

## Free State Provincial Treasury

## Vote 4

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To be appropriated by Vote in 2012/13	R212 111 000
Responsible MEC	MEC of Finance
Administrating Department	Free State Provincial Treasury
Accounting Officer	Chief Executive Officer: Free State Provincial Treasury

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### 1. Overview

Provincial Treasury derives its mandate, core functions and responsibilities from the Public Finance Management Act, (Act 1 of 1999), as amended and Municipal Finance Management Act (Act 56 of 2003).

#### 1.1 Vision

A leading and influential Provincial Treasury in fiscal discipline for a better life of Free State communities.

#### 1.2 Mission

To promote sound financial resource management for improved service delivery in the Free State Province

#### 1.3 Values

Every employee is expected to be guided by the principles and core values that the Department espouse by:

- Integrity
- Accountable
- Assertive
- Collaborative
- Responsive
- Committed
- Proactive

#### 1.4 Acts, rules and regulations

The following acts, rules and regulations are considered by the department:

- Constitution Act No. 200 of 1993
- Public Finance Management Act No. 1 of 1999 (as amended)
- Treasury Regulations, May 2005
- Employment Equity Act of 1998
- SITA Act of 1999
- Protection of Information Act, Act 84 of 1982
- Annual Division of Revenue Act
- Municipal Finance Management Act number 56 of 2003
- Preferential Procurement Policy Act No. 5 of 2000
- SCM Regulations of 2004
- Borrowing Powers of Provincial Government Act

### **1.5 The Provincial Treasury will continue to render the following main services;**

Provision of leadership, strategic management in accordance with legislation, regulations and policies as well as to ensure that there is appropriate support service to all other programmes.

Provision of professional advice and support on provincial economic analysis, fiscal policy, and the management of the annual budget process and the implementation of provincial budgets.

Provision of policy direction, facilitate the effective and efficient management of assets, liabilities and financial management systems.

Promotion of accountability through substantive reflection of financial activities of the province as well as compliance with financial norms and standards.

Provincial Treasury's mandate is broad; hence there was a need to revise Departmental organogram to be commensurate with its mandate. The old organogram has been revised and programme four (4) is affected. Additional posts have been added into the new organogram.

Programme four (4) has a new Chief Directorate called Municipal Finance Management. This chief Directorate consists of five (5) directorates: viz, Municipal Budget and Monitoring, Municipal Revenue and Debt Management, Municipal Accounting Services, Supply Chain Management and Compliance and Municipal Risk Management and Internal Audit.

### **Aligning departmental budgets to achieve government's prescribed outcomes**

To speed-up service delivery and making real change in the lives and conditions of South Africans, the government-of-the-day has identified 12 outcomes.

Provincial Treasury has to contribute to outcome 5, outcome 9 and outcome 12. Some of the outputs from these outcomes will be incorporated into the 2012- 2015 Annual Performance plan.

## **2. Review of the current financial year (2011/12)**

Key focus areas are contained in the Strategic Plan, Annual Performance Plan and MEC's Budget Speech. The Department is expected to table its Annual Performance Plan and Budget speech in March 2012. There need to be correlation between what is contained in the MEC's budget speech and Annual Performance Plan. The implementation of what is contained in the APP and budget speech is reported through quarterly performance reporting. The Department submits on quarterly basis progress to the National Treasury.

## **3. Outlook for the coming financial year (2012/13)**

The Department of Provincial Treasury has no new policy priorities except to ensure that it contributes towards realization of the 12 outcomes. It is the responsibility of the Provincial Treasury to provide guidance on budget planning and implementation for the province. At the same time, the department is expected to make direct contribution to some of the 12 outcomes. Outcomes number 5, 9 and 12 are more relevant for Treasury to contribute towards them. Outcome 5 is about capable and skilled workforce; outcome 9 is about effective and efficient local government system and outcome 12 is about effective and efficient public service.

The Provincial treasury has integrated these outcomes into its Annual Performance Plan for 2012-2015. The department will be ready to report against these outcomes on quarterly basis because they will form part of Departmental Annual Performance Plan 2012-2015.

## 4. Receipts and financing

### 4.1 Summary of receipts

Table 4.1: Summary of receipts: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2008/9	2009/10	2010/11				2012/13	2013/14	2014/15
Equitable share	135 703	156 001	166 718	194 277	193 950	195 496	197 035	205 708	215 065
Conditional grants									
Grant name									
Grant name									
Departmental receipts	5 428	6 256	6 180	6 756	6 756	6 756	15 076	17 076	17 076
<b>Total receipts</b>	<b>141 131</b>	<b>162 257</b>	<b>172 898</b>	<b>201 033</b>	<b>200 706</b>	<b>202 252</b>	<b>212 111</b>	<b>222 784</b>	<b>232 141</b>

### 4.2 Departmental receipts collection

Table 4.2: Departmental receipts: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets	79	194	124	102	115	115	122	129	135
Transfers received		2							
Fines, penalties and forfeits									
Interest, dividends and rent on land	33 534	91 143	112 369	101 221	96 091	96 091	101 664	107 256	112 940
Sales of capital assets				13					
Transactions in financial assets and liabilities	367	376	393	346	346	722	366	386	407
<b>Total departmental receipts</b>	<b>33 980</b>	<b>91 715</b>	<b>112 886</b>	<b>101 682</b>	<b>96 552</b>	<b>96 928</b>	<b>102 152</b>	<b>107 771</b>	<b>113 482</b>

The Free State Provincial Treasury is the custodian for investments within the province and generates income by means of investing allocated funding available in the revenue fund. Due to cash flow problems caused by provincial departments which overspend in the last few years the interest generated decreased, but with the implementation of cost containment measures and closely monitoring of the spending within departments the interest to be generated was increased again.

The department only generate small income with the selling of scrap paper or assets which only occur with the upgrading of cellular phones owned by the department.

## 5. Payment summary

### 5.1 Key assumptions

Approximately 68 per cent of the budget allocated to the Free State Provincial Treasury is allocated towards the payment of compensation of employees.

