**Table 6.16: Summary of expenditure and estimates: Programme 8: Departmental Accountant**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel	5,478	5,830	7,816	6,859	7,189	7,657
Transfer						
Other current	5,952	6,285	8,001	4,391	4,705	5,050
<b>Total: Current</b>	<b>11,430</b>	<b>12,115</b>	<b>15,817</b>	<b>11,250</b>	<b>11,894</b>	<b>12,707</b>
<b>Capital</b>						
Acquisition of capital assets	5	2	34	31	32	62
Transfer payments						
<b>Total: Capital</b>	<b>5</b>	<b>2</b>	<b>34</b>	<b>31</b>	<b>32</b>	<b>62</b>
<b>Total standard item/ GFS classification</b>	<b>11,435</b>	<b>12,117</b>	<b>15,851</b>	<b>11,281</b>	<b>11,926</b>	<b>12,769</b>

### Service Delivery Measures

Programme structure Measurable objectives	Output	Quantity Measure	Quality Measure	Timeliness Measure
To monitor expenditure vs budget	Accurate and timeous Programme Managers reports		Expenditure in line with budget	Monthly before the 15 <sup>th</sup>
To prepare developmental departmental budget	Accurate and credible departmental budget (Budget Statement 11)		Accuracy: No arithmetic mistakes Credibility: Budget in line with departmental priorities and mandates	Finalize before set due date
To compile other budget related documentation	Schedules  Adjustment Estimate		Accuracy: No arithmetic mistakes	Finalize before set due date
To request adequate funds	Accurate weekly cash flow reports		Accuracy: Expenditure in line with allocated resources	Weekly
To keep accurate financial accounting records for the Provincial Treasury	Compile the annual financial statements Prepare printing of annual report	Number of reports printed	Accuracy: No arithmetic mistakes Accuracy: No arithmetic mistakes	Two months after end of financial year Five months after end of financial year



To identify, administrate and collect departmental debt	Effective debt collection			Before prescription
Compiling of financial statements of the department	Annual Financial Report			Monthly
To control and clear FMS and Persal reports	Achieve zero balances and outstanding matters at month/year closing			Monthly
To pay of creditors	Payment of creditors within 30 days.			Weekly
To recover interdepartmental claims	Payment within 7 days after receipt			Monthly
To deposit daily cash for the department	Correct allocation and depositing of deposits.			Daily
To provide stationery for the directorate	Ensure effective service delivery to officials of the directorate			Daily
To administrate salary matters	Ensure effective service to internal and external clients			Daily
To conduct internal inspections / investigations.	Inspection/Investigation report	Number of reports	In line with PFMA, Treasury Regulations, circulars and prescripts.	Monthly
To ensure correctness of audit statements / paragraphs.	Annual Financial Report		In line with PFMA, Treasury Regulations and an unqualified report by the Auditor General	30 June
To ensure the correctness of payments	No rejections and error free payments.		In line with PFMA, TR, circulars and prescripts.	Daily
To provide efficient and effective financial control measures.	Financial Circulars, Prescripts and delegations.		In line with PFMA, TR, circulars and prescripts	31 March 2003
To timely handle Propac Resolutions and Audit Management letters.	Acceptable answers on Propac resolutions and Audit management letters.		In line with PFMA, TR, circulars and prescripts	Monthly
To finalize all fraud and losses cases.	All fraud and losses reported finalized within the financial year.			Within Financial year.



## Programme 9: Transversal Functions

### Aim

To ensure timely discharge of transversal systems financial obligations.

**Table 6.17: Summary of expenditure and estimates: Programme 9: Transversal Functions: SITA**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. SITA	5,513	10,885	16,990	18,633	20,170	21,400
2. Financial Transformation Services		2,681	1,862			
3. Finance and Personnel Management System Support			1,835			
<b>Total: Transversal Functions</b>	<b>5,513</b>	<b>13,566</b>	<b>20,687</b>	<b>18,633</b>	<b>20,170</b>	<b>21,400</b>

**Table 6.18: Summary of expenditure and estimates: Programme 9: Transversal Functions: SITA**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel						
Transfer						
Other current	5,513	12,423	20,024	18,633	20,170	21,400
<b>Total: Current</b>	<b>5,513</b>	<b>12,423</b>	<b>20,024</b>	<b>18,633</b>	<b>20,170</b>	<b>21,400</b>
<b>Capital</b>						
Acquisition of capital assets		1,143	663			
Transfer payments						
<b>Total: Capital</b>		<b>1,143</b>	<b>663</b>			
<b>Total standard item/ GFS classification</b>	<b>5,513</b>	<b>13,566</b>	<b>20,687</b>	<b>18,633</b>	<b>20,170</b>	<b>21,400</b>

### Service Delivery Measures

Programme structure Measurable objectives	Output	Quantity Measure	Quality Measure	Timeliness Measure
To ensure effective service delivery in respect of Transversal Systems	Negotiate and monitor SLA		Norms of SLA	Monthly

## Programme 10: Internal Audit

### Aim

To provide quality internal audit services.

