

PROVINCIAL TREASURY

To be appropriated	R362 093 000
Statutory amount	R 1 420 000
Executing Authority	MEC for Provincial Treasury
Administarting Department	Provincial Treasury
Accounting Officer	Head of Department

1. Overview

1.1 Vision

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

1.2 Mission

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

1.3 Core functions

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

Increase financial management capacity to achieve operational efficiency and promote accountability in government

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

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

Improve the quality of life of the population

Ensure effective and efficient management of Limpopo Provincial Treasury

To enhance and effectively target and manage the Province's fiscal resources, endeavoring 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.

Develop and implementation of efficient internal systems and processes.

1.4 The department's values

Professionalism

Equity

Ubuntu

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 of Fiscal Policies that are consistent with National Macroeconomics and Fiscal objectives

Enforce 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 systems, provisioning, banking, cash management and investment frame-work policies.

Implementation of Treasury norms and standards provided for 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.

1.6 Legislative mandates

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(No. 108 of 1996)

Employment Equity Act, 1998(Act55 of 1998)

Intergovernmental Fiscal Relations Act

Labour Relations Act, 1995(Act 66 of 1995)

Preferential Procurement Policy Framework Act, 2000 (Act5 of 2000)

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

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

Public Service Act 1994 (Act103 of 1994)

1.7 Broad policies, priorities and strategic goals

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 Province Address and the principles of Batho Pele

2. Review of the current financial year (2009/10)

In an effort to communicate and make the business sector in particular, our SMMEs aware of the business opportunities, we are publishing editions of our provincial tender bulletins weekly and they are available online. We have made these bulletins available at no cost at all and they are accessible from the Limpopo Treasury website.

The department will continue to empower our Small Medium Micro Enterprises and ensure that emerging entrepreneurs are capacitated to share in the opportunities provided by Provincial Government in the procurement of services. Broad Based Black Economic Empowerment remains a priority on our agenda.

In conjunction with the National Treasury, we have concluded a financial management self-assessment using the Financial Management Capability Maturity Model in all the provincial departments. The aim was to assess the level of financial management maturity in each department and once gaps are identified in terms of these model, necessary steps will be undertaken to close those gaps and improve our audit outcomes during this financial year.

Our current audit committees are nearing the end of their terms and we will be appointing new audit committee members in order to strengthen our governance environment and the advertisement has already been issued.

The Provincial Treasury has established a Transversal Risk Management function to coordinate and provide support on risk management across provincial government and entities. The unit will during the current financial year focus on developing a standard risk assessment framework that will be used by all departments in assessing their risks and coming up with mitigating strategies.

3. Outlook for the coming financial year (2010/11)

Provincial Treasury will continue to improve the support to and monitoring of departments, municipalities and public entities to improve compliance to the MFMA, PFMA and other policies and legislation.

The rollout of the Integrated Financial Management System Asset Management module will continue to even more departments to ensure efficient asset management in the province.

An increased new number of bursaries will be granted in the province as well as maintenance of existing bursaries in line with the HR strategy to improve the skill levels of the province.

Alternative funding models for Infrastructure will continue to be investigated and used to assist in the implementation of one of government's MTSF priority of a massive programme to build economic and social infrastructure.

4. Receipts & financing

4.1 Summary of receipts

Table below shows the sources of funding used for the vote over seven year period from 2006/07 to 2012/13. The table also compares actual and budgeted receipts against actual and budgeted payments.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2006/07	2007/08	2008/09	2009/10			2010/10	2011/12	2012/13
Equitable share	152,820	181,250	230,235	204,044	228,268	228,268	253,773	265,968	278,036
Conditional grants	-	-	-	-	-	-	10,000	10,000	10,000
Departmental receipts	104,404	85,594	125,590	128,128	120,395	120,395	98,320	103,531	109,017
Total receipts	257,224	266,844	355,825	332,172	348,663	348,663	362,093	379,499	397,053

4.2 Departmental own receipts collection

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

Table 5.1(b): Departmental receipts: Provincial Treasury

Outcome				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
Audited	Audited	Audited							
R thousand	2006/07	2007/08	2008/09	2009/10			2010/10	2011/12	2012/13
Tax receipts	-	-	-	-	-	-	-	-	-
Non-tax receipts	103,404	84,534	124,466	126,937	119,961	119,961	97,863	103,050	108,511
Sale of goods and services other than capital assets	1,004	1,063	1,208	1,280	627	627	717	756	795
Fines, penalties and forfeits	400	1,181	1,240	1,327	-	-	-	-	-
Interest, dividends and rent on land	102,000	82,290	122,018	124,330	119,334	119,334	97,146	102,294	107,716
Transfers received	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions	1,000	1,060	1,124	1,191	434	434	457	481	506
Total departmental receipts	104,404	85,594	125,590	128,128	120,395	120,395	98,320	103,531	109,017

Interest earned on the Intergovernmental Cash Coordination account and the Paymaster 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.

