

Provincial Treasury

To be appropriated by Vote in 2008/09	R 94 422 000
Responsible Executive Authority	MEC for Provincial Treasury
Administrating Department	Provincial Treasury
Accounting Officer	Deputy Director General: Provincial Treasury

1. Overview

Vision

To be the heartbeat of sound financial management that supports economic growth and development.

Mission

Render timeous and responsive service delivery to clients through:-

The promotion of efficient, effective and transparent economic use of provincial resources.
Ensuring the alignment of strategic plans and budgets to provincial growth and development strategy.

Core Function and Responsibilities

The core functions and responsibilities of a Provincial Treasury are outlined in the Public Finance Management Act and the Municipalities Finance Management Act and they briefly entail the following:

- Coordinating and Monitoring activities of risk management in the province
- The preparation of the provincial budget
- Exercising control over the implementation of the provincial departmental budgets
- Promoting and enforcing transparency and effective management of revenue, expenditure, assets and liabilities of the provincial departments and public entities
- Issuing provincial treasury instructions
- Complying with the annual Division of Revenue Act.
- Assisting provincial departments and public entities in their respective capacity building efforts for effective, efficient and transparent financial management
- Assist the provincial departments with implementing and maintaining financial systems, personnel salary systems as well as the basic accounting system
- Ensure adherence to Supply Chain Management (SCM) best practices

- Preparing consolidated financial statements
- Monitoring local government budgets
- Investigating any systems of financial management and internal controls applied by the provincial departments or public entities.

Acts and regulations administered by the Department

- Public Finance Management Act 1 of 1999
- Municipal Finance Management Act of 2003
- Treasury Regulations issued in terms of the PFMA
- Northern Cape Provincial Tender Board Act 2, 1994
- Preferential Procurement Policy Framework Act 5, 2000 and its Regulations
- Basic Conditions of Employment Act
- Public Service Act, 2001
- Employment Equity Act 55 of 1998
- Public Service Regulations
- PSCBC Resolutions
- Skills Development Act
- Skills Development Levy Act
- Labour Relations Act 1995, Act 66 of 1995
- Promotion of access to Information Act 2 of 2000
- Constitution Act 108 of 1996
- Qualification Authority Act, 1995

2. Review of the current financial year

- In the current financial year, the department's main focus was on strengthening the internal process and systems and to date the following has been achieved:
- The Organisational Efficiency and Performance Management unit, Labour Relations unit, HRD and HRM unit have been revamped to provide customized services to the department
- Long-standing problems relating to promotions have been resolved and staff morale improved
- Accounting policies were developed and implemented and SCM practices were strengthen by revising the composition of bid committees and appointment of properly skilled personnel in those committees
- New departmental asset register was compiled
- Risk assessment were part of the strategic planning process
- The utilization of the ACB to the direct link was successfully migrated
- The vision and mission of the department was changed to reflect exactly where the department is heading to
- Strategic goals and objectives of the department were also revised to be specific and to talk to be in line with the legislated mandate of the department
- Organisational structure was revised to address all the responsibility of the provincial treasury

- More personnel were appointed in the Public Finance unit and this led to an improvement in monitoring and supporting municipalities

3. Outlook for the coming financial year

- As a result of the 2006/07 audit outcomes, the department the department will divert its extra attention to the following areas:
- Strengthening the Office of the Accountant General
- Development of uniform provincial financial policies
- Focus on accounting issues in municipalities
- Attending to issues of security management in totality for the department
- Risk management both departmentally and provincially with the inclusive of the municipalities
- Further strengthen the resource allocation through the introduction of socio-economic analysis
- Ensuring proper implementation of asset management and supply chain management practices in the province
- Implementation of the Logistical Information System (Logis) in all the provincial departments
- Re-implementation of BAS in all departments as from 01 April 2008
- The Logis System is to be rolled out in the province with the provincial treasury as an experimental department within the financial year of 2008/09. This system will seek to enhance the implementation of SCM (asset management) best practices across the province
- Maintenance of fiscal discipline by perfecting and maintaining the basics of fiscal discipline
- Strengthening the departmental systems, procedures and structures for risk areas
- To improve on the 2006/07 audit outcomes for the department
- Unlocking funding of project that will enhance the economy of the province through Public Private Partnership (PPP's)
- Continue to improve HR service and position Corporate Services as a strategic support partner to the department
- Reduction of vacancy rate, job evaluation to achieve objective of equal pay for work of equal value
- Strengthening the health promotion programmes and timeous performance assessments.

