

Vote 12

Provincial Treasury

Table 12.1: Summary of departmental allocation: Vote 12: Provincial Treasury			
R' 000	2011/12	2012/13	2013/14
	To be appropriated		
MTEF allocations	302 526	317 980	335 546
of which			
Current payments	298 781	314 044	331 405
Transfers and subsidies	2 195	2 307	2 427
Payments for capital assets	1 550	1 629	1 714
Payments for financial assets	-	-	-
Statutory Amount	1 467	1 540	1 625
Responsible MEC	MEC for Finance and Planning		
Administering Department	Provincial Treasury		
Accounting Officer	Head of Department		
Website	www.ectreasury.ecprov.gov.za		

1. Overview

Vision

We envision a prosperous province supported by sound financial and resource management.

Mission

Our mission is to provide strategic and technical leadership in the allocation, management and utilisation of financial resources in order to improve the quality of life in the province.

Core functions and responsibilities

The mandate of the department is clearly defined in the Public Finance Management Act (PFMA) and Treasury Regulations which directly influences the financial management operating environment in the public sector. The Municipal Finance Management Act also extends the scope of our responsibilities to include the third sphere of government, local government. Given the oversight role Treasury plays in government, changes in legislation have a ripple effect on the mandate of the department.

Although there have not been any material changes to legislation that affect the mandate of the department, greater emphasis is being placed on fully utilising the legislation at our disposal to improve financial management and accountability.

Main Services

In terms of Section 18 of the PFMA, the main functions of Provincial Treasury are to:

- Prepare the provincial budget
- Exercise control over the implementation of the provincial budget
- Promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and provincial public entities
- Ensure that its fiscal policies do not materially and unreasonably prejudice national economic policies
- Enforce the PFMA and any prescribed national and provincial norms and standards, including any prescribed standards of generally recognised accounting practice and uniform classification systems, in provincial departments
- Comply with the annual Division of Revenue Act, and monitor and assess the implementation of that Act in provincial public entities
- Monitor and assess the implementation in provincial public entities of national and provincial norms and standards
- Assist provincial departments and provincial public entities in building their capacity for efficient, effective and transparent financial management
- Investigate any system of financial management and internal control applied by a provincial department or a provincial public entity

These and other functions are executed through four programmes, namely:

- Programme 1: Administration
- Programme 2: Sustainable Resource Management
- Programme 3: Asset and Liability Management
- Programme 4: Financial Governance

The specific objectives and functions of each programme are discussed in more detail in section 10.

In addition to the functions discussed above, the department runs various projects with a view to improving financial management and providing reliable management information for decision making. These projects include, amongst others:

- Centralized Electronic Suppliers Database
- Financial management training
- Implementation of the Financial Management Turnaround Intervention Plan in the departments of Health and Education.
- The Municipal Support Programme
- Provincial Price Benchmarking

- Supplier Invoice Tracking
- HR Electronic Document Management System
- Disaster Recovery Plan
- Graduate Assistance Programme
- Decentralisation of the Shared Internal Audit Services

1.1. The Acts, rules and regulations

The legislation that impacts on the mandate and operations of the department are as follows:

- Public Finance Management Act (PFMA), Treasury Regulations and Provincial Directives
- Municipal Finance Management Act (MFMA)
- Preferential Procurement Policy Framework Act
- Appropriation Acts
- Division of Revenue Act
- Promotion of Administrative Justice Act
- Public Service Act and Regulations
- Labour Relations Act
- Employment Equity Act
- Skills Development Act
- Skills Development Levies Act
- South African Qualifications Authority Act
- Basic Conditions of Employment Act
- Occupational Health and Safety Act
- Promotion of Access to Information Act

2. Review of the current financial year (2010/11)

The Provincial Treasury has implemented the following projects in the current financial year:

Programme 1: Administration

Improving Internal Efficiency

The department has accelerated its recruitment and skill development initiatives and reduced its vacancy rate to 15 per cent of its approved establishment whilst still is experiencing significant delays emanating from additional time taken on security screening and vetting processes of candidates. The department has identified the Performance Management and Development System as an area that needs to be strengthened. Despite these

challenges, the department has shown a considerable improvement in spending capacity and is projecting to fully utilise its appropriated budget for the 2010/11 financial year.

Graduate Assistance Programme

The department has embarked on employing graduates as per the conditions of the bursary contract entered into. The graduates have been employed on a three year contract based on the years of study under the bursary scheme.

Disaster Recovery Plan

The department has embarked on a project to develop a disaster recovery plan to enable restoration of ICT resources and infrastructure in the event of a disaster and to re-establish normal business operations thereafter. The first phase of the project will comprise of the development of a disaster recovery strategy and plan.

It is envisaged that the plan will be developed by the end of the 4th quarter of the current financial year. Implementation of the plan will commence early in the 2011/12 financial year.

Unqualified Audit Opinion

The department is proud to report that it maintained its record of an unqualified audit opinion during 2009/10 financial year aiming to a clean audit in 2010/11.

Thina Sinako Provincial Local Economic Development (LED) Support Programme

The Thina Sinako Provincial Local Economic Development (LED) Support Programme, a partnership between the Eastern cape Provincial Government and the European Union which has provided €30,000,000 (approximately R330 million) of financial support for the programme, is now in its fifth year of implementation. The programme will end on the 31 December 2011. The programme has to date provided a total of R 117 million in grant funding to 103 projects.

Programme 2: Sustainable Resource Management

Municipal Support Programme

The project is aimed at improving financial management and audit outcomes by adopting a hands-on approach in supporting municipalities. Seven municipalities were identified that would be turned into centres of excellence. These 7 municipalities were linked to better performing municipalities (in terms of audit outcomes) to share best practises. Three senior managers (CFO Support) were recruited on a two year contract and deployed to these municipalities to provide a dedicated hands-on support to CFOs in these municipalities to improve areas that are critical for sound financial management.

The project also looks at exploring shared services approach on areas like procurement, Financial Management Systems, Corporate Services and Governance structures. A proposal has been developed particularly around the area of shared services of Financial Management Systems at district level.

The Municipal Support Programme contributes towards stepping up operation clean audit and the attainment of clean audits by all municipalities in 2014.

Financial Management Training

Intensive training was provided to all 45 municipalities on budget, supply chain management, asset management and accounting reforms. Ongoing follow up support is being provided to ensure implementation in the municipalities. The department further facilitated accredited training on Local Government Accounting Certificate Programme for entry level staff in municipalities.

The training programme aims at enhancing the financial skills of municipal finance staff at lower levels (accounting technicians). To date 240 municipal officials have been trained. Increasing number of mmunicipal senior management staff is enrolling for the Municipal Finance Management Programme in order to ensure that they attain the required minimum competency levels by 2013.

Programme 3: Asset and Liability Management

Centralised Electronic Suppliers Database (CESD)

The project for the completion of the CESD was finalised early in the third quarter of the current financial year. Departments and the public have been granted access to the database. The database caters for online supplier registration and is also enabled to provide communication to suppliers via e-mail and short messaging system (sms). All provincial departments are in the process of migrating to the CESD. This process will be completed by end of February 2011 and will be fully effective from the 1st April 2011.

Provincial Price Benchmarking

The Provincial Price Benchmarking project involves an analysis of the prices of commodities that should be considered as reasonable in various regions of the province. The departments are required to procure within the range as stipulated in the benchmarks contained in the price index. This will ensure that suppliers do not artificially inflate quotations and bids resulting in huge savings for the province.

The first phase of the project which comprises of low value but high volume commodities of the price indexing was completed in the 1st quarter of the current financial year. The second phase which comprises of high value but low volume commodities, example being medical equipment is currently underway and the contract is expected to be awarded in the 4th quarter of the current financial year.

Centralised Supplier Invoice Tracking System

The provincial departments have been faced with challenges of supplier invoices that were being paid late by provincial department thereby creating problems to service providers. Provincial Treasury has been mandated to develop a system that will track the value chain of invoice payment from receipt from suppliers until a payment record has been generated and the supplier informed of the payment by all provincial departments. The tool will be finalised during the course of 2011/12 financial year.

IT Service Desk

The IT service desk has been operational since the 1st quarter of the current financial year and assists the department to address challenges. The department is in the process of engaging a service provider for the maintenance of the IT service desk.

Transkei Development Reserve Fund (TDRF)

In the 2010/11 financial year, the TDRF was to be reassigned and its resources ring-fenced towards rural development in the province. To avail the funds of the TDRF, Provincial Treasury initiated a process to liquidate the entity and possibly convert the immovable properties into cash. The strategy was to sell the properties to interested parties, including the existing tenants or donation to the Municipality or transfer to any government department whose mandate includes property management. During the course of the 2010/11 financial year, four entities responsible for rural development in the province entered into a process of merging. The funds of the TDRF were also earmarked for the rural development.

To give effect to this, Provincial Treasury sought an opinion of Senior Counsel on the possibility of amending the Act to accommodate the objectives of the Rural Development Fund. The Counsel's opinion was that the TDRF Act did not allow for the merger as the monies in the TDRF Act could only be used in line with the TDRF Act. The opinion suggested that objectives of the TDRF still exist and it would be contrary to the ACT to remove the funds.

Cash Management Framework

In the 2010/11 financial year, a Cash Management Framework was developed to guide provincial departments in their cash flow management activities. This was to ensure that Exchequer releases were made to departments based on their Section 40 Annual Cash Flow projections. The use of the framework has enabled Provincial Treasury to implement strategic intervention to avoid or limit the extent of any overdrafts. Some of these interventions were:

- Centralizing and managing certain PERSAL functions was done during the 2010/11 financial year to minimize over expenditure on compensation of employees.
- Managing transfer payments in order to avoid fiscal dumping in 2010/11 financial year,
- Continued centralization of BAS disbursements for the departments
- Immediate attention brought to Cabinet Budget Committee on the risk of overdraft as early as April 2010 posed by some departments, especially as it relates to Compensation of employees payments.
- Issued a circular to guide departments on voted funds to be surrendered to the PRF for both conditional grants and equitable share.
- More than 60 officials trained on Cash Management Framework (payments and cash management) to improve provincial cash flow management.

Creditor Payments

The department issued a liability management framework to provide guidance to departments on the management of creditor payments, interdepartmental claims and state guarantees. As the province was faced with challenges of accruals during the 2009/10 financial year, an accruals plan was developed during the 2010/11 year to assist departments. Departments were monitored to clear the accruals of 2009/10 in accordance with that plan.

Provincial Treasury has also intervened in the delayed payments related to infrastructure creditor payments and worked together with the departments of Public Works, Education and Health. The aim was to foster the 30 day payment cycle as determined by Treasury Regulations.

Infrastructure Delivery Improvement Program

The Provincial Treasury has participated in the Infrastructure Delivery Improvement Program in the 2010/11 financial year in which phase three of IDIP commenced. In this regard Technical Assistants have been placed in Department of Education, Health and Roads and Public Works with the view to support and improve infrastructure delivery processes in line with best practices.

Furthermore in line with the new requirements of Division of Revenue Act, the infrastructure plans were replaced by the submission of User Asset Management Plans (UAMPs). To this end the infrastructure unit together with the asset management unit supported the infrastructure departments in the compilation of the UAMPs for all provincial departments and UAMPs were submitted to National Treasury.

Asset Management Framework

The Provincial Treasury has introduced a generic asset strategy for departmental customisation to promote better planning for assets in compliance to PFMA. Furthermore “working sessions” were conducted with individual departments to support own strategy development.

A generic inventory management policy and procedure manual was developed and issued to provincial departments for customization to promote compliance to newly introduced Inventory Management Framework.

Immovable Assets

The Government Immovable Asset Management Framework requires that provincial departments develop user asset management plans which will form the basis for the Department of Roads and Public Works to develop the custodian asset management plan for the province. This will ensure that the Department of Roads and Public Works are able to quantify and cost the office accommodation needs of the province as well as provide uniform practices for the management of the immovable assets in the province. The Provincial Treasury supported the provincial departments in the development of Draft Departmental User Asset Management Plans (U-AMPs) in compliance with GIAMA.

PPP Projects

The Provincial Treasury assisted municipalities by creating awareness on the application of the Municipal Service Delivery PPP Regulations as well as the PPP model can enhance service delivery. The Provincial Treasury supported provincial departments on contract management in respect of existing PPP contracts.

Programme 4: Financial Governance

Improving Financial Management Support

Provincial Treasury has developed a provincial driven three year high impact Audit Intervention Plan that aims at restoring trust and stability in the departments of Education and Health thereby improving service delivery. Additional resources specialising in identified fields of finance, supplier chain management and human resources management have been engaged to assist in the process. Implementation of the plan has already begun with 20 Technical Support Staff having been appointed to provide hands-on support to the two departments as well providing technical advice internally.

