

# BUDGET STATEMENT NUMBER 2

## DEPARTMENTAL ESTIMATES

### VOTE NUMBER 3

### DEPARTMENT OF FINANCE

Responsible Political Office Bearer: Provincial Minister of Finance, Business Promotion and Tourism (Minister in the Office of the Premier)  
Administration Department: Department of Finance  
Accounting Officer: Provincial Accountant-General

#### 1. OVERVIEW

##### **Mission**

To obtain financial and supportive means and utilise them to the optimum advantage of the whole community.

##### **Core functions**

Formulation of the provincial government's fiscal policy.

Exercising control over provincial expenditure and own revenue.

Regulation of financial and procurement administration.

Monitoring of certain financial aspects with respect to local governments.

Management of the Provincial Revenue Fund, including loans, guarantees and other commitments.

Provision of accounting services on an agency basis.

Provision of functional financial and provisioning training.

Managing, developing, implementing and maintaining transversal financial administration and information

Compiling, implementing, maintaining and enforcing norms and standards.

Exercising powers and duties in accordance with the Public Finance Management Act, 1999 (PFMA) and other applicable legislation.

##### **Strategic objectives**

To ensure transparency, effectiveness and efficiency in the utilisation of resources by departments (entailing setting norms and standards and ensuring compliance) through:

Transforming, developing and implementing financial administration and information systems to serve management and institutions.

Promoting and enforcing financial regularity and accountability, including controlling the implementation of the Public Finance Management Act, 1999, in departments.

Recruiting, enriching and maintaining provincial finance human resources at the appropriate skills level.

To effectively manage the Provincial Revenue Fund, including cash, investments, loans, guarantees and other commitments.

To render accounting services, on an agency basis, to the Departments of Provincial Administration: Western Cape, Community Safety, as well as Environmental and Cultural Affairs and Sport.

To develop a comprehensive provincial fiscal policy sensitive to national policy and community aspirations.

To transform the Medium Term Expenditure Framework (MTEF) budget process to better serve the executive, management, institutions, public entities and communities in an output context.

To ensure fiscal discipline and value for money spending by more innovative budget control.

To maximise and enforce revenue generation which makes macro economic sense.

To develop a procurement and provisioning structure and system to serve all role-players.

Closer co-operation with other spheres of government.

## **Statement of key Government outcomes**

Credible and achievable budget.

Optimal allocation of resources.

Understandable and user friendly budget.

Maximisation of own revenue.

Fair, equitable, transparent, competitive and cost effective procurement system.

Sound fiscal/financial discipline.

Value for money spending.

## **2. REVIEW 2000/01**

The Department interacted with a variety of role-players, both at National and Provincial level on the furtherance of its core functions and responsibilities.

Regarding capacity building in other departments, senior officials of this Department participated in lecturing students enrolled for the senior management course of the Provincial Administrative Academy. In addition, functional financial training was provided to 1 028 officials.

The management information system, known as Vulindlela, was rolled-out to head offices of provincial departments and the moveable asset management system (Logis) was implemented at 10 sites.

With the participation of external and internal role-players, the Provincial Cabinet in general adopted the Western Cape Fiscal Policy 2001-2004 during August 2000. This document was distributed for wider consumption and forms the basis for the 2001-2002 annual provincial budget.

Previous concerted efforts to bring the Province within budget were continued into the 2000/01 financial year. Due to these initiatives the pressures were much less in the latter financial year, and the Province should break even by March 2001.

On the technical side of the budget, a number of developments took place. The format of the Adjustments Estimate was aligned with the requirements of the Public Finance Management Act, 1999, as well as the schedules attached to the Western Cape Appropriation Act, 2000 (Act 5 of 2000). New reporting formats were also developed to comply with the Public Finance Management Act, 1999, and with the Division of Revenue Act, 2000 (Act 16 of 2000).

Revenue management was improved through the implementation of tariff registers and improved reporting. A pilot project in the motor vehicle licencing environment was launched to improve debt collection.

The Provincial Treasury was restructured to include a Provincial Accountant-General component in order to comply with the requirements of the Public Finance Management Act, 1999. Furthermore, to facilitate the implementation of the said Act a number of new guidelines, instructions, etc. were issued and extensive training programmes were introduced.

Accountancy functions were decentralised to the Departments of Education, Health and Welfare, Economic Affairs, Agriculture and Tourism as well as to the Provincial Parliament as from 1 April 2000.

In the procurement field, a preference procurement system was introduced to assist previously disadvantaged persons. Furthermore, the Electronic Purchasing System for all purchases up to R20 000 was rolled out to all provincial departments. The Office of the Tender Board was restructured to make provision for the increased complexity of the procurement function, and it now forms part of the Directorate Regulation. The Office has also been relocated to make it more accessible and convenient for staff and members of the public.

To enhance the management of revenue, expenditure, assets and liabilities of the department, the Corporate Services component was restructured to, *inter alia*, make provision for a Chief Financial Officer function.

In order to improve financial regularity, 80 financial inspections were carried out within departments (the departments of Health and Welfare, Education, Economic Affairs, Agriculture and Tourism and Provincial Parliament conducted their own inspections). Workshops were also held with the Auditor-General towards improving overall financial management within the Province.

### 3. **OUTLOOK FOR 2001/02**

Continuous refinement and updating of the Provincial Fiscal Policy Framework that will reflect key priorities and deliverables of the Provincial Government.

The creation of a Directorate: Revenue Management to optimise current sources of own revenue and to investigate, quantify and formulate strategies for new sources of own revenue and provincial taxes.

Ensure that the budget targets set in respect of expenditure, deliverables and transparency be reported on by provincial departments and provincial public entities (when required to do so) and are evaluated in its contribution towards efficient and effective utilisation of funds (value for money).

Ensure that a legal framework for accounting officers, executive authorities and other officials are in place within which they can operate effectively.

Implementation of further procurement policies/strategies to enhance the participation of small and historically disadvantaged businesses in the provincial procurement process.

Simplification of the existing procurement system and documentation to make it more understandable to procurement officials in both provincial departments and the private sector.

Introduction of alternative procurement strategies to cater for dynamic developments in disparate industries to ensure best and appropriate procurement value to the Province.

Ensure that procurement officials have the necessary procurement skills to invite, adjudicate and administer provincial contracts efficiently.

Compliance, by both departments and the private sector, to directives of the Provincial Tender Board and conditions of contracts need to be enforced and monitored to ensure that the procurement system function properly.

