

BUDGET STATEMENT 2

DEPARTMENTAL ESTIMATES

VOTE NUMBER 3

PROVINCIAL TREASURY

To be appropriated:

R200 294 000

Responsible Political Office Bearer:

Provincial Minister of Finance and Economic Development

Administrating Department:

Provincial Treasury

Accounting Officer:

Head of Department

1. OVERVIEW

Core functions and responsibilities

To achieve service excellence in the provisioning and maintenance of sound financial and human resource management and administration.

To develop, implement and enforce financial norms and standards and ensure effective communication.

To promote effective financial resource allocation.

To determine and evaluate economic parameters and socio-economic imperatives within a provincial and national macro economic context.

To enable the provincial government to finance its service delivery obligations.

To ensure efficient budget management.

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

To ensure financial transaction processing and reporting that will fully reflect the financial position of the Province.

Provision for the targeted growth and development objectives of the Province.

To make provision for unforeseeable and unavoidable expenditure within the Province.

Vision

As change agent in resource allocation and utilisation practices to achieve the highest possible living standards in pursuing the systematic reduction in social and economic disparities.

Mission

To obtain financial and supportive means and utilise these optimally in pursuit of its vision and supporting strategic goals.

Main services

Change agent in achieving specific socio-economic objectives, inclusive of introducing new practices through fiscal policy.

Fostering the attainment of value for money spending.

Safeguarding and promoting the effective utilisation of provincial assets.

Demands and changes in services

The greatest challenge for the future is to significantly enhance the disbursement of government funds so as to systematically improve service delivery results.

Ensuring the rapid switch over from the batch oriented financial management system (FMS) to a real time basic accounting system (BAS).

Restructuring of the Treasury to improve synergy between the spheres of government as well as enabling Treasury to better fulfill its constitutional mandate to address the socio-economic challenges of the Province.

Increased emphasis in macro economic and efficiency analysis.

Devolvement of the data-capturing function to the Departments of Education, Health, Social services and poverty alleviation, Transport and public works, Provincial Administration: Western Cape and Environmental affairs and development planning.

Acts, rules and regulations

Annual Division of Revenue Act

To provide for the equitable division of revenue raised nationally, inclusive of conditional grants, amongst the three spheres of government and matters incidental thereto.

Basic Conditions of Employment Act, 1997 (Act 75 of 1997)

To provide regulatory prescripts, in addition to the Public Service Act, 1994 and the Public Service Regulations, 2001, regarding the conditions of employment of staff in the Treasury.

Borrowing Powers of Provincial Government Act, 1996 (Act 48 of 1996)

To provide norms and conditions which the Treasury must adhere to in negotiating loans for the Provincial Government.

Employment Equity Act, 1998 (Act 55 of 1998)

To regulate the processes and procedures of the Treasury in achieving a diverse and competent workforce broadly representative of the demographics of the Western Cape and eliminating unfair discrimination in employment towards implementing employment equity.

Intergovernmental Fiscal Relations Act, 1997 (Act 97 of 1997)

To define the role of the Minister of Finance and Economic Development and that of the Treasury as representatives of the Provincial Government, in promoting co-operation between other spheres of government on fiscal, budgetary and financial matters; to provide insight into the prescribed processes for the determination of the equitable share and allocation of revenue raised nationally and for matters in connection therewith.

Labour Relations Act, 1995 (Act 66 of 1995)

To regulate and guide the Treasury in recognising and fulfilling its role in effecting labour harmony and the democratisation of the workplace.

Local Government: Municipal Finance Management Bill¹

To regulate financial management in the local sphere of government; to require that all revenue, expenditure, assets and liabilities of municipalities and municipal entities are managed economically, efficiently and effectively; to determine the responsibilities of persons entrusted municipal borrowing; to make provision for the handling of financial emergencies in municipalities; and to provide for matters connected therewith.¹

Occupational Health and Safety Act, 1993 (Act 85 of 1993)

To provide for the health and safety of persons at work and for the health and safety of persons in connection with the use of plant and machinery; the protection of persons other than persons at work against hazards to health and safety arising out of or in connection with the activities of person at work; to establish an advisory council for occupational health and safety; and to provide for matters connected therewith.

Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000)

To provide the Treasury with a regulatory framework enabling and assisting departments, the Western Cape Provincial Tender Board and potential historically disadvantaged individuals (HDI's) in the sustainable development and implementation of a preferential procurement system.

Promotion of Access to Information Act, 2000 (Act 2 of 2000)

To give effect to the constitutional right of access to any information held by the state and any information that is held by another person and that is required for the exercise or protection of any rights; and to provide for matters connected therewith.

Promotion of Administrative Justice Act, 2000 (Act 3 of 2000)

To give effect to the right to administrative action that is lawful, reasonable and procedurally fair and to the right to written reasons for administrative action as contemplated in section 33 of the Constitution of the Republic of South Africa, 1996; and to provide for matters incidental thereto.

Public Finance Management Act, 1999 (Act 1 of 1999)

To regulate financial management in the Treasury to ensure that all revenue, expenditure, assets and liabilities of the Treasury are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in the Treasury and to provide for matters connected therewith. To fulfil all Treasury responsibilities with respect to other departments and public entities.

¹ To be enacted during 2003/04.

Public Service Act, 1994 (Act 103 of 1994)

To provide for the organisation and administration of the Treasury and for human resource management which includes the regulation of conditions of employment, terms of office, discipline, retirement and discharge of staff members of the Treasury and matters connected therewith.

Skills Development Act, 1998 (Act 97 of 1998)

To provide an institutional framework to devise and implement national, sector and workplace strategies to develop and improve the skills of the South African workforce; to integrate those strategies within the National Qualification Framework contemplated in the South African Qualification Authority Act, 1995; to provide for learnerships that lead to recognised occupational qualifications; to provide for the financing of skills development by means of a levy-grant scheme and a national skills fund; to provide for and regulate employment services; and to provide for matters connected therewith.

Skills Development Levy Act, 1999 (Act 9 of 1999)

To provide for the imposition of a skills development levy; and for matters connected therewith.

Western Cape Direct Charges Act, 2000 (Act 6 of 2000)

To provide for the withdrawal of State moneys from the Western Cape provincial revenue fund, as a direct charge, in accordance with the Constitution of the Republic of South Africa, 1999 (Act 108 of 1996), the Constitution of the Western Cape, 1997 (Act 1 of 1998) and the Public Finance Management Act, 1999 (Act 1 of 1999), and for matters incidental thereof.

Western Cape Gambling and Racing Law, 1996 (Law 4 of 1996)

To provide regulatory prescripts to support the responsible Minister in ensuring sound financial administration and matters incidental thereto by the Western Cape gambling and racing board.

Western Cape Law on the Powers and Privileges of the Provincial Legislature Amendment Act, 1998 (Law 3 of 1998)

To provide the Treasury with regulatory prescripts in assisting the Provincial Parliament when necessary, in meeting their financial responsibilities as set out in legislation.

Western Cape Provincial Tender Board Law, 1994 (Law 8 of 1994)

To regulate the Treasury's role in providing administrative and remunerative assistance to the Western Cape provincial tender board in the execution of its functions towards achieving the goals set out in the Law.

Budget decisions

Internally, realignment of the budget for the vote with the new structure to enable the Treasury to fulfil its responsibilities.

Externally targeting and restructuring of the budget and its management to enable the Provincial Government to fulfil its policy ideals and to promote and assess economic growth and developmental initiatives.

2. REVIEW 2002/03

Began to develop assessment and analytical capabilities.

Attempted to narrow the rapidly widening gap between skills requirements and current competency levels within the department.

Continued recruitment of personnel in line with the departmental employment equity and workplace skills plans up to embargo introduced by PSCBC resolution 7 of 2002.

Re-engineered the departmental organisational structure in line with the Medium term expenditure framework (MTEF) strategic plan and resolution 7 of 2002.

Furthered the design and development of appropriate bespoke training and human resource development programmes and the development of an academic partner scheme.

Further improved communication efforts and interaction abilities.

Sharpened assessment of quantitative budget targets in respect of expenditure and revenue and improved reporting thereon.

Further promoted the development of professionalism and excellence in financial management.

Further encouraged financial regularity and accountability, including driving the implementation of the Public Finance Management Act, 1999, in provincial departments.

Further roll-out of financial administration systems to serve management and institutions, including the further implementation of the moveable asset management system (Logis) and the Vulindlela management information system.

Continuous refinement and evolution of the provincial fiscal policy to reflect key spending priorities and deliverables of the Provincial Government.