The other revenue is generated through commission on insurance and sale of tender documents. Parking fees will also improve revenue collection. Revenue increases gradually over the 2010/11 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.

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						
	2006/07	2007/08	2008/09				2010/11	2011/12	2012/13
Programme 1: Administration	70,327	69,711	95,472	90,772	95,762	91,214	99,467	105,151	112,724
Programme 2: Sustainable Resource Management	34,123	28,474	35,741	37,719	34,801	37,719	51,187	53,240	54,330
Programme 3: Asset and Liabilities Management	31,503	28,846	149,732	123,558	132,173	123,558	135,322	138,454	140,948
Programme 4: Financial Governance	121,271	119,277	70,653	80,123	85,927	80,123	76,117	82,654	89,051
Total payments and estimates	257,224	246,308	351,598	332,172	348,663	332,614	362,093	379,499	397,053

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 2010/11 MTEF, the annual 1 percent pay progression and filling of vacancies.

All inflation related increases are based on CPIX projections over the MTEF

The inflation projections for 2009 MTEF were estimated at 5.3 percent, 5.5 percent and 5 percent for 2010/11, 2011/12 and 2012/13 respectively.

The bigger share of the budget (38 percent) has been allocated to Assets, Liabilities and Provincial SCM followed by Administration at 28 percent, Financial Governance at 22 percent and lastly Sustainable Resource Management at 12 percent. The two major cost drivers for the department are SITA costs and audit fees which combined make up 64 percent of the goods and services budget. The department is also servicing the unauthorized expenditure of R19.5 million which will be paid over 2010/11 MTEF period.

5.2 Summary by programmes and economic classification

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

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				2010/10	2011/12	2012/13
	2006/07	2007/08	2008/09						
Current payments	248,003	241,875	335,637	325,040	342,111	325,482	356,106	372,923	390,220
Compensation of employees	87,762	101,930	123,679	138,566	146,484	139,251	154,140	162,963	172,946
Goods and services	160,241	139,945	211,958	186,474	195,627	186,231	201,966	209,960	217,274
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	314	858	7,204	4,200	3,455	4,200	2,999	3,044	3,226
Provinces and municipalities	314	215	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	150	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	643	7,054	4,200	3,455	4,200	2,999	3,044	3,226
Payments for capital assets	8,907	3,575	8,757	2,932	3,097	2,932	2,988	3,532	3,607
Buildings and other fixed structures	-	-	167	-	15	-	-	-	-
Machinery and equipment	7,894	3,518	8,590	1,740	1,890	1,740	2,988	3,532	3,607
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1,013	57	-	1,192	1,192	1,192	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	257,224	246,308	351,598	332,172	348,663	332,614	362,093	379,499	397,053

The overall budget has grown by 8.9 percent. Compensation of employees has grown by 10.7 percent. Goods and services budget has grown by 8.4 percent. This will pose challenges to provide for contractual obligations, i.e. security services, State Information Technology Agency (SITA) payments and audit fees because the costs will definitely increase. Transfers and subsidies budget decreased by 28.6 percent in line with the number of bursary intake complying with the Provincial Human Resources Development (HRD) strategy and leave gratuities.

Compensation of employees' budget has grown mainly to cater for salary adjustment and also to fund posts which will be filled in 2010/11 financial as they will need to be provided for the whole year in the 2010/11 financial year. Goods and services budget has literally not grown but also compounding the problem is the funding of the unauthorized expenditure. Inflation has an impact on input costs some of which are under goods and services budget.

6. Programme description

6.1 Programme 1: Administration (Corporate Governance)

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						
	2006/07	2007/08	2008/09	2009/10			2010/11	2011/12	2012/13
Subprogramme									
Statutory Payment	719	719	-	-	-	-	-	-	-
Office of the MEC	3,075	2,811	4,022	3,594	3,950	3,510	4,331	4,854	5,071
Management Services	3,689	1,520	3,052	2,937	2,887	2,887	3,351	3,659	3,827
Programme Support (Office of the SGM)	753	833	-	-	-	-	-	-	-
Corporate Services	52,561	30,665	48,234	45,616	48,722	45,437	51,500	53,092	57,302
Financial Management (Office of CFO)	9,530	33,163	40,164	38,625	40,203	39,380	40,285	43,546	46,524
Risk Management & Security Services	-	-	-	-	-	-	-	-	-
Total payments and estimates	70,327	69,711	95,472	90,772	95,762	91,214	99,467	105,151	112,724

