

Provincial Treasury

To be appropriated by Vote in 2009/10	R101 770 000
Responsible MEC	MEC for Finance
Administrating Department	Provincial Treasury
Accounting Officer	Head of Department : Provincial Treasury

1. Overview

Core Function and Responsibilities

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

- Coordinating and monitoring risk management in activities 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.

Vision

Our vision is to be the heartbeat of sound financial management that supports economic growth and development.

Mission

It is to render timeous and responsive service delivery to clients through the promotion of efficient, effective and transparent economic use of provincial resources, while ensuring the alignment of strategic plans and budgets to the Provincial Growth and Development Strategy (PGDS).

Acts, Rules and Regulations

- 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 of the Republic, Act 108 of 1996

2. Review of the current financial year

In the current financial year, the department's main focus was on strengthening the internal processes and systems. To date the following has been achieved in this regard:

- The Change Management initiative launched and implemented in the current financial year. This process covered aspects such as policy and structural alignment, customer care, communication strategy, brand identity, leadership alignment, staff engagement and morale, retention strategy, diversity management, teamwork, customer scorecard and corporate social investment strategy;
- An independent cultural survey emanating from this process was conducted and its findings confirmed positive results were yielded from this step;
- A website and intranet was designed as part of efforts to improve external and internal communication;
- The department implemented LOGIS and we went live on this system during December 2008;
- Municipal Service Delivery and Public Private Partnership guidelines were launched in August of 2008;
- Tight cash flow measures were introduced in an attempt to curtail excessive expenditure which became acute since June of 2008. This was done whilst at the same time to balance and ensure that service delivery is not adversely affected by these measures through intensified interventions with the affected departments;
- The budget office continued to support all provincial departments to enforce fiscal discipline and sound financial management of provincial resources;
- The department ensured timeous tabling of both the Adjustment Estimate Budget and the main budget as required by the Public Finance Management Act;
- Provincial Treasury and Department of Transport, Roads and Public Works have been engaged in running the process of the implementation of the Government Immovable Asset Management Act (GIAMA) in the province. In order to ensure compliance with GIAMA, we have come to appreciate that is a requirement of outmost importance for a provincial asset register is formulated, hence a concerted effort is made in this regard by both departments;
- The Office of the Accountant General has become fully functional during the financial year and has prepared for the first time in the history of the province, consolidated annual financial statements for the past five financial years;

4.2 Departmental receipts collection

Table 4.2: Departmental receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08	2008/09					
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets	39	37				50			
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land	1 418	1 221	2 396	2 756	2 756	527	2 500	2 600	2 700
Sales of capital assets						100			
Financial transactions in assets and liabilities	13	9				7			
Total departmental receipts	1 470	1 267	2 396	2 756	2 756	684	2 500	2 600	2 700

5. Payment Summary

The MTEF baseline allocations for the period 2009/10 to 2011/12 are:

Financial year 2009/10	R101.770 million
Financial year 2010/11	R108.168 million
Financial year 2011/12	R114.797 million

5.1 Key Assumptions

Improvement on Conditions of Service (ICS) included in the baseline allocation is calculated at 6.5 per cent, 6.2 per cent and 5.7 per cent increase for the MTEF period 2009/10 to 2011/2012.

5.2 Programme Summary

Table 5.2: Summary of Payments and Estimates: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08	2008/09					
Administration	18 840	23 121	35 708	40 397	50 594	54 616	42 790	45 270	48 159
Sustainable Resource Management	10 544	16 362	25 782	26 473	64 496	64 590	28 232	30 491	32 304
Assets And Liabilities	5 103	4 925	7 954	13 452	14 923	15 685	15 178	16 109	17 064
Financial Governance	5 423	948	1 526	14 100	5 735	9 426	15 570	16 298	17 270
Total payments and estimates	39 910	45 356	70 970	94 422	135 748	144 317	101 770	108 168	114 797

* 2009/10: MEC remuneration payable. Basic Salary: R796 000 Allowances: R531 000

There is significant growth in terms of aggregate spending by the department at an average annual nominal growth rate of 57.8 per cent between 2006/07 and 2008/09, from R45.356million in 2006/07 to R144.317 million in 2008/09. The growth rate slows down in the 2009/10 MTEF at an annual average nominal rate of -5.7 per cent with a significant drop in the growth rate for the 2009/10 financial year to -29.5 per cent. This is directly related to the factoring out of the amount of about R40 million related to the interest charges received during Adjustment Estimates.