Implemented budget reforms to better link policy, planning, budgeting and reporting.

Fostered substantive compliance with the Public Finance Management Act, 1999 (Act 1 of 1999).

Introduced a value addition chain in provisioning and procurement.

Cultivated an understanding that numbers and assets have a meaning or value, directly or indirectly reflecting the standard of service delivery performance or lack thereof.

3. **OUTLOOK FOR 2003/04**

Finalising of the restructuring of and capacity building within the Treasury to better fulfill its legal mandate in addressing the socio-economic challenges of the Province.

Improving overall budget expenditure and revenue efficiency and efficacy within the Province.

An increased emphasis on macro economic and expenditure efficiency analysis.

Increased emphasis on enhancing provincial revenue base and improving asset management in the Province including the introduction of supply chain management and further improvement to financial management generally and systems specifically.

The launching of the *iKapa elihlumayo* initiative that has at its heart the improvement of the economic well-being of the entire population, increasingly wider participation in the economy by previously disadvantaged individuals and the sustainable narrowing of economic disparities.

4. REVENUE AND FINANCING

4.1 Summary of revenue

Table 1 hereunder gives the sources of funding for the vote.

Table 1								
Summary of Revenue								
Provincial Treasury								
Revenue	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Equitable share	(391 706)	(475 625)	(106 270)	(96 921)	(24 707)	(74.51)	(27 004)	339 576
Conditional grants ^a	214 168	225 647						
Own Revenue	214 794	298 442	166 505	166 505	225 001	35.13	172 665	155 934
Total revenue	37 256	48 464	60 235	69 584	200 294	187.84	145 661	495 510

^a Includes total finance supplementary grant.

4.2 Revenue collection

Table 2 below is a summary of the revenue the department is responsible for collecting.

Table 2								
Provincial Own Revenue								
Provincial Treasury								
Head of Revenue	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Current revenue	214 794	298 442	166 505	166 505	225 001	35.13	172 665	155 934
Tax revenue	49 387	110 425	99 500	99 500	116 300	16.88	117 300	118 300
Casino taxes	21 654	85 630	84 000	84 000	106 000	26.19	107 000	108 000
Motor vehicle licences								
Horseracing	27 733	24 795	15 500	15 500	10 300	(33.55)	10 300	10 300
Liquor licences								
Non-tax revenue	165 407	188 017	67 005	67 005	108 701	62.23	55 365	37 634
Interest	149 722	184 830	66 526	66 526	108 077	62.46	54 679	36 881
Health patient fees								
Reimbursements								
Other sales								
Other revenue ^a	15 685	3 187	479	479	624	30.27	686	753
Capital revenue								
Sale of land and buildings								
Sale of stock, livestock etc.								
Other capital revenue								
Total revenue	214 794	298 442	166 505	166 505	225 001	35.13	172 665	155 934

^a Includes bookmaker, casino, key-employee and other annual licence fees, and administration fees.

5. EXPENDITURE SUMMARY

5. Programme summary

Table 3 below shows the budget or estimated expenditure per programme and in summarised standard item classification. Details of the standard item and GFS economic classifications are attached as an annexure to this vote.

Table 3 Summary of Expenditure and Estimates: Provincial Treasury								
Programme	2000/01 Actual R'000	2001/02 Actual R'000	2002/03 Budget R'000	2002/03 Est. Actual R'000	2003/04 Voted R'000	Change Voted to Est. Actual	2004/05 MTEF R'000	2005/06 MTEF R'000
1. Administration	14 477	17 685	21 902	16 811	18 368	9.26	20 001	20 681
2. Normative financial management and communication			1 760	4 794	11 802	146.18	13 299	13 819
3. Budget office	1 473	1 547	2 106	2 582	2 833	9.72	3 737	3 975
4. Macro economic analysis				4 271	4 980	16.60	5 218	5 436
5. Resource acquisition and management	6 206	7 425	9 844	16 670	19 623	17.71	5 616	5 277
6. Public finance	1 410	1 975	3 197	4 335	4 755	9.69	5 512	5 691
7. Asset management	9 910	14 731	17 900	18 372	31 713	72.62	25 750	22 600
8. Financial accounting and reporting	3 780	5 101	3 526	1 749	1 927	10.18	2 404	2 433
9. iKapa elihlumayo					77 654		64 123	415 597
10. Contingency provision					26 639		1	1
Departmental totals	37 256	48 464	60 235	69 584	200 294	187.84	145 661	495 510
Standard item								
Current								
Personnel	22 261	28 408	35 295	32 719	37 185^a	13.65	45 713	47 542
Transfer	5 300	6 000	7 276	4 276	7 529	76.08	3 662	3 080
Other current	9 098	12 742	16 892	28 532	140 497	392.42	87 050	439 260
Total current	36 659	47 150	59 463	65 527	185 211	182.65	136 425	489 882
Capital								
Acquisition of capital asse	597	1 314	772	4 057	15 083	271.78	9 236	5 628
Transfer								
Total capital	597	1 314	772	4 057	15 083	271.78	9 236	5 628
Total standard item	37 256	48 464	60 235	69 584	200 294	187.84	145 661	495 510

^a Includes R4 861 000 in respect of improvement in conditions of service (ICS) carry-through costs since 1 July 2002 as well as new ICS costs from 1 July 2003.

6. **PROGRAMME DESCRIPTION**

6.1 **PROGRAMME 1: ADMINISTRATION**

AIM: To achieve service excellence in the provisioning and maintenance of sound financial and human resource management and administration.

PROGRAMME DESCRIPTION:

Office of the Provincial Minister

rendering secretarial, administrative and office support services and acts as linkage with the Treasury, the department of Economic development and tourism, and the Provincial Parliament enabling the minister to realise both his direct treasury and economic development responsibilities

Financial management and specialised support services

delivering financial management and specialised auxiliary services for the Treasury

Human resource management

organising the Treasury's human resource management, special programmes, development and training and sectoral education and training contribution to the Sectoral education and training authority (SETA)
financial assistance for educational development

SERVICE DELIVERY MEASURES:

Sub-programme 1.1: Office of the Provincial Minister		
Measurable Objective	Output	Performance Measures
Smooth and effective functioning of the minister's office.	Delivering administrative, communication and other support services to the standards set by the minister.	100 % satisfaction by the minister. Good integration with departmental function. Five day turnaround time on documents submitted to the minister.

Sub-programme 1.2: Financial management and specialised support services		
Measurable Objective	Output	Performance Measures
Efficient and effective planning and budget management.	Resource allocation management and generation in line with Treasury's strategic goals.	Ensure no greater than 2% variance between actual and approved budget. Effective application of resources in realising strategic goals. Attainment of all prescribed due dates.
Ensuring proper financial accounting and risk management.	Financial management on par or in excess of Treasury's normative standards.	Unqualified Auditor-general report. No fraud or losses. Full compliance to PFMA implementation requirements. Submission of financial statements and other reports on prescribed dates.
Supply chain management in line with treasury criteria.	Value for money procurement, stock and inventory management, maximising returns on physical assets.	Full compliance to efficiency criteria developed by the Treasury. Submission of all assessments on due dates.
Excellent specialised auxiliary services.	Timely and high quality support service to maximise smooth and efficient functioning of the Treasury.	Services delivered at a standard acceptable to other line functionaries. Timely implementation of corrective measures and meeting of due dates.

Sub-programme 1.3: Human resource management		
Measurable Objective	Output	Performance Measures
Excellence in personnel and performance management services.	Appropriately recruited, placed and assessed personnel enabling full functioning of the Treasury.	Vacancy rate less than 8%. Productive personnel corps. Meeting of all due dates and timely corrective measures.
Ensuring cordial labour relations.	Good discipline and well informed staff and organised labour.	No labour disputes. Rapid settling of grievances and misconduct. Meeting of all due dates and timely corrective measures.
Facilitating appropriate human resource development.	Competent human resource base.	Skilling in line with strategic goals. Meeting of all due dates and timely corrective measures.
Ensuring organisational transformation.	A workforce and organisational structure capable of dealing with Treasury's challenges.	Ability to deliver on Treasury's goals. Meeting of all due dates and timely corrective measures.