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				2010/10	2011/12	2012/13
	2006/07	2007/08	2008/09						
Current payments	65,191	67,422	82,077	84,522	90,004	84,964	94,193	100,835	108,150
Compensation of employees	30,005	36,341	46,205	50,145	54,976	50,587	58,972	62,197	66,729
Goods and services	35,186	31,081	35,872	34,377	35,028	34,377	35,221	38,638	41,421
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	131	215	6,062	4,200	3,345	4,200	2,999	3,044	3,226
Provinces and municipalities	131	215	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	150	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	5,912	4,200	3,345	4,200	2,999	3,044	3,226
Payments for capital assets	5,005	2,074	7,333	2,050	2,413	2,050	2,275	1,272	1,348
Buildings and other fixed structures	-	-	167	-	15	-	-	-	-
Machinery and equipment	3,992	2,017	7,166	858	1,206	858	2,275	1,272	1,348
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1,013	57	-	1,192	1,192	1,192	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets									
Total economic classification	70,327	69,711	95,472	90,772	95,762	91,214	99,467	105,151	112,724

The compensation of employees has increased by 16.6 percent due to appointment of critical staff and for the filling of critical vacant funded posts. Goods & services budget has only increased by 2.5 percent. Transfers and subsidies budget has recorded a decrease of 28.6 percent to cater for new bursary intake, which will be lower because of budget constraints.

6.2 Programme 2: Sustainable Resource Management

To provide professional advice and support to the MEC on provincial economic analysis, fiscal policy, public finance development, inter-government fiscal relations, revenue collection, infrastructure oversight and championing of Infrastructure Delivery Improvement Programme (IDIP), provision of technical advice and support on Public Private Partnerships (PPPs) and the all important task of the annual budget process and its management.

Economic Analysis

To provide provincial social and economic research and analysis that informs fiscal policy development and the annual budget process contributing to the provincial growth and development strategy;

To promote effective, optimal financial resource allocation and enable Government to finance its service delivery obligations;

Fiscal Policy

The strategic objective of the Directorate is to ensure the maximization of provincial revenue generation.

The Directorate is among other things responsible to ensure the attainment of annual revenue target and the sustainability of revenue sources across the Provincial Departments.

Budget Management

The strategic objective of the Budget Management is to oversee the provincial allocation process aligned with provincial policies / growth and development strategy.

This Directorate is tasked with the responsibility of recommending the allocation of resources to EXCO and promoting effective optimal financial resource allocation to provincial departments.

Public Finance

The strategic objective of the Public Finance Directorate is to ensure optimum budget resource allocation and expenditure management within the Province.

The Directorate is tasked with the responsibility of providing provincial policy advice; ensure budget implementation and management in provincial departments. This includes the development of the effectiveness of in-year expenditure monitoring systems towards monitoring financial and non-financial performance indicators.

Intergovernmental Relations

Assist municipalities in the preparation of MTEF budget, reviewing the MTEF budget and monitor the implementation thereof.

Review of the MTEF budget and monitor the implementation thereof

Review and publication of monthly and quarterly expenditure reports

Provide training on budget related matters

Assess and advise municipalities with the preparation of Annual Financial Statements (AFS)

Provide training on AFS related matters

Evaluate the AFS of municipalities for reasonableness and fair presentation before submission to the Auditor-General

Monitor and facilitate compliance with norms and standards

Monitor assets management at the municipalities

Monitor revenue collection by the municipalities

Monitor and assist with establishment Risk Management unit, internal audit unit and Audit committee.

Evaluate the effectiveness of Risk Management, internal audit and Audit committee.

Monitor and assist with the implementation of SCM

Monitor and publication of conditional grants

Monitor and asses the MFMA returns

Provide training on SCM, internal audit risk management, MFMA returns and other MFMA related matters

Monitor and review of the annual and oversight reports

To ensure compliance with the MFMA

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

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2010/10	2011/12	2012/13
R thousand	2006/07	2007/08	2008/09	2009/10					
Subprogramme									
Programme Support (Office of the SGM)	971	987	820	1,874	1,763	2,596	1,153	1,242	1,308
Economic Analysis	2,277	1,162	3,939	2,442	2,383	2,382	2,896	3,476	3,163
Fiscal Policy	1,375	8,621	12,640	14,068	13,750	13,789	23,825	24,556	25,529
Budget Management	13,490	12,249	8,334	3,157	4,627	3,157	2,879	3,082	3,246
Public Finance	8,545	-	779	5,060	3,034	4,869	5,505	5,206	5,419
Intergovernmental Relations	7,465	5,455	9,229	11,118	9,244	10,926	14,929	15,678	15,665
Total payments and estimates	34,123	28,474	35,741	37,719	34,801	37,719	51,187	53,240	54,330

