

Free State Provincial Treasury

Vote 4

To be appropriated by Vote in 2013/14 Responsible MEC Administrating Department Accounting Officer

R216 355 000 MEC of Finance Free State Provincial Treasury Chief Executive Officer: Free State Provincial Treasury

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).

Vision

You partner in financial resource management excellence, for a better life for all in the Free State Province.

Mission

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

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

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
- Public Service Act of 1994
- Public Service Regulations, 2001
- Public Service Coordinating Bargaining Council Collective Agreement
- SITA Act of 1999
- SITA Regulations of 1999
- Archives act of 1962
- Protection of Information Act, Act 84 of 1982

- Access to Information Act of 1998 (as amended)
- Minimum Information Security Standard (MISS)
- Annual Division of Revenue Act
- Municipal Finance Management Act number 56 of 2003
- Municipal Supply chain Regulations of 2005
- Municipal Investment Regulations of 2005
- Municipal PPP Regulations of 2005
- Preferential Procurement Policy Act No. 5 of 2000
- SCM Regulations of 2004
- Borrowing Powers of Provincial Government Act
- Provincial Tax Act
- Promotion of Administrative Justice (PAJA) Act 3 of 2000
- Labour Relations Act 66 of 1995

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.
- 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.

1.1 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 2013- 2016 Annual Performance plan.



2. Review of the current financial year (2012/13)

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 2013. 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 (2013/14)

The Department of Provincial Treasury has no new policy priorities except to ensure that it contributes towards realization of the 12 outcomes by the presidency. 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 2013- 2016. The department will be ready to report against these outcomes on quarterly basis because they will form part of Departmental Annual Performance Plan 2013- 2016.

4. Receipts and financing

4.1 Summary of receipts

Table 4.1: Summary of receipts: Free State ProvincialTreasury

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Mediu	m-term estima	ites
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
Equitable share	156 001	166 718	193 950	197 035	193 657	188 077	199 279	206 321	213 638
Conditional grants									
Grant name									
Grant name									
Departmental receipts	6 256	6 180	6 756	15 076	15 076	15 076	17 076	17 076	17 076
Total receipts	162 257	172 898	200 706	212 111	208 733	203 153	216 355	223 397	230 714

4.2 Departmental receipts collection

Table 4.2: Departmental receipts: Free State Provincial Treasury

				Main appropriation	Adjusted appropriation	Revised estimate	Mediu	m-term estir	nates
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital a	194	124	104	122	122	52	128	135	141
Transfers received	2								
Fines, penalties and forfeits									
Interest, dividends and rent on land	91 143	112 369	90 178	101 664	71 664	65 417	75 462	79 160	82 801
Sales of capital assets									
Transactions in financial assets and liabilities	376	393	796	366	366	340	385	404	423
Total departmental receipts	91 715	112 886	91 078	102 152	72 152	65 809	75 975	79 699	83 365

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 75 per cent of the budget is 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:

6.3 per cent for the 2013/14 financial year;

6.1 per cent for the 2014/15 financial year;

4.9 per cent for the 2015/16 financial year and

A further 1.5 per cent will be calculated for pay progression.

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

		Outcome			Adjusted Revised appropriation estimate		Medium-term estimates		
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
1. Administration	61 382	62 946	81 818	78 745	83 854	82 522	82 111	85 929	90 268
2. Sustainable Resource Management	17 613	20 286	22 779	26 096	25 627	23 859	27 585	29 061	30 355
3. Asset and Liabilities Management	46 146	46 702	51 452	64 740	58 877	58 074	60 857	60 059	60 700
4. Financial Governance	24 409	32 844	28 923	42 530	40 375	38 698	45 802	48 348	49 391
Total payments and estimates	149 550	162 778	184 972	212 111	208 733	203 153	216 355	223 397	230 714

5.3Summary of economic classification

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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Mediu	ım-term estim	ates
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
Current payments	142 822	154 728	177 937	208 273	201 962	196 760	213 724	220 782	227 844
Compensation of employees	96 867	108 027	123 834	150 335	144 720	141 969	159 537	168 899	175 631
Goods and services	42 055	46 548	53 952	57 931	57 235	54 789	54 187	51 883	52 213
Interest and rent on land	3 900	153	151	7	7	2			
Transfers and subsidies to:	4 083	1 060	977	1 002	812	558	336	353	369
Provinces and municipalities	245	1	11			3			
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises			1		21	8	20	21	22
Non-profit institutions									
Households	3 838	1 059	965	1 002	791	547	316	332	347
Payments for capital assets	2 564	6 407	5 920	2 836	5 959	5 835	2 295	2 262	2 501
Buildings and other fixed structures						63			
Machinery and equipment	2 564	6 105	5 920	2 836	5959	5710	2 295	2 262	2501
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets		302				62			
Payments for financial assets	81	583	138						
Total economic classification:	149 550	162 778	184 972	212 111	208 733	203 153	216 355	223 397	230 714