**Table 6.19: Summary of expenditure and estimates: Programme 10: Internal Audit**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Internal Audit			1,613	6,987	6,442	6,847
<b>Total: Internal Audit</b>			<b>1,613</b>	<b>6,987</b>	<b>6,442</b>	<b>6,847</b>

**Table 6.20: Summary of expenditure and estimates: Programme 10: Internal Audit**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel			1,206	5,084	5,319	5,665
Transfer						
Other current			230	1,041	1,110	1,168
<b>Total: Current</b>			<b>1,436</b>	<b>6,125</b>	<b>6,429</b>	<b>6,833</b>
<b>Capital</b>						
Acquisition of capital assets			177	862	13	14
Transfer payments						
<b>Total: Capital</b>			<b>177</b>	<b>862</b>	<b>13</b>	<b>14</b>
<b>Total standard item/ GFS classification</b>			<b>1,613</b>	<b>6,987</b>	<b>6,442</b>	<b>6,847</b>

### Service Delivery Measures

Programme structure Measurable objectives	Output	Quantity Measure	Quality Measure	Timeliness Measure
To prepare annual audit plan.	Annual audit plan.	One or more	In line with risk assessment	Annually
To monitor adherence to internal controls	Internal control adherence monitoring report.	Twelve		Monthly
To identify and assess high-risk areas.	High-risk areas assessment report.	Four		Quarterly
To conduct regularity, performance and forensic audits and to report audit findings.	Regularity audit report. Performance audit report Forensic audit report	Twelve Twelve Twelve		Monthly Monthly Monthly
To provide good quality training for internal audit unit staff.	Training Report	Twelve	Informed by individual staff needs	Monthly
To render assistance to audit committee.	Audit committee assistance report	Four	<b>Accuracy:</b> No arithmetic and spelling mistakes	Quarterly
To develop and implement code of ethics for internal auditors	Code of ethics for internal auditors	One	In line with IIA standards	
To develop an audit charter	Audit charter	One	In line with best practice	

## Programme 11: PFMA Implementation

### Aim

To ensure full implementation of and compliance with the PFMA, to render advice and assistance to PROPAC and to provide strategic leadership in PPP projects.

**Table 6.21: Summary of expenditure and estimates: Programme 11: PFMA Implementation**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Management			1,094	920	959	1,020
2. PFMA Implementation Social Services				747	782	831
3. PFMA Implementation Other Services				747	782	831
<b>Total: PFMA Implementation</b>			<b>1,094</b>	<b>2,414</b>	<b>2,523</b>	<b>2,682</b>

**Table 6.22: Summary of expenditure and estimates: Programme 11: PFMA Implementation**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel			859	2,134	2,236	2,379
Transfer						
Other current			235	253	269	285
<b>Total: Current</b>			<b>1,094</b>	<b>2,387</b>	<b>2,505</b>	<b>2,664</b>
<b>Capital</b>						
Acquisition of capital assets				27	18	18
Transfer payments						
<b>Total: Capital</b>				<b>27</b>	<b>18</b>	<b>18</b>
<b>Total standard item/ GFS classification</b>			<b>1,094</b>	<b>2,414</b>	<b>2,523</b>	<b>2,682</b>

### Service Delivery Measures

Programme structure Measurable objectives	Output	Quantity Measure	Quality Measure	Timeliness Measure
To assess the degree of compliance by provincial departments and provincial public entities with public Finance management Act and Treasury Regulations	PFMA compliance report			Quarterly
To ensure effective Public Finance Management Act training and capacity building in provincial departments and provincial public entities	PFMA trained officials		Set training targets. Training performed by accredited institutions and individuals	Quarterly
To monitor adherence to Public Finance Management Act plans	Assessment report			Quarterly
To ensure effective implementation of punitive measures in event of persistent and material breaches of the Public Finance Management Act	Credible data of base of persistent and material breaches of			Quarterly

## Programme 12: Local Government Budgets Monitoring

### Aim

To promote the institution and implementation of sustainable local governments budgets and infrastructure co-ordination.