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						
	2006/07	2007/08	2008/09				2009/10		
							2010/10	2011/12	2012/13
Current payments	32,789	28,044	34,894	37,208	34,493	37,208	50,928	52,584	53,674
Compensation of employees	17,128	20,471	24,463	30,243	27,605	30,486	30,542	31,927	33,486
Goods and services	15,661	7,573	10,431	6,965	6,888	6,722	20,386	20,657	20,188
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	70	-	458	-	-	-	-	-	-
Provinces and municipalities	70	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	458	-	-	-	-	-	-
Payments for capital assets	1,264	430	389	511	308	511	259	656	656
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1,264	430	389	511	308	511	259	656	656
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets									
Total economic classification	34,123	28,474	35,741	37,719	34,801	37,719	51,187	53,240	54,330

The compensation of employees has minimal increase due to some employees who have now been migrated to other branches as a result of new placement process in the department. Goods and services budget has significant increase due to support for MFMA units.

Description and objectives

6.3 Programme 3: Assets, Liabilities and supply Chain Management

The programme aims to provide policy direction and facilitate the effective and efficient management of assets, liabilities, financial systems and provincial supply chain processes.

The programme is structured in the following four sub-programmes:

Programme Support

To facilitate the efficient and co-ordinated administration and management of the programme.

Asset & liabilities Management

To monitor and coordinate the effective and efficient management of physical and financial assets in the provincial departments.

To ensure the management of banking and cash flow in the provincial departments

Provincial Supply Chain Management

To regulate and ensure compliance to supply chain management in the provincial departments.

To administer transversal bids and contracts.

Contribute to increased BBBEE and SMME development and participation through appropriate supply chain management policies and procedures within the province.

Systems Development

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.

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

Table 3.3(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						
	2006/07	2007/08	2008/09	2009/10			2010/10	2011/12	2012/13
Subprogramme									
Programme Support	1,717	1,109	431	1,263	3,739	2,875	1,760	1,268	1,115
Asset Management	3,370	3,922	6,605	6,424	8,568	7,061	9,005	10,467	10,999
Liabilities Management	10,971	9,559	4,688	11,592	10,737	11,323	11,299	11,898	12,228
Supply Chain Management	15,445	14,256	22,322	17,764	17,949	17,358	21,300	23,558	24,773
Support and Interlinked Financial Systems	-	-	115,686	86,515	91,180	84,941	91,958	91,263	91,833
Total payments and estimates	31,503	28,846	149,732	123,558	132,173	123,558	135,322	138,454	140,948

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

Table 3.3(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						
	2006/07	2007/08	2008/09	2009/10			2010/10	2011/12	2012/13
Current payments	29,831	28,206	148,965	123,294	131,909	123,294	135,058	137,546	140,040
Compensation of employees	18,668	20,786	32,976	35,268	37,682	35,268	42,478	43,544	46,038
Goods and services	11,163	7,420	115,989	88,026	94,227	88,026	92,580	94,002	94,002
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	14	351	-	-	-	-	-	-	-
Provinces and municipalities	14	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	351	-	-	-	-	-	-	-
Payments for capital assets	1,658	289	767	264	264	264	264	908	908
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1,658	289	767	264	264	264	264	908	908
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets									
Total economic classification	31,503	28,846	149,732	123,558	132,173	123,558	135,322	138,454	140,948

Compensation of employee's budget has increased by 20.4 percent due to placement process and filling of vacant critical posts in 2009/10 financial year. Goods and services budget has not grown though this is where one of the major cost drivers is located e.g. SITA costs which are contractual payments for the provision of financial systems in the province.

Description and objectives

6.4 Programme 4: Financial Governance and Systems Development

The aim of this programme is to ensure sound financial management by ensuring that proper accounting norms and policies are implemented.

The structure of this programme is sub-divided into the following sub-programmes:

Programme Support

To provide overall management and support of the programme.

Accounting Services

To ensure sound Financial Management and accountability in the Province.

The sub-programme is divided into the following directorates.

Norms and Standards

To develop and ensure implementation of policies and guidelines in Provincial Departments.
Participate in the development of accounting norms and standards.

Monitor and ensure compliance to policies, guidelines, accounting norms and standards in Provincial Departments and Public Entities.

Financial Accounting and Reporting

To render financial accounting support to Provincial Departments and Public Entities.
Compilation of consolidated Financial Statements for Provincial Departments and Public Entities.

Financial Training

To build financial management capacity in Provincial Departments and Public Entities.
To manage and provide training on transversal systems in Provincial Departments.

Internal Control and Risk Management

To develop and ensure implementation of internal control and risk management policies and guidelines in Provincial Departments and Public Entities.

Monitor and ensure compliance to internal control and risk management policies and guidelines in Provincial Departments and Public Entities.
To manage and promote Internal Control and Risk Management in Provincial Departments and Public Entities.

