

# Provincial Treasury

# Vote 5

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<b>Operational budget</b>	<b>R 307 392 486</b>
<b>Statutory payments</b>	<b>R 1 491 514</b>
<b>Total amount to be appropriated</b>	<b>R 308 884 000</b>

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*Of which*

*Unauthorised expenditure (1st charge) and  
not available for spending*

**R Nil**

*Vote 5 baseline available for spending after  
1st charge*

**R 308 884 000**

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**Executing authority  
Treasury**

**MEC for Provincial**

**Administrating department  
Accounting officer**

**Provincial Treasury  
Senior General Manager**

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## 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

**The department endeavours to**

- Ensure the achievement of the provincial government goals and objectives through sound financial management of the sources as well as effective and efficient management of the Limpopo Provincial Treasury;
- 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;

- Enhance and effectively target and manage the Province's fiscal resources, endeavoring to achieve alignment with municipal budgetary outcomes;
- Guarantee the effective and efficient management of physical and financial assets and liabilities and public-private partnerships; and
- Develop and implement efficient internal systems and processes.

#### **1.4 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**

##### **The main tasks of the Treasury are to,**

- Prepare the Provincial Budget;
- Control the implementation of the Provincial Budget;
- Promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of the Provincial Government Institutions and Public Entities;
- Develop and implement Fiscal Policies in the Province that are consistent with National Macroeconomic and Fiscal objectives;
- Enforce the implementation of National and Provincial Treasury norms and standards in the Province, including prescribed procurement systems, standards and Generally Recognized Accounting Practice, uniformly classified systems, provisioning, banking, cash management and investment frame-work policies;
- Implement Treasury norms and standards provided for the PFMA and MFMA;
- Assist Provincial Government Institutions and Public Entities to build capacity for efficient, effective and transparent financial management and internal control; and
- Inspect any system of financial management and internal control applied by Provincial Government Institutions.

## **1.6 Legislative mandate**

**The departmental mandate is informed by the following national legislation and policy documents:**

- The Annual Division of Revenue Act;
- The Basic Conditions of Employment Act 1997 ( Act 75 of 1997);
- The Borrowing Powers of Provincial Governments Act 1996 (Act 48 of 1996);
- The Constitution of RSA(No. 108 of 1996);
- The Employment Equity Act, 1998(Act55 of 1998);
- The Intergovernmental Fiscal Relations Act;
- The Labour Relations Act, 1995(Act 66 of 1995);
- The Preferential Procurement Policy Framework Act,2000 (Act5 of 2000);
- The Provincial Tax Regulation Process Act,2001 (Act 53 of 2001);
- The Public Finance Management Act, 1999 (Act of 1999) (PFMA);
- The Public Service Act 1994 (Act103 of 1994);
- The Municipal Finance Management Act (Act 56 of 2003) (MFMA); and
- The Skills Development Act, 1998 (Act 97 of 1998).

## **1.7 Broad policies, priorities and strategic goals**

The Provincial Treasury's main strategic goal is to provide 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 LEGDP and the State of the Province Address and the principles of Batho Pele.

## **2. Review of the current financial year (2010/11)**

In this financial year work to provide support and monitor departments, public entities and municipalities continued. In this regard, expenditure trends and non-financial performance information are being analysed and monitored; and where necessary, support and interventions are provided. Municipalities were monitored and supported with MFMA compliance matters such as monthly section 71 reports and in-year monitoring reports as well as hands- on support on action plans for addressing audit findings and review of risk profiles.

The roll out of the Integrated Financial Management System (IFMS) Asset module is continuing with Provincial Treasury. It went live in May 2010 and was rolled out to Departments of Agriculture, Roads and Transport as well as Local Government & Housing was targeted to be completed by the end of 2010/11 financial year. The IFMS will address some of the current asset management challenges experienced in departments.

The process of developing the Strategic Information Systems Plan has begun in an effort to improve information management in the department.

A Provincial Risk Management Framework has been developed and approved for implementation. This Framework will guide departments in managing their risks and improve the mitigation of identified risks.

### **3. Outlook for the coming financial year (2011/12)**

Provincial Treasury will continue to improve its strategies in supporting and monitoring departments, municipalities and public entities to improve compliance to the MFMA, PFMA and other policies and legislation thereby contributing towards “Clean Audit 2014”.

The rollout of the Integrated Financial Management System Asset module will be extended to three more provincial departments in an effort to improve asset management in the province.

Implementation of the Strategic Information Systems Plan will continue and be monitored for any possible reviews.

## **4. Receipts and financing**

### **4.1 Summary of receipts**

Table 5.1 (a) below shows the sources of funding used for the vote over a seven year period, from 2007/08 to 2013/14. 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		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Equitable share	200,743	247,616	246,067	288,289	288,289	282,499	205,353	220,241	230,175
Conditional grants	-	-	-	10,000	2,000	2,000	-	-	-
Departmental receipts	85,594	125,590	120,395	98,320	98,320	98,320	103,531	109,017	113,716
<b>Total receipts</b>	<b>286,337</b>	<b>373,206</b>	<b>366,462</b>	<b>396,609</b>	<b>388,609</b>	<b>382,819</b>	<b>308,884</b>	<b>329,258</b>	<b>343,891</b>

## 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 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		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Tax receipts	-	-	-	-	-	-	-	-	-
Non-tax receipts	84,534	124,466	119,961	97,863	98,120	98,120	103,050	108,511	113,200
Sale of goods and services other than capital assets	1,063	1,208	627	717	974	974	756	795	879
Fines, penalties and forfeits	1,181	1,240	-	-	-	-	-	-	-
Interest, dividends and rent on land	82,290	122,018	119,334	97,146	97,146	97,146	102,294	107,716	112,321
Transfers received	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions	1,060	1,124	434	457	200	200	481	506	516
<b>Total departmental receipts</b>	<b>85,594</b>	<b>125,590</b>	<b>120,395</b>	<b>98,320</b>	<b>98,320</b>	<b>98,320</b>	<b>103,531</b>	<b>109,017</b>	<b>113,716</b>

Interest earned on the Intergovernmental Cash Coordination account and the Paymaster General account makes up the bulk of the department's own revenue. The other revenue is generated through commission on insurance, sale of tender documents and parking fees. Revenue increases gradually over the 2011/12 MTEF due to inflationary related factors.

