

VOTE 4 – Department of Treasury

Free State Provincial Treasury

Vote 4

To be appropriated by Vote in 2014/15	R226,740,000
Responsible MEC	MEC of Finance
Administering Department	Free State Provincial Treasury
Accounting Officer	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 commensurate with its mandate;
- 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. Aligning departmental budgets to achieve government's prescribed outcomes

The Provincial Treasury contributes 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 (2013/14)

The key focus areas are contained in the Auditor Generals' report of predetermined objectives Strategic Plan, Annual Performance Plan and MEC's Budget Speech. The Department did table its Annual Performance Plan and Budget speech in March 2013. There is 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 (2014/15)

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 are ready to report against these outcomes on quarterly basis because they form part of Departmental Annual Performance Plan 2013- 2016.

4. Receipts and financing

4.1 Summary of budget aggregates

Table 4.1: Summary of receipts: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Equitable share	166 718	193 950	193 657	199 279	196 793	196 518	207 664	218 972	229 866
Conditional grants									
Grant name									
Grant name									
Own Revenue	6 180	6 756	15 076	17 076	22 843	22 843	17 076	17 076	17 076
Revenue Enhancement Allocation							2 000		
Total Own Revenue	6 180	6 756	15 076	17 076	22 843	22 843	19 076	17 076	17 076
Total receipts	172 898	200 706	208 733	216 355	219 636	219 361	226 740	236 048	246 942

4.2 Departmental receipts collection

Table 4.2: Departmental receipts: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital	124	104	132	128	128	128	128	135	142
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land	112 369	90 178	51 555	75 462	30 462	30 462	32 168	33 905	35 736
Sales of capital assets									
Transactions in financial assets and liabilities	393	796	838	385	385	385	385	406	428
Total departmental receipts	112 886	91 078	52 525	75 975	30 975	30 975	32 681	34 446	36 306

The Free State Provincial Treasury is the custodian for investments in the province and generates income by means of investing allocated funding available in the revenue fund. Due to improved spending of the provincial departments 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 owned by the department.

5. Payment summary

5.1 Key assumptions

Approximately 75 percent of the Free State Provincial Treasury budget 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:

2014/15	2015/16	2016/17
6.5 percent	5.4 percent	5.4 percent

A further 1.5 per cent will be calculated for pay progression and 2 per cent notch increment for only qualifying officials.

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.

5.2 Programme summary

Table 4.3: Summary of budget estimates :Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13		2013/14		2014/15	2015/16	2016/17
1.Administration	62 946	81 818	82 771	82 111	92 088	94 763	87 929	95 502	98 952
2.Sustainable Resource Management	20 286	22 779	24 792	27 585	26 349	25 654	29 061	30 355	31 963
3.Asset and Liability Management	46 702	51 452	59 869	60 857	61 369	61 326	61 402	60 800	64 017
4.Financial Governance	32 844	28 923	39 113	45 802	39 830	40 741	48 348	49 391	52 010
Total	162 778	184 972	206 545	216 355	219 636	222 484	226 740	236 048	246 942

5.3 Summary of economic classification

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	154 728	177 937	198 867	213 724	212 332	215 034	224 392	233 200	243 942
Compensation of employees	108 027	123 834	140 513	159 537	145 513	147 550	167 365	175 631	184 954
Goods and services	46 548	53 952	57 826	54 187	66 819	67 484	57 027	57 569	58 989
Interest and rent on land	153	151	528						
Transfers and subsidies to:	1 060	977	406	336	3 512	3 487	332	347	365
Provinces and municipalities	1	11							
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises		1	9	20					
Non-profit institutions									
Households	1 059	965	397	316	3512	3487	332	347	365
Payments for capital assets	6 407	5 920	6 356	2 295	3 792	3 825	2 016	2 501	2 634
Buildings and other fixed structures			303						
Machinery and equipment	6 105	5 920	5 991	2 295	3792	3825	2 016	2 501	2634
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets	302		62						
Payments for financial assets	583	138	916			138			
Total economic classification:	162 778	184 972	206 545	216 355	219 636	222 484	226 740	236 048	246 942

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

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				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
1.Office of the MEC	5 401	6 120	5 906	6 128	6 959	6 708	6 528	6 563	6 911
2.Management Services	2 369	3 531	5 876	5 284	14 516	14 204	5 571	5 569	5 864
3.Corporate Services	27 166	33 223	33 256	33 661	31 436	34 580	33 698	42 228	41 358
4.Financial Management	24 769	34 815	33 366	32 711	34 580	34 812	35 080	36 490	39 920
5.Internal Audit - departmental	3 241	4 129	4 367	4 327	4 597	4 459	5 052	4 652	4 899
Total payments and estimates	62 946	81 818	82 771	82 111	92 088	94 763	85 929	95 502	98 952