The department implemented a calculation on the following basis as outlined in the guideline relating to the compensation of employees over the Medium Term Expenditure Framework:

- 5.3 per cent for the 2012/13 financial year;
- 5.5 per cent for the 2013/14 financial year; and
- 5.0 per cent for the 2014/15 financial year.

The department is in the process of implementing a new structure in phases. The outcome of the new structure might require additional funding due to additional posts which need to be created in order to achieve the vision clean audit 2014.

## 5.2 Programme summary

Table 4.3: Summary of payments and estimates: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
1: Administration	48 324	61 382	62 946	68 757	85 572	87 484	78 745	84 161	88 912
2: Sustainable Resource Management	16 448	17 613	20 286	23 717	25 382	24 013	26 096	27 915	29 299
3: Asset and Liability Management	53 372	46 146	46 702	67 439	55 839	57 106	64 740	63 840	64 873
4: Financial Governance	19 903	24 409	32 844	41 120	33 913	33 649	42 530	46 868	49 057
<b>Total payments and estimates</b>	<b>138 047</b>	<b>149 550</b>	<b>162 778</b>	<b>201 033</b>	<b>200 706</b>	<b>202 252</b>	<b>212 111</b>	<b>222 784</b>	<b>232 141</b>

## 5.3 Summary of economic classification

Table 4.4: Summary of provincial payments and estimates by economic classification: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
<b>Current payments</b>	<b>134 425</b>	<b>142 822</b>	<b>154 728</b>	<b>197 822</b>	<b>192 541</b>	<b>197 291</b>	<b>208 273</b>	<b>219 426</b>	<b>228 642</b>
Compensation of employees	83 999	96 867	108 027	135 537	131 553	131 121	150 335	161 724	171 334
Goods and services	50 142	42 055	46 548	62 285	60 951	66 132	57 931	57 683	57 288
Interest and rent on land	284	3 900	153		37	38	7	19	20
<b>Transfers and subsidies to:</b>	<b>2056</b>	<b>4083</b>	<b>1060</b>	<b>535</b>	<b>1474</b>	<b>1604</b>	<b>1002</b>	<b>741</b>	<b>778</b>
Provinces and municipalities		245	1						
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises	4								
Non-profit institutions									
Households	2052	3838	1059	535	1474	1604	1002	741	778
<b>Payments for capital assets</b>	<b>1514</b>	<b>2564</b>	<b>6407</b>	<b>2676</b>	<b>6691</b>	<b>3357</b>	<b>2836</b>	<b>2617</b>	<b>2721</b>
Buildings and other fixed structures									
Machinery and equipment	1431	2564	6105	2676	6691	3357	2836	2617	2721
Heritage Assets									
Specialized military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets	83		302						
<b>Payments for financial assets</b>	<b>52</b>	<b>81</b>	<b>583</b>						
<b>Total economic classification:</b>	<b>138 047</b>	<b>149 550</b>	<b>162 778</b>	<b>201 033</b>	<b>200 706</b>	<b>202 252</b>	<b>212 111</b>	<b>222 784</b>	<b>232 141</b>

Assets mainly consist out of finance leases relating the leases of photocopy machines, cellular phone contracts and USB contracts. Other expenditure includes normal administrative costs and training and the largest expenditure for the department is the transversal systems within programme 3.

## 6. Programme description

### 6.1 Programme 1: Administration

The role of this programme is to provide leadership, strategic management in accordance with legislation, regulations and policies as well as to ensure there is appropriate support service to all other programmes. The programme consists of five operational sub-programmes: office of the MEC, Office of the CEO, Corporate Services, Financial Management and Internal Audit Departmental.

Table 4.5: Summary of payments and estimates: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2011/12	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
1: Office of the MEC	4 355	4 600	5 401	5 690	6 585	6 850	5 749	6 136	6 517
2: Management Services	2 315	10 742	2 369	3 078	4 247	3 392	4 982	5 330	5 538
3: Corporate Services	22 613	24 566	27 166	29 394	34 421	38 938	33 002	34 726	36 998
4: Financial Management	16 345	18 843	24 769	26 409	35 811	34 026	31 162	33 975	35 610
5: Internal Audit - departmental	2 696	2 631	3 241	4 186	4 508	4 278	3 850	3 994	4 249
<b>Total payments and estimates</b>	<b>48 324</b>	<b>61 382</b>	<b>62 946</b>	<b>68 757</b>	<b>85 572</b>	<b>87 484</b>	<b>78 745</b>	<b>84 161</b>	<b>88 912</b>

Table 4.6: Summary of provincial payments and estimates by economic classification: Programme 1 :Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2011/12	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
<b>Current payments</b>	<b>45 067</b>	<b>58 069</b>	<b>57 863</b>	<b>67 477</b>	<b>81 237</b>	<b>84 662</b>	<b>75 637</b>	<b>80 879</b>	<b>85 467</b>
Compensation of employees	32 137	35 740	41 281	48 600	51 359	50 868	54 737	58 451	62 294
Goods and services	12 800	22 210	16 516	18 877	29 862	33 776	20 900	22 428	23 173
Interest and rent on land	130	119	66		16	18			
<b>Transfers and subsidies to:</b>	<b>1 942</b>	<b>1 974</b>	<b>535</b>	<b>535</b>	<b>1474</b>	<b>1604</b>	<b>702</b>	<b>741</b>	<b>778</b>
Provinces and municipalities		245	1						
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organizations									
Public corporations and private enterprises	4								
Non-profit institutions									
Households	1 938	1 729	534	535	1474	1604	702	741	778
<b>Payments for capital assets</b>	<b>1 313</b>	<b>1 303</b>	<b>3 983</b>	<b>745</b>	<b>2 861</b>	<b>1 218</b>	<b>2 406</b>	<b>2 541</b>	<b>2 667</b>
Buildings and other fixed structures									
Machinery and equipment	1 230	1 303	3 983	745	2861	1218	2 406	2 541	2 667
Heritage Assets									
Specialised military assets	83								
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
<b>Payments for financial assets</b>	<b>2</b>	<b>36</b>	<b>565</b>						
<b>Total economic classification:</b>	<b>48 324</b>	<b>61 382</b>	<b>62 946</b>	<b>68 757</b>	<b>85 572</b>	<b>87 484</b>	<b>78 745</b>	<b>84 161</b>	<b>88 912</b>