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

	(Outcome			Adjusted appropriation	Revised estimate	Medium	-term estir	nates
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
1. Office of the MEC	4 600	5 401	6 120	5 749	6 243	6072	6 128	6 275	6 563
2. Management Services	10 742	2 369	3 531	4 982	6 070	5872	5 284	5 326	5 569
3. Corporate Services	24 566	27 166	33 223	33 002	33 517	33017	33 661	34 980	36 994
4. Financial Management	18 843	24 769	34 815	31 162	33 411	33246	32 711	34 900	36 490
5. Internal Audit - departmental	2 631	3 241	4 129	3 850	4 613	4315	4 327	4 448	4 652
Total payments and estimates	61 382	62 946	81 818	78 745	83 854	82 522	82 111	85 929	90 268

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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Mediu	m-term estir	nates
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
Current payments	58 069	57 863	77 865	75 637	79 023	77 970	79 674	83 562	87 792
Compensation of employees	35 740	41 281	49 051	54 737	54 396	54 434	57 640	60 931	63 739
Goods and services	22 210	16 516	28 760	20 900	24 627	23 536	22 034	22 631	24 054
Interest and rent on land	119	66	54						
Transfers and subsidies to:	1 974	535	942	702	723	222	336	353	369
Provinces and municipalities	245	1	11			3			
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises			1		21	8	20	21	22
Non-profit institutions									
Households	1 729	534	930	702	702	211	316	332	347
Payments for capital assets	1 303	3 983	2 887	2406	4108	4330	2101	2014	2107
Buildings and other fixed structures						6			
Machinery and equipment	1 303	3 983	2 887	2 406	4108	4262	2 101	2 014	2107
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets						62			
Payments for financial assets	36	565	124						
Total economic classification:	61 382	62 946	81 818	78 745	83 854	82 522	82 111	85 929	90 268



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.

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Mediu	m-term estir	nates
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
1. Programme Support	1 129	1 378	1 404	1 432	1 557	1 317	1 440	1 492	1 560
2. Economic Analysis	3 477	4 284	5 429	6 471	6 489	5 788	6 529	6 887	7 204
3. Fiscal Policy	4 070	4 965	5 381	6 213	4 796	4 255	6 291	6 640	6 946
4. Budget Management	5 837	6 371	7 404	8 069	8 697	8 586	8 987	9 508	9 903
5. Public Finance	3 100	3 288	3 161	3 911	4 088	3 913	4 338	4 534	4 742
Total payments and estimates:	17 613	20 286	22 779	26 096	25 627	23 859	27 585	29 061	30 355

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

Table 4.8: Summary of provincial payments and estimates by economic classification: Programme 2: Sustainable Resource Management

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Mediu	m-term estin	nates
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
Current payments	17 194	19 852	22 104	26 096	25 413	23 749	27 585	29 061	30 355
Compensation of employees	15 525	17 162	19 366	22 401	21 507	20 871	24 069	25 485	26 658
Goods and services	1 615	2 654	2 713	3 688	3 899	2 878	3 516	3 576	3 697
Interest and rent on land	54	36	25	7	7				
Transfers and subsidies to:	17								
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions									
Households	17								
Payments for capital assets	402	434	672		214	110			
Buildings and other fixed structures									
Machinery and equipment	402	434	672		214	110			
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialised military assets									
Payments of financial assets			3						
Total economic classification: Programme 2: Sustai	17 613	20 286	22 779	26 096	25 627	23 859	27 585	29 061	30 355

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

	Outcome			Main Adjusted Revised estimat				m-term estir	nates
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
1. Programme Support	3 130	1 509	1 194	1 477	1 752	1 280	1 515	1 581	1 661
2. Asset Management 3. Liabilities Management	14 899	10 972	12 083	15 646	14 284	13 893	16 235	16 430	17 187
4. Supporting and Interlinked Financial Systems	28 117	34 221	38 175	47 617	42 841	42 901	43 107	42 048	41 852
Total payments and estimates	46 146	46 702	51 452	64 740	58 877	58 074	60 857	60 059	60 700

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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Mediu	ım-term estim	ates
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
Current payments	43 580	44 801	49 565	64 691	57 803	56 839	60 742	59 905	60 358
Compensation of employees	24 182	27 228	29 752	34 856	33 835	32 585	36 187	38 320	40 044
Goods and services	15 716	17 543	19 776	29 835	23 968	24 252	24 555	21 585	20 314
Interest and rent on land	3 682	30	37			2			
Transfers and subsidies to:	2 092	525	35		63	310			
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions									
Households	2 092	525	35		63	310			
Payments for capital assets	429	1 363	1 841	49	1 011	925	115	154	342
Buildings and other fixed structures						57			
Machinery and equipment	429	1 061	1 841	49	1 011	868	115	154	342
Cultivated assets									
Software and other intangible assets		302							
Land and subsoil assets									
Heritage assets									
Specialised military assets									
Payments for financial assets	45	13	11						
Total economic classification	46 146	46 702	51 452	64 740	58 877	58 074	60 857	60 059	60 700



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.