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

State of the Nation Report 2012: Provincial Departments and Estimates of Economic Classification - Programme 1: Infrastructure									
	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
Current payments	57 863	77 865	77 677	79 674	85 584	88 202	83 605	93 048	96 367
Compensation of employees	41 281	49 051	54 196	57 640	54 909	55 440	60 363	63 738	67 115
Goods and services	16 516	28 760	23 481	22 034	30 675	32 762	23 242	29 310	29 253
Interest and rent on land	66	54							
Transfers and subsidies to:	535	942	103	336	3374	3350	332	347	365
Provinces and municipalities	1	11							
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises		1	9	20					
Non-profit institutions									
Households	534	930	94	316	3374	3350	332	347	365
Payments for capital assets	3 983	2 887	4 312	2 101	3 130	3 086	1 992	2 107	2 219
Buildings and other fixed structures			6						
Machinery and equipment	3 983	2 887	4 244	2 101	3130	3086	1 992	2 107	2219
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets			62						
Payments for financial assets	565	124	679			125			
Total economic classification:	62 946	81 818	82 771	82 111	92 088	94 763	85 929	95 502	98 952

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		
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
1. Programme Support	1 378	1 404	2 414	1 440	1 422	1 396	1 492	1 560	1 642
2. Economic Analysis	4 284	5 429	5 665	6 529	6 783	6 371	6 780	7 204	7 586
3. Fiscal Policy	4 965	5 381	4 024	6 291	4 765	4 847	6 424	6 946	7 314
4. Budget Management	6 371	7 404	8 637	8 987	9 076	8 991	9 682	9 903	10 428
5. Public Finance	3 288	3 161	4 052	4 338	4 275	4 049	4 683	4 742	4 993
Total payments and estimates	20 286	22 779	24 792	27 585	26 321	25 654	29 061	30 355	31 963

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		
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
Current payments	19 852	22 104	24 475	27 585	26 164	25 494	29 061	30 355	31 963
Compensation of employees	17 162	19 366	20 862	24 069	22 805	22 965	26 075	26 658	28 070
Goods and services	2 654	2 713	3 613	3 516	3 359	2 529	2 986	3 697	3 893
Interest and rent on land	36	25							
Transfers and subsidies to:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions									
Households									
Payments for capital assets	434	672	151		157	160			
Buildings and other fixed structures									
Machinery and equipment	434	672	151		157	160			
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialised military assets									
Payments of financial assets		3	166						
Total economic classification	20 286	22 779	24 792	27 585	26 321	25 654	29 061	30 355	31 963

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 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
1. Programme Support	1 509	1 194	3 238	1 515	702	607	1 517	1 661	1 749
2. Asset Management	10 972	12 083	15 082	16 235	20 675	21 021	20 633	17 287	18 198
3. Liabilities Management									
4. Supporting and Interlinked Financial Systems	34 221	38 175	41 549	43 107	39 992	39 698	41 252	41 852	44 070
Total payments and estimates	46 702	51 452	59 869	60 857	61 369	61 326	63 402	60 800	64 017

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 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	44 801	49 565	58 282	60 742	61 018	60 957	63 402	60 458	63 657
Compensation of employees	27 228	29 752	32 061	36 187	32 131	32 368	37 226	40 044	42 166
Goods and services	17 543	19 776	25 693	24 555	28 887	28 589	26 176	20 414	21 491
Interest and rent on land	30	37	528						
Transfers and subsidies to:	525	35	303		101	101			
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions									
Households	525	35	303		101	101			
Payments for capital assets	1 363	1 841	1 213	115	250	255		342	360
Buildings and other fixed structures			297						
Machinery and equipment	1 061	1 841	916	115	250	255		342	360
Cultivated assets									
Software and other intangible assets	302								
Land and subsoil assets									
Heritage assets									
Specialised military assets									
Payments for financial assets	13	11	71			13			
Total economic classification	46 702	51 452	59 869	60 857	61 369	61 326	63 402	60 800	64 017

