

**PROVINCIAL TREASURY****VOTE 5****To be appropriated by Vote****R 286 296 000****Statutory amount****R 680 153****Amount to be voted****R 286 296 000**

Responsible MEC

MEC for Provincial Treasury

Administering department

Department of Provincial Treasury

Accounting officer

Superintendent-General

**1. OVERVIEW****1.1 Core functions and responsibilities**

To ensure sound financial management of the resources, to achieve provincial government's goals and objectives.

Facilitate an increase in provincial revenue including initiating new and own sources of funding

Contribute to increase BB BEE and SMME development and participation through appropriate supply chain management policies and procedures and PPPs

Improve the quality of life of the population in Limpopo

Ensure effective and efficient management of Limpopo Provincial Treasury

To enhance and effectively target and manage the Province's fiscal resources, endeavouring to achieve alignment with municipal budgetary outcomes.

To ensure the effective and efficient management of physical and financial assets and liabilities and public-private partnerships.

**1.2. Vision**

To become a centre of excellence and provide sound financial management and leadership that enhance socio-economic growth and development in Limpopo.

**1.3. Mission**

To provide ethical, consultative and people-focused services through sound public financial management, including attaining and maintaining effective financial resources mobilization

**1.4. The department's values**

Professionalism

Equity

Ubuntu and Batho Pele

Transparency

Accountability

Public Participation

Financial Accessibility

Effective and efficient organization that serves as a role model for the other departments and stakeholders.

**1.5. Main Services**

Preparation of Provincial Budget

Control over the implementation of the Provincial Budget

Promotion and enforcement of transparency and effective management in respect of revenue, expenditure, assets and liabilities of the Provincial Government Institutions and Public Entities

Development and implementation in the Province and Fiscal Policies that are consistent with National Macroeconomics and Fiscal objectives

Enforce and the implementation in the Province of National and Provincial Treasury norm and standards, including prescribed procurement systems, standards and Generally Recognized Accounting Practice, uniform classified system, provisioning, banking, cash management and investment frame-work policies.

Implementation of Treasury norms and standards provided for the Public Finance Management Act and Municipal Finance Management Act.

Assist Provincial Government Institution and Public Entities building capacity for efficient, effective and transparent financial management and internal control.

Inspect any system of financial management and internal control applied by Provincial Government Institution.

## 1.6. Legislative mandate

\*Annual Division of Revenue Act

To provide for the equitable division of revenue raised nationally, inclusive of the conditional grants, amongst the three spheres of government and matters incidental thereto.

\*Basic Conditions of Employment Act 1997 (Act 75 of 1997)

To provide regulatory prescripts, in addition to the Public Service Act, 1994 and the Public Service Regulations 2001, regarding the conditions of employment of staff in the Limpopo Provincial Treasury

\*Borrowing Powers of Provincial Governments Act 1996 (Act 48 of 1996)

To provide norms and conditions which the Limpopo Provincial Treasury must adhere to in negotiating loans for the Provincial Government

\*The Constitution of RSA (No. 108 of 1996)

The Constitution sets out the way in which government is structured and how it must operate. The Constitution is supreme – no action or law that conflicts with it is valid. The government has only those powers that the Constitution gives it.

The Constitution is the source of all government authority in South Africa

\*Employment Equity Act, 1998 (Act 55 of 1998)

To regulate the processes and procedures of the Treasury in achieving a diverse and competent workforce broadly representative of the demographics of the Limpopo province and eliminating unfair discrimination in employment towards implementing employment equity.

\*Intergovernmental Fiscal Relations Act

To define the role of the Minister of the Limpopo Provincial Treasury in promoting co-operation between other spheres of government on fiscal, budgetary and financial matters, to provide insight into the prescribed processes for the determination of the equitable share and allocation of revenue raised nationally and for matters in connection therewith.

\*Labour Relations Act, 1995 (Act 66 of 1995)

To regulate and guide the Treasury in recognizing and fulfilling its role in effecting labour harmony and the democratization of the workplace.

\*Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000)

To provide the Treasury with a regular framework enabling and assisting departments and potential historically disadvantaged individual (HDIs) in the sustainable development and implementation of a preferential procurement system.

\*Provincial Tax Regulation Process Act, 2001 (Act 53 of 2001)

To regulate the intergovernmental process that must be followed by provinces in the exercise of their power in terms of section 228 of the Constitution to impose taxes, levies and duties, and flat-rate surcharges on the tax bases of any tax bases of any tax, levy or duty imposed by national legislation; and to provide for matters connected therewith.

Public Finance Management Act, 1999 (Act of 1999) (PFMA)

To regulate financial management in the Treasury to ensure that all revenue, expenditure, assets and liabilities of the Treasury are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in the Treasury and to provide for matter connected therewith.