5.3 Summary of economic classification

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				2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08	2008/09					
Current payments	38 971	43 748	67 693	92 028	133 383	140 487	99 809	106 681	113 494
Compensation of employees	24 587	24 763	35 485	61 257	51 980	57 597	67 677	71 697	75 488
Goods and services	14 384	18 958	32 208	30 771	81 403	82 890	32 132	34 984	38 006
Interest and rent on land		27							
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies:	78	19	150	141	141	871	148	152	155
Provinces and municipalities	78	19							
Departmental agencies and accounts									
Universities and technikons				61	61	61	68	72	75
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions				40	40	41			
Households			150	40	40	769	80	80	80
Payments for capital assets	861	1 589	3 127	2 253	2 224	2 959	1 813	1 335	1 148
Buildings and other fixed structures									
Machinery and equipment	861	1 589	3 127	2 253	2 224	2 959	1 813	1 335	1 148
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification	39 910	45 356	70 970	94 422	135 748	144 317	101 770	108 168	114 797

In 2008/09 financial year personnel expenditure grew substantially as Provincial Treasury undertook to fully capacitate the department according to the approved organogram, also heeding to the decision taken by the Technical Committee on Finance to capacitate this office. Compensation of employees has as a result increased by 62.3 per cent from R35.485 million in 2007/08 to R57.597 million in 2008/09. The average annual nominal growth rate in this regard normalises over the MTEF at 9.6 per cent.

Expenditure for other items (related expenditure) also accelerated as a result of the increase in the department's personnel. To note is that these costs (especially goods and services) can be expected to be recurrent as none of the increases are related to special projects that the Provincial Treasury embarked on.

6. Programme Description

6.1 Programme 1: Administration

Programme Objective

This programme 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.

Sub programme description

Office of the MEC

The sub-programme renders strategic administrative and other support services to the Member of Executive Council and acts as a linkage between the department, the Executive Council and the Provincial Legislature.

Management Services

The programme's aim is to translate policies and priorities into strategies for effective service delivery and to manage, monitor and control departmental performance.

Corporate Services

To provide and maintain high quality support services to the Member of Executive Council and the department pertaining to human resource management and administration.

Financial Management

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.

Security and Records Management

The main function of this sub-directorate is to render security management services from information management to physical security management.

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				2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08	2008/09					
Office of the MEC	4 870	7 386	6 196	5 853	6 750	6 148	6 027	6 389	6 773
Management Services	2 371	2 432	3 981	3 833	8 833	5 313	4 082	4 618	5 094
Corporate Services	5 398	6 274	16 622	15 182	15 182	17 383	16 333	16 782	17 783
Financial Management(CFO)	6 201	7 029	8 909	13 429	9 934	12 893	13 746	14 761	15 640
Security and Records Management				2 100	9 895	12 879	2 602	2 720	2 869
Total	18 840	23 121	35 708	40 397	50 594	54 616	42 790	45 270	48 159

* 2009/10: MEC remuneration payable. Basic Salary: R796 000 Allowances: R531 000

Expenditure trends increases significantly for this programme at an average annual nominal growth rate of 43.4 per cent between the 2006/07 and 2008/09 financial years from R23.121 million to R54.616 million. This growth rate decreases significantly over the 2009/10 MTEF to a negative average of -3.2 per cent.