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	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
1. Programme Support	1 625	1 576	1 731	1 890	1 818	1 791	1 993	2 093	2 204
2. Accounting Services	7627	8 129	7 769	9 305	7 761	8 083	9 896	10 290	10 835
3. Norms and Standards	18 347	13 749	22 350	26 650	21 902	22 511	27 689	29 245	30 796
4. Risk Management and Internal Audit Provincia	5 245	5 469	7 263	7 957	8 349	8 356	8 770	7 763	8 174
Total payments and estimates	32 844	28 923	39 113	45 802	39 830	40 741	48 348	49 391	52 010

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
Current payments	32 212	28 403	38 433	45 723	39 538	40 381	48 324	49 339	51 955
Compensation of employees	22 356	25 665	33 394	41 641	35 639	36 777	43 701	45 191	47 602
Goods and services	9 835	2 703	5 039	4 082	3 899	3 604	4 623	4 148	4 353
Interest and rent on land	21	35							
Transfers and subsidies to:				37	36				
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions									
Households					37	36			
Payments for capital assets	627	520	680	79	255	324	24	52	55
Buildings and other fixed structures									
Machinery and equipment	627	520	680	79	255	324	24	52	55
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Heritage assets									
Specialised military assets									
Payments of financial assets	5								
Total economic classification	32 844	28 923	39 113	45 802	39 830	40 741	48 348	49 391	52 010

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 in the provincial departments and entities
- To promote effective supply chain management practices in the provincial departments and entities
- Effective management of the provincial revenue fund

Programme 4: Financial Governance

- To promote sound risk management and internal audit practices in the provincial departments and public entities
- To promote sound accounting practices and reporting in provincial departments and public entities
- 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 in municipalities
- To promote implementation of GRAP as well as liability management and reporting in municipalities
- To promote the implementation of supply chain management and procedures in municipalities
- To promote compliance to municipal finance related legislation
- To promote sound risk management and internal audit practices in municipalities

7.2 Service delivery measures

Departmental goals

- Provision of high quality support services to internal and external stakeholders.
- 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.
- Promotion of financial accountability within the Provincial and Local spheres of government that will contribute to the realization of clean audit.

7.3 Other programme information

7.3.1 Personnel numbers and costs

Table 4.13: Personnel numbers and costs¹: FS Treasury

Personnel numbers	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
1. Administration	167	176	234	169	193	211	211
2. Sustainable Resource Management	46	49	49	50	55	55	55
3. Asset & Liability Management	96	97	99	87	102	103	103
4. Financial Governance	69	72	96	82	121	121	121
Total departmental personnel numbers	378	394	478	388	471	490	490
Total departmental personnel cost (R thousand)	108 027	123 834	140 513	147 550	167 365	175 631	184 954
Unit cost (R thousand)	274	302	294	380	355	358	377

Table 4.14: Summary of departmental personnel numbers and costs

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Total for department									
Personnel numbers (head count)	378	394	478	446	358	388	471	490	490
Personnel cost (R thousands)	108,027	123,834	140,513	159,537	145,545	147,550	167,365	175,631	184,954
Human resources component									
Personnel numbers (head count)	71	70	87	120	93	58	93	93	93
Personnel cost (R thousands)	15,046	19,325	18,752	22,412	19,984	23,674	22,988	24,827	26,143
Head count as % of total for province	17%	19%	20%	24%	18%	15%	19%	19%	19%
Personnel cost as % of total for province	14%	16%	13%	14%	14%	16%	14%	14%	14%
Finance component									
Personnel numbers (head count)	59	87	85	85	73	73	75	75	75
Personnel cost (R thousands)	12,607	19,147	21,412	22,329	22,810	22,810	23,155	24,618	25,921
Head count as % of total for province	15%	19%	19%	17%	8%	19%	15%	15%	15%
Personnel cost as % of total for province	12%	15%	15%	14%	14%	15%	14%	14%	14%
Full time workers									
Personnel numbers (head count)	283	350	476	447	358	388	471	490	490
Personnel cost (R thousands)	79,076	122,042	140,513	159,537	145,545	147,550	167,365	175,631	184,954
Head count as % of total for province	100%	100%	108%	100%	100%	100%	100%	100%	100%
Personnel cost as % of total for province	100%	100%	100%	101%	100%	100%	100%	100%	100%
Part-time workers									
Personnel numbers (head count)	0								
Personnel cost (R thousands)	0								0
Head count as % of total for province	0%	0%	0%	0%		0	0%	0%	0
Personnel cost as % of total for province	0%	0%	0%	0%		0	0%	0%	0
Contract workers									
Personnel numbers (head count)	20	22	38	44	8	18	25	30	30
Personnel cost (R thousands)	993	1792	1856	2419	3,123	2,502	2562	1946	2100
Head count as % of total for province	6%	10%	10%	9%	8%	5%	8%	8%	8%
Personnel cost as % of total for province	1%	1%	1%	2%	1%	2%	1%	1%	1%