Table 3.1 Expenditure - Programme 1: Administration Provincial Treasury								
Sub-programme	2000/01 Actual R'000	2001/02 Actual R'000	2002/03 Budget R'000	2002/03 Est. Actual R'000	2003/04 Voted R'000	% Change Voted to Est. Actual	2004/05 MTEF R'000	2005/06 MTEF R'000
1. Office of the Provincial Minister	1 255	2 433	2 773	2 723	2 938 ^a	7.90	3 052	3 082
2. Financial management and specialised support services	13 222	15 252	17 353	10 325	11 014	6.67	11 100	11 417
Management	2 540	2 556	2 791	1 756	1 888	7.52	2 153	2 225
Financial management	6 094	6 462	6 944	6 345	6 760	6.54	6 609	6 779
Specialised support services	4 588	6 234	7 618	2 224	2 366	6.38	2 338	2 413
3. Human resource management			1 776	3 763	4 416	17.35	5 849	6 182
Human resource management			1 500	3 487	4 342	24.52	5 772	6 102
SETA			276	276	74	(73.19)	77	80
Departmental totals	14 477	17 685	21 902	16 811	18 368	9.26	20 001	20 681
^a Includes salary R409 000 and remunerative allowance R221 000 of the Provincial Minister of Finance and Economic Development.								
Standard item								
Current								
Personnel	9 748	12 775	15 633	10 016	10 929 ^a	9.12	12 546	13 155
Transfer			276	276	674	144.20	1 077	1 080
Other current	4 552	4 503	5 853	5 459	5 705	4.51	6 019	6 118
Total current	14 300	17 278	21 762	15 751	17 308	9.89	19 642	20 353
Capital								
Acquisition of capital assets	177	407	140	1 060	1 060		359	328
Transfer								
Total capital	177	407	140	1 060	1 060		359	328
Total standard item	14 477	17 685	21 902	16 811	18 368	9.26	20 001	20 681
^a Includes R1 387 000 in respect of improvement in conditions of service (ICS) carry-through costs since 1 July 2002 as well as new ICS costs from 1 July 2003.								

6.2 **PROGRAMME 2: NORMATIVE FINANCIAL MANAGEMENT AND COMMUNICATION**

AIM: To develop, implement and enforce financial norms and standards and ensure effective communication.

PROGRAMME DESCRIPTION:

Financial management and communication

determination of financial management standards for chief financial officers and accounting officers

maintenance of an appropriate financial legal framework, inclusive of the issuing of provincial treasury instructions and other matters incidental thereto

determination and maintenance of an effective Provincial Treasury communication system

Internal audit development

the development , monitoring and promotion of internal audit

SERVICE DELIVERY MEASURES:

Sub-programme 2.1: Financial management and communication		
Measurable Objective	Output	Performance Measures
Determination and implementation of financial management norms and standards to facilitate excellence in service delivery.	Assessment of financial management systems and practices and tailoring current practices to achieve fiscal policy objectives.	Full compliance by accounting officers with normative standards. Meeting of all due dates and timely corrective measures.
Ensuring the existence of an appropriate and dynamic financial legislative framework.	Assessment of nominal and substantive compliance and initiations of remedial steps. Provincial Treasury instructions, other financial legislation and prescripts that are aligned with best financial management practice.	No unauthorised departures from financial prescripts. Dynamic adjustment to financial legislation and prescripts. Meeting of all due dates and timely corrective measures.
An effective internal and external communication system.	A communication framework that will ensure timely and accurate transmission of all data in other communication within the Treasury and between the latter and the balance of the Province and other government spheres.	No miscommunication. Meeting of all due dates and timely corrective measures.

Sub-programme 2.2: Internal audit development		
Measurable Objective	Output	Performance Measures
Proper functioning of internal audit.	Establishment of units at education and health and the promotion of a similar unit at social services and poverty alleviation. Reorganising of the central unit to provide an effective service to the balance of provincial departments.	Fully fledged units in operation by 31 March 2004.

Table 3.2 Expenditure - Programme 2: Normative Financial Management and Communication Provincial Treasury								
Sub-programme	2000/01 Actual R'000	2001/02 Actual R'000	2002/03 Budget R'000	2002/03 Est. Actual R'000	2003/04 Voted R'000	% Change Voted to Est. Actual	2004/05 MTEF R'000	2005/06 MTEF R'000
1. Financial management and communication			1 760	2 032	2 202	8.37	3 209	3 285
2. Internal audit development				2 762	9 600	247.57	10 090	10 534
Departmental totals			1 760	4 794	11 802	146.18	13 299	13 819
Standard item								
Current								
Personnel			1 574	1 915	2 079 ^a	8.56	3 116	3 192
Transfer				2 879	9 723	237.72	10 183	10 627
Other current			186					
Total current			1 760	4 794	11 802	146.18	13 299	13 819
Capital								
Acquisition of capital assets								
Transfer								
Total capital								
Total standard item			1 760	4 794	11 802	146.18	13 299	13 819

^a Includes R271 000 in respect of improvement in conditions of service (ICS) carry-through costs since 1 July 2002 as well as new ICS costs from 1 July 2003.

6.3 PROGRAMME 3: BUDGET OFFICE

AIM: To promote effective financial resource allocation.

PROGRAMME DESCRIPTION:

- determination of fiscal policy in liaison with other components
- determine the main spending priorities
- promote economic efficiency of spending

SERVICE DELIVERY MEASURES:

Programme 3: Budget office		
Measurable Objective	Output	Performance Measures
Compile annual medium-term budget policy objectives targeted to reduce socio-economic disparities, achieve synergy and improve financial management of resources.	Costed policy proposals and integration of a variety of financial, economic and other considerations operative across all three spheres into a proposed consolidated priority framework resource allocation programme for the Province.	Acceptance of provincial medium-term budget policy statement by the executive and Provincial Parliament. Meeting of all due dates and timely corrective measures.
Subsequent proposing of allocations per function and key policy areas.	Drives and ensures successful realisation of the budget allocation process. Proposed spending priorities, goals to be achieved and optimum mix to be realised.	Acceptance of allocations by executive and Provincial Parliament. Realisation of policy goals. Meeting of all due dates and timely corrective measures.

Table 3.3 Expenditure - Programme 3: Budget Office Provincial Treasury								
Programme	2000/01 Actual R'000	2001/02 Actual R'000	2002/03 Budget R'000	2002/03 Est. Actual R'000	2003/04 Voted R'000	% Change Voted to Est. Actual	2004/05 MTEF R'000	2005/06 MTEF R'000
1. Budget office	1 473	1 547	2 106	2 582	2 833	9.72	3 737	3 975
Departmental totals	1 473	1 547	2 106	2 582	2 833	9.72	3 737	3 975
Standard item								
Current								
Personnel	990	1 012	1 350	2 187	2 418 ^a	10.56	3 522	3 760
Transfer								
Other current	414	458	756	395	415	5.06	215	215
Total current	1 404	1 470	2 106	2 582	2 833	9.72	3 737	3 975
Capital								
Acquisition of capital assets	69	77						
Transfer								
Total capital	69	77						
Total standard item	1 473	1 547	2 106	2 582	2 833	9.72	3 737	3 975

^a Includes R308 000 in respect of improvement in conditions of service (ICS) carry-through costs since 1 July 2002 as well as new ICS costs from 1 July 2003.

6.4 **PROGRAMME 4: MACRO ECONOMIC ANALYSIS**

AIM: To determine and evaluate economic parameters and socio-economic imperatives within a provincial and national macro economic context.

PROGRAMME DESCRIPTION:

provision and analysis of economic intelligence impacting on macro economic variables and fiscal policy

SERVICE DELIVERY MEASURES:

Programme 4: Macro economic analysis		
Measurable Objective	Output	Performance Measures
Determine the potential and constraints for economic growth and development, and their interaction with current government spending and revenue patterns.	Development, tracking and analysis of key economic variables and their interaction with selected government revenue and expenditure endeavours.	Full economic impact assessment of intended or past revenue initiatives and expenditures. Meeting of all due dates and timely corrective measures.
Determine alternative budget, expenditure and revenue impact scenarios on selected economic growth and development indicators.	Budgets, revenue envelopes and proposed expenditures that support the attainment of selected socio-economic imperatives.	Systematic reduction in socio-economic disparities and appropriate gain in efficiency. Meeting of all due dates and timely corrective measures.

Table 3.4 Expenditure - Programme 4: Macro Economic Analysis								
Provincial Treasury								
Programme	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
1. Macro economic analysis				4 271	4 980	16.60	5 218	5 436
Departmental totals				4 271	4 980	16.60	5 218	5 436
Standard item								
Current								
Personnel				1 345	1 791 ^a	33.16	2 333	2 458
Transfer				2 926	3 189	8.99	2 885	2 978
Other current								
Total current				4 271	4 980	16.60	5 218	5 436
Capital								
Acquisition of capital assets								
Transfer								
Total capital								
Total standard item				4 271	4 980	16.60	5 218	5 436

^a Includes R234 000 in respect of improvement in conditions of service (ICS) carry-through costs since 1 July 2002 as well as new ICS costs from 1 July 2003.