\*Public Service Act 1994 (Act 103 of 1994)

To provide for the organization and administration of the Treasury and for human resource management which includes the regulation of conditions of employment, terms of office, discipline, retirement and discharge of staff members of the Treasury and matter connected therewith

\*Municipal Finance Management Act (Act 56 of 2003) (MFMA)

To regulate financial management in the local sphere of government; to require that all revenue , expenditure, assets and liabilities of municipalities and municipal entities are managed economically, efficiently and effectively; to determine the responsibilities of persons entrusted with municipal borrowing; to make provision for the handling of financial emergencies in municipalities; and to provide for matter connected therewith

\*Skills Development Act, 1998 (Act 97 of 1998)

To provide an institutional frame to devise and implement national, sector and workplace strategies to develop and improve the skills of the staff within Treasury.

### **1.7. Budget Decisions**

Ensure alignment of budget allocation to provincial and national priorities.

Budget aligned to the PGDS & IDP

Targeting and restructuring of the budget and its management to enable the Provincial Government to fulfill its policy goals and to promote and assess economic growth and development initiatives.

## **2. REVIEW OF THE CURRENT FINANCIAL YEAR 2006/07**

The Provincial Treasury was a branch in the Department of Finance and Economic Development. During the latter part of this financial year, certain departments were reconfigured. The reconfiguration resulted in the establishment of the Limpopo Provincial Treasury as a stand alone department.

This configuration provided an opportunity to re-align programmes of Limpopo Provincial Treasury as follows:

Programme 1: Administration

Programme 2: Sustainable Resource Management

Programme 3: Assets Liabilities Management

Programme 4: Financial Governance

The new organizational structure should, if a mass of posts are appropriately filled, cater better for the Treasury's strategic goals and enable it to fulfill its Constitutional mandate to address the socio-economic challenges of the province in tandem with provincial departments and municipalities and other stakeholders.

## **3. OUTLOOK FOR 2007/08**

One of the objective of the Provincial Growth and Development Strategy is to improve the institutional efficiency and effectiveness of government.

In line with this objective, key areas of focus shall be:-

- v Improvement of the allocation efficiency of the provincial budget.
- v Strengthening of intergovernmental fiscal relations, particularly with regards local government.
- v The improvement of corporate governance.
- v Continued increase in capital expenditure on an intergrated basis and in line with requirements of the industrial clusters.
- v Increase momentum in the restructuring of state assets and public private partnership.
- v Skills development.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
Equitable share	467,156	292,632	180,993	203,424	152,820	180,993	174,872	192,478	210,087
Conditional grants	-	-	-	-	-	-	-	-	-
Departmental receipts	57,720	68,456	80,082	83,228	104,404	104,404	111,424	118,098	125,197
<b>Total receipts</b>	<b>524,876</b>	<b>361,088</b>	<b>261,075</b>	<b>286,652</b>	<b>257,224</b>	<b>285,397</b>	<b>286,296</b>	<b>310,576</b>	<b>335,284</b>