7.3.2 Training

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

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
R thousand									
Programme 1: Administration									
<i>of which</i>									
Subsistence and travel	2 841	3 318	2 952	3 211	3 224	2 712	3 352	3 504	3 690
Payments on tuition	921	1 796	1 943	1 656	1 679	1 784	1 708	1 965	2 069
Programme 2: Sustainable Resource Management									
Subsistence and travel	870	916	1 012	1 599	1 521	1 118	1 621	1 761	1 855
Payments on tuition	53		16	144	113	47	129	159	167
Programme 3: Asset and Liability Management									
Subsistence and travel	661	699	786	1 037	999	1 208	1 078	1 262	1 329
Payments on tuition		17	596	607	5 767	5 284	5 033	142	144
Programme 4: Financial Governance									
Subsistence and travel	5 160	838	1 258	1 615	1 598	1 467	1 794	1 891	1 992
Payments on tuition	393	363	853	761	491	463	919	631	664
Total payments on training	10 899	7 947	9 416	10 630	15 392	14 083	15 634	11 315	11 910

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Number of staff	378	394	478	446	388	388	447	447	447
Number of personnel trained	358	372	304	447	382	466			
<i>of which</i>									
Male	160	162	139	198	172	194	198	198	198
Female	198	210	165	249	210	272	249	249	249
Number of training opportunities									
<i>of which</i>									
Tertiary	50	50		0	0	0	0	0	0
Workshops	150	150	238	2	2	2	2	2	2
Seminars	10	10	8	13	12	6	13	13	14
Other									
Number of bursaries offered	10	10	12	24	23	19	24	26	27
Number of interns appointed	25	25	31	32	30	34	32	33	35
Number of learnerships appointed	5	5							
Number of days spent on training	66	66		101	96	107	101	107	113

Annexure to the Estimates of Provincial Revenue & Expenditure

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets	124	104	132	128	128	128	128	135	142
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
Administrative fees									
Other sales	124	104	132	128	128	128	128	135	142
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	112 369	90 178	51 555	75 462	30 462	30 462	32 168	33 905	35 736
Interest, dividends and rent on land									
Interest	112 369	90 178	51 555	75 462	30 462	30 462	32 168	33 905	35 736
Dividends									
Rent on land									
Sales of capital assets									
Land and sub-soil assets									
Other capital assets									
Transactions in financial assets and liabilities	393	796	838	385	385	385	385	406	428
Total departmental receipts	112 886	91 078	52 525	75 975	30 975	30 975	32 681	34 446	36 306