## 6.2 Programme 2: Sustainable Resource Management

The role of this programme is to provide professional advice and support on provincial economic analysis, fiscal policy, and the management of the annual budget process and the implementation of provincial budgets. The programme consists of five operational sub-programmes:- Economic Analysis, Fiscal Policy, Budget Management and Public Finance

Table 4.7: Summary of payments and estimates: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
					2011/12				
1: Programme Support	1 101	1 129	1 378	1 450	1 522	1 550	1 432	1 538	1 631
2: Economic Analysis	3 905	3 477	4 284	5 906	6 588	5 388	6 471	6 946	7 059
3: Fiscal Policy	4 032	4 070	4 965	5 757	5 929	5 632	6 213	6 596	6 992
4: Budget Management	4 518	5 837	6 370	6 676	7 762	8 105	8 069	8 618	9 150
5: Public Finance	2 892	3 100	3 289	3 928	3 581	3 338	3 911	4 217	4 467
<b>Total payments and estimates:</b>	<b>16 448</b>	<b>17 613</b>	<b>20 286</b>	<b>23 717</b>	<b>25 382</b>	<b>24 013</b>	<b>26 096</b>	<b>27 915</b>	<b>29 299</b>

Table 4.8: 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		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
					2011/12				
<b>Current payments</b>	<b>16 386</b>	<b>17 194</b>	<b>19 852</b>	<b>23 406</b>	<b>24 970</b>	<b>23 705</b>	<b>26 096</b>	<b>27 915</b>	<b>29 299</b>
Compensation of employees	12 918	15 525	17 162	19 955	20 760	20 812	22 401	23 931	25 506
Goods and services	3 418	1 615	2 654	3 451	4 201	2 884	3 688	3 965	3 773
Interest and rent on land	50	54	36		9	9	7	19	20
<b>Transfers and subsidies to:</b>		<b>17</b>							
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organizations									
Non-profit institutions									
Households			17						
<b>Payments for capital assets</b>	<b>46</b>	<b>402</b>	<b>434</b>	<b>311</b>	<b>412</b>	<b>308</b>			
Buildings and other fixed structures									
Machinery and equipment	46	402	434	311	412	308			
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialized military assets									
<b>Payments of financial assets</b>	<b>16</b>								
<b>Total economic classification:</b>	<b>16 448</b>	<b>17 613</b>	<b>20 286</b>	<b>23 717</b>	<b>25 382</b>	<b>24 013</b>	<b>26 096</b>	<b>27 915</b>	<b>29 299</b>

### 6.3 Programme 3: Asset and Liability Management

The role of this programme is to provide policy direction, facilitate the effective and efficient management of assets, liabilities and financial management systems. The programme consists out of two sub-programmes:- Asset management, Supporting and Interlinked Financial Systems

Table 4.9: Summary of payments and estimated : Programme 3 : Asset and Liability Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
1. Programme Support	981	3 130	1 510	1 341	1 260	1 211	1 477	1 626	1 730
2. Asset Management	8 717	14 899	10 972	13 573	13 462	13 732	15 646	17 272	17 697
3. Liability Management									
4. Supporting and Interlinked Financial Systems	43 674	28 117	34 220	52 525	41 117	42 163	47 617	44 942	45 446
<b>Total payments and estimates</b>	<b>53 372</b>	<b>46 146</b>	<b>46 702</b>	<b>67 439</b>	<b>55 839</b>	<b>57 106</b>	<b>64 740</b>	<b>63 840</b>	<b>64 873</b>

Table 4.10: Summary of provincial payments and estimates by economic classification: Programme 3: Asset and Liability Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2013/14
<b>Current payments</b>	<b>53 177</b>	<b>43 580</b>	<b>44 801</b>	<b>66 089</b>	<b>52 799</b>	<b>55 601</b>	<b>64 691</b>	<b>63 789</b>	<b>64 819</b>
Compensation of employees	21 280	24 182	27 228	30 578	31 279	31 106	34 856	37 078	39 098
Goods and services	31 835	15 716	17 543	35 511	21 514	24 490	29 835	26 711	25 721
Interest and rent on land	62	3 682	30		6	5			
<b>Transfers and subsidies to:</b>	<b>114</b>	<b>2 092</b>	<b>525</b>						
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organizations									
Non-profit institutions									
Households	114	2 092	525						
<b>Payments for capital assets</b>	<b>47</b>	<b>429</b>	<b>1 363</b>	<b>1 350</b>	<b>3 040</b>	<b>1 505</b>	<b>49</b>	<b>51</b>	<b>54</b>
Buildings and other fixed structures									
Machinery and equipment	47	429	1 363	1 350	3 040	1 505	49	51	54
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialized military assets									
<b>Payments for financial assets</b>	<b>34</b>	<b>45</b>	<b>13</b>						
<b>Total economic classification</b>	<b>53 372</b>	<b>46 146</b>	<b>46 702</b>	<b>67 439</b>	<b>55 839</b>	<b>57 106</b>	<b>64 740</b>	<b>63 840</b>	<b>64 873</b>

## 6.4 Programme 4: Financial Governance

The role of this programme is to promote accountability through substantive reflection of financial activities of the province as well as compliance with financial norms and standards. The programme consists out of four sub-programmes:- Accounting Services, Norms and Standards, Provincial Risk Management and Internal Audit.

