



# **DEPARTMENT OF FINANCE**

## **VOTE 3**

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## VOTE 3

<b>To be appropriated by Vote in 2007/08</b>	<b>R 145,052,000</b>
<b>Statutory amount</b>	<b>R 719,262</b>
<b>Responsible MEC</b>	<b>MEC of Department of Finance</b>
<b>Administrating Department</b>	<b>Department of Finance</b>
<b>Accounting Officer</b>	<b>Deputy Director General of Finance</b>

## 1. Overview

### • Vision

A strategic arm of Government that strives for sound and prudent financial management, to accelerate service delivery for the people of Mpumalanga Province.

### • Mission

To promote sound and prudent financial management through skilled, dedicated, transparent, accountable and professional workforce.

### • Strategic Objectives

Our mandate is to ensure that public funds are well managed and that the key priorities are funded from the limited resources. The citizens of this province expect that the fiscal policy of government will allocate the necessary resources to improve their living standards. The alleviation of poverty is one of our primary strategic objectives, which compel all our provincial departments to exercise prudent financial management.

The department aims to become more effective as an organization and to all provincial departments to achieve operational objectives outlined at low operating costs. The departments will also create learning and growth opportunities through developing skills, maintaining high staff satisfaction.

The public finance Management Act, 1999 has brought reforms in the management of public funds. Our responsibility is to ensure that the spirit of the Act is fully implemented by all provincial departments.

As a department, we are working tirelessly to ensure that the department objectives and annual priorities respond to the needs of our stakeholders.

We therefore have to ensure that all departmental strategic plans and budget are aligned to achieve the provincial objectives.

## Legislative and other Mandates

The operations, conducts and strategic service delivery of the department are guided and controlled in various ways by the following prescripts:

The Constitution of the Republic of South Africa, 1996 (Act 108 of 1996)

The Public Finance Management Act, 1999 (Act No. 1 of 1999) and Treasury Regulations

Division of Revenue Act No. 5 of 2004

Labour Relations Act, 1995 (Act No. 66 of 1995);

The Skills Development Act, 1998 (Act No. 97 of 1998)

Public Service Act No. of 1998 and Public Service Regulations of 1999

Employment Equity Act No. 55 of 1998

The Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000);

The Promotion of Access to Information Act, 2000 (Act No. 2 of 2000)

The Promotion of Administrative Justice Act, 2000 (Act No. 3 of 2000);

Prevention and Combating of Corrupt Activities Act (Act No. 8 of 1998)

Municipal Finance Management Act (Act No. 56 of 2003)

Finance Act No. 35 of 2000

## **2. Review of the current financial year (2006/07)**

The department is still able to provide monitoring and advisory support to all provincial departments.

There has been great improvement in terms of financial management and administration in provincial department in the last three financial years.

The monitoring role of this department has seen all departments submitting their financial statements on time, including smooth BAS closure at the end of financial year.

Organisational Environment and Challenges

Late submission, quality and accuracy of reports submitted by provincial departments to provincial Treasury are still a challenge.

## **3. Outlook for the coming financial year (2007/08)**

The Department is strategically placed to play a meaningful role of monitoring and evaluation, overseeing and providing financial and advisory support to provincial departments.

The department continues to assist and support provincial departments to increase their revenue collection and the identification of other revenue sources. This includes improvement of systems of revenue collection.

The 2007/08 financial year will focus mainly in providing adequate support to municipalities as well as monitoring expenditure by provincial department.