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

				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
Current payments	154 728	177 937	198 867	213 724	212 364	215 034	224 392	233 200	243 943
Compensation of employees	108 027	123 834	140 513	159 537	145 545	147 550	167 365	175 631	184 954
Salaries and wages	93 274	106 952	121 569	138 619	126 624	128 416	144 804	152 351	160 425
Social contributions	14 753	16 882	18 944	20 918	18 921	19 134	22 561	23 280	24 529
Goods and services	46 548	53 952	57 826	54 187	66 819	67 484	57 027	57 569	58 989
of which									
Administrative fees	388	70	40	148	89	82	148	162	171
Advertising	1 276	1 661	557	1 293	1 255	1 647	1 067	1 113	1 259
Assets less than the capitalisation threshold	1 603	1 108	994	1 277	1 056	804	1 066	300	355
Audit cost: External	8 499	7 605	10 076	3 000	4 188	4 559	4 123	4 049	3 650
Bursaries: Employees	336	972	346	650	650	678	685	713	751
Catering: Departmental activities	819	1 009	1 034	1 266	1 200	1 087	1 288	1 364	1 426
Communication (G&S)	807	779	1 080	2 013	1 353	1 000	1 751	2 561	2 696
Computer services	16 184	19 559	24 713	22 281	21 989	22 655	17 391	18 636	20 625
Consultants and professional services: Business and advisory serv	663	1 127	1 401	815	8 209	8 065	2 262	945	995
Consultants and professional services: Legal costs	294	9	35	178	125	179	176	218	229
Contractors	376	1 961	574	1 575	1 532	3 633	1 472	1 716	1 926
Agency and support / outsourced services	503	3 529	1 692	971	1 101	934	1 142	6 651	2 297
Entertainment	53	69	48	132	127	82	65	145	165
Fleet services (including government motor transport)				382	731	900	595	835	1 260
Inventory: Food and food supplies	137	222	212						
Inventory: Fuel, oil and gas	14								500
Inventory: Learner and teacher support material	2								
Inventory: Materials and supplies	10	222	37						500
Inventory: Medical supplies		3	1						
Consumable supplies	40	73	57	753	653	468	556	450	473
Consumable: Stationery, printing and office supplies	3 236	3 669	3 557	5 402	4 950	4 570	5 560	4 675	5 505
Operating leases	59	987	1 180	300	1 005	975	814	438	351
Property payments	7							19	22
Transport provided: Departmental activity					90	80			594
Travel and subsistence	9 532	5 771	6 008	7 397	7 342	6 505	7 845	8 418	8 965
Training and development	1 367	2 176	3 408	3 151	8 050	7 578	7 789	2 897	2 945
Operating payments	84	254	161	740	532	381	739	806	848
Venues and facilities	259	1 117	615	463	592	622	493	458	482
Rental and hiring									
Interest and rent on land	153	151	528						
Interest	153	151	528						
Rent on land									
Transfers and subsidies to¹:	1 060	977	406	336	3 481	3 487	332	347	365
Provinces and municipalities	1	11							
Provinces ²									
Provincial Revenue Funds	1								
Provincial agencies and funds		11							
Public corporations and private enterprises ⁵		1	9	20	2				
Public corporations		1	9	20	2				
Non-profit institutions									
Households	1 059	965	397	316	3 479	3 487	332	347	365
Social benefits									
Other transfers to households	1 059	965	397	316	3 479	3 487	332	347	365
Payments for capital assets	6 407	5 920	6 356	2 295	3 791	3 825	2 016	2 501	2 634
Buildings and other fixed structures			303						
Buildings			303						
Other fixed structures									
Machinery and equipment	6 105	5 920	5 991	2 295	3 791	3 825	2 016	2 501	2 634
Transport equipment									
Other machinery and equipment	6 105	5 920	5 991	2 295	3 791	3 825	2 016	2 501	2 634
Cultivated assets									
Software and other intangible assets	302		62						
Land and subsoil assets									
Payments for financial assets	583	138	916			138			
Total economic classification	162 778	184 972	206 545	216 355	219 636	222 484	226 740	236 048	246 943
<i>Of which: Capitalised compensation ⁶</i>									