While there has been a marked improvement in the audit outcomes of provincial departments since the implementation of the Audit Turnaround Plan, much still needs to be done to ensure that those departments with positive audit outcomes are maintained, while those with qualifications are supported to achieve unqualified status. Particular effort will be placed on the departments of Health and Education in the 2011/12 financial year.

A financial management maturity and capability assessment was undertaken with the assistance of National Treasury in all 14 departments which will assist to determine the financial management maturity level of department so as to assess areas where internal controls need to be strengthened.

Public Financial Services Agency (PFSA)

PFSA has been the vehicle driving financial management training in the province. Provincial Treasury has improved its courses and strengthened governance, resulting in improved training profiles. Training interventions in the last two years of the contract have been focussed on supply chain management. The contract is scheduled to end in the current financial year. A process of an in-house provision of the financial management training programme, taking over from PFSA is on its final stages.

3. Outlook for the coming financial year (2011/12)

In the coming financial year the department will continue to aggressively implement those projects undertaken in 2010/11 financial year. The 2011/12 financial year, therefore, will see the department continue with the following projects as well as new projects:

- Centralized Electronic Suppliers Database
- Implementation of the Financial Management Turnaround Intervention Plan in the departments of Health and Education.
- Municipal Support Programme
- Provincial Price Benchmarking
- Centralised Supplier Invoice Tracking System
- Disaster Recovery Plan
- Decentralisation of Shared Internal Audit Services
- Establishment of a Planning Unit within the Provincial Treasury

Programme 1: Administration

Disaster Recovery Plan

The continuation of the disaster recovery plan in the 2011/12 financial year will entail functional testing of the plan, training and implementation. Maintenance of the plan will extend over the 2011/12 MTEF.

HR Electronic Document Management System

The HR Electronic Document Management System involves the conversion of hard copy documents to an electronic version. It aims to provide an integrated approach to managing information in the form of documents and records.

Programme 2: Sustainable Resource Management

Municipal CFO Support Programme

In the coming financial year, the CFO support programme for municipal finance will be enhanced through the recruitment of additional support personnel to provide dedicated hands-on support to municipalities in order to augment financial management capacity and thereby improving audit outcomes. The working relationship between the Provincial Treasury and the Department of Local Government and Traditional Affairs will also be strengthened to ensure that all 45 municipalities receive clean audits by 2014.

Framework for Budget Planning and Implementation Readiness

Assessment of budget formulation and compilation capacity in provincial departments and initiate remedial measures.

The department will prepare a questionnaire for assessment of budget formulation and compilation capacity in departments. Information to be required includes: the existence of a budget office in departments, number of personnel in the unit and their competencies, internal budget process and its implementation, the involvement of the Accounting Officer, MEC and Portfolio Committee in the budget process of the department, etc

Assessment budget implementation readiness of departments

The DPSA is in the process of developing a framework for the evaluation of the readiness of departments for the implementation of the budget. A number of departments will be piloted in the first year using the questionnaire developed by DPSA. The responses will be analysed and recommendations made for the total implementation or use of the toolkit in the province.

Provincial Budget Database / Data Warehouse.

The department will investigate the establishment of a budget database/system. This system will assist with enhancing budget processing and will allow effective control and monitoring of the budget.

Provincial Planning

A decision was made by the Provincial Executive Council to centralize provincial planning to the Provincial Treasury.

This is intended to improve the quality of provincial planning, avoid unnecessary duplication of effort, and ensure that our various plans are coherent and consistent. It is necessary to integrate demographics, sector planning, spatial planning, economic and industrial planning, infrastructure planning, environmental planning and budgeting over both MTEF and longer-term scenarios.

The Large and complex projects, such as the transformation of our provincial socio-economy, requires careful and thorough planning, deciding on what needs to be done, when, where and how.

Presently our planning capacities are scattered amongst delivery departments, the Office of the Premier, ECSECC, ECDC and the IDZs etc, with limited co-ordination of the various planning activities.

Immediate tasks towards the centralization of provincial planning include:

- A review of existing provincial planning capacities
- Assessment of lessons to be learned from provincial and municipal planning processes

- Institutional arrangements for new planning structure
- A review of international best practice
- Monitoring and Evaluation for Infrastructure and IT systems

Programme 3: Asset and Liability Management

Centralised Electronic Suppliers Database

The 2011/12 financial year will see the continuation of the maintenance and support for the data lines and software in respect of the Centralised Electronic Suppliers Database.

Promotion of SMME development.

With the implementation of the Centralisation Electronic Suppliers Database (CESD) in April 2011, management information regarding the extent to which SMME's are benefiting from departmental procurement will become available as the departments are starting to utilise the CESD. This information can be used by departments to determine how they should package their quotations and bids, in order to target SMMEs in particular geographic areas and economic sectors, as may be necessary. The CESD can also assist departments to improve their decision making as to which goods and services should be procured from SMMEs.

Provincial Price Benchmarking

The 2011/12 financial year will see the rolling out of the second phase of the Provincial Price Benchmarking project. The project will continue over the 2011/12 MTEF with the updating of the price index twice a year taking into consideration inflationary and other factors.

Centralised Supplier Invoice Tracking System

The 2011/12 financial year will see the completion of the Supplier Invoice Tracking System and implementation is scheduled for the 2nd quarter of the financial year. This will be followed by maintenance and support of the system.

Transkei Development Reserve Fund (TDRF)

Provincial Treasury had also considered a possibility of amending or repealing the TDRF Act. In so doing, the Provincial Legislature Chief Parliamentary Officer was approached, and on his advice a process of repealing the Act will now be followed. This is due to the fact that it is considered that it would be better for government to start a new Act as the Legislature is discouraging any use of old legislation due to the non-alignment of same with the current policies and financial management systems.

The Treasury's intention is to dissolve the TDRF and incorporate it into the Revenue Fund.

Cash Management Framework

Provincial Treasury will continue to work with departments around the framework in this ensuing financial year and there will also be strong alignment with internal Programs. This will be done in order to resolve challenges emanating from departments. Exchequer releases to the departments to be made in terms of Section 40 projections and allocated envelop.

Creditor Payments

An accruals project plan has been designed to manage the settlement of accruals for 2010/11 financial year and all the accruals for the 2010/11 must be cleared during the first quarter of the 2011/12 year. Provincial Treasury will continue to engage departments with regards to compliance to the 30 day payment cycle. This will be done in order to alleviate the plight of the SMMEs'.

Infrastructure Delivery Improvement Program

The Provincial Treasury will target the development of the Provincial Infrastructure Plan, Strategy and Provincial Infrastructure Service Delivery Model in the 2011/12 financial year. This is expected to result in reduction of costs, time taken for project delivery as well as an improvement in the quality of projects delivered. Continuous integration of planning will be facilitated via the Provincial Infrastructure Steering Committee which will serve as a basis for the coordination of this initiative.

In order to strengthen its monitoring and reporting mandate, the Provincial Treasury will undertake to ensure that the Infrastructure Reporting Model (IRM), In-Year Monitoring (IYM) report and Basic Accounting System (BAS) are linked through undertaking of an initiative at the budget loading stage. It is anticipated that this initiative will link the three systems via a project unique code. This will result in a uniform data source and hence credible reporting by the infrastructure departments.

Immovable Assets

Provincial Treasury will continually research on existing and new legislation, regulations, guidelines and practices and consultations with National Treasury; and close monitoring of communication of these changes to departments. In addition a monitoring and evaluation charter that states the mutual agreement between client departments and Provincial Treasury will be developed and communicated on the monitoring and evaluation procedures and processes. Furthermore there will be close monitoring of client operations which includes validation of information received from the client by cross referring to information sources (BAS & LOGIS) and supporting vouchers.

Programme 4: Financial Governance

Financial Management Turnaround Intervention Programme

During 2010/11 financial year Treasury mobilized a multidisciplinary team for deployment to departments, with a focus on strengthening financial management environment in the areas on Human Resource, Financial Management, and Supply Chain.

These are identified as critical in supporting the core business of the departments ensuring proper planning, promoting sound internal control and accountability systems, securing optimum value in spending. The next phase of the intervention would be to focus on core service delivery programmes. The Financial Management Turnaround Intervention Programme will continue over the 2011/12 MTEF period.

Financial Management Training Programme

The Financial Management Training Programme will be managed in-house. The programme will entail the development and facilitation of accredited financial management modules in public sector financial accounting, budgeting and supply chain management. This will ensure that financial management capacity building is sustained and in line with National Treasury's Financial Management Capacity Building Framework.

Decentralisation of Shared Internal Audit Services

The Executive Council resolved to decentralise the shared internal audit services (SIAS) in the province in an attempt to improve the effectiveness of internal audit in departments effective from the 1st April 2011. The implication of this is that a function shift of internal audit would occur from provincial treasury to individual departments, with personnel and budgets being allocated across departments accordingly

The decentralisation of internal audit will result in ownership & responsibility for the functioning of internal audit and audit committees vesting fully with Departments, units dedicated to individual departments will provide a more comprehensive coverage of internal audit functions and these units will have a better understanding of departmental operations as they will be located within departments.

To support and further ensure the effectiveness of internal audit and audit committees with departments, a provincial treasury internal audit oversight unit is being established to set norms, standards and guidelines, review operations, perform quality assessments and provide strategic leadership to internal audit within departments. Internal audit units and audit committees for each department are expected to be fully operation from the commencement of the 2011/2012 financial year.

4. Receipts and financing

Summary of receipts

Table 12.2: Summary of departmental receipts: Vote 12: Provincial Treasury

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R 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	%change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium term estimates			
Equitable share	(330 328)	(102 509)	107 011	282 667	216 764	214 045	301 917	317 340	334 872	41.05
Conditional grants	-	-	-	-	-	-	-	-	-	
Departmental receipts	486 705	358 282	127 102	581	61 086	53 256	609	640	674	(98.86)
Total receipts	156 377	255 773	234 113	283 248	277 850	267 301	302 526	317 980	335 546	13.18

Departmental receipts collection

Table 12.3: Departmental receipts collections: Vote 12: Provincial Treasury

R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Tax receipts	-	-	-	-	-	-	-	-	-	
Casino taxes	-	-	-	-	-	-	-	-	-	
Horse racing taxes	-	-	-	-	-	-	-	-	-	
Liquor licences	-	-	-	-	-	-	-	-	-	
Motor vehicle licences	-	-	-	-	-	-	-	-	-	
Sales of goods and services other than capital assets	114	128	140	109	146	162	114	120	126	(29.63)
Transfers received	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	
Interest, dividends and rent on	486 323	357 495	126 190	-	60 000	52 191	-	-	-	(100.00)
Sales of capital assets	-	-	-	-	-	-	-	-	-	
Transactions in financial assets and liabilities	268	659	772	472	940	903	495	520	548	(45.18)
Total	486 705	358 282	127 102	581	61 086	53 256	609	640	674	(98.86)

Table 12.3 reflects the summary of the departmental receipts collection. Actual revenue decreased at an annual average nominal rate of 52.2 per cent between the 2007/08 and 2010/11 financial years. Table 12.3 also reflects a negative average annual growth rate of 76.7 per cent per annum over the 2011/12 medium term. The

revenue for the department is mainly composed of interest generated from investment. Due to the financial exposure facing the province, there is no provision made for interest on investment.

Donor funding

Table 12.6: Summary of departmental donor funding receipts: Vote 12: Provincial Treasury

R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Donor organisations										
Organisation 1										
Organisation 2										
Organisation 3										
Organisation 4										
Organisation 5										
Organisation 6										
Organisation 7										
Total receipts	-	-	-	-	-	-	-	-	-	

2011/12 is the final year of implementation of the R251 million five year donor funded Local Economic Development (LED) Support Programme from the European Commission that has benefited local communities, SMMES and municipalities.

5. Payment summary

Key assumptions

Certain assumptions provide a framework to government officials for setting priorities, determining service levels and allocating limited financial resources. The following assumption and factors were taken into account in finalising the budget allocation:

Inflation rate (Source: MTBPS 2010)

- 2011/12: 4.8 per cent
- 2012/13: 5.1 per cent
- 2013/14: 5.2 per cent

The rate of salary increases should be provided at 1 per cent above inflation as follows:

- 2011/12: 5.5 per cent
- 2012/13: 5.0 per cent
- 2013/14: 5.5 per cent

Function Shift

The Executive Council adopted a resolution on the decentralisation of the shared internal audit services and audit committee. The implications of this resolution resulted transfer of function from Provincial Treasury to the 9 provincial departments that were participating in the shared internal audit services but retaining the forensic and information systems audit to Provincial Treasury with effective date set as 1 April 2011.