Table 4.11: Summary of payments and estimates: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2010/11	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2009/10				2012/13	2013/14	2013/14
1. Programme Support	1 235	1 315	1 625	1 722	1 794	1 636	1 912	2 054	2 176
2. Accounting Services	6 010	6 878	7 627	8 298	8 479	8 358	9 883	10 614	11 234
3. Municipal Finance	8 526	10 868	18 347	23 603	17 081	17 530	24 232	27 163	27 957
4. Risk Management	4 132	5 348	5 245	7 497	6 559	6 125	6 503	7 037	7 690
5. Provincial Internal Audit									
<b>Total payments and estimates</b>	<b>19 903</b>	<b>24 409</b>	<b>32 844</b>	<b>41 120</b>	<b>33 913</b>	<b>33 649</b>	<b>42 530</b>	<b>46 868</b>	<b>49 057</b>

Table 4.12: Summary of provincial payments and estimates by economic classification: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2010/11	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2009/10				2012/13	2013/14	2014/15
<b>Current payments</b>	<b>19 795</b>	<b>23 979</b>	<b>32 212</b>	<b>40 850</b>	<b>33 535</b>	<b>33 323</b>	<b>41 849</b>	<b>46 843</b>	<b>49 057</b>
Compensation of employees	17 664	21 420	22 356	36 404	28 155	28 335	38 341	42 264	44 436
Goods and services	2 089	2 514	9 835	4 446	5 374	4 982	3 508	4 579	4 621
Interest and rent on land	42	45	21		6	6			
<b>Transfers and subsidies to:</b>							<b>300</b>		
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organizations									
Non-profit institutions									
Households							300		
<b>Payments for capital assets</b>	<b>108</b>	<b>430</b>	<b>627</b>	<b>270</b>	<b>378</b>	<b>326</b>	<b>381</b>	<b>25</b>	
Buildings and other fixed structures									
Machinery and equipment	108	430	627	270	378	326	381	25	
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialized military assets									
<b>Payments of financial assets</b>			<b>5</b>						
<b>Total economic classification:</b>	<b>19 903</b>	<b>24 409</b>	<b>32 844</b>	<b>41 120</b>	<b>33 913</b>	<b>33 649</b>	<b>42 530</b>	<b>46 868</b>	<b>49 057</b>



## **7. Description and objectives**

### **7.1 Service delivery measures**

#### **Departmental goals**

- Provision of high quality support services to internal and external stakeholders by the year 2014
- Yearly adequate resource allocation contributing to the improvement of living standards of the Free State occupants
- Effective and efficient monitoring of provincial asset and financial systems that will contribute to the realization of clean audit by 2014
- Promotion of financial accountability within the Provincial and Local spheres of government that will contribute to the realization of clean audit by 2014

#### **Programme 1: Administration.**

- To provide support to MEC / CEO
- To facilitate towards a skilled, competent and responsive workforce for the Department
- To ensure that allocated funds are planned, managed and spent effectively
- To procure and maintain quality goods and services
- To ensure compliance with practices, norms and standards, independent assessment of the adequacy and effectiveness of internal controls and risk management
- To promote effective corporate communication
- To promote sound stakeholder relations

#### **Programme 2: Sustainable Resource Management**

- To influence policy development and implementation in line with fiscal framework
- To provide policy advice for development and planning through research
- To provide fiscal policy implementation support
- To allocate financial resources in line with government priorities
- To monitor financial and non financial performance of provincial government

#### **Programme 3: Assets and Liability Management**

- To provide policy development and implementation support
- Implementation of transversal financial management systems
- Monitoring of movable and immovable assets and liabilities
- To promote effective supply chain management practices
- Effective management of the provincial revenue fund

#### **Programme 4: Financial Governance**

- To promote sound risk management and internal audit practices
- To promote sound accounting practices and reporting
- To facilitate the establishment and reconfiguration of public entities
- To monitor and provide guidance on municipal revenue and debt management
- To monitor and enhance budget planning and implementation
- To promote implementation of GRAP as well as liability management and reporting
- To promote the implementation of supply chain management and procedures
- To promote compliance to municipal finance related legislation
- To promote sound risk management and internal audit practices

## 7.2 Other programme information

### 7.2.1 Personnel numbers and costs

Table 4.13: Personnel numbers and costs<sup>1</sup>: FS Treasury

Personnel numbers	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
1. Administration	135	150	147	150	159	160	160
2. Sustainable Resource Management	42	47	46	47	49	51	51
3. Asset & Liability Management	88	93	96	96	96	100	105
4. Financial Governance	59	63	69	63	71	101	96
<b>Total departmental personnel numbers</b>	<b>324</b>	<b>353</b>	<b>358</b>	<b>356</b>	<b>375</b>	<b>412</b>	<b>412</b>
Total departmental personnel cost (R thousand)	83 999	96 867	108 027	135 537	150 335	161 724	171 334
Unit cost (R thousand)	259	274	302	381	401	393	416

1. Full-time equivalent

Table 4.14: Summary of departmental personnel numbers and costs

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
<b>Total for department</b>									
Personnel numbers (head count)	324	353	358	356	356	375	375	412	412
Personnel cost (R thousands)	83 999	96 867	108 027	135 537	131 553	131 121	150 335	161 724	171 334
<b>Human resources component</b>									
Personnel numbers (head count)	70	65	71	71	71	71	65	67	69
Personnel cost (R thousands)	9 846	13 266	15 046	17 595	17 595	17 641	18 882	19 959	21 401
Head count as % of total for province	20%	19%	18%	18%	18%	18%	17%	16%	17%
Personnel cost as % of total for province	16%	15%	16%	14%	14%	14%	14%	14%	14%
<b>Finance component</b>									
Personnel numbers (head count)	50	54	59	73	73	73	28	29	29
Personnel cost (R thousands)	9 434	11 611	12 607	17 083	17 083	16 311	19 158	20 472	21 943
Head count as % of total for province	17%	17%	8%	8%	8%	8%	7%	7%	7%
Personnel cost as % of total for province	14%	13%	15%	14%	14%	14%	14%	14%	14%
<b>Full time workers</b>									
Personnel numbers (head count)	252	280	283	321	321	321	276	295	295
Personnel cost (R thousands)	53 508	67 606	79 076	93 937	95 714	92 819	93 055	99 454	106 098
Head count as % of total for province	109%	101%	100%	100%	100%	100%	100%	100%	100%
Personnel cost as % of total for province	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>Part-time workers</b>									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									
<b>Contract workers</b>									
Personnel numbers (head count)	22	20	20	25	25	25	25	25	25
Personnel cost (R thousands)	882	993	993	1139	1139	1139	1232	1296	1367
Head count as % of total for province	6%	6%	10%	8%	8%	8%	8%	8%	8%
Personnel cost as % of total for province	1%	1%	1%	1%	1%	1%	1%	1%	1%

