
To be appropriated by Vote in 2015/16	R295 467 000
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.

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 2014- 2017 Annual Performance plan.

2. Review of the current financial year (2014/15)

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 2014. 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 (2015/16)

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 2014- 2017. The department are ready to report against these outcomes on quarterly basis because they form part of Departmental Annual Performance Plan 2014- 2017.

4. Receipts and financing

4.1 Summary of receipts

Table 4.1: Summary of receipts: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14	2014/15			2015/16	2016/17	2017/18
Equitable share	193 950	193 657	202 560	207 664	224 664	225 664	245 734	258 145	241 359
of which earmarked for Supplier's Database							30 000	30 000	
Revenue Enhancement Allocation				2000	1300	1100	2 000		
Own Revenue	6 756	15 076	17 076	17076	18471	18471	47 733	47 431	47 076
of which earmarked for Municipal							30 000	30 000	30 000
Total receipts	200 706	208 733	219 636	226 740	244 435	245 235	295 467	305 576	288 435

4.2 Departmental receipts collection

Table 4.2: Departmental receipts: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14	2014/15			2015/16	2016/17	2017/18
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than ca	104	132	208	128	128	210	135	142	149
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land	90 178	51 555	41 093	32 168	42 168	42 557	33 905	35 736	37 523
Sales of capital assets						3			
Transactions in financial assets and liabilit	796	838	182	385	185	221	206	228	249
Total departmental receipts	91 078	52 525	41 483	32 681	42 481	42 991	34 246	36 106	37 921

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:

2015/16	2016/17	2017/18
5.9 per cent	5.6 per cent	5.4 per cent

A further 1.5 percent will be calculated for pay progression and 2 percent 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 payments and estimates: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14	2014/15			2015/16	2016/17	2017/18
1. Administration	81 818	82 771	90 185	87 929	93 644	92 610	91 499	94 298	103 195
2.Sustainable Resource Management	22 779	24 792	26 264	29 061	25 586	25 761	30 355	31 361	33 411
3.Asset and Liability Management	51 452	59 869	61 362	61 402	77 648	81 526	93 936	96 412	67 218
4.Financial Governance	15 174	16 763	17 409	20 659	20 316	19 281	20 304	22 215	22 274
5. Municipal Finance Management	13 749	22 350	21 147	27 689	27 041	26 057	59 373	61 290	62 336
Total payments and estimates:	184 972	206 545	216 367	226 740	244 235	245 235	295 467	305 576	288 435

5.3 Summary of economic classification

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14	2014/15			2015/16	2016/17	2017/18
Current payments	177 937	198 867	209 117	224 392	239 827	241 018	294 373	303 265	285 664
Compensation of employees	123 834	140 513	145 101	167 365	160 467	161 457	177 314	185 127	196 027
Goods and services	53 952	57 826	64 016	57 027	79 360	79 561	117 059	118 138	89 637
Interest and rent on land	151	528							
Transfers and subsidies to:	977	406	3 400	332	559	518	347	360	384
Provinces and municipalities	11								
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises	1	9							
Non-profit institutions									
Households	965	397	3 400	332	559	518	347	360	384
Payments for capital assets	5 920	6 356	3 702	2 016	3 849	3 671	747	1 951	2 387
Buildings and other fixed structures		303							
Machinery and equipment	5 920	5 991	3 702	2 016	3 849	3 671	747	1 951	2 387
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets		62							
Payments for financial assets	138	916	148			28			
Total economic classification:	184 972	206 545	216 367	226 740	244 235	245 235	295 467	305 576	288 435

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14	2014/15			2015/16	2016/17	2017/18
1.Office of the MEC	6 120	5 906	6 509	6 528	6 460	6 272	6 568	6 858	7 256
2.Management Services	3 531	5 876	7 771	7 571	10 106	11 630	8 047	6 156	6 157
3.Corporate Services	33 223	33 256	31 131	33 698	34 438	32 575	35 691	37 243	42 572
4.Financial Management	34 815	33 366	40 481	35 080	38 073	37 574	35 966	38 957	42 066
5.Internal Audit - departmental	4 129	4 367	4 293	5 052	4 567	4 559	5 227	5 084	5 143
Total payments and estimates	81 818	82 771	90 185	87 929	93 644	92 610	91 499	94 298	103 195

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	77 865	77 677	83 887	85 605	90 341	89 471	90 452	92 372	100 482
Compensation of employees	49 051	54 196	54 707	60 363	58 797	59 418	64 062	66 325	72 060
Goods and services	28 760	23 481	29 180	25 242	31 544	30 053	26 390	26 048	28 422
Interest and rent on land	54								
Transfers and subsidies to:	942	103	3 261	332	291	250	347	360	384
Provinces and municipalities	11								
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises	1	9							
Non-profit institutions									
Households	930	94	3 261	332	291	250	347	360	384
Payments for capital assets	2 887	4 312	2 911	1 992	3 012	2 861	700	1 566	2 330
Buildings and other fixed structures		6							
Machinery and equipment	2 887	4 244	2 911	1 992	3 012	2 861	700	1 566	2 330
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets		62							
Payments for financial assets	124	679	125			28			
Total economic classification: Programme (n	81 818	82 771	90 184	87 929	93 644	92 610	91 499	94 298	103 195

