

VOTE 5

Provincial Treasury

Operational budget	R305,198,000
Statutory amount	R 769,000
Amount to be voted	R305,198,000
Responsible MEC	MEC of Provincial Treasury
Administering Department	Department of Provincial Treasury
Accounting Officer	Superintendent-General

1. Overview

Vision

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

Mission

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

Core functions and responsibilities

- The Provincial Treasury's main strategic goal is to support through its embedded powers derived from legislation and its influence through the budget process to:
- Promote good governance by providing stewardship on all financial matters in the province; and ensure that strategies that are funded through projects and other initiatives are aligned to the provincial priorities such as the PGDS and the State of the Provincial Address and the principles of Batho- Pele.

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 of Fiscal Policies that are consistent with National Macroeconomics and Fiscal objectives
- Enforce the implementation of National and Provincial Treasury norm and standards in the province, including prescribed procurement systems, standards and Generally Recognized Accounting Practice, uniform classified systems, provisioning, banking, cash management and investment frame – work policies.
- Implementation of Treasury norms and standards provided for in the PFMA and MFMA.
- Assist Provincial Government Institutions 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 Institutions.

Acts, Rules and Regulations

- Annual Division of Revenue Act
- Basic Conditions of Employment Act 1997 (Act 75 of 1997)
- Borrowing Powers of Provincial Governments Act 1996 (Act 48 of 1996)
- The Constitution of RSA (Act. 108 of 1996)
- Employment Equity Act, 1998 (Act 55 of 1998)
- Intergovernmental Fiscal Relations Act
- Labour Relations Act, 1995 (Act 66 of 1995)
- Preferential Procurement Policy Framework Act ,2000 (Act 5 of 2000)
- Provincial Tax Regulation Process Act, 2001 (Act 53 of 2001)
- Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)
- Public Service Act, 1994 (Act 103 of 1994)
- Skills Development Act, 1998 (Act 97 of 1998)

2. Review of the current financial year (2007/08)

- The 2007/08 financial year started with significant achievements and challenges.
- The department was allocated a budget of R286, 296, 000 for the financial year 2007/08.
- The budget was distributed among the four programmes implemented by the department as follows;

Programmes		Amount appropriated
Expenditure estimates		
Program 1	Administration	R 82, 930m
Program 2	Sustainable Resource Management	R 51, 729m
Program 3	Assets, liabilities & SCM	R 40, 160m
Program 4	Financial Governance	R 111, 477m
Revenue estimates		
Estimates on Departmental Revenue Collection		R111, 424m

Provincial Treasury has appointed budget analysts to assist with the compilation and implementation of the provincial budget. The analysts have been allocated to various departments and we expect improvement in budget management within the province.

The cross boundary demarcation implementation is still a major challenge to the provincial budget. The revenue maximization remains a challenge to the province due to understating of the baselines by line departments. The malfunctioning of some of the municipalities' financial systems poses a challenge to the successful implementation of the MFMA reforms.

3. Outlook for the coming financial year (2008/09)

The Annual Performance Plan of the Provincial Treasury supports the implementation of the five pillars of the Provincial Growth and Development Strategy, namely;

- Improving the quality of life
- Promoting economic growth and job creation
- Creating institutional capacity and efficiency
- Addressing priority programs such as BEE and eradication of poverty
- Regional economic integration
- The Provincial Treasury intends to maintain and enhance a credible medium term fiscal framework, further socio-economic analysis and good financial governance that will lead to sustainable and efficient spending patterns for all provincial departments. Ultimately this supports the attainment of

the objectives of the PGDS and shared growth and development. Promote substantive compliance to the PFMA and MFMA by all departments and municipalities.

- The Provincial Treasury continues to assist and support provincial departments to increase their revenue collection and the identification of other revenue sources. This includes improvement of systems of revenue collection. A key priority for 2008/09 is the improvement of capital infrastructure planning and spending as well as the improvement of service delivery using different restructuring models including Public Private Partnership model.

4. Receipts and financing

4.1. Summary of receipts

Table 6.1 below shows the sources of funding used for Vote 5 over the seven-year period from 2004/05 to 2010/11. The table also compares actual and budgeted receipts against actual and budgeted payments.