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

R thousand	2010/11	2011/12	2012/13	Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
							2014/15	2015/16	2016/17
Current payments	57 863	77 865	77 677	79 674	85 878	88 202	85 605	93 048	96 368
Compensation of employees	41 281	49 051	54 196	57 640	55 204	55 440	60 363	63 738	67 116
Salaries and wages	35 611	42 932	47 070	49 981	47 988	48 225	52 195	55 270	58 198
Social contributions	5 670	6 119	7 126	7 659	7 216	7 215	8 168	8 468	8 917
Goods and services	16 516	28 760	23 481	22 034	30 674	32 762	25 242	29 310	29 253
of which									
Administrative fees	388	70	40	148	89	67	148	162	171
Advertising	1 191	1 640	554	1 223	1 103	1 535	995	1 069	1 126
Assets less than the capitalisation threshold	926	335	460	605	425	349	464	62	65
Audit cost: External	5 699	7 605	5 568	3 000	4 188	4 559	4 123	4 049	3 359
Bursaries: Employees	336	972	346	650	650	678	685	713	751
Catering: Departmental activities	538	694	562	664	584	544	652	710	748
Communication (G&S)	580	667	1 066	1 994	1 298	964	1 723	2 544	2 678
Computer services	813	2 387	4 205	2 332	3 327	3 315	1 722	2 334	2 459
Consultants and professional services: Business and advisory services	32	773	1 146	252	6 993	6 928	2 257	327	344
Consultants and professional services: Legal costs	63	9	35	178	125	179	176	218	229
Contractors	198	1 788	367	1 180	1 203	3 472	1 294	1 317	1 387
Agency and support / outsourced services	420	3 376	1 414	848	754	643	931	6 590	5 233
Entertainment	23	24	21	48	48	24	33	51	54
Fleet services (including government motor transport)				382	731	900	595	835	1 110
Inventory: Food and food supplies	53	74	72						
Inventory: Fuel, oil and gas	14								1 000
Inventory: Learner and teacher support material									
Inventory: Materials and supplies	6	197	13						
Inventory: Medical supplies		3	1						
Consumable supplies	25	27	22	222	171	161	275	179	189
Consumable: Stationery, printing and office supplies	1 171	1 297	1 217	2 400	2 414	2 466	2 461	1 318	1 388
Operating leases	59	987	1 180	300	1 005	975	814	438	231
Property payments	7							19	20
Transport provided: Departmental activity					90	80			
Travel and subsistence	2 841	3 318	2 952	3 144	3 224	2 712	3 352	3 504	3 690
Training and development	921	1 796	1 943	1 656	1 679	1 784	1 708	1 965	2 069
Operating payments	80	237	161	715	507	362	738	803	845
Venues and facilities	132	484	136	93	66	65	96	103	109
Rental and hiring									
Interest and rent on land	66	54							
Interest	66	54							
Rent on land									
Transfers and subsidies to¹:	535	942	103	336	3 343	3 350	332	347	365
Provinces and municipalities	1	11							
Provinces ²									
Provincial Revenue Funds	1								
Provincial agencies and funds		11							
Universities and technikons									
Public corporations and private enterprises ⁵		1	9	20	2				
Public corporations				20	2				
Subsidies on production									
Other transfers		1	9						
Foreign governments and international organisations									
Non-profit institutions									
Households	534	930	94	316	3 341	3 350	332	347	365
Social benefits									
Other transfers to households	534	930	94	316	3 341	3 350	332	347	365
Payments for capital assets	3 983	2 887	4 312	2 101	3 130	3 086	1 992	2 107	2 219
Buildings and other fixed structures			6						
Buildings			6						
Other fixed structures									
Machinery and equipment	3 983	2 887	4 306	2 101	3 130	3 086	1 992	2 107	2 219
Transport equipment									
Other machinery and equipment	3 983	2 887	4 306	2 101	3 130	3 086	1 992	2 107	2 219
Cultivated assets									
Software and other intangible assets			62						
Land and subsoil assets									
Payments for financial assets	565	124	679			125			
Total economic classification	62 946	81 818	82 771	82 111	92 351	94 763	87 929	95 502	98 952

Of which: Capitalised compensation ⁶

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

R thousand	2010/11	2011/12	2012/13	Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
				2013/14			2014/15	2015/16	2016/17
Current payments	19 852	22 104	24 475	27 585	26 220	25 494	29 061	30 355	31 963
Compensation of employees	17 162	19 366	20 862	24 069	22 861	22 965	26 075	26 658	28 070
Salaries and wages	15 004	16 884	18 189	21 069	19 978	20 075	22 746	23 338	24 575
Social contributions	2 158	2 482	2 673	3 000	2 883	2 890	3 329	3 320	3 496
Goods and services	2 654	2 713	3 613	3 516	3 359	2 529	2 986	3 697	3 893
of which									
Administrative fees						15			
Advertising									
Assets less than the capitalisation threshold	136	122	118	194	120	79	109	52	55
Audit cost: External			1 157						
Bursaries: Employees									
Catering: Departmental activities	23	13	96	107	120	112	100	104	110
Communication (G&S)	64	32	5		1				
Computer services	116	84							
Consultants and professional services: Business and advisory	319	354		458	458	229		503	530
Consultants and professional services: Infrastructure and planning									
Consultants and professional services: Laboratory services									
Consultants and professional services: Scientific and technological services									
Consultants and professional services: Legal costs	231								
Contractors	52	24	29	26	25	18	2	29	31
Agency and support / outsourced services		30	41						
Entertainment	22	20	7	26	26	22	10	26	27
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies	27	24	23						
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material	2								
Inventory: Materials and supplies	1	18	6						
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies	9	3	17	42	66	57	46	49	51
Consumable: Stationery, printing and office supplies	676	876	941	822	801	709	866	910	958
Operating leases									
Property payments									
Transport provided: Departmental activity									
Travel and subsistence	870	916	1 012	1 600	1 521	1 118	1 621	1 761	1 855
Training and development	53		16	133	113	47	129	159	167
Operating payments				11	11				
Venues and facilities	53	197	145	97	97	123	103	104	110
Rental and hiring									
Interest and rent on land	36	25							
Interest	36	25							
Rent on land									
Transfers and subsidies to¹:									
Provinces and municipalities									
Provinces ²									
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									
Non-profit institutions									
Households									
Payments for capital assets	434	672	151	157	160				
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	434	672	151	157	160				
Transport equipment									
Other machinery and equipment	434	672	151	157	160				
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Payments for financial assets		3	166						
Total economic classification	20 286	22 779	24 792	27 585	26 377	25 654	29 061	30 355	31 963