Transformation of budget documentation and process to promote output and outcome based budgeting.

Develop a strategy for and implementation of an improved reporting and communication structure.

Establish closer co-operation with other spheres of government and government structures to enhance improved financial management.

Ensure fiscal discipline and value for money spending by more innovative budget control.

Further develop professionalism and excellence in financial management through recruiting, developing and maintaining human resources responsible for finance at the appropriate skills level.

Promote and enforce financial regularity and accountability, including controlling the implementation of the Public Finance Management Act, 1999, in provincial departments.

To further transform, develop and implement financial administration systems to serve management and institutions, this includes the further implementation of the moveable asset management system (Logis) and the further rolling out of the Vulindlela management information system, and its further intended upgrades, in all provincial departments.

The furtherance of cash flow management and the building of capacity to manage and administer loans.

Devolve departmental accountant services to the remaining three departments with effect from 1 April 2002.

Ensure the effective management of provincial debtors by 31 March 2002.

Progress, over a period of three years, towards finalising the departmental and consolidated financial statements within the time frames set out in sections 19 and 40 of the Public Finance Management Act, 1999.

<b>Table 1 Expenditure Department of Finance</b>							
<b>Programme</b>	1999/2000 Actual R'000	2000/01 Budget R'000	2000/01 Est. Actual R'000	<b>2001/02 Budget R'000</b>	% Change Est. Actual to Budget	2002/03 MTEF R'000	2003/04 MTEF R'000
1. <b>Administration</b>	9 221	12 839	15 070	<b>16 753</b>	11.17	17 213	18 103
2. <b>Budgets</b>	11 983	9 348	18 383	<b>21 296</b>	15.85	21 098	21 718
3. <b>Provincial Accountant-General</b>	15 655	16 815	19 444	<b>23 405 b</b>	20.37	25 009	26 051
4. <b>Service delivery enhancement</b>				<b>105 833</b>		165 021	187 738
<b>Departmental totals</b>	<b>36 859</b>	<b>39 002</b>	<b>52 897 a</b>	<b>167 287</b>	<b>216.25</b>	<b>228 341</b>	<b>253 610</b>
a Excludes R150 689 000 for the transfer of the Information Technology (IT) function to Vote 1: Premier, Director-General and Corporate Services as from 1 April 2001.							
b Conditional Grant: National: Aim: Implementation of Public Finance Management Act (Professional and special services: R30 000)							
<b>Economic classification</b>							
Current expenditure	36 538	38 932	52 738	<b>166 897</b>	216.46	228 213	253 482
Salaries and related costs	20 651	29 518	29 872	<b>35 299</b>	18.17	38 214	40 327
Goods and services purchased	9 843	9 360	13 916	<b>121 542</b>	773.40	179 940	203 091
Interest payments							
Transfers to households	6 000	1	8 901	<b>10 000</b>	12.35	10 000	10 000
Transfers to other levels of government	44	53	49	<b>56</b>	14.29	59	64
Subsidies							
Capital expenditure	321	70	159	<b>390</b>	145.28	128	128
Machinery and equipment	321	70	159	<b>390</b>	145.28	128	128
Land and buildings							
Infrastructure							
Other fixed capital							
Capital transfers							
<b>Total expenditure</b>	<b>36 859</b>	<b>39 002</b>	<b>52 897</b>	<b>167 287</b>	<b>216.25</b>	<b>228 341</b>	<b>253 610</b>
<b>Standard items</b>							
Personnel expenditure	20 372	29 113	29 467	<b>35 299 a</b>	19.79	38 214	40 327
Administrative expenditure	4 199	2 659	3 853	<b>4 026</b>	4.49	3 487	3 714
Stores and livestock	939	526	1 078	<b>725</b>	(32.75)	728	772
Equipment	862	242	331	<b>692</b>	109.06	378	391
Land and buildings							
Professional and special services	3 788	6 056	8 862	<b>10 712</b>	20.88	10 513	10 668
Transfer payments							
Current	6 000	1	8 901	<b>10 000</b>	12.35	10 000	10 000
Capital							
Miscellaneous expenditure							
Civil Pensions Stabilization Account	279	405	405		(100.00)		
Thefts and losses	420						
Provincial Projects				<b>105 833</b>		165 021	187 738
<b>Amount to be voted</b>	<b>36 859</b>	<b>39 002</b>	<b>52 897</b>	<b>167 287</b>	<b>216.25</b>	<b>228 341</b>	<b>253 610</b>
a Includes R2 406 000 in respect of carry-through cost of improvement of conditions of service with effect from 1 July 2000.							

## **PROGRAMME 1: ADMINISTRATION**

AIM: To conduct the overall management and administrative support service (Public Finance Management Act, 1999) (Act 1 of 1999), Public Service Act, 1994, Labour Relations, 1995 (Act 66 of 1995), Employment Equity Act, 1998 (Act 55 of 1998), Basic Conditions of Employment Act, 1997 (Act 75 of 1997), Western Cape Law on Powers and Privileges of Provincial Legislature, 1998 (Law 3 of 1998))

### **PROGRAMME DESCRIPTION:**

#### **Office of the Provincial Minister**

rendering of advisory, secretarial, administrative and office support services

#### **Corporate services**

organising the Department, human resource management, provisioning and financial management and other/ related support services

## **REVIEW 2000/01**

The expected service delivery outcome for 2000/01 was an established support service for the Department to effectively deal with mainly human resource management, financial management, provisioning, contract administration and the organising thereof. Compared to the 1999/2000 financial year, the establishment was expanded to cater for the afore-mentioned corporate services.

## **PLANNING OUTLOOK FOR 2001/02**

### **Key measurable objective**

To implement all applicable legislation/policies.

#### **Sectors targeted**

Minister and all staff of the Department of Finance.

#### **Service establishments**

The service establishment is vested in the Office of the Minister and Directorate Corporate Services within the Provincial Department of Finance, which is situated in the city bowl of Cape Town.

#### **Outputs**

An operative Chief Financial Officer service, appropriate financial, human resource and provisioning services, an appropriate contract administrative service and revised processes and procedures.

#### **Service level**

##### **Types of services**

Financial, human resource, provisioning and contract administration.

##### **Desired improvement**

Sound administration and increased efficiency.

##### **Benchmark**

Compliance with legislation/policies.

#### **Monitoring and reporting**

##### **Performance indicators**

The performance indicators are zero-percent labour related incidents of a negative nature, zero-qualified Auditor-General and internal audit reports, an 80 % internal control rating and meeting the prescribed reporting

##### **Time intervals**

Monthly/quarterly/annual basis.