6.5 **PROGRAMME 5: RESOURCE ACQUISITION AND MANAGEMENT**

AIM: To enable the provincial government to finance its service delivery obligations.

PROGRAMME DESCRIPTION:

Resource acquisition

to ensure that the province receives its equitable portion of nationally collected taxes, to develop new provincial taxes and assess their impact on the economy, optimise user or cost recovery charges, debtor management, assessment and debt management with respect to loans and guarantees

Western Cape gambling and racing board

advising the responsible minister, providing and administering the required financial and other support functions, inclusive of the management of transfer payments to the Board

SERVICE DELIVERY MEASURES:

Sub-programme 5.1: Resource acquisition		
Measurable Objective	Output	Performance Measures
Assess and optimise division of national revenues.	Equitable share portion in line with constitutionally assigned obligations and real cost pressures. Reduction of conditional grants to those that make economic and policy sense, in line with cost pressures.	Annual real growth of at least 1% above GDP inflation after discounting of personnel and social security. Revenue flows enabling systematic lessening of socio-economic disparities. Meeting of all due dates and timely corrective measures.
Ensuring efficient and effective development of provincial revenue base.	Systematic increase in current own revenue not inconsistent with economic policy. Development of loan financing, fuel and bed levies. Systematic reduction of debtors book.	Annual real growth in excess of 5% over current MTEF projections. Collection of outstanding debts as at 1 April 2003 by March 2004. Meeting of all due dates and timely corrective measures.

Sub-programme 5.2: Western Cape gambling and racing board		
Measurable Objective	Output	Performance Measures
Protected gambling and betting resource base.	Adequately resourced controlling body of gambling and betting.	Full receipt of estimated gambling and betting revenue. Transfers payments in line with cash flow and budget projections. Meeting of all due dates and introduction of timely corrective measures.

Table 3.5 Expenditure - Programme 5: Resource Acquisition and Management								
Provincial Treasury								
Sub-programme	2000/01 Actual R'000	2001/02 Actual R'000	2002/03 Budget R'000	2002/03 Est. Actual R'000	2003/04 Voted R'000	% Change Voted to Est. Actual	2004/05 MTEF R'000	2005/06 MTEF R'000
1. Resource acquisition	906	1 425	2 844	12 670	12 768	0.77	3 031	3 277
2. Western Cape gambling and racing board	5 300	6 000	7 000	4 000	6 855	71.38	2 585	2 000
Departmental totals	6 206	7 425	9 844	16 670	19 623	17.71	5 616	5 277
Standard item								
Current								
Personnel	792	1 242	1 590	1 675	1 923 ^a	14.81	2 706	2 852
Transfer	5 300	6 000	7 000	4 000	6 855	71.38	2 585	2 000
Other current	114	129	1 254	10 995	10 845	(1.36)	325	425
Total current	6 206	7 371	9 844	16 670	19 623	17.71	5 616	5 277
Capital								
Acquisition of capital assets		54						
Transfer								
Total capital		54						
Total standard item	6 206	7 425	9 844	16 670	19 623	17.71	5 616	5 277

^a Includes R257 000 in respect of improvement in conditions of service (ICS) carry-through costs since 1 July 2002 as well as new ICS costs from 1 July 2003.

6.6 **PROGRAMME 6: PUBLIC FINANCE**

AIM: To ensure efficient budget management.

PROGRAMME DESCRIPTION:

Departments

provision for technical budget management, inclusive of budget formulation, formats, programme structure, processes and preparation for tabling

administering the budget processes, inclusive of trend analysis and interpretation, monitoring, reporting and intervention, exercising of fiscal discipline, risk analysis and ensuring technical efficiency of resource use

Municipalities

performing the responsibilities assigned to the Treasury

SERVICE DELIVERY MEASURES:

Sub-programme 6.1: Departments		
Measurable Objective	Output	Performance Measures
Compilation of annual and adjustment budget estimates in line with determined policy goals.	Budget reform and resource allocations within votes in support of policy objectives and expenditure reviews.	Expenditure in support of overall policy goals and attainment of efficiency in expenditure. Meeting of all due dates and timely corrective measures.
Implementation, assessment and enforcement of approved budgets.	Application of appropriate fiscal controls. Monitoring, reporting and expenditure trend analysis at vote or lower level as deemed appropriate. Least cost analysis of key service delivery units.	No over-expenditure. Under expenditure 2% or less per vote. Lowest unit cost possible in delivery of services. Expenditure at detail level in line with overall policy goals. Meeting of all due dates and timely corrective measures.

Sub-programme 6.2: Municipalities		
Measurable Objective	Output	Performance Measures
Alignment between municipal integrated development plan - and provincial budgeting processes.	An integrated financial framework between the Province and municipalities.	Functioning financial framework.

Table 3.6 Expenditure - Programme 6: Public Finance Provincial Treasury								
Sub-programme	2000/01 Actual R'000	2001/02 Actual R'000	2002/03 Budget R'000	2002/03 Est. Actual R'000	2003/04 Voted R'000	% Change Voted to Est. Actual	2004/05 MTEF R'000	2005/06 MTEF R'000
1. Departments	1 410	1 975	2 558	3 468	3 804	9.69	4 410	4 553
2. Municipalities			639	867	951	9.69	1 102	1 138
Departmental totals	1 410	1 975	3 197	4 335	4 755	9.69	5 512	5 691
Standard item								
Current								
Personnel	1 293	1 773	2 544	3 852	4 252 ^a	10.38	5 166	5 345
Transfer								
Other current	117	156	653	483	503	4.14	346	346
Total current	1 410	1 929	3 197	4 335	4 755	9.69	5 512	5 691
Capital								
Acquisition of capital assets		46						
Transfer								
Total capital		46						
Total standard item	1 410	1 975	3 197	4 335	4 755	9.69	5 512	5 691

^a Includes R563 000 in respect of improvement in conditions of service (ICS) carry-through costs since 1 July 2002 as well as new ICS costs from 1 July 2003.

6.7 **PROGRAMME 7: ASSET MANAGEMENT**

AIM: To ensure the effective and efficient management of physical and financial assets.

PROGRAMME DESCRIPTION:

Supply chain management

develop, ensure supply chain management strategies that will contribute to economic development and effective and efficient utilisation of physical assets

Public private partnerships

promote, assess and monitor public private partnership initiatives

Financial assets

optimise liquidity in the Provincial revenue fund ensuring maximum return within acceptable levels of risk

Financial systems

the implementation and management of financial management systems in support of sound financial management

Western Cape provincial tender board

overseeing of provincial procurement standards and policy in preparation for phasing in of supply chain management

SERVICE DELIVERY MEASURES:

Sub-programme 7.1: Supply chain management		
Measurable Objective	Output	Performance Measures
To ensure effective and efficient planning for, acquisition, logistics management and disposal of goods and services, inclusive of immovable property.	Establishment of proper functioning supply chain management components in departments and public entities. Value for money assessment of supply chain management practices. Attainment of preferential procurement and black economic empowerment and other policy goals.	Attainment of efficiency in supply chain management to be bench-marked. Attainment of annual goals to be benchmarked per sector. Meeting of all due dates and timely corrective measures.

Sub-programme 7.2: Public private partnerships		
Measurable Objective	Output	Performance Measures
Facilitate, promote and in liaison with accounting officers implement public private partnership initiatives.	Fully established PPP unit in the Provincial Treasury capable of delivering on PPP initiatives.	Appropriate risk transfer to private sector. Augmentation of overall provincial delivery envelope. Meeting of all due dates and timely corrective measures.

Sub-programme 7.3: Financial assets		
Measurable Objective	Output	Performance Measures
Optimisation in the management of financial assets.	Maximum yield on money management operations through rigorous management and control of in and out flows on the provincial revenue fund.	R1,1 billion accumulated yield and bridging financing to be achieved over the MTEF, R500 million in 2003/04. Meeting of all due dates and timely corrective measures.