		Outcome			Adjusted appropriation	Revised estimate		Medium-term estimates		
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16	
1. Programme Support	1 315	1 625	1 576	1 912	1 786	1 753	1 890	2 040	2 093	
2. Accounting Services	6 878	7 627	8 129	9 883	8 215	7 930	9 305	9 849	10 290	
3. Norms and Standards	10 868	18 347	13 749	24 232	23 075	21 740	26 650	28 074	29 245	
4. Risk Management	5 348	5 245	5 469	6 503	7 299	7 275	7 957	8 385	7 763	
5. Provincial Internal Audit										
Total payments and estimates	24 409	32 844	28 923	42 530	40 375	38 698	45 802	48 348	49 391	

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

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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Mediur	n-term esti	mates
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
Current payments	23 979	32 212	28 403	41 849	39 723	38 202	45 723	48 254	49 339
Compensation of employees	21 420	22 356	25 665	38 341	34 982	34 079	41 641	44 163	45 190
Goods and services	2 514	9 835	2 703	3 508	4 741	4 123	4 082	4 091	4 149
Interest and rent on land	45	21	35						
Transfers and subsidies to:				300	26	26			
Provinces and municipalities Departmental agencies and accounts Universities and technikons Public corporations and private enterprises Foreign governments and international organisations Non-profit institutions Households				300	26	26			
Payments for capital assets	430	627	520	381	626	470	79	94	52
Buildings and other fixed structures Machinery and equipment Cultivated assets Software and other intangible assets Land and subsoil assets Heritage assets Specialised military assets	430	627	520	381	626	470	79	94	52
Payments of financial assets		5							
Total economic classification: Programme 4: Financ	24 409	32 844	28 923	42 530	40 375	38 698	45 802	48 348	49 391

7.1. Description and objectives

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 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

7.3 Other programme information

7.3.1 Personnel numbers and costs

Table 4.13: Personnel numbers and costs¹: FS Treasury

Personnel numbers	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
1. Administration	150	147	154	169	169	169	169
2. Sustainable Resource Management	47	46	49	50	55	55	55
3. Asset & Liability Management	94	96	97	94	102	102	102
4. Financial Governance	65	69	72	95	121	121	121
Total departmental personnel numbers	356	358	372	408	447	447	447
Total departmental personnel cost (R thousand)	96 867	108 027	123 834	117 028	159 537	168 899	175 631
Unit cost (R thousand)	274	302	333	287	357	378	393

Table 4.14: Summary of departmental personnel numbers and costs

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Mediu	ım-term estim	ates
	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
Total for department									
Personnel numbers (head count)	356	358	372	447	382	408	447	447	447
Personnel cost (R thousands)	96 867	108 027	123 834	150 335	144 720	141 969	159 537	168 899	175 631
Human resources component									
Personnel numbers (head count)	65	71	70	70	70	70	70	70	70
Personnel cost (R thousands)	13 266	15 046	19 325	21 828	20 475	17 121	22 412	23 735	24 827
Head count as % of total for province	19%	18%	18%	18%	18%	18%	16%	16%	16%
Personnel cost as % of total for province	15%	16%	16%	14%	14%	14%	14%	14%	14%
Finance component									
Personnel numbers (head count)	54	59	87	77	77	75	75	75	75
Personnel cost (R thousands)	11 611	12 607	19 147	20 848	21 416	17 891	22 329	23 535	24 618
Head count as % of total for province	17%	8%	8%	8%	8%	8%	7%	7%	7%
Personnel cost as % of total for province	13%	15%	15%	14%	14%	14%	14%	14%	14%
Full time workers									
Personnel numbers (head count)	280	283	350	268	268	281	304	304	304
Personnel cost (R thousands)	67 606	79 076	122 042	148 418	144 720	106 957	114 796	121 629	126 186
Head count as % of total for province	101%	100%	100%	100%	100%	100%	100%	100%	100%
Personnel cost as % of total for province	100%	100%	100%	100%	100%	100%	100%	100%	100%
Part-time workers									
Personnel numbers (head count)									
Personnel cost (R thousands)									
Head count as % of total for province									
Personnel cost as % of total for province									
Contract workers									
Personnel numbers (head count)	20	20	22	31	51	48	38	38	38
Personnel cost (R thousands)	993	993	1792	1917	3129	3052	2335	2473	2587
Head count as % of total for province	6%	10%	10%	8%	8%	8%	8%	8%	8%
Personnel cost as % of total for province	1%	1%	1%	1%	1%	1%	1%	1%	1%