#### 4. Receipts and financing

##### 4.1 Summary of receipts

The following sources of funding are used for the Vote:

Table 2.1: Summary of receipts: Department of Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06				2007/08	2008/09	2009/10
Equitable share	223 560	191 526	106 029	133 741	133 741	130 293	145 052	147 645	158 790
Conditional Grant									
Departmental receipts									
<b>Total receipts</b>	<b>223 560</b>	<b>191 526</b>	<b>106 029</b>	<b>133 741</b>	<b>133 741</b>	<b>130 293</b>	<b>145 052</b>	<b>147 645</b>	<b>158 790</b>

##### 4.2 Departmental receipts collection

Table 2.2: Departmental receipts: Department of Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06				2007/08	2008/09	2009/10
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets		2 000	1 842	1 915	1 915	1 414	2 000	2 000	2 000
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land		27 289	22 404	24 160	24 160	45 780	26 244	27 656	29 068
Sales of capital assets									
Financial transactions in assets and liabilities						237			
<b>Total departmental receipts</b>	<b>-</b>	<b>29 289</b>	<b>24 246</b>	<b>26 075</b>	<b>26 075</b>	<b>47 431</b>	<b>28 244</b>	<b>29 656</b>	<b>31 068</b>

## 5. Payment Summary

### 5.1 Key Assumption

- Maintenance of a conducive climate for improved service delivery.
- Effective support on economic and fiscal policy, financial regulation and management.
- Implemented risk management and fraud prevention, compliance with PFMA, MFMA and other relevant prescripts.

### 5.2 Programme summary

Table 24: Summary of payments and estimates: Department of Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06	2006/07			2007/08	2008/09	2009/10
Administration	28 551	33 446	32 982	36 338	42 368	39 432	54 727	55 745	59 547
Sustainable Resource	155 223	103 737	19 563	29 690	27 760	26 409	21 201	21 527	23 344
Assets and Liability	34 035	44 169	47 965	53 008	51 308	52 861	13 870	14 400	15 683
Financial Governance	5 751	10 174	5 519	14 705	12 305	11 591	55 254	55 973	60 216
Total payments and estimates: (dep	223 560	191 526	106 029	133 741	133 741	130 293	145 052	147 645	158 790

### 5.3 Summary of economic classification

Table 2.5: Summary of provincial payments and estimates by economic classification: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06	2006/07					
Current payments	218 249	184 244	99 838	133 012	131 670	129 374	143 477	146 687	157 895
Compensation of employees	37 601	44 307	38 349	70 087	62 337	62 766	72 315	75 700	79 566
Goods and services	180 648	139 937	61 489	62 925	69 333	66 608	71 162	70 987	78 329
Interest and rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies to:	-	25	115	95	95	43	-	-	-
Provinces and municipalities		25	115	95	95	43			
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	5 311	7 257	6 076	634	1 976	876	1 575	958	895
Buildings and other fixed structures	3 636	3 703	1 446						
Machinery and equipment	1 675	3 554	4 630	634	1 976	876	1 575	958	895
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification: Dep:	223 560	191 526	106 029	133 741	133 741	130 293	145 052	147 645	158 790

### 5.4 Transfers

#### 5.4.1 Transfers to local government

Table 2.6: Summary of departmental transfers to local government by category

Table 2.1: Summary of departmental transfers to local government by category									
	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited						
R thousand	2003/04	2004/05	2005/06		2006/07		2007/08	2008/09	2009/10
Category A									
Category B									
Category C		25	115	95	95	43	-	-	-
<b>Total departmental transfers to</b>		<b>25</b>	<b>115</b>	<b>95</b>	<b>95</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 6. PROGRAMME DESCRIPTION

### 6.1 Programme 1: Administration

This programme is responsible for financial and administrative management support in the department

#### Programme Summary

Table 27: Summary of payments and estimates: Programme 1 Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2004/05						
MEC	2 104	3 007	2 095	3 394	3 394	3 223	3 564	3 680	3 929
Management Services	5 099	2 601	1 258	2 187	2 787	2 592	28 954	28 711	30 316
Corporate Services*	21 348	10 006	10 529	11 060	15 710	13 051			
Financial Management		15 943	18 192	17 611	18 391	18 603	19 974	21 008	22 838
Internal Audit		1 889	908	2 086	2 086	1 963	2 235	2 346	2 464
<b>Total payments and estimates: Pro</b>	<b>28 551</b>	<b>33 446</b>	<b>32 982</b>	<b>36 338</b>	<b>42 368</b>	<b>39 432</b>	<b>54 727</b>	<b>55 745</b>	<b>59 547</b>