**Table 6.23: Summary of expenditure and estimates: Programme 12: Local Government Budgets Monitoring**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Management				824	856	910
2. Local Government Budgets Monitoring				916	959	1,020
3. Infrastructure Co-ordination				577	605	643
<b>Total: Local Government Budgets Monitoring</b>				<b>2,317</b>	<b>2,420</b>	<b>2,573</b>

**Table 6.24: Summary of expenditure and estimates: Programme 12: Local Government Budgets Monitoring**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel				2,035	2,131	2,268
Transfer						
Other current				255	271	287
<b>Total: Current</b>				<b>2,290</b>	<b>2,402</b>	<b>2,555</b>
<b>Capital</b>						
Acquisition of capital assets				27	18	18
Transfer payments						
<b>Total: Capital</b>				<b>27</b>	<b>18</b>	<b>18</b>
<b>Total standard item/ GFS classification</b>				<b>2,317</b>	<b>2,420</b>	<b>2,573</b>

### Service Delivery Measures

Programme structure Measurable objectives	Output	Quantity Measure	Quality Measure	Timeliness Measure
Effective identification of strategic infrastructure needs	Report detailing infrastructure needs		In line with provincial strategic objectives	In time for budget process
Ensure high degree of coordination and integration in infrastructure planning	Integrated planning cycle		Published plans and IDP,s	In time for budget process
Monitor infrastructure provision	Progress report		Measure progress and expenditure against plan	Quarterly
Evaluate municipal and districts budgets	Evaluation report		In line with prevailing prescripts	Two months before start of municipal financial year
Analyze and report on expenditure trends	Accurate, credible expenditure report		In line with prevailing prescripts	Quarterly

## Programme 13: Security

### Aim

To promote and maintain a condition of security awareness within the department.

**Table 6.25: Summary of expenditure and estimates: Programme 13: Security**

Sub-programme R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
1. Security				2,129	1,690	1,779
<b>Total: Security</b>				<b>2,129</b>	<b>1,690</b>	<b>1,779</b>

**Table 6.26: Summary of expenditure and estimates: Programme 13: Security**

R 000	2000/2001 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Personnel				1,327	1,420	1,494
Transfer						
Other current				248	263	277
<b>Total: Current</b>				<b>1,575</b>	<b>1,683</b>	<b>1,771</b>
<b>Capital</b>						
Acquisition of capital assets				554	7	8
Transfer payments						
<b>Total: Capital</b>				<b>554</b>	<b>7</b>	<b>8</b>
<b>Total standard item/ GFS classification</b>				<b>2,129</b>	<b>1,690</b>	<b>1,779</b>

### Service Delivery Measures

Programme structure Measurable objectives	Output	Quantity Measure	Quality Measure	Timeliness Measure
To prepare internal security policy.	Internal security policy document.	One	In line with national security policy.	Annually
To identify risks and threats to the security.	Identified risks and threats			Monthly
To develop security measures and procedures.	Security procedures		In line with security policy.	
To evaluate effectiveness of security procedures.	Security procedures evaluation report.	Twelve		Monthly
To develop security training capacity	Trained Officials	Number of trained officials.	In line with national security policy.	
To initiate disciplinary steps in cases of none adherence	Security breaches report.			As soon as breach is discovered.
To ensure proper administration of vetting applications.	Applications vetted report.		In line with national security policy.	Monthly

## Other Programme Information

**Table 6.21: Personnel numbers and estimates: Free State Provincial Treasury**

Programme	At 31 March 2002	At 31 March 2003	At 31 March 2004
1. Top Management	3	5	14
2. Corporate Services	42	56	75
3. Budgeting and Banking Services	17	18	21
4. Revenue Management	15	11	17
5. Procurement and Asset management	14	14	21
6. Systems and Information Technology	17	36	59
7. Financial Systems	49	50	64
8. Departmental Accountant	56	57	62
9. Transversal Functions			
10. Internal Audit			25
11. PFMA Implementation			11
12. Local Government Budgets Monitoring			10
13. Security			11
<b>Total: Free State Provincial Treasury</b>	<b>213</b>	<b>247</b>	<b>390</b>



## ANNEXURE A

**Table A.1: Specification of revenue collected by the department**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current revenue</b>						
Tax revenue						
Casino taxes						
Motor vehicle licences						
Horseracing						
Other taxes (specify)						
Non-tax revenue						
Interest	41,423	90,833	113,958	80,609	90,958	99,183
Health patient fees						
Reimbursements						
Other sales						
Other revenue (Specify)						
Capital revenue						
Sale of land and buildings						
Sale of stock, livestock etc						
Other capital revenue (Specify)						
<b>Total provincially sourced revenue</b>	<b>41,423</b>	<b>90,833</b>	<b>113,958</b>	<b>80,609</b>	<b>90,958</b>	<b>99,183</b>
<b>Memo: Total provincial revenue</b>	<b>41,423</b>	<b>90,833</b>	<b>113,958</b>	<b>80,609</b>	<b>90,958</b>	<b>99,183</b>