4. Receipts and financing

4.1 Summary of receipts

Table 4.1: Summary of Receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
					2007/08				
Equitable share	46,796	39,910	45,356	89,351	82,551	76,872	94,422	99,612	105,575
Conditional grants									
Departmental Receipts	790	1,470	1,267	2,625	2,625	2,907	1,900	1,998	2,000
Total receipts	47,586	41,380	46,623	91,976	85,176	79,779	96,322	101,610	107,575

4.2 Departmental Receipts: Provincial Treasury

Table 4.2: Departmental receipts: Provincial Treasury

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
R thousand	2004/05	2005/06	2006/07	2007/08			2008/09	2009/10	2010/11
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licenses									
Sales of goods and services other than capital assets	37	39	37						
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land	587	1,418	1,221	2,625	2,625	2,907	1,900	1,998	2,000
Sales of capital assets	159								
Financial transactions in assets and liabilities	7	13	9						
Total departmental receipts	790	1,470	1,267	2,625	2,625	2,907	1,900	1,998	2,000

5. Payment summary

5.1 Key assumptions

Provision for salary increases

Provision for Improvement in Conditions of Service (ICS) included in the baseline allocation is calculated at 7, 1% 5, 2% and 5.1% Increase for the MTEF period 2008/09 to 2010/2011.

5.2 Programme Summary:

Table 5.2: Summary of Payments and Estimates: Provincial Treasury

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
R thousand	2004/05	2005/06	2006/07	2007/08			2008/09	2009/10	2010/11
Administration	16,118	18,840	23,121	40,743	39,003	36,651	40,397	42,002	44,135
Sustainable Resource Management	17,333	10,544	16,362	29,652	28,392	27,345	26,473	27,568	29,785
Asset And Liabilities	11,778	5,103	4,925	10,294	10,294	8,973	13,452	14,708	15,608
Financial Governance	1,567	5,423	948	8,662	4,862	3,903	14,100	15,334	16,047
Total payments and estimates	46,796	39,910	45,356	89,351	82,551	76,872	94,422	99,612	105,575

Table 5.3: Summary of Provincial Payments and Estimates by Economic Classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Current payments	45,889	38,971	43,748	84,689	76,707	72,581	92,028	97,655	104,090
Compensation of employees	21,612	24,587	24,763	57,240	43,210	46,578	61,257	64,291	69,584
Goods and services	24,277	14,384	18,958	27,449	33,497	26,003	30,771	33,364	34,506
Interest and rent on land									
Financial transactions in assets and liabilities			27						
Unauthorised expenditure									
Transfers and subsidies:	68	78	19	57	57		141	144	150
Provinces and municipalities	68	78	19						
Departmental agencies and accounts				57	57		61	64	70
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions							80	80	80
Households									
Payments for capital assets	839	861	1,589	4,605	5,787	4,291	2,253	1,813	1,335
Buildings and other fixed structures	828	861	1,589	4,605	5,787	4,291	2,253	1,813	1,335
Machinery and equipment									
Cultivated assets									
Software and other intangible assets	11								
Land and subsoil assets									
Total economic classification	46,796	39,910	45,356	89,351	82,551	76,872	94,422	99,612	105,575

Programme description

6.1 Programme 1: Administration

AIM: Provides for the determination of political priorities, special projects and policy formulation by the Member of the Executive Committee as well as management within the Department tasked with the effective, efficient and economic implementation of such policies.