Sub-programme 7.4: Financial systems		
Measurable Objective	Output	Performance Measures
Implementation and management of appropriate financial systems.	<p>Development of a policy framework for the evolution and deployment of effective and efficient financial management systems.</p> <p>Completion of the roll-out at the department of Health, (academic institutions excluded) of the logistical information system (LOGIS).</p> <p>Replacement of FMS by BAS for all departments and the Provincial Parliament.</p>	<p>Acceptance by the executive and the National Treasury by 31 December 2003.</p> <p>Additional 24 health institutions fully operational by 1 April 2004.</p> <p>Integrated into the supply management system with fully capacitated personnel.</p> <p>All 14 votes successfully implemented by 1 April 2004.</p> <p>Accurate reflection of all financial system transactions by BAS with fully capacitated personnel.</p> <p>Meeting of all due dates and timely corrective measures.</p>

Sub-programme 7.5: Western Cape Provincial Tender Board		
Measurable Objective	Output	Performance Measures
A managed transition process from the current procurement regime to the full phasing in of supply chain management in all the departments with appropriate management of risk and phasing out of the current board.	Procurement transition framework.	Fully implementation of supply chain management and cessation of the board by 31 December 2003.

Table 3.7 Expenditure - Programme 7: Asset Management Provincial Treasury								
Sub-programme	2000/01	2001/02	2002/03	2002/03	2003/04 Voted	% Change Voted to Est. Actual	2004/05	2005/06
	Actual	Actual	Budget	Est. Actual			MTEF	MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
1. Supply chain management	2 604	3 719	4 393	3 965	4 204	6.03	5 382	5 595
2. Public private partnerships				618	661	6.96	1 275	1 330
3. Financial assets				1 480	1 569	6.01	1 725	1 787
4. Financial systems	7 039	10 804	13 263	11 979	24 979	108.52	17 368	13 888
5. Western Cape provincial tender board	267	208	244	330	300	(9.09)		
Departmental totals	9 910	14 731	17 900	18 372	31 713	72.62	25 750	22 600
Standard item								
Current								
Personnel	5 875	7 276	9 938	10 102	11 994 ^a	18.73	14 018	14 445
Transfer								
Other current	3 841	6 745	7 330	5 273	5 696	8.02	2 855	2 855
Total current	9 716	14 021	17 268	15 375	17 690	15.06	16 873	17 300
Capital								
Acquisition of capital assets	194	710	632	2 997	14 023	367.90	8 877	5 300
Transfer								
Total capital	194	710	632	2 997	14 023	367.90	8 877	5 300
Total standard item	9 910	14 731	17 900	18 372	31 713	72.62	25 750	22 600

^a Includes R1 604 000 in respect of improvement in conditions of service (ICS) carry-through costs since 1 July 2002 as well as new ICS costs from 1 July 2003.

6.8 **PROGRAMME 8: FINANCIAL ACCOUNTING AND REPORTING**

AIM: To ensure financial transaction processing and reporting that will fully reflect the financial position of the Province.

PROGRAMME DESCRIPTION:

ensuring integrity of financial data, accountability, financial reporting, interpretative accounting and transparency of Government's financial transactions

SERVICE DELIVERY MEASURES:

Programme 8: Financial accounting and reporting		
Measurable Objective	Output	Performance Measures
Full recording of REAL transactions and the preparation of quality financial statements.	Accounting practices and reporting that will ensure effective and efficient capturing of REAL movements and accountability.	No unwarranted balances in accounts at the end of the financial year. Less than 25% qualified auditor-general reports. Financial statements and reporting that wholly reflects all financial and asset movements. Meeting of all due dates and timely corrective measures.
Improved financial performance of departments through the application of interpretive accounting skills.	Trends, opportunities and risks identified and addressed immediately through optimal use of financial reports. Cost accounting principles implemented in provincial departments and entities.	Efficiency and transparency in resource utilisation to be benchmarked. Efficiency and transparency in resource utilisation to be benchmarked. Meeting of all due dates and timely corrective measures.

Table 3.8 Expenditure - Programme 8: Financial Accounting and Reporting Provincial Treasury								
Programme	2000/01 Actual R'000	2001/02 Actual R'000	2002/03 Budget R'000	2002/03 Est. Actual R'000	2003/04 Voted R'000	% Change Voted to Est. Actual	2004/05 MTEF R'000	2005/06 MTEF R'000
1. Financial accounting and reporting	3 780	5 101	3 526	1 749	1 927	10.18	2 404	2 433
Departmental totals	3 780	5 101	3 526	1 749	1 927	10.18	2 404	2 433
Standard item								
Current								
Personnel	3 563	4 330	2 666	1 627	1 799 ^a	10.57	2 306	2 335
Transfer								
Other current	60	751	860	122	128	4.92	98	98
Total current	3 623	5 081	3 526	1 749	1 927	10.18	2 404	2 433
Capital								
Acquisition of capital assets	157	20						
Transfer								
Total capital	157	20						
Total standard item	3 780	5 101	3 526	1 749	1 927	10.18	2 404	2 433

^a Includes R237 000 in respect of improvement in conditions of service (ICS) carry-through costs since 1 July 2002 as well as new ICS costs from 1 July 2003.

6.9 **PROGRAMME 9: *iKapa elihlumayo***

AIM: Provision for the targeted growth and development objectives of the Province.

PROGRAMME DESCRIPTION:

earmarked allocation for purposes within the *iKapa elihlumayo* framework

SERVICE DELIVERY MEASURES:

Programme 9: <i>iKapa elihlumayo</i>		
Measurable Objective	Output	Performance Measures
Ensuring targeted disbursement of government funds to attain specifically employment generation and <i>per capita</i> income growth through sustainable government and business sector investment.	Integrated (incorporating all relevant spheres state owned enterprises and private sector) delivery plan by the economic services cluster as a precursor for the release of staggered funding. Ensuring an empowered workforce through developing the human resources within the community.	Systematic reduction of unemployment and income disparities through enhanced business activity.

Table 3.9 Expenditure - Programme 9: <i>iKapa elihlumayo</i> Provincial Treasury								
Programme	2000/01 Actual R'000	2001/02 Actual R'000	2002/03 Budget R'000	2002/03 Est. Actual R'000	2003/04 Voted R'000	% Change Voted to Est. Actual	2004/05 MTEF R'000	2005/06 MTEF R'000
1. <i>iKapa elihlumayo</i>					77 654		64 123	415 597
Departmental totals					77 654		64 123	415 597
Standard item								
Current								
Personnel								
Transfer								
Other current					77 654		64 123	415 597
Total current					77 654		64 123	415 597
Capital								
Acquisition of capital assets								
Transfer								
Total capital								
Total standard item					77 654		64 123	415 597

6.10 **PROGRAMME 10: CONTINGENCY PROVISION**

AIM: To make provision for unforeseeable and unavoidable expenditure within the Province.

PROGRAMME DESCRIPTION:

ensuring available funds for eventualities that cannot be anticipated, prevented or funded by other means

SERVICE DELIVERY MEASURES:

Programme 10: Contingency provision		
Measurable Objective	Output	Performance Measures
Secured funds for financing unforeseeable and unavoidable expenditure.	Provide departments with financial means for those untimely unpreventable eventualities that cannot be funded by other means (savings, reprioritisation) as contemplated by NTR 6.6.1.	Monthly, in year monitoring of progress in addressing the eventualities for which funds were made available.

Table 3.10 Expenditure - Programme 10: Contingency Provision Provincial Treasury								
Programme	2000/01 Actual R'000	2001/02 Actual R'000	2002/03 Budget R'000	2002/03 Est. Actual R'000	2003/04 Voted R'000	% Change Voted to Est. Actual	2004/05 MTEF R'000	2005/06 MTEF R'000
1. Contingency provision					26 639		1	1
Departmental totals					26 639		1	1
Standard item								
Current								
Personnel								
Transfer								
Other current					26 639		1	1
Total current					26 639		1	1
Capital								
Acquisition of capital assets								
Transfer								
Total capital								
Total standard item					26 639		1	1

Table 3.11 Transfer to Public Entities Provincial Treasury								
Municipalities	2000/01 Actual R'000	2001/02 Actual R'000	2002/03 Budget R'000	2002/03 Est. Actual R'000	2003/04 Voted R'000	% Change Voted to Est. Actual	2004/05 MTEF R'000	2005/06 MTEF R'000
Western Cape Gambling and Racing Board	5 300	6 000	7 000	4 000	6 855	71.38	2 585	2 000
Total transfer to Public Entities	5 300	6 000	7 000	4 000	6 855	71.38	2 585	2 000