**Table A.2: Summary of expenditure and estimates (GFS classification):  
Provincial Treasury**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees	30,056	28,243	35,935	58,451	61,494	65,691
Salaries and wages	21,222	19,548	26,671	44,446	46,951	50,405
Other remuneration	8,834	8,695	9,264	14,005	14,543	15,286
Use of goods and services	26,157	23,881	40,019	40,957	41,430	44,284
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
Other levels of Government	9,037					
<b>Total: Current</b>	<b>65,250</b>	<b>52,124</b>	<b>75,954</b>	<b>99,408</b>	<b>102,924</b>	<b>109,975</b>
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment	1,648	3,887	3,085	5,346	4,656	3,073
Non-produced assets						
Other assets				450	360	
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>	<b>1,648</b>	<b>3,887</b>	<b>3,085</b>	<b>5,796</b>	<b>5,016</b>	<b>3,073</b>
<b>Total expenditure</b>						
Lending						
<b>Total GFS classification</b>	<b>66,898</b>	<b>56,011</b>	<b>79,039</b>	<b>105,204</b>	<b>107,940</b>	<b>113,048</b>

**Table A.3: Summary of expenditure and estimates (standard item classification): Provincial Treasury**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel	30,056	28,243	35,935	58,451	61,494	65,691
Administrative expenditure	6,965	5,748	10,569	13,045	13,808	15,036
Stores and livestock	1,119	1,188	3,053	2,872	3,065	3,175
Equipment: Current	592	502	3,031	681	715	802
Equipment: Capital	1,648	3,887	3,085	5,796	5,016	3,073
Land and buildings: Current				90	96	101
Land and buildings: Capital						
Professional and special services	16,492	15,473	23,207	24,024	23,494	24,911
Transfer payments: Current	9,037					
Transfer payments: Capital						
Miscellaneous	989	970	159	245	252	259
<b>Total: Current</b>	<b>65,250</b>	<b>52,124</b>	<b>75,954</b>	<b>99,408</b>	<b>102,924</b>	<b>109,975</b>
<b>Total: Capital</b>	<b>1,648</b>	<b>3,887</b>	<b>3,085</b>	<b>5,796</b>	<b>5,016</b>	<b>3,073</b>
<b>Total standard item classification</b>	<b>66,898</b>	<b>56,011</b>	<b>79,039</b>	<b>105,204</b>	<b>107,940</b>	<b>113,048</b>

**Table A.4: Summary of expenditure and estimates (GFS classification):  
Programme 1: Top Management**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees	639	723	1,558	4,877	5,123	5,464
Salaries and wages	391	409	1,070	4,202	4,426	4,728
Other remuneration	248	314	488	675	697	736
Use of goods and services	345	340	2,840	2,367	2,461	2,615
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>	<b>984</b>	<b>1,063</b>	<b>4,398</b>	<b>7,244</b>	<b>7,584</b>	<b>8,079</b>
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment	105		27	254	261	272
Non-produced assets						
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>	<b>105</b>		<b>27</b>	<b>254</b>	<b>261</b>	<b>272</b>
<b>Total expenditure</b>						
Lending						
<b>Total GFS classification</b>	<b>1,089</b>	<b>1,063</b>	<b>4,425</b>	<b>7,498</b>	<b>7,845</b>	<b>8,351</b>

**Table A.5: Summary of expenditure and estimates (standard item classification):  
Programme 1: Top Management**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel	639	723	1,558	4,877	5,123	5,464
Administrative expenditure	174	172	2,051	1,282	1,334	1,443
Stores and livestock	53	116	271	344	367	390
Equipment: Current	61	51	263	177	186	200
Equipment: Capital	105		27	254	261	272
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services	50		112	378	384	389
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous	7	1	143	186	190	193
<b>Total: Current</b>	<b>984</b>	<b>1,063</b>	<b>4,398</b>	<b>7,244</b>	<b>7,584</b>	<b>8,079</b>
<b>Total: Capital</b>	<b>105</b>		<b>27</b>	<b>254</b>	<b>261</b>	<b>272</b>
<b>Total standard item classification</b>	<b>1,089</b>	<b>1,063</b>	<b>4,425</b>	<b>7,498</b>	<b>7,845</b>	<b>8,351</b>

