

Provincial Treasury

Table 4.1

	2008/09 To be appropriated	2009/10	2010/11
R thousand			
MTEF allocations	248 773	255 057	266 544
of which			
<i>Current payments</i>	242 207	250 161	261 374
<i>Transfers and subsidies</i>	260	-	-
<i>Payments for capital assets</i>	6 306	4 896	5 170
Statutory Amount	750	788	827
Political office bearer	MEC for Finance		
Administering Department	Provincial Treasury		
Accounting Officer	Superintendent General		

• 1. Overview

Core functions and responsibilities

Traditionally, government treasury management has been defined as a set of rules, practices, and procedures for making financial resources of the government more productive and borrowing of funds less expensive. The Provincial Treasury therefore is the institution responsible for the financial management of all government operations in the Eastern Cape. This involves, amongst others, the preparation and planning of the provincial budget, monitoring the implementation of the budget to ensure that the budget intent and outcome are congruent, controlling expenditure, and generally ensuring sound financial governance in the province.

It is the primary responsibility of the Treasury to ensure effective and efficient cash management. This involves;

- (i) the need to ensure that cash is available for payment of expenditures in order to allow an orderly implementation of the government budget, and
- (ii) Managing revenue (cash collection) and expenditure payment processes in such a manner that cash becomes available for short – term investment purposes.

It is also the responsibility of the Treasury to implement effective and transparent financial management systems in the province, maintain and control associated systems in use by line departments, manage transversal supply chain management policies and systems, manage transversal financial information systems and assist in building financial management capacity in the provincial administration.

The Treasury is also responsible for the management of the government debt. The bulk of the government debt at a given a period in time is the result of the financing of the borrowing requirements from previous financial years. Debt repayment also has significant impact in the province's finances. The government must pay interest, and over time, repay the principal. In order to do so, resources of a specific amount must be made available at some given time. It is the function of the Treasury to identify loans, service debt instruments, and manage the government debt repayment process.

The Provincial Treasury also has a responsibility in managing the physical assets of the government. Although the Treasury may not be responsible for the day-to-day management and maintenance of the physical assets of the province, its primary responsibility in this respect lies in keeping records of the variation in the value of the assets since the sale of these assets might raise revenues needed for cash and debt management.

The Treasury also has a significant role to play as far as the management of municipal finances is concerned. The Treasury is responsible for the sound financial management of 39 municipalities in the province. Amongst other, this involves the following:

- Monitoring the planning and preparation of budgets
- Monitoring the in-year monitoring implementation of the budgets
- Ensuring timely submission of Annual Financial Statements and Audit Reports
- Instituting financial interventions, whenever necessary
- Ensuring the implementation of a Supply Chain Management Framework
- Assisting in the establishment of such structures as internal audit and budget offices
- Assisting in building financial management capacity
- Offering training in financial management
- Ensuring harmonization of Provincial Ordinances (if any) with the MFMA

Vision

The vision of the department is to be “a quality Treasury, leading in service excellence by serving with honesty, humility and integrity”.

Mission

The mission of the department is “to provide strategic and technical leadership in the allocation and utilization of the financial resources in order to improve the quality of life in the province”.

Main services

The department provides four key services that underpin the four programmes it runs. The services include;

- Managing strategic initiatives of the department and the province
- Managing provincial resources in a sustainable manner
- Managing the assets and liabilities of the province
- Ensuring sound financial governance in the province

Acts, rules and regulations

The mandate, responsibilities and services provided by the department are determined and governed by a number of Acts, rules and regulations, including the following:

- Public Finance Management Act and the accompanying Treasury Regulations
- Municipal Finance Management Act
- Appropriations Acts
- Division of Revenue Act
- Public Service Act and the accompanying Public Service Regulations
- Labour Relations Act
- Employment Equity Act
- Skills Development Act
- Skills Development Levies and the South African Qualifications Act

- Basic Conditions of Employment Act
- Occupational Health and Safety Act
- Supply Chain Management Framework
- Preferential Procurement Policy Framework Act
- Promotion of Access to information Act

Other important documents that shape and guide the activities of the department include the following:

- Provincial Growth and Development Plan
- Medium Term Budget Policy Statement (issued by the National Treasury)
- Intergovernmental Fiscal Review (issued by the National Treasury)
- Report of the Auditor General on the Accounts of the Government
- Budget Review documents
- FFC Recommendations on the annual budget
- Circulars, practice notes, policy statements, etc. issued by the National Treasury

Budget Decisions

The budget has been compiled under the assumptions that the department will receive in full its allocations for the financial year and will also build the capacity to spend it in full.

2. Review of the current financial year (2007/08)

The budget allocation for the 2007/08 is R243, 8 million implemented through four programmes as follows;

Programme 1: Administration	R 108, 1 million
Programme 2: Sustainable Resource Management	R 53, 7 million
Programme 3: Asset and Liability Management	R 48, 0 million
Programme 4: Financial Governance	R 33, 8 million

At the end of the second quarter of the financial year, it became obvious that the department would not be able to spend all the R243, 8 million budgets. Actual expenditure of the department at the end of the second quarter stood at R64, 2 million, or 26% of the total budget. The major contribution to the under spending was due to delays in the filling of vacant posts and eight major projects were only successfully awarded to bidders during the second quarter of the financial year. This resulted in the department surrendering R50 million of the budget to the Revenue Fund. This was done during the Adjustment Estimate Budget process, bringing the adjusted budget of the department to R193, million.

2.1 Achievements

The review of the current financial year reflects the following successes with regard to key major projects that the department has undertaken. Some of the projects will continue to unroll in the next financial year as they are progressive in nature.

2.1.1 Own Revenue Studies

In order to increase our fiscal efforts so as to maximise revenue recovery, the Fiscal Policy Unit has awarded a contract to a service provider to undertake a study on provincial own revenue. The purpose of the study will seek to identify the current sources of revenue, the bases of the provincial revenue, estimate outstanding debts and the proportion of the debts that can be recovered. The study will identify new sources of revenue and the potential amounts to be recovered from these sources, identify weaknesses and risk areas in revenue generation and collection, examine the revenue collecting capacity of provincial

departments and identify the current systems used for revenue collection, recording and reporting and make recommendations accordingly. Provincial own revenue forms only a small percentage of total provincial revenue. The magnitude of provincial own revenue notwithstanding, helps to augment the fiscal resources of the province, so that whatever is collected is at least sufficient to cater for the annual budgets of two or three provincial departments. Furthermore, it greatly enhances our efforts of job creation and poverty alleviation.