Table 5.1(b): Departmental receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
<b>Tax receipts</b>	-	-	-	-	-	-	-	-	-
<b>Non-tax receipts</b>	<b>57,720</b>	<b>68,296</b>	<b>80,077</b>	<b>83,228</b>	<b>103,404</b>	<b>103,404</b>	<b>110,364</b>	<b>116,974</b>	<b>124,006</b>
Sale of goods and services other than capital assets	120	54	77	103	1,004	1,004	1,063	1,127	1,195
Fines, penalties and forfeits	-	-	-	1,125	400	400	1,181	1,240	1,327
Interest, dividends and rent on land	57,600	68,242	80,000	82,000	102,000	102,000	108,120	114,607	121,484
<b>Transfers received</b>	-	-	-	-	-	-	-	-	-
<b>Sale of capital assets</b>	-	-	-	-	-	-	-	-	-
<b>Financial transactions</b>	-	160	5	-	1,000	1,000	1,060	1,124	1,191
<b>Total departmental receipts</b>	<b>57,720</b>	<b>68,456</b>	<b>80,082</b>	<b>83,228</b>	<b>104,404</b>	<b>104,404</b>	<b>111,424</b>	<b>118,098</b>	<b>125,197</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
Programme 1: Administration	90,992	212,023	76,479	77,035	70,327	63,855	82,930	89,162	92,550
Programme 2: Sustainable Resource Management	20,735	34,160	32,796	41,576	34,123	33,340	51,729	55,150	57,318
Programme 3: Asset and Liabilities Management	328,956	152,011	19,101	24,504	31,503	29,901	40,160	42,569	48,510
Programme 4: Financial Governance	26,730	24,338	114,211	143,537	121,271	119,640	111,477	123,695	136,906
<b>Total payments and estimates</b>	<b>467,413</b>	<b>422,532</b>	<b>242,587</b>	<b>286,652</b>	<b>257,224</b>	<b>246,736</b>	<b>286,296</b>	<b>310,576</b>	<b>335,284</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
<b>Current payments</b>	<b>442,818</b>	<b>346,527</b>	<b>239,711</b>	<b>278,474</b>	<b>248,003</b>	<b>241,252</b>	<b>278,410</b>	<b>301,900</b>	<b>325,778</b>
Compensation of employees	90,586	121,868	82,001	106,268	87,762	88,639	122,861	129,531	139,679
Goods and services	352,232	224,659	157,710	172,206	160,241	152,613	155,549	172,369	186,099
Interest and rent on land	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>-</b>	<b>66</b>	<b>261</b>	<b>314</b>	<b>314</b>	<b>498</b>	<b>1,082</b>	<b>1,464</b>	<b>1,553</b>
Provinces and municipalities	-	66	261	314	314	58	366	388	412
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	716	1,076	1,141
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	440	-	-	-
<b>Payments for capital assets</b>	<b>24,595</b>	<b>75,939</b>	<b>2,615</b>	<b>7,864</b>	<b>8,907</b>	<b>4,986</b>	<b>6,804</b>	<b>7,212</b>	<b>7,953</b>
Buildings and other fixed structures	10,900	48,000	-	-	-	-	-	-	-
Machinery and equipment	13,695	27,939	2,545	6,851	7,894	4,410	5,741	6,085	6,758
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	70	1,013	1,013	576	1,063	1,127	1,195
Land and subsoil assets	-	-	-	-	-	-	-	-	-
<b>Total economic classification</b>	<b>467,413</b>	<b>422,532</b>	<b>242,587</b>	<b>286,652</b>	<b>257,224</b>	<b>246,736</b>	<b>286,296</b>	<b>310,576</b>	<b>335,284</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
					2006/07				
<b>Subprogramme</b>									
Statutory Payment	562	643		-	719	872	-	-	
Office of the MEC			3,974	4,294	3,075	2,436	4,498	4,768	5,054
Management Services			1,370	3,689	3,689	2,255	2,379	3,778	4,042
Programme Support ( Office of the SGM )				753	753	647	806	854	905
Corporate Services	90,430	207,679	38,904	37,304	32,609	26,429	35,207	35,426	37,552
Financial Management ( Office of CFO )		3,701	30,697	26,136	26,046	28,478	33,936	38,929	39,265
Risk Management & Security Services			1,534	4,859	3,436	2,738	6,104	5,407	5,732
<b>Total payments and estimates</b>	<b>90,992</b>	<b>212,023</b>	<b>76,479</b>	<b>77,035</b>	<b>70,327</b>	<b>63,855</b>	<b>82,930</b>	<b>89,162</b>	<b>92,550</b>

Table 5.3(b): Summary of provincial payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
					2006/07				
<b>Current payments</b>	<b>67,597</b>	<b>147,234</b>	<b>74,801</b>	<b>74,259</b>	<b>65,191</b>	<b>60,190</b>	<b>80,010</b>	<b>86,067</b>	<b>89,269</b>
Compensation of employees	33,228	78,994	40,488	47,719	30,005	31,149	49,041	51,984	55,103
Goods and services	34,369	68,240	34,313	26,540	35,186	29,041	30,969	34,083	34,166
Interest and rent on land	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>-</b>	<b>-</b>	<b>144</b>	<b>131</b>	<b>131</b>	<b>75</b>	<b>138</b>	<b>146</b>	<b>155</b>
Provinces and municipalities	-	-	144	131	131	14	138	146	155
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	61	-	-	-
<b>Payments for capital assets</b>	<b>23,395</b>	<b>64,789</b>	<b>1,534</b>	<b>2,645</b>	<b>5,005</b>	<b>3,590</b>	<b>2,782</b>	<b>2,949</b>	<b>3,126</b>
Buildings and other fixed structures	10,900	48,000	-	-	-	-	-	-	-
Machinery and equipment	12,495	16,789	1,464	1,632	3,992	3,014	1,719	1,822	1,931
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	70	1,013	1,013	576	1,063	1,127	1,195
Land and subsoil assets	-	-	-	-	-	-	-	-	-
<b>Total economic classification</b>	<b>90,992</b>	<b>212,023</b>	<b>76,479</b>	<b>77,035</b>	<b>70,327</b>	<b>63,855</b>	<b>82,930</b>	<b>89,162</b>	<b>92,550</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
				2006/07					
Subprogramme									
Programme Support ( Office of the SGM )				971	971	926	1,105	1,171	1,242
Economic Analysis				1,723	2,277	569	4,691	4,981	5,288
Fiscal Policy				654	1,375	1,654	6,543	6,950	7,373
Budget Management				5,301	17,377	24,924	18,408	19,777	19,761
Public Finance				15,434	16,783	7,872	8,106	8,592	9,108
Intergovernmental Relations				11,302	7,465	3,903	12,876	13,679	14,546
Total payments and estimates				20,735	34,160	32,796	51,729	55,150	57,318