## 7.2.2 Training

Table 4.15 (a): Payments on training: FS Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Programme 1: Administration									
of which									
Subsistence and travel	2 174	1 896	2 783	3 420	4 239	3 850	3 353	3 803	4 018
Payments on tuition			921	1 567	1 562	1 993	1 652	1 743	1 830
Programme 2: Sustainable Resource Management									
Subsistence and travel	796	723	977	1 747	1 587	1 162	1 621	1 998	1 376
Payments on tuition	65	119	50	120	120	40	127	134	141
Programme 3: Asset and Liability Management									
Subsistence and travel	463	265	622	967	843	829	754	1 076	1 130
Payments on tuition						3			
Programme 4: Financial Governance									
Subsistence and travel	536	334	565	2 005	1 988	1 568	774	1 880	1 722
Payments on tuition	87	171	512	45	539	759	369	524	553
<b>Total payments on training</b>	<b>4 121</b>	<b>3 508</b>	<b>6 430</b>	<b>9 871</b>	<b>10 878</b>	<b>10 204</b>	<b>8 650</b>	<b>11 158</b>	<b>10 770</b>

Table 4.15 (b): Information on training: FS Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
Number of staff	652	381	616	682	682	682	787	888	932.4
Number of personnel trained									
of which									
Male	174	92	150	150	150	150	175	200	210
Female	232	63	150	150	150	150	175	200	210
Number of training opportunities									
of which									
Tertiary	3	8	50	90	90	90	100	80	84
Workshops	136	105	150	200	200	200	230	300	315
Seminars	2	2	10	10	10	10	20	20	21
Other									
Number of bursaries offered	15	20	10	12	12	12	15	15	16
Number of interns appointed	25	25	25						
Number of learnerships appointed			5						
Number of days spent on training	65	66	66	70	70	70	72	73	77
Number of learnerships appointed	5	0	0	5	5	5			
Number of days spent on training	67	65	66	66	66	66	70	72	73

## 7.2.3 Reconciliation of structural changes

Table 4.16 :Reconciliation of structural changes: FS Treasury

Programmes for 2009/10			Programmes for 2011/12		
	2011/12 Equivalent				
	Programme	Subprogramm		Programme	Subprogramm
	Administration	Corporate Services:		Administration	Management Services

# **ANNEXURE TO THE ESTIMATES OF PROVINCIAL REVENUE & EXPENDITURE**

**Table B.1: Specifications of receipts**

Table B.1: Specification of receipts: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2011/12	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11				2012/13	2013/14	2014/15
<b>Tax receipts</b>									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
<b>Sales of goods and services other than capital assets</b>	<b>79</b>	<b>196</b>	<b>124</b>	<b>102</b>	<b>102</b>	<b>115</b>	<b>122</b>	<b>129</b>	<b>135</b>
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
Administrative fees		2							
Other sales	79	194	124	102	102	115	122	129	135
Of which									
Health patient fees									
Other (Specify)									
Other (Specify)									
Other (Specify)									
Sales of scrap, waste, arms and other used current goods (excluding capital assets)									
<b>Transfers received from:</b>									
Other governmental units									
Universities and technikons									
Foreign governments									
International organizations									
Public corporations and private enterprises									
Households and non-profit institutions									
<b>Fines, penalties and forfeits</b>	<b>33 534</b>	<b>91 143</b>	<b>112 369</b>	<b>101 221</b>	<b>96 091</b>	<b>96 091</b>	<b>101 664</b>	<b>107 256</b>	<b>112 940</b>
<b>Interest, dividends and rent on land</b>									
Interest	33 534	91 143	112 369	101 221	96 091	96 091	101 664	107 256	112 940
Dividends									
Rent on land									
<b>Sales of capital assets</b>				<b>13</b>	<b>13</b>				
Land and sub-soil assets									
Other capital assets				13	13				
<b>Transactions in financial assets and liabilities</b>	<b>367</b>	<b>376</b>	<b>393</b>	<b>346</b>	<b>346</b>	<b>722</b>	<b>366</b>	<b>386</b>	<b>407</b>
<b>Total departmental receipts</b>	<b>33 980</b>	<b>91 715</b>	<b>112 886</b>	<b>101 682</b>	<b>96 552</b>	<b>96 928</b>	<b>102 152</b>	<b>107 771</b>	<b>113 482</b>

**Table B.3: Payments and estimates by economic classification**

Table B.3: Payments and estimates by economic classification: Free State Treasury