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

Table 3.1(a). Summary of receipts: Provincial treasury									
R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2004/05	2005/06	2006/07	2007/08			2008/09	2009/10	2010/11
Equitable share	292,632	180,993	152,820	174,872	181,250	170,855	179,607	201,301	207,065
Conditional grants	-	-	-	-	-	-	-	-	-
Departmental receipts	68,456	80,082	104,404	111,424	85,594	85,594	125,590	128,128	133,085
Total receipts	361,088	261,075	257,224	286,296	266,844	256,449	305,197	329,429	340,150

The provincial allocation includes funding for the Growth and Development Funds until 2004/05, where after the allocations associated with the funds are moved to Vote 6: Economic Development.

4.2. Departmental own receipts collection

Table 5.1(b) below gives a summary of the receipts relating to the department. The details are presented in the *Annexure to Vote 5 – Provincial Treasury*.

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
	2004/05	2005/06	2006/07						
Tax receipts	-	-	-	-	-	-	-	-	-
Non-tax receipts	68,296	80,077	103,404	110,364	84,534	84,534	124,466	126,937	132,775
Sale of goods and services other than capital assets	54	77	1,004	1,063	1,063	1,063	1,208	1,280	1,368
Fines, penalties and forfeits	-	-	400	1,181	1,181	1,181	1,240	1,327	1,420
Interest, dividends and rent on land	68,242	80,000	102,000	108,120	82,290	82,290	122,018	124,330	129,987
Transfers received	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions	160	5	1,000	1,060	1,060	1,060	1,124	1,191	310
Total departmental receipts	68,456	80,082	104,404	111,424	85,594	85,594	125,590	128,128	133,085

The interest earned on the Inter-Governmental Cash Co-ordination (IGCC) account and the Pay Master-General account makes up the bulk of the department's own revenue. The fluctuations over the seven-year period are directly linked to the amount of cash on hand and changes in interest rates.

Further collection arises from commission on insurance and the sale of tender documents. The Department however, anticipates improving revenue collection by the implementation of parking fees in 2008/09 financial year and MTEF.

The revenue budget increases gradually over the 2008/09 and MTEF.

5. Payment summary

This section provides information pertaining to the vote as a whole at an aggregated level, including payments and budgeted estimates in terms of programmes and economic classification. Further details are given in the *Annexure to Vote 5 – Provincial Treasury*.

5.1. Key Assumptions

Some of the main assumptions underpinning the MTEF budget are as follows:

- Provision was made for the inflationary wage adjustment for the three years of the 2008/09 MTEF, the annual 1 per cent pay progression, and the filling of a number of vacancies;
- All inflation related increases are based on CPIX projections over the MTEF.

5.2. Summary by programme and economic classification

The services rendered by the department are grouped under four programmes, namely Administration, Sustainable Resource Management, Asset and Liabilities Management and Financial Governance.

Tables 5.2(a) and 5.2(b) reflect payments and estimates and estimates by programme and economic classifications.

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						
					2006/07				
Program me 1: Administration	212,023	76,479	70,327	82,930	79,203	68,546	90,487	95,811	101,128
Program me 2: Sustainable Resource Management	34,160	32,796	34,123	51,729	42,683	34,504	46,583	49,671	51,406
Program me 3: Asset and Liabilities Management	152,011	19,101	31,503	40,160	37,121	29,293	103,833	111,810	115,067
Program me 4: Financial Governance	24,338	114,211	121,271	111,477	107,837	124,106	64,294	72,137	72,549
Total payments and estimates	422,532	242,587	257,224	286,296	266,844	256,449	305,197	329,429	340,150

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				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Current payments	346,527	239,711	248,003	278,410	259,127	250,910	298,857	322,320	332,654
Compensation of employees	121,868	82,001	87,762	122,861	114,080	98,076	125,312	132,413	139,352
Goods and services	224,659	157,710	160,241	155,549	145,047	152,834	173,545	189,907	193,302
Interest and rent on land	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	66	261	314	1,082	1,082	1,026	1,464	1,553	1,645
Provinces and municipalities	66	261	314	-	74	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	1,082	1,008	1,026	1,464	1,553	1,645
Payments for capital assets	75,939	2,615	8,907	6,804	6,635	4,513	4,876	5,556	5,851
Buildings and other fixed structures	48,000	-	-	-	-	-	-	-	-
Machinery and equipment	27,939	2,545	7,894	5,741	5,572	3,715	3,749	4,364	4,587
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	70	1,013	1,063	1,063	798	1,127	1,192	1,264
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Total economic classification	422,532	242,587	257,224	286,296	266,844	256,449	305,197	329,429	340,150

The overall decrease in the 2005/06 budget from 2004/05 is mainly due to the shifting of Programme 5: Growth and Development to Vote 6: Economic Development.