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						
	2006/07	2007/08	2008/09				2010/10	2011/12	2012/13
Subprogramme									
Programme Support	1,494	1,097	666	1,558	2,597	2,597	1,367	1,282	1,358
Accounting Services	47,551	48,098	69,842	68,781	72,152	72,152	66,055	70,799	76,523
Norms and Standards	-	-	-	-	-	-	-	-	-
Support and Interlinked Financial Systems	72,226	62,201	-	-	-	-	-	-	-
Risk Management	-	7,881	145	9,784	11,178	11,178	8,695	10,573	11,170
Total payments and estimates	121,271	119,277	70,653	80,123	85,927	85,927	76,117	82,654	89,051

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						
	2006/07	2007/08	2008/09				2010/10	2011/12	2012/13
Current payments	120,192	118,203	69,701	80,016	85,705	85,705	75,927	81,958	88,356
Compensation of employees	21,961	24,332	20,035	22,910	26,221	26,221	22,148	25,295	26,693
Goods and services	98,231	93,871	49,666	57,106	59,484	59,484	53,779	56,663	61,663
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	99	292	684	-	110	110	-	-	-
Provinces and municipalities	99	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	292	684	-	110	110	-	-	-
Payments for capital assets	980	782	268	107	112	112	190	696	695
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	980	782	268	107	112	112	190	696	695
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets									
Total economic classification	121,271	119,277	70,653	80,123	85,927	85,927	76,117	82,654	89,051

Goods and services budget decreased by 9.6 percent which will pose challenges to effectively support departments to comply with norms & standards and transversal risk issues. Training budget for capacity building in departments has been severely affected and this will still have an adverse effect on Financial Management Capability Maturity Model.

7.3 Other programme information

7.3.1 Personnel numbers and costs

Table 5.7(a) and 5.7(b) reflect the personnel estimates of the Provincial Treasury per programme as well as a further breakdown of categories of personnel as at 31 March 2007 to March 2013. The figures reflected in Table 5.7(b) in respect of the Finance component are for financial management unit only and not including staff from transversal functions. Finance component incorporates financial management services, supply chain management and logistics services.

Table 5.7(a): Personnel numbers and costs¹: Provincial Treasury

Personnel numbers	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	As at 31 March 2012	As at 31 March 2013
Programme 1: Administration ¹	216	216	216	220	220	220	220
Programme 2: Sustainable Resource Management	57	57	57	78	78	78	78
Programme 3: Asset and Liabilities Management	78	78	78	68	68	68	68
Programme 4: Financial Governance	79	79	79	89	89	89	89
Total personnel numbers	430	430	430	455	455	455	455
Total personnel cost (R thousand)	87,762	101,930	123,679	138,566	154,140	162,963	172,946
Unit cost (R thousand)	204	237	288	305	339	358	380

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						
	2006/07	2007/08	2008/09				2009/10		
Total for department									
Personnel numbers(head count)	430	430	446	455	455	455	455	455	455
Personnel costs(R000)	87,762	101,930	123,679	138,566	146,484	139,251	154,140	162,963	172,946
Human resources component									
Personnel numbers	23	23	25	25	23	23	30	30	30
Personnel costs	7,315	7,315	7,315	7,681	7,681	7,681	8,142	8,272	8,272
Head count as % of total for department	5.3%	5.3%	5.6%	5.5%	5.1%	5.1%	6.6%	6.6%	6.6%
Personnel cost % of total for department	8.3%	7.2%	5.9%	5.5%	5.2%	5.5%	5.3%	5.1%	4.8%
Finance component									
Personnel numbers (head count)	59	59	63	64	59	59	66	66	66
Personnel cost (R'000)	10,746	11,284	11,284	11,284	11,284	11,284	7,899	8,732	8,732
Head count as % of total for department	13.7%	13.7%	14.1%	14.1%	13.0%	13.0%	14.5%	14.5%	14.5%
Personnel cost as % of total for department	12.2%	11.1%	9.1%	8.1%	7.7%	8.1%	5.1%	5.4%	5.0%
Full time workers									
Personnel numbers (head count)	231	285	285	322	324	324	322	322	322
Personnel cost (R'000)	68,713	82,267	82,267	115,173	123,885	100,317	127,326	134,392	134,392
Head count as % of total for department	53.7%	66.3%	63.9%	70.8%	71.2%	71.2%	70.8%	70.8%	70.8%
Personnel cost as % of total for department	78.3%	80.7%	66.5%	83.1%	84.6%	72.0%	82.6%	82.5%	77.7%
Part-time workers									
Personnel numbers (head count)									
Personnel cost (R'000)									
Head count as % of total for department	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Personnel cost as % of total for department	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Contract workers									
Personnel numbers (head count)	40	40	40	40	40	40	40	40	40
Personnel cost (R'000)	1,500	1,600	1,700	1,800	1,700	1,700	1,850	1,952	1,952
Head count as % of total for department	9.3%	9.3%	9.0%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%
Personnel count as % of total for department	1.7%	1.6%	1.4%	1.3%	1.2%	1.2%	1.2%	1.2%	1.1%