R thousand	2008/09	2009/10	2010/11	Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
				2011/12			2012/13	2013/14	2014/15
<b>Current payments</b>	<b>134 425</b>	<b>142 822</b>	<b>154 728</b>	<b>197 822</b>	<b>192 541</b>	<b>197 291</b>	<b>208 273</b>	<b>219 426</b>	<b>228 642</b>
Compensation of employees	83 999	96 867	108 027	135 537	131 553	131 121	150 335	161 724	171 334
Salaries and wages	72 770	83 635	93 274	117 485	113 634	113 804	130 056	140 255	148 736
Social contributions	11 229	13 232	14 753	18 052	17 919	17 317	20 279	21 469	22 598
Goods and services	50 142	42 055	46 548	62 285	60 951	66 132	57 931	57 683	57 288
of which									
Administrative fees	1 046	1 167	388	133	133	91	140	148	155
Advertising	1 169	998	1 276	1 155	1 233	1 366	1 204	653	850
Assets<R5000	247	559	1 603	1 155	1 910	1 247	1 816	1 000	1 051
Audit cost:external	1 854	4 447	8 499	3 890	7 832	7 194	3 345	3 961	4 067
Bursaries (employees)	297	351	336	585	794	1 139	616	651	684
Catering:Departmental activities	622	487	819	944	977	941	1 060	1 102	1 156
Communication	1 355	864	807	2 345	2 011	1 378	2 499	2 637	2 661
Computer services	31 467	14 485	16 183	33 571	21 165	27 873	28 662	24 419	23 542
Cons/prof:business & advisory services	1 056	1 696	663	772	1 369	1 480	837	856	1 250
Cons/prof:Legal cost	67	168	294	330	330	9	347	366	385
Contractors	451	407	376	1 242	719	738	1 440	1 570	1 611
Agency & support/outsourced services	397	8 694	503	336	4 379	3 926	980	1 342	1 145
Entertainment	122	29	53	141	141	100	141	152	153
Inv:Food and Food supplies	167	136	137	175	237	228	187	199	203
Inv:Fuel,oil and gas			14						
Inv:Learn&teacher support material			2				1	1	1
Inv:Materials & supplies	36	10	10	37	75	27	48	40	70
Inv:Medical supplies					5	2			
Inv:other consumables	16	2	40	9	57	54	19	59	21
Inv:Stationery and printing	3 004	3 576	3 237	4 721	5 064	4 166	4 983	6 177	6 286
Lease payments	1 585		59		1	1			
Rental & hiring	38	10	7						
Property payments	2			46	46	684			
Travel and Subsistence	3 969	3 218	9 532	8 141	8 657	9 419	6 502	8 757	8 246
Training &staff development	152	291	1 367	1 732	2 221	2 448	2 148	2 401	2 524
Operating payments	706	241	88	625	952	1 024	658	875	918
Venues and facilities	317	219	255	200	643	597	298	317	309
Interest and rent on land	284	3 900	153		37	38	7	19	20
Interest	284	3 900	153		37	38	7	19	20
Rent on land									
<b>Transfers and subsidies to<sup>1</sup>:</b>	<b>2 025</b>	<b>4 083</b>	<b>1 060</b>	<b>535</b>	<b>1 474</b>	<b>1 604</b>	<b>1 002</b>	<b>741</b>	<b>778</b>
Provinces and municipalities		245	1						
Provinces <sup>2</sup>		245	1				300		
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>	4								
Public corporations									
Subsidies on production									
Other transfers	4								
Private enterprises									
Subsidies on production									
Foreign governments and international organisations									
Non-profit institutions									
Households	2 025	3 838	1 059	535	1 474	1 604	702	741	778
Social benefits		2086							
Other transfers to households	2 025	1752	1 059	535	1 474	1 604	702	741	778
<b>Payments for capital assets</b>	<b>1 514</b>	<b>2 564</b>	<b>6 407</b>	<b>2 676</b>	<b>6 691</b>	<b>3 357</b>	<b>2 836</b>	<b>2 617</b>	<b>2 721</b>
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	1 431	2 564	6 105	2 676	6 691	3 357	2 836	2 617	2 721
Transport equipment									
Other machinery and equipment	1 431	2564	6 105	2 676	6 691	3 357	2 836	2 617	2 721
Cultivated assets									
Software and other intangible assets	83		302						
Land and subsoil assets									
Payments for financial assets	52	81	583						
<b>Total economic classification</b>	<b>138 016</b>	<b>149 550</b>	<b>162 778</b>	<b>201 033</b>	<b>200 706</b>	<b>202 252</b>	<b>212 111</b>	<b>222 784</b>	<b>232 141</b>

Of which: Capitalized compensation<sup>6</sup>

Table B.3: Payments and estimates by economic classification: Programme 1: Administration

R thousand	2008/09	2009/10	2010/11	Main appropriation	Adjusted appropriation 2011/12	Revised estimate	Medium-term estimates		
							2012/13	2013/14	2014/15
<b>Current payments</b>	<b>45 067</b>	<b>58 069</b>	<b>57 863</b>	<b>67 477</b>	<b>81 237</b>	<b>84 662</b>	<b>75 637</b>	<b>80 879</b>	<b>85 467</b>
Compensation of employees	32 137	35 740	41 281	48 600	51 359	50 868	54 737	58 451	62 294
Salaries and wages	27 885	30 884	35 611	42 194	44 676	44 314	47 199	50 499	54 016
Social contributions	4 252	4 856	5 670	6 406	6 683	6 554	7 538	7 952	8 278
Goods and services	12 800	22 210	16 516	18 877	29 862	33 776	20 900	22 428	23 173
of which									
Administrative fees	1 001	1 147	388	133	133	91	140	148	155
Advertising	1 169	866	1 191	1 149	1 187	1 363	1 180	633	829
Assets<R5000	105	144	926	925	789	497	1 250	817	858
Audit cost:external	1 854	3 597	5 699	3 890	7 832	6 194	3 345	3 961	4 067
Bursaries (employees0	297	351	336	585	794	1 139	616	651	684
Catering:Departmental activities	319	365	538	539	510	605	585	599	628
Communication	1 221	767	580	1 693	1 438	1 072	2 489	2 632	2 656
Computer services	1 330	2 172	813	1 210	2 567	6 035	1 765	1 635	1 680
Cons/prof:business &advisory services	45	75	32	273	438	1 044	273	287	302
Cons/prof:Legal cost	67	168	63	330	330	9	347	366	385
Contractors	375	240	198	858	513	603	950	1 159	1 177
Agency & support/outourced services	332	8 619	420	265	4 278	3 835	652	777	815
Entertainment	57	9	23	48	48	39	48	51	51
Inv:Food and Food supplies	58	37	53	48	64	76	58	60	60
Inv:Fuel,oil and gas			14						
Inv:Learn&teacher support material	26	8	6	23	24	14	30	22	50
Inv:Materials & supplies					5	2			
Inv:Medical supplies									
Inv:other consumables	1	2	25	4	23	22	11	51	12
Inve:Stationery and printing	781	1 408	1 171	1 249	1 742	1 565	1 424	2 080	1 916
Lease payments	712		59						
Rental & hiring	33		7						
Property payments	2					684			
Travel and Subsistence	2 174	1 896	2 841	3 421	4 239	5 860	3 353	3 803	4 018
Training &staff development		1	921	1 567	1 562	1 649	1 652	1 743	1 830
Operating payments	705	220	81	611	944	1 005	643	859	902
Venues and facilities	136	118	131	56	402	373	89	94	98
Interest and rent on land	130	119	66		16	18			
Interest	130	119	66		16	18			
Rent on land									
<b>Transfers and subsidies to<sup>1</sup>:</b>	<b>1 942</b>	<b>1 974</b>	<b>535</b>	<b>535</b>	<b>1 474</b>	<b>1 604</b>	<b>702</b>	<b>741</b>	<b>778</b>
Provinces and municipalities	245		1						
Provinces <sup>2</sup>	245		1						
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>	4								
Public corporations									
Subsidies on production									
Other transfers	4								
Private enterprises									
Subsidies on production									
Foreign governments and international organisations									
Non-profit institutions									
Households									
Social benefits									
Other transfers to households	1 938	1729	534	535	1 474	1 604	702	741	778
<b>Payments for capital assets</b>	<b>1 313</b>	<b>1 303</b>	<b>3 983</b>	<b>745</b>	<b>2 861</b>	<b>1 218</b>	<b>2 406</b>	<b>2 541</b>	<b>2 667</b>
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	1 230	1 303	3 983	745	2 861	1 218	2 406	2 541	2 667
Transport equipment									
Other machinery and equipment	1 230	1303	3 983	745	2 861	1 218	2 406	2 541	2 667
Cultivated assets									
Software and other intangible assets	83								
Land and subsoil assets									
<b>Payments for financial assets</b>	<b>2</b>	<b>36</b>	<b>565</b>						
<b>Total economic classification</b>	<b>48 324</b>	<b>61 382</b>	<b>62 946</b>	<b>68 757</b>	<b>85 572</b>	<b>87 484</b>	<b>78 745</b>	<b>84 161</b>	<b>88 912</b>