Security and records management, which was a new sub programme, had an original appropriation of R2.1million. Its budget was adjusted up to R12.879 million to cater for lease payments when this

function was transferred to it from the Department of Transport, Roads and Public Works. The allocation for MTEF declines.

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				2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08	2008/09					
Current payments	18 626	22 115	34 240	39 156	49 382	53 294	41 650	44 500	47 552
Compensation of employees	8 746	10 303	15 092	24 603	24 950	23 159	27 237	28 698	30 061
Goods and services	9 880	11 785	19 148	14 553	24 432	30 135	14 413	15 802	17 491
Interest and rent on land		27							
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies:	27	9	147	141	141	215	148	152	155
Provinces and municipalities	27	9							
Departmental agencies and accounts				61	61	61	68	72	75
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions				40	40	41			
Households			147	40	40	113	80	80	80
Payments for capital assets	187	997	1 321	1 100	1 071	1 107	992	618	452
Buildings and other fixed structures									
Machinery and equipment	187	997	1 321	1 100	1 071	1 107	992	618	452
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification	18 840	23 121	35 708	40 397	50 594	54 616	42 790	45 270	48 159

The annual average nominal growth rates are reflective across all standard items.

Administration programme has an internal focus. It performs a support function to various programmes within the department; therefore no performance information is.

6.2 Programme 2 - Sustainable Resource Management

Programme objective

To manage the Provincial Government's Fiscal Resources effectively.

Sub programme description

Programme Support

The sub-programme is responsible for the effective and efficient administration and management of the programme.

Economic Analysis

To determine and evaluate economic parameters and socio economic imperatives within a provincial macroeconomic context.

Fiscal Policy

To promote effective and optimal financial resource allocation and enable government to finance its service delivery obligations.

Budget Management

To promote effective and optimal financial resource allocation.

Public Finance

To provide departmental policy advice, ensure budget implementation and enhance service delivery.

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				2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08	2008/09					
Programme Support			524	1 155	1 129	1 149	1 713	1 816	1 925
Economic Analysis				1 970	1 745	1 558	2 183	2 278	2 412
Fiscal Policy		1 901	2 409	3 069	3 069	3 044	3 240	3 800	4 025
Budget Management	9 665	9 509	14 992	13 419	50 577	51 543	13 713	14 587	15 458
Public Finance	879	4 952	7 857	6 860	7 976	7 296	7 383	8 010	8 484
Research and Policy									
Total	10 544	16 362	25 782	26 473	64 496	64 590	28 232	30 491	32 304

Expenditure trends increases significantly for this programme at an average annual nominal growth rate of 87.8 per cent between the 2006/07 and 2008/09 financial years from R16.362 million to R64.590 million. This growth rate decreases significantly over the 2009/10 MTEF to a negative average of -14.1 per cent.

The excessive growth and reduction of same can be located mainly in the sub programme Budget Management with a growth from R14.992 million to R51.543million in this period. This growth is due to the burden for interest on overdraft which was caused by cash flow management and over expenditure challenges within provincial departments has to be borne by the Provincial Treasury through this sub programme.

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				2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08	2008/09					
Current payments	10 119	16 090	24 930	26 236	64 259	63 962	28 009	30 211	32 069
Compensation of employees	6 731	9 590	13 724	17 482	15 110	17 642	18 902	20 222	21 390
Goods and services	3 388	6 500	11 206	8 754	49 149	46 320	9 107	9 989	10 679
Interest and rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies:	22	8	3						
Provinces and municipalities	22	8							
Departmental agencies and accounts									
Universities and technikon									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions									
Households			3						
Payments for capital assets	403	264	849	237	237	628	223	280	235
Buildings and other fixed structures									
Machinery and equipment	403	264	849	237	237	628	223	280	235
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification	10 544	16 362	25 782	26 473	64 496	64 590	28 232	30 491	32 304

In terms of economic classification, the excessive growth can be located mainly in goods due to the nature of the interest expenditure. An additional R46.320 million was injected in goods and services of the Budget Management sub programme to cater for this expenditure. This was a once off allocation and is not expected to recur in the next financial year, hence stringent controls to ensure sound cash flow management were implemented where departments will no longer be allowed to overdraw their bank accounts.