## 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		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Programme 1: Administration	69,711	95,472	92,466	99,467	112,734	112,734	116,062	120,516	125,752
Programme 2: Sustainable Resource Management	28,474	35,741	34,801	51,187	39,053	33,263	46,413	49,788	52,220
Programme 3: Asset and Liabilities Management	28,846	149,732	131,793	135,322	129,778	129,778	75,837	82,373	86,274
Programme 4: Financial Governance	138,770	90,508	97,348	110,633	107,044	107,044	70,572	76,581	79,645
<b>Total payments and estimates</b>	<b>265,801</b>	<b>371,453</b>	<b>356,408</b>	<b>396,609</b>	<b>388,609</b>	<b>382,819</b>	<b>308,884</b>	<b>329,258</b>	<b>343,891</b>
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Baseline Available for Spending</b>	<b>265,801</b>	<b>371,453</b>	<b>356,408</b>	<b>396,609</b>	<b>388,609</b>	<b>382,819</b>	<b>308,884</b>	<b>329,258</b>	<b>343,891</b>

\*Note: The salary of the MEC is included in Programme 1

## **5.1. Key assumptions**

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

- Salary increases of 5.5 per cent in 2011/12, 5.0 per cent in 2012/13 and 5.5 per cent in 2013/14 with current year effective 1<sup>st</sup> May 2011.
- Pay progression of approximately 1.5 per cent of the wage bill effective from 1<sup>st</sup> May this financial year.
- The full implication of personnel-related costs, including promotions, changes in staff numbers, general salary adjustments, overtime, medical aid contributions, homeowner's allowance and another costs associated with personnel.
- Goods and services increases are based on the projected CPIX over the MTEF as published in the 2010 Medium Term Budget Policy Statement are 4.8 per cent in 2011/12, 5.1 per cent in 2012/13 and 5.2 per cent in 2013/14
- The salary increases which will cater for the appointments of critical staff.

The bigger share of the budget (38.0per cent) has been allocated to Administration which is responsible for paying Lease of office buildings and other Administrative costs followed by Assets, Liabilities and SCM at 25.0 per cent, Financial Governance at 22.0 per cent and lastly, Sustainable Resource Management at 15.0 per cent.

## **5.2. Programme summary and economic classification**

The services rendered by the department are grouped under four programmes: *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		
	2007/08	2008/09	2009/10				2011/12	2012/13	2013/14
<b>Current payments</b>	<b>261,368</b>	<b>355,492</b>	<b>346,762</b>	<b>390,622</b>	<b>381,321</b>	<b>374,945</b>	<b>301,309</b>	<b>324,868</b>	<b>339,325</b>
Compensation of employees	117,251	138,325	151,641	180,084	172,222	158,108	187,908	202,859	211,968
Goods and services	144,117	217,167	195,121	210,538	209,099	216,837	113,401	122,009	127,357
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>858</b>	<b>7,204</b>	<b>7,078</b>	<b>2,999</b>	<b>3,499</b>	<b>4,085</b>	<b>3,044</b>	<b>3,226</b>	<b>3,387</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	150	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	858	7,054	7,078	2,999	3,499	4,085	3,044	3,226	3,387
<b>Payments for capital assets</b>	<b>3,575</b>	<b>8,757</b>	<b>2,568</b>	<b>2,988</b>	<b>3,789</b>	<b>3,789</b>	<b>4,531</b>	<b>1,164</b>	<b>1,179</b>
Buildings and other fixed structures	-	167	59	-	35	35	-	-	-
Machinery and equipment	3,518	8,590	2,430	2,988	3,754	3,754	4,531	1,164	1,179
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	57	-	79	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>265,801</b>	<b>371,453</b>	<b>356,408</b>	<b>396,609</b>	<b>388,609</b>	<b>382,819</b>	<b>308,884</b>	<b>329,258</b>	<b>343,891</b>
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Baseline Available for Spending</b>	<b>265,801</b>	<b>371,453</b>	<b>356,408</b>	<b>396,609</b>	<b>388,609</b>	<b>382,819</b>	<b>308,884</b>	<b>329,258</b>	<b>343,891</b>

The overall budget has decreased by 15.0 per cent due to the transfer of function for SITA and AUDIT fees to provincial departments, and further reduction was as a result of an approval by the Cabinet to reduce the baselines by 0.3per cent. Compensation of employees has grown by 22.0 per cent due to R26m budget for compensation for Internal Audit staff. Goods and services budget has decreased by 49.0 per cent due to SITA and AUDIT fees being transferred to provincial departments. Transfers and subsidies budget has increased by 2.0 per cent.

Compensation of employees' budget has grown only to cater for salary increment and also to fund posts which will be filled in 2011/12 financial as they will need to be provided for the whole year in the 2011/12 financial year.

## 6. Programme Description

### 6.1. PROGRAMME 1: Administration

#### Corporate Governance

- The programme is aimed at developing and implementing sound corporate governance, systems and policies for the Provincial Treasury as a Department. The programme is structured into the following sub-programmes:-

#### Office of the MEC

- To exercise powers and perform duties entrusted to the MEC in terms of various statutory provisions.

#### Management Services

- To render strategic leadership and administrative support to the Head of the Department.

#### Corporate Services

- Responsible for the provision of sound records management, provision of proper communication, facilitation of employee wellness programmes as well as administering professional Human Resource Management and Human Resource Development matters

#### Financial Management (Office of the CFO)

- To ensure proper control and management of the financial resources of the Provincial Treasury

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Subprogramme									
Statutory Payment	719								
Office of the MEC	2,811	4,022	3,950	4,331	5,231	5,231	4,829	5,114	5,319
Management Services	1,520	3,052	2,887	3,351	3,351	3,351	3,355	3,567	3,710
Programme Support ( Office of the SGM )	833								
Corporate Services	30,665	48,234	45,426	51,500	81,400	81,400	83,098	85,809	88,760
Financial Management ( Office of CFO )	33,163	40,164	40,203	40,285	22,752	22,752	24,780	26,026	27,963
Risk Management & Security Services	-	-	-	-	-	-	-	-	-
<b>Total payments and estimates</b>	<b>69,711</b>	<b>95,472</b>	<b>92,466</b>	<b>99,467</b>	<b>112,734</b>	<b>112,734</b>	<b>116,062</b>	<b>120,516</b>	<b>125,752</b>
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Baseline Available for Spending</b>	<b>69,711</b>	<b>95,472</b>	<b>92,466</b>	<b>99,467</b>	<b>112,734</b>	<b>112,734</b>	<b>116,062</b>	<b>120,516</b>	<b>125,752</b>