Function	Receiving Department	Budget transferred 2011/12
Internal Audit	Office of the Premier	R5 million
Internal Audit	Local Government and Traditional Affairs	R5 million
Internal Audit	Rural Development and Agrarian Reforms	R5 million
Internal Audit	Economic Development and Environmental Affairs	R5 million
Internal Audit	Transport	R5 million
Internal Audit	Sports, Recreation, Arts and Culture	R5 million
Internal Audit	Safety and Liaison	R5 million
Internal Audit	Human Settlement	R5 million

Programme summary

Table 12.8: Summary of provincial payments and estimates by programme: Vote 12: Provincial Treasury

R 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	%change from2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Mediumtermestimates			
1. Administration	78 950	124 878	90 257	100 039	104 089	99 711	108 028	113 873	120 322	8.34
2. Sustainable Resource Management	31 625	58 302	40 539	60 477	48 375	47 516	65 168	68 432	72 177	37.15
3. Asset And Liability Management	38 701	60 340	52 798	71 268	78 150	75 435	72 831	76 495	80 632	(3.45)
4. Financial Governance	7 101	12 253	50 519	51 464	47 236	44 639	56 499	59 180	62 415	26.57
Total	156 377	255 773	234 113	283 248	277 850	267 301	302 526	317 980	335 546	13.18

Table 12.8 reflects the summary of payments and estimates per programme. The actual expenditure increased at an annual average nominal rate of 19.6 per cent between the 2007/08 and 2010/11 financial years. The increase in actual expenditure is due to investment in projects such as the implementation of the Financial Management Turnaround Plan for the departments of Education and Health, strengthening of the capacity in internal audit services and the introduction of the Provincial Electronic Supplier Database. The average annual growth rate over the 2011/12 medium term is a moderate 7.9 per cent per annum.

The increase of 13.2 per cent in the appropriation for 2011/12 financial year from the 2010/11 revised estimate is attributed to the provision of personnel in respect of the Municipal Support Programme housed under Programme 2 Sustainable Resource Management, provision of maintenance costs for the Provincial Electronic Supplier Database under Programme 3 Asset and Liability Management and the provision of contract personnel in respect of the Financial Management Turnaround Plan for the Departments' of Health and Education in Programme 4 Financial Governance.

Summary of economic classification

Table 12.9: Summary of provincial payments and estimates by economic classification: Vote 12: Provincial Treasury

Table 12.9: Summary of provincial payments and estimates by economic classification: Vote 12: Provincial Treasury										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	150 330	232 389	209 242	278 864	271 129	261 387	298 781	314 044	331 405	14.31
Compensation of employees	81 876	126 097	130 831	205 301	172 038	169 738	231 700	243 541	256 935	36.50
Goods and services	68 454	106 286	78 411	73 563	99 091	91 649	67 081	70 503	74 470	(26.81)
Interest and rent on land	-	6	-	-	-	-	-	-	-	-
Transfers and subsidies	726	11 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Provinces and municipalities	-	10 000	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	726	1 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Payments for capital assets	2 028	11 956	2 569	2 451	4 491	3 764	1 550	1 629	1 714	(58.82)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 028	10 814	2 541	2 421	4 406	3 764	1 520	1 597	1 681	(59.62)
Heritage assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	1 142	28	30	85	-	30	32	33	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	3 293	-	21 829	-	-	-	-	-	-	-
Total	156 377	255 773	234 113	283 248	277 850	267 301	302 526	317 980	335 546	13.18

Table 12.9 reflects the summary of payments and estimates per economic classification. The above table reflects an increase of 36.5 per cent in compensation of employees in the 2011/12 appropriation against the revised estimates for the 2010/11 financial year. This increase is due to the provision of personnel in respect of the Municipal Support Programme, provision of contract personnel in respect of the Financial Management Turnaround Plan for the Departments' of Health and Education and funding the improvement in conditions of service for employees. The respective increases in the 2012/13 and 2013/14 financial years have been adjusted in terms of the indicative inflationary rates.

Goods and services have decreased by 27 per cent against the 2010/11 revised estimates. The Department has undertaken budget reprioritisation due to current financial crisis that the province is facing, hence implementing cost cutting measures. The budget for certain committed projects had to be reduced due to budget constraints.

The following provisions have however been made:

- Maintenance costs for the Provincial Electronic Supplier Database R16.6 million
- Provincial Price Benchmarking R0.4 million
- Supplier Invoice Tracking System R0.4 million
- Financial Management Turnaround Plan R22.7 million
- Financial Management Training Programme R4.4 million
- Set up costs for the Planning function R3.0 million

The increase of 2 per cent in the baseline for transfers and subsidies is due to an increase in the number of employees who are due for retirement during the course of the financial year. Payment of capital expenditure has decreased in the 2011/12 financial year by R2.2 million.

Transfers to local government by category

Table 12.19: Summary of departmental transfers to local government by category: Vote 12: Provincial Treasury

R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Category A	-	-	-	-	-	-	-	-	-	
Category B	-	8 569	-	-	-	-	-	-	-	
Category C	-	1 431	-	-	-	-	-	-	-	
Unallocated	-	-	-	-	-	-	-	-	-	
Total	-	10 000	-	-	-	-	-	-	-	

Note: Excludes regional services council levy.

Table 12.19 reflects a once-off provision of R10 million in the 2008/09 financial year as a transfer to local government in respect of audit fees owed by municipalities to the Office of the Auditor General.

6. Programme description

Programme 1: Administration

Objectives

The purpose of this program is to provide leadership and strategic management (in accordance with relevant legislation, regulations and policies) and appropriate support services to all other programmes. This programme is headed by the Chief Financial Officer.

The programme is divided into four (4) sub-programmes as follows:

Office of the Member of the Executive Council: Sets priorities and political directives in order to meet the mandate of the department

Management Services Translates policies and priorities into strategies for effective service delivery, provides strategic direction, and manages and monitors organisational performance.

Corporate Services Provides an internal enabling function and support service to the other programmes with regard to Human Resource Management & Development, IT & Records Management, and Security & Facilities Management.

Financial Management Provides CFO services to the Accounting Officer including Financial Management, Supply Chain Management and Internal Controls.

Internal Audit Unit Render an effective risk based internal audit (IA) service to the department.

Table 12.21: Summary of departmental payments and estimates by programme: Vote 12 - P1: Administration

R 000		2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
		Audited			Main budget	Adjusted budget	Revised estimate	Medium term estimates			
1.	Office of the MEC	2 973	3 731	4 083	4 308	4 583	4 540	5 499	5 775	6 090	21.12
2.	Management Services	32 503	54 283	11 842	11 683	9 999	9 876	12 199	12 813	13 506	23.52
3.	Corporate Services	14 796	25 561	23 940	34 465	39 012	35 706	41 421	43 836	46 207	16.01
4.	Financial Management	26 654	39 439	42 701	45 303	46 665	45 824	46 204	48 609	51 524	0.83
5.	Internal Audit Unit	2 024	1 864	7 691	4 280	3 820	3 765	2 705	2 840	2 995	(28.15)
Total		78 950	124 878	90 257	100 039	104 089	99 711	108 028	113 873	120 322	8.34

Table 12.21 reflects actual expenditure increased from R78.9 million in the 2007/08 financial year to R100.0 million in 2010/11. During this period the CFO Support Programme and Public Financial Services Agency (PFSA) were housed in sub-programme Management Services. These projects were subsequently moved to Programme 4 Financial Governance in the 2009/10 financial year, hence an increase in the actual expenditure trend.

The table reflects a budget of R108.0 million in 2011/12 which represents an increase of 8.3 per cent of the 2010/11 revised estimate of R99.7 million. The increase is as a result of the addition of Internal Audit Unit sub-programme in terms of the decentralisation of the Shared Internal Audit Services under Programme 4 as well as provisions made in respect of the Graduate Assistance Programme.

Table 12.22: Summary of departmental payments and estimates by economic classification: Vote 12 - P1: Administration

R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	76 451	119 178	78 656	95 885	97 598	93 960	104 467	110 130	116 384	11.18
Compensation of employees	30 171	46 153	46 426	64 968	58 170	57 581	73 793	77 740	82 012	28.16
Goods and services	46 280	73 019	32 230	30 917	39 428	36 379	30 674	32 390	34 372	(15.68)
Interest and rent on land	-	6	-	-	-	-	-	-	-	-
Transfers and subsidies	471	284	-	1 703	2 000	1 987	2 011	2 114	2 224	1.21
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	471	284	-	1 703	2 000	1 987	2 011	2 114	2 224	1.21
Payments for capital assets	2 028	5 416	2 569	2 451	4 491	3 764	1 550	1 629	1 714	(58.82)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 028	5 416	2 541	2 421	4 406	3 764	1 520	1 597	1 681	(59.62)
Heritage assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	28	30	85	-	30	32	33	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	9 032	-	-	-	-	-	-	-
Total	78 950	124 878	90 257	100 039	104 089	99 711	108 028	113 873	120 322	8.34

Table 12.22 reflects an increase of R8.3 million in 2011/12 budget from the 2010/11 revised estimates. In terms of economic classification, this translates to R16.2 million increase in compensation of employees, R5.7 million decrease in goods and services, R0.240 million decrease in transfers and subsidies and a R2.2 million decrease in payments for capital assets. The increase is mainly as a result of the as a result of the addition of Internal Audit Services sub-programme in terms of the decentralisation of the Shared Internal Audit Services under Programme 4, provisions made in respect of the Graduate Assistance Programme and the adjustment of salary benefits to employees.

Service Delivery Measures

Table 12.23: Service delivery measures: Vote 12 - P1: Administration

Outputs	Performance indicators	2010/11	2011/12	2012/13	2013/14
		Estimate	Medium-term estimates		
Office of the MEC					
Set priorities and political directives in order to meet the mandate of the department	<ul style="list-style-type: none"> • Report on the implementation of departmental policy directives and budget imperatives. • Report on the effective administrative and technical support provided to the MEC. • Report on the coordination of MEC's government and Public Representative responsibilities. 	4 4 4	4 4 4	4 4 4	4 4 4
Management Services					
Policies and priorities translated into strategies for effective service delivery and management of organisational performance	<ul style="list-style-type: none"> • Comprehensive organisational performance management system implemented • Number of business processes refined (to improve performance). • Reports on inter-functional engagements. • Framework for promoting innovation in the department developed and implemented. • Establishment of a Resource Centre. • Integrated communication strategy developed and implemented. • Quarterly report on engagements with designated groups in line with provincial HDI programme. 	1 1 11 1 - 1 4	1 1 11 1 1 1 4	1 1 11 1 - 1 4	1 1 11 1 - 1 4
Corporate Services					
Provision of internal enabling function and support service to the other programmes with regards to HRM, HRD, security and facilities management, IT and records management and	<ul style="list-style-type: none"> • Average departmental vacancy rate. • Signed Performance agreements by cycle deadline. • Signed Performance assessments by cycle deadline. • Approved HR Plan implemented. • Average no. of days to complete the recruitment process. • Skills development plan implemented. • Number of Employee wellness programmes conducted. • Report on annual Health and Safety risk assessment. • Turnaround time (days) on resolving disciplinary hearings. • Turnaround time (days) on resolving internal disputes. • No. of workshops on Grievance Management. • No. of workshops on Code of Conduct and Work Ethics. • Departmental Security Policy developed. • Approved quarterly report on the implementation of the Departmental Security Policy. • Personnel suitability check reports on individual short-listed candidates before employment. • Compliance with set Minimum Physical Security Standards. • Compliance with Health and Safety standards • Compliance with set Minimum Information Security Standards • ICT governance structure to account for managing and protecting ICT resources and assets developed and implemented. • A reliable and secure ICT infrastructure that provides a high performance computing facility – measured by the percentage of network uptime. • Disaster Recovery Plan for IT services developed, implemented, tested and reviewed • Strategy for the management of website content developed and reviewed on an annual basis • Departmental File Plan reviewed and implemented. 	15% 100% 100% 1 120 1 4 1 60 30 2 2 - - - 1 1 1 1 1 90% 1 1 1	12% 100% 100% 1 100 1 4 1 60 30 2 2 3 4 1 1 1 95% 1 1 1	10% 100% 100% 1 90 1 4 1 60 30 2 2 - 4 1 1 1 95% 1 1 1	10% 100% 100% 1 90 1 4 1 60 30 2 2 - 4 1 1 1 95% 1 1 1
Financial Management					
Provision of financial management, supply chain and internal control services	<ul style="list-style-type: none"> • Approved departmental MTEF budget. • No. of days for payment of creditors/claims. • Approved PERSAL/BAS reconciliation report. • Internal control and risk management reports. • BAS closure report. • Approved Annual Financial Statements. • Unqualified audit opinion. • Approved monthly IYM report. • Approved certificate of compliance with regards to management of the suspense accounts. • Number of approved policies and procedures. • Approved departmental procurement plan. • Implementation of the revised preferential procurement processes (inclusive of the aims of the BBBEE Act) • Approved departmental asset management strategy • Reports on the implementation of the procurement plan. • Reports on performance of bid committees. • SCM compliance report. • Report on the utilisation of fleet and subsidised vehicles. • Reconciliation reports of the asset register to the general ledger. • Report on the disposal of departmental assets • Approved departmental asset management strategy 	1 30 12 8 12 1 1 12 12 5 1 - 1 4 4 4 4 12 1 1	1 30 12 8 12 1 1 12 12 5 1 1 1 4 4 4 4 12 1 1	1 30 12 8 12 1 1 12 12 5 1 - 1 4 4 4 4 12 1 1	1 30 12 8 12 1 1 12 12 5 1 - 1 4 4 4 4 12 1 1

Programme 2: Sustainable Resource Management

Description and Objectives

This program is headed by the Senior General Manager and provides professional advice and support on provincial and local government economic analysis, fiscal policy, and public finance development. The programme also manages the annual provincial budget process, monitors budget implementation, assists with and monitors local government budgets and promotes compliance by departments and municipalities with legislation and treasury regulations. The programme has the following sub-programs:

<i>Programme Support</i>	Provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives. This sub-programme also provides administrative support to ensure effective operations of the programme.
<i>Economic Analysis</i>	Provides provincial economic and social research and analysis, that informs fiscal policy development and the annual budget process, thereby contributing to the provincial growth and development plan.
<i>Fiscal Policy</i>	Provides fiscal policy advice, determines the Medium Term Fiscal Framework and develops and optimises the provincial revenue base.
<i>Budget Management</i>	Oversees the budget allocation process and ensures the alignment with provincial policies and the growth and development plan. Ensures sound financial management and technical support to public entities and general compliance with the Public Finance Management Act (PFMA) and other prescripts.
<i>Public Finance</i>	Drives and coordinates the Provincial Treasury responsibilities in terms of the Municipal Finance Management Act, 2003 (MFMA). Ensures sound financial management through providing technical support towards budget execution by provincial departments and general compliance with the Public Finance Management Act (PFMA) and other prescripts.