2.1.2 Municipal Viability Studies

Many of our municipalities are facing enormous challenges when it comes to financial sustainability. Section 137 of the MFMA allows the provincial executive to intervene in resolving financial problems that the municipalities may experience. The cabinet requested Provincial Treasury to look at ways by which the financial position of municipalities can be improved. It is within this context that Provincial Treasury initiated a study to assess the financial viability and the capacity of 29 selected municipalities in the province to meet their constitutionally mandated service delivery obligations on a sustainable basis. The study will assist the provincial government to understand the nature and causes of the financial challenges currently confronting municipalities and develop sustainable responses to address them. To date, the socio-economic analysis of 22 municipalities has been completed.

2.1.3 Centralized Electronic Supplier Database

This project seeks to establish a pool of suppliers that have undergone a screening process. This will minimize the risks to departments of awarding contracts to businesses that are not legitimately established, not appropriately geared to execute the relevant contract, or with an inappropriate ownership profile. Secondly, it seeks to reduce duplication of effort. Currently each Department is maintaining its own individual database and through an integrated system supplier performance management will be improved. Thirdly, it aims at reducing the risk of fraud in the procurement of goods and services and to establish more complete and accurate records of procurement undertaken by departments so as to improve reporting on departmental procurement spending.

2.1.4 Post Audit Intervention Plan

The Audit Intervention Plan was drawn up to turnaround or address the worsening financial management performance in the Province, as indicated by the Auditor-General's findings in the 2006/07 financial year. A number of Provincial departments have drawn up their respective audit intervention plans in response to the poor audit reports received for their 2006/07 financial year. These plans have been assessed by the Provincial Treasury (CFO support team) in order to determine their validity and state of progress and where applicable recommendations have been made. There will be a series of interventions which Provincial Treasury will implement. To ensure focus and impact these interventions seek to address the department specific issues as well as transversal issues that are facing the Province. To measure the success of the implementation of this plan the target is that for the 2007/08 audit outcomes at least 7 of the departments must receive unqualified audit opinions. The plan is being consulted with all the relevant stakeholders to ensure effective implementation. The Provincial Audit Steering Committee has been resuscitated which will play a dual role name, to monitor progress of the Audit Intervention Plans and to oversee and provide technical guidance regarding the AG's 2007/08 audit engagement. This Committee reports to the Provincial Top Management and EXCO.

2.1.5 An Infrastructure Delivery Performance Audit

Provincial Treasury has initiated an Infrastructure Performance Review which seeks to enhance the efficiency, effectiveness and economic use of infrastructure funding to support infrastructure provision in the province. The implementation of this audit is being done in each department and it has started with the Department of Health and Public Works.

2.1.6 Unemployed Graduate Program

To address the skills challenges in the province, an unemployed graduate program was established as a separate component of the internship program. It is planned, structured and managed along occupational qualifications, designed to help unemployed graduates gain meaningful practical work experience and mentorship from their immediate supervisors and trainers in the work environment. This program also allows the unemployed graduates to gain meaningful practical experience in their areas of training to increase public service skills and improve employment opportunities for the unemployed. To date 901 unemployed graduates have been deployed within the Provincial Administration of the Eastern Cape by Treasury: 602 females and 299 males and 46 of them in Provincial Treasury. The Provincial Government's unemployed graduates programme is viewed as part of the JIPSA Economic Development Programme and Poverty Alleviation programme identified by the Office of the Premier.

2.1.7 Shared Services Centre

This project was initiated by the provincial Executive Council (EXCO) due to the lack of capacity in departments as a result of skills shortage in the province with a view that the province can achieve optimum efficiency if the delivery of some service can be centralised. A delegation from the Eastern Cape Provincial Administration visited the Gauteng Shared Service Centre with a view of benchmarking and to learn from their best practices. The initial assessment indicated that whilst the concept was good for the province, economical, geographical, technological circumstances in the province were different compared to Gauteng. To this effect a service provider was appointed to conduct a feasibility study that will guide the province in implementing its shared services delivery approach.

2.1.8 European Union Local Economic Development Programme

The 5 year European Union Local Economic Development Programme is in full swing under the banner of Thina Sinako Local Economic Development Program. Three grant funds, the Local Government Support Fund renders support to municipalities to establish growth and enterprises in their regions, the Local Competitive Fund provides support to public-private partnerships to enable them to develop and implement action plans for sustainable job creation projects and the Financial Innovation Fund which offers access to finance through establishment of a dedicated loan facility in address the market gap in the provision of small loans. By the end of December 2007, an amount of R 53,087,838.31 under Tranche 1 was committed to a total of 63 projects since the launch of the first calls for proposals. Future grants awards will come from Tranche 2 of the Programmes funding in 2008.

2.1.9 Provincial Budget Engagement with High Schools

The department has started a process of engaging with matric learners who plan to enroll for commercial subjects. Learners are being exposed to all elements of public financial management. To date more than 200 learners, representing schools from the Mount Fletcher, Lusikisiki, Mthatha, Libode, Mbizana, Ngcobob, Queenstown and Lady Frere Education Districts have attended the Makuhlanjwe Imbiza workshops. Both the MECs for Education and Provincial Treasury participated in some of these workshops. These workshops will also be presented to learners in the remaining 15 Education Districts in the forth-coming financial year as part of a special programme by Provincial Treasury to educate the youth on financial affairs of the province.

2.2 Challenges

2.2.1 Filling of Vacant Posts

The issue of vacant posts within the department continued to be a challenge due to continuous resignations by staff as a result of promotions to other departments. This situation is exacerbated by the fact that some staff who joins the department from other provinces finds it difficult to adapt themselves into the economic conditions of the province. This has been evident when employees joins the

department and in the second month resigns and others tend to leave after a year of being in a department. Central to this challenge is the need to balance employment equity targets and accelerating the recruitment process which is not always possible thus affecting the pace at which posts are filled.

2.2.2 Compliance by Departments

The transversal programmes of the departments have been affected negatively by the lack of compliance of provincial departments due to lack of capacity and skills within departments. The business of Treasury is most of the time dependant upon departments complying with due dates in terms of submitting the relevant information or reports and failure to do so impacts negatively on the performance of Treasury. Non-compliance was more prevalent in the submission of the Annual Financial Statements, the submission of asset management information, infrastructure delivery information and supply chain management information. The other issue was inadequate attendance in organized structures which will helps Treasury to improve its efforts of supporting departments and therefore failure to ensure adequate representation on these structures affects negatively the response strategies of Treasury.

