

Vote 12

Provincial Planning and Treasury

Table 12.1: Summary of departmental allocation: Vote 12: Provincial Planning and Treasury

R' 000	2012/13 To be appropriated	2013/14	2014/15
MTEF allocations	352 143	387 377	409 326
of which			
Current payments	340 091	376 595	398 005
Transfers and subsidies	9 081	8 549	8 976
Payments for capital assets	2 971	2 233	2 345
Payments for financial assets	-	-	-
Statutory Amount*	1 574	1 652	1 743
Responsible MEC	MEC for Provincial Planning and Treasury		
Administering Department	Provincial Planning and Treasury		
Accounting Officer	Head of Department		
Website	http://www.ectreasury.gov.za		

* The Statutory Amount is the total package of the MEC's remuneration. It is part of Current Payments.

1. Overview

1.1. Vision

A prosperous province supported by sound financial and resource management.

1.2. Mission

Ensure the financial health of the province through efficient management and utilisation of public finances and other provincial resources in order to optimise service delivery.

1.3. Core functions and responsibilities

The mandate of the department is clearly defined in the Public Finance Management Act of 1999, as amended (PFMA) and the Treasury Regulations which directly regulate financial management in the public sector. The Municipal Finance Management Act of 2004 (MFMA) extends the scope of the department's responsibilities to include the third sphere of government, local government. 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 current legislation to improve financial management and accountability in the province.

The oversight role of the department requires it to ensure the stability and soundness of the financial system and financial services, coordinate intergovernmental financial and fiscal relations, manage the budget preparation process and enforce transparency and effective

management in respect of revenue and expenditure, assets and liabilities, public entities and constitutional institutions.

1.4. Main services

The department's main services are outlined in Section 18 of the PFMA as follows:

- 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 practices 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
- Municipal support and enforce MFMA implementation.

In addition to the above, the department runs various projects with a view to improving financial management and providing reliable management information for decision making, namely:

- Centralised 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
- Supplier invoice tracking system
- VOIP (Voice-Over-Internet-Protocol) telephone system
- Implementation of the Disaster Recovery Plan
- Secretariat for the Planning Commission (operations will begin in 2012/13).

1.5. The Acts, rules and regulations

The Constitution informs the mandate and operations of the department as well as the following Acts: Public Finance Management Act (of 1999 as amended), Treasury Regulations and Provincial Directives, Municipal Finance Management Act (of 2000), Preferential Procurement Policy Framework Act (of 2004), Appropriation Acts and the Division of Revenue Act.

2. Review of the current financial year (2011/12)

The department assisted provincial departments on the preparation and submission of the draft User Asset Management Plans (UAMPs) to National Treasury. The purpose of these plans is to improve immovable assets planning and coordination within the province. Following the decision by EXCO to decentralise internal audit, Provincial Treasury assisted in capacitating departments in establishing the function including, providing guidance to the Audit Committee. Furthermore, Provincial Treasury continued to oversee and support audit interventions to improve financial control environment.

The department has successfully implemented a five-year Provincial Local Economic Development Programme which is a partnership of the European Union and the Eastern Cape Provincial Government aiming at contributing to the development of integrated local economic development (LED) support systems for the province.

It is also worth noting that, after three years, the Provincial Treasury finally recruited a permanent Head of Department/Accounting Officer in August 2011.

As part of its core mandate of provincial expenditure analysis, the department continued to monitor and report on expenditure. Overspending in the province still remains a challenge, in particular in the departments of Health and Education. The main cause is higher personnel costs than budgeted for. Coupled with this, the department had to also focus its attention on improving audit findings in the province. This is due to the poor management of finances, human resource, supply chain management and maladministration.

In response to this, the department has deployed its technical support unit (TSU) teams to struggling departments such as Education and Health to assist with audit processes, compilation of financial statements and regulations, human resource, supply chain and contract management. Departments have been advised to appoint in critical positions as the TSU deployees are not a permanent solution.

The other challenge is underspending on infrastructure in the province with Education and Health jointly accounting for 80 per cent of the total infrastructure budget. Despite many efforts to improve infrastructure expenditure in the past financial year, the province was unable to reach the desired levels of infrastructure spend during the third quarter of 2011/12. The department implemented the Accelerated Infrastructure Delivery Plan to support the Department of Roads and Public Works (DRPW) as the custodian of infrastructure management and delivery.

In 2009, the Provincial Treasury was tasked with the planning function for the province and a decision was taken by EXCO to establish the Eastern Cape Provincial Planning Commission. The department is in the process of finalising the establishment of the Commission which will be launched by the Premier before the end of the 2011/12 financial year.

At a departmental level, the department has accelerated its recruitment and skills development initiatives. The Central Electronic Supplier Database (CESD) has been fully operational with effect from the 1st of April 2011 with training conducted for provincial departmental users. All provincial departments have migrated to the CESD. The database caters for online supplier registration and is also enabled to provide communication to suppliers via e-mail and bulk short messaging system (sms). The information reporting system on usage has been developed and implemented.

The decentralisation of the shared internal audit services resulted in the department having its own fully fledged internal audit component and appointed an audit committee which will oversee the effectiveness of the control environment.

3. Outlook for the coming financial year (2012/13)

Due to the immense benefits realised after undertaking key projects (as stated in sub-section 1.4 above) in the current financial year, there will be strengthened continuation of these over the MTEF. For instance, the finalisation of phase 2 of the Provincial Price Index will be done and it will be updated twice a year; there will be a roll out of the Supplier Invoice Tracking System in the 2nd quarter of 2012/13; and the implementation of the VOIP system will commence (2012/13) which entails the installation of hardware, telephone management and operating system software.

The Financial Management Training Programme will continue over the MTEF. Training will be sourced and conducted based on the training needs of provincial departments. Training will also be provided to departments that struggle with budgeting. This will improve data integrity during the budgeting process thereby improving the quality of data informing budget submissions by the departments. The implementation of the budget compilation framework will be conducted in stages throughout the piloting period.

The Provincial Treasury has reviewed its support to municipalities through implementing a targeted, streamlined and dedicated hands-on support programme located at district municipalities and will collaborate with local municipalities within a district, as well as the Department of Local Government and Traditional Affairs. The approach could serve as conduit toward shared services models and transfer skills to address acute shortage of financial management skills within municipalities. The programme will be piloted in three districts and rolled out over the MTEF.

In the short term, the finance capacity in all departments will be enhanced with hands on support of the CFO office while internal capacity is sourced as a matter of urgency. The turnaround support to Health in the areas of finance and human resource management will continue with the aim of business rationalisation of financial management in the short term. Furthermore, the Provincial Treasury aims to strengthen supply chain management, giving special attention to procurement processes which ensures value for money and develops local suppliers and support to industries.

The department is also prioritising the support of capacity building in the implementation of infrastructure plans. This includes the finalisation of the Provincial Infrastructure Strategy which incorporates the implementation of the Human Resource Strategy.

Another challenge that has been identified in the province with regards to infrastructure is that departments do not adequately budget for maintenance and if this persists then the province will be creating backlogs in addition to the current maintenance needs. In order to curb this, the province has developed the Provincial Infrastructure Delivery Framework which consists of five work streams to address blockages (such as payments, works orders, cash flows, etc) in the short-term, medium to long-term infrastructure delivery. This effort has paved the way for the provincial decision made by the Premier to establish a Project Management Office which will report to the Office of the Premier (OTP). The department will however strengthen its current monitoring role in this structure to fast track infrastructure delivery.

To further strengthen financial management, the department intends to implement measures that would seek to reduce the excessive ratio of personnel expenditure in comparison with other categories as well as data cleansing in SCOA line items.

Improving data integrity, personnel head counts and support to learner verification for the Department of Education will be undertaken.

In 2012/13, a Secretariat for the Planning Commission will commence its operations whilst the commissioners work towards the development of a master plan for the Eastern Cape. The plan entails producing a diagnostic report on the status of social and economic infrastructure as well as spatial planning initiatives.

4. Reprioritisation

The department has undertaken a budget reprioritisation exercise with a view of cost saving. Funds were directed from non-core items to fund mandated priorities as well as contractual obligations. The decrease in the goods and services baseline is not evident at a glance of the departmental summary due to the incorporation of additional funding in respect of the Provincial Planning Commission, its Secretariat and the Municipal Support Programme located in programme 1 and programme 2 respectively.

5. Procurement plans

The department has standard lease agreements for items including; photocopy and fax machines, IT software licences and TV licenses. In the current financial year, it has also contracted for cell phones and data cards and the contract is expiring on 30 April 2012. Annually, the department also outsources the printing of strategic documents such as the

Budget Book, Policy Speech, Strategic Plan, Annual Performance Plan, Annual Report and other important documents (ie Medium-Term Budget Policy Speech). The department is also responsible for the maintenance of the provincial Central Switchboard which is outsourced.