With regard to Programme 1, the substantial increase from 2008/09 is due to additional allocation for communication costs (Budget Road Shows). Programme 2 increases from 2008/09 to cater for the services of consultants that will assist with asset restructuring and IGFR under *Goods and Services*.

6. Programme Description

The services rendered by the department are categorized under five programmes, which are discussed below. The expenditure and budget estimates for each programme are summarised in terms of sub-programmes and economic classification. Details are given in *Annexure to Vote 5 – Provincial Treasury*.

6.1. Programme 1: Corporate Governance

The purpose of this programme is to provide and maintain high quality support services to the MEC and the Provincial Treasury pertaining to sound financial administration, supply chain management, auxiliary services human resource management and administration. To provide leadership and strategic management in accordance with legislation, regulations, and policies to ensure appropriate support service to all programs.

This programme consists of four sub-programmes, namely Office of the MEC, Management Services, Corporate Services and Financial Management. The sub-programme Statutory Payments now falls under the sub-programme Office of the MEC, in line with the department's organizational structure. Risk Management was moved to Programme 3 to comply to the generic standard format.

The main services under this programme are as follows:

- To render secretarial, administrative and office support services and acts as linkage with the Treasury and the Provincial Parliament enabling the minister to realize her/his treasury responsibilities.
- To provide strategic and administrative support to the Head of the Department.
- To ensure the provision of human resource management, human resource development, legal administration and labour relation services.
- To ensure the management of communication services, information and technological services. Ensure the implementation and maintenance of sound records practices.
- Ensure management of departmental budget, financial accounting services and supply chain management.
- Ensure the provision of internal support services (auxiliary services) for Treasury
- Ensure co-ordination of strategic planning, organizational development and performance.
- Ensure co-ordination of Transformation programmes and Employee Welfare
- To administer the provision of risk management by ensuring minimization impact of departmental risk exposure and management of security services.

Table 5.3(a) and 5.3(b) below provide a summary of payments and budgeted estimates pertaining to this programme for the period 2004/05 to 2010/11

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				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
					2007/08				
Subprogramme									
Statutory Payment	643		719	-	719	759	-		
Office of the MEC		3,974	3,075	4,498	3,579	3,307	4,072	4,456	4,693
Management Services		1,370	3,689	2,379	2,136	1,883	2,442	2,666	2,808
Programme Support (Office of the SGM)			753	806	806	859	-	-	-
Corporate Services	207,679	38,904	32,609	35,207	34,027	26,205	48,904	51,634	54,489
Financial Management (Office of CFO)	3,701	30,697	26,046	33,936	34,029	32,838	35,069	37,055	39,138
Risk Management & Security Services		1,534	3,436	6,104	3,907	2,695	-	-	-
Total payments and estimates	212,023	76,479	70,327	82,930	79,203	68,546	90,487	95,811	101,128

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				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Current payments	147,234	74,801	65,191	80,010	75,067	65,416	86,074	90,776	95,793
Compensation of employees	78,994	40,488	30,005	49,041	44,098	35,074	45,242	47,850	50,290
Goods and services	68,240	34,313	35,186	30,969	30,969	30,342	40,832	42,926	45,503
Interest and rent on land	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	-	144	131	138	854	138	1,464	1,553	1,645
Provinces and municipalities	-	144	131	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	138	854	138	1,464	1,553	1,645
Payments for capital assets	64,789	1,534	5,005	2,782	3,282	2,992	2,949	3,482	3,690
Buildings and other fixed structures	48,000	-	-	-	-	-	-	-	-
Machinery and equipment	16,789	1,464	3,992	1,719	2,219	2,194	1,822	2,290	2,426
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	70	1,013	1,063	1,063	798	1,127	1,192	1,264
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Total economic classification	212,023	76,479	70,327	82,930	79,203	68,546	90,487	95,811	101,128

As reflected in Table 5.3(a) above, while some of the sub-programmes show a steady increase over the seven-year period, while others have fluctuating expenditure and estimates. The substantial increase in the Office of the MEC in 2008/09 and onwards relates to communication costs (Budget Road Shows).

6.2. Programme 2: Budget Services and IGFR

The purpose of this programme is to provide professional advice and support on local government economic analysis, fiscal policy, and public finance development management and to administer provincial and municipal budget and expenditure.