2.2.3 Under-Expenditure

The issue of under-expenditure continues to hamper and undermine the efforts made by the department with regard to service delivery and the improvement of financial management in the province. The department is quite aware that for every cent unspent is service not delivered and that is why the department has continued to increase its support and visibility in critical departments like the Department of Education and Health due to the fact that under-expenditure in these departments bear direct negative effect to social service delivery.

2.2.4 Poor Quality Annual Financial Statements

The quality of submission of Annual Financial Statements (AFS) by departments has posed a serious challenge to the Auditor General. Information that is critical in end year reporting sometimes was omitted, and if not inaccurate. This created a further burden for the department to have AFS processes moving efficiently. This poses a further challenge as documentation could not be availed to the Auditor General for audit resulting scope in a limitation.

2.2.5 Absence of Uniform and Integrated Financial Management Information Systems

The absence of integrated systems affects the way provincial departments and Provincial Treasury conducts their business. The department is required by law to monitor financial performance, therefore the provision of accurate and reliable information to assist in decision making is sometimes compromised if these systems are not available.

3. Outlook for the coming financial year (2008/09)

The Strategic Plan of the Treasury supports the implementation of the six pillars of the Provincial Growth and Development Plan, namely:

- Poverty eradication
- Agrarian transformation and household food security
- Diversification of manufacturing and tourism development
- Infrastructure development
- Public sector transformation

- Human resource development.

To this end, the Treasury carefully and meticulously scrutinizes departments' budget bids and allocates funds in a manner that ensures the achievement of economies in expenditure, develop output-orientation, explicitly recognize revenue constraints, enforce fiscal discipline, and secure performance.

In the coming financial year, the department has been allocated a total budget of R248,7 million, 28,3% of the adjusted budget for 2007/2008 financial year. This amount is distributed to the four programmes as follows:

Program 1: Administration	R112.3 million
Program 2: Sustainable Resource Management	R 55, 2 million
Program 3: Assets and Liability Management	R 47,9 million
Program 4: Financial Governance	R 33,9 million

A number of factors have contributed to the restoration of the baseline budget of the department for the financial year 2008/09 despite the under spending in 2007/08 due to the following interventions that will still be conducted;

- A continued support to PFSA
- Financial Management Improvement Plan (Phase 3)
- Continued counterpart funding for the EU LED programme
- Asset Management and Public Private Partnerships
- Integrated transversal financial systems and
- The repositioning and restructuring of the Shared Internal Audit Services (SIAS)

Notwithstanding the above mentioned projects, Provincial Treasury will focus also its energies at implementing the following specific interventions;

3.1 Improving Financial Management Support

The department recognizes that for every cent unspent is service not delivered and in the forth-coming financial year the department will increase its support to departments with the view of ensuring that there will be more hands-on support to departments & municipalities. Secondly, the department will be implementing the Budget Support System which will ensure effective budget management in the department and mitigation of risks that are related to budget planning, implementation and reporting.

3.2 Continuous Implementation of service delivery initiatives

In 2007/08 financial year, the department has undertaken a number of studies which include the following: Municipal Viability project, Own Revenue studies, Infrastructure Performance audit and the Shared Service Center Model benchmarking exercise. The lessons learnt from these investigations will be converted into series of projects that will have a positive impact for service delivery in the province. Each project will have its own project plan which will articulate all the milestones to be reached in order to implement successfully those projects. The Office of Strategy Management has been positioned strategically to ensure proper monitoring and reporting is integrated on the envisaged projects.

3.3 The Implementation of the Integrated Supplier Management System

Provincial Treasury will also be rolling out the implementation of the integrated supplier database for the province. This will mark the beginning of an ongoing process of ensuring supplier information is controlled and managed centrally, and thus reducing risks like fraud etc and improving service delivery. All the suppliers that the province is doing business with shall be registered into the database and this will contribute to effective and integrated service delivery, integrated governance and advancing of economic growth through promotion, involvement of SMMEs and responding to economic growth imperatives as set in the PGDP.

3.4 Improving Internal Efficiency

Provincial Treasury has started a process of improving its internal efficiency by reviewing its organizational structure with the view of aligning it with the budget structure. This process will also entail ensuring that some jobs in the establishment are re-designed, work processes streamlined and some posts undergoing serious job-evaluation. Central to this process is the re-organisation and restructuring of the Shared Internal Audit Services. Secondly, the department will make sure that it strengthens the performance management and development system (PMDS). Attached to this process, the department will be implementing its Skills Development Plan (SDP) which will equip staff with skills and competencies to perform their jobs effectively. Lastly, the department will implement a Quality Management System (QMS) with the view of ensuring that all its business processes run efficiently and effectively.

3.5 Intensification of the CFO Support Programme

The department will increase its support to departments by expanding the number of CFO support staff within the department. The CFO support team will be deployed fully in departments to support CFOs in those departments with the view of ensuring adequate financial management capacity in departments and to improve service delivery. The CFO support team will be deployed in key strategic projects in the province with the view of addressing key issues that are raised by oversight structures like SCOPA and the Auditor General.

3.6 Intensification of the Employee Assistance & Wellness Programme (EAWP)

During 2007/08 the department started establishing its EAWP with the view of empowering staff with life skills and canvassing for professional help for all those employees who are in need and seek assistance. During the year under review the department has held two HIV/AIDS awareness workshops and in the forth-coming year the department seeks to build upon this achievement by ensuring that the well-being of its employees is at the centre of its management thrust and thinking. To this end, the department will be employing a professional service provider that will manage the EAWP for Provincial Treasury.