Over the MTEF, the following services will be outsourced:

- Commercial banking
- Mobile communication
- Cleaning
- Security
- Travel and accommodation agency
- Content management of all budget documents
- Maintenance of the centralised electronic supplier database
- Unified communications solution
- Maintenance of the PABX machines at head office and some district offices.

6. Receipts and financing

6.1. Summary of receipts

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

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Equitable share	(102 509)	107 011	168 956	301 917	229 911	210 636	279 467	311 065	329 192	32.68
Conditional grants	-	-	-	-	-	-	-	-	-	-
Departmental receipts	358 282	127 102	78 494	609	72 615	76 942	72 676	76 312	80 134	(5.54)
Total receipts	255 773	234 113	247 450	302 526	302 526	287 578	352 143	387 377	409 326	22.45

6.2. Departmental receipts collection

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

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Sales of goods and services other than capital assets	128	140	174	114	155	159	156	164	173	(1.89)
Interest, dividends and rent on	357 495	126 190	77 430	-	71 802	76 590	72 000	75 600	79 380	(5.99)
Transactions in financial assets and liabilities	659	772	890	495	658	193	520	548	581	169.43
Total	358 282	127 102	78 494	609	72 615	76 942	72 676	76 312	80 134	(5.54)

Table 12.3 reflects the summary of the departmental receipts collection. Actual revenue decreased from R358.2 million in 2008/09 to an estimated R76.9 million in 2011/12. The fluctuating trend is due to interest earned from positive bank balances available in the provincial bank account that is held by the department. No provision was made for interest income in 2011/12 due to the anticipated overdraft that the province is facing. It is estimated that receipts will decrease by a negative 5.54 per cent over the MTEF due to the same reasons as stated above but the positive increase in the outer two years is as a result of

expected interest to be earned from positive cash balance available in the provincial revenue fund. The department also collects own receipts against sale of goods and services other than capital assets in respect of commission earned on insurance deductions and garnishee orders that are collected from staff.

6.3. Donor funding

The 2011/12 financial year is the final year of the implementation of the R300 million donor funded Local Economic Development (LED) Support Programme from the European Commission that has benefited local communities, SMMEs and municipalities.

7. Payment summary

Key assumptions

When the budget was formulated, assumptions and factors contained in the 2011 Medium-Term Budget Policy Statement (MTBPS) such as revised inflation projections were taken into consideration. Over the MTEF, the budget for personnel was formulated using the 2012 MTEF personnel inflation related adjustments as issued by National Treasury.

Programme summary

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted	Revised	Medium-term estimates			
1. Administration	124 878	90 257	97 518	108 028	120 190	116 875	150 168	161 701	170 051	28.49
2. Sustainable Resource	58 302	40 539	44 815	65 168	64 264	59 444	79 686	88 870	94 763	34.05
3. Asset And Liability Management	60 340	52 798	62 675	72 831	69 066	64 415	67 034	79 775	84 285	4.07
4. Financial Governance	12 253	50 519	42 442	56 499	49 006	46 844	55 255	57 031	60 227	17.96
Total	255 773	234 113	247 450	302 526	302 526	287 578	352 143	387 377	409 326	22.45

Table 12.8 reflects the summary of payments and estimates per programme. Actual expenditure decreased by 3.25 per cent from R255.7 million in 2008/09 to R247.4 million in 2010/11. This was mainly caused by the slow rate at which posts were being filled. Expenditure is estimated to increase from an estimated R287.5 million in 2011/12 by 22.45 per cent over the MTEF. This is caused by additional funding received during the 2012 MTEF for the establishment of the Provincial Planning Commission, its Secretariat, and the strengthening of the Municipal Support Programme.

Summary of economic classification

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	232 389	209 242	241 405	298 781	293 974	278 645	340 091	376 595	398 005	22.05
Compensation of employees	126 097	130 831	159 251	231 700	215 579	207 116	259 434	274 825	288 567	25.26
Goods and services	106 286	78 411	82 154	67 081	78 395	71 529	80 657	101 770	109 438	12.76
Interest and rent on land	6	-	-	-	-	-	-	-	-	-
Transfers and subsidies	11 428	473	2 163	2 195	1 463	1 390	9 081	8 549	8 976	553.31
Provinces and municipalities	10 000	-	-	-	2	1	7 301	7 704	8 088	730000.00
Households	1 428	473	2 163	2 195	1 461	1 389	1 780	845	888	28.15
Payments for capital assets	11 956	2 569	3 215	1 550	7 089	7 543	2 971	2 233	2 345	(60.61)
Machinery and equipment	10 814	2 541	3 130	1 520	7 089	7 543	2 939	2 200	2 310	(61.04)
Software and other intangible assets	1 142	28	85	30	-	-	32	33	35	-
Payments for financial assets	-	21 829	667	-	-	-	-	-	-	-
Total	255 773	234 113	247 450	302 526	302 526	287 578	352 143	387 377	409 326	22.45

Table 12.9 reflects the summary of payments and estimates per economic classification. The spending trends from 2008/09 to 2011/12 were characterised by an increase in compensation of employees from R126.1 million to R207.1 million respectively (an increase of 25.3 per cent). This increase is due to contract personnel from the Graduate Assistance Programme, funding the improvement in conditions of service for employees and the establishment of the TSU. The respective increases in the 2013/14 and 2014/15 have been adjusted in terms of the indicative inflationary rates.

Goods and services decreased by 23.6 per cent from R106.2 million in 2008/09 to R82.1 million in 2010/11 due to the slow filling of vacant positions in the department. In 2011/12, it decreased further to an estimated R71.5 million and thereafter increases by 12.76 per cent over the MTEF period.

Expenditure on transfers and subsidies decreased substantially from R11.4 million 2008/09 to an estimated R1.3 million 2011/12 due to once-off audit fees. However, the allocated funding for this line item increases again by 553.31 per cent over the MTEF. The substantial increase in the baseline for transfers and subsidies is due to an increase in transfer payments to the Amathole District Municipality and OR Tambo District Municipality in respect of the Municipal Support Programme as well as the number of employees who are due for retirement during the course of the current financial year.

Payments for capital assets have decreased from R11.9 million in 2008/09 to R3.2 million in 2010/11. Expenditure starts increasing again in 2011/12 to an estimated R7.5 million in 2011/12. However, expenditure is estimated to decrease substantially in 2012/13 as provision for all furniture requirements has been made in the 2011/12 financial year

Transfers to local government by category

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

Table 1: Summary of departmental transfers to and from the Department of Education and Training										
R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Category A	-	-	-	-	-	-	-	-	-	-
Category B	8 569	-	-	-	-	-	-	-	-	-
Category C	1 431	-	-	-	-	-	7 300	7 702	8 087	-
Unallocated	-	-	-	-	-	-	-	-	-	-
Total	10 000	-	-	-	-	-	7 300	7 702	8 087	

Note: Excludes regional services council levy.

Table 12.19 reflects a once-off provision of R10 million in the 2008/09 financial year as transfer payments to local government in respect of audit fees owed by municipalities to the Office of the Auditor General. The provision of R7.3 million in 2012/13, R7.7 million in 2013/14 and R8.1 million in 2014/15 pertains to transfer payments to the Amathole District Municipality and OR Tambo District Municipality in terms of the Municipal Support Programme.

8. Departmental public-private partnerships (PPP) projects

The department does not have any PPP projects.

9. Infrastructure payments

The department does not have any infrastructure projects but it provides an oversight and advisory function to provincial departments. The department is prioritising the implementation of the Infrastructure Delivery Management system (IDMS) which is the best practice for infrastructure delivery.

The IDMS includes the finalisation of the provincial infrastructure strategy which incorporates the implementation of the HR strategy and the approval and implementation of the provincial infrastructure delivery framework. The department will also take the lead in the development of the provincial procurement framework for infrastructure.

10. Transfers to public entities

The department does make transfers to public entities.

11. Programme description, purpose and service delivery outcomes

Programme 1: Administration

Description and objectives

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 consists of four sub-programmes, namely:

- Office of the Member of the Executive Council sets priorities and political directives in order to meet the mandate of the department
- Strategic 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 and development, information technology and records management, and Security and facilities management
- Financial Management provides CFO services to the Accounting Officer including financial management, supply chain management and internal controls
- Internal Audit Unit renders an effective risk based internal audit (IA) service to the department.