##### **Mechanisms**

Reports, queries and structured management meetings.

#### **Linkage of objective to the applicable Cabinet Strategic Objectives/Outcome that is most dominant**

By achieving the above key measurable objective, the quality and accessibility of services provided by the Provincial Government will be improved.

## **EXPECTED OUTCOMES OF THE PROGRAMME AT THE END OF 2003/04**

The expected outcome is improved effectiveness and efficiency in the use of resources and improved service delivery.

<b>Table 1.1 Expenditure - Programme 1: Administration Department of Finance</b>							
<b>Sub-programme</b>	1999/2000 Actual R'000	2000/01 Budget R'000	2000/01 Est. Actual R'000	<b>2001/02 Budget R'000</b>	% Change Est. Actual to Budget	2002/03 MTEF R'000	2003/04 MTEF R'000
1. <b>Office of the Provincial Minister</b>	1 062	1 318	1 651	<b>2 834 a</b>	71.65	2 522	3 165
2. <b>Corporate services</b>	8 159	11 521	13 419	<b>13 919</b>	3.73	14 691	14 938
<b>Departmental totals</b>	9 221	12 839	15 070	<b>16 753</b>	11.17	17 213	18 103
a Includes salary R377 000 and remunerative allowance R148 000 of the Provincial Minister of Finance, Business Promotion and Tourism.							
<b>Economic classification</b>							
Current expenditure	9 174	12 839	15 050	<b>16 753</b>	11.32	17 213	18 103
Salaries and related cost:	6 657	9 888	10 478	<b>13 063</b>	24.67	13 602	14 036
Goods and services purchased	2 505	2 931	4 552	<b>3 673</b>	(19.31)	3 594	4 048
Interest payments							
Transfers to households							
Transfers to other levels of government	12	20	20	<b>17</b>	(15.00)	17	19
Subsidies							
Capital expenditure	47		20		(100.00)		
Machinery and equipment	47		20		(100.00)		
Land and buildings							
Infrastructure							
Other fixed capital							
Capital transfers							
<b>Total expenditure</b>	9 221	12 839	15 070	<b>16 753</b>	11.17	17 213	18 103
<b>Standard items</b>							
Personnel expenditure	6 585	9 780	10 370	<b>13 063 a</b>	25.97	13 602	14 036
Administrative expenditure	1 454	995	2 064	<b>1 669</b>	(19.14)	1 383	1 729
Stores and livestock	717	396	948	<b>479</b>	(49.47)	569	605
Equipment	300	120	140	<b>192</b>	37.14	192	205
Land and buildings							
Professional and special services	93	1 440	1 440	<b>1 350</b>	(6.25)	1 467	1 528
Transfer payments							
Current							
Capital							
Miscellaneous expenditure							
Civil Pensions Stabilization Account	72	108	108		(100.00)		
<b>Amount to be voted</b>	9 221	12 839	15 070	<b>16 753</b>	11.17	17 213	18 103
a Includes R802 000 in respect of carry-through cost of improvement of conditions of service with effect from 1 July 2000.							

## **PROGRAMME 2: BUDGETS**

AIM: To prepare provincial budgets, formulate fiscal and procurement policies, regulate, promote and enforce transparency and effective management and control in respect of revenue, expenditure, assets and liabilities of provincial departments and provincial public entities

### **PROGRAMME DESCRIPTION:**

#### **Fiscal services**

formulation, analysis and rendering of advice on the Province's fiscal policy, in conjunction with other economic policies

advising the provincial government on setting growth and development objectives and priorities in respect of the overall allocation of provincial funds within the medium term expenditure framework (MTEF) and rendering assistance with its execution

fiscal planning and implementation of the fiscal aspects of the government's policy on growth, employment and redistribution (GEAR) in conjunction with other role-players

advising the provincial government on and co-ordinating and preparing the annual provincial budget for tabling in the Provincial Parliament

advising the provincial government on and the execution of fiscal policies relating to fiscal relations with the central government and the execution thereof

exercising powers and duties in accordance with the Public Finance Management Act, 1999, and other applicable legislation

#### **Revenue management**

promotion, co-ordination and development of potential sources of revenue and advising the provincial government, in conjunction with other role-players, on suitable financial resources

exercising powers and duties in accordance with the Public Finance Management Act, 1999, and other applicable legislation

advising the provincial government on and co-ordinating and preparing reports on the state of own revenue of the Province

#### **Western Cape Gambling and Racing Board**

advising the responsible Provincial Minister on specific powers and duties in accordance with the Western Cape Gambling and Racing Law, 1996 (Law 4 of 1996), and the execution thereof

appropriation of funds for the Western Cape Gambling and Racing Board

#### **Expenditure control**

advising the provincial government on and co-ordinating and preparing the adjustments estimates of the Province for tabling in the Provincial Parliament

advising the provincial government on and the execution of financial control measures

ensuring fiscal discipline through innovative budget control

advising the provincial government on and co-ordinating and preparing reports on the state of expenditure of the Province

exercising powers and duties in accordance with the Public Finance Management Act, 1999, and other applicable legislation

advising the Provincial Minister responsible for finance on specific powers and duties in accordance with the Local Government Transition Act, 1993 (Act 209 of 1993), as amended by the Local Government Transition Act, Second Amendment, 1996 (Act 97 of 1996), and the execution thereof

#### **Regulation**

rendering of an administrative and procurement service to and on behalf of the Western Cape Provincial Tender Board

formulation of and rendering advice on policies, regulations, powers, instructions and duties in accordance with the Public Finance Management Act, 1999, the Western Cape Provincial Tender Board Law, 1994, and other applicable legislation

#### **Western Cape Provincial Tender Board**

remunerating members (not in full-time service of the Province) of the Western Cape Tender Board (Western Cape Tender Board Law, 1994)

## **REVIEW 2000/01**

### **Fiscal services**

The expected service delivery outcomes for 2000/01 were to compile a credible and achievable budget, optimal utilisation of resources and tabling an understandable and user friendly budget for 2001/02. The Western Cape Fiscal Policy (WCFP) for 2001/02 compared with the Revenue and Expenditure Policy Framework for 2000/01 mainly differs in the sense that the former is more outcome based and includes key measurable objectives and contains a specific priority framework. These need to be developed over time.

### **Revenue management**

The expected service delivery outcomes for 2000/01 were to:

- Foster closer relations with accounting officers.

- Promote increase own revenue through incentives.