*\*Note: This programme includes salary of the MEC.*



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		
	2007/08	2008/09	2009/10				2011/12	2012/13	2013/14
<b>Current payments</b>	<b>67,422</b>	<b>82,077</b>	<b>84,633</b>	<b>94,193</b>	<b>106,885</b>	<b>106,885</b>	<b>109,247</b>	<b>116,515</b>	<b>121,591</b>
Compensation of employees	36,341	45,050	52,027	58,972	59,646	59,646	60,214	64,277	67,048
Goods and services	31,081	37,027	32,606	35,221	47,239	47,239	49,033	52,238	54,543
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>215</b>	<b>6,062</b>	<b>6,089</b>	<b>2,999</b>	<b>3,039</b>	<b>3,039</b>	<b>3,044</b>	<b>3,226</b>	<b>3,387</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	150	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	215	5,912	6,089	2,999	3,039	3,039	3,044	3,226	3,387
<b>Payments for capital assets</b>	<b>2,074</b>	<b>7,333</b>	<b>1,744</b>	<b>2,275</b>	<b>2,810</b>	<b>2,810</b>	<b>3,771</b>	<b>775</b>	<b>774</b>
Buildings and other fixed structures	-	167	59	-	35	35	-	-	-
Machinery and equipment	2,017	7,166	1,606	2,275	2,775	2,775	3,771	775	774
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	57	-	79	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>									
<b>Total economic classification</b>	<b>69,711</b>	<b>95,472</b>	<b>92,466</b>	<b>99,467</b>	<b>112,734</b>	<b>112,734</b>	<b>116,062</b>	<b>120,516</b>	<b>125,752</b>
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Baseline Available for Spending</b>	<b>69,711</b>	<b>95,472</b>	<b>92,466</b>	<b>99,467</b>	<b>112,734</b>	<b>112,734</b>	<b>116,062</b>	<b>120,516</b>	<b>125,752</b>

The compensation of employees has increased by 10.5 per cent while goods and services increased by 22.0 per cent due to centralized costs coming with transfer of Internal Audit function from Office of the Premier. There is a Strategic Information Systems Plan (SISP) project under GITO which might need some major funding but estimates of the costs will be determined by the hardware needed for the department. The budget has not appropriately funded the project as the department is awaiting the recommendations from the consultants. Transfers and subsidies budget has recorded an increase of 2.0 per cent whilst the increase in fees at tertiary institutions has increased by a higher rate. The department has a set target for the number of bursary intake but due to limited resources, the number will have to be scaled down.

There was a structural change made in the department within *Administration*. *Office Support* unit formerly known as *Logistics* has been moved to *Corporate Services* from *Financial Management*. The budget has since followed the function, hence the decrease in *Financial Management* and increase in *Corporate Services*. The decrease in payments for capital assets budget is amongst others, due to once-off purchase of computer servers for the districts.

## **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; and
- 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 MTREF budget, reviewing the MTREF budget and monitor the implementation thereof;
- Review the MTRF budget and monitor the implementation thereof, as well as publication of monthly and quarterly expenditure reports;
- 
- Assess and advise municipalities with the preparation of Annual Financial Statements;
- Provide training on,
  - ✓ budget related matters;
  - ✓ AFS related matters; and

- ✓ SCM, internal audit, risk management, MFMA returns and other MFMA related matters.
- Evaluate the AFS of municipalities for reasonableness and fair presentation before submission to the Auditor-General; Evaluate the effectiveness of Risk Management, internal audit and Audit committee; and monitor,
  - ✓ Compliance with norms and standards;
  - ✓ Assets management at municipalities;
  - ✓ Revenue collection by municipalities;
  - ✓ The establishment of Risk Management unit, internal audit unit and Audit committee;
  - ✓ The implementation of SCM;
  - ✓ The publication of conditional grants;
  - ✓ The MFMA returns;
  - ✓ Annual and oversight reports; and
- Ensure compliance with the MFMA.

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		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
<b>Subprogramme</b>									
Programme Support ( Office of the SGM )	987	820	1,763	1,153	3,441	1,351	1,260	1,715	1,825
Economic Analysis	1,162	3,939	2,383	2,896	2,796	3,112	2,881	3,011	3,131
Fiscal Policy	8,621	12,640	13,750	23,825	12,725	10,021	11,579	12,458	13,356
Budget Management	12,249	8,334	4,627	2,879	3,279	3,565	4,489	4,692	4,880
Public Finance	-	779	3,034	5,505	5,405	5,292	6,576	6,878	7,153
Intergovernmental Relations	5,455	9,229	9,244	14,929	11,407	9,922	19,628	21,034	21,875
<b>Total payments and estimates</b>	<b>28,474</b>	<b>35,741</b>	<b>34,801</b>	<b>51,187</b>	<b>39,053</b>	<b>33,263</b>	<b>46,413</b>	<b>49,788</b>	<b>52,220</b>
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Baseline Available for Spending</b>	<b>28,474</b>	<b>35,741</b>	<b>34,801</b>	<b>51,187</b>	<b>39,053</b>	<b>33,263</b>	<b>46,413</b>	<b>49,788</b>	<b>52,220</b>

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		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
<b>Current payments</b>	<b>28,044</b>	<b>34,894</b>	<b>34,131</b>	<b>50,928</b>	<b>38,854</b>	<b>33,050</b>	<b>46,057</b>	<b>49,679</b>	<b>52,106</b>
Compensation of employees	20,471	24,463	27,605	30,542	30,692	27,578	35,961	38,860	40,458
Goods and services	7,573	10,431	6,526	20,386	8,162	5,472	10,096	10,819	11,648
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>-</b>	<b>458</b>	<b>514</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	458	514	-	-	14	-	-	-
<b>Payments for capital assets</b>	<b>430</b>	<b>389</b>	<b>156</b>	<b>259</b>	<b>199</b>	<b>199</b>	<b>356</b>	<b>109</b>	<b>114</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	430	389	156	259	199	199	356	109	114
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>28,474</b>	<b>35,741</b>	<b>34,801</b>	<b>51,187</b>	<b>39,053</b>	<b>33,263</b>	<b>46,413</b>	<b>49,788</b>	<b>52,220</b>
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Baseline Available for Spending</b>	<b>28,474</b>	<b>35,741</b>	<b>34,801</b>	<b>51,187</b>	<b>39,053</b>	<b>33,263</b>	<b>46,413</b>	<b>49,788</b>	<b>52,220</b>

The compensation of employees has increased by 23.0 per cent due to an amount of R5 million allocated for support to MFMA units. Goods and services budget has decreased by

63.0 per cent due to expiry of contracts in the IM and PPP unit. The R10 million conditional grants which was for infrastructure grant to provinces has been shifted away from Treasury.

### 6.3. PROGRAMME 3: Assets, Liabilities and SCM

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 and 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.