4. Receipts and financing

4.1 Summary of receipts

Insert Table 12.2 Summary of Total Receipts

	Outcome			Main appropriation Adjusted appropriation Revised estimate			Medium-term estimate			
	Audited 2004/05	Audited 2005/06	Audited 2006/07				2008/09	2009/10	2010/11	% Change from Revised estimate 2007/08
Treasury funding										
Equitable share	129 715	13 377	(129 345)	8 923	(41 077)	(55 624)	47 550	44 778	46 804	(185.48)
Conditional grants				41 520	41 520					
<i>Provincial Infrastructure Grant</i>				41 520	41 520	-	-	-	-	
Financing										
Total Treasury funding	129 715	13 377	(129 345)	50 443	443	(55 624)	47 550	44 778	46 804	(185.48)
Departmental receipts										
Tax receipts										
Sales of goods and services other than capital assets	1 102	232	110	100	100	110	100	105	109	(9.09)
Transfers received										
Fines, penalties and forfeits										
Interest, dividends and rent on land	16 425	105 195	262 067	193 316	193 316	241 125	201 123	210 174	219 631	(16.59)
Sales of capital assets										
Financial transactions in assets and liabilities	508	188								
Total departmental receipts	18 035	105 615	262 177	193 416	193 416	241 235	201 223	210 279	219 740	(16.59)
Total receipts	147 750	118 992	132 832	243 859	193 859	185 611	248 773	255 057	266 544	34.03

5. Payment summary

Table 12.3: Summary of payments and estimates: (Provincial Treasury)

	Outcome			Main appropriation Adjusted appropriation Revised estimate			Medium-term estimate			
	Audited 2004/05	Audited 2005/06	Audited 2006/07				2008/09	2009/10	2010/11	% Change from Revised estimate 2007/08
1. Administration	40 541	35 997	45 848	108 169	85 850	85 211	112 330	115 158	120 342	31.83
2. Sustainable Resources Management	10 541	9 840	20 620	53 797	40 837	34 584	55 294	56 694	59 248	59.88
3. Asset & Liability Management	78 501	54 127	42 642	48 020	39 752	39 670	47 879	49 090	51 301	20.69
4. Financial Governance	18 167	19 028	23 722	33 873	27 420	26 146	33 270	34 115	35 653	27.25
Total payments and estimates	147 750	118 992	132 832	243 859	193 859	185 611	248 773	255 057	266 544	34.03

**Table 12.4: Summary of provincial payments and estimates by economic classification:
(Provincial Treasury)**

Economic classification R'000	Outcome						Medium-term estimate			
	Audited 2004/05	Audited 2005/06	Audited 2006/07				Main appro- priation 2007/08	Adjusted appro- priation 2007/08	Revised estimate 2007/08	% Change from Revised estimate 2007/08
				2008/09	2009/10	2010/11				
Current payments	144 019	109 421	123 804	233 083	192 179	181 033	242 207	250 161	261 374	33.79
Compensation of employees	66 945	69 521	68 692	128 242	90 676	93 553	136 276	141 397	148 470	45.67
Goods and services	57 590	39 085	55 112	104 841	101 503	87 480	105 931	108 764	112 904	21.09
Interest and rent on land	19 484	815								
Financial transactions in assets and liabilities										
Unauthorised expenditure										
Transfers and subsidies to	532	8 208	4 440	5 000		415	260			(37.35)
Provinces and municipalities	214	195	71							
Departmental agencies and accounts										
Universities and technikons										
Public corporations and private enterprises		7 668	3 460	5 000						
Foreign governments and international organisations										
Non-profit institutions										
Households	318	345	909			415	260			(37.35)
Payments for capital assets	3 199	1 363	4 588	5 776	1 680	4 163	6 306	4 896	5 170	51.48
Buildings and other fixed structures										
Machinery and equipment	3 199	1 272	3 979	5 776	1 679	4 163	6 306	4 896	5 170	51.48
Cultivated assets										
Software and other intangible assets		91	609		1					
Land and subsoil assets										
Total economic classification	147 750	118 992	132 832	243 859	193 859	185 611	248 773	255 057	266 544	34.03

7. Programme description

7.1 Description and objectives

Programme Description

Programme 1: Administration

Purpose: To provide leadership, strategic management in accordance with legislation, regulations, and policies and ensure appropriate support service to all other programs..

Analysis per sub-programme:

1.1 Office of the MEC

To set priorities and political directives in order to meet the objectives of the department.

1.2 Management Services

To translate policies and priorities into strategies for effective service delivery and to manage, monitor and control performance and to provide Strategic Direction, Legal Customer Care, Total Quality Management and Communication Service.

1.3 Corporate Services

To provide an internal enabling function and support service to the other programs with regard to Human Resource Management and Development and Information Technology.

1.4 Financial Management

To provide chief Financial Officer service to the Accounting Officer including Financial Management, Supply Chain Management and Internal Control Services.

Insert Table 12.5 Summary of payments and estimates – Programme 1

Sub-programme R'000	Outcome						Medium-term estimate			
	Audited 2004/05	Audited 2005/06	Audited 2006/07				Main appro- priation 2007/08	Adjusted appro- priation 2007/08	Revised estimate 2007/08	2008/09
1. Office of the MEC	1,517	3,394	4,069	3,993	3,182	3,288	3,825	3,922	4,099	16.33
2 Management Services	2,877	5,447	7,057	34,181	36,398	36,181	31,365	32,154	33,600	(13.31)
3. Corporate Services	8 459	5 965	11 201	28 590	16 561	16 603	32 577	33 397	34 901	96.21
4 Financial Management	27 688	21 191	23 521	41 405	29 709	29 139	44 563	45 685	47 742	52.93
5.	5									
Total payments and estimates	40 541	35 997	45 848	108 169	85 850	85 211	112 330	115 158	120 342	31.83

Insert Table 12.6 Summary of provincial payments and estimates by economic classification –
Programme 1: Administration

Economic classification R'000	Outcome						Medium-term estimate			
	Audited 2004/05	Audited 2005/06	Audited 2006/07	Main appro- priation 2007/08	Adjusted appro- priation 2007/08	Revised estimate 2007/08				% Change from Revised estimate 2007/08
							2008/09	2009/10	2010/11	
Current payments	39 390	35 726	43 521	102 679	84 271	81 129	106 024	110 262	115 172	30.69
Compensation of employees	19 744	21 816	22 414	38 563	24 982	34 001	43 367	45 555	47 979	27.55
Goods and services	19 646	13 910	21 107	64 116	59 289	47 128	62 657	64 707	67 193	32.95
Interest and rent on land										
Financial transactions in assets and liabilities										
Unauthorised expenditure										
Transfers and subsidies to	191	199	49							
Provinces and municipalities	57	67	25							
Departmental agencies and accounts										
Universities and technikons										
Public corporations and private enterprises										
Foreign governments and international organisations										
Non-profit institutions										
Households	134	132	24							
Payments for capital assets	960	72	2 278	5 490	1 579	4 082	6 306	4 896	5 170	54.48
Buildings and other fixed structures										
Machinery and equipment	960	72	2 278	5 490	1 579	4 082	6 306	4 896	5 170	54.48
Cultivated assets										
Software and other intangible assets										
Land and subsoil assets										
Total economic classification	40 541	35 997	45 848	108 169	85 850	85 211	112 330	115 158	120 342	31.83