Service Delivery Measures

Table 6.2.2: Performance Information: Sustainable Resource Management

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2009/2010	2010/2011	2011/2012
Programme 2: Sustainable Resource Management			
2.1 Programme Support			
Turnaround time of operational finances, human resources and logistical issues (hrs)	24	24	24
Quarterly Staff meetings	4	4	4
Staff capacitated and trained	3	3	3
2.2 Economic Analysis			
Northern Cape Provincial Treasury Policy Briefs - Number of assessment reports	2	2	2
Impact Assessment Reports produced	1	1	1
2.3 Fiscal Policy			
Training sessions and workshops conducted	2	2	2
2.4 Budget Management			
Number of expenditure reports to EXCO produced	4	4	4
Number of budget programmes tabled by municipalities	31	31	31
Number of draft budgets tabled by municipalities	28	28	28
Number of consolidated IYM reports compiled	12	12	12
Number of quarterly municipal budget outcomes reports submitted to Provincial Legislature	3	3	3
Number of quarterly municipal budget outcomes gazetted	3	3	3

6.3 Programme 3 - Asset and liabilities management

Programme objective

To provide policy direction, facilitating the effective and efficient management of physical and financial assets, liabilities as well as financial systems.

Sub programme description

Programme Support

To facilitate the efficient and co-coordinated management and administration of all activities in the programme.

Asset Management

To provide policy direction, facilitating the effective and efficient management of assets, liabilities and financial systems management.

Supporting and Interlinked Financial Systems

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

Public Private Partnerships

The sub-programme's main responsibility is to facilitate and provide technical assistance and support to departments on all PPP projects.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			
	Audited	Audited	Audited				2008/09	2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08							
Programme Support			439	1 155	1 063	1 204	1 713	1 816	1 925	
Asset Management	2 296	2 928	4 247	5 736	5 736	6 661	6 257	6 634	7 026	
Liabilities Management										
Support & Interlinked Financial Management	2 807	1 997	3 268	4 390	7 797	6 800	4 889	5 183	5 488	
Public Private Partnerships				2 171	327	1 020	2 319	2 476	2 625	
Total	5 103	4 925	7 954	13 452	14 923	15 685	15 178	16 109	17 064	

Spending patterns have increased significantly in this programme between 2006/07 and 2008/09 by an annual average nominal growth rate of 51.7 percent from R4.925 million to R15.685 million. This growth rate reduces in the 2009/10 MTEF to 2.9 per cent.

This fluctuating growth can mainly be located in the sub programmes Asset Management as well as Support Interlinked Financial Management, which is directly related to provision for the implementation and LOGIS and its roll out in the province. There is generally a consistent growth in audited outcomes as well as MTEF allocations.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			
	Audited	Audited	Audited				2008/09	2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08							
Current payments	5 054	4 610	7 052	13 178	14 649	14 494	14 972	15 935	16 881	
Compensation of employees	4 405	3 966	5 922	8 763	6 827	9 946	10 145	10 776	11 321	
Goods and services	649	644	1 130	4 415	7 822	4 548	4 827	5 159	5 560	
Interest and rent on land										
Financial transactions in assets and liabilities										
Unauthorised expenditure										
Transfers and subsidies:	14	2				656				
Provinces and municipalities	14	2								
Departmental agencies and accounts										
Universities and technikons										
Public corporations and private enterprises										
Foreign governments and international organisations										
Non-profit institutions										
Households						656				
Payments for capital assets	35	313	902	274	274	535	206	174	183	
Buildings and other fixed structures										
Machinery and equipment	35	313	902	274	274	535	206	174	183	
Cultivated assets										
Software and other intangible assets										
Land and subsoil assets										
Total economic classification	5 103	4 925	7 954	13 452	14 923	15 685	15 178	16 109	17 064	

Looking at standard items, this growth can mainly be located in goods and services as well as compensation of employees. This is in line with the department's endeavor to capacitate this office for improved compliance and oversight throughout the province.