Table 6.1: Summary of payments and estimates: Programme 1 Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Office of the MEC	5,156	4,870	7,386	5,424	5,424	5,236	5,853	6,027	6,389
Management Services	1,314	2,371	2,432	7,194	7,194	4,733	3,833	4,025	4,267
Corporate Services	4,693	5,398	6,274	13,982	15,982	16,474	15,182	16,083	16,516
Financial Management (CFO)	4,955	6,201	7,029	14,143	10,403	10,208	13,429	13,467	14,465
Security and Records Management							2,100	2,400	2,498
Total	16,118	18,840	23,121	40,743	39,003	36,651	40,397	42,002	44,135

Table 6.1.1: Summary of payments and estimates by economic classification: Programme 1 Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Current payments	15,325	18,626	22,115	38,124	36,384	35,143	39,156	40,866	43,367
Compensation of employees	8,286	8,746	10,303	22,637	16,897	19,568	24,603	25,694	28,502
Goods and services	7,039	9,880	11,785	15,487	19,487	15,575	14,553	15,172	14,865
Interest and rent on land									
Financial transactions in assets and liabilities			27						
Unauthorised expenditure									
Transfers and subsidies:	26	27	9	57	57		141	144	150
Provinces and municipalities	26	27	9						
Departmental agencies and accounts				57	57		61	64	70
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions									
Households							80	80	80
Payments for capital assets	767	187	997	2,562	2,562	1,508	1,100	992	618
Buildings and other fixed structures									
Machinery and equipment	767	187	997	2,562	2,562	1,508	1,100	992	618
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification	16,118	18,840	23,121	40,743	39,003	36,651	40,397	42,002	44,135

6.2 Programme 2 - Sustainable Resource Management

AIM: To provide professional advice and support to Head of Department (HOD) on provincial Fiscal policy, Public finance developments and management of the annual provincial budget process, and to manage the provincial government's fiscal resources effectively.

Table 6.2: Summary of payments and estimates: Programme 2 sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Programme Support				1,005	1,005	956	1,155	1,713	1,816
Economic Analyses	12,588	3,539					1,970	2,083	2,172
Fiscal Policy	1,328	1,442	1,901	3,369	3,369	3,731	3,069	3,147	3,701
Budget Management	2,524	4,684	9,509	14,191	15,591	14,799	13,419	13,556	14,420
Public Finance	893	879	4,952	11,087	8,427	7,859	6,860	7,069	7,676
Research and Policy									
Total	17,333	10,544	16,362	29,652	28,392	27,345	26,473	27,568	29,785

Table 6.2.1: Summary of payments and estimates by economic classification: Programme 2 Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Current payments	17,262	10,119	16,090	28,956	27,296	25,930	26,236	27,345	29,505
Compensation of employees	5,113	6,731	9,590	19,994	17,334	18,097	17,482	18,171	19,489
Goods and services	12,149	3,388	6,500	8,962	9,962	7,833	8,754	9,174	10,016
Interest and rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies:	16	22	8						
Provinces and municipalities	16	22	8						
Payments for capital assets	55	403	264	696	1,096	1,415	237	223	280
Buildings and other fixed structures									
Machinery and equipment	44	403	264	696	1,096	1,415	237	223	280
Software and other intangible assets	11								
Total economic classification	17,333	10,544	16,362	29,652	28,392	27,345	26,473	27,568	29,785

Service delivery Measures

Sub-programme 2.1: Fiscal Policy

Measurable Objective	Performance Measure	Targets 2008/09
Promote sound management of revenue in the province	Provincial revenue policy and strategy formulated	Assess and review the policy and strategy
	Debt management policy formulated	Assessment and review of debt management policy
Facilitate the preparation of provincial revenue budget	Consolidated provincial revenue adjustment budget	Adjustment revenue budget prepared.
	Consolidated provincial revenue budget	Table a consolidated credible revenue budget.
To build capacity on revenue management in the departments	Minutes of the meetings of the provincial revenue forum	Review and assess the functioning of the forum
	Training sessions and workshops conducted	1 annual workshop and quarterly meetings held
Improvement in revenue sources and collection.	New sources of revenue established	Research report on new sources of revenue
	Strategy on reduction of debtor age analysis	Reduction of debtors' age analysis by departments