7.3.2 Training

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

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		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Mediu	ım-term estim	ates
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
Programme 1: Administration									
of which									
Subsistence and travel	1 896	2 783	3 318	3 353	3 452	2 464	3 527	3 390	3 504
Payments on tuition		921	1 796	1 652	2 084	1 571	1 656	1 878	1 965
Programme 2: Sustainable Resource Management									
Subsistence and travel	723	977	915	1 620	1 511	956	1 599	1 678	1 760
Payments on tuition	119	50		127	127	16	133	141	159
Programme 3: Asset and Liability Management									
Subsistence and travel	265	622	699	1 007	910	731	1 069	1 119	1 170
Payments on tuition			17	14	99	96	607	38	41
Programme 4: Financial Governance									
Subsistence and travel	334	565	838	676	1 845	1 031	1 629	1 706	1 888
Payments on tuition	171	512	363	423	971	619	734	718	631
Total payments on training	3 508	6 430	7 946	8 872	10 999	7 484	10 954	10 668	11 118

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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Medi	ium-term estir	nates
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
Number of staff	356	358	372	447	382	408	447	447	447
Number of personnel trained									
of which									
Male	155	160	162	198	172	198	198	198	198
Female	201	198	210	249	210	210	249	249	249
Number of training opportunities									
of which									
Tertiary	8	50	50	90	0	0	0	0	0
Workshops	105	150	150	200	2	2	2	2	2
Seminars	2	10	10	10	12	12	13	13	14
Other									
Number of bursaries offered	20	10	10	12	23	23	24	26	27
Number of interns appointed	25	25	25		30	30	32	33	35
Number of learnerships appointed		5	5						
Number of days spent on training	66	66	66	70	96	96	101	107	113
Number of learnerships appointed	0	0	0	5	5	5	5	6	6
Number of days spent on training	65	66	66	66	255	255	268	284	301

ANNEXURE TO THE ESTIMATES OF PROVINCIAL REVENUE & EXPENDITURE - PROVINCIAL TREASURY

Table B.1: Specifications of receipts

The following information must be presented in annexure to each Vote:

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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Mediu	m-term esti	nates
R thousand	2009/10	2010/11	2010/11		2011/12		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 Sale of goods and services produced by department	196	124	104	122	122	52	128	135	141
(ovolucing conital accets) Sales by market establishments									
Administrative fees	2								
Other sales	194	124	104	122	122	52	128	135	141
Of which									
Health patient fees Other (Specify) Other (Specify) Other (Specify)									
Sales of scrap, waste, arms and other used current goods (excluding capital assets)									
Transfers received from:									
Other governmental units									
Universities and technikons Foreign governments International organisations Public corporations and private enterprises Households and non-profit institutions									
Fines, penalties and forfeits	91 143	112 369	90 178	101 664	71 664	65 417	75 462	79 160	82 801
Interest, dividends and rent on land Interest Dividends Rent on land	91 143	112 369	90 178	101 664	71 664	65 417	75 462	79 160	82 801
Sales of capital assets									
Land and sub-soil assets									
Other capital assets	070	202	70.0	200	200	210	205	404	400
Transactions in financial assets and liabilities Total departmental receipts	376 91 715	393 112 886	796 91 078	366 102 152	366 72 152	340 65 809	385 75 975	404 79 699	423 83 365