- Ensure that departments revise tariffs in accordance with the Public Finance Management Act, 1999 (PFMA).

### **Expenditure control**

The emphasis in 1999/2000 was to bring provincial departments within budgets. The expected service delivery outcome for 2000/01 was value for spending through intensified monitoring, analysing and researching of expenditure patterns and issues.

### **Regulation**

The expected service delivery outcomes for 2000/01 were a new preferential procurement policy, compliance with the directives of the Tender Board and conditions of contracts to ensure efficiency and effectiveness in the procurement of supplies and services with due regard to the RDP and fair and transparent dealings with all parties to provincial contracts. Compared to 1999/2000, the electronic purchasing system applicable to purchases smaller than R20 000 was upgraded to run on the Openet system and had been rolled out to 90% of all procurement sites in the Province. The procurement preference points system applicable to certain categories of contracts with a value of smaller than R2 million was also successfully implemented. The necessary preparatory work was completed by 31 March 2000 for the implementation of the Public Finance Management Act, 1999 with effect from 1 April 2000.

## **PLANNING OUTLOOK FOR 2001/02**

### **Key measurable objective**

#### **Fiscal services**

To formulate fiscal policies that do not materially and unreasonably prejudice national economic policies.

#### **Sectors targeted**

- Provincial Parliament

- Provincial Cabinet

- Provincial Departments

- Civil society of the Western Cape

- Business organisations

- Labour organisations

- Relevant non governmental organisations and provincial public entities

#### **Service establishments**

The service establishment is vested in the Directorate: Fiscal Services within the Provincial Department of Finance (Provincial Treasury) which is situated in the city bowl of Cape Town.

#### **Outputs**

- Western Cape Fiscal Policy (WCFP)

- Actively involved relevant internal and external role-players in the WCFP compilation process.

- Active participation of the Provincial Parliament at the beginning of the budget cycle.

#### **Service level**

##### **Types of services**

- Invitation for inputs from all relevant internal and external role-players prior to and on the draft WCFP.

- Assist and advise provincial departments with the compilation of the required inputs for the WCFP.

- Compile and present the WCFP to the various bodies.

- Communicate the approved WCFP.

##### **Desired improvement**

- Allow sufficient time to submit inputs.

- Empower officials to formulate key measurable objectives and improve the measurability thereof.

- Broaden the participation of all relevant internal and external role-players.

- Elevate the quality of the WCFP.



**Benchmark**

Western Cape Fiscal Policy 2001 - 2004

**Monitoring and reporting****Performance indicators**

Number and quality of responses for the compilation of the Western Cape Fiscal Policy (WCFP).

Number and quality of feedback on draft WCFP from role-players.

Approval of WCFP by the Provincial Cabinet.

**Time intervals**

As per the budget programme for the annual budget cycle.

**Mechanisms**

Monthly report to the Head of Department.

Quarterly report to the Head of the Provincial Treasury.

Ad hoc report to the Provincial Top Management.

Tabling in the Provincial Cabinet.

**Linkage of objective to the applicable Strategic Objectives/Outcome that is most dominant**

By rendering a sound financial service to the Province, an enabling environment for economic growth will be created.

**Key measurable objective****Revenue management**

To co-ordinate and develop provincial policy aimed at optimising own revenue generation and the development of new revenue sources by the Province.

**Sectors targeted**

Provincial Parliament

Provincial Cabinet

Provincial departments

Western Cape Gambling and Racing Board

National Treasury

**Service establishments**

The Directorate Revenue Management within the Provincial Department of Finance (Provincial Treasury) which is situated in the city bowl of Cape Town.

**Outputs**

Budget Statement 1.

Quality revenue reports.

An in-year revenue reporting and adjustments budget programme.

Database of revenue trends.

User friendly reporting formats.

Provincial Tax proposals.

**Service level****Types of services**

Rendering technical assistance and other advice to provincial departments on budgeting, revenue management and reporting.

Co-ordinating and consolidating of revenue reports for submission to National Treasury.

Analysing revenue trends and issues.

Imposing remedial steps.

Intervening when and where required.

Formulating provincial tax proposals.

**Desired improvement**

Earlier determination of revenue targets per department.

Preparing for the implementation of provincial taxes.

Compliance with the requirements of the Public Finance Management Act, 1999.

Alignment of the Western Cape Gambling and Racing Law, 1996 with the Public Finance Management Act, 1999.

Improved interaction with the management of provincial departments.

Provision of updated reporting formats and in-year programme.

Greater exposure for junior treasury officials.

Earlier prediction of provincial departments defaulting and intervention.

**Benchmarks**

Prescribed norms and standards.

**Monitoring and reporting****Performance indicators**

Increased number of provincial departments meeting their revenue targets.

Timely submission of revenue reports.

Types of and reasons for interventions.

**Time intervals**

Monthly, quarterly, annually *ad hoc* as per the adjustments budget and in-year revenue reporting and legislative requirements.

**Mechanisms**

Reporting to the Provincial Parliament.

Reporting to the Provincial Cabinet.

Reporting to the Executive Authority.

Reporting to the National Treasury.

Reporting to the Auditor-General.

**Linkage of objective to the applicable Cabinet Strategic Objectives/Outcome that is most dominant**

By rendering a sound financial service to the Province, an enabling environment for economic growth will be created.

**Key measurable objective****Expenditure control**

To ensure fiscal discipline by more innovative budget control.

**Sectors targeted**

Provincial Parliament

Provincial Cabinet

Provincial departments

National Treasury

**Service establishments**

The service establishment is vested in the Directorate: Expenditure Control within the Provincial Department of Finance (Provincial Treasury) which is situated in the city bowl of Cape Town.

**Outputs**

Quality expenditure reports.

An in-year expenditure reporting and adjustment budgets programme.

Appropriation legislation.

Database of expenditure trends.

User friendly expenditure reporting formats.

**Service level****Types of services**

Rendering technical assistance and other advice to provincial departments on budgeting, expenditure management and reporting.

Co-ordinating and consolidating of expenditure reports for submission to National Treasury.

Analysing expenditure trends and issues.

Imposing remedial steps.

Intervening when and where required.

**Desired improvement**

Improved interaction with the management of provincial departments.

Provision of updated reporting formats and in-year programme.

Greater exposure for junior treasury officials.

Earlier prediction of provincial departments defaulting and intervention.

**Benchmarks**

Prescribed norms and standards.