Service delivery measures

The programme's main strategic objective over the MTEF is to ensure that the department has effective financial management inclusive of effective internal control measures and risk mitigation strategies. Other objectives and indicators that are shown in the table below:

Table 12.23: Service delivery measures: Vote 12 - P1: Administration					
Outputs	Performance indicators	2011/12	2012/13	2013/14	2014/15
		Estimate	Medium-term estimates		
Office of the MEC					
Management Services	Establishment of a Planning Commission		1		
Corporate Services	Annual Report consolidated and submitted timely.	1	1	1	1
	Approved Quarterly Performance Report	4	4	4	4
	Annual Performance Plan developed in line with NT guidelines	1	1	2	2
Financial Management	Average no. of days to complete the recruitment process	100	90	90	90
	Approved HR Plan Implemented and reviewed.	1	1	1	1
Internal Audit Unit	Approved monthly M/M report	12	12	12	12
	No of days for payment of creditors/claims	30	30	30	30
	Clean audit	1	1	1	1
	Internal Audits performed on the adequacy and effectiveness of internal controls	6	6	6	6

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

R 000		2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
		Audited			Main budget	Adjusted budget	Revised estimate	Medium term estimates			
1.	Office of the MEC	3 731	4 083	4 421	5 499	5 134	5 143	5 291	5 560	5 838	2.88
2.	Management Services	54 283	11 842	9 022	12 199	12 253	12 015	47 431	51 330	52 073	294.76
3.	Corporate Services	25 561	23 940	34 366	41 421	46 082	43 739	44 295	47 418	50 291	1.27
4.	Financial Management	39 439	42 701	46 322	46 204	53 966	53 213	49 892	53 968	58 253	(6.24)
5.	Internal Audit Unit	1 864	7 691	3 387	2 705	2 735	2 765	3 259	3 425	3 596	17.87
Total		124 878	90 257	97 518	108 028	120 190	116 875	150 168	161 701	170 051	28.49

Table 12.21 shows that actual expenditure decreased from R124.9 million in the 2008/09 financial year to R116.9 million in 2011/12. During this period, the CFO Support Programme and the Public Financial Services Agency (PFSA) were housed in the Management Services sub-programme. These projects were subsequently moved to Programme 4 (Financial Governance) in the 2009/10 financial year.

Expenditure increases by 28.5 per cent over the MTEF due to additional funding received for the establishment of the Provincial Planning Commission housed in the Management Services sub-programme.

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

R 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	119 178	78 666	91 660	104 467	112 058	108 320	146 549	158 784	166 987	35.29
Compensation of employees	46 153	46 426	55 326	73 793	72 190	70 390	92 150	99 177	104 136	30.91
Goods and services	73 019	32 230	36 334	30 674	39 868	37 930	54 399	59 607	62 851	43.42
Interest and rent on land	6	-	-	-	-	-	-	-	-	-
Transfers and subsidies	284	-	1 982	2 011	1 043	1 012	648	684	719	(35.97)
Provinces and municipalities	-	-	-	-	2	1	1	2	2	2
Households	284	-	1 982	2 011	1 041	1 011	647	682	717	(36.00)
Payments for capital assets	5 416	2 569	3 215	1 550	7 089	7 543	2 971	2 233	2 345	(60.61)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 416	2 541	3 130	1 520	7 089	7 543	2 939	2 200	2 310	(61.04)
Software and other intangible assets	-	28	85	30	-	-	32	33	35	-
Payments for financial assets	-	9 032	661	-	-	-	-	-	-	-
Total	124 878	90 257	97 518	108 028	120 190	116 875	150 168	161 701	170 051	28.49

Table 12.22 reflects an increase in compensation of employees from R46.1 million in 2008/09 to R55.3 million in 2010/11. It further increases to an estimated R70.3 million in 2011/12. Goods and services decrease from R73 million in 2008/09 to R37.9 million in 2011/12 due to the completion of the CESD. However, over the MTEF, it increases by an estimated 43.42 per cent. Transfers and subsidies increase from R284 000 in 2008/09 to just over R1 million in 2011/12; and it further increases by 35.97 per cent over the MTEF due to people who are exiting from the public sector. Payments for capital assets decreases from R5.4 million in 2008/09 to R3.2 million in 2010/11. From the 2011/12 revised estimate to 2012/13, payments for capital assets decrease by 60.6 per cent due to all commitments for furniture procured in 2011/12.

Programme 2: Sustainable Resource Management

Description and objectives

Provide advice to provincial and local government economic analysis, fiscal policy, manages the annual provincial budget process, monitors budget implementation, assists with and monitors local government budgets and promotes compliance by departments and municipalities.

The programme consists of five sub-programs, namely:

- **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
- **Economic Analysis** 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
- **Fiscal Policy** provides fiscal policy advice, determines the Medium-Term Fiscal Framework and develops and optimises the provincial revenue base
- **Budget Management** oversees the budget allocation process and ensures sound financial management and technical support to public entities and general compliance with the PFMA and other prescripts
- **Public Finances** ensures sound financial management through providing technical support towards budgeting and manages and coordinates the budget process in the province.

Service delivery measures

The programme's key strategic outputs over the MTEF are effective budget planning and management and also ensuring that departments spend according to policy priorities (including eliminating over expenditure). The table below lists the detailed outputs per chief directorate that will contribute to the latter key outputs.

Table 12.26: Service delivery measures: Vote 12 - P2: Sustainable Resource Management					
Outputs	Performance indicators	2011/12	2012/13	2013/14	2014/15
		Estimate	Medium-term estimates		
Economic Analysis					
	Medium term budget policy statement	1	1	1	1
Fiscal Policy					
	Research new sources of potential Own Revenue.	1	1	1	1
	Develop and maintain Revenue IYM assessment tool	12	12	12	12
	Develop and maintain the tariff register tool.	1	1	1	1
Budget Management					
	Main Budget publication is within legislated timeframes and acceptable quality levels.	1	1	1	1
	Adjustment Budget publication is within legislated timeframes and acceptable quality levels.	1	1	1	1
	Monthly Public Entities Oversight reports	12	12	12	12
Public Finance					
	Monthly IYM analysis and feedback provided to departments and EXCO	12	12	12	12
	Quarterly analysis and feedback on non-financial data for all departments	4	4	4	4
	Research and analysis on obtaining efficiencies from public sector spending	1	1	1	1
	Monthly Municipal Oversight reports	12	12	12	12

Table 12.24: Summary of departmental payments and estimates by programme: Vote 12 - P2: Sustainable Resource Management										
R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
1. Programme Support	2 431	2 223	2 052	3 237	3 529	3 250	3 970	4 170	4 378	22.15
2. Economic Analysis	1802	2 267	2 253	2 654	2 720	2 468	3 043	3 197	3 357	23.30
3. Fiscal Policy	4 893	2 030	2 360	7 393	8 489	7 739	5 789	6 080	6 385	(25.20)
4. Budget Management	11061	10 874	6 918	9 967	9 997	9 452	10 447	10 971	11 921	10.53
5. Public Finance	38 115	23 145	31232	41917	39 529	36 535	56 437	64 452	68 722	54.47
Total	58 302	40 539	44 815	65 168	64 264	59 444	79 686	88 870	94 763	34.05

Table 12.24 reflects an actual expenditure decrease from R58.3 million in 2008/09 to R44.8 million in 2009/10. However, in 2011/12, actual expenditure increases to R59.4 million and continues to increase by a further 34.05 per cent over the MTEF. The increase is attributable to additional funding received for the CFO support projects that assist in financial management in municipalities.

Table 12.25: Summary of departmental payments and estimates by economic classification: Vote 12 - P2: Sustainable Resource										
R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	48 291	40 502	44 815	65 008	64 077	59 288	72 386	81 168	86 677	22.09
Compensation of employees	37 612	37 698	42 019	58 797	56 140	52 513	67 418	70 789	74 329	28.38
Goods and services	10 679	2 804	2 796	6 211	7 937	6 775	4 968	10 379	12 348	(26.67)
Transfers and subsidies	10 011	37	-	160	187	156	7 300	7 702	8 086	4579.49
Provinces and municipalities	10 000	-	-	-	-	-	7 300	7 702	8 086	
Households	11	37	-	160	187	156	-	-	-	(100.00)
Payments for capital assets	-	-	-	-	-	-	-	-	-	
Payments for financial assets	-	-	-	-	-	-	-	-	-	
Total	58 302	40 539	44 815	65 168	64 264	59 444	79 686	88 870	94 763	34.05

Table 12.25 shows that there is an increase in compensation of employees from R37.6 million in 2008/09 to R42 million in 2010/11. In 2011/12,

actual expenditure increased to R59.2 million and increased further by 28.38 per cent over the MTEF due to the low base as many people were recruited in the 3rd quarter part of the current financial year.

Actual expenditure on goods and services decreased from R10.6 million in 2008/09 to R2.7 million in 2010/11 due to a number of projects coming to an end (they were once-off payments for the own revenue study and the financial viability study). It increases to R6.7 million in 2011/12 but it decreases thereafter to an estimated R4.9 million in 2012/13 due to the establishment of the Planning Commission. Note that total expenditure on goods and services decreasing over the MTEF period because the Planning Commission function has been moved from Programme 2 to Programme 1. Overall estimated expenditure in goods and services increases by 26.67 per cent over the MTEF period.