\*Corporate Services is now part of Management Services

## Summary by economic classification

Table 28: Summary of provincial payments and estimates by economic classification: Programme 1 Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06	2006/07					
Current payments	28 098	29 851	26 859	36 105	41 902	39 154	53 588	55 245	59 122
Compensation of employees	15 193	15 563	16 194	23 133	24 313	22 264	32 649	34 223	35 969
Goods and services	12 905	14 288	10 665	12 972	17 589	16 890	20 939	21 022	23 153
Interest and rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies to:	-	-	47	27	27	13	-	-	-
Provinces and municipalities			47	27	27	13			
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	453	3 595	6 076	206	439	265	1 139	500	425
Buildings and other fixed structures		2 103	1 446			8			
Machinery and equipment	453	1 492	4 630	206	439	257	1 139	500	425
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification: P	28 551	33 446	32 982	36 338	42 368	39 432	54 727	55 745	59 547

## 6.2 Programme 2: Sustainable Resource Management

This programme provides professional advice and support to the Member of Executive Council on Provincial economic analysis, fiscal policy, public finance development and management of annual budget processes.



## 6.2.1 Programme Summary

Table 2.9: Summary of payments and estimates: Programme 2 Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06	2006/07			2007/08	2008/09	2009/10
Programme Support	1 465	86 841	9 350	7 543	9 043	9 106	4 887	5 020	5 528
Economic Analysis*	5 898	4 598	1 515	2 498	2 068	2 255			
Fiscal Policy	2 457	1 613	2 042	2 414	2 414	2 039	2 619	2 746	2 880
Budget Management	144 011	2 185	2 466	3 747	3 747	3 472	2 932	2 933	3 034
Public Finance	1 392	8 500	4 190	13 488	10 488	9 537	10 763	10 828	11 902
Total payments and estim	155 223	103 737	19 563	29 690	27 760	26 409	21 201	21 527	23 344

\*Economic Analysis is now part of Management Services in Programme 1

## Summary by economic classification

Table 2.10: Summary of provincial payments and estimates by economic classification: Programme 2 Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06	2006/07			2007/08	2008/09	2009/10
Current payments	150 756	100 512	19 539	29 662	27 204	26 301	21 201	21 527	23 344
Compensation of employees	9 238	19 590	7 534	16 352	14 742	13 332	12 025	12 635	13 262
Goods and services	141 518	80 922	12 005	13 310	12 462	12 969	9 176	8 892	10 082
Interest and rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies to:	-	25	24	28	28	7	-	-	-
Provinces and municipalities		25	24	28	28	7			
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	4 467	3 200	-	-	528	101	-	-	-
Buildings and other fixed structures	3 636	1 600							
Machinery and equipment	831	1 600			528	101			
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification: Prog	155 223	103 737	19 563	29 690	27 760	26 409	21 201	21 527	23 344

**Service Delivery measures**

<b>Measurable Objective</b>	<b>Performance Measure/Indicator</b>	<b>2005/6 Estimate</b>	<b>2006/07 Target</b>
1. To provide for the cost related to efficient running of the programme.	Implementation of the fiscal and management of the budget process.	Implementation of the fiscal and management of the budget process.	Implementation of the fiscal and management of the budget process.
2. To provide for provincial economic and social research and analysis, that informs fiscal policy development and the annual budget process.	Research and analysis that inform the fiscal policy development and the annual budget process.	Research and analysis that inform the fiscal policy development and the annual budget process.	Research and analysis that inform the fiscal policy development and the annual budget process.
3. To provide fiscal policy advice, determine the MTEF, development and optimise the provincial revenue base.	Optimise the Provincial revenue base.	Optimise the Provincial revenue base.	Optimise the Provincial revenue base.
4. To oversee the provincial allocation process aligned with the provincial policies and the growth and development strategy.	Provincial allocation process aligned with PDGS and provincial policies.	Provincial allocation process aligned with PDGS and provincial policies.	Provincial allocation process aligned with PDGS and provincial policies.
5. To provide departmental/municipal policy advice, ensure budget implementation; enhance service delivery in terms of PFMA and MFMA.	Enhance service delivery through the proper implementation of the budget.	Enhance service delivery through the proper implementation of the budget.	Enhance service delivery through the proper implementation of the budget.