The objectives and services of this programme are as follows:

- To administer the provision of provincial and municipal socio-economic research and analysis.
- To ensure the development, implementation and management of provincial and municipal budget and expenditure.
- To ensure the monitoring and implementation of provincial and municipal revenue policies and resource distribution.
- To administer the restructuring of provincial public entities/assets and services.
- To ensure that there is optimum budget resource allocation and expenditure management within the municipalities in the Limpopo Province. Successful implementation of MFMA. Improved compliance by municipalities to accounting norms and reporting standards (GRAP/GAMAP)

Table 5.4(a) and 5.4(b) below provide a summary of payments and budgeted estimates pertaining to this programme for the period 2004/05 to 2010/11.

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				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
					2007/08				
Subprogramme									
Programme Support (Office of the SGM)			971	1,105	1,105	1,014	1,171	1,240	1,256
Economic Analysis			2,277	4,691	4,691	2,109	4,981	5,280	5,293
Fiscal Policy			1,375	6,543	6,043	7,281	6,950	7,453	7,488
Budget Management	17,377	24,924	13,490	18,408	10,112	6,500	12,288	13,319	12,240
Public Finance	16,783	7,872	8,545	8,106	8,106	8,106	8,592	9,022	11,883
Intergovernmental Relations			7,465	12,876	12,626	9,494	12,601	13,357	13,246
Total payments and estimates	34,160	32,796	34,123	51,729	42,683	34,504	46,583	49,671	51,406

Table 5.4(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	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
					2007/08				
Current payments	34,045	31,769	32,789	48,885	41,185	33,860	46,006	49,048	50,759
Compensation of employees	14,518	23,175	17,128	24,625	24,625	19,578	25,895	27,242	28,630
Goods and services	19,527	8,594	15,661	24,260	16,560	14,282	20,111	21,806	22,129
Interest and rent on land	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	-	81	70	790	74	245	-	-	-
Provinces and municipalities	-	81	70	-	74	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	790	-	245	-	-	-
Payments for capital assets	115	946	1,264	2,054	1,424	399	577	623	647
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	115	946	1,264	2,054	1,424	399	577	623	647
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Total economic classification	34,160	32,796	34,123	51,729	42,683	34,504	46,583	49,671	51,406

The high allocation in respect of the sub-programme: Intergovernmental Relations from 2008/09 over the MTEF is to cater for the services of consultants that will assist with asset restructuring and IGFR under *Goods and Services*.

The increase in compensation of employees in 2007/08 over the MTEF compared to the 2006/07 actual is in line with the envisaged expansion in the size of the Budget Management Office and IGFR in 2007/08. This expansion was necessitated by several new functions and initiatives, particularly the implementation of the MFMA across the whole province. The 2008/09 MTEF increase is in line with the expansion of functions and focuses more on capacitating the IGFR in the province.

6.3. Programme 3: Assets, Liabilities and Supply Chain Management

This programme consists of four sub-programmes, namely Programme Support, Asset Management, Liabilities Management and Supply Chain Management.

The purpose of this programme is to ensure effective and efficient management of physical and financial assets for provincial and local government. The main services undertaken by this programme are:

- To monitor and coordinate the effective and efficient management of physical and financial assets in the provincial departments.
- To ensure management of banking and cash flow in the provincial departments.
- To regulate supply chain management in the provincial departments.
- Ensure compliance to supply chain management in provincial departments and municipalities. Administer provincial bids and contracts

Tables 5.5(a) and 5.5(b) provide a summary of payments and estimates pertaining to Programme 3.

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

R thousand	Outcome			Main	Adjusted	Revised	Medium-term estimates		
	Audited	Audited	Audited	appropriation	appropriation	estimate			
	2004/05	2005/06	2006/07	2007/08			2008/09	2009/10	2010/11
Subprogramme									
Programme Support			1,717	1,837	1,837	1,617	1,916	2,032	2,154
Asset Management			3,370	6,182	5,303	4,672	6,598	7,954	8,431
Liabilities Management	105,061	9,836	10,971	13,718	13,468	9,667	12,955	14,732	15,854
Supply Chain Management	46,950	9,265	15,445	18,423	16,513	13,337	18,516	19,413	19,588
Support and Interlinked Financial Systems							63,848	67,679	69,040
Total payments and estimates	152,011	19,101	31,503	40,160	37,121	29,293	103,833	111,810	115,067