**Table A.6: Summary of expenditure and estimates (GFS classification):  
Programme 2: Corporate Services**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees	4,507	5,548	6,505	8,882	9,302	9,896
Salaries and wages	3,128	3,790	4,776	6,474	6,811	7,287
Other remuneration	1,379	1,758	1,729	2,408	2,491	2,609
Use of goods and services	907	1,736	4,664	3,990	4,292	4,266
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>	<b>5,414</b>	<b>7,284</b>	<b>11,169</b>	<b>12,872</b>	<b>13,594</b>	<b>14,162</b>
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment	346	287	962	763	489	260
Non-produced assets						
Other assets					360	
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>	<b>346</b>	<b>287</b>	<b>962</b>	<b>763</b>	<b>849</b>	<b>260</b>
<b>Total expenditure</b>						
<b>Lending</b>						
<b>Total GFS classification</b>	<b>5,760</b>	<b>7,571</b>	<b>12,131</b>	<b>13,635</b>	<b>14,443</b>	<b>14,422</b>

**Table A.7: Summary of expenditure and estimates (standard item classification):  
Programme 2: Corporate Services**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel	4,507	5,548	6,505	8,882	9,302	9,896
Administrative expenditure	656	1,208	2,449	2,892	3,032	3,113
Stores and livestock	144	363	1,121	556	704	632
Equipment: Current	59	151	970	168	171	175
Equipment: Capital	346	287	962	763	849	260
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services	7	13	118	374	385	346
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous	41	1	6			
<b>Total: Current</b>	<b>5,414</b>	<b>7,284</b>	<b>11,169</b>	<b>12,872</b>	<b>13,594</b>	<b>14,162</b>
<b>Total: Capital</b>	<b>346</b>	<b>287</b>	<b>962</b>	<b>763</b>	<b>849</b>	<b>260</b>
<b>Total standard item classification</b>	<b>5,760</b>	<b>7,571</b>	<b>12,131</b>	<b>13,635</b>	<b>14,443</b>	<b>14,422</b>

**Table A.8: Summary of expenditure and estimates (GFS classification):  
Programme 3: Budgeting & Banking Services**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees	2,459	2,925	3,355	4,186	4,619	5,174
Salaries and wages	1,693	2,165	2,471	3,341	3,689	4,136
Other remuneration	766	760	884	845	930	1,038
Use of goods and services	187	594	656	958	1,009	938
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>	<b>2,646</b>	<b>3,519</b>	<b>4,011</b>	<b>5,144</b>	<b>5,628</b>	<b>6,112</b>
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment	138	33	293	310	247	70
Non-produced assets						
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>	<b>138</b>	<b>33</b>	<b>293</b>	<b>310</b>	<b>247</b>	<b>70</b>
<b>Total expenditure</b>						
<b>Lending</b>						
<b>Total GFS classification</b>	<b>2,784</b>	<b>3,552</b>	<b>4,304</b>	<b>5,454</b>	<b>5,875</b>	<b>6,182</b>

**Table A.9: Summary of expenditure and estimates (standard item classification):  
Programme 3: Budgeting & Banking Services**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel	2,459	2,925	3,355	4,186	4,619	5,174
Administrative expenditure	131	251	219	430	454	478
Stores and livestock	38	170	419	516	542	446
Equipment: Current		63	13	12	13	14
Equipment: Capital	138	33	293	310	247	70
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services		110	5			
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous	18					
<b>Total: Current</b>	<b>2,646</b>	<b>3,519</b>	<b>4,011</b>	<b>5,144</b>	<b>5,628</b>	<b>6,112</b>
<b>Total: Capital</b>	<b>138</b>	<b>33</b>	<b>293</b>	<b>310</b>	<b>247</b>	<b>70</b>
<b>Total standard item classification</b>	<b>2,784</b>	<b>3,552</b>	<b>4,304</b>	<b>5,454</b>	<b>5,875</b>	<b>6,182</b>

**Table A.10: Summary of expenditure and estimates (GFS classification):  
Programme 4: Revenue Management**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees	1,699	2,286	2,200	3,219	3,370	3,586
Salaries and wages	1,138	1,602	1,574	2,318	2,439	2,609
Other remuneration	561	684	626	901	931	977
Use of goods and services	105	182	241	263	286	552
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>	<b>1,804</b>	<b>2,468</b>	<b>2,441</b>	<b>3,482</b>	<b>3,656</b>	<b>4,138</b>
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment	47	84	53	134	135	361
Non-produced assets						
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>	<b>47</b>	<b>84</b>	<b>53</b>	<b>134</b>	<b>135</b>	<b>361</b>
<b>Total expenditure</b>						
<b>Lending</b>						
<b>Total GFS classification</b>	<b>1,851</b>	<b>2,552</b>	<b>2,494</b>	<b>3,616</b>	<b>3,791</b>	<b>4,499</b>