Table 12.24: Summary of departmental payments and estimates by programme: Vote 12 - P2: Sustainable Resource Management

Table 12.24: Summary of departmental payments and estimates of programme income 2007/08 to 2013/14 (Variable Resource Management)										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
1. Programme Support	1 509	2 431	2 223	3 183	2 117	2 041	3 237	3 399	3 585	58.60
2. Economic Analysis	620	1 802	2 267	2 642	2 538	2 532	2 654	2 787	2 940	4.82
3. Fiscal Policy	3 941	4 893	2 030	4 380	2 163	2 158	7 393	7 765	8 183	242.59
4. Budget Management	6 558	11 061	10 874	8 690	7 468	7 357	9 967	10 466	11 040	35.48
5. Public Finance	18 997	38 115	23 145	41 582	34 089	33 428	41 917	44 015	46 429	25.39
Total	31 625	58 302	40 539	60 477	48 375	47 516	65 168	68 432	72 177	37.15

Table 12.24 reflects actual expenditure increased from R31.6 million in the 2007/08 financial year to R47.5 million in 2010/11 at an annual average nominal rate of 14.5 per cent. The increase is mainly attributed to the strengthening of capacity in the municipal finance support programme. The average annual nominal growth rate over the 2011/12 medium term is 15.0 per cent per annum as a result of continued investment in the Municipal Support Programme. The table reflects a budget of R65.2 million in 2011/12 which represents an increase of 37.1 per cent of the 2010/11 revised estimate of R47.5 million. The increase is attributable to provision made

for the CFO support in the Municipal Finance section to assist in the financial management support in municipalities.

Table 12.25: Summary of departmental payments and estimates by economic classification: Vote 12 - P2: Sustainable Resource Management

Table 12.25: Summary of departmental payments and estimates by economic classification: Vote 12 - PZ: Sustainable Resource Management										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	28 077	48 291	40 502	60 455	48 353	47 494	65 008	68 264	72 000	36.88
Compensation of employees	24 616	37 612	37 698	57 569	45 107	44 519	58 797	61 735	65 132	32.07
Goods and services	3 461	10 679	2 804	2 886	3 246	2 975	6 211	6 529	6 868	108.77
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	255	10 011	37	22	22	22	160	168	177	627.27
Provinces and municipalities	-	10 000	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	255	11	37	22	22	22	160	168	177	627.27
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	3 293	-	-	-	-	-	-	-	-	-
Total	31 625	58 302	40 539	60 477	48 375	47 516	65 168	68 432	72 177	37.15

Table 12.25 reflects an increase of R17.7 million in 2011/12 budget from the 2010/11 revised estimates. In terms of economic classification, this translates to R14.3 million increase in compensation of employees, R3.0 million increase in goods and services as provision for set-up costs for the new planning function and R0.138 million increase in transfers and subsidies. The increase is attributable to provision made for the CFO support in the Municipal Finance section to assist in the financial management support in municipalities.

Service delivery measures

Table 12.26: Service delivery measures: Vote 12 - P2: Sustainable Resource Management						
Outputs	Performance indicators	2010/11	2011/12	2012/13	2013/14	
		Estimate	Medium-term estimates			
Economic Analysis						
Provision of provincial economic and social research and analysis that informs fiscal policy development and the annual budget process	• Approved economic review and outlook	1	1	1	1	
	• Approved Medium Term Budget Policy Statement	1	1	1	1	
Fiscal Policy						
Provision of fiscal policy advice, determination of the MTFF and development of an optimal provincial revenue base	• Research report produced on inputs to FFC recommendations	-	1	1	1	
	• Approved submission on the Division of Revenue Bill.	1	1	1	1	
	• Approved provincial own revenue enhancement framework. (Reviewed annually?)	1	-	-	-	
	• Implementation of the provincial own revenue enhancement framework (recommendations based on research...)	-	2	2	1	
	• Number of departments with capacity in terms of personnel & systems in revenue units.	3	6	7	7	
Budget Management						
Efficient budget allocation process, aligned with provincial policies. Sound financial management and technical support provided to provincial public entities [Budget Planning, Budget Systems Support and Public Entities]	• Develop/Review an evaluation framework to determine budget responsiveness to govt. priorities.	2	2	2	2	
	• Evaluation of budget responsiveness to govt. priorities		2	2	2	
	• Budget publications are within legislated timeframes and are error-free.	14	14	14	14	
	• Budget dialogues held in all of the province's district municipalities	14	14	14	14	
	• No. of departmental officials trained on budget planning and preparation (3 officials per department).	42	42	42	42	
	• Consolidated budget publication	2	2	2	2	
	• Consolidated monthly IYM for depts. and public entities	12	24	24	24	
	• User training session held on IYM/Budget template	-	4	4	4	
	• Research on the establishment of a Provincial budget database/data warehouse.	-	1	-	-	
	• Approved consolidated quarterly report on financial data for all provincial public entities.	2	4	4	4	
	• Approved end of year financial report for all provincial public entities.	1	1	1	1	
	• Approved consolidated monthly IYM for all provincial public entities.	6	12	12	12	
	Public Finance					
		• Monthly IYM analysis and feedback provided to depts. and EXCO.	12	12	12	12
		• Baseline data on unit costs determined for the departments of Health and Education	-	2	-	-
• Baseline data on unit costs determined for selected provincial departments		-	-	4	4	
• Guidelines and standard methodologies developed for unit costing which can be applied consistently across departments, municipalities and entities		-	-	1	1	
• Tools developed in terms of application of unit costing methodologies in Treasury and relevant sector departments		-	-	1	1	
• Unit cost targets set and plans developed for improvements by relevant sector departments		-	2	4	4	
• Quarterly analysis and feedback on non-financial data for all departments		4	4	4	4	
• Develop/Review an evaluation framework to determine budget responsiveness and alignment to municipal IDPs.		-	1	1	1	
• Evaluation of budget responsiveness and alignment to municipal IDPs, and feedback provided to municipalities		-	1	1	1	
• Monthly Section 71 (MFMA) analysis and feedback provided per municipalities.		12	12	12	12	
• No. of approved consolidated monthly Section 71 (MFMA) reports sent to National Treasury.		12	12	12	12	
• No. of approved consolidated quarterly Section 71 (MFMA) reports sent to Provincial Legislature.		4	4	4	4	
• No. of training and capacity initiatives on municipal financial management reforms.		8	8	8	8	
• No. of municipalities supported by revenue enhancement strategies		10	20	45	45	
• No. of municipalities supported by Debt management strategies		-	20	45	45	
• Number of municipalities and municipal entities with unqualified audit opinions.		15	20	25	30	

Programme 3: Asset and Liability Management

Description and Objectives

This Programme provides policy direction, facilitating the effective and efficient management of assets, liabilities and financial systems management. It is headed by a Senior General Manager and consists of four sub-programmes.

Programme Support Provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives. This sub-programme also provides administrative support to ensure effective operations of the programme.

Asset Management Facilitates the effective and efficient management of physical assets.
Promotes economic development through infrastructure and targeted government procurement.

Liability Management Facilitates the effective and efficient management of financial Management assets and optimises liquidity requirements & return on financial investments (surplus funds) and maximises such returns within acceptable levels of risk.

Facilitates the effective and efficient management of liabilities.

Supporting Interlinked Financial Systems Provides for 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.

Provides support and enhancement of systems to support the business processes of government.

Provides capacity building in the usage of financial systems aimed at better provincial financial management.

Table 12.27: Summary of departmental payments and estimates by programme: Vote 12 - P3: Asset And Liability Management

Table 12.27: Summary of departmental payments and estimates by programme: Vote 12 - F.S. Asset And Liability Management											
R 000		2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
		Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
1.	Programme Support	1 162	1 039	-	1 698	1 300	1 282	1 869	1 963	2 070	45.79
2.	Asset Management	28 623	44 729	33 803	51 699	51 294	50 524	53 742	56 448	59 491	6.37
3.	Liability Management	2 903	4 522	4 051	3 557	3 645	3 653	4 008	4 209	4 440	9.72
4.	Supporting and Interlinked Financial Systems	6 013	10 050	14 944	14 314	21 911	19 976	13 212	13 875	14 631	(33.86)
Total		38 701	60 340	52 798	71 268	78 150	75 435	72 831	76 495	80 632	(3.45)

Table 12.27 reflects actual expenditure increased from R38.7 million in the 2007/08 financial year to R75.4 million in 2010/11 with an annual average rate of 24.9 per cent. The table reflects a budget of R72.8 million in 2011/12 which represents a decrease of 3.5 per cent of the 2010/11 revised estimates of R75.4 million. The increase is mainly due to the provision of maintenance costs with respect to the Provincial Electronic Suppliers Database, the adjustment of salary benefits to employees and the provision for existing contract personnel in

respect of the graduate assistance programme. Provisions have also been made for Provincial Price Benchmarking and the Centralised Supplier Invoice Tracking System.

Table 12.28: Summary of departmental payments and estimates by economic classification: Vote 12 - P3: Asset And Liability Management

R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	38 701	53 144	45 279	71 060	77 942	75 294	72 831	76 495	80 632	(3.27)
Compensation of employees	20 377	31 284	34 574	45 377	41 068	40 303	50 762	53 301	56 233	25.95
Goods and services	18 324	21 860	10 705	25 683	36 874	34 991	22 069	23 194	24 399	(36.93)
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	656	319	208	208	141	-	-	-	(100.00)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	-	656	319	208	208	141	-	-	-	(100.00)
Payments for capital assets	-	6 540	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	5 398	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	1 142	-	-	-	-	-	-	-	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	7 200	-	-	-	-	-	-	-
Total	38 701	60 340	52 798	71 268	78 150	75 435	72 831	76 495	80 632	(3.45)

Table 12.28 reflects a decrease of R2.6 million in 2011/12 budget from the 2010/11 revised estimate. In terms of economic classification, this translates to R10.4 million increase in compensation of employees, R12.9 million decrease in goods and services and R0.141 million decrease in transfers and subsidies. The increase is mainly due to the provision of maintenance costs with respect to the Provincial Electronic Suppliers Database, the adjustment of salary benefits to employees and the provision for existing contract personnel in respect of the graduate assistance programme.