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				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
					2007/08				
Current payments	141,091	19,524	29,831	39,287	36,287	28,728	103,090	111,002	114,210
Compensation of employees	17,263	10,796	18,668	23,753	23,254	19,475	34,068	35,899	37,801
Goods and services	123,828	8,728	11,163	15,534	13,033	9,253	69,022	75,103	76,409
Interest and rent on land	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	20	20	14	29	29	351	-	-	-
Provinces and municipalities	20	20	14	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	29	29	351	-	-	-
Payments for capital assets	10,900	(443)	1,658	844	805	214	743	808	857
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	10,900	(443)	1,658	844	805	214	743	808	857
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Total economic classification	152,011	19,101	31,503	40,160	37,121	29,293	103,833	111,810	115,067

The increase under most of the Sub-Programmes is mainly to cater for the under budgeted Compensation of Employees over the MTEF.

6.4. Programme 4: Financial Governance and Systems Development

The main purpose of the programme is to determine accounting services and system development in provincial departments and municipalities.

This Programme consists of four sub-programmes, namely Programme Support, Accounting Services, Support and Interlinked Financial Systems and Risk Management. The purpose of this programme is to develop effective risk management strategies and governance, to determine accounting services and system development in provincial departments and municipalities. The following services are rendered by the unit:

- 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.
- To manage financial systems 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

Tables 5.6(a) and 5.6(b) provide a summary of payments and estimates from 2004/05 to 2010/11.

Table 5.6(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
	2004/05	2005/06	2006/07						
Subprogramme									
Programme Support			1,494	1,599	1,599	1,335	1,103	1,169	1,239
Accounting Services	12,473	39,223	47,551	35,669	34,329	50,016	54,626	61,590	61,615
Norms and Standards	11,865	74,988	-	-	-	-	-	-	-
Support and Interlinked Financial Systems	-	-	72,226	69,645	67,345	66,150	-	-	-
Risk Management	-	-	-	4,564	4,564	6,605	8,565	9,378	9,695
Total payments and estimates	24,338	114,211	121,271	111,477	107,837	124,106	64,294	72,137	72,549

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

Table 10(a) Summary of payments and estimates by economic classification - Programme in financial performance									
R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2004/05	2005/06	2006/07						
Current payments	24,157	113,617	120,192	110,228	106,588	122,906	63,687	71,494	71,892
Compensation of employees	11,083	7,542	21,961	25,442	22,103	23,949	20,107	21,422	22,631
Goods and services	13,064	106,075	98,231	84,786	84,485	98,957	43,580	50,072	49,261
Interest and rent on land	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	46	16	99	125	125	292	-	-	-
Provinces and municipalities	46	16	99	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	125	125	292	-	-	-
Payments for capital assets	135	578	980	1,124	1,124	908	607	643	657
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	135	578	980	1,124	1,124	908	607	643	657
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Total economic classification	24,338	114,211	121,271	111,477	107,837	124,106	64,294	72,137	72,549

The budget allocation of this programme is to full fill the strategic objectives of the departmental APP. The main budget allocation for 2008/09 MTEF is under Goods and Services to cater for Audit fees and the financial systems in the Province (installation of data lines, SITA tariffs and mainframe costs).

7. Other programme information

7.1 Personnel numbers and costs

Personnel numbers per programme for full-time equivalent positions are given in Table 5.7(a) and 5.7(b) below for the previous and current financial years, along with estimates over the MTEF.

Table 5.7(a): Personnel numbers and costs ¹: Provincial Treasury

Personnel numbers	As at 31 March 2005	As at 31 March 2006	As at 31 March 2007	As at 31 March 2008	As at 31 March 2009	As at 31 March 2010	As at 31 March 2011
Programme 1: Administration ¹	318	325	216	216	216	216	216
Programme 2: Sustainable Resource Management	23	27	57	57	57	57	57
Programme 3: Asset and Liabilities Management	37	40	78	78	78	78	78
Programme 4: Financial Governance	69	78	79	79	80	80	80
Total personnel numbers	447	470	430	430	431	431	431
Total personnel cost (R thousand)	121,868	82,001	87,762	114,080	125,312	132,413	139,352
Unit cost (R thousand)	273	174	204	265	291	307	323