#### System 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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Subprogramme									
Programme Support	1,109	431	3,739	1,760				334	1,003
Asset Management	3,922	6,605	8,568	9,005	8,005	8,496	8,937	8,974	9,333
Liabilities Management	9,559	4,688	10,737	11,299	11,399	9,146	10,308	10,892	11,368
Supply Chain Management	14,256	22,322	17,949	21,300	19,756	19,756	21,600	22,903	23,819
Support and Interlinked Financial Systems	-	115,686	90,800	91,958	90,618	92,380	34,992	39,270	40,751
<b>Total payments and estimates</b>	<b>28,846</b>	<b>149,732</b>	<b>131,793</b>	<b>135,322</b>	<b>129,778</b>	<b>129,778</b>	<b>75,837</b>	<b>82,373</b>	<b>86,274</b>
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Baseline Available for Spending</b>	<b>28,846</b>	<b>149,732</b>	<b>131,793</b>	<b>135,322</b>	<b>129,778</b>	<b>129,778</b>	<b>75,837</b>	<b>82,373</b>	<b>86,274</b>

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		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Current payments	28,206	148,965	131,365	135,058	129,228	129,228	75,729	82,223	86,118
Compensation of employees	20,786	32,976	37,302	42,478	40,482	40,482	41,540	44,845	47,350
Goods and services	7,420	115,989	94,063	92,580	88,746	88,746	34,189	37,378	38,768
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	351	-	179	-	460	460	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	351	-	179	-	460	460	-	-	-
Payments for capital assets	289	767	249	264	90	90	108	150	156
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	289	767	249	264	90	90	108	150	156
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	28,846	149,732	131,793	135,322	129,778	129,778	75,837	82,373	86,274
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	28,846	149,732	131,793	135,322	129,778	129,778	75,837	82,373	86,274

Compensation of employee's budget has increased by 2.0 per cent due to some critical posts filled during 2010/11 financial year whilst goods and services budget has decreased by 65.0 per cent due to transfer of SITA function (provision of financial systems to Departments). Payment for capital assets budget has decreased by 59.0 per cent as most of the purchases under this classification are once – off and most has been made in 2010/11.

#### 6.4. PROGRAMME 4: Financial Governance

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		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Subprogramme									
Programme Support	1,097	666	2,597	1,367	1,367	1,367	2,452	3,929	4,046
Accounting Services	67,591	89,697	83,573	100,571	97,382	97,382	59,233	62,726	65,276
Norms and Standards	-	-	-	-	-	-	-	-	-
Support and Interlinked Financial Systems	62,201	-	-	-	-	-	-	-	-
Risk Management	7,881	145	11,178	8,695	8,295	8,295	8,887	9,926	10,323
<b>Total payments and estimates</b>	<b>138,770</b>	<b>90,508</b>	<b>97,348</b>	<b>110,633</b>	<b>107,044</b>	<b>107,044</b>	<b>70,572</b>	<b>76,581</b>	<b>79,645</b>
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
<b>Baseline Available for Spending</b>	<b>138,770</b>	<b>90,508</b>	<b>97,348</b>	<b>110,633</b>	<b>107,044</b>	<b>107,044</b>	<b>70,572</b>	<b>76,581</b>	<b>79,645</b>

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		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Current payments	137,696	89,556	96,633	110,443	106,354	105,782	70,276	76,451	79,510
Compensation of employees	39,653	35,836	34,707	48,092	41,402	30,402	50,193	54,877	57,112
Goods and services	98,043	53,720	61,926	62,351	64,952	75,380	20,083	21,574	22,398
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	292	684	296	-	-	572	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	292	684	296	-	-	572	-	-	-
Payments for capital assets	782	268	419	190	690	690	296	130	135
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	782	268	419	190	690	690	296	130	135
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	138,770	90,508	97,348	110,633	107,044	107,044	70,572	76,581	79,645
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline Available for Spending	138,770	90,508	97,348	110,633	107,044	107,044	70,572	76,581	79,645

Compensation of employees budget has grown by 56.0 per cent due to transfer of Internal Audit function and appointments to be made during 2010/11 financial year. Goods and services budget has decreased by 64.0 per cent due to transfer of function (Audit fees) to Provincial Departments. This branch is also responsible for financial training and development of officials in provincial departments. The budget allocated for training hardly matches the training needs in the province.

## 7. Other programme information

### 7.1. Personnel numbers and costs

Tables 5.7 (a) and (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 2008 to March 2014. 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 costs<sup>1</sup>: Provincial Treasury

Personnel numbers	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	As at 31 March 2014
Programme 1: Administration <sup>1</sup>	216	216	220	196	161	161	161
Programme 2: Sustainable Resource Management	57	57	78	78	78	78	78
Programme 3: Asset and Liabilities Management	78	78	68	68	68	68	68
Programme 4: Financial Governance	79	79	89	132	132	132	132
<b>Total personnel numbers</b>	<b>430</b>	<b>430</b>	<b>455</b>	<b>474</b>	<b>439</b>	<b>439</b>	<b>439</b>
Total personnel cost (R thousand)	117,251	138,325	151,641	172,222	187,908	202,859	211,968
Unit cost (R thousand)	273	322	333	363	428	462	483

Table 5.7(b): Summary of departmental personnel numbers and costs

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10				2011/12	2012/13	2013/14
<b>Total for department</b>									
Personnel numbers(head count)	430	430	455	474	396	474	439	439	439
Personnel costs(R'000)	117,251	138,325	151,641	180,084	172,222	158,108	187,908	202,859	211,968
<b>Human resources component</b>									
Personnel numbers	23	25	23	30	30	30	30	30	30
Personnel costs	7,315	7,315	7,681	8,142	8,142	8,142	8,272	8,272	8,272
Head count as % of total for department	5.35%	5.81%	5.05%	6.33%	7.58%	6.33%	6.83%	6.83%	6.83%
Personnel cost % of total for department	6.24%	5.29%	5.07%	4.52%	4.73%	5.15%	4.40%	4.08%	3.90%
<b>Finance component</b>									
Personnel numbers (head count)	59	63	59	66	66	66	66	66	66
Personnel cost (R'000)	11,284	11,284	11,284	7,899	7,899	7,899	8,732	8,732	8,732
Head count as % of total for department	13.72%	14.65%	12.97%	13.92%	16.67%	13.92%	15.03%	15.03%	15.03%
Personnel cost as % of total for department	9.62%	8.16%	7.44%	4.39%	4.59%	5.00%	4.65%	4.30%	4.12%
<b>Full time workers</b>									
Personnel numbers (head count)	390	390	415	396	396	396	396	396	396
Personnel cost (R'000)	115,651	136,625	149,941	178,234	170,372	156,258	185,956	200,907	210,016
Head count as % of total for department	90.70%	90.70%	91.21%	83.54%	100.00%	83.54%	90.21%	90.21%	90.21%
Personnel cost as % of total for department	98.64%	98.77%	98.88%	98.97%	98.93%	98.83%	98.96%	99.04%	99.08%
<b>Part-time workers</b>									
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%
<b>Contract workers</b>									
Personnel numbers (head count)	40	40	40	78	78	78	43	43	43
Personnel cost (R'000)	1,600	1,700	1,700	1,850	1,850	1,850	1,952	1,952	1,952
Head count as % of total for department	9.30%	9.30%	8.79%	16.46%	19.70%	16.46%	9.79%	9.79%	9.79%
Personnel count as % of total for department	1.36%	1.23%	1.12%	1.03%	1.07%	1.17%	1.04%	0.96%	0.92%

The personnel numbers are declining this is due to the lower number of intake on the number of interns due to limited resources.