7.3.2 Training

Table 5.8(a) and 5.8(b) reflect spending on training per programme, providing actual and estimated expenditure on training for the period 2006/07 to 2009/10, budget expenditure for the period 2010/11 to 2012/13

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2006/07	2007/08	2008/09	2009/10			2010/11	2011/12	2012/13
Programme 1: Administration ¹	506	531	536	988	536	536	761	154	163
Programme 2: Sustainable Resource Management	665	488	493	-	493	493	-	-	0
Programme 3: Assets and Liabilities Management	1,686	1,893	1,912	-	1,912	1,912	786	786	61
Programme 4: Financial Governance	996	902	911	920	911	911	929	929	1034
of which									
Subsistence and travel	-	-	-	-	-	-	-	-	
Payments on tuition	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	
Total payments on training	3,853	3,814	3,852	1,908	3,852	3,852	2,476	1,869	1258

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

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
	2006/07	2007/08	2008/09	2009/10			2010/11	2011/12	2012/13
Number of personnel trained	400	400	400	400	400	400	412	420	445
of which									
Male	160	160	160	160	160	160	165	168	178
Female	240	240	240	240	240	240	247	252	267
Number of training opportunities									
of which									
Tertiary	150	150	150	150	150	150	155	158	167
Workshops	25	25	25	25	25	25	26	26	28
Seminars									
Other									
Number of bursaries offered	50	50	50	50	50	50	52	53	56
Number of interns appointed	20	20	20	20	20	20	21	21	22
Number of learnerships appointed	20	20	20	20	20	20	21	21	22
Number of days spent on training	5	5	5	5	5	5	5	5	6

Reconciliation of structural changes

Reconciliation of structural changes: Limpopo Treasury

Programmes for 2008/09			Programmes for 2009/10		
	2009/10 Equivalent				
	Programme	Subprogramme		Programme	Subprogramme
Strategic Operations	Administration	Corporate Services	Strategic Operations	Administration	Financial Management

THE ESTIMATES OF PROVINCIAL EXPENDITURE
(Annexure to Budget Statement 2)

Vote 5: Provincial Treasury

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						
	2006/07	2007/08	2008/09				2010/11	2011/12	2012/13
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes									
Motor vehicle licenses									
Horseracing									
Other taxes									
Non-tax receipts	103,404	84,534	124,466	126,937	119,961	119,961	97,863	103,050	108,511
Sale of goods and services other than capital assets	1,004	1,063	1,208	1,280	627	627	717	756	795
Sales of goods and services produced by department	1,004	1,063	1,208	1,280	627	627	717	756	795
Sales by market establishments									
Administrative fees									
Other sales	1,004	1,063	1,208	1,280	627	627	717	756	795
Of which									
Commission on Insurance	1,004	109	109	1,280	133	133	140	148	156
Tender documents	906	960	1,018	1,079	463	463	488	514	541
Parking fees				85	-	-	89	94	98
Sales of scrap, waste, arms and other used current goods (excluding capital assets)									
Fines, penalties and forfeits	400	1,181	1,240	1,327	-	-	-	-	-
Interest, dividends and rent on land	102,000	82,290	122,018	124,330	119,334	119,334	97,146	102,294	107,716
Interest	102,000	82,290	122,018	124,330	119,334	119,334	97,146	102,294	107,716
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	1,000	1,060	1,124	1,191	434	434	457	481	506
Total departmental receipts	104,404	85,594	125,590	128,128	120,395	120,395	98,320	103,531	109,017