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

Table 3.4(b): Summary of provincial payments and estimates by economic classification: Programme 2: Sustainable resource management									
R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited 2003/04	Audited 2004/05	Audited 2005/06				2007/08	2008/09	2009/10
	2006/07								
<b>Current payments</b>	<b>20,676</b>	<b>34,045</b>	<b>31,769</b>	<b>39,729</b>	<b>32,789</b>	<b>32,724</b>	<b>48,885</b>	<b>51,819</b>	<b>53,786</b>
Compensation of employees	16,573	14,518	23,175	23,452	17,128	16,416	24,625	26,103	27,669
Goods and services	4,103	19,527	8,594	16,277	15,661	16,308	24,260	25,716	26,117
Interest and rent on land	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>-</b>	<b>-</b>	<b>81</b>	<b>70</b>	<b>70</b>	<b>390</b>	<b>790</b>	<b>1,154</b>	<b>1,224</b>
Provinces and municipalities	-	-	81	70	70	11	74	78	83
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	716	1,076	1,141
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	379	-	-	-
<b>Payments for capital assets</b>	<b>59</b>	<b>115</b>	<b>946</b>	<b>1,777</b>	<b>1,264</b>	<b>226</b>	<b>2,054</b>	<b>2,177</b>	<b>2,308</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	59	115	946	1,777	1,264	226	2,054	2,177	2,308
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
<b>Total economic classification</b>	<b>20,735</b>	<b>34,160</b>	<b>32,796</b>	<b>41,576</b>	<b>34,123</b>	<b>33,340</b>	<b>51,729</b>	<b>55,150</b>	<b>57,318</b>

### Programme 3: Assets and Liabilities Management

#### Programme description

**Aim:** To manage government assets, liabilities and supply chain management in provincial departments and assists with capacitating municipalities.

Analysis per sub-programme

#### Sub-Programme 3.1 Assets

To monitor and coordinate the effective and efficient management of non -current assets.

#### Sub-Programme 3.2 Liabilities

Ensure effective and efficient management of banking and cash within the Province

#### Sub-Programme 3.3 Supply Chain Management

To contribute to the increase in BBBEE and SMME development and participation through appropriate supply chain management policies and PPPs. To regulate and stimulate the implementation of Supply Chain Management and render professional advice on public procurement to HDI's/ SMME's

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates					
	Audited	Audited	Audited				2007/08	2008/09	2009/10			
	2003/04	2004/05	2005/06									
				2006/07								
Subprogramme												
Programme Support				1,717	1,717	1,259	1,837	1,947	2,084			
Asset Management				47,648	105,061	9,836	3,174	3,370	3,643	6,182	6,560	6,909
Liabilities Management				281,308	46,950	9,265	9,799	10,971	10,339	13,718	14,545	15,675
Supply Chain Management							9,814	15,445	14,660	18,423	19,517	23,842
Support and Interlinked Financial Systems												
Total payments and estimates				328,956	152,011	19,101	24,504	31,503	29,901	40,160	42,569	48,510

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
				2006/07					
<b>Current payments</b>	<b>327,815</b>	<b>141,091</b>	<b>19,524</b>	<b>22,028</b>	<b>29,831</b>	<b>28,971</b>	<b>39,287</b>	<b>41,643</b>	<b>47,220</b>
Compensation of employees	17,735	17,263	10,796	10,865	18,668	18,944	23,753	24,476	28,321
Goods and services	310,080	123,828	8,728	11,163	11,163	10,027	15,534	17,167	18,899
Interest and rent on land	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>14</b>	<b>14</b>	<b>10</b>	<b>29</b>	<b>31</b>	<b>33</b>
Provinces and municipalities	-	20	20	14	14	10	29	31	33
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>1,141</b>	<b>10,900</b>	<b>(443)</b>	<b>2,462</b>	<b>1,658</b>	<b>920</b>	<b>844</b>	<b>895</b>	<b>1,257</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1,141	10,900	(443)	2,462	1,658	920	844	895	1,257
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
<b>Total economic classification</b>	<b>328,956</b>	<b>152,011</b>	<b>19,101</b>	<b>24,504</b>	<b>31,503</b>	<b>29,901</b>	<b>40,160</b>	<b>42,569</b>	<b>48,510</b>

## Programme 4: Financial Governance

### Program description

**Aim:** To determine accounting services and system development in provincial departments and municipalities

### Analysis per sub-programme

#### Sub-Programme 4.1 Accounting Services

To develop, implement and monitor compliance to accounting norms, standards, policy and guidelines in provincial departments

To promote effective internal control and financial risk management in provincial departments and municipalities

To co-ordinate provincial and municipal financial training

#### SS-PS 4.2 Financial System Development

To manage financial system development

To provide systems user support function on PERSAL, BAS and FINEST and any other financial systems

To ensure smooth provision of financial systems in provincial departments and municipalities



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

Table 3.5(a). Summary of payments and estimates: Programme 4: Financial Governance												
R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates					
	Audited	Audited	Audited				2007/08	2008/09	2009/10			
	2003/04	2004/05	2005/06									
				2006/07								
Subprogramme												
Programme Support				1,494	1,494	1,133	1,599	1,710	1,813			
Accounting Services				8,111	12,473	39,223	43,204	47,551	54,438	35,669	37,793	40,061
Norms and Standards				18,619	11,865	74,988	-	-	-	-	-	-
Support and Interlinked Financial Systems				-	-	-	94,492	72,226	59,722	69,645	79,354	89,904
Risk Management				-	-	-	4,347	-	4,347	4,564	4,838	5,128
Total payments and estimates				26,730	24,338	114,211	143,537	121,271	119,640	111,477	123,695	136,906