## 7.2. Training

Tables 5.8(a) and (b) reflect spending on training per programme, providing actual and estimated expenditure on training for the period 2006/07 to 2010/11, budget expenditure for the period 2011/12 to 2013/14.



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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10				2011/12	2012/13	2013/14
Programme 1: Administration <sup>1</sup>	531	5,734	5,963	3,760	3,760	3,760	3,303	3,469	3,642
of which									
Subsistence and travel	29	704	924	645	645	645	303	423	456
Payments on tuition	502	5,030	5,039	3,115	3,115	3,115	3,000	3,046	3,186
Programme 2: Sustainable Resource Management	488	493	493	-	-	-		0	0
of which									
Subsistence and travel	80	68	73						
Payments on tuition	408	425	420						
Programme 3: Assets and Liabilities Management	1,893	1,912	1,912	786	786	786	58	61	65
of which									
Subsistence and travel	93	803	834	63	63	63	15	17	16
Payments on tuition	1,800	1,109	1,078	723	723	723	43	44	49
Programme 4: Financial Governance	902	5,945	6,414	3,759	3,759	3,759	3,947	4,144	4,352
of which									
Subsistence and travel	29	747	987	760	760	760	798	838	880
Payments on tuition	873	5,198	5,427	2,999	2,999	2,999	3,149	3,306	3,472
<b>Total payments on training</b>	<b>3,814</b>	<b>14,084</b>	<b>14,782</b>	<b>8,305</b>	<b>8,305</b>	<b>8,305</b>	<b>7,308</b>	<b>7,674</b>	<b>8,059</b>

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

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10				2011/12	2012/13	2013/14
Number of personnel trained	175	344	350	155	155	155	158	167	175
of which									
Male	70	74	73	55	55	55	58	67	70
Female	105	270	277	100	100	100	100	100	105
Number of training opportunities									
of which									
Tertiary	150	150	150	155	155	155	158	167	175
Workshops	25	25	25	26	26	26	26	28	29
Seminars									
Other									
Number of bursaries offered	150	150	150	155	155	155	155	167	175
Number of interns appointed	20	20	20	31	31	31	21	22	23
Number of learnerships appointed	20	20	20	46	46	46	21	22	23
Number of days spent on training:	5	5	5	5	5	5	5	6	6

The budget for training is mainly under *Administration* due to centralization of generic training under *Human Resources Development unit*. The budget for training is also in line with the requirements of Skills Development Act and it also includes bursaries awarded to external students as outlined in the Provincial HRD Strategy.

The training budget is also gender responsive as illustrated in the table above. The number of personnel trained is only for the departmental officials only.

### 7.3. Reconciliation of structural changes

### **Reconciliation of structural changes: Limpopo Treasury**

[illegible]

## Annexure to Vote 5

Table 5.9: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
<b>Tax receipts</b>	-	-	-	-	-	-	-	-	-
Casino taxes									
Motor vehicle licenses									
Horseracing									
Other taxes									
<b>Non-tax receipts</b>	84,534	124,466	119,961	97,863	98,120	98,120	103,050	108,511	113,200
Sale of goods and services other than capital assets	1,063	1,208	627	717	974	974	756	795	879
Sales of goods and services produced by department	1,063	1,208	627	717	974	974	756	795	879
Sales by market establishments									
Administrative fees									
Other sales	1,063	1,208	627	717	974	974	756	795	879
Of which									
Commission on Insurance	109	109	133	140	136	136	140	144	145
Tender documents	960	1,018	463	488	749	749	526	558	640
Parking fees			-	89	89	89	90	93	94
Sales of scrap, waste, arms and other used current goods (excluding capital assets)									
Fines, penalties and forfeits	1,181	1,240	-	-	-	-	-	-	-
Interest, dividends and rent on land	82,290	122,018	119,334	97,146	97,146	97,146	102,294	107,716	112,321
Interest	82,290	122,018	119,334	97,146	97,146	97,146	102,294	107,716	112,321
Dividends									
Rent on land									
<b>Transfers received from:</b>	-	-	-	-	-	-	-	-	-
Other governmental units									
Universities and technikons									
Foreign governments									
International organisations									
Public corporations and private enterprises									
Households and non-profit institutions									
<b>Sales of capital assets</b>	-	-	-	-	-	-	-	-	-
Land and subsoil assets									
Other capital assets									
<b>Financial transactions</b>	1,060	1,124	434	457	200	200	481	506	516
<b>Total departmental receipts</b>	<b>85,594</b>	<b>125,590</b>	<b>120,395</b>	<b>98,320</b>	<b>98,320</b>	<b>98,320</b>	<b>103,531</b>	<b>109,017</b>	<b>113,716</b>

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

				Outcome			Medium-term estimates		
				Main appropriation	Adjusted appropriation	Revised estimate			
R thousand	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Current payments	261,368	355,492	346,762	390,622	381,321	374,945	301,309	324,868	339,325
Compensation of employees	117,251	138,325	151,641	180,084	172,222	158,108	187,908	202,859	211,968
Salaries and wages	107,348	126,808	137,666	165,273	153,426	143,297	172,484	186,509	194,801
Social contributions	9,903	11,517	13,975	14,811	18,796	14,811	15,424	16,350	17,167
Goods and services	144,117	217,167	195,121	210,538	209,099	216,837	113,401	122,009	127,357
of which									
Audit fees	-	-	-	-	-	-	-	-	-
SITA costs	3,360	5,860	3,980	6,249	5,213	6,249	5,400	7,296	7,661
Contractors	3,515	3,155	336	14,971	17,801	14,971	5,098	5,404	5,674
Subsistence allowance	7,300	5,779	9,594	19,921	11,145	9,921	9,690	10,052	10,555
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to <sup>1</sup> :	858	7,204	7,078	2,999	3,499	4,085	3,044	3,226	3,387
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces <sup>2</sup>	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities <sup>3</sup>	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers <sup>4</sup>	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises <sup>5</sup>	-	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	858	7,054	7,078	2,999	3,499	4,085	3,044	3,226	3,387
Social benefits	858	6,853	7,078	1,889	2,499	2,935	1,470	1,559	1,637
Other transfers to households	-	201	-	1,110	1,000	1,150	1,574	1,667	1,750
Payments for capital assets	3,575	8,757	2,568	2,988	3,789	3,789	4,531	1,164	1,179
Buildings and other fixed structures	-	167	59	-	35	35	-	-	-
Buildings	-	167	59	-	35	35	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3,518	8,590	2,430	2,988	3,754	3,754	4,531	1,164	1,179
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	3,518	8,590	2,430	2,988	3,754	3,754	4,531	1,164	1,179
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	57	-	79	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	265,801	371,453	356,408	396,609	388,609	382,819	308,884	329,258	343,891
Less: Unauthorised expenditure	-	-	-	-	-	-	-	-	-
Baseline available for spending	265,801	371,453	356,408	396,609	388,609	382,819	308,884	329,258	343,891