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				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Total for department	470	430	430	430	431	431	431	431	431
Personnel numbers (head count)	470	430	430	430	431	431	431	430	504
Personnel costs (R'000)	121,868	82,001	87,762	122,861	114,080	98,076	125,312	132,413	139,352
Human resources component									
Personnel numbers	325	6	23	23	23	23	23	23	23
Personnel costs	29,472	6,967	7,315	7,681	7,681	7,681	7,681	8,142	8,272
Head count as % of total for department	69	1	5	5	5	5	5	5	5
Personnel cost % of total for department	24	8	8	6	7	8	6	6	7
Finance component									
Personnel numbers (head count)	38	42	59	59	59	59	59	59	59
Personnel cost (R'000)	6,812	10,234	10,746	11,284	11,284	11,284	11,284	7,899	8,732
Head count as % of total for department	8	10	14	14	14	14	14	14	12
Personnel cost as % of total for department	6	12	12	9	10	12	9	6	6

Note that the total personnel costs shown in the Table 5.7(a) above includes both the amount that is reflected in the department's budget as Compensation of employees, as well as the portion of the personnel budget.

Table 5.7(b) above reflects the summary of personnel numbers in the department, specifying the number of posts in the Human Resource and Finance components, incorporating Financial Management services, Supply Chain management and associated services.

7.2 Training

Table 5.8(a) and 5.8(b) reflects departmental expenditure on training per programme over the seven-year period under review.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2004/05	2005/06	2006/07				2008/09	2009/10	2010/11
Programme 1: Administration ¹	1,500	-	506	531	531	531	536	541	547
Programme 2: Sustainable Resource Management	-	-	665	488	488	488	493	498	503
Programme 3: Assets and Liabilities Management	-	-	1,686	1,893	1,893	1,893	1,912	1,931	1,950
Programme 4: Financial Governance	3,500	-	996	902	902	902	911	920	929
of which									
Subsistence and travel									
Payments on tuition									
Other									
Total payments on training	5,000	-	3,853	3,814	3,814	3,814	3,852	3,890	3,929

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

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2004/05	2005/06	2006/07				2008/09	2009/10	2010/11
Number of personnel trained	800	-	430	430	430	430	430	430	430
of which									
Male	350	-	160	160	160	160	160	160	160
Female	450	-	240	240	240	240	240	240	240
Number of training opportunities									
of which									
Tertiary	150	-	150	150	150	150	150	150	150
Workshops	800	-	25	25	25	25	25	25	25
Seminars									
Other									
Number of bursaries offered	50	-	50	50	50	50	50	50	50
Number of interns appointed	191	-	20	20	20	20	20	20	20
Number of learnerships appointed	120	-	20	20	20	20	20	20	20
Number of days spent on training	5	-	5	5	5	5	5	5	5

Annexure to Vote 5: Provincial Treasury

Table 5.9: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Tax receipts	-	-	-	-	-	-	-	-	-
Casino tax es									
Motor vehicle licenses									
Horse racing									
Other tax es									
Non-tax receipts	68,296	80,077	103,404	110,364	84,534	84,534	124,466	126,937	132,775
Sale of goods and services other than capital assets	54	77	1,004	1,063	1,063	1,063	1,208	1,280	1,368
Sales of goods and services produced by department	54	77	1,004	1,063	1,063	1,063	1,208	1,280	1,368
Sales by market establishments									
Administrative fees									
Other sales	120	54	77	1,063	1,063	1,063	1,208	1,280	1,368
Of which									
Commission on Insurance	120	54	77	103	103	103	109	116	142
Tender documents			906	960	960	960	1,018	1,079	1,137
Sales of scrap, waste, arms and other used current goods (excluding capital assets)									
Fines, penalties and forfeits			400	1,181	1,181	1,181	1,240	1,327	1,420
Interest, dividends and rent on land	68,242	80,000	102,000	108,120	82,290	82,290	122,018	124,330	129,987
Interest	68,242	80,000	102,000	108,120	82,290	82,290	122,018	124,330	129,987
Dividends									
Rent on land									
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units									
Universities and technikons			-						
Foreign governments									
International organisations									
Public corporations and private enterprises									
Households and non-profit institutions									
Sales of capital assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets									
Other capital assets									
Financial transactions	160	5	1,000	1,060	1,060	1,060	1,124	1,191	310
Total departmental receipts	68,456	80,082	104,404	111,424	85,594	85,594	125,590	128,128	133,085