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
				2006/07					
Current payments	26,730	24,157	113,617	142,458	120,192	119,367	110,228	122,371	135,503
Compensation of employees	23,050	11,093	7,542	24,232	21,961	22,130	25,442	26,968	28,586
Goods and services	3,680	13,064	106,075	118,226	98,231	97,237	84,786	95,403	106,917
Interest and rent on land	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	-	46	16	99	99	23	125	133	141
Provinces and municipalities	-	46	16	99	99	23	125	133	141
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	135	578	980	980	250	1,124	1,191	1,262
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	135	578	980	980	250	1,124	1,191	1,262
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Total economic classification	26,730	24,338	114,211	143,537	121,271	119,640	111,477	123,695	136,906



Table 5.7(a): Personnel numbers and costs<sup>1</sup>: Provincial Treasury

Personnel numbers	As at	As at	As at	As at	As at	As at	As at
	31 March 2004	31 March 2005	31 March 2006	31 March 2007	31 March 2008	31 March 2009	31 March 2010
Programme 1: Administration <sup>1</sup>	318	325	216	216	216	216	216
Programme 2: Sustainable Resource Management	23	27	57	57	57	84	84
Programme 3: Asset and Liabilities Management	37	40	78	78	78	96	96
Programme 4: Financial Governance	69	78	79	79	79	108	108
<b>Total personnel numbers</b>	<b>447</b>	<b>470</b>	<b>430</b>	<b>430</b>	<b>430</b>	<b>504</b>	<b>504</b>
Total personnel cost (R thousand)	90,586	121,868	82,001	87,762	122,861	129,531	139,679
Unit cost (R thousand)	203	259	191	204	286	257	277

1) Full-time equivalent

Table 5.7(b): Summary of departmental human resources and finance components personnel numbers and costs

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06				2007/08	2008/09	2009/10
Total for department	447	470	430	430	430	430	430	504	504
Personnel numbers(head count)	447	470	430	430	430	504	430	504	504
Personnel costs(R'000)	90,586	121,868	82,001	106,268	87,762	88,639	122,861	129,531	139,679
Human resources component									
Personnel numbers	318	325	6	23	23	23	23	23	23
Personnel costs	57,405	29,472	6,967	7,315	7,315	7,315	7,681	8,142	8,272
Head count as % of total for department	71	69	1	5	5	5	5	5	5
Personnel cost % of total for department	63	24	8	7	8	8	6	6	6
Finance component									
Personnel numbers (head count)	32	38	42	59	59	59	59	59	59
Personnel cost (R'000)	3,262	6,812	10,234	10,746	10,746	10,746	11,284	7,899	8,732
Head count as % of total for department	7	8	10	14	14	12	14	12	12
Personnel cost as % of total for department	4	6	12	10	12	12	9	6	6

Table 5.8(a): Payments on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06				2007/08	2008/09	2009/10
Programme 1: Administration <sup>1</sup>	1,405	1,500		506	506	506	531	536	542
Programme 2: Sustainable Resource Management				665	665	665	488	493	498
Programme 3: Assets and Liabilities Management	40	-		1,686	1,686	1,686	1,893	1,912	1,931
Programme 4: Financial Governance	2,049	3,500		996	996	996	902	911	920
of which									
Subsistence and travel									
Payments on tuition									
Other									
<b>Total payments on training</b>	<b>3,494</b>	<b>5,000</b>	<b>-</b>	<b>3,853</b>	<b>3,853</b>	<b>3,853</b>	<b>3,814</b>	<b>3,852</b>	<b>3,891</b>

Table 5.8(b): Information on training: Provincial Treasury

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06				2007/08	2008/09	2009/10
Number of personnel trained	660	800		430	430	430	430	430	430
of which									
Male	410	350		160	160	160	160	160	160
Female	250	450		240	240	240	240	240	240
Number of training opportunities									
of which									
Tertiary	190	150		150	150	150	150	150	150
Workshops	660	800		25	25	25	25	25	25
Seminars									
Other									
Number of bursaries offered	28	50		50	50	50	50	50	50
Number of interns appointed		191		20	20	20	20	20	20
Number of learnerships appointed	40	120		20	20	20	20	20	20
Number of days spent on training	4	5		5	5	5	5	5	5