Service delivery measures

Table 6.3.2: Performance Information: Asset and Liabilities Management

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2009/2010	2010/2011	2011/2012
Programme 3: Asset and Liabilities Management			
3.1 Programme Support			
Number of SCM statistical progress reports received	12	12	12
Number of Guidelines issued.	2	2	2
No. of Demand research reports published.	2	2	2
3.4 Supporting and Interlinked Financial System			
Number of monthly transversal system forum meetings held	12	12	12
Number of Quarterly reports drawn on departmental structures with accompanying checklist	4	4	4
Number of departments prepared for readiness in implementing Logis	12	4	4
Number of qualifying sites where Logis were implemented	12	4	4

6.4 Programme 4 – Financial governance

Programme objective

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

Sub programme description

Programme Support

The sub-programme is responsible for the provision of coordinated administrative and management support to the programme.

Accounting Services

To ensure the effective implementation of accounting practices in line with Generally Recognised Accounting Practice (GRAP) and to prepare consolidated annual financial statements that reflect the financial position of the province.

Norms and Standards

To develop, implement and monitor compliance to provincial financial norms and standards and to ensure effective communication and information management.

Risk management

To ensure the promotion of effective and optimal financial resource utilization.

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				2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08	2008/09					
Programme Support			199	1 155	1 840	1 255	1 713	1 816	1 925
Provincial Accounting Services	5 423	948	1 241	7 107	1 696	4 434	7 627	8 006	8 483
Norms and Standards			86	2 158	1 640	2 006	2 360	2 520	2 669
Risk Management				3 680	559	1 731	3 870	3 956	4 193
Total	5 423	948	1 526	14 100	5 735	9 426	15 570	16 298	17 270

In 2005/06 expenditure for this programme was R5. 423million however there was a tremendous decline to R0.948 million in 2006/07. This is as a result of the restructuring of personnel in order to appoint them where their capabilities are. Expenditure incurred in 2006/07 was for consultants who were appointed to assist in consolidation of provincial financial statements.

Significant increase was realised between the financial years 2008/09 to 2009/10 at 517.7 and 65.2 per cent respectively, from R1.526 million in 2007/08 to 9.426 in the current financial year.

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				2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08	2008/09					
Current payments	5 172	933	1 471	13 458	5 093	8 737	15 178	16 035	16 992
Compensation of employees	4 705	904	747	10 409	5 093	6 850	11 393	12 001	12 716
Goods and services	467	29	724	3 049		1 887	3 785	4 034	4 276
Interest and rent on land									
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies:	15								
Provinces and municipalities	15								
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	236	15	55	642	642	689	392	263	278
Buildings and other fixed structures									
Machinery and equipment	236	15	55	642	642	689	392	263	278
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification	5 423	948	1 526	14 100	5 735	9 426	15 570	16 298	17 270

This growth can once more be located on goods and services as well as compensation of employees, this is in line with the department's endeavor to capacitate this office for improved compliance and oversight throughout the province.

Service delivery measures

Table 6.4.2: Performance Information: Financial Governance

Programme / Subprogramme / Performance Measures	Estimated Annual Targets		
	2009/2010	2010/2011	2011/2012
Programme 4: Financial Governance			
4.1 Programme Support			
Compliance with targets, target dates for all prescribed activities/ reports	100%	100%	100%
Quarterly Staff meetings	4	4	4
4.2 Accounting Services			
Number of departments submitting their annual financial statement by due date	13	13	13
Number of listed public entities submitting annual report by due date	2	2	2
Number of compliance reports received Number of assessment reports	13	13	13
Number of assessment reports received	4	4	4
Consolidated AFS tabled	1	1	1
4.3 Norms and Standards			
Sets of normative measures developed	2	2	2
No of Assessment reports	4	4	4
Number of Finance Bills tabled	1	1	1
4.4 Risk Management			
Number of functional risk management structures established in departments	13	13	13
Number of functional risk management structures established in municipalities	0	5	10
Number of departments, assessed for compliance with the risk management framework	13	13	13
Number of risk management units established in district municipalities	0	31	31
Number of public entities assessed for compliance with the risk management framework	2	2	2