## **Monitoring and reporting**

### **Performance indicators**

Increased number of provincial departments remaining within budget.  
Timely submission of expenditure reports.  
Timely tabling of appropriation legislation.  
Break-even of expenditure with budget at book closure.  
Types of and reasons for interventions.

### **Time intervals**

Monthly, quarterly, annually and ad hoc as per the adjustments budget and in-year expenditure reporting programmes and legislative requirements.

### **Mechanisms**

Reporting to the Provincial Parliament.  
Reporting to the Provincial Cabinet.  
Reporting to the Executive Authority.  
Reporting to the National Treasury.  
Reporting to the Auditor-General.

## **Linkage of objective to the applicable Cabinet Strategic Objectives/Outcome that is most dominant**

By rendering a sound financial service to the Province, an enabling environment for economic growth will be created.

## **Key measurable objective**

### **Regulation**

To develop a procurement and provisioning structure and system to serve all role-players.

### **Sectors targeted**

Western Cape Provincial Tender Board.  
Provincial departments and their institutions.  
The business sector at large with specific emphasis on small and historically disadvantaged businesses and inclusive of those businesses and organisations situated outside the borders of the Western Cape.

### **Service establishments**

The Directorate Regulation inclusive of the Secretariate to the Western Cape Provincial Tender Board and the Board itself which is situated in the city bowl of Cape Town.

### **Outputs**

Best procurement practices for selected industries.  
Competitive and cost effective procurement system.  
Simplified tender forms.  
Standard tender specifications.  
Code of conduct for suppliers.  
Fair and transparent dealings with all parties to provincial contracts.  
Timeous renewal of provincial contracts to ensure informed and responsible decision making.  
Reaching of small and historically disadvantaged business through the tendering system.  
Reaching of new entrants to the provincial tendering system.  
Even distribution of contracts.  
Accessibility of industries to emerging and small enterprises.  
Adherence to industry standards and promotion of local Western Cape companies.

### **Service level**

#### **Types of services**

Advising of departments and businesses.  
Clarifying and interpreting tender conditions and conditions of contract.  
Regulating the procurement process.  
Furnishing of information to the business sector.  
Simplifying of tender process.

**Desired improvement**

Better informed businesses.  
Greater participation of historically disadvantaged persons.  
Fully competent tender committees.  
Increased competition, open and transparent tendering process.  
Legally defensible tender process.  
Fair treatment of all suppliers.  
Trustworthy tendering system.  
Uniformity in tender adjudication process.

**Benchmarks**

Accessibility of tendering system.  
Expanded preference procurement system.  
Level of irregular actions and cancellation of tenders and contracts.  
Uniformity of the tendering system.  
Percentage of contracts extended beyond the initial validity dates.  
Expansion of the current preference system.  
Better control over the arrangement of contracts needs to be exercised.

**Monitoring and reporting****Performance indicators**

The number and value of contracts awarded compared to that in the previous financial year.  
Number of suppliers to the province.  
Introduction of more businesses to the various industries catered for through provincial procurement.  
The efficacy of procurement administration in departments.  
Number and type of discrepancies identified during inspection process.  
Number and type of irregular actions and court cases.  
Number and reasons for contract cancellations.  
Number and reasons for rejected submissions (from departments) by the Western Cape Provincial Tender Board.  
  
Number and type of complaints received.  
Time utilised to arrange term contracts.  
Number of contract extensions.  
Number of qualified audit reports.  
Tender submissions rejected by the Western Cape Provincial Tender Board.  
Number of court cases.

**Time intervals**

Two weekly, monthly and annually, and ad-hoc as per the Western Cape Provincial Tender Board request.

**Mechanisms**

Reporting to the Western Cape Provincial Tender Board, Provincial Parliament, Provincial Cabinet and the Executive Authority.

**Linkage of objective to the applicable Cabinet Strategic Objectives/Outcome that is most dominant**

By rendering a sound financial service to the Province, an enabling environment for economic growth will be created.

**EXPECTED OUTCOMES OF THE PROGRAMME AT THE END OF 2003/04**

The expected outcomes at the end of 2003/04 is to have well functioning reporting systems, developed fiscal and procurement policies.

<b>Table 1.2 Expenditure - Programme 2: Budgets Department of Finance</b>							
<b>Sub-programme</b>	<b>1999/2000 Actual R'000</b>	<b>2000/01 Budget R'000</b>	<b>2000/01 Est. Actual R'000</b>	<b>2001/02 Budget R'000</b>	<b>% Change Est. Actual to Budget</b>	<b>2002/03 MTEF R'000</b>	<b>2003/04 MTEF R'000</b>
1. <b>Fiscal services</b>	1 109	1 743	1 749	<b>2 209</b>	26.30	1 695	1 751
2. <b>Western Cape Gambling and Racing Board</b>	6 000	1	8 901	<b>10 000</b>	12.35	10 000	10 000
3. <b>Revenue management</b>	856	1 279	1 347	<b>2 133</b>		1 925	2 162
4. <b>Expenditure control</b>	1 915	2 562	2 592	<b>2 904</b>	12.04	2 976	3 130
5. <b>Regulation</b>	1 836	3 503	3 534	<b>3 736</b>	5.72	4 172	4 345
6. <b>Western Cape Provincial Tender Board</b>	267	260	260	<b>314</b>	20.77	330	330
<b>Departmental totals</b>	<b>11 983</b>	<b>9 348</b>	<b>18 383</b>	<b>21 296</b>	<b>15.85</b>	<b>21 098</b>	<b>21 718</b>
<b>Economic classification</b>							
Current expenditure:	11 890	9 328	18 294	<b>21 206</b>	15.92	21 070	21 690
Salaries and related cost:	4 866	7 588	7 723	<b>9 065</b>	17.38	9 756	10 397
Goods and services purchases:	1 013	1 724	1 659	<b>2 122</b>	27.91	1 294	1 271
Interest payments:							
Transfers to households:	6 000	1	8 901	<b>10 000</b>	12.35	10 000	10 000
Transfers to other levels of government:	11	15	11	<b>19</b>	72.73	20	22
Subsidies:							
Capital expenditure:	93	20	89	<b>90</b>	1.12	28	28
Machinery and equipment:	93	20	89	<b>90</b>	1.12	28	28
Land and buildings:							
Infrastructure:							
Other fixed capital:							
Capital transfers:							
<b>Total expenditure</b>	<b>11 983</b>	<b>9 348</b>	<b>18 383</b>	<b>21 296</b>	<b>15.85</b>	<b>21 098</b>	<b>21 718</b>
<b>Standard items</b>							
Personnel expenditure:	4 794	7 470	7 605	<b>9 065 a</b>	19.20	9 756	10 397
Administrative expenditure:	331	349	349	<b>854</b>	144.70	497	378
Stores and livestock:	71	45	45	<b>140</b>	211.11	46	54
Equipment:	119	20	89	<b>146</b>	64.04	28	28
Land and buildings:							
Professional and special services:	596	1 345	1 276	<b>1 091</b>	(14.50)	771	861
Transfer payments:							
Current:	6 000	1	8 901	<b>10 000</b>	12.35	10 000	10 000
Capital:							
Miscellaneous expenditure:							
Civil Pensions Stabilization Account:	72	118	118		(100.00)		
<b>Amount to be voted</b>	<b>11 983</b>	<b>9 348</b>	<b>18 383</b>	<b>21 296</b>	<b>15.85</b>	<b>21 098</b>	<b>21 718</b>