### 6.3 Programme 3: Assets and Liabilities Management

To facilitate the effective and efficient management of physical and financial assets and information technology services.

#### 6.3.1 Programme Summary

Table 2.11: Summary of payments and estimates: Assets and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06	2006/07					
Programme Support			559	1 260	1 260	1 039	1 325	1 389	1 456
Asset Management	7 108	2 309	5 254	11 467	11 467	11 621	11 347	11 753	12 907
Liability Management	24 702						1 198	1 258	1 320
Supporting & Interlinked Financial Sy	2 225	41 860	42 152	40 281	38 581	40 201			
Total payments and estimates: Pro	34 035	44 169	47 965	53 008	51 308	52 861	13 870	14 400	15 683

\*Supporting & Interlinked Financial Systems has been moved to Financial Governance

#### Summary by economic classification

Table 2.12: Summary of provincial payments and estimates by economic classification: Programme 3 Assets & Liabilities Management

Table 2.12: Summary of provincial payments and estimates by economic classification: Programme of Expenditure Management									
R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06	2006/07					
Current payments	33 644	43 707	47 935	52 556	50 756	52 340	13 870	14 400	15 683
Compensation of employees	7 419	6 922	10 615	21 050	15 130	18 752	8 806	9 143	9 607
Goods and services	26 225	36 785	37 320	31 506	35 626	33 588	5 064	5 257	6 076
Interest and rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies to:	-	-	30	24	24	11	-	-	-
Provinces and municipalities			30	24	24	11			
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	391	462	-	428	528	510	-	-	-
Buildings and other fixed structures									
Machinery and equipment	391	462		428	528	510			
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification: Proc	34 035	44 169	47 965	53 008	51 308	52 861	13 870	14 400	15 683

# Service Delivery measures

Measurable Objectives	Performance Measure/Indicator	2005/06 (Estimate)	2006/07 (Estimate)
Provide for the cost related to efficient running of the programme	Continued Support	Continued Support	Continued Support
Preparation of PRF annual statements. Collect information on the socio-impact of SCM policy (PPPFA compliance) Provide access to government tenders	Preparation of PRF annual statements. Collect information on the socio-impact of SCM policy (PPPFA compliance) Provide access to government tenders	Preparation of PRF annual statements. Collect information on the socio-impact of SCM policy (PPPFA compliance) Provide access to government tenders	Preparation of PRF annual statements. Collect information on the socio-impact of SCM policy (PPPFA compliance) Provide access to government tenders
Availability and stability of systems 24/7	Availability and stability of systems 24/7	Availability and stability of systems 24/7	Availability and stability of systems 24/7
Proper interface between systems	Proper interface between systems	Proper interface between systems	Proper interface between systems
Accessible IT Network (WAN/LAN) 24/7, maintain 95% uptime	Availability of transversal systems (BAS, LOGIS, PERSAL and VULINDLELA) and office systems (Internet, Emails) 24/7	Availability of transversal systems (BAS, LOGIS, PERSAL and VULINDLELA) and office systems (Internet, Emails) 24/7	Availability of transversal systems (BAS, LOGIS, PERSAL and VULINDLELA) and office systems (Internet, Emails) 24/7

## 6.4 Programme 4: Financial Governance

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

### 6.4.1 Programme Summary

Table 2.13: Summary of payments and estimates: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited				2007/08	2008/09	2009/10
	2003/4	2004/05	2005/06	2006/07					
Programme Support	5 751	2 385	1 236	2 637	1 768	1 904	2 783	2 852	3 068
Accounting Services		3 669	1 619	4 055	3 779	2 867	4 258	4 347	4 694
Norms and Standards		4 120	2 644	5 856	5 056	5 856	5 859	6 109	6 452
Risk Management			20	761	1 396	378	799	839	881
Provincial Internal Audit				1 396	306	586	1 424	1 479	1 667
Supporting & interlinked							40 131	40 347	43 454
Total payments and estima	5 751	10 174	5 519	14 705	12 305	11 591	55 254	55 973	60 216