Service delivery measures

Table 12.29: Service delivery measures: Vote 12 - P3: Asset And Liability Management						
Outputs		Performance indicators	2010/11	2011/12	2012/13	2013/14
			Estimate	Medium-term estimates		
Asset Management						
Physical Asset Management (incl Infrastructure & PPP)						
Effective and efficient management of physical assets	• Facilitate the development of departmental user asset management plans	14	14	14	14	
	• Quarterly assessment on the implementation of key controls and risk mitigation plans on asset management	14	14	14	14	
	• All departments comply with asset management regulations and policies (annually)	14	14	14	14	
	• Number of capacity building interventions (workshops and forums) on asset management held with departments.	8	8	8	8	
	• All infrastructure departments have fully GIAMA compliant UAMPS	8	8	8	8	
	• Assessment of all infrastructure plans and feedback provided to all infrastructure departments	-	8	8	8	
	• Development/review of a Provincial Maintenance Strategy	-	1	1	1	
	• Consolidated assessment report on adequate infrastructure maintenance allocations (implementation of the maintenance strategy)	-	1	1	1	
	• Consolidated quarterly expenditure analysis report for all infrastructure departments and provide feedback and recommendations to departments	4	4	4	4	
	• Report/review on alternative funding models identified for infrastructure delivery	1	1	1	1	
	• Gap assessment report on infrastructure delivery conducted	1	-	-	-	
	• Report on the implementation of remedial action (in respect of the gap assessment)	4	4	4	4	
	• Reports on technical support provided on the PPP process(quarterly)	4	4	4	4	
	• Perform bi-annual value-proposition assessment and provide recommendations on all current/active PPP projects.	-	2	1	1	
	• Report on evaluation of contract management capacity on current PPP projects (quarterly)	4	4	4	4	
	• Identify/review research opportunities in respect of PPPs.	1	1	1	1	
	• PPP awareness campaigns	2	2	2	2	
	Provincial Supply Chain Management Office					
Effective and efficient provincial supply chain management function	• Reports on the development and issuing of policies, guidelines, circulars and practice notes to support SCM in the Province	4	4	4	4	
	• Establish a provincial SCM Help-Desk	-	1	-	-	
	• Develop business plans to improve SCM in Departments of Health, Education and Housing	-	3	-	-	
	• Assessments on implementation of business plans to improve SCM in Departments of Health, Education and Housing	-	6	-	-	
	• Quarterly report on complaints being investigated and finalized	4	4	4	4	
	• Report on SCM compliance assessments conducted and recommendations made	4	4	4	4	
	• Audit report of SCM contracts in the Departments of Health and Education	-	1	-	-	
	• Information sessions for supplier development in provincial regions	-	6	6	6	
	• Development of a provincial strategy in support of the PPPFA.	-	1	-	3	
	• Generate and forward Management Information report (from the CESD) to all provincial depts.	-	4	-	-	
	• Develop/Review and issue a Price index	-	2	-	4	
	• Number of transversal contracts finalized	-	1	-	6	
	• Quarterly reports on the usage, management and administration of transversal contracts	-	4	-	-	
	Liability Management					
(Cash and Liability management)						
Effective and efficient management of provincial cash and investment assets and provincial liabilities	• Number of departments with positive PMG accounts	-	11	12	14	
	• Quarterly report on strategic initiatives aimed at reducing overdrawn PMG accounts	-	14	14	14	
	• Assessment on the number of departments that comply with the cash management framework (and feedback provided)	14	14	14	14	
	• Monthly report on the number of departments assisted, supported and assessed regarding the performance of daily bank reconciliations in terms of NTR 15.10.1.2(i).	-	12	12	12	
	• Alignment of expenditure to departmental receipts in accordance with the Provincial Treasury payment schedule	-	14	14	14	
	• Interest Rate obtained on short term investments made	-	Prime minus 4%	Prime minus 3.8%	Prime minus 3.6%	
	• Annual Financial Statements for the provincial revenue fund produced in line with National Treasury prescripts and requirements	1	1	1		
	• Quarterly report on the number of strategic initiatives undertaken to manage the liquidity of the provincial revenue fund.	-	1	1	1	
	• Training & capacity building for all departments on cash management	13	13	13	13	
	• Report on interventions undertaken to bring the creditor payment cycle to 30 days	14	14	14	14	
	• Assessment on the number of departments complying with the liability management framework (and feedback provided to departments).	14	14	14	14	
	• Consolidated monthly report on interest charges incurred by departments.	-	12	12	12	
	• Develop/Review borrowing powers framework for provincial departments	-	1	1	1	
	• Develop/Review debt management framework for provincial departments	-	13	13	13	
	Supporting and Interlinked Financial Systems					
	Oversight and management of provincial financial systems	Operational helpdesk managed to resolve all queries within a targeted turnaround time (hours)	-	48	36	24
Customer Satisfaction Index (%)		-	70	75	80	
Development of an action plan based on the Control Objectives for Information and related Technology (COBIT)(for implementation by the departments?)		-	1	1	1	
Assessment report on the implementation of the action plan		-	2	2	2	
Number of departmental officials trained and capacitated.		1 000	1 000	1 000	1 000	

Programme 4: Financial Governance

Description and Objectives

This programme is critical to the core business of the department as it ensures compliance and accountability with all forms of financial management norms and standards and provides shared internal audit services (SIAS) to various departments. The Programme is headed by the Accountant General. The head of SIAS is operationally independent and reports directly to the Accounting Officer.

Programme Support

Provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives. This sub-programme also provides administrative support to ensure effective operations of the programme.

Accounting Services

Ensures the effective implementation of accounting practices in line with Generally Recognised Accounting Practice (GRAP), Generally Accepted Accounting Practice (GAAP) and applicable laws, prepares consolidated financial statements that reflect the financial position of the province, provide training and communication on accounting reforms.

Norms and Standards

Develops and implements financial and associated governance norms and standards to enhance performance orientated financial results and accountability within provincial departments as prescribed by laws and regulations.

Risk Management

Provides a risk profile of the province and develops and monitors implementation of the provincial Risk Management Framework.

Provincial Internal Audit

Renders an effective risk based internal audit (IA) service to services selected provincial departments.

Table 12.30: Summary of departmental payments and estimates by programme: Vote 12 - P4: Financial Governance

Table 12.30: Summary of departmental payments and estimates by programme: Vote 12-P4: Financial Governance											
R' 000		2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
		Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
1.	Program Support	486	238	4 427	21 884	13 660	13 488	27 014	28 367	29 921	100.28
2.	Accounting Services	4 125	5 577	39 944	21 608	26 171	23 912	14 005	14 558	15 349	(41.43)
3.	Norms and Standards	2 482	5 076	4 551	5 645	5 405	5 274	5 953	6 251	6 594	12.87
4.	Risk Management	8	1 362	1 597	2 327	2 000	1 965	2 928	3 074	3 243	49.01
5.	Provincial Internal Audit Services	-	-	-	-	-	-	6 599	6 930	7 308	
Total		7 101	12 253	50 519	51 464	47 236	44 639	56 499	59 180	62 415	26.57

Table 12.30 reflects a budget of R56.4 million in 2011/12 financial year which represents an increase of 27 per cent of the revised estimates of R44.6 million. The increase is mainly due to the provision of contract personnel in respect of the Financial Management Turnaround Plan for the Departments' of Health and Education over the 2011/12 medium term. The actual expenditure increased from R7.1 million in the 2007/08 financial year to R44.6 million in the 2010/11 financial year with an annual average rate of 84.6 per cent. The major contributing factors to the increase was the migration of the CFO Support Programme and PFSA from Programme 1 to Programme 4. The average annual growth rate over the 2010/11 medium term is a 11.8 per cent per annum.

Table 12.31: Summary of departmental payments and estimates by economic classification: Vote 12 - P4: Financial Governance

R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	7 101	11 776	44 805	51 464	47 236	44 639	56 475	59 155	62 389	26.51
Compensation of employees	6 712	11 048	12 133	37 387	27 693	27 335	48 348	50 765	53 558	76.87
Goods and services	389	728	32 672	14 077	19 543	17 304	8 127	8 390	8 831	(53.03)
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	477	117	-	-	-	24	25	26	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	-	477	117	-	-	-	24	25	26	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	5 597	-	-	-	-	-	-	-
Total	7 101	12 253	50 519	51 464	47 236	44 639	56 499	59 180	62 415	26.57

Table 12.31 reflects an increase of R11.8 million in 2011/12 budget from the 2010/11 revised estimates. In terms of economic classification, this translates to R21.0 million increase in compensation of employees and R9.0 million decrease in goods and services. The drastic change between the economic classifications is due to the non-renewal of the contracts in respect of the CFO Support programme and PFSA which was classified under goods and services and the Financial Management Turnaround Plan located in compensation of employees.

Service delivery measures

Table 12.32: Service delivery measures: Vote 12 - P4: Financial Governance					
Outputs	Performance indicators	2010/11	2011/12	2012/13	2013/14
		Estimate	Medium-term estimates		
Accounting Services					
Effective implementation of accounting practices in line with GRAP, GAAP and applicable laws, consolidated AFS for the province and training provided on accounting reforms	• Audit intervention plans for all provincial departments designed and implemented.	14	14	14	14
	• Number of financial management training sessions provided to a targeted number of officials.	28	28	28	28
	• Quarterly report on the technical support provided towards the clearance of Suspense Accounts in departments.	4	4	4	4
	• Improved levels of maturity in accordance with the Financial Management Capability Maturity Model	-	Level 3	Level 3	Level 4
	• Implementation of an Annual Financial Statement and Annual Report process development plan (measured through the timely submission of AFS and annual reports by departments).	14	14	14	14
	• Provincial AFS consolidated and submitted to the AG and afterwards tabled at the Provincial Legislature.	1	1	1	1
Norms and Standards					
Enhanced performance orientated financial results and accountability within provincial departments as prescribed by laws and regulations	• Quarterly reports on the implementation of the accountability model.	4	4	4	4
	• Number of departments assisted in implementation of SCOPA resolutions.	14	14	14	14 Depts, 6 Public Entities
	• An appropriate annual provincial financial legislative framework developed and reviewed.	1	1	1	1
	• Compliance with a normative measures framework in departments and public entities assessed and reported on.	14 Depts, 6 Public Entities	14 Depts, 6 Public Entities	14 Depts, 6 Public Entities	14 Depts, 6 Public Entities
	• Report on the scope and quality of HR delegations by Executive Authorities and HoDs.	-	4	4	4
	• Departments with financial delegations	-	100%	100%	100%
	• Level of implementation of Standardised Principles Guide and templates for effective financial, human resource and administrative delegations.	-	100%	100%	100%
		-	100%	100%	100%
Risk Management					
Effective implementation of the Provincial Risk Management Framework	• Provincial risk management framework approved and reviewed annually by the end of second quarter each year.	1	1	1	1
	• Provincial risk management framework implemented by departments.	14	14	14	14
	• Risk management training for a targeted number of officials in departments (Dept.), public entities (PE) and district municipalities (DM) coordinated.	28 dept, 9 entities	28 dept, 12 entities	28 dept, 13 entities, 4 DM	28 dept, 13 entities, 4 DM
	• Annual risk assessment in all departments (Depts.), public entities (PE) and municipalities	14 dept, 9 entities	14 dept, 9 entities	14 dept, 12 entities	14 dept, 13 entities, 4 DM
Internal Audit Services					
Effective risk based internal audit service provided to selected provincial departments.	• Internal audit operational plans prepared in consultation with client departments and approved by Audit Committee	9	9	9	9
	• Internal audits performed on the adequacy and effectiveness of internal controls	54	54	54	54
	• Oversight update issued to Audit Committee and departments, providing status update on performance of internal audits per department	4	4	4	4
	• Non shared Internal Audit services assessed	4	4	4	4
	• Reports on Audits of performance information done	18	36	36	36
	• Report on Performance audits done (economy, efficiency and effectiveness of operations)	9	9	18	18
	• Assessment of implementation of action plans to address matters raised in AG reports performed.	36	36	36	36
	• Quarterly reports on feedback of forensic investigations conducted	4	4	4	4
	• Consolidated report on assessment of departmental AFS prior to submission to AG.	1	1	1	1

7. Other programme information

Personnel numbers and costs by programme

Table 12.51: Personnel numbers and costs: Vote 12: Provincial Treasury

Programme R'000	As at 31 March 2008	As at 31 March 2009	As at 31 March 2010	As at 31 March 2011	As at 31 March 2012	As at 31 March 2013	As at 31 March 2014
1. Administration	133	135	147	177	231	231	231
2. Sustainable Resource Management	126	123	122	119	162	162	162
3. Asset And Liability Management	93	94	91	107	146	146	146
4. Financial Governance	79	31	45	58	100	100	100
Total personnel numbers	431	383	405	461	639	639	639
Total personnel cost (R'000)	81 876	126 097	130 831	169 738	231 700	243 541	256 935
Unit cost (R'000)	190	329	323	368	363	381	402

Personnel numbers and costs by component

Table 12.52: Summary of departmental personnel numbers and costs: Vote 12: Provincial Treasury