7.2 Service delivery measures

SERVICE DELIVERY MEASURES-PROGRAMME 1: ADMINISTRATION

Output Type	Performance Measures	Performance Targets	
		2007/08 (Est. Actual)	2008/09 (Estimate)
Develop and implement departmental HDI policies	No. of HDI policies developed and implemented	1	1
Review and make recommendations for the alignment of departmental policies to HDI policies	% of human resource policies reviewed for Equity Policy compliance	100%	100%
Conduct strategic analysis and review of the departmental strategy	Bi-annual analysis	x2 Annually	2
Formulate and translate the department's strategy into execution	Approved strategic plan and developed APPs	x1 Annually	1
Monitor and evaluate departmental performance	Monthly, quarterly and annual performance reports	12	12
Monitor the implementation of performance management reviews	Quarterly and annual performance management monitoring reports	4	4
Implement the new HRM model adopted by the Province	Re-structured and appropriately staffed HRM organisation	Continuous	Continuous
To facilitate individual development in line with competency development plans	Compiled and timeous submission of the department's skills development plan	1	1
Develop database of unemployed graduates and interns to support the shortage of skills	Number of retained unemployed graduates and interns per year in Provincial Treasury	43	50
To monitor and control expenditure	No. of approved monthly Financial Review Reports	100%	100%
Analyse budget inputs and provide budget allocations	Ensure budget alignment with APP's	100%	100%
Ensure improvement to audit processes and opinions	% reduction in items of non compliance with internal controls and procedures - management letter and in the Audit Report	10%	8%
Implement and monitor asset and facilities management and utilisation strategy for the department.	Asset Management Utilization Reports	100%	100%

Programme 2: Sustainable Resource Management

Purpose: To provide professional advice and support on Provincial economic analysis, fiscal policy, public finance development and management of the annual Provincial budget process and co-ordinate the implementation of the Municipal Finance Management Act (Act 56 of 2003) (MFAM) and ensure that municipalities develop skills to comply with the Act

Analysis per sub-programme:

Program Support

Provide for the administrative cost, capacity development and salary of the program manager.

Economic Analysis

To provide for provincial economic and social research and analysis, that informs the fiscal policy development and annual budget process, thereby contributing to the provincial growth and development plan.

Fiscal Policy

To provide fiscal policy advice, determine the Medium Term Fiscal Framework, develop and optimize the provincial revenue base and develop a provincial borrowing framework.

To determine the overall financing envelope for the MTEF including the administering the medium term revenue planning process, assessing and optimizing national revenue, ensure effective and efficient development of provincial revenue including the assessments of revenue trends and compilation and submission of revenue reports.

Budget Management

To oversee the departmental allocation process aligned with provincial policies/growth and development plan.

To provide advice, drive the MTEF and annual budget process and determine annual budget allocations per department including resource shifts between departments.

Public Finance

To drive and coordinate the Provincial Treasury responsibilities in terms of the Municipal Finance Management Act, 2003 (MFMA).

Insert Table 12.7 Summary of payments and estimates – Programme 2: Sustainable resource Management

Sub-programme R'000	Outcome						Medium-term estimate			
	Audited 2004/05	Audited 2005/06	Audited 2006/07	Main appro- priation 2007/08	Adjusted appro- priation 2007/08	Revised estimate 2007/08	2008/09	2009/10	2010/11	% Change from Revised estimate 2007/08
1. Programme Support	2,223	2,139	726	1,956	1,678	1,097	2,720	2,789	2,915	147.95
2. Economic Analysis	-	-	-	1,766	1,007	519	2,338	2,397	2,505	350.48
3. Fiscal Policy	1,511	1,083	1,685	5,700	6,114	5,128	4,063	4,166	4,353	(20.77)
4. Budget Management	1,661	936	1,774	13,684	10,171	5,377	13,084	13,416	14,021	143.33
5. Public Finance	5,146	5,682	16,435	30 691	21 867	22,463	33,089	33 926	35 454	47.30
Total payments and estimates	10 541	9 840	20 620	53 797	40 837	34 584	55 294	56 694	59 248	59.88

Insert Table 12.8 Summary of payments and estimates by economic classification – Programme 2:
Sustainable resource Management

Economic classification R'000	Outcome						Medium-term estimate			
										% Change from Revised estimate
	Audited 2004/05	Audited 2005/06	Audited 2006/07	Main appro- piation 2007/08	Adjusted appro- piation 2007/08	Revised estimate 2007/08	2008/09	2009/10	2010/11	2007/08
Current payments	10 511	9 609	20 440	53 797	40 837	34 584	55 034	56 694	59 248	59.13
Compensation of employees	9 510	8 452	18 138	36 669	19 727	19 597	44 032	45 294	47 390	124.69
Goods and services	1 001	1 157	2 302	17 128	21 110	14 987	11 002	11 400	11 858	(26.59)
Interest and rent on land										
Financial transactions in assets and liabilities										
Unauthorised expenditure										
Transfers and subsidies to	30	231	180				260			
Provinces and municipalities	30	23	12							
Departmental agencies and accounts										
Universities and technikons										
Public corporations and private enterprises										
Foreign governments and international organisations										
Non-profit institutions										
Households		208	168				260			
Payments for capital assets										
Buildings and other fixed structures										
Machinery and equipment										
Cultivated assets										
Software and other intangible assets										
Land and subsoil assets										
Total economic classification	10 541	9 840	20 620	53 797	40 837	34 584	55 294	56 694	59 248	59.88

SERVICE DELIVERY MEASURES-PROGRAMME 2: SUSTAINABLE RESOURCE MANAGEMENT

Output Type	Performance Measures	Performance Targets	
		2006/07 (Est. Actual)	2007/08 (Estimate)
Ensure the budget is aligned to PGDP priorities	% number of PGDP priorities budgeted for	100%	100%
Ensure that all funds are allocated	% Amounts of unallocated funds not authorized	0%	0%
Ensure that departments adhere to budget timeframes as stipulated in the budget cycle process	Increased % number of departments that responded to stipulated timeframes in the budget cycle process	13	13
Continuous monitor and evaluate expenditure to ensure that departments remain within budget.	Number departments that remained within budget	13	13
Review strategic plans and budget submissions	Number of strategic plans assessed to ensure the alignment of the plan with the budget	13	13
To assist and monitor the development of the MFMA Implementation Plan	% municipalities with approved implementation plans	100%	100%
To develop and implement a system to monitor municipalities	Approved monitoring and evaluation system implemented	1	1
To assist in developing financial and personnel delegations.	Number of municipalities that have personnel delegations	100%	100%

Program 3: Asset and Liability Management

Purpose: To render effective, efficient and transparent accounting services to provincial departments.