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 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
1. Programme Support	1 404	2 414	2 684	1 492	799	784	1 506	1 622	1 724
2. Economic Analysis	5 429	5 665	5 778	6 780	6 172	6 093	6 701	7 087	7 965
3.Fiscal Policy	5 381	4 024	4 578	6 424	5 001	5 225	6 896	7 128	7 530
4.Budget Management	7 404	8 637	9 226	9 682	9 413	9 413	9 799	10 268	10 949
5.Public Finance	3 161	4 052	3 998	4 683	4 201	4 246	5 453	5 256	5 243
Total payments and estimates	22 779	24 792	26 264	29 061	25 586	25 761	30 355	31 361	33 411

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	22 104	24 475	26 093	29 061	25 416	25 650	30 355	31 361	33 411
Compensation of employees	19 366	20 862	22 900	26 075	22 937	23 663	27 341	28 334	29 474
Goods and services	2 713	3 613	3 193	2 986	2 479	1 987	3 014	3 027	3 937
Interest and rent on land	25								
Transfers and subsidies to:					53	54			
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households					53	54			
Payments for capital assets	672	151	167		117	57			
Buildings and other fixed structures									
Machinery and equipment	672	151	167		117	57			
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets	3	166	4						
Total economic classification: Programme (n	22 779	24 792	26 264	29 061	25 586	25 761	30 355	31 361	33 411

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 estimates: Programme 3 : Asset and Liability Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
1. Programme Support	1 194	3 238	2 241	1 517	2 368	2 382	1 602	1 745	1 836
2. Asset Management	12 083	15 082	19 324	20 633	36 664	37 991	47 166	47 726	19 108
4. Supporting and Interlinked Financial Systems	38 175	41 549	39 797	39 252	38 616	41 153	45 168	46 941	46 274
Total payments and estimates	51 452	59 869	61 362	61 402	77 648	81 526	93 936	96 412	67 218

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14		2014/15		2015/16	2016/17	2017/18
Current payments	49 565	58 282	61 013	61 402	77 233	81 114	93 936	96 052	67 218
Compensation of employees	29 752	32 061	32 346	37 226	36 881	37 389	40 517	41 801	44 343
Goods and services	19 776	25 693	28 667	24 176	40 352	43 725	53 419	54 251	22 875
Interest and rent on land	37	528							
Transfers and subsidies to:	35	303	101		19	18			
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households	35	303	101		19	18			
Payments for capital assets	1 841	1 213	234		396	394		360	
Buildings and other fixed structures		297							
Machinery and equipment	1 841	916	234		396	394		360	
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets	11	71	14						
Total economic classification: Programme (nu	51 452	59 869	61 362	61 402	77 648	81 526	93 936	96 412	67 218

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		
	2011/12	2012/13	2013/14		2014/15		2015/16	2016/17	2017/18
1. Programme Support	1 576	1 731	1 720	1 993	3 065	2 261	2 053	2 214	2 314
2. Accounting Services	8 129	7 769	7 641	9 896	9 552	10 321	12 190	13 042	13 901
4. Risk Management and Internal Audit Provincial	5 469	7 263	8 048	8 770	7 699	6 699	6 061	6 958	6 059
Total payments and estimates	15 174	16 763	17 409	20 659	20 316	19 281	20 304	22 215	22 274

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	14 837	16 628	17 208	20 635	20 227	19 193	20 257	22 189	22 217
Compensation of employees	13 776	15 482	16 436	19 423	18 284	18 146	19 010	20 910	20 974
Goods and services	1 046	1 146	772	1 212	1 943	1 047	1 247	1 279	1 243
Interest and rent on land	15								
Transfers and subsidies to:									
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
Payments for capital assets	337	135	201	24	89	88	47	26	57
Buildings and other fixed structures									
Machinery and equipment	337	135	201	24	89	88	47	26	57
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets									
Total economic classification: Programme	15 174	16 763	17 409	20 659	20 316	19 281	20 304	22 215	22 274

6.5 Programme 5: Municipal Finance Management

The role of this programme is to improve the state of financial governance and management at local government level. The programme consists out of seven sub-programmes:- Programme support, Budgets & IYM, SCM & Compliance, Revenue & Debt, Accounting Services and Risk Management & Internal Audit relating to Municipal Finance.

