

WESTERN CAPE PROVINCE  
DEPARTMENT OF FINANCE  
VOTE 3

NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2002 (continued)

8. Cash and cash equivalents

	Note	2001/02 R'000	2000/01# R'000
Paymaster General Account/Exchequer Account	8.1	(440)	-
Short-term investments		19 294	-
		<u>18 854</u>	<u>-</u>

8.1 Paymaster General Account/Exchequer Account

	2001/02 R'000	2000/01# R'000
Balance as per bank statement	2 274	-
Deduct:	(2 714)	-
Orders payable	(430)	-
Electronic funds payable	(2 284)	-
Balance above	<u>(440)</u>	<u>-</u>

9. Receivables - current

	Notes	2001/02 R'000	2000/01# R'000
Staff debtors	9.2	5	-
Other debtors	9.3	4	-
		<u>9</u>	<u>-</u>

9.1 Age analysis – receivables current

	2001/02 R'000	2000/01# R'000
Less than one year	9	-
	<u>9</u>	<u>-</u>

9.2 Staff debtors

	2001/02 R'000	2000/01# R'000
To recover arrear tax (SITE) from employees	5	-
	<u>5</u>	<u>-</u>

9.3 Other debtors

	2001/02 R'000	2000/01# R'000
Payments made to medical schemes	4	-
	<u>4</u>	<u>-</u>

10. Loans<sup>Ø</sup>

Granted to	Purpose	2001/02 R'000	2000/01# R'000
Employee	Purchase of subsidised vehicle	23	-
		<u>23</u>	<u>-</u>

# No comparative figures for 2000/01 are available, since the paymaster-general account (bank account) was centrally held per FMS department code 70.

Ø No loans or borrowing by the Province was entered into during the year under review.

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**11. Voted funds to be surrendered**

<b>Voted funds to be surrendered</b>	<b>2001/02 R'000</b>	<b>2000/01 R'000</b>
Opening balance	-	-
Transfer from income statement	13 773	42 597
Closing balance	<u>13 773</u>	<u>42 597</u>

**12. Revenue funds to be surrendered**

<b>Funds to be surrendered</b>	<b>2001/02 R'000</b>	<b>2000/01 R'000</b>
Opening balance	-	-
Revenue collected as per revenue budget	112 791	29 410
Revenue collected in excess of revenue budget	185 650	185 384
Paid during the year	(298 423)	(207 233)
Closing balance	<u>18</u>	<u>7 561</u>

**13. Payables - current**

<b>Description</b>	<b>Notes</b>	<b>2001/02 R'000</b>	<b>2000/01# R'000</b>
Amounts owing to other departments	13.1	(246)	-
Advances received	13.2	(4 773)	-
Other payables	13.3	(76)	-
		<u>(5 095)</u>	<u>-</u>

**13.1 Amounts owing to other departments**

	<b>2001/02 R'000</b>	<b>2000/01# R'000</b>
FMS Department Code 70	(209)	-
Department of Economic Affairs, Agriculture and Tourism Premier, Director-General and Corporate Services	(35)	-
	(2)	-
	<u>(246)</u>	<u>-</u>

**13.2 Advances received**

	<b>2001/02 R'000</b>	<b>2000/01# R'000</b>
National Treasury allocated funds for the roll out of Logis	(4 773)	-
	<u>(4 773)</u>	<u>-</u>

**13.3 Other payables**

<b>Identify major categories, but list material amounts</b>	<b>2001/02 R'000</b>	<b>2000/01# R'000</b>
PMG DT: ACB/BDB Net Salaries	(38)	-
Income Tax Cat B	(27)	-
Other	(11)	-
	<u>(76)</u>	<u>-</u>

.# No comparative figures for 2000/01 are available, since the paymaster-general account (bank account) was centrally held per FMS department code 70.

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**Kindly note** that it is not practical to extract information regarding the **transactions with other departments** as it must be done manually. It is, therefore, not reflected in the financial statements.