Table 4 Personnel Estimates Provincial Treasury			
Programme	At 31 March 2002	At 31 March 2003	At 31 March 2004
1. Administration	126	69	72
2. Normative financial management and communication	6	7	9
3. Budget office	7	6	9
4. Macro economic analysis		4	5
5. Resource acquisition and management	7	8	9
6. Public finance	15	13	16
7. Asset management	60	60	60
8. Financial accounting and reporting	7	9	8
9. <i>iKapa elihlumayo</i>			
10. Contingency provision			
Total current	228	176	188

Table 5 Reconciliation of Structural Changes Provincial Treasury							
Current Programme	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	2004/05 MTEF	2005/06 MTEF	New Programme
	R'000	R'000	R'000	R'000	R'000	R'000	
Programme 1: Administration			51	116	124	130	Vote 1: Provincial Administration: Western Cape
			471	1 289	1 355	1 427	Vote 5: Education
			967	2 972	3 195	3 385	Vote 6: Health
			95	290	313	331	Vote 7: Social services and poverty alleviation
			51	116	124	130	Vote 9: Environmental affairs and development planning
			109	248	265	284	Vote 10: Public works and transport
Programme 7: Asset management				3 833			Vote 1: Provincial Administration: Western Cape
Programme 7: Asset management				9 544	6 522	5 979	Vote 1: Provincial Administration: Western Cape
Vote 1: Provincial Administration: Western Cape	1 120	1 232	1 232	920	219	228	Programme 1: Administration
Vote 1: Provincial Administration: Western Cape				1 600	1 682	1 756	Programme 2: Normative financial management and communication
Programme 2: Budgets	1 547	2 106	2 582	2 833	3 737	3 975	Programme 3: Budget office
Programme 2: Budgets	7 425	9 844	16 670	19 623	5 616	5 277	Programme 5: Resource acquisition and management
Programme 2: Budgets	1 975	3 197	4 335	4 755	5 512	5 691	Programme 6: Public finance
Programme 2: Budgets	3 719	4 393	3 965	4 204	5 382	5 595	Programme 7: Asset management
Programme 2: Budgets	208	244	330	300			Programme 7: Asset management
Programme 3: Provincial Accountant-General services			1 480	1 569	1 725	1 787	Programme 7: Asset management
Programme 3: Provincial Accountant-General services	10 804	13 263	11 979	24 979	17 368	13 888	Programme 7: Asset management
Programme 3: Provincial Accountant-General services		1 760	2 032	2 202	3 209	3 285	Programme 2: Normative financial management and communication
Programme 3: Provincial Accountant-General services	5 101	3 526	1 749	1 927	2 404	2 433	Programme 8: Financial accounting and reporting
Total	31 899	39 565	48 098	83 320	58 752	55 581	

Table 6 Summary of Transfer Payment related Expenditure Provincial Treasury					
Programme	Beneficiary	Main Purpose	2003/04 Voted R'000	2004/05 MTEF R'000	2005/06 MTEF R'000
1. Administration	Sectoral education and training authority (SETA)	Statutory contribution towards SETA.	74	77	80
	Bursaries	Financial assistance for educational development.	600	1 000	1 000
5. Resource acquisition and management	Western Cape gambling and racing board	To adequately resource the Western Cape Gambling and Racing Board as controlling body of gambling and betting in the Province.	6 855	2 585	2 000
Total			7 529	3 662	3 080

Table A Summary of Expenditure and Estimates: Provincial Treasury								
Programme	2000/01	2001/02	2002/03	2002/03	2003/04	% Change	2004/05	2005/06
	Actual	Actual	Budget	Est. Actual	Voted	Voted to Est. Actual	MTEF	MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Standard items								
Personnel expenditure	22 261	28 408	35 295	32 719	37 185	13.65	45 713	47 542
Administrative expenditure	2 766	3 527	3 234	3 403	3 612	6.14	3 109	3 011
Stores and livestock	833	1 069	759	1 188	1 260	6.06	1 320	1 320
Current	833	1 069	759	1 188	1 260	6.06	1 320	1 320
Capital								
Equipment	735	1 434	1 002	4 197	15 223	262.71	9 375	5 767
Current	138	120	230	140	140		139	139
Capital	597	1 314	772	4 057	15 083	271.78	9 236	5 628
Land and buildings								
Current								
Capital								
Professional and special services	5 218	8 017	12 669	13 177	125 066	849.12	82 482	434 790
Current	5 218	8 017	12 669	13 177	125 066	849.12	82 482	434 790
Capital								
Transfer payments	5 300	6 000	7 276	4 276	7 529	76.08	3 662	3 080
Current	5 300	6 000	7 276	4 276	7 529	76.08	3 662	3 080
Capital								
Miscellaneous expenditure	143	9		10 624	10 419	(1.93)		
Interest: Non Revenue				10 624	10 419			
Civil Pensions Stabilization Account	136							
Thefts and losses	7	9						
Total current	36 659	47 150	59 463	65 527	185 211	182.65	136 425	489 882
Total capital	597	1 314	772	4 057	15 083	271.78	9 236	5 628
Total standard item classification	37 256	48 464	60 235	69 584	200 294	187.84	145 661	495 510
GFS Economic Type								
Current expenditure								
Compensation of employees	22 397	28 408	35 295	32 719	37 185	13.65	45 713	47 542
Salaries and wages	15 864	20 771	25 285	23 509	27 018	14.93	34 105	35 084
Other remuneration	6 533	7 637	10 010	9 210	10 167	10.39	11 608	12 458
Use of goods and services	8 913	12 673	16 822	17 828	129 986	629.11	86 957	439 167
Interest paid				10 624	10 419	(1.93)		
Transfer payments	5 349	6 069	7 346	4 356	7 621	74.95	3 755	3 173
Subsidies to business enterprises								
Local government	49	69	70	80	92	15.00	93	93
Extra-budgetary institutions			276	276	74	(73.19)	77	80
Households	5 300	6 000	7 000	4 000	7 455	86.38	3 585	3 000
Non-profit organisation								
Total current	36 659	47 150	59 463	65 527	185 211	182.65	136 425	489 882
Capital expenditure								
Non-financial assets	597	1 314	772	4 057	15 083	271.78	9 236	5 628
Buildings and structures								
Machinery and equipment	597	1 314	772	4 057	15 083	271.78	9 236	5 628
Non-produced assets								
Other assets								
Capital transfer to								
Local government								
Other								
Total capital	597	1 314	772	4 057	15 083	271.78	9 236	5 628
Total GFS expenditure	37 256	48 464	60 235	69 584	200 294	187.84	145 661	495 510

Table A.1 Summary of Expenditure and Estimates:								
Provincial Treasury								
Programme 1: Administration								
Programme	2000/01	2001/02	2002/03	2002/03	2003/04	% Change	2004/05	2005/06
	Actual	Actual	Budget	Est. Actual	Voted	Voted to	MTEF	MTEF
	R'000	R'000	R'000	R'000	R'000	Est. Actual	R'000	R'000
Standard items								
Personnel expenditure	9 748	12 775	15 633	10 016	10 929	9.12	12 546	13 155
Administrative expenditure	2 099	1 678	1 772	1 899	1 991	4.84	1 767	1 669
Stores and livestock	791	849	759	1 188	1 260	6.06	1 320	1 320
Current	791	849	759	1 188	1 260	6.06	1 320	1 320
Capital								
Equipment	315	493	370	1 200	1 200		498	467
Current	138	86	230	140	140		139	139
Capital	177	407	140	1 060	1 060		359	328
Land and buildings								
Current								
Capital								
Professional and special services	1 435	1 881	3 092	2 232	2 314	3.67	2 793	2 990
Current	1 435	1 881	3 092	2 232	2 314	3.67	2 793	2 990
Capital								
Transfer payments			276	276	674	144.20	1 077	1 080
Current			276	276	674	144.20	1 077	1 080
Capital								
Miscellaneous expenditure	89	9						
Civil Pensions Stabilization Account	82							
Theft and losses	7	9						
Total current	14 300	17 278	21 762	15 751	17 308	9.89	19 642	20 353
Total capital	177	407	140	1 060	1 060		359	328
Total standard item classification	14 477	17 685	21 902	16 811	18 368	9.26	20 001	20 681
GFS Economic Type								
Current expenditure								
Compensation of employees	9 830	12 775	15 633	10 016	10 929	9.12	12 546	13 155
Salaries and wages	6 804	9 107	11 116	6 828	7 507	9.94	8 765	9 319
Other remuneration	3 026	3 668	4 517	3 188	3 422	7.34	3 781	3 836
Use of goods and services	4 447	4 473	5 820	5 433	5 676	4.47	5 989	6 088
Interest paid								
Transfer payments	23	30	309	302	703	132.78	1 107	1 110
Subsidies to business enterprises								
Local government	23	30	33	26	29	11.54	30	30
Extra-budgetary institutions			276	276	74	(73.19)	77	80
Households					600		1 000	1 000
Non-profit organisation								
Total current	14 300	17 278	21 762	15 751	17 308	9.89	19 642	20 353
Capital expenditure								
Non-financial assets	177	407	140	1 060	1 060		359	328
Buildings and structures								
Machinery and equipment	177	407	140	1 060	1 060		359	328
Non-produced assets								
Other assets								
Capital transfer to								
Local government								
Other								
Total capital	177	407	140	1 060	1 060		359	328
Total GFS expenditure	14 477	17 685	21 902	16 811	18 368	9.26	20 001	20 681