Sub-programme 2.2: Budget Management

Measurable Objective	Performance Measure	Targets 2008/09
Compile medium-term budget policy statement document for tabling	Medium-term budget policy statement document tabled in the Legislature.	NC-MTBPS 2009-2012
Compile annual budget circulars, timetable schedules and budget guidelines	Annual budget circulars and timetable schedules produced and issued	7
	Budget guidelines produced in line with National Treasury guidelines circulated	2 guideline documents
Aligned provincial allocation process with provincial policies and provincial growth and development strategy and IDPs	Align budgets with provincial priorities	Budgets aligned with provincial priorities
	Conduct medium term expenditure committee (PMTEC) hearings	2 bilateral hearings
	Expenditure Review	1 Review
	Coordinate benchmark exercise conducted	2 assessment in Nov/Dec and January
		1 Business plan per department
Determine and proposed annual budget allocations in line with policy priorities as set out in the PGDS.	Allocations in line with national and provincial policy priorities.	In line with policy priorities

Sub-programme 2.3: Public Finance

Measurable Objective	Performance Measure	Targets 2008/09
Establish the necessary structures for the MFMA implementation	Established regional offices	Training capacity building in regional offices
	Municipal CFO Forum established	Municipal CFO forum meeting quarterly
Determine extent to which municipal budgets are aligned with broad national and provincial priorities	Assessment report	1 assessment report per municipality (32 municipalities)
Monitor and assist with budget preparation process for municipalities	Compliance by municipalities with regard to tabling and approving of budgets	All municipalities to table their draft budgets by end March yearly
		All municipalities to approve their budgets by end June yearly
Evaluation of drafts budgets before final approval by council	Evaluation reports to municipality on budget	Evaluation reports available to council by mid May yearly
Capacity building on municipal budgeting	Number of training workshops successfully held and attended	2 Training workshops
Monitor budget implementation within municipalities	Report on achievability exercise	Conduct one achievability exercise per year
	Compliance report with regard to submission of expenditure reports	All municipalities to submit their expenditure reports by due date

6.3 Programme 3- Asset and liabilities management

Aim: To provide policy direction, facilitating the effective and efficient management of physical and financial assets, PPPs and liabilities.

Table 6.3: Summary of payments and estimates: Programme 3 Assets and Liabilities

Outcome				Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
Audited	Audited	Audited	2008/09				2009/10	2010/11	
2004/05	2005/06	2006/07							
R thousand	2004/05	2005/06	2006/07	2007/08			2008/09	2009/10	2010/11
Programme Support				1,005	1,005	723	1,155	1,713	1,816
Asset Management	2,036	2,296	2,928	5,512	4,312	4,606	5,736	6,023	6,384
Liabilities Management	4,555								
Support & Interlinked Financial Management	5,187	2,807	1,997	3,777	4,977	3,644	4,390	4,653	4,932
Public Private Partnership							2,171	2,319	2,476
Total	11,778	5,103	4,925	10,294	10,294	8,973	13,452	14,708	15,608

Table 6.3.1: Summary of payments and estimates by economic classification: Programme 3 Assets and Liabilities

Table 5.8: Summary of payments and estimates by economic classification: Programme of Assets and Liabilities									
	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited						
R thousand	2004/05	2005/06	2006/07						
				2007/08			2008/09	2009/10	2010/11
Current payments	11,735	5,054	4,610	9,441	8,659	7,759	13,178	14,502	15,434
Compensation of employees	8,213	4,405	3,966	7,641	6,441	6,087	8,763	9,269	9,843
Goods and services	3,522	649	644	1,800	2,218	1,672	4,415	5,233	5,591
Transfers and subsidies:	26	14	2						
Provinces and municipalities	26	14	2						
Payments for capital assets	17	35	313	853	1,635	1,214	274	206	174
Buildings and other fixed structures									
Machinery and equipment	17	35	313	853	1,635	1,214	274	206	174
Total economic classification	11,778	5,103	4,925	10,294	10,294	8,973	13,452	14,708	15,608