a Includes R617 000 in respect of carry-through cost of improvement of conditions of service with effect from 1 July 2000.

### **PROGRAMME 3: PROVINCIAL ACCOUNTANT-GENERAL**

To develop, compile, implement and maintain appropriate norms and standards and to ensure compliance therewith, to control the Provincial Revenue Fund, and to render accounting services on an agency basis, within available means (Western Cape Exchequer Law, 1994 (Law 4 of 1994), Public Finance Management Act, 1999 (Act 1 of 1999), the annual Division of Revenue Acts)

#### **PROGRAMME DESCRIPTION:**

##### **Systems control**

managing the Provincial Revenue Fund and formulation of policy in respect of cash management  
managing, developing, implementing and maintaining transversal financial administration and information system  
providing functional financial and provisioning training and formulation of policy  
administration and management of loans, guarantees and other commitments  
exercising powers and duties in accordance with the Western Cape Exchequer Law, 1994, the Public Finance Management Act, 1999 and other applicable legislation

##### **Accounting control**

compiling, implementing and maintaining of national and provincial financial prescripts and ensuring compliance  
exercising overall accounting control  
exercising powers and duties in accordance with the Western Cape Exchequer Law, 1994, the Public Finance Management Act, 1999 and other applicable legislation

##### **Departmental accountant services**

rendering of accounting services on an agency basis, to the departments of Provincial Administration: Western Cape, Community Safety and Environmental and Cultural Affairs and Sport

#### **REVIEW 2000/01**

The expected service delivery outcomes for 2000/01 were improved management of resources through substantial training on the implementation of the Public Finance Management Act, 1999, further roll-out of management information system, known as Vulindlela, to head offices and the upgrading thereof to include a budget system for the government as a whole, implementation of moveable asset management system (LOGIS) at 10 sites, implementation of the financial management system (FMS) and PERSAL at a further three provincial departments, setting of minimum competency levels for financial staff, implementing a further three paymaster-general accounts to promote effective cash flow management, improved financial regularity and accountability through the implementation of the Public Finance Management Act, 1999, laying the basis for future devolvement of departmental accountant services to the remaining

provincial departments with effect from 1 April 2002, ensuring the effective management of provincial debtors by 31 March 2002 and progress towards finalising the consolidated and departmental financial statements of the Province within the time-frames prescribed in the Public Finance Management Act, 1999.

#### **PLANNING OUTLOOK FOR 2001/02**

##### **Key measurable objective**

Competency levels: Achieve minimum financial management competency levels by March 2002 for all target groups.

##### **Sectors targeted**

Finance personnel in all provincial departments.

##### **Service establishments**

The service establishment is vested in the Directorate: Systems Control, within the Provincial Department of Finance (Provincial Treasury) which is situated in the city bowl of Cape Town.

##### **Outputs**

The outputs are identified target groups, minimum financial management competency levels and skills audit, re-evaluated courses, training and minimum standards for recruitment.

##### **Service level**

###### **Types of services**

Financial training.

###### **Desired improvement**

The broadening of functional financial training to include the outputs referred to above.

###### **Benchmark**

A professional finance core recognised by reputable institutions.

**Monitoring and reporting****Performance indicators**

30 % of target groups attain minimum competency levels.

**Time intervals**

Quarterly and annually.

**Mechanisms**

Reports, surveys and structured internal management meetings and with other providers of training.

**Linkage of objective to the applicable Cabinet Strategic Objectives/Outcome that is most dominant**

By achieving the above key measurable objective, the quality and accessibility of services provided by the Provincial Government will be improved.

**Key measurable objective**

Vulindlela: To fully roll-out the current management information system (MIS) in all provincial departments by 1 July 2002.

**Sectors targeted**

Institutions of provincial departments.

**Service establishments**

The service establishment is vested in the Directorate: Systems Control, within the Provincial Department of Finance (Provincial Treasury) which is situated in the city bowl of Cape Town.

**Outputs**

Access to MIS in head offices, regional offices and institutions of provincial departments.

**Service level****Types of services**

The type of service is the provision of an integrated financial management information system.

**Desired improvement**

Increased accessibility to MIS.

**Benchmark**

Information to be immediately available on request and a user-friendly system which is not labour intensive.

**Monitoring and reporting****Performance indicator**

100 % access by all institutions to Vulindlela by 1 July 2002.

**Time intervals**

Daily monitoring and monthly reporting.

**Mechanisms**

Feedback from users of the system by means of the helpdesk, forums and questionnaires.

**Linkage of objective to the applicable Cabinet Strategic Objectives/Outcome that is most dominant**

By achieving the above key measurable objective, the quality and accessibility of services provided by the Provincial Government will be improved.

**Key measurable objective**

To ensure that norms and standards within the financial legislative framework are implemented in provincial departments and are complied with by 1 April 2003.

**Sectors targeted**

Provincial departments.

**Service establishments**

The service establishment is vested in the Directorate: Accounting Control, within the Provincial Department of Finance (Provincial Treasury) which is situated in the city bowl of Cape Town.

**Outputs**

A controlled Public Finance Management Act, 1999 implementation plan that will ensure that:

effective internal controls are established;

systems and processes are in place to manage expenditure and transfers;

suspense accounts are monitored and cleared;

financial statements are completed as prescribed, and

support structures for Chief Financial Officers are in place by April 2002.

**Service level****Types of services**

To control the implementation of the Public Finance Management Act, 1999, in provincial departments and to monitor compliance therewith.

**Desired improvement**

This is a new service that will lead to improved effectiveness and efficiency in the utilisation of resources of provincial departments.