Table 4.13: Summary of payments and estimates :Programme 5:Municipal Finance Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
1. Programme Support	719	1 795	999	1 590	2 847	2 784	31 710	31 767	31 799
2. Municipal Budgets and IYM	3 755	5 605	5 597	7 855	7 635	6 662	8 136	8 785	8 999
3. Municipal SCM & Compliance	3 115	4 115	4 730	6 129	5 476	5 477	6 259	6 696	6 901
4. Municipal Revenue & Debt	1 974	3 277	3 447	4 069	3 889	3 983	4 038	4 221	4 432
5. Municipal Accounting Services	2 623	3 724	3 241	4 092	3 871	3 825	5 031	5 327	5 573
7. Municipal Risk Management &	1 563	3 834	3 133	3 954	3 323	3 326	4 199	4 494	4 633
Total payments and estimates	13 749	22 350	21 147	27 689	27 041	26 057	59 373	61 290	62 336

Table 4.14: Summary of provincial payments and estimates by economic classification: Programme 5: Municipal Finance Management (MFM)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	13 566	21 805	20 916	27 689	26 610	25 590	59 373	61 290	62 336
Compensation of employees	11 889	17 912	18 712	24 278	23 568	22 841	26 384	27 756	29 176
Goods and services	1 657	3 893	2 204	3 411	3 042	2 749	32 989	33 534	33 159
Interest and rent on land	20								
Transfers and subsidies to:			37		196	196			
Provinces and municipalities									
Departmental agencies and accounts									
Universities and technikons									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households			37		196	196			
Payments for capital assets	183	545	189		235	271			
Buildings and other fixed structures									
Machinery and equipment	183	545	189		235	271			
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets			5						
Total economic classification: Programme (nurr	13 749	22 350	21 147	27 689	27 041	26 057	59 373	61 290	62 336

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

Programme 5: Municipal Finance Management (MFM)

- 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 4.15: Personnel numbers and costs¹: FS Treasury

Personnel numbers	As at 31 March 2012	As at 31 March 2013	As at 31 March 2014	As at 31 March 2015	As at 31 March 2016	As at 31 March 2017	As at 31 March 2018
1. Administration	176	234	169	191	215	203	203
2. Sustainable Resource Management	49	49	50	44	53	53	53
3. Asset & Liability Management	97	99	87	95	110	110	110
4. Financial Governance	72	96	82	34	45	45	45
5. Municipal Finance Management				41	55	55	55
Total personnel numbers	394	478	388	405	478	466	466
Total provincial personnel cost (R thousand)	123 834	140 513	145 101	160 467	177 314	185 127	196 027

Table 4.16: Summary of departmental personnel numbers and costs

	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Total for province									
Personnel numbers (head count)	394	478	388	364	422	405	478	466	466
Personnel cost (R thousands)	123 834	140 513	145 101	167 365	160 467	161 457	177 314	185 127	196 027
Human resources component									
Personnel numbers (head count)	70	87	58	57	57	57	57	57	57
Personnel cost (R thousands)	19 325	18 752	23 674	22 988	21053	20641	24 480	25 449	29 040
Head count as % of total for province	17.8%	18.2%	14.9%	16%	16%	16%	13%	13%	13%
Personnel cost as % of total for province	15.6%	13.3%	16.3%	14%	14%	14%	13%	13%	14%
Finance component									
Personnel numbers (head count)	87	85	73	74	74	74	74	74	74
Personnel cost (R thousands)	19 147	21 412	22 810	23 155	23973	23754	24 571	25 888	27 217
Head count as % of total for province	22%	18%	19%	20%	20%	20%	16%	16%	16%
Personnel cost as % of total for province	15%	15%	16%	14%	14%	14%	13%	14%	14%
Full time workers									
Personnel numbers (head count)	350	476	358	444	346	405	453	441	441
Personnel cost (R thousands)	123 834	140 513	145 101	167 365	160 467	161 457	177 314	185 127	196 027
Head count as % of total for province	89%	100%	92%	122%	122%	122%	98%	98%	98%
Personnel cost as % of total for province	100%	100%	100%	101%	101%	101%	94%	98%	101%
Part-time workers									
Personnel numbers (head count)				0	0	0	0	0	0
Personnel cost (R thousands)				0	0	0	0	0	0
Head count as % of total for province	0%	0%	0%	0	0	0	0	0	0
Personnel cost as % of total for province	0%	0%	0%	0	0	0	0	0	0
Contract workers									
Personnel numbers (head count)	22	38	8	25	31	42	30	25	25
Personnel cost (R thousands)	2 175	1 856	3 123	5450	5450	4056	4164	1517	1602
Head count as % of total for province	6%	8%	2%	7%	7%	7%	6%	6%	6%
Personnel cost as % of total for province	2%	1%	2%	3%	3%	3%	1%	1%	1%