**14. Net cash flow generated by operating activities**

	Notes	2001/02 R'000	2000/01# R'000
Net surplus as per Income Statement		199 423	
Own Revenue		112 791	
Adjusted for items separately disclosed		1 314	
Purchase of equipment	4.1	1 314	
Net cash flow generated by operating activities		<u>313 528</u>	

**15. Cash generated to decrease working capital**

	2001/02 R'000	2000/01# R'000
Increase in receivables – current	(9)	-
Increases in other current assets	(23)	-
Increase in payables	5 095	-
	<u>5 063</u>	-

**16. Voted funds and Revenue funds surrendered**

	2001/02 R'000	2000/01 R'000
Revenue funds surrendered during the year	<u>298 423</u>	<u>207 233</u>

**17. Subsequent payments not recognised in income statement**

**17.1 Listed by standard item**

	2001/02 R'000
Administrative	138
Inventories	14
Equipment	19
Professional and special services	263
Other	38
	<u>472</u>

**17.2 Listed by programme**

	2001/02 R'000
Program 1: Administration	167
Program 2: Budgets	59
Program 3: Provincial Accountant General	208
Other	38
	<u>472</u>

# No comparative figures for 2000/01 are available, since the paymaster-general account (bank account) was centrally held per FMS department code 70.

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18. Short term employee benefits

Major classes	2001/02 R'000
Leave entitlement (11 487 days) <sup>b</sup>	5 656
Thirteenth cheque	400
Performance bonus	34
	<u>6 090</u>

19. Commitments

Liable to	Current expenditure R'000	Capital expenditure R'000	2001/02 R'000
Approved and contracted	18	251	269

20. Operating Leases

	Property R'000	Equipment R'000	Total R'000
Not later than 1 year	-	9	9
	<u>-</u>	<u>9</u>	<u>9</u>

21. Key management personnel

21.1 Remuneration

	2001/02 R'000
Provincial Minister of Finance, Business Promotion and Tourism (1)	408
Head of Department (1)	409
Senior Management Services (Chief Directors – 2)	496
Chief Financial Officer	<u>212</u>
	<u>1 525</u>

21.2 Other remuneration and compensation provided to key management

	2001/02 R'000
Provincial Minister of Finance, Business Promotion and Tourism (1)	160
Head of Department (1)	259
Senior Management Services (Chief Directors – 2)	220
Chief Financial Officer	<u>91</u>
	<u>730</u>

<sup>b</sup> This short term liability includes accumulative figures.

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**APPROPRIATION STATEMENT  
for the year ended 31 March 2002**

Programme	Adjustment estimate 2001/02	Virement 2001/02	Amount Voted 2001/02	Expenditure 2001/02	Savings (Excess) 2001/02	%	Amount Voted 2000/01	Expenditure 2000/01
1. Administration	19 315	(9)	19 306	17 676	1 630	8	15 070	13 234
2. Budgets	21 706	-	21 706	14 874	6 832	31	18 383	11 960
3. Provincial Accountant General	21 216	-	21 216	15 905	5 311	25	19 444	12 058
4. Information Technology*	-	-	-	-	-	-	150 689	123 712
Special functions:								
Authorised losses	-	9	9	9	-	-	-	25
<b>Total</b>	<b>62 237</b>	<b>-</b>	<b>62 237</b>	<b>48 464</b>	<b>13 773</b>	<b>22</b>	<b>203 586</b>	<b>160 989</b>

Economic classification – actual expenditure	Adjustment estimate 2001/02	Virement 2001/02	Amount Voted 2001/02	Expenditure 2001/02	Savings (Excess) 2001/02	%	Amount Voted 2000/01	Expenditure 2000/01
Current	60 723	(147)	60 576	47 150	13 426	22	147 567	121 354
Personnel	35 109	(772)	34 337	28 407	5 930	17	57 597	48 362
Transfer payments	10 000	-	10 000	6 000	4 000	40	8 901	5 300
Other	15 614	625	16 239	12 743	3 496	22	81 069	67 692
Capital	1 514	147	1 661	1 314	347	21	56 019	39 635
Acquisition of capital assets	1 514	147	1 661	1 314	347	21	56 019	39 635
<b>Total</b>	<b>62 237</b>	<b>-</b>	<b>62 237</b>	<b>48 464</b>	<b>13 773</b>	<b>22</b>	<b>203 586</b>	<b>160 989</b>

Standard items – actual expenditure	Adjustment estimate 2001/02	Virement 2001/02	Amount Voted 2001/02	Expenditure 2001/02	Savings (Excess) 2001/02	%	Amount Voted 2000/01	Expenditure 2000/01
Personnel	35 109	(772)	34 337	28 407	5 930	17	57 597	48 362
Administrative	3 592	175	3 767	3 528	239	6	5 253	4 710
Inventories	910	178	1 088	1 069	19	2	1 324	919
Equipment	1 791	149	1 940	1 433	507	26	56 275	39 791
Professional and special services	10 835	261	11 096	8 018	3 078	28	73 762	61 712
Transfer payments	10 000	-	10 000	6 000	4 000	40	8 901	5 300
Miscellaneous	-	-	-	-	-	-	474	170
Special functions	-	9	9	9	-	-	-	25
<b>Total</b>	<b>62 237</b>	<b>-</b>	<b>62 237</b>	<b>48 464</b>	<b>13 773</b>	<b>22</b>	<b>203 586</b>	<b>160 989</b>

\* The Chief Directorate Information Technology was abolished at this Department with effect from 1 April 2001.