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Current payments	346,527	239,711	248,003	278,410	259,127	250,910	298,857	322,320	332,654
Compensation of employees	121,868	82,001	87,762	122,861	114,080	98,076	125,312	132,413	139,352
Salaries and wages	104,274	74,384	77,539	112,245	103,464	91,074	112,015	118,438	124,542
Social contributions	17,594	7,617	10,223	10,616	10,616	7,002	13,297	13,975	14,810
Goods and services	224,659	157,710	160,241	155,549	145,047	152,834	173,545	189,907	193,302
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	-	-	-	-	-	-	-	-	-
Transfers and subsidies to ¹:	66	261	314	1,082	1,082	1,026	1,464	1,553	1,645
Provinces and municipalities	66	261	314	-	74	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities ³	66	261	314	-	74	-	-	-	-
Municipalities	66	261	314	-	74	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers ⁴	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises ⁵	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	1,082	1,008	1,026	1,464	1,553	1,645
Social benefits	-	-	-	1,082	1,008	1,026	639	687	735
Other transfers to households	-	-	-	-	-	-	825	866	910
Payments for capital assets	75,939	2,615	8,907	6,804	6,635	4,513	4,876	5,556	5,851
Buildings and other fixed structures	48,000	-	-	-	-	-	-	-	-
Buildings	48,000	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	27,939	2,545	7,894	5,741	5,572	3,715	3,749	4,364	4,587
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	27,939	2,545	7,894	5,741	5,572	3,715	3,749	4,364	4,587
Cultivated assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	70	1,013	1,063	1,063	798	1,127	1,192	1,264
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Total economic classification	422,532	242,587	257,224	286,296	266,844	256,449	305,197	329,429	340,150

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				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Current payments	147,234	74,801	65,191	80,010	75,067	65,416	86,074	90,776	95,793
Compensation of employees	78,994	40,488	30,005	49,041	44,098	35,074	45,242	47,850	50,290
Salaries and wages	66,632	37,611	24,478	43,422	38,479	29,455	37,230	39,477	41,418
Social contributions	12,362	2,877	5,527	5,619	5,619	5,619	8,012	8,373	8,872
Goods and services	68,240	34,313	35,186	30,969	30,969	30,342	40,832	42,926	45,503
of which									
Telephone services	8,000	4,147	8,000	8,055	8,055	8,055	8,619	9,136	9,684
GG Vehicles running costs	3,800	1,724	3,800	4,240	4,240	4,240	4,537	4,809	5,098
Computer hardware	3,515	5,164	3,515	4,240	4,240	4,240	4,537	4,809	5,098
Subsistence allowance	6,600	1,146	6,600	7,420	7,420	7,420	7,939	8,415	8,920
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies to ¹	-	144	131	138	854	138	1,464	1,553	1,645
Provinces and municipalities	-	144	131	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³	-	144	131	-	-	-	-	-	-
Municipalities		144	131	-	-	-	-	-	-
Municipal agencies and funds									
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									
Public corporations and private enterprises ⁵									
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households	-	-	-	138	854	138	1,464	1,553	1,645
Social benefits				138	854	138	639	687	735
Other transfers to households							825	866	910
Payments for capital assets	64,789	1,534	5,005	2,782	3,282	2,992	2,949	3,482	3,690
Buildings and other fixed structures	48,000	-	-	-	-	-	-	-	-
Buildings	48,000	-							
Other fixed structures									
Machinery and equipment	16,789	1,464	3,992	1,719	2,219	2,194	1,822	2,290	2,426
Transport equipment									
Other machinery and equipment	16,789	1,464	3,992	1,719	2,219	2,194	1,822	2,290	2,426
Cultivated assets									
Software and other intangible assets		70	1,013	1,063	1,063	798	1,127	1,192	1,264
Land and subsoil assets									
Total economic classification	212,023	76,479	70,327	82,930	79,203	68,546	90,487	95,811	101,128