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

R thousand	Outcome			Main appropriation	Adjusted appropriatio	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2010/11	2011/12	2012/13
	2006/07	2007/08	2008/09						
Current payments	248,003	241,874	335,635	325,040	342,111	342,111	356,106	372,923	390,220
Compensation of employees	87,762	101,930	123,679	138,566	146,484	146,484	154,140	162,963	172,946
Salaries and wages	77,539	91,073	112,162	125,237	130,334	130,334	139,329	147,539	156,597
Social contributions	10,223	10,857	11,517	13,329	16,150	16,150	14,811	15,424	16,349
Goods and services	160,241	139,944	211,956	186,474	195,627	195,627	201,966	209,960	217,274
of which									
Specify item									
Specify item									
Specify item									
Specify item									
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to¹:	314	858	7,204	4,200	3,455	3,455	2,999	3,044	3,226
Provinces and municipalities	314	215	-	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities ³	314	215	-	-	-	-	-	-	-
Municipalities	314	215	-	-	-	-	-	-	-
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	-	-	150	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	150	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	150	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	643	7,054	4,200	3,455	3,455	2,999	3,044	3,226
Social benefits	-	643	1,142	-	130	130	1,889	1,470	1,558
Other transfers to households	-	-	5,912	4,200	3,325	3,325	1,110	1,574	1,668
Payments for capital assets	8,907	3,575	8,757	2,932	3,097	3,097	2,988	3,532	3,607
Buildings and other fixed structures	-	-	167	-	15	15	-	-	-
Buildings	-	-	167	-	15	15	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	7,894	3,518	8,590	1,740	1,890	1,890	2,988	3,532	3,607
Transport equipment	-	-	-	-	300	300	-	-	-
Other machinery and equipment	7,894	3,518	8,590	1,740	1,590	1,590	2,988	3,532	3,607
Heritage assets									-
Specialised military assets									-
Biological assets									-
Software and other intangible assets	1,013	57	-	1,192	1,192	1,192	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	257,224	246,307	351,596	332,172	348,663	348,663	362,093	379,499	397,053
<i>Of which: Capitalised compensation⁶</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				2010/11	2011/12	2012/13
	2006/07	2007/08	2008/09						
Current payments	65,191	67,421	82,075	84,522	90,004	90,004	94,193	100,835	108,150
Compensation of employees	30,005	36,341	46,205	50,145	54,976	54,976	58,972	62,197	66,729
Salaries and wages	24,478	31,435	42,698	41,772	46,603	46,603	50,100	53,077	57,062
Social contributions	5,527	4,906	3,507	8,373	8,373	8,373	8,872	9,120	9,667
Goods and services	35,186	31,080	35,870	34,377	35,028	35,028	35,221	38,638	41,421
of which									
Telephone services	4,147	8,000	6,032	8,619	6,717	6,717	9,136	9,684	10,265
GG Vehiclesrunning costs	1,724	3,800	4,240	4,537	900	900	4,809	5,098	5,403
Computer hardware	5,164	3,515	3,155	4,537	336	336	4,809	5,098	5,403
Subsistence allowance	1,146	6,600	5,234	7,939	8,000	8,000	8,415	8,920	9,455
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Transfers and subsidies to¹:	131	215	6,062	4,200	3,345	3,345	2,999	3,044	3,226
Provinces and municipalities	131	215	-	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³	131	215	-	-	-	-	-	-	-
Municipalities	131	215	-	-	-	-	-	-	-
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			150						
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Private enterprises	-	-	150	-	-	-	-	-	-
Subsidies on production									
Other transfers			150						
Foreign governments and international organisations									
Non-profit institutions									
Households	-	-	5,912	4,200	3,345	3,345	2,999	3,044	3,226
Social benefits			-	-	130	130	1,889	1,470	1,558
Other transfers to households			5,912	4,200	3,215	3,215	1,110	1,574	1,668
Payments for capital assets	5,005	2,074	7,333	2,050	2,413	2,413	2,275	1,272	1,348
Buildings and other fixed structures	-	-	167	-	15	15	-	-	-
Buildings	-	-	167		15	15			
Other fixed structures									
Machinery and equipment	3,992	2,017	7,166	858	1,206	1,206	2,275	1,272	1,348
Transport equipment					300	300			
Other machinery and equipment	3,992	2,017	7,166	858	906	906	2,275	1,272	1,348
Heritage assets									
Specialised military assets									
Biological assets									
Software and other intangible assets	1,013	57	-	1,192	1,192	1,192	-	-	-
Land and subsoil assets									
Payments for financial assets									
Total economic classification	70,327	69,710	95,470	90,772	95,762	95,762	99,467	105,151	112,724
<i>Of which: Capitalised compensation⁶</i>	-	-	-	-	-	-	-	-	-