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

				Main appropriation	Adjusted appropriation	Revised estimate	Mediu	ım-term estimates	
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/1
Current payments	142 822	154 728	177 937	208 273	206 907	196 760	214 329	221 254	228 42
Compensation of employees	96 867	108 027	123 834	150 335	144 720	141 969	159 537	168 899	175 63
Salaries and wages	83 635	93 274	106 952	130 056	125 776	123 025	138 569	146 761	152 35
Social contributions	13 232	14 753	16 882	20 279	18 944	18 944	20 968	22 138	23 27
Goods and services	42 055	46 548	53 952	57 931	57 235	54 789	54 187	51 883	52 21
of which									
Administrative fees	1 167	388	70	140	80	63	148	155	16
Advertising	998	1 276	1 661	1 199	811	714	1 293	1 285	111
Assets <r5000< td=""><td>559</td><td>1 603</td><td>1 108</td><td>1 821</td><td>2 001</td><td>1 821</td><td>1 214</td><td>565</td><td>30</td></r5000<>	559	1 603	1 108	1 821	2 001	1 821	1 214	565	30
Audit cost:external	4 447	8 499	7 605	3 345	4 445	4 339	3 000	3 757	4 04
Bursaries (cemployees0	351	336	972	616	918	520	651	685	7
Catering:Departmental activities	487	819	1 009	1 060	355	805	1 239	1 267	1 3
Communication	864	807	779	2 499	2 492	1 922	2 015	2 379	2 5
Computer services	14 485	16 183	19 559	28 662	23 605	23 526	22 281	19 676	18 6
Cons/prof:business &advisory services	1 696	663	1 127	837	1 331	1 393	810	903	9
Cons/prof:Legal cost	168	294		347	117	43	177	210	2
Contractors	407	376	1 961	1 440	781	937	1 582	1 648	17
Agency & support/outsourced services	8 694	503	3 529	727	1 191	1 045	745	872	14
Entertainment	29	53	5 525	141	126	92	140	134	1
Inv:Food and Food supplies			222			92 197		210	2
	136	137 14	222	187	217	191	205	210	2
Inv:Fuel,oil and gas									
Inv:Learn&teacher support material	10	2		1	1		075	100	
Inv:Materials & supplies	10	10	222	48	69	65	375	157	1
Inv:Medical supplies			3			1	100		
Inv:other consumbles	2	40	73	19	90	45	90	52	
Inve:Stationery and printing	3 576	3 237	3 669	4 983	5 074	4 775	5 578	5 598	57
Lease payments		59	987		1 591	1 562	309	403	3
Rental & hiring						2	100	25	
Property payments	10	7				298		10	
Travel and Subsistence	3 218	9 532	5 771	6 755	7 718	6 896	7 824	7 893	83
Training &staff development	291	1 367	2 176	2 148	3 281	2 852	3 130	2 775	27
Operating payments	241	88	254	644	311	282	757	783	8
Venues and facilities	219	255	1 117	312	630	594	424	441	4
Interest and rent on land	3 900	153	151	7	7	2			
Interest	3 900	153	151	7	7	2			
Rent on land	0000	100	101			2			
Transfers and subsidies to ¹ :	4 083	1 060	977	1 002	812	558	336	353	31
Provinces and municipalities	245	1	11			3			
Provinces ²									
Provincial Revenue Funds									
Provincial agencies and funds			11						
Municipalities ³									
Municipalities									
Municipal agencies and funds						3			
Departmental agencies and accounts									
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									
Public corporations and private enterprises ⁵					21	8	20	21	
Public corporations			1		21	8	20	21	
Subsidies on production			'		21	5	20	21	
Other transfers									
Private enterprises									
Subsidies on production									
Foreign governments and international organisations									
Non-profit institutions									
Households	3 838	1 059	965	1 002	791	547	316	332	3
Social benefits	2 086								
Other transfers to households	1 752	1059	965	1 002	791	547	316	332	3
Payments for capital assets	2 564	6 407	5 920	2 836	5 959	5 835	2 295	2 262	2 5
Buildings and other fixed structures									
Buildings						63			
Other fixed structures									
Machinery and equipment	2 564	6 105	5 920	2 836	5 959	5 710	2 295	2 262	2 5
Transport equipment									
Other machinery and equipment	2 564	6105	5 920	2 836	5 959	5 710	2 295	2 262	25
Cultivated assets									
Software and other intangible assets		302				62			
Land and subsoil assets									
Payments for financial assets	81	583	138						

Of which: Capitalised compensation 6

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

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				Main appropriation	Adjusted appropriation	Revised estimate	Medium	-term estimates	
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/
Current payments	58 069	57 863	77 865	75 637	74 351	77 970	79 910	83 562	87 2
Compensation of employees	35 740	41 281	49 051	54 737	54 396	54 434	57 640	60 931	63 7
Salaries and wages	30 884	35 611	42 932	47 199	47 270	47 308	49 934	52 837	55 2
Social contributions	4 856	5 670	6 119	7 538	7 126	7 126	7 706	8 094	84
Goods and services	22 210	16 516	28 760	20 900	24 627	23 536	22 034	22 631	24 (
of which									
Administrative fees	1 147	388	70	140	80	63	148	155	
Advertising	866	1 191	1 640	1 180	805	711	1 223	1 236	10
Assets <r5000< td=""><td>144</td><td>926</td><td>335</td><td>1 250</td><td>1 262</td><td>1 085</td><td>591</td><td>231</td><td></td></r5000<>	144	926	335	1 250	1 262	1 085	591	231	
Audit cost:external	3 597	5 699	7 605	3 345	4 445	4 339	3 000	3 757	4
Bursaries (cemployees0	351	336	972	616	918	520	651	685	
Catering:Departmental activities	365	538	694	585	(288)	256	649	681	
Communication	767	580	667	2 489	2 465	1 896	1 993	2 355	2
Computer services	2 172	813	2 387	1 765	2 495	2 440	2 332	1 925	2
Cons/prof:business &advisory services	75	32	773	273	1 271	1 283	247	313	
Cons/prof:Legal cost	168	63	9	347	117	43	177	210	
Contractors	240	198	1 788	950	423	697	1 180	1 226	1
	8 619	420	3 376	652	425 946	825	731	831	1
Agency & support/outsourced services									1
Entertainment	9	23	24	48	43	31	48	40	
Inv:Food and Food supplies	37	53	74	58	75	75	58	58	
Inv:Fuel,oil and gas		14							
Inv:Learn&teacher support material	8	6							
Inv:Materials & supplies			197	30	41	39	94	125	
Inv:Medical supplies			3			1	100		
Inv:other consumbles	2	25	27	11	36	20	21	(25)	
Inve:Stationery and printing	1 408	1 171	1 297	1 424	1 868	2 055	2 452	2 355	2
Lease payments		59	987		1 591	1 562	300	315	
Rental & hiring		7	001		1001	1 002	17	23	
-		'					17	25	
Property payments	4 000	0.044	2.240	0.050	2.450	2 004	0.007	2 200	2
Travel and Subsistence	1 896	2 841	3 318	3 353	3 452	3 201	3 527	3 390	3
Training &staff development	1	921	1 796	1 652	2 084	1 921	1 656	1 878	1
Operating payments	220	81	237	643	314	296	745	769	
Venues and facilities	118	131	484	89	184	177	94	98	
Interest and rent on land	119	66	54						
Interest	119	66	54						
Rent on land									
ransfers and subsidies to ¹ :	1 974	535	942	702	723	222	336	353	
Provinces and municipalities	245	1	11			3			
		1				3			
Provinces ²	245	1				3			
Provincial Revenue Funds									
Provincial agencies and funds	245	1	11			3			
Municipalities ³									
Municipalities									
Municipal agencies and funds									
Departmental agencies and accounts									
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									
Public corporations and private enterprises ⁵									
Public corporations			1		21	8	20	21	
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	1 729	534	930	702	702	211	316	332	
ayments for capital assets	1 303	3 983	2 887	2 406	4 108	4 330	2 101	2 014	2
Buildings and other fixed structures		0.000	2 001	L 400	4 100	4 000	2101	2014	-
Buildings						6			
Other fixed structures						0			
	4.000	2 002	0.007	0.400	1 400	1 000	0.404	0.044	
Machinery and equipment	1 303	3 983	2 887	2 406	4 108	4 262	2 101	2 014	2
Transport equipment									
Other machinery and equipment	1 303	3983	2 887	2 406	4 108	4 262	2 101	2 014	2
Cultivated assets									
Software and other intangible assets						62			
	1								
Land and subsoil assets									
Land and subsoil assets Payments for financial assets	36	565	124						