Analysis per sub-programme:

Sub Programme 3.1 Program Support

To provide for the cost related to efficient running of the program.

3.2 Asset Management

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

Management and oversight over government procurement to ensure fair, equitable and transparent acquisition and disposal of assets.

Economic development through infrastructure and targeted government procurement

Stewardship over financial and physical assets.

3.3 Liability Management

To facilitate the effective and efficient management of liabilities

3.4 Supporting and Interlinked Financial Systems

To provide for the oversight and management of existing financial systems and the transition to the Integrated Financial Management System enhancing compliance with the PFMA and other relevant legislation.

Provision, support and enhancement of systems to support the Business processes of government.

Capacity building in financial skills aimed at better Provincial financial management.

Insert Table 12.9 Summary of payments and estimates – Programme 3: Asset and liability Management

Sub-programme R'000	Outcome			Main appro- priation Adjusted appro- priation Revised estimate			Medium-term estimate			
	Audited	Audited	Audited							% Change from Revised estimate
	2004/05	2005/06	2006/07	2007/08	2007/08	2007/08	2008/09	2009/10	2010/11	2007/08
1. Programme Support	435	1,411	265	940	940	1,394	1,476	1,514	1,583	5.88
2. Asset Management	28,160	17,811	12,183	36,125	29,862	29,370	31,484	32,280	33,734	7.20
3. Liability Management	12,783	13,532	2,787	3,418	2,901	2,857	2,837	2,910	3,041	(0.70)
4. Supporting and Interlinked Financial Systems	37 123	21 373	27 407	7 537	6 049	6 049	12 082	12 386	12 943	99.74
Total payments and estimates	78 501	54 127	42 642	48 020	39 752	39 670	47 879	49 090	51 301	20.69

Insert Table 12.10 Summary of payments and estimates by economic classification – Programme 3:
Asset and Liability Management

Economic classification R'000	Outcome						Medium-term estimate			
	Audited 2004/05	Audited 2005/06	Audited 2006/07				Main appro- priation 2007/08	Adjusted appro- priation 2007/08	Revised estimate 2007/08	% Change from Revised estimate 2007/08
				2008/09	2009/10	2010/11				
Current payments	76 779	45 298	36 738	43 020	39 752	39 670	47 879	49 090	51 301	20.69
Compensation of employees	23 008	23 477	10 117	27 025	24 475	18 134	22 752	23 812	25 081	25.47
Goods and services	34 287	21 006	26 621	15 995	15 277	21 536	25 127	25 278	26 220	16.67
Interest and rent on land	19 484	815								
Financial transactions in assets and liabilities										
Unauthorised expenditure										
Transfers and subsidies to	80	7 726	4 192	5 000						
Provinces and municipalities	80	58	15							
Departmental agencies and accounts										
Universities and technikons										
Public corporations and private enterprises		7 668	3 460	5 000						
Foreign governments and international organisations										
Non-profit institutions										
Households			717							
Payments for capital assets	1 642	1 103	1 712							
Buildings and other fixed structures										
Machinery and equipment	1 642	1 103	1 103							
Cultivated assets										
Software and other intangible assets			609							
Land and subsoil assets										
Total economic classification	78 501	54 127	42 642	48 020	39 752	39 670	47 879	49 090	51 301	20.69

SERVICE DELIVERY MEASURES-PROGRAMME 3: ASSETS AND LIABILITIES
MANAGEMENT

Output Type	Performance Measures	Performance Targets	
		2006/07 (Est. Actual)	2007/08 (Estimate)
Analyze and Review the provincial debtor's ledger and rigorously pursue the debtors	Declining debtors ledger balances for Departments affected	13	13
Prepare and submit and annual 10 Year Infrastructure Plan to National Treasury	Infrastructural plan approved by National Treasury	100%	100%
Monitor expenditure on Infrastructure Budget	Infrastructural budget M&E reports	12	12
Facilitate investment summits, conferences and workshops to attract alternate funding	R value of direct private sector investment	R 50 million	R 60 million
Develop policies that support and promote SMMEs, BEEs and HDIs	% of tenders that are awarded to SMMEs, BEEs and HDIs	50%	50%
Develop a Provincial Suppliers Database	No. of workshops at the Tender Advice Centers on tender procedures for SMMEs, BEEs and HDIs	4	5
Prepare, monitor and support the implementation of a Consolidated Provincial Procurement Plan	No. of Provincial Procurement Plan monitoring reports submitted to the HOD.	12	12
Provide functional and technical support on the utilization of Financial Systems	% Number requests responded	100%	100%

Program 4: Financial Governance

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

Analysis per sub-programme:

Sub programme 4.1 Program Support

Provide planning, wherewithal, motivation, leadership and guidance in accordance with law to the other programs and be the program's window to the rest of the Province. The office of the Provincial Accountant-General is located in this program.

4.2 Accounting Services

To ensure the effective implementation of accounting practices in line with Generally Recognized Accounting Practice (GRAP), Generally Accepted Accounting Practice (GAAP) and applicable laws, prepare consolidated financial statements that reflect the financial position of the province and interpret the same to the general public.

4.3 Norms and Standards

To develop and implement financial and associated governance norms and standards to enhance performance orientated financial results and accountability within provincial departments as prescribed.