## Summary by economic classification

Table 2.14: Summary of departmental payments and estimates by economic classification: Programme 4 Financial Governance

Table 2.14: Summary of departmental payments and estimates by economic classification: Programme 1: Financial Governance									
R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06	2006/07			2007/08	2008/09	2009/10
Current payments	5 751	10 174	5 505	14 689	11 808	11 579	54 818	55 515	59 746
Compensation of employees	5 751	2 232	4 006	9 552	8 152	8 418	18 835	19 699	20 728
Goods and services		7 942	1 499	5 137	3 656	3 161	35 983	35 816	39 018
Interest and rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies to:	-	-	14	16	16	12	-	-	-
Provinces and municipalities			14	16	16	12	-	-	-
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	-	-	-	-	481	-	436	458	470
Buildings and other fixed structures									
Machinery and equipment					481		436	458	470
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification: Prog	5 751	10 174	5 519	14 705	12 305	11 591	55 254	55 973	60 216

## Service Delivery measures

<b>Measurable Objectives</b>	<b>Performance Measure/Indicator</b>	<b>2005/06</b>	<b>2006/07 (Estimate)</b>
To provide for the cost related to efficient running of the programme	Efficient running of the programme	Efficient running of the programme	Efficient running of the programme
Reports in line with formats and guidelines  Departments 100% complaint with provincial formats and guidelines  Completed set of Accounting policies implemented	Reports in line with formats and guidelines  Departments 100% complaint with provincial formats and guidelines  Completed set of Accounting policies implemented	Reports in line with formats and guidelines  Departments 100% complaint with provincial formats and guidelines  Completed set of Accounting policies implemented	Reports in line with formats and guidelines  Departments 100% complaint with provincial formats and guidelines  Completed set of Accounting policies implemented
Reduction in number of Qualified reports	Reduction in number of Qualified reports	Reduction in number of Qualified reports	Reduction in number of Qualified reports
To promote effective optimal financial resource utilisation	Improved financial management	Improved financial management	Improved financial management
Coordinate and monitor the performance of internal audit unit	Timely submission of relevant and qualitative financial reports	Timely submission of relevant and qualitative financial reports	Timely submission of relevant and qualitative financial reports

## 6.5 Other programme information

### 6.5.1 Personnel numbers and costs

Table 2.15: Personnel numbers and costs<sup>1</sup>: Department of finance

Personnel numbers	As at 31 March 2004	As at 31 March 2005	As at 31 March 2006	As at 31 March 2007	As at 31 March 2008	As at 31 March 2009
Administration	35	105	124	132	185	185
Sustainable Resource Management	26	31	44	55	49	49
Assets and Liabilities Management	34	74	80	122	122	122
Financial Governance	2	11	24	37	37	37
<b>Total personnel numbers: Finance</b>	<b>97</b>	<b>221</b>	<b>272</b>	<b>336</b>	<b>336</b>	<b>336</b>
Total personnel cost (R thousand)	37 601	44 307	38 349	70 087	72 315	75 700
Unit cost (R thousand)	279	330	159	223	257	272