Transfers and subsidies decreased substantially from R10 million in 2008/09 to R37 000 in 2009/10 due to once-off transfers to municipalities. In 2011/12, this line item was allocated a revised budget of R156 000 for leave gratuities. Over the MTEF, it increases sharply by 4579.49 per cent as a result of additional funding received for the strengthening of the Municipal Support Programme.

Programme 3: Asset and Liability Management

Description and objectives

Provides policy direction and facilitates the effective and efficient management of assets, liabilities and financial systems management.

This programme consists of four sub-programmes, namely:

- **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, and promotes economic development through infrastructure and targeted government procurement
- **Liability Management** facilitates the effective and efficient management of liabilities and efficient management of financial assets, and optimises liquidity requirements and returns on financial investments (surplus funds) and maximises such returns within acceptable levels of risk
- **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, supports the enhancement of systems to support the business processes of government and provides capacity building in the usage of financial systems aimed at better provincial financial management.

Service delivery measures

The programme's key strategic outputs over the MTEF will be as follows:

- The level of infrastructure delivery will be raised in the coming financial year through processes that will include better planning and efficient procurement strategies. With respect to infrastructure delivery, more work will be focussed on DRPW to play a significant role in its endeavour to be an implementing agent of choice for the province and improved coordination of other implementation agents within the province. The implementation of appropriate infrastructure organisational structures in the four departments being Education, Health, DRPW and Provincial Treasury will be fast tracked
- An effective cash management system will be implemented which will form part of Provincial Treasury's internal financial controls that will minimise risk exposure. It will consist of optimised billings/collections practices, optimised payables/disbursement practices as well as ensuring Provincial Treasury's information system is optimised to facilitate these efforts. There will be a well-documented control system for the funds flowing through the Provincial Revenue Fund, as this would assist in monitoring, managing and forecasting cash
- Currently, there has been great effort in improving training and a "train the trainer" course for the three systems (BAS, LOGIS and Persal) has been embarked upon, and this will ensure that each department does have in-house capacity to conduct training of system users.

Table 12.29 has a list of indicators and targets that will be used to measure these outputs.

Table 12.29: Service delivery measures: Vote 12 - P3: Asset And Liability Management					
Outputs	Performance indicators	2011/12	2012/13	2013/14	2014/15
		Estimate	Medium-term estimates		
Asset Management	Quarterly report on the implementation of key controls in respect moveable and immovable assets (Asset Registers and related controls)	4	4	4	4
	Consolidated quarterly expenditure analysis report for all infrastructure departments and provide feedback and recommendations to departments.	4	4	4	4
Liability Management	Annual Financial Statements for the provincial revenue fund produced in line with National Treasury prescripts and requirements.	1	1	1	1
	Coordination and facilitation of timeous collection of own debt.	13	13	13	13
Supporting and Interlinked Financial Systems					
	Transversal systems governance framework review	1	1	1	1
	Number of departmental officials trained and capacitated on financial systems.	1 200	1 200	1 200	1 200

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 - P3: Asset And Liability Management											
R' 000		2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
		Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
1.	Programme Support	1 039	-	1 189	1 869	1 854	1 682	2 361	2 481	2 605	40.37
2.	Asset Management	44 729	33 803	42 388	53 742	49 255	46 152	45 378	57 016	59 867	(1.68)
3.	Liability Management	4 522	4 051	3 646	4 008	4 210	4 121	4 441	4 663	4 896	7.77
4.	Supporting and Interlinked Financial Systems	10 050	14 944	15 452	13 212	13 747	12 460	14 854	15 615	16 917	19.21
Total		60 340	52 798	62 675	72 831	69 066	64 415	67 034	79 775	84 285	4.07

Table 12.27 shows that the programme's actual expenditure increased from R60.3 million in the 2008/09 financial year to R64.4 million in 2011/12. For the 2012/13 financial year, it is estimated that expenditure will increase by 4.07 per cent. The increase is mainly due to the provision of maintenance costs for the Provincial Electronic Suppliers Database, contract personnel from the graduate assistance programme, the Provincial Price Benchmarking projects and the 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	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	53 144	45 279	62 488	72 831	68 857	64 206	66 880	79 612	84 114	4.16
Compensation of employees	31 284	34 574	38 581	50 762	48 081	45 704	53 837	56 529	59 355	17.79
Goods and services	21 860	10 705	23 907	22 069	20 776	18 502	13 043	23 083	24 759	(29.50)
Transfers and subsidies	656	319	181	-	209	209	154	163	171	(26.32)
Households	656	319	181	-	209	209	154	163	171	(26.32)
Payments for capital assets	6 540	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 398	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1 142	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	7 200	6	-	-	-	-	-	-	-
Total	60 340	52 798	62 675	72 831	69 066	64 415	67 034	79 775	84 285	4.07

Table 12.28 shows that compensation of employees increases from R31.2 million in 2008/09 to R45.7 million in 2011/12. For the 2012/13 financial year, compensation of employees increases by 17.79 per cent. Goods and services increased from R21.8 million in 2008/09 to R23.9 million in 2010/11. In 2011/12 it decreased to R18.5 million due to the curtailing of non-essential expenditure items. For the 2012/13 financial year, it decreases by an estimated 29.5 per cent. Transfers and subsidies decreases from R0.656 million in 2008/09 to R209 000. Expenditure on transfers decreases by 26.3 per cent from the revised estimate to the 2012/13 financial year mainly due to the provision of maintenance costs for the Provincial Electronic Suppliers Database and contract personnel from the graduate assistance programme. Payments for capital assets is only recorded as a once-off of R6.5 million in 2008/09 due to the centralised database being completed.

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 head of SIAS is operationally independent and reports directly to the Accounting Officer.

The programme consists of seven sub-programmes, namely:

- **Programme Support** provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives. It 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 and 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 the implementation of the provincial Risk Management Framework
- **Provincial Internal Audit** renders an effective risk based internal audit (IA) services to selected provincial departments.

Service delivery measures

The programme's key strategic outputs over the MTEF will be to ensure full compliance with all legislative prescripts by all departments; and also ensure that there is credible financial reporting and accountability by all provincial departments. There are additional objectives and indicators that will contribute to the attainment of these strategic outputs in the table below:

Table 12.32: Service delivery measures: Vote 12 - P4: Financial Governance					
Outputs	Performance indicators	2011/12	2012/13	2013/14	2014/15
		Estimate	Medium-term estimates		
Accounting Services					
	Unqualified audit opinion for provincial departments	14	12	12	12
	Provincial AFS consolidated and submitted to the AG and afterwards tabled at the Provincial Legislature.	1	1	1	1
Norms and Standards					
	Conduct Financial Management Capacity study in departments	2	5	13	13
	Quarterly Oversight reports on full implementation of SCOPA resolutions		4	4	4
Risk Management					
	Bi-Annual risk assessments or risk reviews in Departments, Public Entities and Municipalities	13	26	26	26
	Quarterly Oversight Reports on the implementation of the Provincial Risk Management Plan	5	4	4	4
Provincial Internal Audit Services					
	Integrated report in respect of assessing the effectiveness of Internal Audit and Audit Committees in all provincial departments	2	2	2	2
	Internal Quality Assurance Report for all provincial departments	4	1	1	

Vote 12: Provincial Planning and Treasury

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

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
1. Program Support	238	4 427	9 480	27 014	22 096	21 694	24 979	26 233	27 544	15.14
2. Accounting Services	5 577	39 944	25 834	14 005	14 427	13 487	14 052	14 779	15 518	4.19
3. Norms and Standards	5 076	4 551	5 170	5 953	6 236	5 957	6 776	6 816	7 157	13.75
4. Risk Management	1 362	1 597	1 958	2 928	2 480	2 255	3 009	3 161	3 319	33.44
5. Provincial Internal Audit Services	-	-	-	6 599	3 767	3 451	6 439	6 042	6 689	86.58
Total	12 253	50 519	42 442	56 499	49 006	46 844	55 255	57 031	60 227	17.96

Table 12.30 shows that expenditure increased from R12.2 million in 2008/09 to R46.8 million in 2011/12 due to the migration of the CFO Support and PFSA from Programme 1 to 4. Estimated programme expenditure also increase by a further 18.0 per cent to 2012/13 due to contract personnel for the Financial Management Turnaround Plan in Health and Education.