4.4 Risk Management

To promote effective optimal financial resource utilization through analysis identification and minimization of risks and attendant imponderables

Insert Table 12.11 Summary of payments and estimates – Programme 4: Financial Governance

Outcome							Medium-term estimate					
Sub-programme R'000	Audited 2004/05	Audited 2005/06	Audited 2006/07				Main appro- priation 2007/08	Adjusted appro- priation 2007/08	Revised estimate 2007/08	% Change from Revised estimate 2007/08		
										2008/09	2009/10	2010/11
1. Programme Support	648	930	873	1,565	614	593	1,365	1,400	1,463	130.19		
2. Accounting Services	4,626	4,209	4,396	7,385	5,432	5,368	8,347	8,558	8,944	55.50		
3. Norms and Standards	3,661	3,668	2,876	4,188	3,178	2,941	3,160	3,241	3,387	7.45		
4. Risk Management	-	-	-	1,048	642	634	802	823	861	26.50		
5. Internal Audit Services	9,232	10,221	15,577	19,687	17,554	16,610	19,596	20,093	20,998	17.98		
Total payments and estimates	18 167	19 028	23 722	33 873	27 420	26 146	33 270	34 115	35 653	27.25		

Insert Table 12.12 Summary of payments and estimates by economic classification – Programme 4: Financial Governance

Economic classification R'000	Outcome						Medium-term estimate			
	Audited 2004/05	Audited 2005/06	Audited 2006/07				Main appro- priation 2007/08	Adjusted appro- priation 2007/08	Revised estimate 2007/08	% Change from Revised estimate 2007/08
				2008/09	2009/10	2010/11				
Current payments	17 339	18 788	23 105	33 587	27 319	25 650	33 270	34 115	35 653	29.71
Compensation of employees	14 683	15 776	18 023	25 985	21 492	21 821	26 125	26 736	28 020	19.72
Goods and services	2 656	3 012	5 082	7 602	5 827	3 829	7 145	7 379	7 633	86.60
Interest and rent on land										
Financial transactions in assets and liabilities										
Unauthorised expenditure										
Transfers and subsidies to	231	52	19			415				(100.00)
Provinces and municipalities	47	47	19							
Departmental agencies and accounts										
Universities and technikons										
Public corporations and private enterprises										
Foreign governments and international organisations										
Non-profit institutions										
Households	184	5				415				(100.00)
Payments for capital assets	597	188	598	286	101	81				(100.00)
Buildings and other fixed structures										
Machinery and equipment	597	97	598	286	100	81				(100.00)
Cultivated assets										
Software and other intangible assets		91			1					
Land and subsoil assets										
Total economic classification	18 167	19 028	23 722	33 873	27 420	26 146	33 270	34 115	35 653	27.25

SERVICE DELIVERY MEASURES-PROGRAMME 4: FINANCIAL GOVERNANCE

Output Type	Performance Measures	Performance Targets	
		2006/07 (Est. Actual)	2007/08 (Estimate)
Encourage reporting of irregular, wasteful and unauthorized expenditure by departments	100% of departments that report irregular, fruitless and wasteful and unauthorized expenditure timeously	100%	100%
Constantly reviewing the accounting work of departments to ensure that they are up to date & in compliance with GRAP	Number of departments with 100% compliance with GRAP statements	13	13
Communicate with departments and provide resources to those that need assistance	Number of Annual Reports submitted on time.	13	13
Review and analyze departmental reports for compliance.	% number of departments that complied fully with the legislation Number of risk profiles	100%	100%
			13
Roll out the risk management framework and align it with new developments in the risk management field	No. of people trained to ensure proper implementation	10	13
Internal Audit Strategic and Operational plans			
Facilitation of risk profiles	% of Internal Audit Plan approved by the Audit Committee complete	100%	100%
Planning, execution and reporting on IA engagements	No. of Audit Reports issued	76	76

7.3 Other programme information

7.3.1 Personnel numbers and costs

Table 12.13: Personnel numbers and costs: (Provincial Treasury)

Programme R'000	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	As at 31 March 2010	As at 31 March 2011
1. Administration	115	115	204	130	204	204	210
2. Sustainable Resources Management	70	70	70	176	176	176	190
3. Asset & Liability Management	138	138	97	97	97	97	105
4. Financial Governance	21	21	45	119	125	130	135
Total personnel numbers	344	344	416	522	602	607	640
Total personnel cost (R'000)	66 945	69 521	68 692	93 553	136 276	141 397	148 470
Unit cost (R'000)	195	202	165	179	226	233	232

Table 12.14: Summary of departmental personnel numbers and costs

Description	Outcome						Medium-term estimate			
	Audited	Audited	Audited							% Change from Revised estimate
	2004/05	2005/06	2006/07	Main appropriation 2007/08	Adjusted appropriation 2007/08	Revised estimate 2007/08	2008/09	2009/10	2010/11	2007/08
Total for department										
Personnel numbers (head count)	344	344	416	522	522	522	602	607	640	15.33
Personnel cost (R'000)	66 945	69 521	68 692	128 242	90 676	93 553	136 276	141 397	148 470	45.67
Human resources component										
Personnel numbers (head count)	17	23	34	40	40	40	45	50	55	12.50
Personnel cost (R'000)	7 203	3 995	9 596	11 744	11 744	11 744	12 235	12 908	13 000	4.18
Head count as % of total for department	4.94	6.69	8.17	7.66	7.66	7.66	7.48	8.24	8.59	
Personnel cost as % of total for department	10.76	5.75	13.97	9.16	12.95	12.55	8.98	9.13	8.76	
Finance component										
Personnel numbers (head count)	327	321	382	482	482	482	557	557	585	15.56
Personnel cost (R'000)	59 754	65 514	59 096	116 498	78 932	81 789	124 041	123 368	123 276	51.66
Head count as % of total for department	95.06	93.31	91.83	92.34	92.34	92.34	92.52	91.76	91.41	
Personnel cost as % of total for department	89.26	94.24	86.03	90.84	87.05	87.43	91.02	87.25	83.03	
Full time workers										
Personnel numbers (head count)	344	341	416	500	500	500	580	600	640	16.00
Personnel cost (R'000)	66 957	68 067	68 692	125 648	87 082	89 939	132 682	139 797		47.52
Head count as % of total for department	100.00	99.13	100.00	95.79	95.79	95.79	96.35	98.85	100.00	
Personnel cost as % of total for department	100.02	97.91	100.00	97.98	96.04	96.14	97.36	98.87		
Part-time workers										
Personnel numbers (head count)										
Personnel cost (R'000)										
Head count as % of total for department										
Personnel cost as % of total for department										
Contract workers										
Personnel numbers (head count)		3	10	22	22	22	22	7		
Personnel cost (R'000)		1 442	1 797	3 594	3 594	3 594	3 594	1 600		
Head count as % of total for department		0.87	2.40	4.21	4.21	4.21	3.65	1.15		
Personnel cost as % of total for department		2.07	2.62	2.80	3.96	3.84	2.64	1.13		

7.3.2 Training

Table 12.15(a): Payments on training: (Provincial Treasury)