1. Full-time equivalent

Table 2.16: Summary of departmental personnel numbers and costs

	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06				2007/08	2008/09	2009/10
<b>Total for department</b>									
Personnel numbers (head count)	97	221	272	336	336	336	336	336	336
Personnel cost (R'000)	37,601	44,307	38,349	70,087	62,337	62,766	72,315	75,700	79,566
<b>Human resources component</b>									
Personnel numbers (head count)			22	36	36	36	36	36	36
Personnel cost (R'000)			3,589	6,128	6,128	6,128	6,346	6,726	7,130
Head count as % of total for department									
Personnel cost as % of total for department									
<b>Finance component</b>									
Personnel numbers (head count)			58	63	63	63	63	63	63
Personnel cost (R'000)			6,890	9,029	9,029	9,029	8,205	8,634	9,431
Head count as % of total for department									
Personnel cost as % of total for department									
<b>Full time workers</b>									
Personnel numbers (head count)	97	221	272	334	334	334	334	334	335
Personnel cost (R'000)	37,601	44,307	38,349	69,204	61,454	61,883	71,375	74,710	79,087
Head count as % of total for department									
Personnel cost as % of total for department									
<b>Part-time workers</b>									
Personnel numbers (head count)									
Personnel cost (R'000)									
Head count as % of total for department									
Personnel cost as % of total for department									
<b>Contract workers</b>									
Personnel numbers (head count)				2	2	2	2	2	1
Personnel cost (R'000)				883	883	883	518	541	471
Head count as % of total for department									
Personnel cost as % of total for department									



## 6.5.2 Training

Table 2.17(a): Payments on training: Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06				2007/08	2008/09	2009/10
Programme 1: Administration	153	156	161	231	243	223	249	258	274
<i>of which</i>									
Subsistence and travel	55	50	61	75	80	69	60	66	72
Payments on tuition	98	106	100	156	163	154	122	192	202
Programme 2: Sustainable Resource	30	113	48	53	51	37	56	58	61
Subsistence and travel	12	45	12	20	18	12	26	24	21
Payments on tuition	18	68	36	33	33	25	30	34	40
Programme 3: Assets and Liability	38	69	103	203	144	182	210	220	233
Subsistence and travel	14	12	26	38	22	33	28	32	37
Payments on tuition	24	57	87	165	122	149	182	188	196
Programme 4: Financial Governance	468	603	343	560	500	511	580	604	640
Subsistence and travel	118	183	45	80	80	89	90	98	106
Payments on tuition	350	420	298	480	420	422	490	506	534
Total payments on training: Finance	689	941	655	1047	938	953	1095	1140	1208

Table 2.17(b): Information on training:

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited						
	2003/04	2004/05	2005/06				2007/08	2008/09	2009/10
Number of staff		135	150	336	336	336	336	336	336
Number of personnel trained		32	28	148	148	148	152	166	174
<i>of which</i>									
Male		8	10	49	49	49	47	51	55
Female		24	18	99	99	99	82	100	102
Number of training opportunities		9	12	15	15	15	12	15	17
<i>of which</i>									
Tertiary			5	5	5	5	7	9	12
Workshops		3	2	6	6	6	2	3	2
Seminars									
ABET		4	5	4	4	4	3	3	3
Number of bursaries offered		3	6	6	6	6	9	11	14
Number of interns appointed		15	15	15	15	15	15	15	15
Number of learnerships appointed				15	15	15	15	15	15
Number of days spent on training									

### 6.5.3 Reconciliation of structural changes

#### Finance

Programmes for 2006/07			Programmes for 2007/08		
	Prog	Sub-prog		Prog	Sub-prog
Administration	1	Member of Executive Council Magement Services Corporate Services Financial Management Internal Audit	Administration	1	Member of Executive Council Magement Services Financial Management Internal Audit
Sustainable Resource Admin	2	Programme Support Economic Analysis Fiscal Policy Budget Management Public Finance	Sustainable Resource Mgt	2	Programme Support Fiscal Policy Budget Management Public Finance
Assets and Liability	3	Programme Support Asset Management Support and Interlinked Fin Systems	Assets and Liability Mgt	3	Programme Support Liabilities Management Asset Management
Financial Governance	4	Programme Support Accounting Service Norms and Standards Risk Management Provincial Internal Audit	Financial Governance	4	Programme Support Accounting Service Norms and Standards Risk Management Provincial Internal Audit Support and Interlinked