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

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	11 776	44 805	42 442	56 475	48 982	46 831	54 276	57 031	60 227	15.90
Compensation of employees	11 048	12 133	23 325	48 348	39 168	38 509	46 029	48 330	50 747	19.53
Goods and services	728	32 672	19 117	8 127	9 814	8 322	8 247	8 701	9 480	(0.90)
Transfers and subsidies	477	117	-	24	24	13	979	-	-	7430.77
Households	477	117	-	24	24	13	979	-	-	7430.77
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	5 597	-	-	-	-	-	-	-	-
Total	12 253	50 519	42 442	56 499	49 006	46 844	55 255	57 031	60 227	17.96

Table 12.31 shows that compensation of employees increased from R11 million in 2008/09 to an estimated R38.5 million in 2011/12. It further increases by 19.5 per cent to 2012/13 due to the technical support unit. Goods and services increased sharply from R728 000 to R19.1 million in 2010/11 but thereafter decreases sharply to an estimated R8.3 million in 2011/12 due to the decentralisation of the internal audit unit. For the 2012/13 financial year, goods and services increase by 1.0 per cent as a result of the decentralisation of the audit unit.

Transfers and subsidies decreased sharply from R477 000 in 2008/09 to an estimated R13 000 in 2011/12. However, it is estimated to increase by 7430.77 per cent in 2012/13. The increase is mainly attributed to planned retirements in the 2012/13 financial year.

12. Other programme information

Personnel numbers and costs by programme

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

Programme R'000	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	As at 31 March 2015
1. Administration	135	147	176	231	229	209	248
2. Sustainable Resource Management	123	122	129	162	140	129	157
3. Asset And Liability Management	94	91	113	146	139	125	135
4. Financial Governance	31	45	65	100	82	76	82
Total personnel numbers	383	405	835	1 057	1 086	1 035	1 118
Total personnel cost (R'000)	126 097	130 831	159 251	207 116	259 434	274 825	288 567
Unit cost (R'000)	329	323	191	196	239	266	258

Personnel numbers and costs by component

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

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Total for department										
Personnel numbers (head count)	383	405	483	639	590	539	622	622	622	15.40
Personnel cost (R'000)	126 097	130 831	159 251	231 700	215 579	207 116	259 434	274 825	288 567	25.26
<i>of which</i>										
Human resources component										
Personnel numbers (head count)	49	56	39	43	44	41	43	43	43	4.88
Personnel cost (R'000)	13 483	13 948	11 568	14 404	13 626	14 100	15 645	16 428	17 249	10.96
Head count as % of total for department	12.79	13.83	8.07	6.73	7.46	7.61	6.91	6.91	6.91	31.68
Personnel cost as % of total for department	10.69	10.66	7.26	6.22	6.32	6.81	6.03	5.98	5.98	43.38
Finance component										
Personnel numbers (head count)	53	43	71	78	77	77	78	78	78	1.30
Personnel cost (R'000)	18 057	20 338	25 055	28 121	29 299	28 652	31 737	33 324	34 991	10.77
Head count as % of total for department	13.84	10.62	14.70	12.21	13.05	14.29	12.54	12.54	12.54	(12.22)
Personnel cost as % of total for department	14.32	15.55	15.73	12.14	13.59	13.83	12.23	12.13	12.13	(11.57)
Full time workers										
Personnel numbers (head count)	238	256	310	400	372	333	401	401	401	20.42
Personnel cost (R'000)	86 941	87 152	100 754	144 829	137 049	132 870	167 172	177 967	187 069	25.82
Head count as % of total for department	62.14	63.21	64.18	62.60	63.05	61.78	64.47	64.47	64.47	4.35
Personnel cost as % of total for department	68.95	66.61	63.27	62.51	63.57	64.15	64.44	64.76	64.83	0.44
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)	43	50	63	118	97	88	100	100	100	13.64
Personnel cost (R'000)	7 228	9 393	21 874	44 346	35 605	31 494	44 880	47 106	49 258	42.50
Head count as % of total for department	11.23	12.35	13.04	18.47	16.44	16.33	16.08	16.08	16.08	(1.53)
Personnel cost as % of total for department	5.73	7.18	13.74	19.14	16.52	15.21	17.30	17.14	17.07	13.77

In the 2008/09 financial year, the department had a total of 629 filled posts which declined to 628 in 2009/10. Currently, the department has an approved establishment of 537 posts of which 456 are filled with 86 additional posts to the establishment. Contract workers consists of ministerial support staff, interns employed in terms of the Graduate Assistance Programme, for experiential training technical support specialists in terms of the Financial Management Turnaround Plan for Health and Education, business systems analysts. For the 2012/13 financial year, the department is to increase its total number of staff by 13.8 per cent which translates into an increase in personnel costs of 25.3 per cent.

Payments on training by programme

Table 12.53: Payments on training: Vote 12: Provincial Planning and Treasury

R' 000		2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
		Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
1.	Administration	992	227	1 134	1 134	1 623	1 230	2 312	2 939	3 086	87.97
	Subsistence and travel										
	Payments on tuition										
	Other	992	227	1 134	1 134	1 623	1 230	2 312	2 939	3 086	87.97
2.	Sustainable Resource Management	-	2	-	-	-	-	-	-	-	
	Subsistence and travel										
	Payments on tuition										
	Other	-	2	-	-	-	-	-	-	-	
3.	Asset And Liability Management	-	-	-	-	-	-	-	-	-	
	Subsistence and travel										
	Payments on tuition										
	Other	-	-	-	-	-	-	-	-	-	
4.	Financial Governance	-	-	-	-	320	160	67	71	74	(58.13)
	Subsistence and travel			-							
	Payments on tuition										
	Other	-	-	-	-	320	160	67	71	74	(58.13)
Total payments on training		992	229	1 134	1 134	1 943	1 390	2 379	3 010	3 160	71.15
	Subsistence and travel	-	-	-	-	-	-	-	-	-	
	Payments on tuition	-	-	-	-	-	-	-	-	-	
	Other	992	229	1 134	1 134	1 943	1 390	2 379	3 010	3 160	71.15

Payments on training increased from R992 000 in 2008/09 to R1.134 million in 2010/11. However, payments on training increase sharply from an estimated R1.4 million in 2011/12 to R2.3 million in 2013/14. This is due to the planned acceleration of the Public Sector Accounting Learnership programme and the Leadership Development programme which concentrate on both financial skills for long serving employees and public sector leadership skills.

In 2011/12, the department introduced a learnership programme for Public Sector Accounting for employees. The intention has been to develop financial skills also internally, especially among long serving employees who do not have tertiary qualifications. For the 2012/13 financial year, expenditure on training increases by 71.2 per cent due to the Public Sector Accounting Learnership programme which will continue over the next two years. Leadership development programmes that will be implemented over the MTEF will concentrate on the development of core public sector leadership skills and there are arrangements to continue to deploy external former bursary holders in the department for skills development and retention purposes.

Information on training

Table 12.54: Information on training: Vote 12: Provincial Planning and Treasury

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Number of staff	135	147	176	231	229	209	248	248	248	18.66
of which										
Number of personnel trained	84	224	245	240	226	226	260	280	300	15.04
Male	25	86	110	100	87	87	110	125	130	26.44
Female	59	138	135	140	139	139	150	155	170	7.91
Number of training opportunities	60	158	245	240	226	226	260	280	300	15.04
Tertiary		158	165	160	190	185	170	185	200	(8.11)
Workshops	60		40	40	21	26	40	55	60	53.85
Seminars			35	30	10	10	30	30	30	200.00
Other			5	10	5	5	20	10	10	300.00
Number of bursaries offered	60	35	-	45	17	17	45	45	45	164.71
External	60			20			20	20	20	
Internal		35		25	17	17	25	25	25	47.06
Number of interns appointed	50	50					20	20	20	
Number of learnerships appointed							10	10	10	

In 2008/09, the department trained 84 staff members of which 25 were male and 59 were female. In the same year, 60 external bursaries were offered whilst 60 staff members chose to undergo workshop training. In 2009/10, the number of staff members trained increased to 224 (86 males and 138 females), and slightly increased again to 245 (110 males and 135 females) in 2010/11. Training interventions that the department implemented in the past two years concentrated on the development of leadership skills. The leadership development programmes were also used as a vehicle for women empowerment and development, especially at middle and senior management levels as a means of succession planning.

The department offered 20 external bursaries and 17 internal bursaries in 2011/12. Bursaries, specifically external bursaries, were used to create a pool of skills in finance and related fields from which the department could recruit and retain skills.

Structural changes

Table 12.55: Reconciliation of structural changes: Vote 12: Provincial Planning and Treasury			
2011/12		2012/13	
Programme	Sub-programme	Programme	Sub-programme
1. Administration	1. Office of the MEC 2. Management Services 3. Corporate Services 4. Financial Management 5. Internal Audit Unit	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 & 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. Provincial Internal Audit Services	4. Financial Governance	1. Program Support 2. Accounting Services 3. Norms and Standards 4. Risk Management 5. Provincial Internal Audit Services

The department's structure has not changed. However, it is worth noting that the Secretariat for the Provincial Planning Commission has been established as a government component in terms of the Public Service Act (of 1994 as amended) under Vote 12 (headed by a Deputy Director General with an estimated total of 20 supporting staff members) and it has the MEC of Provincial Planning and Treasury as its executive authority.