7.3.2 Training

Table 4.17: Payments on training: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
1: Administration	5 114	4 895	4 895	5 060	4 593	4 638	4 981	4 817	4 950
<i>of which</i>									
Subsistence and travel	3 318	2 952	2 952	3 352	2 879	2 763	3 219	2 967	3 011
Payments on tuition	1 796	1 943	1 943	1 708	1 714	1 875	1 762	1 850	1 939
2: Sustainable Resource Management	916	1 028	738	1 750	1 145	895	1 761	1 853	1 977
Subsistence and travel	916	1 012	738	1 621	1 140	877	1 626	1 686	1 798
Payments on tuition		16		129	5	18	135	167	179
3: Asset and Liability Management	716	1 382	5 545	6 111	11 029	12 769	1 217	1 394	1 518
Subsistence and travel	699	786	675	1 078	1 163	1 089	1 050	944	1 124
Payments on tuition	17	596	4 870	5 033	9 866	11 680	167	450	394
4: Financial Governance	385	487	193	545	383	345	481	559	497
Subsistence and travel	208	286	156	346	224	307	335	353	410
Payments on tuition	177	201	37	199	159	38	146	206	87
5: Municipal Finance Management	816	1 624	1 274	2 168	1 949	1 710	1 861	2 403	2 048
Subsistence and travel	630	972	1 110	1 448	1 504	1 283	1 269	1 363	1 352
Payments on tuition	186	652	164	720	445	427	592	1 040	696
Total payments on training	7 947	9 416	12 645	15 634	19 099	20 357	10 301	11 026	10 990

Table 4.18: Information on training: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14	2014/15			2015/16	2016/17	2017/18
Number of staff	394	478	388	405	405	405	478	466	466
Number of personnel trained	372	304	466	447	85	85	260	290	310
of which									
Male	162	139	194	198	38	38	100	120	130
Female	210	165	272	249	47	47	160	170	180
Number of training opportunities	210	246	8	15	15	15	16	17	17
of which									
Tertiary	50								
Workshops	150	238	2	2	12	12	2	2	2
Seminars	10	8	6	13	1	1	13	14	15
Other					2	2			
Number of bursaries offered	10	12	19	24	15	15	26	27	29
Number of interns appointed	25	31	34	32	42	42	33	35	37
Number of learnerships appointed	5								
Number of days spent on training	66		107	101	47	47	107	113	119

7.3.3 Reconciliation of structural changes

Structural changes between programmes in the department between Financial Governance and Norms & Standards (Municipal Finance).

All three financial years was completed and in the case when the change takes place changes to the affected programmes and sub-programmes as well as the budgeted amounts is reflected.

Table 4.19: Reconciliation of structural changes: Free State Provincial Treasury

2014/15		2015/16	
Vote 4 /Free State Provincial Treasury	R'000	Vote/Department	R'000
Financial Governance	48 348	Financial Governance	20 300
Programme Support	1 993	Programme Support	2 053
Accounting Services	9 896	Accounting Services	12 190
Norms and Standards	27 689	Risk Management and Internal Audit Provincial	6 061
Risk Management and Internal Audit Provincial	8 770	Norms and Standards	29 373
		Program Support	31 710
		Municipal Budgets and IYM	8 136
		Municipal Compliance/SCM/PPP and Intervention	6 259
		Municipal Revenue & Debt Management	4 038
		Municipal Accounting Services	5 031
		Municipal Risk Management & Internal Audit	4199

Annexure to the Estimates of Provincial Revenue & Expenditure

Table B.1: Specifications of receipts
Table B.1: Specification of receipts: Department of Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14		2014/15		2015/16	2016/17	2017/18
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets	104	132	208	128	128	210	135	142	149
Sale of goods and services produced by department (excluding capital assets)									
Sales by market establishments									
Administrative fees									
Other sales	104	132	208	128	128	210	135	142	149
Of which									
Health patient fees									
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									
Interest, dividends and rent on land									
Interest	90 178	51 555	41 093	32 168	42 168	42 557	33 905	35 736	37 523
Dividends									
Rent on land									
Sales of capital assets						3			
Land and sub-soil assets									
Other capital assets						3			
Transactions in financial assets and liabilities	796	838	182	385	185	221	206	228	249
Total departmental receipts	91 078	52 525	41 483	32 681	42 481	42 991	34 246	36 106	37 921