R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Total for department										
Personnel numbers (head count)	431	383	405	651	462	461	639	639	639	38.61
Personnel cost (R'000)	81 876	126 097	130 831	205 301	172 038	169 738	231 700	243 541	256 935	36.50
<i>of which</i>										
Human resources component										
Personnel numbers (head count)	53	49	56	87	65	67	43	43	43	(35.82)
Personnel cost (R'000)	7 803	13 483	13 948	22 488	19 129	18 822	14 404	14 765	16 143	(23.47)
Head count as % of total for department	12.30	12.79	13.83	13.36	14.07	14.53	6.73	6.73	6.73	(53.70)
Personnel cost as % of total for department	9.53	10.69	10.66	10.95	11.12	11.09	6.22	6.06	6.28	(43.94)
Finance component										
Personnel numbers (head count)	38	53	43	76	70	70	78	78	78	11.43
Personnel cost (R'000)	11 564	18 057	20 338	26 904	25 519	25 442	28 121	29 526	31 151	10.53
Head count as % of total for department	8.82	13.84	10.62	11.67	15.15	15.18	12.21	12.21	12.21	(19.61)
Personnel cost as % of total for department	14.12	14.32	15.55	13.10	14.83	14.99	12.14	12.12	12.12	(19.03)
Full time workers										
Personnel numbers (head count)	291	238	258	363	266	268	400	400	400	49.25
Personnel cost (R'000)	56 837	86 941	87 152	127 116	108 828	107 620	144 829	152 685	161 084	34.57
Head count as % of total for department	67.52	62.14	63.70	55.76	57.58	58.13	62.60	62.60	62.60	7.68
Personnel cost as % of total for department	69.42	68.95	66.61	61.92	63.26	63.40	62.51	62.69	62.69	(1.41)
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)	49	43	50	125	61	56	118	118	118	110.71
Personnel cost (R'000)	5 672	7 228	9 393	28 793	18 562	17 854	44 346	46 565	49 122	148.38
Head count as % of total for department	11.37	11.23	12.35	19.20	13.20	12.15	18.47	18.47	18.47	52.02
Personnel cost as % of total for department	6.93	5.73	7.18	14.02	10.79	10.52	19.14	19.12	19.12	81.96

Payments on training by programme

R' 000		2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
		Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
1.	Administration	755	1 284	-	359	1 840	1 740	2 161	2 274	2 392	24.20
	Subsistence and travel										
	Payments on tuition	755	1 284	2 091		2 100	2 299	1 970	2 069	2 183	(14.31)
	Other	-	-	(2 091)	359	(260)	(559)	191	205	209	(134.17)
2.	Sustainable Resource Management	-	-	-	225	337	344	291	305	321	(15.41)
	Subsistence and travel										
	Payments on tuition					384	121	263	276	291	117.36
	Other	-	-	-	225	(47)	223	28	29	30	(87.44)
3.	Asset And Liability Management	-	-	-	270	337	344	291	305	321	(15.41)
	Subsistence and travel										
	Payments on tuition					384	121	263	276	291	117.36
	Other	-	-	-	270	(47)	223	28	29	30	(87.44)
4.	Financial Governance	-	-	-	110	259	269	291	305	321	8.18
	Subsistence and travel			-							
	Payments on tuition					385	122	263	275	291	115.57
	Other	-	-	-	110	(126)	147	28	30	30	(80.95)
Total payments on training		755	1 284	-	964	2 773	2 697	3 034	3 189	3 355	12.50
	Subsistence and travel	-	-	-	-	-	-	-	-	-	-
	Payments on tuition	755	1 284	-	-	-	-	-	-	-	-
	Other	-	-	(2 091)	964	(480)	34	275	293	299	708.82

Information on training

R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Number of staff	431	383	405	651	462	461	639	639	639	38.61
of which										
Number of personnel trained	60	84	224	108	223	272	240	260	280	(11.76)
Male	23	25	86	32	94	107	100	110	120	(6.54)
Female	37	59	138	76	129	165	140	150	160	(15.15)
Number of training opportunities	60	60	158	108	190	240	230	230	270	(4.17)
Tertiary			158		120	140	140	140	150	
Workshops	60	60		77	30	40	40	40	50	
Seminars					20	30	20	20	30	(33.33)
Other				31	20	30	30	30	40	
Number of bursaries offered	80	60	35	77	70	70	70	70	70	
External	80	60		43	40	40	40	40	40	
Internal			35	34	30	30	30	30	30	
Number of interns appointed	50	50	50	64	30	30	35	35	35	16.67
Number of learnerships appointed					15	15	15	15	15	

Structural changes

Table 12.55: Reconciliation of structural changes: Vote 12: Provincial Treasury			
2010/11		2011/12	
Programme	Sub-programme	Programme	Sub-programme
1. Administration	1. Office of the MEC 2. Management Services 3. Corporate Services 4. Financial Management	1. Administration	1. Office of the MEC 2. Management Services 3. Corporate Services 4. Financial Management 5. Internal Audit Unit
2. Sustainable Resource Management	1. Programme Support 2. Economic Analysis 3. Fiscal Policy 4. Budget Management 5. Public Finance	2. Sustainable Resource Management	1. Programme Support 2. Economic Analysis 3. Fiscal Policy 4. Budget Management 5. Public Finance
3. Asset And Liability Management	1. Programme Support 2. Asset Management 3. Liability Management 4. Supporting and Interlinked Financial Systems	3. Asset And Liability Management	1. Programme Support 2. Asset Management 3. Liability Management 4. Supporting and Interlinked Financial Systems
4. Financial Governance	1. Program Support 2. Accounting Services 3. Norms and Standards 4. Risk Management 5. Internal Audit Services	4. Financial Governance	1. Program Support 2. Accounting Services 3. Norms and Standards 4. Risk Management 5. Provincial Internal Audit Services

Annexures to the

Estimates of Provincial Revenue

and Expenditure

Provincial Treasury

Specification of receipts

Table 12.B1.A.: Specification of departmental own receipts: Vote 12: Provincial Treasury										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Tax receipts	-	-	-	-	-	-	-	-	-	
Casino taxes	-	-	-	-	-	-	-	-	-	
Horse racing taxes	-	-	-	-	-	-	-	-	-	
Liquor licences	-	-	-	-	-	-	-	-	-	
Motor vehicle licences	-	-	-	-	-	-	-	-	-	
Sales of goods and services other than capital assets	114	128	140	109	146	162	114	120	126	(29.63)
Sales of goods and services produced by department	114	128	140	109	146	162	114	120	126	(29.63)
Sales by market establishments	-	-	-	-	-	-	-	-	-	
Administrative fees	-	-	-	-	-	-	-	-	-	
Other sales	114	128	140	109	146	162	114	120	126	(29.63)
Of which										
Other	114	128	140	109	146	162	114	120	126	(29.63)
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	486 323	357 495	126 190	-	60 000	52 191	-	-	-	(100.00)
Interest	486 323	357 495	126 190	-	60 000	52 191	-	-	-	(100.00)
Dividends	-	-	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Sales of capital assets	-	-	-	-	-	-	-	-	-	
Land and subsoil assets	-	-	-	-	-	-	-	-	-	
Other capital assets	-	-	-	-	-	-	-	-	-	
Financial transactions in assets and liabilities	268	659	772	472	940	903	495	520	548	(45.18)
Total departmental receipts	486 705	358 282	127 102	581	61 086	53 256	609	640	674	(98.86)

Specification of receipts: Sector specific items

Table 12.B1.B.: Specification of the sector specific items on own source receipts: Vote 12: Provincial Treasury										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Tax receipts	-	-	-	-	-	-	-	-	-	
Casino taxes	-	-	-	-	-	-	-	-	-	
Horse racing taxes	-	-	-	-	-	-	-	-	-	
Liquor licences	-	-	-	-	-	-	-	-	-	
Motor vehicle licences	-	-	-	-	-	-	-	-	-	
Sales of goods and services other than capital assets	114	128	140	109	146	162	114	120	126	(29.63)
Sales of goods and services produced by department	114	128	140	109	146	162	114	120	126	(29.63)
Sales by market establishments	-	-	-	-	-	-	-	-	-	
Administrative fees	-	-	-	-	-	-	-	-	-	
Other sales	114	128	140	109	146	162	114	120	126	(29.63)
Of which										
Other	114	128	140	109	146	162	114	120	126	(29.63)
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	486 323	357 495	126 190	-	60 000	52 191	-	-	-	(100.00)
Interest	486 323	357 495	126 190	-	60 000	52 191	-	-	-	(100.00)
Dividends	-	-	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Sales of capital assets	-	-	-	-	-	-	-	-	-	
Land and subsoil assets	-	-	-	-	-	-	-	-	-	
Other capital assets	-	-	-	-	-	-	-	-	-	
Financial transactions in assets and liabilities	268	659	772	472	940	903	495	520	548	(45.18)
Total departmental receipts	486 705	358 282	127 102	581	61 086	53 256	609	640	674	(98.86)

Payments and estimates by economic classification

Table 12.B2.A.: Details of payments and estimates by economic classification: Vote 12: Provincial Treasury										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	150 330	232 389	209 242	278 864	271 129	261 387	298 781	314 044	331 405	14.31
Compensation of employees	81 876	126 097	130 831	205 301	172 038	169 738	231 700	243 541	256 935	36.50
Salaries and wages	81 876	126 097	130 831	205 301	152 627	169 738	204 530	214 947	226 769	20.50
Social contributions	-	-	-	-	19 411	-	27 170	28 594	30 166	
Goods and services	68 454	106 286	78 411	73 563	99 091	91 649	67 081	70 503	74 470	(26.81)
Of which										
Administrative fees	59	72	143	160	109	104	140	147	155	34.62
Advertising	1 224	1 002	997	1 014	1 335	1 254	1 204	1 266	1 331	(3.99)
Assets < than the threshold (currently R5000)	876	1 277	778	640	519	471	581	610	642	23.35
Audit cost: External	2 984	3 054	3 507	6 500	4 200	3 911	3 354	3 565	4 045	(14.24)
Bursaries (employees)	747	2 418	1 862	600	267	233	275	289	304	18.03
Catering: Departmental activities	760	715	750	480	579	584	543	570	600	(7.02)
Communication	4 239	6 451	8 722	8 146	9 611	8 918	7 421	7 837	8 245	(16.79)
Computer services	-	628	10 702	21 540	23 639	21 880	20 908	22 049	23 196	(4.44)
Consultants and professional service: Business and	41 377	70 104	32 999	14 391	34 751	31 016	9 522	10 008	10 528	(69.30)
Consultants and professional service: Infrastructure and	-	-	-	-	-	-	-	-	-	
Consultants and professional service: Laboratory service	-	-	-	-	-	-	-	-	-	
Consultants and professional service: Legal cost	-	523	529	400	400	365	220	231	243	(39.73)
Contractors	500	651	824	1 026	1 359	1 357	1 401	1 473	1 550	3.24
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	
Entertainment	252	325	152	150	140	131	154	162	170	17.56
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Inventory: Food and food supplies	-	-	95	109	109	119	116	122	128	(2.52)
Inventory: Fuel, oil and gas	-	-	3	2	2	2	2	2	2	
Inventory: Learner and teacher support material	-	-	-	1	1	1	1	1	1	
Inventory: Materials and supplies	-	-	-	1	90	73	42	44	46	(42.47)
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	
Inventory: Medicine	-	-	-	-	-	-	-	-	-	
Medsas inventory interface	-	-	-	-	-	-	-	-	-	
Inventory: Military stores	-	-	-	-	-	-	-	-	-	
Inventory: Other consumables	-	52	108	1	79	58	81	85	89	39.66
Inventory: Stationery and printing	2 871	4 511	2 938	3 130	3 583	3 895	3 088	3 245	3 414	(20.72)
Lease payments (Incl. operating leases, excl. finance	2 458	3 953	4 983	4 443	5 469	5 044	4 825	5 072	5 335	(4.34)
Property payments	-	1 408	2 047	2 119	2 383	2 293	2 243	2 358	2 481	(2.18)
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	
Travel and subsistence	4 327	4 611	4 502	5 397	5 565	5 273	7 008	7 364	7 753	32.90
Training and development	848	992	229	1 078	1 010	985	1 134	1 192	1 254	15.13
Operating expenditure	4 038	2 065	1 091	1 826	3 414	3 232	2 251	2 365	2 489	(30.35)
Venues and facilities	894	1 474	450	409	477	450	567	446	469	26.00
Interest and rent on land	-	6	-	-	-	-	-	-	-	
Interest	-	6	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Transfers and subsidies (Current)	726	11 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Provinces and municipalities	-	10 000	-	-	-	-	-	-	-	
Provinces	-	-	-	-	-	-	-	-	-	
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	
Municipalities	-	10 000	-	-	-	-	-	-	-	
Municipalities	-	10 000	-	-	-	-	-	-	-	
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	
Social security funds	-	-	-	-	-	-	-	-	-	
Entities	-	-	-	-	-	-	-	-	-	
Universities and technikons	-	-	-	-	-	-	-	-	-	
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	
Public corporations	-	-	-	-	-	-	-	-	-	
Subsidies on production	-	-	-	-	-	-	-	-	-	
Other transfers	-	-	-	-	-	-	-	-	-	
Private enterprises	-	-	-	-	-	-	-	-	-	
Subsidies on production	-	-	-	-	-	-	-	-	-	
Other transfers	-	-	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	-	-	
Households	726	1 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Social benefits	255	-	-	-	-	-	-	-	-	
Other transfers to households	471	1 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09