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		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
<b>Current payments</b>	<b>67,422</b>	<b>82,077</b>	<b>84,633</b>	<b>94,193</b>	<b>106,885</b>	<b>106,885</b>	<b>109,247</b>	<b>116,515</b>	<b>121,591</b>
Compensation of employees	36,341	45,050	52,027	58,972	59,646	59,646	60,214	64,277	67,048
Salaries and wages	31,435	41,543	43,654	50,100	52,690	50,774	51,094	54,609	56,897
Social contributions	4,906	3,507	8,373	8,872	6,956	8,872	9,120	9,668	10,151
Goods and services	31,081	37,027	32,606	35,221	47,239	47,239	49,033	52,238	54,543
of which									
Telephone services	8,000	6,032	6,717	7,296	4,678	4,539	9,684	10,265	10,778
GG Vehiclesrunning costs	12,966	22,606	17,553	4,539	15,217	19,314	20,557	22,114	23,163
Contractors	3,515	3,155	336	14,971	17,801	14,971	5,098	5,404	5,674
Subsistence allowance	6,600	5,234	8,000	8,415	9,543	8,415	8,920	9,455	9,928
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
<b>Transfers and subsidies to<sup>1</sup>:</b>	<b>215</b>	<b>6,062</b>	<b>6,089</b>	<b>2,999</b>	<b>3,039</b>	<b>3,039</b>	<b>3,044</b>	<b>3,226</b>	<b>3,387</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces <sup>2</sup>	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities <sup>3</sup>	-	-	-	-	-	-	-	-	-
Municipalities									
Municipal agencies and funds									
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers <sup>4</sup>									
Universities and technikons									
Public corporations and private enterprises <sup>5</sup>	-	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	215	5,912	6,089	2,999	3,039	3,039	3,044	3,226	3,387
Social benefits	215	5,711	6,089	1,889	2,039	1,889	1,470	1,559	1,637
Other transfers to households		201		1,110	1,000	1,150	1,574	1,667	1,750
<b>Payments for capital assets</b>	<b>2,074</b>	<b>7,333</b>	<b>1,744</b>	<b>2,275</b>	<b>2,810</b>	<b>2,810</b>	<b>3,771</b>	<b>775</b>	<b>774</b>
Buildings and other fixed structures	-	167	59	-	35	35	-	-	-
Buildings		167	59		35	35			
Other fixed structures									
Machinery and equipment	2,017	7,166	1,606	2,275	2,775	2,775	3,771	775	774
Transport equipment					-	-			
Other machinery and equipment	2,017	7,166	1,606	2,275	2,775	2,775	3,771	775	774
Heritage assets									
Specialised military assets									
Biological assets									
Software and other intangible assets	57	-	79	-	-	-	-	-	-
Land and subsoil assets									
<b>Payments for financial assets</b>									
<b>Total economic classification</b>	<b>69,711</b>	<b>95,472</b>	<b>92,466</b>	<b>99,467</b>	<b>112,734</b>	<b>112,734</b>	<b>116,062</b>	<b>120,516</b>	<b>125,752</b>
Less: Unauthorised expenditure									
<b>Baseline available for spending</b>	<b>69,711</b>	<b>95,472</b>	<b>92,466</b>	<b>99,467</b>	<b>112,734</b>	<b>112,734</b>	<b>116,062</b>	<b>120,516</b>	<b>125,752</b>

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		
	2007/08	2008/09	2009/10				2011/12	2012/13	2013/14
<b>Current payments</b>	<b>28,044</b>	<b>34,894</b>	<b>34,131</b>	<b>50,928</b>	<b>38,854</b>	<b>33,050</b>	<b>46,057</b>	<b>49,679</b>	<b>52,106</b>
Compensation of employees	20,471	24,463	27,605	30,542	30,692	27,578	35,961	38,860	40,458
Salaries and wages	19,088	23,389	26,036	28,878	28,248	25,914	34,071	36,857	38,355
Social contributions	1,383	1,074	1,569	1,664	2,444	1,664	1,890	2,003	2,103
Goods and services	7,573	10,431	6,526	20,386	8,162	5,472	10,096	10,819	11,648
of which									
Stationery & printing	6,223	8,652	3,810	3,493	2,345	3,493	3,600	3,790	3,980
Travel & subsistence	650	1,234	1,122	5,387	4,215	473	3,148	3,832	4,342
Contractor services	700	545	1,594	11,506	1,602	1,506	770	597	627
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
<b>Transfers and subsidies to<sup>1</sup>:</b>	<b>-</b>	<b>458</b>	<b>514</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces <sup>2</sup>	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities <sup>3</sup>	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds									
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers <sup>4</sup>									
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises <sup>5</sup>	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households	-	458	514	-	-	14	-	-	-
Social benefits		458	514			14			
Other transfers to households									
<b>Payments for capital assets</b>	<b>430</b>	<b>389</b>	<b>156</b>	<b>259</b>	<b>199</b>	<b>199</b>	<b>356</b>	<b>109</b>	<b>114</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	430	389	156	259	199	199	356	109	114
Transport equipment									
Other machinery and equipment	430	389	156	259	199	199	356	109	114
Heritage assets									
Specialised military assets									
Biological assets									
Software and other intangible assets									
Land and subsoil assets	-								
<b>Payments for financial assets</b>									
<b>Total economic classification</b>	<b>28,474</b>	<b>35,741</b>	<b>34,801</b>	<b>51,187</b>	<b>39,053</b>	<b>33,263</b>	<b>46,413</b>	<b>49,788</b>	<b>52,220</b>
Less: Unauthorised expenditure									
<b>Baseline available for spending</b>	<b>28,474</b>	<b>35,741</b>	<b>34,801</b>	<b>51,187</b>	<b>39,053</b>	<b>33,263</b>	<b>46,413</b>	<b>49,788</b>	<b>52,220</b>