**Benchmark**

Compliance with the Public Finance Management Act, 1999, according to the actions and time-frames set out in departmental implementation plans.

**Monitoring and reporting****Performance indicators**

100 % achievement of the targets set out in the departmental plans for the implementation of the Public Finance Management Act, 1999.

**Time intervals**

Monthly, quarterly and annual basis.

**Mechanisms**

Reports, queries, structured management and forum meetings.

**Linkage of objective to the applicable Cabinet Strategic Objectives/Outcome that is most dominant**

By implementing of, and monitoring compliance with, the Public Finance Management Act, 1999, the quality and accessibility of services provided by the Provincial Government will be improved.

**EXPECTED OUTCOMES OF THE PROGRAMME AT THE END OF 2003/04**

The expected outcome of the programme at the end of 2003/2004 would be improved financial regularity and improved effectiveness and efficiency in the utilisation of resources of provincial departments.



<b>Table 1.3 Expenditure - Programme 3: Provincial Accountant-General Department of Finance</b>							
<b>Sub-programme</b>	1999/2000 Actual R'000	2000/01 Budget R'000	2000/01 Est. Actual R'000	<b>2001/02 Budget R'000</b>	% Change Est. Actual to Budget	2002/03 MTEF R'000	2003/04 MTEF R'000
1. <b>Systems control</b>	5 459	8 365	11 340	<b>13 850 a</b>	22.13	14 619	15 067
2. <b>Accounting control</b>		2 406	2 415	<b>3 057</b>	26.58	3 375	3 605
3. <b>Departmental accountant services</b>	10 196	6 044	5 689	<b>6 498</b>	14.22	7 015	7 379
<b>Departmental totals</b>	15 655	16 815	19 444	<b>23 405</b>	20.37	25 009	26 051
<i>a</i> Conditional Grant: National: Aim: Implementation of Public Finance Management Act (Professional and special services: R50 000)							
<b>Economic classification</b>							
Current expenditure	15 474	16 765	19 394	<b>23 105</b>	19.13	24 909	25 951
Salaries and related costs	9 128	12 042	11 671	<b>13 171</b>	12.85	14 856	15 894
Goods and services purchased	6 325	4 705	7 705	<b>9 914</b>	28.67	10 031	10 034
Interest payments							
Transfers to households							
Transfers to other levels of government	21	18	18	<b>20</b>	11.11	22	23
Subsidies							
Capital expenditure	181	50	50	<b>300</b>	500.00	100	100
Machinery and equipment	181	50	50	<b>300</b>	500.00	100	100
Land and buildings							
Infrastructure							
Other fixed capital							
Capital transfers							
<b>Total expenditure</b>	15 655	16 815	19 444	<b>23 405</b>	20.37	25 009	26 051
<b>Standard items</b>							
Personnel expenditure	8 993	11 863	11 492	<b>13 171 a</b>	14.61	14 856	15 894
Administrative expenditure	2 414	1 315	1 440	<b>1 503</b>	4.38	1 607	1 607
Stores and livestock	151	85	85	<b>106</b>	24.71	113	113
Equipment	443	102	102	<b>354</b>	247.06	158	158
Land and buildings							
Professional and special services	3 099	3 271	6 146	<b>8 271</b>	34.58	8 275	8 279
Transfer payments							
Current							
Capital							
Miscellaneous expenditure							
Civil Pensions Stabilization Account	135	179	179		(100.00)		
Thefts and losses	420						
<b>Amount to be voted</b>	15 655	16 815	19 444	<b>23 405</b>	20.37	25 009	26 051
<i>a</i> Includes R387 000 in respect of carry-through cost of improvement of conditions of service with effect from 1 July 2000.							

## **PROGRAMME 4: SERVICE DELIVERY ENHANCEMENT**

AIM: To supplement the current budgets of departments

PROGRAMME DESCRIPTION:

### **Service delivery enhancement**

Shifting of funds to programmes within the vote and to other votes for financing of authorised projects to accelerate service delivery and improve the quality of public service.

## **PLANNING OUTLOOK FOR 2001/02**

### **Key measurable objective**

To direct funds to provincial departments for Provincial Cabinet approved projects that will accelerate service delivery and improve the quality of public service.

### **Sectors targeted**

Provincial Cabinet, Provincial Top Management and departments of the Provincial Administration of the Western Cape.

### **Service establishments**

The Head Office of the Department of Finance which is situated in the city bowl of Cape Town.

### **Outputs**

Project funding framework.

Provincial Cabinet approved projects.

### **Service level**

#### **Types of services**

Co-ordination of project proposals for submission to the Provincial Top Management, Provincial Treasury Committee and Provincial Cabinet.

### **Monitoring and reporting**

#### **Performance indicators**

Provincial Cabinet approved projects and shifted funds by 30 April 2001.

#### **Time intervals**

Monthly/quarterly/annually.

#### **Mechanisms**

Expenditure and project progress reports where applicable, to the executive authority and the Provincial Treasury.

### **Linkage of objective to the applicable Cabinet Strategic Objectives/Outcome that is most dominant**

By enhancing service delivery in the Province, an enabling environment for economic growth will be created.

## **EXPECTED OUTCOMES OF THE PROGRAMME AT THE END OF 2003/04**

The expected outcome is improved effectiveness and efficiency in the use of financial resources and improved service delivery in the Province.

<b>Table 1.4 Expenditure - Programme 4: Service delivery enhancement Department of Finance</b>							
<b>Sub-programme</b>	1999/2000 Actual R'000	2000/01 Budget R'000	2000/01 Est. Actual R'000	<b>2001/02 Budget R'000</b>	% Change Est. Actual to Budget	2002/03 MTEF R'000	2003/04 MTEF R'000
<b>1. Service delivery enhancement</b>				<b>105 833</b>		165 021	187 738
<b>Departmental totals</b>				<b>105 833</b>		165 021	187 738
<b>Economic classification</b>							
Current expenditure				<b>105 833</b>		165 021	187 738
Salaries and related cost:							
Goods and services purchase:				<b>105 833</b>		165 021	187 738
Interest payments:							
Transfers to households:							
Transfers to other levels of government:							
Subsidies:							
Capital expenditure							
Machinery and equipment:							
Land and buildings:							
Infrastructure:							
Other fixed capital:							
Capital transfers:							
<b>Total expenditure</b>				<b>105 833</b>		165 021	187 738
<b>Standard items</b>							
Personnel expenditure:							
Administrative expenditure:							
Stores and livestock:							
Equipment:							
Land and buildings:							
Professional and special services:							
Transfer payments:							
Current:							
Capital:							
Miscellaneous expenditure:							
Civil Pensions Stabilization Account:							
Provincial Projects:				<b>105 833</b>		165 021	187 738
<b>Amount to be voted</b>				<b>105 833</b>		165 021	187 738