Estimates of Provincial Revenue and expenditure: Vote 12: Provincial Treasury

Table 12.B2.A.: Details of payments and estimates by economic classification: Vote 12: Provincial Treasury										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Transfers and subsidies (Capital)	-	-	-	-	-	-	-	-	-	
Provinces and municipalities	-	-	-	-	-	-	-	-	-	
Provinces	-	-	-	-	-	-	-	-	-	
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	
Municipalities	-	-	-	-	-	-	-	-	-	
Municipalities	-	-	-	-	-	-	-	-	-	
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	
Social security funds	-	-	-	-	-	-	-	-	-	
Entities	-	-	-	-	-	-	-	-	-	
Universities and technikons	-	-	-	-	-	-	-	-	-	
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	
Public corporations	-	-	-	-	-	-	-	-	-	
Subsidies on production	-	-	-	-	-	-	-	-	-	
Other transfers	-	-	-	-	-	-	-	-	-	
Private enterprises	-	-	-	-	-	-	-	-	-	
Subsidies on production	-	-	-	-	-	-	-	-	-	
Other transfers	-	-	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	
Social benefits	-	-	-	-	-	-	-	-	-	
Other transfers to households	-	-	-	-	-	-	-	-	-	
Transfers and subsidies (Total)	726	11 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Provinces and municipalities	-	10 000	-	-	-	-	-	-	-	
Provinces	-	-	-	-	-	-	-	-	-	
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	
Municipalities	-	10 000	-	-	-	-	-	-	-	
Municipalities	-	10 000	-	-	-	-	-	-	-	
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	
Social security funds	-	-	-	-	-	-	-	-	-	
Entities	-	-	-	-	-	-	-	-	-	
Universities and technikons	-	-	-	-	-	-	-	-	-	
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	
Public corporations	-	-	-	-	-	-	-	-	-	
Subsidies on production	-	-	-	-	-	-	-	-	-	
Other transfers	-	-	-	-	-	-	-	-	-	
Private enterprises	-	-	-	-	-	-	-	-	-	
Subsidies on production	-	-	-	-	-	-	-	-	-	
Other transfers	-	-	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	-	-	
Households	726	1 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Social benefits	255	-	-	-	-	-	-	-	-	
Other transfers to households	471	1 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Payments for capital assets	2 028	11 956	2 569	2 451	4 491	3 764	1 550	1 629	1 714	(58.82)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	
Other fixed structures	-	-	-	-	-	-	-	-	-	
Machinery and equipment	2 028	10 814	2 541	2 421	4 406	3 764	1 520	1 597	1 681	(59.62)
Transport equipment	-	-	-	-	-	-	-	-	-	
Other machinery and equipment	2 028	10 814	2 541	2 421	4 406	3 764	1 520	1 597	1 681	(59.62)
Heritage assets	-	-	-	-	-	-	-	-	-	
Specialised military assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	
Software and other intangible	-	1 142	28	30	85	-	30	32	33	
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	
Payments for financial assets	3 293	-	21 829	-	-	-	-	-	-	
Total economic classification	156 377	255 773	234 113	283 248	277 850	267 301	302 526	317 980	335 546	13.18

Payments and estimates by economic classification: Sector specific items

R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	150 330	232 389	209 242	278 864	271 129	261 387	298 781	314 044	331 405	14.31
Compensation of employees	81 876	126 097	130 831	205 301	172 038	169 738	231 700	243 541	256 935	36.50
Salaries and wages	81 876	126 097	130 831	205 301	152 627	169 738	204 530	214 947	226 769	20.50
Social contributions	-	-	-	-	19 411	-	27 170	28 594	30 166	
Goods and services	68 454	106 286	78 411	73 563	99 091	91 649	67 081	70 503	74 470	(26.81)
Of which	-	-	-	-	-	-	-	-	-	
Administrative fees	59	72	143	160	109	104	140	147	155	34.62
Advertising	1 224	1 002	997	1 014	1 335	1 254	1 204	1 266	1 331	(3.99)
Assets < than the threshold (currently R5000)	876	1 277	778	640	519	471	581	610	642	23.35
Audit cost: External	2 984	3 054	3 507	6 500	4 200	3 911	3 354	3 565	4 045	(14.24)
Bursaries (employees)	747	2 418	1 862	600	267	233	275	289	304	18.03
Communication	4 239	6 451	8 722	8 146	9 611	8 918	7 421	7 837	8 245	(16.79)
Computer services	-	628	10 702	21 540	23 639	21 880	20 908	22 049	23 196	(4.44)
Consultants and professional service: Business and	41 377	70 104	32 999	14 391	34 751	31 016	9 522	10 008	10 528	(69.30)
Consultants and professional service: Infrastructure and	-	-	-	-	-	-	-	-	-	
Consultants and professional service: Laboratory service	-	-	-	-	-	-	-	-	-	
Consultants and professional service: Legal cost	-	523	529	400	400	365	220	231	243	(39.73)
Contractors	500	651	824	1 026	1 359	1 357	1 401	1 473	1 550	3.24
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	
Entertainment	252	325	152	150	140	131	154	162	170	17.56
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Inventory: Food and food supplies	-	-	95	109	109	119	116	122	128	(2.52)
Inventory: Fuel, oil and gas	-	-	3	2	2	2	2	2	2	
Inventory: Learner and teacher support material	-	-	-	1	1	1	1	1	1	
Inventory: Materials and supplies	-	-	-	1	90	73	42	44	46	(42.47)
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	
Inventory: Medicine	-	-	-	-	-	-	-	-	-	
Medsas inventory interface	-	-	-	-	-	-	-	-	-	
Inventory: Military stores	-	-	-	-	-	-	-	-	-	
Inventory: Other consumables	-	52	108	1	79	58	81	85	89	39.66
Inventory: Stationery and printing	2 871	4 511	2 938	3 130	3 583	3 895	3 088	3 245	3 414	(20.72)
Lease payments (Incl. operating leases, excl. finance	2 458	3 953	4 983	4 443	5 469	5 044	4 825	5 072	5 335	(4.34)
Property payments	-	1 408	2 047	2 119	2 383	2 293	2 243	2 358	2 481	(2.18)
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	
Travel and subsistence	4 327	4 611	4 502	5 397	5 565	5 273	7 008	7 364	7 753	32.90
Training and development	848	992	229	1 078	1 010	985	1 134	1 192	1 254	15.13
Operating expenditure	4 038	2 065	1 091	1 826	3 414	3 232	2 251	2 365	2 489	(30.35)
Venues and facilities	894	1 474	450	409	477	450	567	446	469	26.00
Other	-	-	-	-	-	-	-	-	-	
Interest and rent on land	-	6	-	-	-	-	-	-	-	
Interest	-	6	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Transfers and subsidies (Current)	726	11 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Provinces and municipalities	-	10 000	-	-	-	-	-	-	-	
Provinces	-	-	-	-	-	-	-	-	-	
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	
Municipalities	-	10 000	-	-	-	-	-	-	-	
Municipalities	-	10 000	-	-	-	-	-	-	-	
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	
Social security funds	-	-	-	-	-	-	-	-	-	
Entities	-	-	-	-	-	-	-	-	-	
Universities and technikons	-	-	-	-	-	-	-	-	-	
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	
Public corporations	-	-	-	-	-	-	-	-	-	
Subsidies on production	-	-	-	-	-	-	-	-	-	
Other transfers	-	-	-	-	-	-	-	-	-	
Private enterprises	-	-	-	-	-	-	-	-	-	
Subsidies on production	-	-	-	-	-	-	-	-	-	
Other transfers	-	-	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	-	-	
Households	726	1 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Social benefits	255	-	-	-	-	-	-	-	-	
Other transfers to households	471	1 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09

Table 12.B2.B.: Payments and estimates by economic classification - sector specific goods & services items: Vote 12: Provincial Treasury										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Transfers and subsidies (Capital)	-	-	-	-	-	-	-	-	-	
Provinces and municipalities	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	
Transfers and subsidies (Total)	726	11 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Provinces and municipalities	-	10 000	-	-	-	-	-	-	-	
Provinces	-	-	-	-	-	-	-	-	-	
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	
Municipalities	-	10 000	-	-	-	-	-	-	-	
Municipalities	-	10 000	-	-	-	-	-	-	-	
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	-	-	
Households	726	1 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Social benefits	255	-	-	-	-	-	-	-	-	
Other transfers to households	471	1 428	473	1 933	2 230	2 150	2 195	2 307	2 427	2.09
Payments for capital assets	2 028	11 956	2 569	2 451	4 491	3 764	1 550	1 629	1 714	(58.82)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	
Other fixed structures	-	-	-	-	-	-	-	-	-	
Machinery and equipment	2 028	10 814	2 541	2 421	4 406	3 764	1 520	1 597	1 681	(59.62)
Transport equipment	-	-	-	-	-	-	-	-	-	
Other machinery and equipment	2 028	10 814	2 541	2 421	4 406	3 764	1 520	1 597	1 681	(59.62)
Heritage assets	-	-	-	-	-	-	-	-	-	
Specialised military assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	
Software and other intangible	-	1 142	28	30	85	-	30	32	33	
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	
Payments for financial assets	3 293	-	21 829	-	-	-	-	-	-	
Total economic classification	156 377	255 773	234 113	283 248	277 850	267 301	302 526	317 980	335 546	13.18

Estimates of Provincial Revenue and expenditure: Vote 12: Provincial Treasury

Table 12.B2.A1.: Details of payments and estimates by economic classification: Vote 12 - P1: Administration

R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	76 451	119 178	78 656	95 885	97 598	93 960	104 467	110 130	116 384	11.18
Compensation of employees	30 171	46 153	46 426	64 968	58 170	57 581	73 793	77 740	82 012	28.16
Salaries and wages	30 171	46 153	46 426	64 968	51 298	57 581	64 523	67 939	71 676	12.06
Social contributions	-	-	-	-	6 872	-	9 270	9 801	10 336	-
Goods and services	46 280	73 019	32 230	30 917	39 428	36 379	30 674	32 390	34 372	(15.68)
Of which										
Administrative fees	59	72	70	80	48	44	70	73	78	59.09
Advertising	1 224	1 002	997	1 014	1 230	1 158	1 004	1 056	1 110	(13.30)
Assets < than the threshold (currently R5000)	876	1 277	778	640	519	471	581	610	642	23.35
Audit cost: External	2 984	2 400	2 805	2 800	3 099	3 017	2 583	2 756	3 193	(14.39)
Bursaries (employees)	747	2 418	1 862	600	267	233	275	289	304	18.03
Catering: Departmental activities	518	457	389	250	394	405	272	285	301	(32.84)
Communication	3 823	5 404	7 137	6 394	7 737	7 236	5 568	5 889	6 195	(23.05)
Computer services	-	-	3 001	1 300	5 246	3 551	2 676	2 887	3 038	(24.64)
Consultants and professional service: Business and	23 764	44 054	558	1 391	2 204	2 101	1 027	1 080	1 136	(51.12)
Consultants and professional service: Infrastructure and	-	-	-	-	-	-	-	-	-	-
Consultants and professional service: Laboratory service	-	-	-	-	-	-	-	-	-	-
Consultants and professional service: Legal cost	-	523	529	400	400	365	220	231	243	(39.73)
Contractors	500	651	824	1 026	1 359	1 357	1 401	1 473	1 550	3.24
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	154	226	49	66	62	57	59	61	64	3.51
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	95	109	109	119	116	122	128	(2.52)
Inventory: Fuel, oil and gas	-	-	3	2	2	2	2	2	2	-
Inventory: Learner and teacher support material	-	-	-	1	1	1	1	1	1	-
Inventory: Materials and supplies	-	-	-	1	90	73	42	44	46	(42.47)
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Military stores	-	-	-	-	-	-	-	-	-	-
Inventory: Other consumables	-	52	108	1	79	58	81	85	89	39.66
Inventory: Stationery and printing	2 871	4 511	2 938	3 130	3 583	3 895	3 088	3 245	3 414	(20.72)
Lease payments (Incl. operating leases, excl. finance	2 458	3 953	4 983	4 443	5 469	5 043	4 825	5 072	5 335	(4.32)
Property payments	-	1 408	2 047	2 119	2 383	2 293	2 243	2 358	2 481	(2.18)
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 539	2 132	2 100	2 751	2 664	2 603	2 386	2 509	2 640	(8.34)
Training and development	848	992	227	1 078	1 010	985	1 134	1 192	1 254	15.13
Operating expenditure	2 226	617	653	1 206	1 328	1 152	880	923	973	(23.61)
Venues and facilities	689	870	77	115	145	160	140	147	155	(12.50)
Interest and rent on land	-	6	-	-	-	-	-	-	-	-
Interest	-	6	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies (Total)	471	284	-	1 703	2 000	1 987	2 011	2 114	2 224	1.21
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-	-
Public entities receiving transfers	-	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	471	284	-	1 703	2 000	1 987	2 011	2 114	2 224	1.21
Social benefits	-	-	-	-	-	-	-	-	-	-
Other transfers to households	471	284	-	1 703	2 000	1 987	2 011	2 114	2 224	1.21
Payments for capital assets	2 028	5 416	2 569	2 451	4 491	3 764	1 550	1 629	1 714	(58.82)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 028	5 416	2 541	2 421	4 406	3 764	1 520	1 597	1 681	(59.62)
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	2 028	5 416	2 541	2 421	4 406	3 764	1 520	1 597	1 681	(59.62)
Heritage assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible	-	-	28	30	85	-	30	32	33	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	9 032	-	-	-	-	-	-	-
Total economic classification	78 950	124 878	90 257	100 039	104 089	99 711	108 028	113 873	120 322	8.34