Annexure to the Estimates of Provincial Revenue and Expenditure

Provincial Planning and Treasury

Vote 12: Provincial Planning and Treasury

Table 12.B1.A.: Specification of departmental own receipts: Vote 12: Provincial Planning and Treasury

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Tax receipts	-	-	-	-	-	-	-	-	-	
Sales of goods and services other than capital	128	140	174	114	155	159	156	164	173	(1.89)
Sales of goods and services produced by	125	138	174	114	155	156	156	164	173	
Sales by market establishments	-	-	-	-	-	-	-	-	-	
Administrative fees	-	-	-	-	-	-	-	-	-	
Other sales	125	138	174	114	155	156	156	164	173	
Of which										
Commission on insurance	125	138	174	114	155	156	156	164	173	
Sales of scrap, waste, arms and other used	3	2	-	-	-	3	-	-	-	(100.00)
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	357 495	126 190	77 430	-	71 802	76 590	72 000	75 600	79 380	(5.99)
Interest	357 495	126 190	77 430	-	71 802	76 590	72 000	75 600	79 380	(5.99)
Dividends	-	-	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Sales of capital assets	-	-	-	-	-	-	-	-	-	
Land and subsoil assets	-	-	-	-	-	-	-	-	-	
Other capital assets	-	-	-	-	-	-	-	-	-	
Financial transactions in assets and liabilities	659	772	890	495	658	193	520	548	581	169.43
Total departmental receipts	358 282	127 102	78 494	609	72 615	76 942	72 676	76 312	80 134	(5.54)

Table 12.B1.B.: Specification of the sector specific items on own source receipts: Vote 12: Provincial Planning and Treasury

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Tax receipts	-	-	-	-	-	-	-	-	-	
Sales of goods and services other than capital	128	140	174	114	155	159	156	164	173	(1.89)
Sales of goods and services produced by	125	138	174	114	155	156	156	164	173	
Sales by market establishments	-	-	-	-	-	-	-	-	-	
Other sales	125	138	174	114	155	156	156	164	173	
Of which										
Other	125	138	174	114	155	156	156	164	173	
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	357 495	126 190	77 430	-	71 802	76 590	72 000	75 600	79 380	(5.99)
Interest	357 495	126 190	77 430	-	71 802	76 590	72 000	75 600	79 380	(5.99)
Dividends	-	-	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Sales of capital assets	-	-	-	-	-	-	-	-	-	
Land and subsoil assets	-	-	-	-	-	-	-	-	-	
Other capital assets	-	-	-	-	-	-	-	-	-	
Financial transactions in assets and liabilities	659	772	890	495	658	193	520	548	581	169.43
Total departmental receipts	358 282	127 102	78 494	609	72 615	76 942	72 676	76 312	80 134	(5.54)

Vote 12: Provincial Planning and Treasury

Table 12.B2.B.: Payments and estimates by economic classification - sector specific goods & services items: Vote 12: Provincial Planning and Treasury

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	232 389	209 242	241 405	298 781	293 974	278 645	340 091	376 595	398 005	22.05
Compensation of employees	126 097	130 831	159 251	231 700	215 579	207 116	259 434	274 825	288 567	25.26
Salaries and wages	126 097	130 831	159 251	204 530	188 845	183 518	228 734	242 325	254 443	24.64
Social contributions	-	-	-	27 170	26 734	23 598	30 700	32 500	34 124	30.10
Goods and services	106 286	78 411	82 154	67 081	78 395	71 529	80 657	101 770	109 438	12.76
Of which										
Administrative fees	72	143	103	140	133	131	139	146	154	6.11
Advertising	1 002	997	1 270	1 204	1 339	1 239	2 264	2 388	2 559	82.73
Assets less than the capitalisation threshold	1 277	778	485	581	1 595	1 366	1 019	1 074	1 128	(25.40)
Audit cost: External	3 054	3 507	3 893	3 354	5 525	5 657	6 197	7 137	8 780	9.55
Bursaries: Employees	2 418	1 862	331	275	199	295	200	211	222	(32.20)
Catering: Departmental activities	715	750	715	543	1 158	1 180	1 482	1 568	1 647	25.59
Communication (G&S)	6 451	8 722	10 119	7 421	9 276	9 247	9 112	10 113	10 619	(1.46)
Computer services	628	10 702	19 063	20 908	19 705	16 696	11 301	21 589	23 189	(32.31)
Consultants and professional services: Business and	70 104	32 999	25 137	9 522	8 221	6 918	10 761	16 093	16 869	55.55
Consultants and professional services: Legal costs	523	529	356	220	720	706	4 000	4 220	4 431	466.57
Contractors	651	824	1 132	1 401	3 608	2 886	4 856	5 123	5 379	68.26
Entertainment	325	152	124	154	170	160	196	207	218	22.50
Inventory: Food and food supplies	-	95	109	116	250	229	120	127	133	(47.60)
Inventory: Fuel, oil and gas	-	3	-	2	127	116	180	190	199	55.17
Inventory: Learner and teacher support material	-	-	-	1	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	67	42	51	43	78	82	86	81.40
Inventory: Other consumables	52	108	33	81	67	34	117	123	130	244.12
Inventory: Stationery and printing	4 511	2 938	3 675	3 088	2 398	2 402	3 262	3 442	3 614	35.80
Lease payments	3 953	4 983	5 574	4 825	6 682	6 709	5 072	5 651	6 233	(24.40)
Transport provided: Departmental activity	1 408	2 047	2 259	2 243	2 794	2 833	2 357	2 487	3 061	(16.80)
Travel and subsistence	-	-	-	-	66	66	50	53	55	(24.24)
Training and development	4 611	4 502	4 741	7 008	7 815	7 093	10 431	11 323	11 888	47.06
Operating expenditure	992	229	1 134	1 134	1 943	1 390	2 379	3 010	3 160	71.15
Venues and facilities	2 065	1 091	1 700	2 251	4 068	3 764	3 236	3 464	3 637	(14.03)
Rental and hiring	1 474	450	134	567	485	369	1 848	1 949	2 047	400.81
Interest and rent on land	6	-	-	-	-	-	-	-	-	-
Interest	6	-	-	-	-	-	-	-	-	-
Transfers and subsidies	11 428	473	2 163	2 195	1 463	1 390	9 081	8 549	8 976	553.31
Provinces and municipalities	10 000	-	-	-	2	1	7 301	7 704	8 088	73000.00
Provinces	-	-	-	-	2	1	1	2	2	-
Provincial agencies and funds	-	-	-	-	2	1	-	-	-	-
Municipalities	10 000	-	-	-	-	-	7 300	7 702	8 086	-
Municipalities	10 000	-	-	-	-	-	7 300	7 702	8 086	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Households	1 428	473	2 163	2 195	1 461	1 389	1 780	845	888	28.15
Social benefits	269	-	-	-	-	-	-	-	-	-
Other transfers to households	1 159	473	2 163	2 195	1 461	1 389	1 780	845	888	28.15
Payments for capital assets	11 956	2 569	3 215	1 550	7 089	7 543	2 971	2 233	2 345	(60.61)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	10 814	2 541	3 130	1 520	7 089	7 543	2 939	2 200	2 310	(61.04)
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	10 814	2 541	3 130	1 520	7 089	7 543	2 939	2 200	2 310	(61.04)
Software and other intangible	1 142	28	85	30	-	-	32	33	35	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	21 829	667	-	-	-	-	-	-	-
Total economic classification	255 773	234 113	247 450	302 526	302 526	287 578	352 143	387 377	409 326	22.45

Vote 12: Provincial Planning and Treasury

Table 12.B2.A.: Details of payments and estimates by economic classification: Vote 12: Provincial Planning and Treasury