Table B.3: Payments and estimates by economic classification

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

R thousand	2011/12	2012/13	2013/14	Main appropriation	Adjusted appropriation 2014/15	Revised estimate	Medium-term estimates		
							2015/16	2016/17	2017/18
Current payments	177 937	198 867	209 117	224 392	239 827	241 018	294 373	303 264	285 664
Compensation of employees	123 834	140 513	145 101	167 365	160 767	161 457	177 314	185 127	196 027
Salaries and wages	106 952	121 569	126 266	144 804	140 470	147 167	152 989	160 955	170 017
Social contributions	16 882	18 944	18 835	22 561	20 297	14 290	24 325	24 172	26 010
Goods and services	53 952	57 826	64 016	57 027	79 360	79 561	117 059	118 138	89 637
of which									
Administrative fees	70	40	48	148	360	291	406	479	304
Advertising	1 661	557	2 304	1 067	8 887	8 650	1 102	1 156	1 177
Assets less than the capitalisation threshold	1 108	994	595	1 066	1 101	884	1 618	743	566
Audit cost: External	7 605	10 076	14 349	4 123	7 025	5 819	4 324	5 028	5 920
Bursaries: Employees	972	346	392	685	685	628	707	742	776
Catering: Departmental activities	1 009	1 034	900	1 288	1 264	1 306	1 019	1 031	1 086
Communication (G&S)	779	1 080	759	1 751	846	899	1 737	1 859	2 050
Computer services	19 559	24 713	22 353	17 391	21 994	21 931	21 162	22 995	22 002
Consultants and professional services: Business and advisory serv	1 127	1 401	858	2 261	6 163	8 221	62 334	60 358	30 991
Consultants and professional services: Legal costs	9	35	61	176	57	139	182	191	207
Contractors	1 961	574	2 200	1 472	1 459	1 600	1 532	1 620	1 769
Agency and support / outsourced services	3 529	1 692	1 084	1 142	1 410	1 203	1 177	1 186	1 086
Entertainment	69	48	44	65	60	61	65	69	148
Fleet services (including government motor transport)			693	595	1 180	659	851	1 050	1 166
Inventory: Food and food supplies	222	212							
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies	222	37							
Inventory: Medical supplies	3	1							
Consumable supplies	73	57	310	557	559	413	631	610	551
Consumable: Stationery, printing and office supplies	3 669	3 557	3 749	5 560	4 351	3 860	5 561	5 719	6 467
Operating leases	987	1 180	1 153	814	1 414	1 328	815	882	923
Property payments									
Transport provided: Departmental activity			119		283	282	130	135	136
Travel and subsistence	5 771	6 008	4 565	7 845	6 910	6 319	7 499	7 312	7 694
Training and development	2 176	3 408	6 777	7 789	12 189	14 038	2 802	3 714	3 296
Operating payments	254	161	108	739	405	431	829	801	841
Venues and facilities	1 117	615	595	493	758	599	576	458	482
Rental and hiring									
Interest and rent on land	151	528							
Interest	151	528							
Rent on land									
Transfers and subsidies to ¹:	977	406	3 400	332	559	518	347	360	384
Provinces and municipalities	11								
Provinces ²									
Provincial Revenue Funds									
Provincial agencies and funds	11								
Public corporations and private enterprises ⁵	1	7							
Public corporations	1	9							
Non-profit institutions									
Households	965	399	3 400	332	559	518	347	360	384
Social benefits									
Other transfers to households	965	397	3 400	332	559	518	347	360	384
Payments for capital assets	5 920	6 356	3 702	2 016	3 849	3 671	747	1 951	2 387
Buildings and other fixed structures		303							
Buildings		303							
Other fixed structures									
Machinery and equipment	5 920	5 991	3 702	2 016	3 849	3 671	747	1 951	2 387
Transport equipment									
Other machinery and equipment	5 920	5991	3 702	2 016	3 849	3 671	747	1 951	2 387
Cultivated assets									
Software and other intangible assets		62							
Land and subsoil assets									
Payments for financial assets	138	916	148			28			
Total economic classification ⁶	184 972	206 545	216 367	226 740	244 235	245 235	295 467	305 576	288 435