Programme R'000	Outcome						Medium-term estimate			
	Audited 2004/05	Audited 2005/06	Audited 2006/07	Main appropriation 2007/08	Adjusted appropriation 2007/08	Revised estimate 2007/08				% Change from Revised estimate 2007/08
							2008/09	2009/10	2010/11	
1. Administration	586	1 245	1 800	1 500	1 500	1 500	1 583	1 670	1 800	5.53
<i>of which</i>										
Subsistence and travel										
Payments on tuition										
Other	586	1 245	1 800	1 500	1 500	1 500	1 583	1 670	1 800	5.53
2. Sustainable Resources Management										
<i>of which</i>										
Subsistence and travel										
Payments on tuition										
Other										
3. Asset & Liability Management										
<i>of which</i>										
Subsistence and travel										
Payments on tuition										
Other										
4. Financial Governance										
<i>of which</i>										
Subsistence and travel										
Payments on tuition										
Other										
Total payments on training	586	1 245	1 800	1 500	1 500	1 500	1 583	1 670	1 800	5.53

Table 12.15(b): Information on training: (Provincial Treasury)

Description	Outcome						Medium-term estimate			
							% Change from Revised estimate			
	2004/05	2005/06	2006/07	Main appropriation 2007/08	Adjusted appropriation 2007/08	Revised estimate 2007/08	2008/09	2009/10	2010/11	2007/08
Number of staff	344	344	416	522	522	522	602	607	640	15.33
Number of personnel trained	36	40	50	60	60	60	84	100	120	40.00
<i>of which</i>										
Male	11	13	18	23	23	23	25	35	45	8.70
Female	25	27	32	37	37	37	59	65	75	59.46
Number of training opportunities	36	40	50	60	60	60	60	65	150	
<i>of which</i>										
Tertiary									80	
Workshops	36	40	50	60	60	60	60	65	70	
Seminars										
Other										
Number of bursaries offered	57	60	70	80	80	80	60	110	160	(25.00)
Number of interns appointed				50	50	50	50	60	80	
Number of learnerships appointed										
Number of days spent on training	20	30	40	50	50	50	50	60	60	

7.3.3 Reconciliation of structural changes

There are no structural changes.

Receipts R'000	Outcome						Medium-term estimate			
	Audited 2004/05	Audited 2005/06	Audited 2006/07	Main appro- priation 2007/08	Adjusted appro- priation 2007/08	Revised estimate 2007/08				% Change from Revised estimate 2007/08
							2008/09	2009/10	2010/11	
Tax receipts										
Casino taxes										
Motor vehicle licences										
Horseracing										
Other taxes										
Sales of goods and services other than capital assets	1 102	232	110	100	100	110	100	105	109	(9.09)
Sales of goods and services produced by department (excluding capital assets)	1 102	232	110	100	100	110	100	105	109	(9.09)
Sales by market establishments										
Administrative fees										
Other sales	1 102	232	110	100	100	110	100	105	109	(9.09)
Of which										
Boarding & Lodging										
Commission on insurance	551	116	110	100	100	110	100	105	109	(9.09)
Other	551	116								
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	16 425	105 195	262 067	193 316	193 316	241 125	201 123	210 174	219 631	(16.59)
Interest	16 425	105 195	262 067	193 316	193 316	241 125	201 123	210 174	219 631	(16.59)
Dividends										
Rent on land										
Sales of capital assets										
Land and subsoil assets										
Other capital assets										
Financial transactions in assets and liabilities	508	188								
Total departmental receipts	18 035	105 615	262 177	193 416	193 416	241 235	201 223	210 279	219 740	(16.59)

Summary of payment and estimates by economic classification

Economic classification R'000	Outcome						Medium-term estimate			
	Audited 2004/05	Audited 2005/06	Audited 2006/07							% Change from Revised estimate 2007/08
				Main appro- piation 2007/08	Adjusted appro- piation 2007/08	Revised estimate 2007/08	2008/09	2009/10	2010/11	
Current payments	144 019	109 421	123 804	233 083	192 179	181 033	242 207	250 161	261 374	33.79
Compensation of employees	66 945	69 521	68 692	128 242	90 676	93 553	136 276	141 397	148 470	45.67
Salaries and wages	66 945	69 521	68 692	128 242	90 676	93 434	136 276	141 397	148 470	45.85
Social contributions						119				(100.00)
Goods and services	57 590	39 085	55 112	104 841	101 503	87 480	105 931	108 764	112 904	21.09
Of which										
Animal feed										
Audit fees	5 145	2 636	2 814							
Audit fees: external										
Communication	8 400	3 386	2 965							
Computer equipment										
Consultancy fees										
Consultants and specialised services	33 225	18 629	28 438							
Consumables										
Contractors										
Contribution to Parmed										
Educational materials										
Equipment less than R 5000										
Inventory	927	2 147	3 675							
IT (Data lines)										
Legal fees										
Library material										
Machinery and equipment										
Maintenance and repairs and running cost										
Medical Aid in respect of continuation members										
Medical services										
Medical supplies										
Medicine										
Operating Leases										
Owned and leasehold property										
Printing and publications	744	738	588							
Scholar transport										
Sport and Recreation Equipment										
Training	688	78	440							
Transport										
Travel and subsistence										
Utilities (municipal services)										
Veterinary supplies										
Other	8 461	11 471	16 192	104 841	101 503	87 480	105 931	108 764	112 904	21.09
Interest and rent on land	19 484	815								
Interest	19 484	815								
Rent on land										
Financial transactions in assets and liabilities										
Unauthorised expenditure										
Transfers and subsidies to (Current)	528	8 207	4 440	5 000		415	260			(37.35)
Provinces and municipalities	210	194	71							
Provinces										
Provincial Revenue Funds										
Provincial agencies and funds										
Municipalities	210	194	71							
Municipalities	210	194	71							
Municipal agencies and funds										
Departmental agencies and accounts										
Social security funds										
Public entities receiving transfers										
Universities and technikons										
Public corporations and private enterprises		7 668	3 460	5 000						
Public corporations		7 668	3 460	5 000						
Subsidies on production										
Other transfers		7 668	3 460	5 000						
Private enterprises										
Subsidies on production										
Other transfers										
Foreign governments and international organisations										
Non-profit institutions										
Households	318	345	909			415	260			(37.35)
Social benefits										
Other transfers to households	318	345	909			415	260			(37.35)
Transfers and subsidies to (Capital)	4	1								
Provinces and municipalities	4	1								