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

Table 3.16(a): Payments and estimates by economic classification: Programme 3: Asset, Liability and Supply Chain management									
	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Current payments	28,206	148,965	131,365	135,058	129,228	129,228	75,729	82,223	86,118
Compensation of employees	20,786	32,976	37,302	42,478	40,482	40,482	41,540	44,845	47,350
Salaries and wages	18,828	27,803	35,147	40,194	32,178	38,198	39,256	42,424	44,808
Social contributions	1,958	5,173	2,155	2,284	8,304	2,284	2,284	2,421	2,542
Goods and services	7,420	115,989	94,063	92,580	88,746	88,746	34,189	37,378	38,768
of which				-		-	-		
Equipment repairs	1,590		3,478	3,686	3,245	3,686	800	4,007	4,207
SITA costs	1,670	109,344	86,374	78,820	77,143	74,986	25,637	21,365	22,024
Bank charges	3,360	5,860	3,980	6,249	5,213	6,249	5,400	7,296	7,661
Venues & facilities	800	785	231	3,825	3,145	3,825	823	3,310	3,476
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Transfers and subsidies to <sup>1</sup> :	351	-	179	-	460	460	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces <sup>2</sup>	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities <sup>3</sup>	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds									
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers <sup>4</sup>									
Universities and technikons									
Public corporations and private enterprises <sup>5</sup>	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households	351	-	179	-	460	460	-	-	-
Social benefits	351		179		460	460			
Other transfers to households									
Payments for capital assets	289	767	249	264	90	90	108	150	156
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	289	767	249	264	90	90	108	150	156
Transport equipment									
Other machinery and equipment	289	767	249	264	90	90	108	150	156
Heritage assets									
Specialised military assets									
Biological assets									
Software and other intangible assets									
Land and subsoil assets									
Payments for financial assets									
Total economic classification	28,846	149,732	131,793	135,322	129,778	129,778	75,837	82,373	86,274
Less: Unauthorised expenditure									
Baseline available for spending	28,846	149,732	131,793	135,322	129,778	129,778	75,837	82,373	86,274

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

Table 3.16(c): Payments and estimates by economic classification: Programme 4: Financial Governance									
	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2007/08	2008/09	2009/10				2010/11		2011/12
Current payments	137,696	89,556	96,633	110,443	106,354	105,782	70,276	76,451	79,510
Compensation of employees	39,653	35,836	34,707	48,092	41,402	30,402	50,193	54,877	57,112
Salaries and wages	37,997	34,073	32,829	46,101	40,310	28,411	48,063	52,619	54,741
Social contributions	1,656	1,763	1,878	1,991	1,092	1,991	2,130	2,258	2,371
Goods and services	98,043	53,720	61,926	62,351	64,952	75,380	20,083	21,574	22,398
of which									-
Registration fees	650	747	572	839	901	839	876	929	975
Audit Fees	97,393	52,973	61,354	52,940	64,051	74,541	12,283	13,445	13,963
Audit Committee						-	5,000	5,200	5,460
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest									
Rent on land									
Transfers and subsidies to <sup>1</sup> :	292	684	296	-	-	572	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces <sup>2</sup>	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities <sup>3</sup>	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds				-					
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Provide list of entities receiving transfers <sup>4</sup>									
Universities and technikons									
Public corporations and private enterprises <sup>5</sup>									
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production									
Other transfers									
Foreign governments and international organisations									
Non-profit institutions									
Households	292	684	296	-	-	572	-	-	-
Social benefits	292	684	296			572			
Other transfers to households									
Payments for capital assets	782	268	419	190	690	690	296	130	135
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	782	268	419	190	690	690	296	130	135
Transport equipment			-		-	-		-	-
Other machinery and equipment	782	268	419	190	690	690	296	130	135
Heritage assets									
Specialised military assets									
Biological assets									
Software and other intangible assets									
Land and subsoil assets									
Payments for financial assets									
Total economic classification	138,770	90,508	97,348	110,633	107,044	107,044	70,572	76,581	79,645
Less: Unauthorised expenditure									
Baseline available for spending	138,770	90,508	97,348	110,633	107,044	107,044	70,572	76,581	79,645



**Table 5.11 (a): Payments and estimates by economic classification: Programme 1: Administration "Goods and services level 4 items"**

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
<b>Current payments</b>									
.....									
<b>Goods and services</b>									
<i>of which</i>									
Administrative fees	2,215	2,872	1,529	1,352	1,433	1,352	1,604	1,807	1,896
Advertising	1,016	1,057	292	925	844	925	415	439	461
Assets<R5000	26	53	158	954	954	954	1,176	221	234
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries (employees)	2,099	7,542	-	-	35	-	-	-	-
Catering: Departmental activities	35	343	388	249	214	249	191	202	212
Communication	1,038	71	4,719	-	2,691	2,691	975	2,183	2,939
Computer services	-	-	813	361	361	361	699	536	1,286
Cons/ prof: business & advisory services	1,790	2,476	-	-	-	-	-	-	-
Cons/ prof: Infrastructure @ planning	-	-	-	-	-	-	-	-	-
Cons/ prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/ prof: Legal cost	-	190	-	-	-	-	-	-	-
Contractors	-	-	240	210	294	210	302	319	335
Agency & support/ outsourced services	-	4,842	3,500	1,580	854	938	3,407	3,290	3,455
Entertainment	693	100	-	-	-	-	112	319	335
Government motor transport	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	12	11	140	153	153	153	214	226	237
Inventory: Fuel, oil and gas	-	2,390	10	11	11	11	11	12	13
Inventory: Learn & teacher support	-	-	-	-	-	-	-	-	-
Inventory: Raw materials	-	-	20	26	26	26	23	24	25
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	-	-	425	652	652	652	500	551	629
Inventory: Stationary and printing	1,087	2,941	2,297	2,668	2,668	2,668	4,254	4,509	4,732
Lease payments	8,557	2,037	4,883	1,332	1,332	1,332	5,246	5,620	5,751
Owned & leasehold property expenditure	8,659	6,063	9,910	20,929	21,017	12,775	18,932	19,655	19,061
Transport provided dept activity	-	-	82	87	201	87	94	99	104
Travel and subsistence	3,427	2,792	767	627	513	627	609	823	864
Training & staff development	-	1,254	1,260	500	5,962	5,962	6,321	7,315	7,681
Operating expenditure	562	60	387	500	656	500	1,135	1,335	1,402
Venues and facilities	444	789	518	2,105	1,949	2,105	2,813	2,753	2,891
<b>Total economic classification: Administration</b>	<b>31,660</b>	<b>37,883</b>	<b>32,338</b>	<b>35,221</b>	<b>42,820</b>	<b>34,578</b>	<b>49,033</b>	<b>52,238</b>	<b>54,543</b>