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	232 389	209 242	241 405	298 781	293 974	278 645	340 091	376 595	398 005	22.05
Compensation of employees	126 097	130 831	159 251	231 700	215 579	207 116	259 434	274 825	288 567	25.26
Salaries and wages	126 097	130 831	159 251	204 530	188 845	183 518	228 734	242 325	254 443	24.64
Social contributions	-	-	-	27 170	26 734	23 598	30 700	32 500	34 124	30.10
Goods and services	106 286	78 411	82 154	67 081	78 395	71 529	80 657	101 770	109 438	12.76
Of which	-	-	-	-	-	-	-	-	-	-
Administrative fees	72	143	103	140	133	131	139	146	154	6.11
Advertising	1 002	997	1 270	1 204	1 339	1 239	2 264	2 388	2 559	82.73
Assets less than the capitalisation threshold	1 277	778	485	581	1 595	1 366	1 019	1 074	1 128	(25.40)
Audit cost: External	3 054	3 507	3 893	3 354	5 525	5 657	6 197	7 137	8 780	9.55
Bursaries: Employees	2 418	1 862	331	275	199	295	200	211	222	(32.20)
Catering: Departmental activities	715	750	715	543	1 158	1 180	1 482	1 568	1 647	25.59
Communication	6 451	8 722	10 119	7 421	9 276	9 247	9 112	10 113	10 619	(1.46)
Computer services	628	10 702	19 063	20 908	19 705	16 696	11 301	21 589	23 189	(32.31)
Cons/prof. Business & advisory services	70 104	32 999	25 137	9 522	8 221	6 918	10 761	16 093	16 869	55.55
Cons/prof. Legal costs	523	529	356	220	720	706	4 000	4 220	4 431	466.57
Contractors	651	824	1 132	1 401	3 608	2 886	4 856	5 123	5 379	68.26
Entertainment	325	152	124	154	170	160	196	207	218	22.50
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	95	109	116	250	229	120	127	133	(47.60)
Inventory: Fuel, oil and gas	-	3	-	2	127	116	180	190	199	55.17
Inventory: Learner and teacher support material	-	-	-	1	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	67	42	51	43	78	82	86	81.40
Inventory: Other consumables	52	108	33	81	67	34	117	123	130	244.12
Inventory: Stationery and printing	4 511	2 938	3 675	3 088	2 398	2 402	3 262	3 442	3 614	35.80
Lease payments	3 953	4 983	5 574	4 825	6 682	6 709	5 072	5 651	6 233	(24.40)
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	1 408	2 047	2 259	2 243	2 794	2 833	2 357	2 487	3 061	(16.80)
Transport provided dept activity	-	-	-	-	66	66	50	53	55	(24.24)
Travel and subsistence	4 611	4 502	4 741	7 008	7 815	7 093	10 431	11 323	11 888	47.06
Training & staff development	992	229	1 134	1 134	1 943	1 390	2 379	3 010	3 160	71.15
Operating payments	2 065	1 091	1 700	2 251	4 068	3 764	3 236	3 464	3 637	(14.03)
Venues and facilities	1 474	450	134	567	485	369	1 848	1 949	2 047	400.81
Interest and rent on land	6	-	-	-	-	-	-	-	-	-
Interest	6	-	-	-	-	-	-	-	-	-
Transfers and subsidies	11 428	473	2 163	2 195	1 463	1 390	9 081	8 549	8 976	553.31
Provinces and municipalities	10 000	-	-	-	2	1	7 301	7 704	8 088	730000.00
Provinces	-	-	-	-	2	1	1	2	2	-
Provincial agencies and funds	-	-	-	-	2	1	1	2	2	-
Municipalities	10 000	-	-	-	-	-	7 300	7 702	8 086	-
Municipalities	10 000	-	-	-	-	-	7 300	7 702	8 086	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	1 428	473	2 163	2 195	1 461	1 389	1 780	845	888	28.15
Social benefits	269	-	-	-	-	-	-	-	-	-
Other transfers to households	1 159	473	2 163	2 195	1 461	1 389	1 780	845	888	28.15
Payments for capital assets	11 956	2 569	3 215	1 550	7 089	7 543	2 971	2 233	2 345	(60.61)
Machinery and equipment	10 814	2 541	3 130	1 520	7 089	7 543	2 939	2 200	2 310	(61.04)
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	10 814	2 541	3 130	1 520	7 089	7 543	2 939	2 200	2 310	(61.04)
Software and other intangible assets	1 142	28	85	30	-	-	32	33	35	-
Payments for financial assets	-	21 629	667	-	-	-	-	-	-	-
Total economic classification	255 773	234 113	247 450	302 526	302 526	287 578	352 143	387 377	409 326	22.45

Vote 12: Provincial Planning and Treasury

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

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
		Audited		Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	119 178	78 656	91 660	104 467	112 058	108 320	146 549	158 784	166 987	35.29
Compensation of employees	46 153	46 426	55 326	73 793	72 190	70 390	92 150	99 177	104 136	30.91
Salaries and wages	46 153	46 426	55 326	64 523	60 990	61 660	80 577	86 762	91 100	30.68
Social contributions	-	-	-	9 270	11 200	8 730	11 573	12 415	13 036	32.57
Goods and services	73 019	32 230	36 334	30 674	39 868	37 930	54 399	59 607	62 851	43.42
Of which										
Administrative fees	72	70	43	70	70	68	64	67	71	(5.88)
Advertising	1 002	997	1 244	1 004	1 139	1 119	1 984	2 093	2 249	77.30
Assets less than the capitalisation threshold	1 277	778	485	581	1 595	1 366	903	952	999	(33.89)
Audit cost: External	2 400	2 805	3 183	2 583	3 168	3 399	4 597	5 449	7 008	35.25
Bursaries: Employees	2 418	1 862	331	275	199	295	200	211	222	(32.20)
Catering: Departmental activities	457	389	532	272	550	523	906	962	1 010	73.23
Communication	5 404	7 137	8 451	5 568	7 430	7 632	6 906	7 786	8 176	(9.51)
Computer services	-	3 001	3 291	2 676	4 278	2 614	2 946	3 451	3 623	12.70
Cons/prof. Legal costs	523	529	356	220	720	706	4 000	4 220	4 431	466.57
Contractors	651	824	1 132	1 401	1 786	1 823	3 335	3 518	3 694	82.94
Entertainment	226	49	62	59	73	65	93	98	103	43.08
Inventory: Food and food supplies	-	95	109	116	250	229	120	127	133	(47.60)
Inventory: Fuel, oil and gas	-	3	-	2	127	116	180	190	199	55.17
Inventory: Learner and teacher support material	-	-	-	1	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	67	42	51	43	78	82	86	81.40
Inventory: Other consumables	52	108	33	81	67	34	117	123	130	244.12
Inventory: Stationery and printing	4 511	2 938	3 675	3 088	2 398	2 402	3 262	3 442	3 614	35.80
Lease payments	3 953	4 983	5 574	4 825	6 682	6 709	5 072	5 651	6 233	(24.40)
Property payments	1 408	2 047	2 259	2 243	2 794	2 833	2 357	2 487	3 061	(16.80)
Transport provided dept activity	-	-	-	-	66	66	50	53	55	(24.24)
Travel and subsistence	2 132	2 100	2 628	2 386	2 759	2 599	5 686	6 040	6 341	118.78
Training & staff development	992	227	1 134	1 134	1 623	1 230	2 312	2 939	3 086	87.97
Operating payments	617	653	695	880	1 145	1 218	2 175	2 345	2 463	78.57
Venues and facilities	870	77	122	140	152	146	1 501	1 583	1 662	928.08
Interest and rent on land	6	-	-	-	-	-	-	-	-	-
Interest	6	-	-	-	-	-	-	-	-	-
Transfers and subsidies	284	-	1 982	2 011	1 043	1 012	648	684	719	(35.97)
Provinces and municipalities	-	-	-	-	2	1	1	2	2	-
Provinces	-	-	-	-	2	1	1	2	2	-
Provincial agencies and funds	-	-	-	-	2	1	1	2	2	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	284	-	1 982	2 011	1 041	1 011	647	682	717	(36.00)
Social benefits	269	-	-	-	-	-	-	-	-	-
Other transfers to households	15	-	1 982	2 011	1 041	1 011	647	682	717	(36.00)
Payments for capital assets	5 416	2 569	3 215	1 550	7 089	7 543	2 971	2 233	2 345	(60.61)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 416	2 541	3 130	1 520	7 089	7 543	2 939	2 200	2 310	(61.04)
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	5 416	2 541	3 130	1 520	7 089	7 543	2 939	2 200	2 310	(61.04)
Software and other intangible assets	-	28	85	30	-	-	32	33	35	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	9 032	661	-	-	-	-	-	-	-
Total economic classification	124 878	90 257	97 518	108 028	120 190	116 875	150 168	161 701	170 051	28.49

Table 12.B2.A1.: Details of payments and estimates by economic classification: Vote 12 - P2: Sustainable Resource Management