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

R thousand	Outcome			Main appropriation	Adjusted appropriatio	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2010/11	2011/12	2012/13
	2006/07	2007/08	2008/09						
Current payments	32,789	28,044	34,894	37,208	34,493	34,493	50,928	52,584	53,674
Compensation of employees	17,128	20,471	24,463	30,243	27,605	27,605	30,542	31,927	33,486
Salaries and wages	15,812	17,936	23,389	28,945	25,733	25,733	28,878	30,037	31,483
Social contributions	1,316	2,535	1,074	1,298	1,872	1,872	1,664	1,890	2,003
Goods and services	15,661	7,573	10,431	6,965	6,888	6,888	20,386	20,657	20,188
of which									
Stationary & printing	600	680	700	850	3,810	3,810	900	980	1,039
Travel and subsistence	500	650	1,234	737	2,285	2,285	781	800	848
Contractor services	1,377	700	545	1,794	2,594	2,594	1,842	1,930	2,046
Building materials									
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Transfers and subsidies to¹:	70	-	458	-	-	-	-	-	-
Provinces and municipalities	70	-	-	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³	70	-	-	-	-	-	-	-	-
Municipalities	70	-	-	-	-	-	-	-	-
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	-	-	458	-	-	-	-	-	-
Social benefits	-		458	-			-	-	-
Other transfers to households									
Payments for capital assets	1,264	430	389	511	308	308	259	656	656
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	1,264	430	389	511	308	308	259	656	656
Transport equipment									
Other machinery and equipment	1,264	430	389	511	308	308	259	656	656
Heritage assets									
Specialised military assets									
Biological assets									
Software and other intangible assets									
Land and subsoil assets	-								
Payments for financial assets									
Total economic classification	34,123	28,474	35,741	37,719	34,801	34,801	51,187	53,240	54,330
<i>Of which: Capitalised compensation⁶</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				2010/11	2011/12	2012/13
	2006/07	2007/08	2008/09						
Current payments	29,831	28,206	148,965	123,294	131,909	131,909	135,058	137,546	140,040
Compensation of employees	18,668	20,786	32,976	35,268	37,682	37,682	42,478	43,544	46,038
Salaries and wages	16,865	19,026	27,803	32,696	34,118	34,118	40,194	41,260	43,617
Social contributions	1,803	1,760	5,173	2,572	3,564	3,564	2,284	2,284	2,421
Goods and services	11,163	7,420	115,989	88,026	94,227	94,227	92,580	94,002	94,002
of which							-		
Equipment repairs	4,760	3,100	-	3,478	3,478	3,478	3,686	3,780	4,007
SITA costs	496	1,670	106,000	84,000	59,488	59,488	76,000	73,000	77,380
Bank charges	1,659	3,360	5,860	5,539	3,980	3,980	5,141	6,883	7,296
Values & facilities	623	800	785	341	231	231	3,825	3,123	3,310
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Transfers and subsidies to¹:	14	351	-	-	-	-	-	-	-
Provinces and municipalities	14	-	-	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³	14	-	-	-	-	-	-	-	-
Municipalities	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	-	351	-	-	-	-	-	-	-
Social benefits		351	0	-			-	-	-
Other transfers to households									
Payments for capital assets	1,658	289	767	264	264	264	264	908	908
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	1,658	289	767	264	264	264	264	908	908
Transport equipment									
Other machinery and equipment	1,658	289	767	264	264	264	264	908	908
Heritage assets									
Specialised military assets									
Biological assets									
Software and other intangible assets									
Land and subsoil assets									
Payments for financial assets									
Total economic classification	31,503	28,846	149,732	123,558	132,173	132,173	135,322	138,454	140,948
<i>Of which: Capitalised compensation⁶</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				2010/11	2011/12	2012/13
	2006/07	2007/08	2008/09						
Current payments	120,192	118,203	69,701	80,016	85,705	85,705	75,927	81,958	88,356
Compensation of employees	21,961	24,332	20,035	22,910	26,221	26,221	22,148	25,295	26,693
Salaries and wages	20,384	22,676	18,272	21,824	23,880	23,880	20,157	23,165	24,435
Social contributions	1,577	1,656	1,763	1,086	2,341	2,341	1,991	2,130	2,258
Goods and services	98,231	93,871	49,666	57,106	59,484	59,484	53,779	56,663	61,663
of which									
Registration fees	580	650	747	292	572	572	839	876	929
Audit Fees	27,560	30,000	51,000	55,000	56,290	56,290	49,790	54,342	57,603
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Transfers and subsidies to¹:	99	292	684	-	110	110	-	-	-
Provinces and municipalities	99	-	-	-	-	-	-	-	-
Provinces ²	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³	99	-	-	-	-	-	-	-	-
Municipalities	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	-	292	684	-	110	110	-	-	-
Social benefits		292	684	-			-	-	-
Other transfers to households					110	110			
Payments for capital assets	980	782	268	107	112	112	190	696	695
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	980	782	268	107	112	112	190	696	695
Transport equipment					-	-			-
Other machinery and equipment	980	782	268	107	112	112	190	696	695
Heritage assets									
Specialised military assets									
Biological assets									
Software and other intangible assets									
Land and subsoil assets									
Payments for financial assets									
Total economic classification	121,271	119,277	70,653	80,123	85,927	85,927	76,117	82,654	89,051
<i>Of which: Capitalised compensation⁶</i>	-	-	-	-	-	-	-	-	-

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

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			
	Audited	Audited	Audited							
	R thousand	2006/07	2007/08	2008/09	2009/10			2010/11	2011/12	2012/13
Regional services council levy										
Category C										
Capricorn		261	314		-	-	-			
Waterberg										
Mopani										
Vhembe										
Sekhukhune										
Total departmental transfers		261	314	-	-	-	-	-	-	-