3-1-21

Of which: Capitalised compensation 6



Table B.3: Payments and estimates b	y economic classification:Programme 2: Sustainable Resources Management
Table D.J. Fayments and estimates L	y economic classification. Flogramme 2. Sustamable Resources management

				Main appropriation	Adjusted appropriation	Revised estimate	Mediun	n-term estimates	
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/1
Current payments	17 194	19 852	22 104	26 096	25 406	23 749	27 585	29 061	30 35
Compensation of employees	15 525	17 162	19 366	22 401	21 507	20 871	24 069	25 485	26 65
Salaries and wages	13 575	15 004	16 884	19 568	18 834	18 198	21 071	22 310	23 33
Social contributions	1 950	2 158	2 482	2 833	2 673	2 673	2 998	3 175	3 32
Goods and services	1 615	2 654	2 713	3 688	3 899	2 878	3 516	3 576	3 69
of which									
Administrative fees	20								
Advertising									
Assets <r5000< td=""><td>32</td><td>136</td><td>122</td><td>132</td><td>242</td><td>147</td><td>178</td><td>90</td><td>5</td></r5000<>	32	136	122	132	242	147	178	90	5
Audit cost:external									
Bursaries (cemployees0									
Catering:Departmental activities	8	23	13	65	122	110	94	99	10
Communication	34	64	32			5			
Computer services	15	116	84						
Cons/prof:business &advisory services		319	354	564	60	110	458	480	50
Cons/prof:Legal cost		231				-			
Contractors	30	52	24	32	30	29	26	28	:
Agency & support/outsourced services			30	-	42	28		20	-
Entertainment	12	22	20	26	24	15	26	26	1
Inv:Food and Food supplies	20	22	20	20	24	21	20	20	
Inv:Fuel,oil and gas	20	21	21	20	21	21	20	20	
Inv:Fuel,oii and gas Inv:Learn&teacher support material		2	18	2	1			1	
	4		18	2				1	
Inv:Materials & supplies	1	1			6	8			
Inv:Medical supplies									
Inv:other consumbles		9			22	15	21	22	
Inve:Stationery and printing	598	676	876	1 048	1 508	982	847	872	9
Lease payments									
Rental & hiring									
Property payments									
Travel and Subsistence	723	870	916	1 621	1 511	1 247	1 599	1 678	17
Training &staff development	119	53		127	127	16	133	141	1
Operating payments	3	1				-	11	11	
Venues and facilities	-	52	197	39	177	145	97	102	1
Interest and rent on land	54	36	25		7				
Interest	54	36	25	7	7				
Rent on land									
Transfers and subsidies to ¹ :	17								
Provinces and municipalities									
Provinces ²									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³									
Municipalities									
Municipal agencies and funds									
Departmental agencies and accounts									
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									
Public corporations and private enterprises ⁵									
Public corporations and private enterprises 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									
Payments for capital assets	402	434	672		214	110			
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	402	434	672		214	110			
Transport equipment			=						
Other machinery and equipment	402	434	672		214	110			
Cultivated assets	102	.01	V1 Z		L17	. 10			
Software and other intangible assets									
Land and subsoil assets									
			3						
Payments for financial assets	17 613	20 286	22 779		25 627	00.050	07 505	00.004	
Total economic classification Of which: Capitalised compensation ⁶	1/ 013	20 200	22119	26 096	20 02/	23 859	27 585	29 061	30 3
OF WHICH, CADITALISED COMDENSATION									