Table 5.9: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
<b>Tax receipts</b>	-	-	-	-	-	-	-	-	-
Casino taxes									
Motor vehicle licenses									
Horseracing									
Other taxes									
<b>Non-tax receipts</b>	57,720	68,296	80,077	83,228	103,404	103,404	110,364	116,974	124,006
Sale of goods and services other than capital assets	120	54	77	103	1,004	1,004	1,063	1,127	1,195
Sales of goods and services produced by department	120	54	77	103	1,004	1,004	1,063	1,127	1,195
Sales by market establishments									
Administrative fees									
Other sales	120	54	77	103	1,004	1,004	1,063	1,127	1,195
Of which									
Commission on Insurance	120	54	77	98	98	98	103	109	116
Tender documents				5	906	906	960	1,018	1,079
Sales of scrap, waste, arms and other used current goods (excluding capital assets)									
Fines, penalties and forfeits				1,125	400	400	1,181	1,240	1,327
Interest, dividends and rent on land	57,600	68,242	80,000	82,000	102,000	102,000	108,120	114,607	121,484
Interest	57,600	68,242	80,000	82,000	102,000	102,000	108,120	114,607	121,484
Dividends									
Rent on land									
<b>Transfers received from:</b>	-	-	-	-	-	-	-	-	-
Other governmental units									
Universities and technikons			-						
Foreign governments									
International organisations									
Public corporations and private enterprises									
Households and non-profit institutions									
<b>Sales of capital assets</b>	-	-	-	-	-	-	-	-	-
Land and subsoil assets									
Other capital assets									
<b>Financial transactions</b>		160	5		1,000	1,000	1,060	1,124	1,191
<b>Total departmental receipts</b>	57,720	68,456	80,082	83,228	104,404	104,404	111,424	118,098	125,197

Table 5.10(a): Payments and estimates by economic classification: Provincial Treasury

R thousand	Audited 2003/04	Outcome		Main appropriation 2006/07	Adjusted appropriation 2006/07	Revised estimate	Medium-term estimates		
		Audited 2004/05	Audited 2005/06				2007/08	2008/09	2009/10
<b>Current payments</b>	<b>442,818</b>	<b>346,527</b>	<b>239,711</b>	<b>278,474</b>	<b>248,003</b>	<b>241,252</b>	<b>278,410</b>	<b>301,900</b>	<b>325,778</b>
Compensation of employees	90,586	121,868	82,001	106,268	87,762	88,639	122,861	129,531	139,679
Salaries and wages	81,216	104,274	74,384	96,088	77,539	83,366	112,245	118,234	127,724
Social contributions	9,370	17,594	7,617	10,180	10,223	5,273	10,616	11,297	11,955
Goods and services	352,232	224,659	157,710	172,206	160,241	152,613	155,549	172,369	186,099
of which									
Specify item									
Specify item									
Specify item									
Specify item									
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to<sup>1</sup>:</b>	<b>-</b>	<b>66</b>	<b>261</b>	<b>314</b>	<b>314</b>	<b>498</b>	<b>1,082</b>	<b>1,464</b>	<b>1,553</b>
Provinces and municipalities	-	66	261	314	314	58	366	388	412
Provinces <sup>2</sup>	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities <sup>3</sup>	-	66	261	314	314	58	366	388	412
Municipalities	-	66	261	314	314	58	366	388	412
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers <sup>4</sup>	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises <sup>5</sup>	-	-	-	-	-	-	716	1,076	1,141
Public corporations	-	-	-	-	-	-	716	1,076	1,141
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	716	1,076	1,141
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	440	-	-	-
Social benefits	-	-	-	-	-	440	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>24,595</b>	<b>75,939</b>	<b>2,615</b>	<b>7,864</b>	<b>8,907</b>	<b>4,986</b>	<b>6,804</b>	<b>7,212</b>	<b>7,953</b>
Buildings and other fixed structures	10,900	48,000	-	-	-	-	-	-	-
Buildings	10,900	48,000	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	13,695	27,939	2,545	6,851	7,894	4,410	5,741	6,085	6,758
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	13,695	27,939	2,545	6,851	7,894	4,410	5,741	6,085	6,758
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	70	1,013	1,013	576	1,063	1,127	1,195
Land and subsoil assets	-	-	-	-	-	-	-	-	-
<b>Total economic classification</b>	<b>467,413</b>	<b>422,532</b>	<b>242,587</b>	<b>286,652</b>	<b>257,224</b>	<b>246,736</b>	<b>286,296</b>	<b>310,576</b>	<b>335,284</b>
<i>Of which: Capitalised compensation<sup>6</sup></i>	-	-	-	-	-	-	-	-	-