Table B.3: Payments and estimates by economic classification: Programme 3: Asset & Liability

R thousand	2010/11	2011/12	2012/13	Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
				2013/14			2014/15	2015/16	2016/17
Current payments	44 801	49 565	58 282	60 742	60 938	60 957	61 402	60 458	63 657
Compensation of employees	27 228	29 752	32 061	36 187	32 051	32 368	37 226	40 044	42 166
Salaries and wages	23 223	25 164	27 259	31 078	27 459	27 732	31 734	34 389	36 212
Social contributions	4 005	4 588	4 802	5 109	4 592	4 636	5 492	5 655	5 955
Goods and services	17 543	19 776	25 693	24 555	28 887	28 589	24 176	20 414	21 491
of which									
Administrative fees									
Advertising	85	21	3	70	152	112	72	44	46
Assets less than the capitalisation threshold	110	589	97	277	303	178	289	158	166
Audit cost: External			2 170						
Bursaries: Employees									
Catering: Departmental activities	13	83	88	186	129	110	165	172	181
Communication (G&S)	108	53	7	15	49	33	20	17	18
Computer services	15 088	17 078	20 506	19 949	18 662	19 340	15 669	16 286	17 149
Consultants and professional services: Business and advisory	312		255	105	755	905		115	121
Consultants and professional services: Infrastructure and planning									
Consultants and professional services: Laboratory services									
Consultants and professional services: Scientific and technological services									
Consultants and professional services: Legal costs									
Contractors	94	52	114	231	216	67	131	256	270
Agency and support / outsourced services	83	111	152	106	250	194	87	61	64
Entertainment	2	5	3	10	9	8	4	16	17
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies	40	79	66						
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies	3	3	4						
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies	5	17	10	381	305	145	113	122	128
Consumable: Stationery, printing and office supplies	902	911	738	1 519	1 172	880	1 465	1 711	1 802
Operating leases									
Property payments									
Transport provided: Departmental activity									
Travel and subsistence	661	699	786	1 038	999	1 208	1 078	1 262	1 429
Training and development		17	596	607	5 767	5 284	5 033	142	44
Operating payments	3			14	14	19	1	1	1
Venues and facilities	34	58	98	47	105	106	49	51	54
Rental and hiring									
Interest and rent on land	30	37	528						
Interest	30	37	528						
Rent on land									
Transfers and subsidies to¹:	525	35	303	101	101				
Provinces and municipalities									
Provinces ²									
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									
Non-profit institutions									
Households	525	35	303		101	101			
Social benefits	525	35	303		101	101			
Other transfers to households									
Payments for capital assets	1 363	1 841	1 213	115	249	255	342	360	
Buildings and other fixed structures			297						
Buildings			297						
Other fixed structures									
Machinery and equipment	1 061	1 841	916	115	249	255	342	360	
Transport equipment									
Other machinery and equipment	1 061	1 841	916	115	249	255	342	360	
Cultivated assets									
Software and other intangible assets	302								
Land and subsoil assets									
Payments for financial assets	13	11	71			13			
Total economic classification	46 702	51 452	59 869	60 857	61 288	61 326	61 402	60 800	64 017