**Table A.11: Summary of expenditure and estimates (standard item classification):  
Programme 4: Revenue Management**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel	1,699	2,286	2,200	3,219	3,370	3,586
Administrative expenditure	79	86	119	205	226	402
Stores and livestock	17	95	77	41	41	117
Equipment: Current		1	45	16	18	28
Equipment: Capital	47	84	53	134	135	361
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services				1	1	5
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous	9					
<b>Total: Current</b>	<b>1,804</b>	<b>2,468</b>	<b>2,441</b>	<b>3,482</b>	<b>3,656</b>	<b>4,138</b>
<b>Total: Capital</b>	<b>47</b>	<b>84</b>	<b>53</b>	<b>134</b>	<b>135</b>	<b>361</b>
<b>Total standard item classification</b>	<b>1,851</b>	<b>2,552</b>	<b>2,494</b>	<b>3,616</b>	<b>3,791</b>	<b>4,499</b>

**Table A.12: Summary of expenditure and estimates (GFS classification):  
Programme 5: Procurement & Asset Management**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees			2,319	3,469	3,635	3,870
Salaries and wages			1,705	2,640	2,777	2,971
Other remuneration			614	829	858	899
Use of goods and services			716	1,023	1,064	1,143
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>			3,035	4,492	4,699	5,013
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment			127	180	187	199
Non-produced assets						
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>			127	180	187	199
<b>Total expenditure</b>						
Lending						
<b>Total GFS classification</b>			3,162	4,672	4,886	5,212

**Table A.13: Summary of expenditure and estimates (standard item classification):  
Programme 5: Procurement & Asset Management**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel			2,319	3,469	3,635	3,870
Administrative expenditure			316	551	574	619
Stores and livestock			79	95	98	105
Equipment: Current			72	16	17	18
Equipment: Capital			127	180	187	199
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services			249	361	375	401
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous						
<b>Total: Current</b>			3,035	4,492	4,699	5,013
<b>Total: Capital</b>			127	180	187	199
<b>Total standard item classification</b>			3,162	4,672	4,886	5,212

**Table A.14: Summary of expenditure and estimates (GFS classification):  
Programme 6: Systems & Information Technology**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees	3,350	4,224	4,114	7,698	8,054	8,557
Salaries and wages	2,444	2,826	3,075	5,616	5,908	6,322
Other remuneration	906	1,398	1,039	2,082	2,146	2,235
Use of goods and services	948	567	1,756	840	876	1,232
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>	<b>4,298</b>	<b>4,791</b>	<b>5,870</b>	<b>8,538</b>	<b>8,930</b>	<b>9,789</b>
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment	688	2,193	475	360	165	490
Non-produced assets						
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>	<b>688</b>	<b>2,193</b>	<b>475</b>	<b>360</b>	<b>165</b>	<b>490</b>
<b>Total expenditure</b>						
Lending						
<b>Total GFS classification</b>	<b>4,986</b>	<b>6,984</b>	<b>6,345</b>	<b>8,898</b>	<b>9,095</b>	<b>10,279</b>

**Table A.15: Summary of expenditure and estimates (standard item classification):  
Programme 6: Systems & Information Technology**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel	3,350	4,224	4,114	7,698	8,054	8,557
Administrative expenditure	504	310	382	606	637	850
Stores and livestock	94	82	200	133	137	200
Equipment: Current	34	33	1,153	23	24	58
Equipment: Capital	688	2,193	475	360	165	490
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services	295	142	21	78	78	124
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous	21					
<b>Total: Current</b>	<b>4,298</b>	<b>4,791</b>	<b>5,870</b>	<b>8,538</b>	<b>8,930</b>	<b>9,789</b>
<b>Total: Capital</b>	<b>688</b>	<b>2,193</b>	<b>475</b>	<b>360</b>	<b>165</b>	<b>490</b>
<b>Total standard item classification</b>	<b>4,986</b>	<b>6,984</b>	<b>6,345</b>	<b>8,898</b>	<b>9,095</b>	<b>10,279</b>



**Table A.16: Summary of expenditure and estimates (GFS classification):  
Programme 7: Financial Systems**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees	5,149	6,707	6,003	8,681	9,096	9,681
Salaries and wages	3,705	4,656	4,423	6,438	6,774	7,248
Other remuneration	1,444	2,051	1,580	2,243	2,322	2,433
Use of goods and services	9,088	786	652	6,695	4,654	5,071
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>	<b>14,237</b>	<b>7,493</b>	<b>6,655</b>	<b>15,376</b>	<b>13,750</b>	<b>14,752</b>
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment	186	145	274	2,294	3,084	1,301
Non-produced assets						
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>	<b>186</b>	<b>145</b>	<b>274</b>	<b>2,294</b>	<b>3,084</b>	<b>1,301</b>
<b>Total expenditure</b>						
Lending						
<b>Total GFS classification</b>	<b>14,423</b>	<b>7,638</b>	<b>6,929</b>	<b>17,670</b>	<b>16,834</b>	<b>16,053</b>