Table 5.10(b): Payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06	2006/07					
Current payments	67,597	147,234	74,801	74,259	65,191	60,190	80,010	86,067	89,269
Compensation of employees	33,228	78,994	40,488	47,719	30,005	31,149	49,041	51,984	55,103
Salaries and wages	30,848	66,632	37,611	42,368	24,478	29,693	43,422	45,972	48,730
Social contributions	2,380	12,362	2,877	5,351	5,527	1,456	5,619	6,012	6,373
Goods and services	34,369	68,240	34,313	26,540	35,186	29,041	30,969	34,083	34,166
of which									
Telephone services	8,000	8,000	4,147	8,000	8,000	8,000	8,055	8,619	9,136
GG Vehiclesrunning costs	3,800	3,800	1,724	3,800	3,800	3,800	4,240	4,537	4,809
Computer hardware	3,515	3,515	5,164	3,515	3,515	3,515	4,240	4,537	4,809
Subsistence allowance	6,600	6,600	1,146	6,600	6,600	6,600	7,420	7,939	8,415
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies to <sup>1</sup> :	-	-	144	131	131	75	138	146	155
Provinces and municipalities	-	-	144	131	131	14	138	146	155
Provinces <sup>2</sup>	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities <sup>3</sup>	-	-	144	131	131	14	138	146	155
Municipalities			144	131	131	14	138	146	155
Municipal agencies and funds									
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers <sup>4</sup>									
Universities and technikons									
Public corporations and private enterprises <sup>5</sup>									
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households	-	-	-	-	-	61	-	-	-
Social benefits						61			
Other transfers to households									
Payments for capital assets	23,395	64,789	1,534	2,645	5,005	3,590	2,782	2,949	3,126
Buildings and other fixed structures	10,900	48,000	-	-	-	-	-	-	-
Buildings	10,900	48,000							
Other fixed structures									
Machinery and equipment	12,495	16,789	1,464	1,632	3,992	3,014	1,719	1,822	1,931
Transport equipment									
Other machinery and equipment	12,495	16,789	1,464	1,632	3,992	3,014	1,719	1,822	1,931
Cultivated assets									
Software and other intangible assets			70	1,013	1,013	576	1,063	1,127	1,195
Land and subsoil assets									
Total economic classification	90,992	212,023	76,479	77,035	70,327	63,855	82,930	89,162	92,550
Of which: Capitalised compensation <sup>6</sup>	-	-	-	-	-	-	-	-	-

Table 5.10(c): Payments and estimates by economic classification: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
<b>Current payments</b>	<b>20,676</b>	<b>34,045</b>	<b>31,769</b>	<b>39,729</b>	<b>32,789</b>	<b>32,724</b>	<b>48,885</b>	<b>51,819</b>	<b>53,786</b>
Compensation of employees	16,573	14,518	23,175	23,452	17,128	16,416	24,625	26,103	27,669
Salaries and wages	14,279	12,268	20,763	22,136	15,812	15,346	23,242	24,623	26,100
Social contributions	2,294	2,250	2,412	1,316	1,316	1,070	1,383	1,480	1,569
Goods and services	4,103	19,527	8,594	16,277	15,661	16,308	24,260	25,716	26,117
of which									
Water and electricity	412	1,336	1,699	1,500	1,500	1,500	1,590	1,701	1,803
Capital remuneration	684	580	500	650	650	650	689	737	781
Contractor services	413	610	1,377	700	700	700	742	794	842
Building materials	2,180	9,698	2,888	1,000	1,000	1,000	10,600	11,342	12,023
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
<b>Transfers and subsidies to<sup>1</sup>:</b>	<b>-</b>	<b>-</b>	<b>81</b>	<b>70</b>	<b>70</b>	<b>390</b>	<b>790</b>	<b>1,154</b>	<b>1,224</b>
Provinces and municipalities	-	-	81	70	70	11	74	78	83
Provinces <sup>2</sup>	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities <sup>3</sup>	-	-	81	70	70	11	74	78	83
Municipalities			81	70	70	11	74	78	83
Municipal agencies and funds									
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers <sup>4</sup>	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises <sup>5</sup>	-	-	-	-	-	-	716	1,076	1,141
Public corporations	-	-	-	-	-	-	716	1,076	1,141
Subsidies on production									
Other transfers							716	1,076	1,141
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households	-	-	-	-	-	379	-	-	-
Social benefits	-					379			
Other transfers to households									
<b>Payments for capital assets</b>	<b>59</b>	<b>115</b>	<b>946</b>	<b>1,777</b>	<b>1,264</b>	<b>226</b>	<b>2,054</b>	<b>2,177</b>	<b>2,308</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	59	115	946	1,777	1,264	226	2,054	2,177	2,308
Transport equipment									
Other machinery and equipment	59	115	946	1,777	1,264	226	2,054	2,177	2,308
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets	-								
<b>Total economic classification</b>	<b>20,735</b>	<b>34,160</b>	<b>32,796</b>	<b>41,576</b>	<b>34,123</b>	<b>33,340</b>	<b>51,729</b>	<b>55,150</b>	<b>57,318</b>
<i>Of which: Capitalised compensation<sup>6</sup></i>	-	-	-	-	-	-	-	-	-