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

2013/14

				Main appropriation	Adjusted appropriation	Revised estimate		-term estimates	
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/1
Current payments	43 580	44 801	49 565	64 691	57 803	56 839	60 742	59 905	60 3
Compensation of employees	24 182	27 228	29 752	34 856	33 835	32 585	36 187	38 320	40.04
Salaries and wages	20 625	23 223	25 164	29 996	29 033	27 783	31 078	32 909	34 38
Social contributions	3 557	4 005	4 588	4 860	4 802	4 802	5 109	5 411	56
Goods and services of which	15 716	17 543	19 776	29 835	23 968	24 252	24 555	21 585	20 3
Administrative fees									
Advertising	132	85	21	6	6	3	70	49	4
Assets <r5000< td=""><td>132</td><td>110</td><td>589</td><td>74</td><td>213</td><td>232</td><td>277</td><td>145</td><td>- 15</td></r5000<>	132	110	589	74	213	232	277	145	- 15
Audit cost:external	115	110	505	14	215	2.52	211	145	
Bursaries (cemployees0									
Catering:Departmental activities	4	13	83	86	104	93	159	165	17
Communication	30	108	53		9	14	14	17	
Computer services	12 289	15 087	17 078	26 775	21 095	21 082	19 949	17 751	16 2
Cons/prof:business &advisory services	1 621	312					105	110	1
Cons/prof:Legal cost									
Contractors	103	94	52	224	218	138	232	246	25
Agency & support/outsourced services	75	83	111	75	155	147	11	41	-
Entertainment	4	2	5	15	10	10	15	15	
Inv:Food and Food supplies			79	55	68	57	75	78	8
Inv:Fuel,oil and gas								-	
Inv:Learn&teacher support material									
Inv:Materials & supplies	60	40	3	6	5	5	260	10	÷
Inv:Medical supplies	1	3							
Inv:other consumbles		5	17	2	16	5	26	29	:
Inve:Stationery and printing	901	903	911	1 446	989	1 075	1 555	1 633	17
Lease payments									
Rental & hiring	10						83	88	
Property payments						298			
Travel and Subsistence	265	661	699	1 007	904	918	1 069	1 119	117
Training &staff development			17		99	116	607	38	4
Operating payments	11	5		1	1	(14)	1	1	
Venues and facilities	35	32	58	63	76	73	47	50	Ę
Interest and rent on land	3 682	30	37			2			
Interest	3 682	30	37			2			
Rent on land									
Transfers and subsidies to ¹ :	2 092	525	35		63	310			
Provinces and municipalities									
Provinces ²									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³									
Municipalities									
Municipal agencies and funds									
Departmental agencies and accounts									
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									
Public corporations and private enterprises ⁵									
Public corporations									
Subsidies on production									
Other transfers									
Private enterprises									
Subsidies on production									
Foreign governments and international organisations									
Non-profit institutions									
Households	2 092	525	35		63	310			
Social benefits	2 086								
Other transfers to households	6	525	35		63	310			
Payments for capital assets	429	1 363	1 841	49	1 011	925	115	154	34
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	429	1 061	1 841	49	1 011	925	115	154	3
Transport equipment									
Other machinery and equipment	429	1061	1 841	49	1 011	925	115	154	3
Cultivated assets									
Software and other intangible assets		302							
Land and subsoil assets									
Payments for financial assets	45	13	11						
Total economic classification	46 146	46 702	51 452	64 740	58 877	58 074	60 857	60 059	60 7