 Of which: Capitalised compensation ⁶

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

R thousand	2011/12	2012/13	2013/14	Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
				2014/15	2014/15	2014/15	2015/16	2016/17	2017/18
Current payments	77 865	77 677	83 887	85 605	90 341	89 471	90 452	92 372	100 482
Compensation of employees	49 051	54 196	54 707	60 363	58 797	59 418	64 062	66 325	72 060
Salaries and wages	42 932	47 070	47 555	52 195	51 237	58 996	55 180	57 504	62 412
Social contributions	6 119	7 126	7 152	8 168	7 560	422	8 882	8 821	9 648
Goods and services	28 760	23 481	29 180	25 242	31 544	30 053	26 390	26 048	28 422
of which									
Administrative fees	70	40	48	148	259	210	286	340	239
Advertising	1 640	554	2 122	995	890	842	1 027	1 078	1 128
Assets less than the capitalisation threshold	335	460	158	464	660	523	358	510	268
Audit cost: External	7 605	5 568	11 360	4 123	6 185	5 819	4 324	5 028	5 920
Bursaries: Employees	972	346	392	685	685	628	707	742	776
Catering: Departmental activities	694	562	498	652	792	844	457	460	465
Communication (G&S)	667	1 066	715	1 723	777	839	1 665	1 789	2 031
Computer services	2 387	4 205	2 932	1 722	5 221	2 815	2 259	2 608	3 599
Consultants and professional services: Business and advisory services	773	1 146	483	2 257	2 819	5 321	2 329	350	303
Consultants and professional services: Legal costs	9	35	61	176	57	139	182	191	207
Contractors	1 788	367	2 076	1 294	1 392	1 550	1 359	1 428	1 380
Agency and support / outsourced services	3 376	1 414	718	931	1 148	944	966	1 040	1 014
Entertainment	24	21	15	33	32	33	33	34	55
Fleet services (including government motor transport)			693	595	1 180	659	851	1 050	1 166
Inventory: Food and food supplies	74	72							
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies	197	13							
Inventory: Medical supplies	3	1							
Consumable supplies	27	22	90	275	224	112	268	278	235
Consumable: Stationery, printing and office supplies	1 297	1 217	1 788	2 461	2 315	1 942	2 490	2 385	2 679
Operating leases	987	1 180	1 152	814	1 414	1 328	815	882	923
Property payments									
Transport provided: Departmental activity			119		283	282	130	135	136
Travel and subsistence	3 318	2 952	1 886	3 352	2 879	2 763	3 219	2 967	3 011
Training and development	1 796	1 943	1 706	1 708	1 714	1 875	1 762	1 850	1 939
Operating payments	237	161	91	738	343	353	804	801	838
Venues and facilities	484	136	77	96	275	232	99	104	111
Rental and hiring									
Interest and rent on land	54								
Interest	54								
Rent on land									
Transfers and subsidies to¹:	942	103	3 262	332	291	250	347	360	384
Provinces and municipalities									
Provinces ²									
Provincial Revenue Funds									
Provincial agencies and funds									
Universities and technikons									
Public corporations and private enterprises ⁵	12	7							
Public corporations									
Subsidies on production									
Other transfers	12	9							
Foreign governments and international organisations									
Non-profit institutions									
Households	930	96	3 262	332	291	250	347	360	384
Social benefits									
Other transfers to households	930	96	3 262	332	291	250	347	360	384
Payments for capital assets	2 887	4 312	2 911	1 992	3 012	2 861	700	1 565	2 330
Buildings and other fixed structures									
Buildings		6							
Other fixed structures									
Machinery and equipment	2 887	4 244	2 911	1 992	3 012	2 861	700	1 565	2 330
Transport equipment									
Other machinery and equipment	2 887	4 244	2 911	1 992	3 012	2 861	700	1 565	2 330
Cultivated assets									
Software and other intangible assets		62							
Land and subsoil assets									
Payments for financial assets	124	679	125			28			
Total economic classification	81 818	82 771	90 185	87 929	93 644	92 610	91 499	94 298	103 195

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

R thousand	2011/12	2012/13	2013/14	Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
				2014/15			2015/16	2016/17	2017/18
Current payments	22 104	24 475	26 093	29 061	25 416	25 650	30 355	31 361	33 411
Compensation of employees	19 366	20 862	22 900	26 075	22 937	23 663	27 341	28 334	29 474
Salaries and wages	16 884	18 189	20 044	22 746	20 099	20 468	23 743	24 854	25 803
Social contributions	2 482	2 673	2 856	3 329	2 838	3 195	3 598	3 481	3 670
Goods and services	2 713	3 613	3 193	2 986	2 479	1 987	3 014	3 027	3 937
of which									
Administrative fees					40	31	30	37	
Advertising			61		100	82			
Assets less than the capitalisation threshold	122	118	81	109	68	27	59	(0)	57
Audit cost: External		1 157	1 333						
Bursaries: Employees									
Catering: Departmental activities	13	96	81	100	70	48	115	124	115
Communication (G&S)	32	5							
Computer services	84								
Consultants and professional services: Business and advisory	354							3	556
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	24	29	18	2	7		2	2	32
Agency and support / outsourced services	30	41			3	1			
Entertainment	20	7	10	10	6	6	10	11	25
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies	24	23							
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies	18	6							
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies	3	17	57	46	60	44	45	47	54
Consumable: Stationery, printing and office supplies	876	941	717	866	792	719	886	839	1 006
Operating leases									
Property payments									
Transport provided: Departmental activity									
Travel and subsistence	916	1 012	738	1 621	1 140	877	1 626	1 686	1 798
Training and development		16		129	5	18	135	167	179
Operating payments									
Venues and facilities	197	145	97	103	188	134	106	112	115
Rental and hiring									
Interest and rent on land	25								
Interest	25								
Rent on land									
Transfers and subsidies to¹:					53	54			
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					53	54			
Payments for capital assets	672	151	167		117	57			
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	672	151	167		117	57			
Transport equipment									
Other machinery and equipment	672	151	167		117	57			
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Payments for financial assets	3	166	4						
Total economic classification	22 779	24 792	26 264	29 061	25 586	25 761	30 355	31 361	33 411