Table A.2 Summary of Expenditure and Estimates: Provincial Treasury Programme 2: Normative Financial Management and Communiation								
Programme	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Standard items								
Personnel expenditure			1 574	1 915	2 079	8.56	3 116	3 192
Administrative expenditure			186	117	123	5.13	93	93
Stores and livestock								
Current								
Capital								
Equipment								
Current								
Capital								
Land and buildings								
Current								
Capital								
Professional and special services				2 762	9 600	247.57	10 090	10 534
Current				2 762	9 600	247.57	10 090	10 534
Capital								
Transfer payments								
Current								
Capital								
Miscellaneous expenditure								
Civil Pensions Stabilization Account								
Total current			1 760	4 794	11 802	146.18	13 299	13 819
Total capital								
Total standard item classification			1 760	4 794	11 802	146.18	13 299	13 819
GFS Economic Type								
Current expenditure								
Compensation of employees			1 574	1 915	2 079	8.56	3 116	3 192
Salaries and wages			1 171	1 315	1 429	8.67	2 409	2 393
Other remuneration			403	600	650	8.33	707	799
Use of goods and services			183	2 874	9 717	238.10	10 177	10 621
Interest paid								
Transfer payments			3	5	6	20.00	6	6
Subsidies to business enterprises								
Local government			3	5	6	20.00	6	6
Extra-budgetary institutions								
Households								
Non-profit organisation								
Total current			1 760	4 794	11 802	146.18	13 299	13 819
Capital expenditure								
Non-financial assets								
Buildings and structures								
Machinery and equipment								
Non-produced assets								
Other assets								
Capital transfer to								
Local government								
Other								
Total capital								
Total GFS expenditure			1 760	4 794	11 802	146.18	13 299	13 819

Table A.3 Summary of Expenditure and Estimates: Provincial Treasury Programme 3: Budget Office								
Programme	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Standard items								
Personnel expenditure	990	1 012	1 350	2 187	2 418	10.56	3 522	3 760
Administrative expenditure	56	122	78	110	115	4.55	115	115
Stores and livestock	18	75						
Current	18	75						
Capital								
Equipment	69	77						
Current								
Capital	69	77						
Land and buildings								
Current								
Capital								
Professional and special services	337	261	678	285	300	5.26	100	100
Current	337	261	678	285	300	5.26	100	100
Capital								
Transfer payments								
Current								
Capital								
Miscellaneous expenditure	3							
Civil Pensions Stabilization Account	3							
Total current	1 404	1 470	2 106	2 582	2 833	9.72	3 737	3 975
Total capital	69	77						
Total standard item classification	1 473	1 547	2 106	2 582	2 833	9.72	3 737	3 975
GFS Economic Type								
Current expenditure								
Compensation of employees	993	1 012	1 350	2 187	2 418	10.56	3 522	3 760
Salaries and wages	654	704	935	1 569	1 760	12.17	2 703	2 828
Other remuneration	339	308	415	618	658	6.47	819	932
Use of goods and services	409	455	752	391	410	4.86	210	210
Interest paid								
Transfer payments	2	3	4	4	5	25.00	5	5
Subsidies to business enterprises								
Local government	2	3	4	4	5	25.00	5	5
Extra-budgetary institutions								
Households								
Non-profit organisation								
Total current	1 404	1 470	2 106	2 582	2 833	9.72	3 737	3 975
Capital expenditure								
Non-financial assets	69	77						
Buildings and structures								
Machinery and equipment	69	77						
Non-produced assets								
Other assets								
Capital transfer to								
Local government								
Other								
Total capital	69	77						
Total GFS expenditure	1 473	1 547	2 106	2 582	2 833	9.72	3 737	3 975

Table A.4 Summary of Expenditure and Estimates: Provincial Treasury Programme 4: Macro Economic Analysis								
Programme	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Standard items								
Personnel expenditure				1 345	1 791	33.16	2 333	2 458
Administrative expenditure				158	210	32.91	210	210
Stores and livestock								
Current								
Capital								
Equipment								
Current								
Capital								
Land and buildings								
Current								
Capital								
Professional and special services				2 768	2 979	7.62	2 675	2 768
Current				2 768	2 979	7.62	2 675	2 768
Capital								
Transfer payments								
Current								
Capital								
Miscellaneous expenditure								
Civil Pensions Stabilization Account								
Total current				4 271	4 980	16.60	5 218	5 436
Total capital								
Total standard item classification				4 271	4 980	16.60	5 218	5 436
GFS Economic Type								
Current expenditure								
Compensation of employees				1 345	1 791	33.16	2 333	2 458
Salaries and wages				887	1 243	40.14	1 761	1 860
Other remuneration				458	548	19.65	572	598
Use of goods and services				2 922	3 185	9.00	2 881	2 974
Interest paid								
Transfer payments				4	4		4	4
Subsidies to business enterprises								
Local government				4	4		4	4
Extra-budgetary institutions								
Households								
Non-profit organisation								
Total current				4 271	4 980	16.60	5 218	5 436
Capital expenditure								
Non-financial assets								
Buildings and structures								
Machinery and equipment								
Non-produced assets								
Other assets								
Capital transfer to								
Local government								
Other								
Total capital								
Total GFS expenditure				4 271	4 980	16.60	5 218	5 436

Table A.5 Summary of Expenditure and Estimates: Provincial Treasury Programme 5: Resource Acquisition and Management								
Programme	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Standard items								
Personnel expenditure	792	1 242	1 590	1 675	1 923	14.81	2 706	2 852
Administrative expenditure	93	29	106	121	126	4.13	125	125
Stores and livestock	13	29						
Current	13	29						
Capital								
Equipment		54						
Current								
Capital		54						
Land and buildings								
Current								
Capital								
Professional and special services	6	71	1 148	250	300	20.00	200	300
Current	6	71	1 148	250	300	20.00	200	300
Capital								
Transfer payments	5 300	6 000	7 000	4 000	6 855	71.38	2 585	2 000
Current	5 300	6 000	7 000	4 000	6 855	71.38	2 585	2 000
Capital								
Miscellaneous expenditure	2			10 624	10 419	(1.93)		
Interest: Non Revenue				10 624	10 419	(1.93)		
Civil Pensions Stabilization Account	2							
Total current	6 206	7 371	9 844	16 670	19 623	17.71	5 616	5 277
Total capital		54						
Total standard item classification	6 206	7 425	9 844	16 670	19 623	17.71	5 616	5 277
GFS Economic Type								
Current expenditure								
Compensation of employees	794	1 242	1 590	1 675	1 923	14.81	2 706	2 852
Salaries and wages	555	883	1 104	1 184	1 382	16.72	2 018	2 135
Other remuneration	239	359	486	491	541	10.18	688	717
Use of goods and services	110	126	1 251	367	421	14.71	320	420
Interest paid				10 624	10 419	(1.93)		
Transfer payments	5 302	6 003	7 003	4 004	6 860	71.33	2 590	2 005
Subsidies to business enterprises								
Local government	2	3	3	4	5	25.00	5	5
Extra-budgetary institutions								
Households	5 300	6 000	7 000	4 000	6 855	71.38	2 585	2 000
Non-profit organisation								
Total current	6 206	7 371	9 844	16 670	19 623	17.71	5 616	5 277
Capital expenditure								
Non-financial assets		54						
Buildings and structures								
Machinery and equipment		54						
Non-produced assets								
Other assets								
Capital transfer to								
Local government								
Other								
Total capital		54						
Total GFS expenditure	6 206	7 425	9 844	16 670	19 623	17.71	5 616	5 277