**Table A.17: Summary of expenditure and estimates (standard item classification):  
Programme 7: Financial Systems**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel	5,149	6,707	6,003	8,681	9,096	9,681
Administrative expenditure	423	514	203	3,521	3,693	4,016
Stores and livestock	99	129	268	786	765	839
Equipment: Current	72	110	177	163	172	190
Equipment: Capital	186	145	274	2,294	3,084	1,301
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services	8,456	33	4	2,225	24	26
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous	38					
<b>Total: Current</b>	<b>14,237</b>	<b>7,493</b>	<b>6,655</b>	<b>15,376</b>	<b>13,750</b>	<b>14,752</b>
<b>Total: Capital</b>	<b>186</b>	<b>145</b>	<b>274</b>	<b>2,294</b>	<b>3,084</b>	<b>1,301</b>
<b>Total standard item classification</b>	<b>14,423</b>	<b>7,638</b>	<b>6,929</b>	<b>17,670</b>	<b>16,834</b>	<b>16,053</b>



**Table A.18: Summary of expenditure and estimates (GFS classification):  
Programme 8: Departmental Accountant**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees	5,478	5,830	7,816	6,859	7,189	7,657
Salaries and wages	3,957	4,100	5,789	5,250	5,523	5,910
Other remuneration	1,521	1,730	2,027	1,609	1,666	1,747
Use of goods and services	5,952	6,285	8,001	4,391	4,705	5,050
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>	<b>11,430</b>	<b>12,115</b>	<b>15,817</b>	<b>11,250</b>	<b>11,894</b>	<b>12,707</b>
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment	5	2	34	31	32	62
Non-produced assets						
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>	<b>5</b>	<b>2</b>	<b>34</b>	<b>31</b>	<b>32</b>	<b>62</b>
<b>Total expenditure</b>						
Lending						
<b>Total GFS classification</b>	<b>11,435</b>	<b>12,117</b>	<b>15,851</b>	<b>11,281</b>	<b>11,926</b>	<b>12,769</b>

**Table A.19: Summary of expenditure and estimates (standard item classification):  
Programme 8: Departmental Accountant**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel	5,478	5,830	7,816	6,859	7,189	7,657
Administrative expenditure	3,595	3,207	4,530	2,321	2,540	2,724
Stores and livestock	445	233	491	179	175	198
Equipment: Current	69	93	320	26	30	30
Equipment: Capital	5	2	34	31	32	62
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services	1,804	2,752	2,660	1,865	1,960	2,098
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous	39					
<b>Total: Current</b>	<b>11,430</b>	<b>12,115</b>	<b>15,817</b>	<b>11,250</b>	<b>11,894</b>	<b>12,707</b>
<b>Total: Capital</b>	<b>5</b>	<b>2</b>	<b>34</b>	<b>31</b>	<b>32</b>	<b>62</b>
<b>Total standard item classification</b>	<b>11,435</b>	<b>12,117</b>	<b>15,851</b>	<b>11,281</b>	<b>11,926</b>	<b>12,769</b>

**Table A.20: Summary of expenditure and estimates (GFS classification):  
Programme 9: Transversal Functions**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees						
Salaries and wages						
Other remuneration						
Use of goods and services	5,513	12,423	20,024	18,633	20,170	21,400
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>	<b>5,513</b>	<b>12,423</b>	<b>20,024</b>	<b>18,633</b>	<b>20,170</b>	<b>21,400</b>
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment		1,143	663			
Non-produced assets						
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>		<b>1,143</b>	<b>663</b>			
<b>Total expenditure</b>						
Lending						
<b>Total GFS classification</b>	<b>5,513</b>	<b>13,566</b>	<b>20,687</b>	<b>18,633</b>	<b>20,170</b>	<b>21,400</b>

**Table A.21: Summary of expenditure and estimates (standard item classification):  
Programme 9: Transversal Functions**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel						
Administrative expenditure						
Stores and livestock						
Equipment: Current						
Equipment: Capital		1,143	663			
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services	5,513	12,423	20,024	18,633	20,170	21,400
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous						
<b>Total: Current</b>	<b>5,513</b>	<b>12,423</b>	<b>20,024</b>	<b>18,633</b>	<b>20,170</b>	<b>21,400</b>
<b>Total: Capital</b>		<b>1,143</b>	<b>663</b>			
<b>Total standard item classification</b>	<b>5,513</b>	<b>13,566</b>	<b>20,687</b>	<b>18,633</b>	<b>20,170</b>	<b>21,400</b>