7. Other programme information

7.1 Personnel numbers and cost

Table 7.1: Personnel numbers and costs: Provincial Treasury

Personnel numbers	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	As at 31 March 2011
Administration	66	72	76	96	94	109	113
Sustainable Resource Management	34	34	60	68	66	75	76
Assets And Liabilities	24	21	33	40	44	62	66
Financial Governance			6	15	26	30	32
Total personnel numbers *	124	127	175	219	230	276	287
Total personnel cost (R thousand)	24 587	24 763	35 485	57 597	67 677	71 697	75 488
Unit cost (R thousand)	198	195	203	263	294	260	263

Table 7.1.2: Summary of departmental personnel numbers and costs

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08	2008/09					
Total for the department									
Personnel numbers	124	127	175	233	204	219	230	276	287
Personnel costs	24 587	24 763	35 485	61 257	51 980	57 597	67 677	71 697	75 488
Human resources component									
Personnel numbers (head count)	34	39	41	53	47	54	62	62	64
Finance component									
Personnel numbers (head count)	21	22	22	33	27	30	35	35	37
Full time workers									
Personnel numbers (head count)	69	66	111	147	123	133	172	189	200

Annexure to budget statement 2

Table B.3: Summary of Payments and estimates by economic classification

R thousand	Outcome Audited			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2009/10	2010/11	2011/12
	2005/06	2006/07	2007/08	2008/09					
Current payments	38 971	43 748	67 693	92 028	133 383	140 487	99 809	106 681	113 494
Compensation of employees	24 587	24 763	35 485	61 257	51 980	57 597	67 677	71 697	75 488
Salaries and wages	20 266	21 564	30 928	53 327	44 223	48 277	50 583	52 733	54 917
Social contributions	4 321	3 199	4 557	7 930	7 757	9 320	17 094	18 964	20 571
Goods and services	14 384	18 958	32 208	30 771	81 403	82 890	32 132	34 984	38 006
Cons/prof: Infrastructre & planning									
Inventory	845	1 213	1 704	3 455	3 222	2 870	2 550	2 887	3 265
Contractors				34	280	1 376	95	103	119
Leases payments	936	506	4 539	427	4 632	4 701	424	481	533
Owned & leasehold property expenditure				25	83	262	30	34	42
Travel and subsistence	1 298	2 570	4 278	8 778	8 634	8 714	9 401	10 183	11 116
Training & staff development	620	430	884	2 136	2 131	2 994	2 578	2 789	2 957
Advertising	739	1 662	998	710	710	754	624	693	750
Operating expenditure	65	20	33	604	777	624	439	526	599
Other	8 858	7 695	11 159	12 168	14 127	18 991	12 842	13 292	14 803
Interest and rent on land		27							
Financial transactions in assets and liabilities									
Unauthorised expenditure									
Transfers and subsidies:	78	19	150	141	141	871	148	152	155
Provinces and municipalities	78	19							
Departmental agencies and accounts				61	61	61	68	72	75
Universities and technikons									
Public corporations and private enterprises									
Foreign governments and international organisations									
Non-profit institutions				40	40	41			
Households			150	40	40	769	80	80	80
Payments for capital assets	861	1 589	3 127	2 253	2 224	2 959	1 813	1 335	1 148
Buildings and other fixed structures									
Machinery and equipment	861	1 589	3 127	2 253	2 224	2 959	1 813	1 335	1 148
Cultivated assets									
Software and other intangible assets									
Land and subsoil assets									
Total economic classification	39 910	45 356	70 970	94 422	135 748	144 317	101 770	108 168	114 797