# **Annexure to Budget Statement 2**

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

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

**Table B.1: Specification of receipts: Finance**

	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited						
R thousand	2003/04	2004/05	2005/06	2006/07			2007/08	2008/09	2009/10
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets	-	2 000	1 842	1 915	1 915	1 414	2 000	2 000	2 000
Sale of goods and services produced by department (ex)	-	2 000	1 842	1 915	1 915	1 414	2 000	2 000	2 000
Sales by market establishments									
Administrative fees									
Other sales		2 000	1 842	1 915	1 915	1 414	2 000	2 000	2 000
<i>Of which</i>									
<i>Sale of Tender document</i>		1 962	1 800	1 850	1 850	1 355	1 962	1 962	1 962
<i>Debt contact and departmental</i>		12	16	16	16	13	12	12	12
<i>Commission</i>		20	20	42	42	40	20	20	20
<i>Other</i>		6	6	7	7	6	6	6	6
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	-	27 289	22 404	24 160	24 160	45 780	26 244	27 656	29 068
Interest		27 289	22 404	24 160	24 160	45 780	26 244	27 656	29 068
Dividends									
Rent on land									
Sales of capital assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets									
Other capital assets									
Financial transactions in assets and liabilities						237			
Total departmental receipts	-	29 289	24 246	26 075	26 075	47 431	28 244	29 656	31 068

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium term estimates		
	Audited	Audited	Audited				2007/2008	2008/2009	2009/2010
	2003/2004	2004/2005	2005/2006						
Current payments	28 098	29 851	26 859	36 105	41 902	39 154	53 588	55 245	59 122
Compensation of employees	15 193	15 563	16 194	23 133	24 313	22 264	32 649	34 223	35 969
Salaries and wages	12 002	12 294	12 793	18 276	19 208	17 589	25 161	26 620	26 620
Social contributions	3 191	3 269	3 401	4 857	5 105	4 675	7 488	7 603	7 828
Goods and services	12 905	14 288	10 665	12 972	17 589	16 890	20 939	21 022	23 153
<i>of which</i>									
Consultant									
<i>Audit and legal fees</i>	3 014	3 000	2 550	3 330	3 330	4 330	2 250	2 300	2 380
<i>bursaries and class fees</i>	2 026	555	950	680	1 078	768	2 000	1 600	1 800
<i>Travel and Sustenance</i>	2 930	4 291	2 837	3 131	5 274	3 898	3 905	4 241	4 747
<i>Other</i>	4 935	6 442	4 328	5 831	7 907	7 894	12 784	12 881	14 226
Interest and rent on land									
Interest									
Rent on land									
Financial transactions in assets and liabilities									
Unauthorized expenditure									
Transfers and subsidies to1:	-	-	47	27	27	13	-	-	-
Provinces and municipalities	-	-	47	27	27	13	-	-	-
Provinces2			-	-	-	-			
Provincial Revenue Funds			-	-	-	-			
Municipalities3			47	27	27	13			
Municipalities			47	27	27	13			
<i>of which: Regional service council levies</i>									
Municipal agencies and funds	-	-	-	-	-	-			
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Provincial agencies and funds									
Social security funds									
Provide list of entities receiving transfers4									
Universities and technikons									
Payments for capital assets	453	3 595	6 076	206	439	265	1 139	500	425
Buildings and other fixed structures	-	2 103	1 446			8			
Buildings	-	2 103	1 446			8			
Other fixed structures	-	-	-			-			
Machinery and equipment	453	1 492	4 630	206	439	257	1 139	500	425
Transport equipment	60	-	2 630	-	-	-	739	-	-
Other machinery and equipment	393	1 492	2 000	206	439	257	400	500	425
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification: Programme	28 551	33 446	32 982	36 338	42 368	39 432	54 727	55 745	59 547
<i>Of which: Capitalised compensations6</i>									