Table 5.10(d): Payments and estimates by economic classification: Programme 3: Asset, Liability and Supply Chain Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
<b>Current payments</b>	<b>327,815</b>	<b>141,091</b>	<b>19,524</b>	<b>22,028</b>	<b>29,831</b>	<b>28,971</b>	<b>39,287</b>	<b>41,643</b>	<b>47,220</b>
Compensation of employees	17,735	17,263	10,796	10,865	18,668	18,944	23,753	24,476	28,321
Salaries and wages	14,753	15,311	9,463	8,929	16,865	17,276	21,795	22,443	26,186
Social contributions	2,982	1,952	1,333	1,936	1,803	1,668	1,958	2,033	2,135
Goods and services	310,080	123,828	8,728	11,163	11,163	10,027	15,534	17,167	18,899
of which									
Equipment repairs		3,250	4,760	3,100	3,100	3,100	3,250	3,478	3,686
Fuel: heavy machines		4,880	496	4,670	1,670	4,670	4,880	5,222	5,535
Spares: heavy machines		3,562	1,659	3,360	3,360	3,360	3,562	3,811	4,040
Provincial infrastructure reserve		22,870							
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
<b>Transfers and subsidies to<sup>1</sup>:</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>14</b>	<b>14</b>	<b>10</b>	<b>29</b>	<b>31</b>	<b>33</b>
Provinces and municipalities	-	20	20	14	14	10	29	31	33
Provinces <sup>2</sup>	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities <sup>3</sup>	-	20	20	14	14	10	29	31	33
Municipalities		20	20	14	14	10	29	31	33
Municipal agencies and funds									
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers <sup>4</sup>									
Universities and technikons									
Public corporations and private enterprises <sup>5</sup>	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households	-	-	-	-	-	-	-	-	-
Social benefits									
Other transfers to households									
<b>Payments for capital assets</b>	<b>1,141</b>	<b>10,900</b>	<b>-443</b>	<b>2,462</b>	<b>1,658</b>	<b>920</b>	<b>844</b>	<b>895</b>	<b>1,257</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	1,141	10,900	(443)	2,462	1,658	920	844	895	1,257
Transport equipment									
Other machinery and equipment	1,141	10,900	(443)	2,462	1,658	920	844	895	1,257
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
<b>Total economic classification</b>	<b>328,956</b>	<b>152,011</b>	<b>19,101</b>	<b>24,504</b>	<b>31,503</b>	<b>29,901</b>	<b>40,160</b>	<b>42,569</b>	<b>48,510</b>
<i>Of which: Capitalised compensation<sup>6</sup></i>	-	-	-	-	-	-	-	-	-



Table 5.10(e): Payments and estimates by economic classification: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06						
<b>Current payments</b>	<b>26,730</b>	<b>24,157</b>	<b>113,617</b>	<b>142,458</b>	<b>120,192</b>	<b>119,367</b>	<b>110,228</b>	<b>122,371</b>	<b>135,503</b>
Compensation of employees	23,050	11,093	7,542	24,232	21,961	22,130	25,442	26,968	28,586
Salaries and wages	21,336	10,063	6,547	22,655	20,384	21,051	23,786	25,196	26,708
Social contributions	1,714	1,030	995	1,577	1,577	1,079	1,656	1,772	1,878
Goods and services	3,680	13,064	106,075	118,226	98,231	97,237	84,786	95,403	106,917
of which									
Consultants				10,000	10,000	10,000	10,600	11,342	12,023
Audit Fees				30,000	30,000	30,000	31,800	34,026	36,068
Provincial Reserve								-	
SITA				40,000	40,000	40,000	31,522	45,368	48,090
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
<b>Transfers and subsidies to<sup>1</sup>:</b>	<b>-</b>	<b>46</b>	<b>16</b>	<b>99</b>	<b>99</b>	<b>23</b>	<b>125</b>	<b>133</b>	<b>141</b>
Provinces and municipalities	-	46	16	99	99	23	125	133	141
Provinces <sup>2</sup>	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities <sup>3</sup>	-	46	16	99	99	23	125	133	141
Municipalities		46	16	99	99	23	125	133	141
Municipal agencies and funds				-					
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers <sup>4</sup>									
Universities and technikons									
Public corporations and private enterprises <sup>5</sup>									
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households	-	-	-	-	-	-	-	-	-
Social benefits									
Other transfers to households									
<b>Payments for capital assets</b>	<b>-</b>	<b>135</b>	<b>578</b>	<b>980</b>	<b>980</b>	<b>250</b>	<b>1,124</b>	<b>1,191</b>	<b>1,262</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	-	135	578	980	980	250	1,124	1,191	1,262
Transport equipment									
Other machinery and equipment		135	578	980	980	250	1,124	1,191	1,262
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
<b>Total economic classification</b>	<b>26,730</b>	<b>24,338</b>	<b>114,211</b>	<b>143,537</b>	<b>121,271</b>	<b>119,640</b>	<b>111,477</b>	<b>123,695</b>	<b>136,906</b>
<i>Of which: Capitalised compensation<sup>6</sup></i>	-	-	-	-	-	-	-	-	-

Table 5.11: Transfers to local government by transfer/grant type, category and municipality: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06				2007/08	2008/09	2009/10
Regional services council levy									
Category C	-	66	261	314	487	314	-	-	-
Capricorn		66	261	314	487	314			
Waterberg									
Mopani									
Vhembe									
Sekhukhune									
Total departmental transfers	-	66	261	314	487	314	-	-	-