Of which: Capitalised compensation⁶

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

				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2010/11	2011/12	2012/13	2013/14			2014/15	2015/16	2016/17
Current payments	32 212	28 403	38 433	45 723	39 328	40 381	48 324	49 339	51 955
Compensation of employees	22 356	25 665	33 394	41 641	35 429	36 777	43 701	45 191	47 602
Salaries and wages	19 436	21 972	29 051	36 491	31 199	32 384	38 129	39 354	41 441
Social contributions	2 920	3 693	4 343	5 150	4 230	4 393	5 572	5 837	6 162
Goods and services	9 835	2 703	5 039	4 082	3 899	3 604	4 623	4 148	4 353
<i>of which</i>									
Administrative fees									
Advertising									
Assets less than the capitalisation threshold	431	62	319	201	208	198	204	28	29
Audit cost: External	2 800		1 181						
Bursaries: Employees									
Catering: Departmental activities	245	219	288	309	367	321	371	378	387
Communication (G&S)	55	27	2	4	5	3	8		
Computer services	167	10	2					16	17
Consultants and professional services: Business and advisory services					3	3	5		
Consultants and professional services: Infrastructure and planning									
Consultants and professional services: Laboratory services									
Consultants and professional services: Scientific and technological services									
Consultants and professional services: Legal costs									
Contractors	32	97	64	138	88	76	45	114	119
Agency and support / outsourced services		12	85	17	97	97	124		
Entertainment	6	20	17	48	44	28	18	52	53
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies	17	45	51						
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies		4	14						
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies	1	26	8	108	111	105	122	100	105
Consumable: Stationery,printing and office supplies	487	585	661	661	563	515	768	736	774
Operating leases									
Property payments									
Transport provided: Departmental activity									
Travel and subsistence	5 160	838	1 258	1 615	1 598	1 467	1 794	1 891	1 992
Training and development	393	363	853	755	491	463	919	631	664
Operating payments	1	17						2	2
Venues and facilities	40	378	236	226	324	328	245	200	210
Rental and hiring									
Interest and rent on land	21	35							
Interest	21	35							
Rent on land									
Transfers and subsidies to¹:					37	36			
Provinces and municipalities									
Provinces ²									
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									
Non-profit institutions									
Households					37	36			
Social benefits									
Other transfers to households					37	36			
Payments for capital assets	627	520	680	79	255	324	24	52	55
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	627	520	680	79	255	324	24	52	55
Transport equipment									
Other machinery and equipment	627	520	680	79	255	324	24	52	55
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Payments for financial assets	5								
Total economic classification	32 844	28 923	39 113	45 802	39 620	40 741	48 348	49 391	52 010
<i>Of which: Capitalised compensation⁶</i>									

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	154 728	177 937	198 867	213 724	212 364	215 034	224 392	233 200	243 942
.....									
Goods and services	46 548	53 952	57 826	54 187	66 819	67 484	57 027	52 235	54 989
Administrative fees	388	70	40	148	89	82	148	162	171
Advertising	1 276	1 661	557	1 293	1 255	1 647	1 067	1 113	1 172
Assets less than the capitalisation threshold	1 603	1 108	994	1 277	1 056	804	1 066	300	316
Audit cost: External	8 499	7 605	10 076	3 000	4 188	4 559	4 123	4 049	3 359
Bursaries: Employees	336	972	346	650	650	678	685	713	751
Catering: Departmental activities	819	1 009	1 034	1 266	1 200	1 087	1 288	1 364	1 426
Communication (G&S)	807	779	1 080	2 013	1 353	1 000	1 751	2 561	2 696
Computer services	16 184	19 559	24 713	22 281	21 989	22 655	17 391	18 636	19 625
Consultants and professional services: Business and advisory services	663	1 127	1 401	815	8 209	8 065	2 262	945	995
Consultants and professional services: Infrastructure and planning									
Consultants and professional services: Laboratory services									
Consultants and professional services: Scientific and technological services									
Consultants and professional services: Legal costs	294	9	35	178	125	179	176	218	229
Contractors	376	1 961	574	1 575	1 532	3 633	1 472	1 716	1 806
Agency and support / outsourced services	503	3 529	1 692	971	1 101	934	1 142	1 417	2 297
Entertainment	53	69	48	132	127	82	65	145	151
Fleet services (including government motor transport)				382	731	900	595	835	1 110
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies	137	222	212						
Inventory: Fuel, oil and gas	14								
Inventory: Learner and teacher support material	2								
Inventory: Materials and supplies	10	222	37						
Inventory: Medical supplies		3	1						
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies	40	73	57	753	653	468	556	450	473
Consumable: Stationery, printing and office supplies	3 236	3 669	3 557	5 402	4 950	4 570	5 560	4 675	4 921
Operating leases	59	987	1 180	300	1 005	975	814	438	231
Property payments	7							19	20
Transport provided: Departmental activity					90	80			
Travel and subsistence	9 532	5 771	6 008	7 397	7 342	6 505	7 845	8 418	8 965
Training and development	1 367	2 176	3 408	3 151	8 050	7 578	7 789	2 797	2 945
Operating payments	84	254	161	740	532	381	739	806	848
Venues and facilities	259	1 117	615	463	592	622	493	458	482
Rental and hiring									
.....									
Total economic classification: FS Provincial Treasury	154 728	177 937	198 867	213 724	212 364	215 034	224 392	233 200	243 942