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium-term estimates		
	Audited	Audited	Audited				2007/2008	2008/2009	2009/2010
	2003/2004	2004/2005	2005/2006						
					2006/2007				
Current payments	28 098	29 851	26 859	36 105	41 902	39 154	53 588	55 245	59 122
Compensation of employees	15 193	15 563	16 194	23 133	24 313	22 264	32 649	34 223	35 969
Salaries and wages	12 002	12 294	12 793	18 276	19 208	17 589	25 161	26 620	26 620
Social contributions	3 191	3 269	3 401	4 857	5 105	4 675	7 488	7 603	7 828
Goods and services	12 905	14 288	10 665	12 972	17 589	16 890	20 939	21 022	23 153
of which									
Consultant	-	-	-	-	-	-	-	-	-
Audit and legal fees	3 014	3 000	2 550	3 330	3 330	4 330	2 250	2 300	2 380
Tutorials and class fees	2 026	555	950	680	1 078	768	2 000	1 600	1 800
Travel and Subsistence	2 930	4 291	2 837	3 131	5 274	3 898	3 905	4 241	4 747
Other	4 935	6 442	4 328	5 831	7 907	7 894	12 784	12 881	14 226
Interest and rent on land									
Interest									
Rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies to:	-	-	47	27	27	13	-	-	-
Provinces and municipalities	-	-	47	27	27	13	-	-	-
Provinces <sup>2</sup>			-	-	-	-			
Provincial Revenue Funds			-	-	-	-			
Municipalities <sup>3</sup>			47	27	27	13			
Municipalities			47	27	27	13			
of which: Regional service council levies									
Municipal agencies and funds									
Departmental agencies and accounts									
Provincial agencies and funds									
Social security funds									
Provide list of entities receiving transfers <sup>4</sup>									
Universities and technicians									
Payments for capital assets	453	3 595	6 076	206	439	265	1 139	500	425
Buildings and other fixed structures	-	2 103	1 446	-	-	8	-	-	-
Buildings	-	2 103	1 446	-	-	8	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	453	1 492	4 630	206	439	257	1 139	500	425
Transport equipment	60	-	2 630	-	-	-	739	-	-
Other machinery and equipment	393	1 492	2 000	206	439	257	400	500	425
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification: Programme	28 551	33 446	32 982	36 338	42 368	39 432	54 727	55 745	59 547
Of which: Capitalised compensations <sup>6</sup>									

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimates	Medium term estimates		
	Audited	Audited	Audited				2007/2008	2008/2009	2009/2010
	2003/2004	2004/2005	2005/2006						
				2006/2007					
<b>Current payments</b>	5 751	10 174	5 505	14 689	11 808	11 579	54 818	55 515	59 746
Compensation of employees	5 751	2 232	4 006	9 552	8 152	8 418	18 835	19 699	20 728
Salaries and wages	4 543	1 764	3 165	7 546	6 440	6 649	14 551	15 171	15 940
Social contributions	1 208	468	841	2 006	1 712	1 769	4 284	4 528	4 788
Goods and services	-	7 942	1 499	5 137	3 656	3 161	35 983	35 816	39 018
<i>of which</i>									
Consultant		-	190				460	520	560
<i>Audit and legal fees</i>			59						
<i>bursaries and class fees</i>									
<i>Travel and Subsistence</i>		1 447	621	2 663	1 882	1 706	3 881	4 144	4 539
<i>Other</i>		6 495	629	2 474	1 774	1 455	31 642	31 152	33 919
Interest and rent on land									
Interest									
Rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
<b>Transfers and subsidies to:</b>	-	-	14	16	16	13	-	-	-
Provinces and municipalities	-	-	14	16	16	12	-	-	-
Provinces <sup>2</sup>			-	-	-	-			
Provincial Revenue Funds			-	-	-	-			
Municipalities <sup>3</sup>			14	16	16	12			
Municipalities			14	16	16	12			
<i>of which: Regional service council levies</i>									
Municipal agencies and funds			-	-	-	-			
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Provincial agencies and funds									
Social security funds									
Provide list of entities receiving transfers <sup>4</sup>									
Universities and technicians									
<b>Payments for capital assets</b>	-	2 103	1 446	-	-	8	436	458	470
Buildings and other fixed structures	-	2 103	1 446	-	-	8	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment							436	458	470
Transport equipment		-		-	-	-		-	-
Other machinery and equipment				481			436	458	470
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
<b>Total economic classification: Program</b>	5 751	12 277	6 965	14 705	11 824	11 599	55 254	55 973	60 216
<i>Of which: Capitalised compensation<sup>6</sup></i>									