<b>Table 2 Reconciliation of Structural Changes Department of Finance</b>				
<b>Current Programme</b>	2000/01 Budget	2000/01 Actual	<b>2001/02 Budget</b>	<b>New Programme</b>
Vote 1 : Programme 3	360	210	<b>369</b>	Vote 3 : Programme 1
Vote 10 : Programme 1	534	404	<b>573</b>	Vote 3 : Programme 1
Vote 3 : Programme 1	130	76	<b>161</b>	Vote 8 : Programme 1
Vote 3 : Programme 4	103 446		<b>131 774</b>	Vote 1 : Programme 1
			<b>105 833</b>	Vote 3 : Programme 4
<b>Totals</b>	104 470	690	<b>238 710</b>	

<b>Table 3 Details of Training Expenditure Department of Finance</b>			
<b>Programmes</b>	<b>2001/02</b>	2002/03	2003/04
	<b>R'000</b>	R'000	R'000
1. Administration	<b>5</b>	5	5
2. Budgets	<b>71</b>	43	44
3. Provincial accountant-general	<b>44</b>	47	50
4. Service delivery enhancement			
<b>Total</b>	<b>120</b>	95	99

Note: Costs for in-service training provided by the Cape Provincial Academy and Functional Financial Training excluded.

**Table 4 Percentual salary distribution of personnel in the Provincial Service and related Public Sector**

Post level	Programmes			Number of persons	
	1	2	3	Total	%
16	1			1	0.40
15					
14		1	1	2	0.79
13	2	4	2	8	3.16
12	1	2	3	6	2.37
11	1	6	4	11	4.35
10	1	2	8	11	4.35
9	8		3	11	4.35
8	4	6	13	23	9.09
7	6	22		28	11.07
6	42	8	48	98	38.74
5	7	1	2	10	3.95
4	12		4	16	6.32
3	7	1	4	12	4.74
2	10	2	3	15	5.93
1	1			1	0.40
<b>TOTAL</b>	<b>103</b>	<b>55</b>	<b>95</b>	<b>253</b>	<b>100.00</b>

**Key: Post level**

<b>16</b> 385 493 - 409 145	<b>12</b> 174 483 - 194 154	<b>8</b> 83 379 - 92 472	<b>4</b> 36 801 - 39 429
<b>15</b> 299 304 - 317 668	<b>11</b> 144 972 - 165 207	<b>7</b> 67 137 - 73 911	<b>3</b> 31 212 - 34 020
<b>14</b> 246 640 - 265 698	<b>10</b> 124 266 - 134 970	<b>6</b> 53 898 - 60 405	<b>2</b> 27 174 - 29 067
<b>13</b> 209 392 - 222 237	<b>9</b> 99 558 - 114 360	<b>5</b> 43 536 - 46 911	<b>1</b> 24 036 - 24 696

**Table 5**

**Representation within Finance**

Post level	Number of posts filled	Persons as at 31 January 2001						
		African	Coloured	Indian	White	Female	Male	Disabled*
13 - 16	11		3	1	7		11	
9 - 12	33		8	1	24	8	25	
1 - 8	154	5	78		71	108	46	1
<b>Total</b>	198	5	89	2	102	116	82	1
<b>Total</b>		198				198		
<b>Percentage of total number of posts filled</b>		2.53	44.95	1.01	51.52	58.59	41.41	0.51

\* Note: Disabled as defined in section 1 (Definitions) of the Employment Equity Act; 1998 (Act 55 of 1998):  
**"people with disabilities"** means people who have a long-term or recurring physical or mental impairment which substantially limits their prospects of entry into, or advancement in, employment;"

<b>Table 6 Details of Medium-Term Expenditure Framework Department of Finance</b>							
<b>Programmes</b>	1999/2000 Actual	2000/01 Budget	2000/01 Est. Actual	<b>2001/02 Budget</b>	% Change Est. Actual to Budget	2002/03 MTEF	2003/04 MTEF
	R'000	R'000	R'000	<b>R'000</b>		R'000	R'000
1. <b>Administration</b>	9 221	12 839	15 070	<b>16 753</b>	11.17	17 213	18 103
2. <b>Budgets</b>	11 983	9 348	18 383	<b>21 296</b>	15.85	21 098	21 718
3. <b>Provincial Accountant- General</b>	15 655	16 815	19 444	<b>23 405</b>	20.37	25 009	26 051
4. <b>Service delivery enhancement</b> Provision on Vote 10, Programme 4, Property management and works				<b>105 833</b>		165 021	187 738
<b>Total</b>	36 859 <i>a</i>	39 002	52 897 <i>b</i>	<b>167 287</b>	216.25	228 341	253 610
Increase/(decrease)		2 143	13 895	<b>114 390</b>		61 054	25 269
<b>CLASSIFICATION OF EXPENDITURE</b> (Economic classification)							
Current							
salaries and related cos	20 651	29 518	29 872	<b>35 299</b>	18.17	38 214	40 327
transfer payments	6 044	54	8 950	<b>10 056</b>	12.36	10 059	10 064
other current expenditure	9 843	9 360	13 916	<b>121 542</b>	773.40	179 940	203 091
Capital							
transfer payments							
other capital expenditure	321	70	159	<b>390</b>	145.28	128	128
<b>Total</b>	36 859	39 002	52 897	<b>167 287</b>	216.25	228 341	253 610
<b>CLASSIFICATION OF EXPENDITURE</b> (Standard item)							
Current							
personnel expenditure	20 651	29 518	29 872	<b>35 299</b>	18.17	38 214	40 327
transfer payments	6 000	1	8 901	<b>10 000</b>	12.35	10 000	10 000
other current expenditure	9 887	9 413	13 965	<b>121 598</b>	770.73	179 999	203 155
Capital							
transfer payments							
other capital expenditure	321	70	159	<b>390</b>	145.28	128	128
<b>Total</b>	36 859	39 002	52 897	<b>167 287</b>	216.25	228 341	253 610

*a* As included in the Appropriation Accounts.

*b* Excludes R150 689 000 for the transfer of the Information Technology (IT) function to Vote 1: Premier, Director-General and Corporate Services as from 1 April 2001.