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

				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2011/12	2012/13	2013/14	2014/15			2015/16	2016/17	2017/18
Current payments	49 565	58 282	61 013	61 402	77 233	81 114	93 936	96 052	67 218
Compensation of employees	29 752	32 061	32 346	37 226	36 881	37 389	40 517	41 801	44 343
Salaries and wages	25 164	27 259	27 738	31 734	31 885	31 897	34 884	35 847	38 090
Social contributions	4 588	4 802	4 608	5 492	4 996	5 492	5 633	5 955	6 252
Goods and services	19 776	25 693	28 667	24 176	40 352	43 725	53 419	54 251	22 875
of which									
Administrative fees					11	9	27	27	28
Advertising	21	3	121	72	7 897	7 726	75	78	49
Assets less than the capitalisation threshold	589	97	185	289	213	159	1 124	179	175
Audit cost: External		2 170	1 656						
Bursaries: Employees									
Catering: Departmental activities	83	88	67	165	68	53	160	105	122
Communication (G&S)	53	7	42	20	55	58	68	68	19
Computer services	17 078	20 506	19 421	15 669	16 773	19 116	18 903	20 387	18 385
Consultants and professional services: Business and advisory services		255	375		3 344	2 900	30 000	30 000	127
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	52	114	46	131	7	4	137	145	283
Agency and support / outsourced services	111	152	269	87	78	79	81	60	67
Entertainment	5	3	5	4	5	5	4	5	18
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies	79	66							
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies	3	4							
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies	17	10	69	113	140	127	203	162	135
Consumable: Stationery, printing and office supplies	911	738	743	1 465	599	589	1 344	1 587	1 892
Operating leases									
Property payments									
Transport provided: Departmental activity									
Travel and subsistence	699	786	675	1 078	1 163	1 089	1 050	944	1 124
Training and development	17	596	4 870	5 033	9 866	11 680	167	450	394
Operating payments			17	1	62	60	25		1
Venues and facilities	58	98	106	49	71	71	51	53	56
Rental and hiring									
Interest and rent on land	37	528							
Interest	37	528							
Rent on land									
Transfers and subsidies to¹:	35	303	101	19	18				
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	35	303	101		19	18			
Social benefits	35	303	101		19	18			
Other transfers to households									
Payments for capital assets	1 841	1 213	234	396	394		360		
Buildings and other fixed structures		297							
Buildings		297							
Other fixed structures									
Machinery and equipment	1 841	916	234		396	394		360	
Transport equipment									
Other machinery and equipment	1 841	916	234		396	394		360	
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Payments for financial assets	11	71	14						
Total economic classification	51 452	59 869	61 362	61 402	77 648	81 526	93 936	96 412	67 218

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

R thousand	2011/12	2012/13	2013/14	Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
				2014/15			2015/16	2016/17	2017/18
Current payments	14 837	16 628	17 208	20 635	20 227	19 193	20 257	22 189	22 217
Compensation of employees	13 776	15 482	16 436	19 423	18 284	18 146	19 010	20 910	20 974
Salaries and wages	11 836	13 481	14 421	16 921	15 918	15 510	16 079	18 384	18 125
Social contributions	1 940	2 001	2 015	2 502	2 366	2 636	2 931	2 527	2 848
Goods and services	1 046	1 146	772	1 212	1 943	1 047	1 247	1 279	1 243
of which									
Administrative fees					13	15	25	27	
Advertising									
Assets less than the capitalisation threshold	12	99	65	36	45	44	25	20	31
Audit cost: External					840				
Bursaries: Employees									
Catering: Departmental activities	94	75	61	66	87	143	43	86	111
Communication (G&S)	14				1	1	2		
Computer services	2							(0)	18
Consultants and professional services: Business and advisory services									
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	80	30	21	18	18	14	16	16	45
Agency and support / outsourced services			5	7	5	2	9	8	-
Entertainment	10	6	7	6	6	7	6	7	21
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies	16	18							
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies	3	6							
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies	7	3	33	35	39	45	34	38	38
Consumable: Stationery, printing and office supplies	350	314	302	359	324	279	379	424	382
Operating leases									
Property payments									
Transport provided: Departmental activity									
Travel and subsistence	208	286	156	346	224	307	335	353	410
Training and development	177	201	37	199	159	38	146	206	87
Operating payments	17								2
Venues and facilities	56	108	85	140	182	152	227	93	98
Rental and hiring									
Interest and rent on land	15								
Interest	15								
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									
Social benefits									
Other transfers to households									
Payments for capital assets	337	135	201	24	89	88	47	26	57
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	337	135	201	24	89	88	47	26	57
Transport equipment									
Other machinery and equipment	337	135	201	24	89	88	47	26	57
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Payments for financial assets									
Total economic classification	15 174	16 763	17 409	20 659	20 316	19 281	20 304	22 215	22 274
<i>Of which: Capitalised compensation⁶</i>									

Table B.3: Payments and estimates by economic classification: Programme 5: Municipal Finance Management