Service delivery measures

Sub-programme 3.1: Provincial Asset Management

Measurable Objective	Performance Measure	Targets 2008/09
Development of provincial asset management policy.	Availability of approved policy.	Provincial asset management policy developed and approved
Coordination of the asset management plans	Consolidated asset management plan in place	Development of annual asset management plans for 2009/10
Coordination of consolidated asset register	Consolidated asset register in place	All departments to have updated asset registers
Perform annual compliance inspections at provincial departments and institutions	Report submitted to senior management in departments	Conduct one inspection at provincial departments
Capacity building to departments	Number of trained officials in provincial departments	Provide training
Conduct Provincial Asset Management Forum meeting	Informed Asset Managers in Provincial Departments	One meeting per quarter
Management of the Provincial Revenue Fund (PRF)	Banking contract and Service Level Agreement (SLA) available	Appointment of a banker
	Certificate of compliance for Exchequer Account	12 Monthly certificate
	Audited PRF Annual Financial Statements available	Compile PRF Annual Financial Statements
Develop of a cash management framework	Cash management framework in pace	Develop and implement a cash management framework
Investment of surplus funds	Interest generated	Reports on investments

Table 3.2: Sub-programme: Provincial Supply Chain Management

Measurable Objective	Performance Measure	Targets 2008/09
Development of provincial supply chain management policy	Provincial guideline practice notes issued to update the provincial SCM policy	Develop and issue provincial guidelines in line with National Treasury guidelines
Monitor compliance with supply chain management policy, procedures and processes in the province	Reports on compliance	12 monthly reports
Manage transversal contracts	Number of transversal contract renewed in time	All transversal contract to be renewed in time
	Number of new provincial transversal contracts initiated	Initiate new transversal contracts
Effective and efficient management of demand and acquisition in the province	Updated provincial supplier database	Invite and register new supplier and update details of current ones
	Reports on deviation from the database	12 monthly reports
Capacity building	Number of SCM practitioners trained	Train 100 Bid committee members and 60 SCM practitioners in SCM I.
	Number of suppliers trained	Train 90 Entrepreneurs in basic and advance bid procedures and basic business planning.

Table 3.3: Sub-programme3.3: Support and Interlinked Financial System

Measurable Objective	Performance Measure	Targets 2008/09
Effectively, efficiently and economically implemented and managed financial systems.	Availability of the system	95% uptime
	The proper interfaces between sub-systems and BAS achieved.	12 monthly reports on interface and problems solved
	Logistical information system (LOGIS) fully rolled out to the remaining sites in the province.	4 new sites installed with LOGIS
	The monthly monitoring of the optimal utilisation of Vulindlela (WEB application)	95% utilisation of the management tool - Vulindlela
Ensure Financial System functionalities comply with norms and standards.	Assessment of new systems conducted and monitoring enhancements made by National Treasury	All user requirements submitted to National Treasury and rolled out within 2 weeks after release.
Fully skilled and capacitated system users.	Fully operational helpdesk managed by skilled staff.	All logged problems to be attended to and resolved within two days
	Workshops and training conducted and coordinated	Training users on enhancement when necessary
	Number of officials appropriately trained on the various financial systems.	All users to be targeted
Ensure that all the systems are run cost effectively.	Percentage deviation between actual expenditure and approved budget.	No more than 2% deviation between actual expenditure and approved budget.

Sub-programme3.4: Public Private Partnership

Measurable Objective	Performance Measure	Targets 2008/09
Facilitate and develop technical assistance and support to department on PPP projects.	Number of projects identified and facilitated	Projects facilitated
Capacitate the Provincial Treasury unit		Appointment of managers

6.4 Programme 4 – Financial governance

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

Table 6.4: Summary of payments and estimates: Programme 4 Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Programme Support				1,005	1,005	240	1,155	1,713	1,816
Provincial Accounting Services	1,567	5,423	948	5,333	2,533	3,200	3,234	3,443	3,600
Norms and Standards				2,324	1,324	463	2,158	2,281	2,436
Municipal Accounting Services							3,873	4,027	4,239
Risk Management							3,680	3,870	3,956
Total	1,567	5,423	948	8,662	4,862	3,903	14,100	15,334	16,047