**Table 5.11 (b): Payments and estimates by economic classification: Programme 2: Sustainable Resource "Goods and services level 4 items"**

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Goods and services									
of which									
Administrative fees	492	370	388	566	566	566	340	470	625
Advertising	569	-	-	-	-	-	-	-	-
Assets<R5000	63	-	70	123	123	123	124	131	150
Audit costs: External	-	-	35	-	-	-	-	-	-
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	782	50	13	59	59	59	98	118	124
Communication	278	50	31	-	-	-	-	8	8
Computer services	-	-	-	-	-	-	-	-	-
Cons/ prof: business & advisory services	2,396	4,883	1,862	3,374	3,374	3,374	3,475	3,581	3,916
Cons/ prof: Infrastructure @ planning	-	-	-	10,000	-	10,000	-	-	-
Cons/ prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/ prof: Legal cost	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency & support/ outsourced services	-	-	381	3,928	2,023	3,928	1,900	1,730	1,983
Entertainment	-	-	-	-	-	-	-	-	-
Government motor transport	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learn & teacher support	-	-	-	-	-	-	-	-	-
Inventory: Raw materials	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	-	-	-	-	-	-	-	-	-
Inventory: Stationary and printing	513	1,412	2,744	367	168	367	1,915	1,686	1,655
Lease payments	-	-	-	-	-	-	-	-	-
Owned & leasehold property expenditure	-	-	-	-	-	-	-	-	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2,065	3,011	1,182	402	282	402	562	520	589
Training & staff development	-	67	-	-	-	-	-	-	-
Operating expenditure	283	20	221	836	836	836	1,164	1,400	1,470
Venues and facilities	132	568	578	731	731	731	518	1,175	1,128
<b>Total economic classification: Sustainable Resource Management</b>	<b>7,573</b>	<b>10,431</b>	<b>7,505</b>	<b>20,386</b>	<b>8,162</b>	<b>20,386</b>	<b>10,096</b>	<b>10,819</b>	<b>11,648</b>

**Table 5.11(c): Payments and estimates by economic classification: Programme 3: Assets, Liabilities and SCM "Goods and services level 4 items"**

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Goods and services									
of which									
Administrative fees	3,768	1,798	5,398	5,328	5,328	5,328	4,807	5,014	5,301
Advertising	54	284	50	394	394	394	281	298	313
Assets<R5000	76	184	115	75	75	75	129	137	144
Audit costs: External	-	-	155	186	155	186	-	-	-
Bursaries (employees)	10	10	30	21	21	21	306	36	38
Catering: Departmental activities	24	639	126	143	143	143	179	207	217
Communication	288	45	39	41	41	41	44	47	49
Computer sservices	20	26,065	11,272	75,648	72,108	75,648	15,443	23,856	24,530
Cons/ prof: business & advisory services	-	1,000	1,000	3,192	3,192	3,192	6,032	1,822	1,913
Cons/ prof: Infrastructure @ planning	-	-	-	-	-	-	-	-	-
Cons/ prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/ prof: Legal cost	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency & support/ outsourced services	-	-	2,251	675	675	675	2,285	757	795
Entertainment	-	-	-	-	-	-	-	-	-
Government motor transport	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	4	4	4	4	4	4	4
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learn & teacher support	-	-	-	-	-	-	-	-	-
Inventory: Raw materials	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	-	-	-	-	-	-	-	-	-
Inventory: Stationary and printing	1,030	205	1,033	2,777	2,777	2,777	1,451	1,815	1,905
Lease payments	-	-	-	-	-	-	-	-	-
Owned & leasehold property expenditure	-	-	-	-	-	-	-	-	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1,565	4,771	681	2,886	2,862	2,886	374	478	505
Training & staff development	-	-	150	304	304	304	1,675	1,521	1,597
Operating expenditure	176	945	657	94	94	94	629	649	683
Venues and facilities	410	53	235	812	573	812	550	737	774
<b>Total economic classification: Asset and Liabilities Management</b>	<b>7,421</b>	<b>35,999</b>	<b>23,196</b>	<b>92,580</b>	<b>88,746</b>	<b>92,580</b>	<b>34,189</b>	<b>37,378</b>	<b>38,768</b>

**Table 5.11(d): Payments and estimates by economic classification: Programme 4: Financial Governance "Goods and services level 4 items"**

Outcome				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14
Current payments									
.....									
Goods and services									
of which									
Administrative fees	1,736	674	768	670	593	670	837	887	931
Advertising	-	-	-	-	-	-	-	-	-
Assets<R5000	33	123	107	-	-	-	120	127	133
Audit costs: External	-	142	-	51,545	67,578	51,545	13,597	14,391	14,985
Bursaries (employees)	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	26	10	6	-	6	12	12	13
Communication	7,744	-	-	-	-	-	-	-	-
Computer sservices	-	-	-	-	-	-	-	-	-
Cons/ prof: business & advisory services	-	806	660	-	-	-	1,200	2,760	2,898
Cons/ prof: Infrastructure @ planning	-	-	-	-	-	-	-	-	-
Cons/ prof: Laboratory services	-	-	-	-	-	-	-	-	-
Cons/ prof: Legal cost	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency & support/ outsourced services	-	-	176	112	-	112	2,551	1,571	1,618
Entertainment	32	-	-	-	-	-	-	-	-
Government motor transport	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learn & teacher support	-	-	-	-	-	-	-	-	-
Inventory: Raw materials	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	-	-	-	-	-	-	-	-	-
Inventory: Stationary and printing	237	196	206	-	-	-	235	249	263
Lease payments	-	-	-	-	-	-	-	-	-
Owned & leasehold property expenditure	-	-	-	-	-	-	-	-	-
Transport provided dept activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1,591	425	845	1,359	1,188	1,359	221	269	282
Training & staff development	-	-	-	-	-	-	-	-	-
Operating expenditure	-	-	1,257	-	-	-	528	397	417
Venues and facilities	305	429	361	87	-	87	782	911	858
Total economic classification: Financial Governance									
	11,678	2,821	4,390	53,779	69,359	53,779	20,083	21,574	22,398

**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	2007/08	2008/09	2009/10	2010/11		2011/12	2012/13	2013/14
Regional services council levy									
Category C	314	-	-	-	-	-	-	-	-
Capricorn	314	-			-	-			
Waterberg									
Mopani									
Vhembe									
Sekhukhune									
Total departmental transfers	314	-	-	-	-	-	-	-	-