R thousand	2011/12	2012/13	2013/14	Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
				2014/15			2015/16	2016/17	2017/18
Current payments	13 566	21 805	20 916	27 689	26 610	25 590	59 373	61 290	62 336
Compensation of employees	11 889	17 912	18 712	24 278	23 568	22 841	26 384	27 756	29 176
Salaries and wages	10 136	15 570	16 508	21 208	21 031	20 296	23 103	24 367	25 585
Social contributions	1 753	2 342	2 204	3 070	2 537	2 545	3 281	3 389	3 591
Goods and services	1 657	3 893	2 204	3 411	3 042	2 749	32 989	33 534	33 159
of which									
Administrative fees					37	26	38	48	37
Advertising									
Assets less than the capitalisation threshold	50	220	107	168	115	131	52	33	35
Audit cost: External		1 181							
Bursaries: Employees									
Catering: Departmental activities	125	213	193	305	247	218	244	256	272
Communication (G&S)	13	2	2	8	13	1	2	2	
Computer services	8	2							
Consultants and professional services: Business and advisory services				5			30 005	30 005	30 005
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	17	34	39	27	35	32	18	30	28
Agency and support / outsourced services	12	85	92	117	176	177	121	78	4
Entertainment	10	11	6	12	11	10	12	12	29
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies	29	33							
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies	1	8							
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies	19	5	60	87	96	85	81	85	89
Consumable: Stationery, printing and office supplies	235	347	201	409	321	331	462	485	509
Operating leases									
Property payments									
Transport provided: Departmental activity									
Travel and subsistence	630	972	1 110	1 448	1 504	1 283	1 269	1 363	1 352
Training and development	186	652	164	720	445	427	592	1 040	696
Operating payments						18			
Venues and facilities	322	128	230	105	42	10	93	97	102
Rental and hiring									
Interest and rent on land	20								
Interest	20								
Rent on land									
Transfers and subsidies to¹:			37		196	196			
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		196	196			
Social benefits									
Other transfers to households			37		196	196			
Payments for capital assets	183	545	189		235	271			
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	183	545	189		235	271			
Transport equipment									
Other machinery and equipment	183	545	189		235	271			
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Payments for financial assets			5						
Total economic classification	13 749	22 350	21 147	27 689	27 041	26 057	59 373	61 290	62 336
<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 2014/15	Revised estimate	Medium-term estimates		
	2011/12	2012/13	2013/14				2015/16	2016/17	2017/18
Current payments	177 937	198 867	209 117	224 392	239 827	241 018	294 374	303 264	285 664
Goods and services	53 952	57 826	64 016	57 027	79 360	79 561	117 059	118 138	89 637
Administrative fees	70	40	48	148	360	291	406	479	304
Advertising	1 661	557	2 304	1 067	8 887	8 650	1 102	1 156	1 177
Assets less than the capitalisation threshold	1 108	994	595	1 066	1 101	884	1 618	743	566
Audit cost: External	7 605	10 076	14 349	4 123	7 025	5 819	4 324	5 028	5 920
Bursaries: Employees	972	346	392	685	685	628	707	742	776
Catering: Departmental activities	1 009	1 034	900	1 288	1 264	1 306	1 019	1 031	1 086
Communication (G&S)	779	1 080	759	1 751	846	899	1 737	1 859	2 050
Computer services	19 559	24 713	22 353	17 391	21 994	21 931	21 162	22 995	22 002
Consultants and professional services: Business and advisory services	1 127	1 401	858	2 261	6 163	8 221	62 334	60 358	30 991
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	9	35	61	176	57	139	182	191	207
Contractors	1 961	574	2 200	1 472	1 459	1 600	1 532	1 620	1 769
Agency and support / outsourced services	3 529	1 692	1 084	1 142	1 410	1 203	1 177	1 186	1 086
Entertainment	69	48	44	65	60	61	65	69	148
Fleet services (including government motor transport)			693	595	1 180	659	851	1 050	1 166
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies	222	212							
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies	222	37							
Inventory: Medical supplies	3	1							
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies	73	57	310	557	559	413	631	610	551
Consumable: Stationery, printing and office supplies	3 669	3 557	3 749	5 560	4 351	3 860	5 561	5 719	6 467
Operating leases	987	1 180	1 153	814	1 414	1 328	815	882	923
Property payments									
Transport provided: Departmental activity			119		283	282	130	135	136
Travel and subsistence	5 771	6 008	4 565	7 845	6 910	6 319	7 499	7 312	7 694
Training and development	2 176	3 408	6 777	7 789	12 189	14 038	2 802	3 714	3 296
Operating payments	254	161	108	739	405	431	829	801	841
Venues and facilities	1 117	615	595	493	758	599	576	458	482
Rental and hiring									
Total economic classification: FS Provincial Treasury	177 937	198 867	209 117	224 392	239 827	241 018	294 374	303 264	285 664