Table 6.4.1: Summary of payments and estimates by economic classification: Programme 4 Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2008/09	2009/10	2010/11
	2004/05	2005/06	2006/07						
Current payments	1,567	5,172	933	8,168	4,368	3,749	13,458	14,942	15,784
Compensation of employees		4,705	904	6,968	2,538	2,826	10,409	11,157	11,750
Goods and services	1,567	467	29	1,200	1,830	923	3,049	3,785	4,034
Unauthorised expenditure									
Transfers and subsidies:		15							
Provinces and municipalities		15							
Payments for capital assets		236	15	494	494	154	642	392	263
Buildings and other fixed structures									
Machinery and equipment		236	15	494	494	154	642	392	263
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification	1,567	5,423	948	8,662	4,862	3,903	14,100	15,334	16,047

Provincial Accounting Service

Measurable Objective	Performance Measure	Targets 2008/09
Implementation of Provincial Treasury accounting policies, norms and standards	Compliance with the accounting policies and guidelines by departments and municipalities.	All departments and municipalities to comply with the accounting policies and guidelines.
Monitor preparation of annual financial statements and annual report by departments and municipalities	Number of departments and municipalities submitting their annual financial statement and annual report by due date	All departments and municipalities to submit their annual financial statement and annual report by due date
	Clearance of suspense accounts	All departments to clear their suspense accounts monthly
Compilation of Consolidated Annual Financial Statement	Audited Consolidated Annual Financial Statement available	Compile Consolidated Annual Financial Statement
Provision of financial training to departments and municipality	Number of unqualified financial statements	Number of qualified financial statements in municipalities and departments to be reduced
	Reduction of matters of emphasis	Matters of emphasis reduced
	Number of training programmes and workshops conducted and coordinated	Training provided based on assessment and needs analysis
	Skills development report for departments and municipalities	Implement the results of skills development provide training

Sub-programme 4.2 Norms and Standards

Measurable Objective	Performance Measure	Targets 2008/09
Develop and implement normative measures for provincial departments and municipalities	Sets of normative measures developed	4 Quarterly Assessment Reports
	Number of provincial financial and accounting policies developed.	Development of the provincial financial and accounting policies and guidelines.
Assess the extent of SCOPA resolutions implementation	Number of SCOPA resolutions implemented	All resolutions of last financial year implemented
	Assistance provided to SCOPA and	Available to all SCOPA and Finance

	Finance Committees in municipalities.	Committees sittings
Review and analyse written departmental responses to SCOPA questions and resolutions	SCOPA questions and resolution report.	Less SCOPA queries on answers provided by provincial departments

Sub-programme 4.3 Risk Management

Measurable Objective	Performance Measure	Targets 2008/09
Develop and implement risk management and governance methodologies and frameworks within the province	Department and municipalities to have proper structures for risk management	Appointment of risk officers by departments and municipalities
	Risk profiles for all departments and municipalities	Risk assessment and profiles developed
	Risk management plans in place	All departments and municipalities to have risk management plans
	Transversal risks identified and allocated	Identify and allocate transversal risks

Sub-programme 4.4 Municipal Accounting Services

Measurable Objective	Performance Measure	Targets 2008/09
Implementation of accounting policies , norms and standards	Compliance with the accounting policies and guidelines by municipalities.	All municipalities to comply with the accounting policies and guidelines.
Monitor preparation of annual financial statements and annual report by municipalities	Number of municipalities submitting their annual financial statement and annual report by due date	All municipalities to submit their annual financial statement and annual report by due date
Provision of financial training to municipalities	Number of unqualified financial statements	Number of qualified financial statements in municipalities to be reduced
	Reduction of matters of emphasis	Matters of emphasis reduced
	Number of training programmes and workshops conducted and coordinated	Training provided based on assessment and needs analysis
	Skills development report for municipalities	Conduct skills development on matters relating to accounting in municipalities for financial officials.

7. Other programme information

7.1 Personnel numbers and costs

Table 7.1: Personnel numbers and costs: Provincial Treasury

Personnel numbers	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
Programme 1: Administration	69	76	111	111	111	111
Programme 2: Sustainable and Resource Manag	34	34	75	75	77	77
Programme 3: Asset and Liabilities Management	21	21	40	40	53	53
Programme 4: Financial Governance				25	17	17
Total personnel numbers *	124	131	226	251	258	258
Total personnel cost (R thousand)	23,431	24,763	57,240	61,257	64,291	69,584
Unit cost (R thousand)	143	173	190	205	186	192