Of which: Capitalized compensation<sup>6</sup>

Table B.3: Payments and estimates by economic classification: Programme 2: Sustainable Resources Management

R thousand				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15
<b>Current payments</b>	<b>16 386</b>	<b>17 194</b>	<b>19 852</b>	<b>23 406</b>	<b>24 970</b>	<b>23 705</b>	<b>26 096</b>	<b>27 915</b>	<b>29 299</b>
Compensation of employees	12 918	15 525	17 162	19 955	20 760	20 812	22 401	23 931	25 506
Salaries and wages	11 302	13 575	15 004	17 466	18 186	18 330	19 568	20 928	22 338
Social contributions	1 616	1 950	2 158	2 489	2 574	2 482	2 833	3 003	3 168
Goods and services	3 418	1 615	2 654	3 451	4 201	2 884	3 688	3 965	3 773
of which									
Administrative fees	45	20							
Advertising									
Assets < R5000	18	32	136	60	133	174	132		
Audit cost: external									
Bursaries (cemployes0									
Catering: Departmental activities	107	8	23	62	34	14	65	68	72
Communication	32	34	64	164	155	95			
Computer services	9	15	116	103	242	123			
Cons/prof: business & advisory services	1 011		319	499	931	436	564	569	948
Cons/prof: Legal cost			231						
Contractors	23	30	52	30	28	24	32	33	36
Agency & support/outourced services					2	2			
Entertainment	32	12	22	25	25	23	26	30	30
Inv: Food and Food supplies	37	20	27	26	26	26	27	31	31
Inv: Fuel, oil and gas									
Inv: Learn & teacher support material			2				1	1	1
Inv: Materials & supplies	1	1	1	2	14	3	2	2	3
Inv: Medical supplies									
Inv: other consumables	2		9	2	1		4	4	5
Inv: Stationery and printing	914	598	676	574	870	716	1 048	1 054	1 109
Lease payments	302				1	1			
Rental & hiring	3								
Property payments									
Travel and Subsistence	796	723	870	1 747	1 587	1 162	1 621	1 998	1 376
Training & staff development	65	119	53	120	120	40	127	134	141
Operating payments		3	1						
Venues and facilities	21		52	37	32	45	39	41	21
Interest and rent on land	50	54	36		9	9	7	19	20
Interest	50	54	36		9	9	7	19	20
Rent on land									
<b>Transfers and subsidies to<sup>1</sup>:</b>	<b>17</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									
Foreign governments and international organisations									
Non-profit institutions		17							
Households		17							
Social benefits									
Other transfers to households									
<b>Payments for capital assets</b>	<b>46</b>	<b>402</b>	<b>434</b>	<b>311</b>	<b>412</b>	<b>308</b>			
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	46	402	434	311	412	308			
Transport equipment									
Other machinery and equipment	46	402	434	311	412	308			
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
<b>Payments for financial assets</b>	<b>16</b>								
<b>Total economic classification</b>	<b>16 448</b>	<b>17 613</b>	<b>20 286</b>	<b>23 717</b>	<b>25 382</b>	<b>24 013</b>	<b>26 096</b>	<b>27 915</b>	<b>29 299</b>

Of which: Capitalised compensation<sup>6</sup>



Table B.3: Payments and estimates by economic classification: Programme 3: Assets and Liability Management