Table A.6 Summary of Expenditure and Estimates: Provincial Treasury Programme 6: Public Finance								
Programme	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Standard items								
Personnel expenditure	1 293	1 773	2 544	3 852	4 252	10.38	5 166	5 345
Administrative expenditure	103	137	153	193	203	5.18	146	146
Stores and livestock	1	17						
Current	1	17						
Capital								
Equipment		47						
Current		1						
Capital		46						
Land and buildings								
Current								
Capital								
Professional and special services		1	500	290	300	3.45	200	200
Current		1	500	290	300	3.45	200	200
Capital								
Transfer payments								
Current								
Capital								
Miscellaneous expenditure	13							
Civil Pensions Stabilization Account	13							
Total current	1 410	1 929	3 197	4 335	4 755	9.69	5 512	5 691
Total capital		46						
Total standard item classification	1 410	1 975	3 197	4 335	4 755	9.69	5 512	5 691
GFS Economic Type								
Current expenditure								
Compensation of employees	1 306	1 773	2 544	3 852	4 252	10.38	5 166	5 345
Salaries and wages	896	1 306	1 774	2 904	3 228	11.16	3 908	4 031
Other remuneration	410	467	770	948	1 024	8.02	1 258	1 314
Use of goods and services	101	152	649	474	493	4.01	336	336
Interest paid								
Transfer payments	3	4	4	9	10	11.11	10	10
Subsidies to business enterprises								
Local government	3	4	4	9	10	11.11	10	10
Extra-budgetary institutions								
Households								
Non-profit organisation								
Total current	1 410	1 929	3 197	4 335	4 755	9.69	5 512	5 691
Capital expenditure								
Non-financial assets		46						
Buildings and structures								
Machinery and equipment		46						
Non-produced assets								
Other assets								
Capital transfer to								
Local government								
Other								
Total capital		46						
Total GFS expenditure	1 410	1 975	3 197	4 335	4 755	9.69	5 512	5 691

Table A.7 Summary of Expenditure and Estimates: Provincial Treasury Programme 7: Asset Management								
Programme	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Standard items								
Personnel expenditure	5 875	7 276	9 938	10 102	11 994	18.73	14 018	14 445
Administrative expenditure	360	855	645	683	716	4.83	555	555
Stores and livestock	10	74						
Current	10	74						
Capital								
Equipment	194	734	632	2 997	14 023	367.90	8 877	5 300
Current		24						
Capital	194	710	632	2 997	14 023	367.90	8 877	5 300
Land and buildings								
Current								
Capital								
Professional and special services	3 440	5 792	6 685	4 590	4 980	8.50	2 300	2 300
Current	3 440	5 792	6 685	4 590	4 980	8.50	2 300	2 300
Capital								
Transfer payments								
Current								
Capital								
Miscellaneous expenditure	31							
Civil Pensions Stabilization Account	31							
Total current	9 716	14 021	17 268	15 375	17 690	15.06	16 873	17 300
Total capital	194	710	632	2 997	14 023	367.90	8 877	5 300
Total standard item classification	9 910	14 731	17 900	18 372	31 713	72.62	25 750	22 600
GFS Economic Type								
Current expenditure								
Compensation of employees	5 906	7 276	9 938	10 102	11 994	18.73	14 018	14 445
Salaries and wages	4 324	5 471	7 041	7 677	9 190	19.71	10 818	10 812
Other remuneration	1 582	1 805	2 897	2 425	2 804	15.63	3 200	3 633
Use of goods and services	3 792	6 727	7 310	5 250	5 669	7.98	2 828	2 828
Interest paid								
Transfer payments	18	18	20	23	27	17.39	27	27
Subsidies to business enterprises								
Local government	18	18	20	23	27	17.39	27	27
Extra-budgetary institutions								
Households								
Non-profit organisation								
Total current	9 716	14 021	17 268	15 375	17 690	15.06	16 873	17 300
Capital expenditure								
Non-financial assets	194	710	632	2 997	14 023	367.90	8 877	5 300
Buildings and structures								
Machinery and equipment	194	710	632	2 997	14 023	367.90	8 877	5 300
Non-produced assets								
Other assets								
Capital transfer to								
Local government								
Other								
Total capital	194	710	632	2 997	14 023	367.90	8 877	5 300
Total GFS expenditure	9 910	14 731	17 900	18 372	31 713	72.62	25 750	22 600

Table A.8 Summary of Expenditure and Estimates: Provincial Treasury Programme 8: Financial Accounting and Reporting								
Programme	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Standard items								
Personnel expenditure	3 563	4 330	2 666	1 627	1 799	10.57	2 306	2 335
Administrative expenditure	55	706	294	122	128	4.92	98	98
Stores and livestock		25						
Current		25						
Capital								
Equipment	157	29						
Current		9						
Capital	157	20						
Land and buildings								
Current								
Capital								
Professional and special services		11	566					
Current		11	566					
Capital								
Transfer payments								
Current								
Capital								
Miscellaneous expenditure	5							
Civil Pensions Stabilization Account	5							
Total current	3 623	5 081	3 526	1 749	1 927	10.18	2 404	2 433
Total capital	157	20						
Total standard item classification	3 780	5 101	3 526	1 749	1 927	10.18	2 404	2 433
GFS Economic Type								
Current expenditure								
Compensation of employees	3 568	4 330	2 666	1 627	1 799	10.57	2 306	2 335
Salaries and wages	2 631	3 300	2 144	1 145	1 279	11.70	1 723	1 706
Other remuneration	937	1 030	522	482	520	7.88	583	629
Use of goods and services	54	740	857	117	122	4.27	92	92
Interest paid								
Transfer payments	1	11	3	5	6	20.00	6	6
Subsidies to business enterprises								
Local government	1	11	3	5	6	20.00	6	6
Extra-budgetary institutions								
Households								
Non-profit organisation								
Total current	3 623	5 081	3 526	1 749	1 927	10.18	2 404	2 433
Capital expenditure								
Non-financial assets	157	20						
Buildings and structures								
Machinery and equipment	157	20						
Non-produced assets								
Other assets								
Capital transfer to								
Local government								
Other								
Total capital	157	20						
Total GFS expenditure	3 780	5 101	3 526	1 749	1 927	10.18	2 404	2 433

Table A.9 Summary of Expenditure and Estimates: Provincial Treasury Programme 9: iKapa elihlumayo								
Programme	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Standard items								
Personnel expenditure								
Administrative expenditure								
Stores and livestock								
Current								
Capital								
Equipment								
Current								
Capital								
Land and buildings								
Current								
Capital								
Professional and special services					77 654		64 123	415 597
Current					77 654		64 123	415 597
Capital								
Transfer payments								
Current								
Capital								
Miscellaneous expenditure								
Civil Pensions Stabilization Account								
Total current					77 654		64 123	415 597
Total capital								
Total standard item classification					77 654		64 123	415 597
GFS Economic Type								
Current expenditure								
Compensation of employees								
Salaries and wages								
Other remuneration								
Use of goods and services					77 654		64 123	415 597
Interest paid								
Transfer payments								
Subsidies to business enterprises								
Local government								
Extra-budgetary institutions								
Households								
Non-profit organisation								
Total current					77 654		64 123	415 597
Capital expenditure								
Non-financial assets								
Buildings and structures								
Machinery and equipment								
Non-produced assets								
Other assets								
Capital transfer to								
Local government								
Other								
Total capital								
Total GFS expenditure					77 654		64 123	415 597

Table A.10								
Provincial Treasury								
Programme 10: Contingency Provision								
Programme	2000/01 Actual	2001/02 Actual	2002/03 Budget	2002/03 Est. Actual	2003/04 Voted	% Change Voted to Est. Actual	2004/05 MTEF	2005/06 MTEF
	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Standard items								
Personnel expenditure								
Administrative expenditure								
Stores and livestock								
Current								
Capital								
Equipment								
Current								
Capital								
Land and buildings								
Current								
Capital								
Professional and special services					26 639		1	1
Current					26 639		1	1
Capital								
Transfer payments								
Current								
Capital								
Miscellaneous expenditure								
Civil Pensions Stabilization Account								
Total current					26 639		1	1
Total capital								
Total standard item classification					26 639		1	1
GFS Economic Type								
Current expenditure								
Compensation of employees								
Salaries and wages								
Other remuneration								
Use of goods and services					26 639		1	1
Interest paid								
Transfer payments								
Subsidies to business enterprises								
Local government								
Extra-budgetary institutions								
Households								
Non-profit organisation								
Total current					26 639		1	1
Capital expenditure								
Non-financial assets								
Buildings and structures								
Machinery and equipment								
Non-produced assets								
Other assets								
Capital transfer to								
Local government								
Other								
Total capital								
Total GFS expenditure					26 639		1	1