**Table A.22: Summary of expenditure and estimates (GFS classification):  
Programme 10: Internal Audit**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees			1,206	5,084	5,319	5,665
Salaries and wages			1,048	4,006	4,209	4,510
Other remuneration			158	1,078	1,110	1,155
Use of goods and services			230	1,041	1,110	1,168
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>			1,436	6,125	6,429	6,833
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment			177	862	13	14
Non-produced assets						
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>			177	862	13	14
<b>Total expenditure</b>						
Lending						
<b>Total GFS classification</b>			1,613	6,987	6,442	6,847

**Table A.23: Summary of expenditure and estimates (standard item classification):  
Programme 10: Internal Audit**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel			1,206	5,084	5,319	5,665
Administrative expenditure			148	654	697	733
Stores and livestock			37	153	164	172
Equipment: Current			25	48	51	54
Equipment: Capital			177	862	13	14
Land and buildings: Current				90	96	101
Land and buildings: Capital						
Professional and special services			14	76	81	86
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous			6	20	21	22
<b>Total: Current</b>			1,436	6,125	6,429	6,833
<b>Total: Capital</b>			177	862	13	14
<b>Total standard item classification</b>			1,613	6,987	6,442	6,847

**Table A.24: Summary of expenditure and estimates (GFS classification):  
Programme 11: PFMA Implementation**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees			859	2,134	2,236	2,379
Salaries and wages			740	1,670	1,758	1,880
Other remuneration			119	464	478	499
Use of goods and services			235	253	269	285
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>			1,094	2,387	2,505	2,664
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment				27	18	18
Non-produced assets						
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>				27	18	18
<b>Total expenditure</b>						
Lending						
<b>Total GFS classification</b>			1,094	2,414	2,523	2,682

**Table A.25: Summary of expenditure and estimates (standard item classification):  
Programme 11: PFMA Implementation**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel			859	2,134	2,236	2,379
Administrative expenditure			136	195	207	220
Stores and livestock			90	24	25	26
Equipment: Current			9	10	11	12
Equipment: Capital				27	18	18
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services				11	12	12
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous				13	14	15
<b>Total: Current</b>			1,094	2,387	2,505	2,664
<b>Total: Capital</b>				27	18	18
<b>Total standard item classification</b>			1,094	2,414	2,523	2,682

**Table A.26: Summary of expenditure and estimates (GFS classification):  
Programme 12: Local Government Budgets Monitoring**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees				2,035	2,131	2,268
Salaries and wages				1,603	1,687	1,804
Other remuneration				432	444	464
Use of goods and services				255	271	287
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>				2,290	2,402	2,555
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment				27	18	18
Non-produced assets						
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>				27	18	18
<b>Total expenditure</b>						
Lending						
<b>Total GFS classification</b>				2,317	2,420	2,573

**Table A.27: Summary of expenditure and estimates (standard item classification):  
Programme 12: Local Government Budgets Monitoring**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel				2,035	2,131	2,268
Administrative expenditure				196	209	222
Stores and livestock				24	25	26
Equipment: Current				11	11	12
Equipment: Capital				27	18	18
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services				11	12	12
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous				13	14	15
<b>Total: Current</b>				2,290	2,402	2,555
<b>Total: Capital</b>				27	18	18
<b>Total standard item classification</b>				2,317	2,420	2,573

**Table A.28: Summary of expenditure and estimates (GFS classification):  
Programme 13: Security**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
<b>Current</b>						
Compensation of employees				1,327	1,420	1,494
Salaries and wages				888	950	1,000
Other remuneration				439	470	494
Use of goods and services				248	263	277
Interest paid						
Transfer payments						
Subsidies to business enterprises						
Local government						
Extra-budgetary institutions						
Households						
Non-profit organisations						
<b>Total: Current</b>				1,575	1,683	1,771
<b>Capital</b>						
Non-financial assets						
Buildings and structures						
Machinery and equipment				104	7	8
Non-produced assets				450		
Other assets						
Capital transfers						
Local government						
Other capital transfers						
<b>Total: Capital</b>				554	7	8
<b>Total expenditure</b>						
Lending						
<b>Total GFS classification</b>				2,129	1,690	1,779

**Table A.29: Summary of expenditure and estimates (standard item classification):  
Programme 13: Security**

R 000	2000/01 Actual	2001/02 Actual	2002/03 Est. actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF
Personnel				1,327	1,420	1,494
Administrative expenditure				192	205	216
Stores and livestock				21	22	24
Equipment: Current				11	11	11
Equipment: Capital				554	7	8
Land and buildings: Current						
Land and buildings: Capital						
Professional and special services				11	12	12
Transfer payments: Current						
Transfer payments: Capital						
Miscellaneous				13	13	14
<b>Total: Current</b>				1,575	1,683	1,771
<b>Total: Capital</b>				554	7	8
<b>Total standard item classification</b>				2,129	1,690	1,779