R thousand	2008/09	2009/10	2010/11	Main appropriation	Adjusted appropriation 2011/12	Revised estimate	Medium-term estimates		
							2012/13	2013/14	2014/15
<b>Current payments</b>	<b>53 177</b>	<b>43 580</b>	<b>44 801</b>	<b>66 089</b>	<b>52 799</b>	<b>55 601</b>	<b>64 691</b>	<b>63 789</b>	<b>64 819</b>
Compensation of employees	21 280	24 182	27 228	30 578	31 279	31 106	34 856	37 078	39 098
Salaries and wages	18 225	20 625	23 223	26 173	26 648	26 518	29 996	31 927	33 663
Social contributions	3 055	3 557	4 005	4 405	4 631	4 588	4 860	5 151	5 435
Goods and services	31 835	15 716	17 543	35 511	21 514	24 490	29 835	26 711	25 721
of which									
Administrative fees									
Advertising		132	85	6	46	3	6	7	7
Assets<R5000	15	175	110	78	477	449	74		
Audit cost external									
Bursaries (employees0									
Catering/Departmental activities	20	4	13	25	71	79	86	91	94
Communication	82	30	108	187	161	102			
Computer services	30 113	12 289	15 087	32 126	18 243	21 681	26 775	22 731	21 806
Cons/prof.business & advisory services		1 621	312						
Cons/prof.Legal cost									
Contractors	32	103	94	212	58	52	224	236	249
Agency & support/outourced services	65	75	83	71	99	89	75	565	330
Entertainment	9	4	2	15	15	9	15	17	18
Inv:Food and Food supplies									
Inv:Fuel,oil and gas									
Inv:Learn&teacher support material	41	60	40	53	99	84	55	59	63
Inv:Materials & supplies									
Inv:Medical supplies	8	1	3	5	32	3	6	6	6
Inv:other consumables	10		5	2	19	23	2	2	2
Inv:Stationery and printing	661	901	903	1 657	1 255	1 037	1 446	1 852	1 945
Lease payments	315								
Rental & hiring	1	10							
Property payments				46	46				
Travel and Subsistence	463	265	661	967	843	829	1 007	1 076	1 130
Training & staff development									
Operating payments		11	5	14	8	-	15	16	16
Venues and facilities		35	32	47	42	50	49	53	55
Interest and rent on land	62	3 682	30		6	5			
Interest	62	3 682	30		6	5			
Rent on land									
<b>Transfers and subsidies to<sup>1</sup>:</b>	<b>114</b>	<b>2 092</b>	<b>525</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									
Foreign governments and international organisations									
Non-profit institutions									
Households	114	2 092	525						
Social benefits		2086							
Other transfers to households	114	6	525						
<b>Payments for capital assets</b>	<b>47</b>	<b>429</b>	<b>1 363</b>	<b>1 350</b>	<b>3 040</b>	<b>1 505</b>	<b>49</b>	<b>51</b>	<b>54</b>
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	47	429	1 061	1 350	3 040	1 505	49	51	54
Transport equipment									
Other machinery and equipment	47	429	1 061	1 350	3 040	1 505	49	51	54
Cultivated assets									
Software and other intangible assets			302						
Land and subsoil assets									
Payments for financial assets	34	45	13						
<b>Total economic classification</b>	<b>53 372</b>	<b>46 146</b>	<b>46 702</b>	<b>67 439</b>	<b>55 839</b>	<b>57 106</b>	<b>64 740</b>	<b>63 840</b>	<b>64 873</b>

Table B.3: Payments and estimates by economic classification: Programme 4: Financial Governance

R thousand	2008/09	2009/10	2010/11	Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
				2011/12			2012/13	2013/14	2014/15
<b>Current payments</b>	<b>19 795</b>	<b>23 979</b>	<b>32 212</b>	<b>40 850</b>	<b>33 535</b>	<b>33 323</b>	<b>41 849</b>	<b>46 843</b>	<b>49 057</b>
Compensation of employees	17 664	21 420	22 356	36 404	28 155	28 335	38 341	42 264	44 436
Salaries and wages	15 358	18 551	19 436	31 652	24 124	24 642	33 293	36 901	38 719
Social contributions	2 306	2 869	2 920	4 752	4 031	3 693	5 048	5 363	5 717
Goods and services	2 089	2 514	9 835	4 446	5 374	4 982	3 508	4 579	4 621
of which									
Administrative fees							13	13	14
Advertising							365	183	193
Assets < R5000	109	208	431	92	511	127			
Audit cost: external		850	2 800			1 000			
Bursaries (employees)									
Catering: Departmental activities	176	110	245	318	362	243	324	344	362
Communication	20	33	55	301	257	109	10	5	5
Computer services	15	9	167	132	113	34	122	53	56
Cons/prof: business & advisory services									
Cons/prof: Legal cost									
Contractors	21	34	32	142	120	59	234	142	149
Agency & support/outourced services									
Entertainment	24	4	6	53	53	29	52	54	54
Inv: Food and Food supplies	31	19	17	48	48	42	47	49	49
Inv: Fuel, oil and gas									
Inv: Learn & teacher support material									
Inv: Materials & supplies	1			7	5	7	10	10	11
Inv: Medical supplies									
Inv: other consumables	3		1	1	14	9	2	2	2
Inv: Stationery and printing	648	669	487	1 241	1 197	848	1 065	1 191	1 316
Lease payments	256								
Rental & hiring	1								
Property payments									
Travel and Subsistence	536	334	5 160	2 006	1 988	1 568	774	1 880	1 722
Training & staff development	87	171	393	45	539	759	369	524	553
Operating payments	1	7	1			19			
Venues and facilities	160	66	40	60	167	129	121	129	135
Interest and rent on land	42	45	21		6	6			
Interest	42	45	21		6	6			
Rent on land									
<b>Transfers and subsidies to<sup>1</sup>:</b>							<b>300</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									
Foreign governments and international organisations									
Non-profit institutions									
Households									
Social benefits									
Other transfers to households							300		
<b>Payments for capital assets</b>	<b>108</b>	<b>430</b>	<b>627</b>	<b>270</b>	<b>378</b>	<b>326</b>			
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	108	430	627	270	378	326	381	25	
Transport equipment									
Other machinery and equipment	108	430	627	270	378	326	381	25	
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
<b>Payments for financial assets</b>			5						
<b>Total economic classification</b>	<b>19 903</b>	<b>24 409</b>	<b>32 844</b>	<b>41 120</b>	<b>33 913</b>	<b>33 649</b>	<b>42 530</b>	<b>46 868</b>	<b>49 057</b>
<i>Of which: Capitalised compensation<sup>6</sup></i>									