Different	0000/40			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand Current payments	2009/10 23 979	2010/11 32 212	2011/12 28 403	41 849	2012/13 39 723	38 202	2013/14 45 723	2014/15 48 254	2015/1 49 33
Compensation of employees	21 420	22 356	25 665	38 341	39 723	36 202	43 723	40 204	49 3
Salaries and wages	18 551	19 436	23 003	33 293	30 639	29 736	36 486	38 705	39 35
Social contributions	2 869	2 920	3 693	5 048	4 343	4 343	5 155	5 458	5 83
Goods and services	2 514	9 835	2 703	3 508	4 741	4 123	4 082	4 091	41
of which	2014	5 005	2705	0.000	4741	4 123	4 002	4 00 1	41
Administrative fees									
Advertising				13					
Assets <r5000< td=""><td>208</td><td>431</td><td>62</td><td>365</td><td>284</td><td>359</td><td>168</td><td>99</td><td></td></r5000<>	208	431	62	365	284	359	168	99	
Audit cost:external	850	2 800	02	303	204	20	100	99	
	000	2 000				20			
Bursaries (cemployees0	110	045	010	204	447	400	207	200	
Catering:Departmental activities	110	245	219	324	417	402	337	322	3
Communication	33	55	27	10	18	17	8	7	
Computer services	9	167	10	122	15	16			
Cons/prof:business &advisory services									
Cons/prof:Legal cost									
Contractors	34	32	97	234	110	119	144	148	1
Agency & support/outsourced services			12		48	49	3	-	
Entertainment	4	6	20	52	49	51	51	53	
Inv:Food and Food supplies	19	17	45	47	47	48	46	48	
Inv:Fuel,oil and gas									
Inv:Learn&teacher support material									
Inv:Materials & supplies			4	10	17	16	21	21	
Inv:Medical supplies			-			.5	21		
Inv:other consumbles		1	26	2	16	9	22	26	
	000	487	20 585			-	724		
Inve:Stationery and printing	669	407	200	1 065	709	706	724	738	
Lease payments						(17)			
Rental & hiring						(47)		2	
Property payments							9	10	
Travel and Subsistence	334	5 160	838	774	1 845	1 851	1 629	1 706	1
Training &staff development	171	393	363	369	971	924	734	718	
Operating payments	7	1	17		2	(44)		2	
Venues and facilities	66	40	378	121	193	245	186	191	
Interest and rent on land	45	21	35						
Interest	45	21	35						
Rent on land									
L L	L								
ransfers and subsidies to ¹ :				300	26	26			
Provinces and municipalities									
Provinces ²						26			
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities ³									
Municipalities									
Municipal agencies and funds									
Departmental agencies and accounts									
Social security funds									
Provide list of entities receiving transfers ⁴									
Universities and technikons									
Public corporations and private enterprises ⁵									
Public corporations									
-									
Subsidies on production Other transfers									
Private enterprises									
Subsidies on production									
Foreign governments and international organisations									
Non-profit institutions									
Households									
Social benefits									
Other transfers to households				300	26				
l	L								
ayments for capital assets	430	627	520	381	626	470	79	94	
Buildings and other fixed structures	-								
Buildings									
Other fixed structures									
Machinery and equipment	430	627	520	381	626	470	79	94	
	400	υZI	520	301	020	470	19	34	
Transport equipment	400	607	500	204	000	470	445	04	
Other machinery and equipment	430	627	520	381	626	470	115	94	
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
		5							
Payments for financial assets	24 409	32 844	28 923	42 530	40 375	38 698	45 802		49

Of which: Capitalised compensation 6

Table B.4: Payments and estimates by economic classification: "Goods and Services level 4 items" to be included in Table B.3

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		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2009/10	2010/11	2011/12		2012/13		2013/14	2014/15	2015/16
Current payments									
Goods and services	42 055	46 548	53 952	57 931	57 235	54 789	54 187	51 883	52 213
Administrative fees	1 167	388	70	140	80	63	148	155	162
Advertising	998	1 276	1 661	1 199	811	714	1 293	1 285	1 113
Assets < R5000	559	1 603	1 108	1 821	2 001	1 821	1 214	565	300
Audit cost: External	4 447	8 499	7 605	3 345	4 445	4 339	3 000	3 757	4 049
Bursaries (employees)	351	336	972	616	918	520	651	685	713
Catering: Departmental activities	487	819	1 009	1 060	355	805	1 239	1 267	1 323
Communication	864	807	779	2 499	2 492	1 922	2 015	2 379	2 546
Computer services	14 485	16 183	19 559	28 662	23 605	23 526	22 281	19 676	18 636
Cons/prof:business & advisory services	1 696	663	1 127	837	1 331	1 393	810	903	945
Cons/prof: Infrastructre & planning									
Cons/prof: Laboratory services									
Cons/prof: Legal cost	168	294	9	347	117	43	177	210	218
Contractors	407	376	1 961	1 440	781	937	1 582	1 648	1 764
Agency & support/outsourced services	8 694	503	3 529	727	1 191	1 045	745	872	1 417
Entertainment	29	53	69	141	126	92	140	134	149
Government motor transport									
Housing									
Inventory: Food and food supplies	136	137	222	187	217	197	205	210	220
Inventory: Fuel, oil and gas		14							
Inventory:Learn & teacher support material		2		1	1				
Inventory: Materials and Supplies	10	10	222	48	69	65	375	157	136
Inventory: Medical supplies			3			1	100		
Medsas inventory interface									
Inventory: Military stores									
Inventory: Other consumbles	2	40	73	19	90	45	90	52	91
Inventory: Stationery and printing	3 576	3 237	3 669	4 983	5 074	4 775	5 578	5 598	5 7 3 6
,									
Lease payments		59	987						
Owned & leasehold property expenditure	10	7			1 591	1 862	409	438	335
Transport provided dept activity									
Travel and subsistence	3 218	9 532	5 771	6 755	7 712	6 896	7 824	7 893	8 323
Training & staff development	290	1 367	2 176	2 148	3 281	2 852	3 130	2 775	2 796
Operating expenditure	236	84	254	644	317	282	757	783	806
Venues and facilities	225	259	1 117	312	630	594	424	441	435
otal economic classification: Free State Provincial Treasury	42 055	46 548	53 952	57 931	57 235	54 789	54 187	51 883	52 213