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				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Current payments	34,045	31,769	32,789	48,885	41,185	33,860	46,006	49,048	50,759
Compensation of employees	14,518	23,175	17,128	24,625	24,625	19,578	25,895	27,242	28,630
Salaries and wages	12,268	20,763	15,812	23,242	23,242	18,195	24,415	25,673	26,967
Social contributions	2,250	2,412	1,316	1,383	1,383	1,383	1,480	1,569	1,663
Goods and services	19,527	8,594	15,661	24,260	16,560	14,282	20,111	21,806	22,129
of which									
Water and electricity	1,336	1,699	1,500	1,590	1,590	1,590	1,701	1,803	1,929
Capital remuneration	580	500	650	689	689	689	737	781	893
Contractor services	610	1,377	700	742	742	742	794	842	12,744
Building materials	9,698	2,888	1,000	10,600	10,600	10,600	11,342	12,023	12,865
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies to	-	81	70	790	74	245	-	-	-
Provinces and municipalities	-	81	70	-	74	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities	-	81	70	-	74	-	-	-	-
Municipalities		81	70	-	74	-	-	-	-
Municipal agencies and funds				-					
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers									
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers				-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households	-	-	-	790	-	245	-	-	-
Social benefits	-			790		245	-	-	-
Other transfers to households									
Payments for capital assets	115	946	1,264	2,054	1,424	399	577	623	647
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	115	946	1,264	2,054	1,424	399	577	623	647
Transport equipment									
Other machinery and equipment	115	946	1,264	2,054	1,424	399	577	623	647
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets	-								
Total economic classification	34,160	32,796	34,123	51,729	42,683	34,504	46,583	49,671	51,406

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				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Current payments	141,091	19,524	29,831	39,287	36,287	28,728	103,090	111,002	114,210
Compensation of employees	17,263	10,796	18,668	23,753	23,254	19,475	34,068	35,899	37,801
Salaries and wages	15,311	9,463	16,865	21,795	21,296	19,475	32,035	33,744	35,517
Social contributions	1,952	1,333	1,803	1,958	1,958	-	2,033	2,155	2,284
Goods and services	123,828	8,728	11,163	15,534	13,033	9,253	69,022	75,103	76,409
of which							-		
Equipment repairs	3,250	4,760	3,100	3,250	3,250	3,250	3,478	3,686	3,944
Fuel: heavy machines	4,880	496	1,670	4,880	4,880	4,880	5,222	5,535	5,922
Spares: heavy machines	3,562	1,659	3,360	3,562	3,562	3,562	3,811	4,040	4,323
Provincial infrastructure reserve	22,870							-	
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies to ¹:	20	20	14	29	29	351	-	-	-
Provinces and municipalities	20	20	14	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³	20	20	14	-	-	-	-	-	-
Municipalities	20	20	14	-	-	-	-	-	-
Municipal agencies and funds									
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									
Public corporations and private enterprises ⁵	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households	-	-	-	29	29	351	-	-	-
Social benefits				29	29	351	-	-	-
Other transfers to households									
Payments for capital assets	10,900	-443	1,658	844	805	214	743	808	857
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	10,900	(443)	1,658	844	805	214	743	808	857
Transport equipment									
Other machinery and equipment	10,900	(443)	1,658	844	805	214	743	808	857
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification	152,011	19,101	31,503	40,160	37,121	29,293	103,833	111,810	115,067

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				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Current payments	24,157	113,617	120,192	110,228	106,588	122,906	63,687	71,494	71,892
Compensation of employees	11,093	7,542	21,961	25,442	22,103	23,949	20,107	21,422	22,631
Salaries and wages	10,063	6,547	20,384	23,786	20,447	23,949	18,335	19,544	20,640
Social contributions	1,030	995	1,577	1,656	1,656	-	1,772	1,878	1,991
Goods and services	13,064	106,075	98,231	84,786	84,485	98,957	43,580	50,072	49,261
of which									
Consultants			10,000	10,600	10,600	10,600	11,342	12,023	12,865
Audit Fees			30,000	31,800	31,800	31,800	34,026	36,068	38,593
Provincial Reserve			40,000	315,522	315,522	315,522	45,368	4,800	51,456
SITA			-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies to ¹:	46	16	99	125	125	292	-	-	-
Provinces and municipalities	46	16	99	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³	46	16	99	-	-	-	-	-	-
Municipalities	46	16	99	-	-	-	-	-	-
Municipal agencies and funds				-					
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									
Public corporations and private enterprises ⁵									
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households	-	-	-	125	125	292	-	-	-
Social benefits				125	125	292	-	-	-
Other transfers to households									
Payments for capital assets	135	578	980	1,124	1,124	908	607	643	657
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	135	578	980	1,124	1,124	908	607	643	657
Transport equipment									-
Other machinery and equipment	135	578	980	1,124	1,124	908	607	643	657
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification	24,338	114,211	121,271	111,477	107,837	124,106	64,294	72,137	72,549