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	48 291	40 502	44 815	65 008	64 077	59 288	72 386	81 168	86 677	22.09
Compensation of employees	37 612	37 698	42 019	58 797	56 140	52 513	67 418	70 789	74 329	28.38
Salaries and wages	37 612	37 698	42 019	51 926	49 790	46 356	59 574	62 551	65 680	28.51
Social contributions	-	-	-	6 871	6 350	6 157	7 844	8 238	8 649	27.40
Goods and services	10 679	2 804	2 796	6 211	7 937	6 775	4 968	10 379	12 348	(26.67)
Of which										
Administrative fees	-	73	60	70	63	63	75	79	83	19.05
Assets less than the capitalisation threshold	-	-	-	-	-	-	116	122	129	-
Catering: Departmental activities	144	214	127	198	205	201	210	221	232	4.48
Communication	463	678	675	713	664	598	910	960	1 008	52.17
Cons/prof. Business & advisory services	7 645	-	357	3 000	3 169	2 671	-	4 862	6 555	(100.00)
Entertainment	39	41	21	44	46	47	55	58	61	17.02
Travel and subsistence	1 458	1 477	1 309	1 799	2 396	2 167	2 922	3 360	3 528	34.84
Training & staff development	-	2	-	-	-	-	-	-	-	-
Operating payments	725	214	247	348	1 315	933	567	598	627	(39.23)
Venues and facilities	205	105	-	39	79	95	113	119	125	18.95
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	10 011	37	-	160	187	156	7 300	7 702	8 086	4579.49
Provinces and municipalities	10 000	-	-	-	-	-	7 300	7 702	8 086	-
Provinces	-	-	-	-	-	-	-	-	-	-
Municipalities	10 000	-	-	-	-	-	7 300	7 702	8 086	-
Municipalities	10 000	-	-	-	-	-	7 300	7 702	8 086	-
Households	11	37	-	160	187	156	-	-	-	(100.00)
Other transfers to households	11	37	-	160	187	156	-	-	-	(100.00)
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	58 302	40 539	44 815	65 168	64 264	59 444	79 686	88 870	94 763	34.05

Vote 12: Provincial Planning and Treasury

Table 12.B2.A1.: Details of payments and estimates by economic classification: Vote 12 - P3: Asset And Liability Management

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	53 144	45 279	62 488	72 831	68 857	64 206	66 880	79 612	84 114	4.16
Compensation of employees	31 284	34 574	38 581	50 762	48 081	45 704	53 837	56 529	59 355	17.79
Salaries and wages	31 284	34 574	38 581	44 594	42 483	40 315	47 211	49 571	52 050	17.11
Social contributions	-	-	-	6 168	5 598	5 389	6 626	6 958	7 305	22.95
Goods and services	21 860	10 705	23 907	22 069	20 776	18 502	13 043	23 083	24 759	(29.50)
Of which										
Advertising	-	-	26	200	200	120	280	295	310	133.33
Audit cost: External	562	368	522	400	464	464	400	422	443	(13.79)
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	103	93	53	57	75	71	93	97	102	30.99
Communication	455	701	636	473	539	474	521	550	577	9.92
Computer services	628	7 701	15 772	18 232	15 427	14 082	8 355	18 138	19 566	(40.67)
Cons/prof: Business & advisory services	18 366	662	6 075	400	388	387	450	475	498	16.28
Contractors	-	-	-	-	1 822	1 063	1 521	1 605	1 685	43.09
Entertainment	45	50	31	33	35	35	32	34	37	(8.57)
Travel and subsistence	742	686	564	1 476	906	885	916	966	1 014	3.50
Operating payments	601	202	216	410	765	870	314	331	348	(63.91)
Venues and facilities	358	242	12	388	155	51	161	170	179	215.69
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	656	319	181	-	209	209	154	163	171	(26.32)
Households	656	319	181	-	209	209	154	163	171	(26.32)
Social benefits	-	-	-	-	-	-	-	-	-	-
Other transfers to households	656	319	181	-	209	209	154	163	171	(26.32)
Payments for capital assets	6 540	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 398	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	5 398	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1 142	-	-	-	-	-	-	-	-	-
Of which: Capitalised compensation	-	-	-	-	-	-	-	-	-	-
Of which: Capitalised goods and services	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	7 200	6	-	-	-	-	-	-	-
Total economic classification	60 340	52 798	62 675	72 831	69 066	64 415	67 034	79 775	84 285	4.07

Table 12.B2.A1.: Details of payments and estimates by economic classification: Vote 12 - P4: Financial Governance

R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
	Audited			Main budget	Adjusted budget	Revised estimate	Medium-term estimates			
Current payments	11 776	44 805	42 442	56 475	48 982	46 831	54 276	57 031	60 227	15.90
Compensation of employees	11 048	12 133	23 325	48 348	39 168	38 509	46 029	48 330	50 747	19.53
Salaries and wages	11 048	12 133	23 325	43 487	35 582	35 187	41 372	43 441	45 613	17.58
Social contributions	-	-	-	4 861	3 586	3 322	4 657	4 889	5 134	40.19
Goods and services	728	32 672	19 117	8 127	9 814	8 322	8 247	8 701	9 480	(0.90)
Of which										
Audit cost: External	92	334	188	371	1 893	1 794	1 200	1 266	1 329	(33.11)
Catering: Departmental activities	11	54	3	16	328	385	273	288	303	(29.09)
Communication	129	206	357	667	643	543	775	817	858	42.73
Computer services	-	-	-	-	-	-	-	-	-	-
Cons/prof. Business & advisory services	39	31 779	17 777	5 095	3 918	3 165	4 756	5 018	5 614	50.27
Entertainment	15	12	10	18	16	13	16	17	17	23.08
Travel and subsistence	279	239	240	1 347	1 754	1 442	907	957	1 005	(37.10)
Training & staff development	-	-	-	-	320	160	67	71	74	(58.13)
Operating payments	122	22	542	613	843	743	180	190	199	(75.77)
Venues and facilities	41	26	-	-	99	77	73	77	81	(5.19)
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	477	117	-	24	24	13	979	-	-	7430.77
Households	477	117	-	24	24	13	979	-	-	7430.77
Other transfers to households	477	117	-	24	24	13	979	-	-	7430.77
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	5 597	-	-	-	-	-	-	-	-
Total economic classification	12 253	50 519	42 442	56 499	49 006	46 844	55 255	57 031	60 227	17.96

Vote 12: Provincial Planning and Treasury

Table 12.B9.A.: Transfers to local government by category and municipality: Vote 12: Provincial Planning and Treasury

Transfers to local government by category and municipality: 2012/13: Revised, Final and Medium-term estimates										
R' 000	2008/09	2009/10	2010/11	2011/12			2012/13	2013/14	2014/15	% change from 2011/12
		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	142	-	-	-	-	-	-	-	-	
Elundini	-	-	-	-	-	-	-	-	-	
Emalahleni	99	-	-	-	-	-	-	-	-	
Engcobo	468	-	-	-	-	-	-	-	-	
Gariep	49	-	-	-	-	-	-	-	-	
Great Kei	58	-	-	-	-	-	-	-	-	
Ikwezi	-	-	-	-	-	-	-	-	-	
Ingquza	148	-	-	-	-	-	-	-	-	
Inkwanca	-	-	-	-	-	-	-	-	-	
Intsika Yethu	206	-	-	-	-	-	-	-	-	
Inxuba Yethemba	224	-	-	-	-	-	-	-	-	
King Sabata Dalindyebo	389	-	-	-	-	-	-	-	-	
Kouga	251	-	-	-	-	-	-	-	-	
Koukamma	-	-	-	-	-	-	-	-	-	
Lukhanji	592	-	-	-	-	-	-	-	-	
Makana	-	-	-	-	-	-	-	-	-	
Maletswai	-	-	-	-	-	-	-	-	-	
Matatiele	-	-	-	-	-	-	-	-	-	
Mbhashe	626	-	-	-	-	-	-	-	-	
Mbizana	22	-	-	-	-	-	-	-	-	
Mhlontlo	201	-	-	-	-	-	-	-	-	
Mnquma	-	-	-	-	-	-	-	-	-	
Ndlambe	101	-	-	-	-	-	-	-	-	
Ngqushwa	217	-	-	-	-	-	-	-	-	
Nkonkobe	435	-	-	-	-	-	-	-	-	
Ntabankulu	1 094	-	-	-	-	-	-	-	-	
Nxuba	55	-	-	-	-	-	-	-	-	
Nyandeni	1 027	-	-	-	-	-	-	-	-	
Port St Johns	477	-	-	-	-	-	-	-	-	
Qaukeni	244	-	-	-	-	-	-	-	-	
Sakizizwe	25	-	-	-	-	-	-	-	-	
Senqu	560	-	-	-	-	-	-	-	-	
Sundays River Valley	-	-	-	-	-	-	-	-	-	
Tsolwana	-	-	-	-	-	-	-	-	-	
Umkhulu	180	-	-	-	-	-	-	-	-	
Umkhumbi	-	-	-	-	-	-	-	-	-	
Unallocated	-	-	-	-	-	-	-	-	-	
Category C	1 431	-	-	-	-	-	7 300	7 702	8 087	
Alfred Nzo	483	-	-	-	-	-	-	-	-	
Amathole	-	-	-	-	-	-	3 650	3 851	4 044	
Cacadu	-	-	-	-	-	-	-	-	-	
Chris Hani	-	-	-	-	-	-	-	-	-	
OR Tambo	-	-	-	-	-	-	3 650	3 851	4 043	
Ukhahlamba	948	-	-	-	-	-	-	-	-	
Unallocated	-	-	-	-	-	-	-	-	-	
Unallocated	-	-	-	-	-	-	-	-	-	
Total transfers to local government	10 000	-	-	-	-	-	7 300	7 702	8 087	

Note: Excludes regional services council levy.