Estimates of Provincial Revenue and expenditure: Vote 12: Provincial Treasury

Table 12.B2.A2.: Details of payments and estimates by economic classification: Vote 12 - P2: Sustainable Resource Management										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	28 077	48 291	40 502	60 455	48 353	47 494	65 008	68 264	72 000	36.88
Compensation of employees	24 616	37 612	37 698	57 569	45 107	44 519	58 797	61 735	65 132	32.07
Salaries and wages	24 616	37 612	37 698	57 569	39 844	44 519	51 926	54 521	57 519	16.64
Social contributions	-	-	-	-	5 263	-	6 871	7 214	7 613	-
Goods and services	3 461	10 679	2 804	2 886	3 246	2 975	6 211	6 529	6 868	108.77
Of which										
Administrative fees	-	-	73	80	61	60	70	74	77	16.67
Advertising	-	-	-	-	-	-	-	-	-	-
Assets < than the threshold (currently R5000)	-	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-	-
Bursaries (employees)	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	133	144	214	143	128	103	198	208	218	92.23
Communication	174	463	678	879	744	670	713	750	790	6.42
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants and professional service: Business and	1 047	7 645	-	-	-	-	3 000	3 153	3 317	-
Consultants and professional service: Infrastructure and	-	-	-	-	-	-	-	-	-	-
Consultants and professional service: Laboratory service	-	-	-	-	-	-	-	-	-	-
Consultants and professional service: Legal cost	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	32	39	41	38	37	37	44	47	49	18.92
Lease payments (Incl. operating leases, excl. finance	-	-	-	-	-	1	-	-	-	(100.00)
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 067	1 458	1 477	1 562	1 821	1 673	1 799	1 890	1 989	7.53
Training and development	-	-	2	-	-	-	-	-	-	-
Operating expenditure	916	725	214	150	442	421	348	366	384	(17.34)
Venues and facilities	92	205	105	34	13	10	39	41	44	290.00
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies (Total)	255	10 011	37	22	22	22	160	168	177	627.27
Provinces and municipalities	-	10 000	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	10 000	-	-	-	-	-	-	-	-
Municipalities	-	10 000	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-	-
Public entities receiving transfers	-	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	255	11	37	22	22	22	160	168	177	627.27
Social benefits	255	-	-	-	-	-	-	-	-	-
Other transfers to households	-	11	37	22	22	22	160	168	177	627.27
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	3 293	-	-	-	-	-	-	-	-	-
Total economic classification	31 625	58 302	40 539	60 477	48 375	47 516	65 168	68 432	72 177	37.15

Estimates of Provincial Revenue and expenditure: Vote 12: Provincial Treasury

Table 12.B2.A3.: Details of payments and estimates by economic classification: Vote 12 - P3: Asset And Liability Management										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	38 701	53 144	45 279	71 060	77 942	75 294	72 831	76 495	80 632	(3.27)
Compensation of employees	20 377	31 284	34 574	45 377	41 068	40 303	50 762	53 301	56 233	25.95
Salaries and wages	20 377	31 284	34 574	45 377	36 217	40 303	44 594	46 825	49 401	10.65
Social contributions	-	-	-	-	4 851	-	6 168	6 476	6 832	-
Goods and services	18 324	21 860	10 705	25 683	36 874	34 991	22 069	23 194	24 399	(36.93)
Of which										
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	105	96	200	210	221	108.33
Assets < than the threshold (currently R5000)	-	-	-	-	-	-	-	-	-	-
Audit cost: External	-	562	368	3 350	400	402	400	420	442	(0.50)
Bursaries (employees)	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	68	103	93	74	48	67	57	60	63	(14.93)
Communication	213	455	701	655	680	614	473	497	522	(22.96)
Computer services	-	628	7 701	20 240	18 393	18 329	18 232	19 162	20 158	(0.53)
Consultants and professional service: Business and Consultants and professional service: Infrastructure and Consultants and professional service: Laboratory service Consultants and professional service: Legal cost	16 546 - - -	18 366 - - -	662 - - -	- - - -	15 127 - - -	13 450 - - -	400 - - -	420 - - -	442 - - -	(97.03)
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	58	45	50	33	33	31	33	35	37	6.45
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	599	742	686	781	800	741	1 476	1 551	1 632	99.19
Training and development	-	-	-	-	-	-	-	-	-	-
Operating expenditure	774	601	202	320	969	981	410	431	454	(58.21)
Venues and facilities	66	358	242	230	319	280	388	408	428	38.57
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies (Total)	-	656	319	208	208	141	-	-	-	(100.00)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-	-
Public entities receiving transfers	-	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	-	656	319	208	208	141	-	-	-	(100.00)
Social benefits	-	-	-	-	-	-	-	-	-	-
Other transfers to households	-	656	319	208	208	141	-	-	-	(100.00)
Payments for capital assets	-	6 540	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	5 398	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	5 398	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible	-	1 142	-	-	-	-	-	-	-	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	7 200	-	-	-	-	-	-	-
Total economic classification	38 701	60 340	52 798	71 268	78 150	75 435	72 831	76 495	80 632	(3.45)

Estimates of Provincial Revenue and expenditure: Vote 12: Provincial Treasury

Table 12.B2.A4.: Details of payments and estimates by economic classification: Vote 12 - P4: Financial Governance										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	7 101	11 776	44 805	51 464	47 236	44 639	56 475	59 155	62 389	26.51
Compensation of employees	6 712	11 048	12 133	37 387	27 693	27 335	48 348	50 765	53 558	76.87
Salaries and wages	6 712	11 048	12 133	37 387	25 268	27 335	43 487	45 662	48 173	59.09
Social contributions	-	-	-	-	2 425	-	4 861	5 103	5 385	-
Goods and services	389	728	32 672	14 077	19 543	17 304	8 127	8 390	8 831	(53.03)
Of which										
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-
Assets < than the threshold (currently R5000)	-	-	-	-	-	-	-	-	-	-
Audit cost: External	-	92	334	350	701	492	371	389	410	(24.59)
Bursaries (employees)	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	41	11	54	13	9	9	16	17	18	77.78
Communication	29	129	206	218	450	398	667	701	738	67.59
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants and professional service: Business and	20	39	31 779	13 000	17 420	15 465	5 095	5 355	5 633	(67.05)
Consultants and professional service: Infrastructure and	-	-	-	-	-	-	-	-	-	-
Consultants and professional service: Laboratory service	-	-	-	-	-	-	-	-	-	-
Consultants and professional service: Legal cost	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	8	15	12	13	8	6	18	19	20	200.00
Travel and subsistence	122	279	239	303	280	256	1 347	1 414	1 492	426.17
Training and development	-	-	-	-	-	-	-	-	-	-
Operating expenditure	122	122	22	150	675	678	613	645	678	(9.59)
Venues and facilities	47	41	26	30	-	-	-	(150)	(158)	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies (Total)	-	477	117	-	-	-	24	25	26	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-	-
Public entities receiving transfers	-	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	-	477	117	-	-	-	24	25	26	-
Social benefits	-	-	-	-	-	-	-	-	-	-
Other transfers to households	-	477	117	-	-	-	24	25	26	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	5 597	-	-	-	-	-	-	-
Total economic classification	7 101	12 253	50 519	51 464	47 236	44 639	56 499	59 180	62 415	26.57

Payments and estimates by benefiting category, district and local municipality

Table 12.B8.A.: Departmental payments and estimates by benefiting category, district and local municipality: Vote 12: Provincial Treasury										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Category A	-	-	-	-	-	-	-	-	-	
Nelson Mandela Metro										
Category B	-	-	-	-	-	-	-	-	-	
Unallocated										
Category C	-	-	-	-	-	-	-	-	-	
Unallocated										
EC Whole Province	156 377	255 773	234 113	283 248	277 850	267 301	302 526	317 980	335 546	13.18
Total payments and estimates	156 377	255 773	234 113	283 248	277 850	267 301	302 526	317 980	335 546	13.18

Transfers to local government by category, district and local municipality

Table 12.B9.A: Transfers to local government by category and municipality: Vote 12: Provincial Treasury										
R' 000	2007/08	2008/09	2009/10	2010/11			2011/12	2012/13	2013/14	% change from 2010/11
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Category A	-	-	-	-	-	-	-	-	-	
Nelson Mandela Metro	-	-	-	-	-	-	-	-	-	
Category B	-	8 569	-	-	-	-	-	-	-	
Amahlathi	-	-	-	-	-	-	-	-	-	
Baviaans	-	-	-	-	-	-	-	-	-	
Blue Crane Route	-	679	-	-	-	-	-	-	-	
Buffalo City	-	-	-	-	-	-	-	-	-	
Camdeboo	-	-	-	-	-	-	-	-	-	
Elundini	-	142	-	-	-	-	-	-	-	
Emalahleni	-	-	-	-	-	-	-	-	-	
Engcobo	-	99	-	-	-	-	-	-	-	
Gariep	-	468	-	-	-	-	-	-	-	
Great Kei	-	49	-	-	-	-	-	-	-	
Ikwezi	-	58	-	-	-	-	-	-	-	
Ingquza	-	-	-	-	-	-	-	-	-	
Inkwanca	-	148	-	-	-	-	-	-	-	
Intsika Yethu	-	-	-	-	-	-	-	-	-	
Inxuba Yethemba	-	206	-	-	-	-	-	-	-	
King Sabata Dalindyebo	-	224	-	-	-	-	-	-	-	
Kouga	-	389	-	-	-	-	-	-	-	
Koukamma	-	251	-	-	-	-	-	-	-	
Lukhanji	-	-	-	-	-	-	-	-	-	
Makana	-	592	-	-	-	-	-	-	-	
Maletswai	-	-	-	-	-	-	-	-	-	
Matatiele	-	-	-	-	-	-	-	-	-	
Mbhashe	-	-	-	-	-	-	-	-	-	
Mbizana	-	626	-	-	-	-	-	-	-	
Mhlontlo	-	22	-	-	-	-	-	-	-	
Mnquma	-	201	-	-	-	-	-	-	-	
Ndlambe	-	-	-	-	-	-	-	-	-	
Ngqushwa	-	101	-	-	-	-	-	-	-	
Nkonkobe	-	217	-	-	-	-	-	-	-	
Ntabankulu	-	435	-	-	-	-	-	-	-	
Nxuba	-	1 094	-	-	-	-	-	-	-	
Nyandeni	-	55	-	-	-	-	-	-	-	
Port St Johns	-	1 027	-	-	-	-	-	-	-	
Qaukeni	-	477	-	-	-	-	-	-	-	
Sakiszwe	-	244	-	-	-	-	-	-	-	
Senqu	-	25	-	-	-	-	-	-	-	
Sundays River Valley	-	560	-	-	-	-	-	-	-	
Tsolwana	-	-	-	-	-	-	-	-	-	
Umkhulu	-	-	-	-	-	-	-	-	-	
Umvubu	-	180	-	-	-	-	-	-	-	
Unallocated	-	-	-	-	-	-	-	-	-	
Category C	-	1 431	-	-	-	-	-	-	-	
Alfred Nzo	-	483	-	-	-	-	-	-	-	
Amathole	-	-	-	-	-	-	-	-	-	
Cacadu	-	-	-	-	-	-	-	-	-	
Chris Hani	-	-	-	-	-	-	-	-	-	
OR Tambo	-	-	-	-	-	-	-	-	-	
Ukhahlamba	-	948	-	-	-	-	-	-	-	
Unallocated	-	-	-	-	-	-	-	-	-	
Unallocated	-	-	-	-	-	-	-	-	-	
Total transfers to local governm	-	10 000	-	-	-	-	-	-	-	

Note: Excludes regional services council levy.

Note: Excludes regional services council levy.