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**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2002**

**1. Explanations of material variances from Amount Voted (after Virement):**

1.1 Per programme:

**Programme 1: Administration**

Saving due to –

- the delaying for six to nine months, of filling of new posts created with effect from 1 April 2001, caused by the compiling of job descriptions and the processes of job evaluation being compulsory before these posts could be advertised, and
- not being able, caused by late delivery, to settle the costs of equipment bought and for the installation thereof in time in the newly established boardroom.

**Programme 2: Budgets**

Saving due to –

- the delay until November 2001, in the filling of vacant posts, caused by the compulsory compiling of job descriptions and the processes of job evaluation;
- the following expenditure envisaged with the implementation of the Municipal Finance Act, was less than anticipated, caused by the Act not being promulgated during the 2001/2002 financial year:
  - Less travel, flight and accommodation costs incurred.
  - A smaller number of posts being filled than envisaged.
  - Lower advertisement costs were incurred.
  - No costs were incurred on relocation of staff.
  - Fewer consultants were appointed.
  - Fewer publications were subscribed for.
  - A photostat machine and other related labour saving devices were not purchased.
- a smaller transfer payment than was budgeted for was made to the Western Cape Gambling and Racing Board due to the Board generating a higher amount in own revenue than was anticipated and due to other savings on the Board's day to day running costs.

**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2002 (continued)**

**Programme 3: Provincial Accountant General**

Saving due to –

- the compulsory compiling of job descriptions and processes of job evaluation delaying the advertising and filling of vacant posts;
- not filling vacant posts on the staff establishment of the Subdirectorate Departmental Accountant Services as this function was in the process of being decentralised to other Department's where the posts will be filled appropriately in the new financial year, and
- the development of the Competency Based Education and the Virtual Training Projects taking longer than anticipated, the commencement of these projects could not be realised in the 2001/2002 financial year.

1.2 Per standard item:

**Personnel**

Saving due to –

- the delay in the filling of vacant posts, caused by the compulsory compiling of job descriptions and the processes of job evaluation;
- not filling vacant posts on the staff establishment of the Subdirectorate Departmental Accountant Services as this function was in the process of being decentralised to other Departments where the posts will be filled appropriately in the new financial year, and
- the Municipal Finance Act not being promulgated and therefore causing the posts earmarked to implement the Act, not to be filled.

**Administrative**

Saving due to -

- cancellation of meetings which caused expenditure on travelling, flights and accommodation to be much less than anticipated;
- no expenditure was incurred on relocation costs as candidates from within the province were appointed, and
- lower expenditure was incurred on advertisement costs than anticipated.

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**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2002 (continued)**

**Inventories**

Saving due to -

- fewer publications subscribed for.

**Equipment**

Saving due to -

- equipment ordered for the alterations to the boardroom not delivered in time for payment, and
- a photostat machine and labour saving devices were not purchased.

**Professional and special services**

Saving due to -

- installation of equipment ordered for alterations to the boardroom not completed in time for payment;
- fewer consultants were utilised, and
- the Competency Based Education and the Virtual Training Projects that were envisaged, did not commence in the 2001/02 financial year, due to the longer than expected time taken up by the development thereof.

**Transfer payments**

Saving due to -

- the Western Cape Gambling and Racing Board not requiring the full amount of the transfer payment.

**2. Reconciliation of appropriation statement to income statement:**

	<b>2001/02</b>	<b>2000/01</b>
	<b>R'000</b>	<b>R'000</b>
Total revenue per income statement	247 887	388 970
Less: Non voted funds	185 650	185 384
Amount voted per appropriation statement	<u>62 237</u>	<u>203 586</u>
Total expenditure per income statement	<u>48 464</u>	<u>160 989</u>
Actual expenditure per appropriation statement	<u>48 464</u>	<u>160 989</u>



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**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2002 (continued)**

**SCHEDULE OF SUBSEQUENT PAYMENTS**

Programme	Budget amount	Actual expenditure	Subsequent payments (April/May)	(Over)/Under-spending
	A 2002	B 2002	C	D (B + C = D) 2002
1. Administration	19 315	17 676	167	1 472
2. Budgets	21 706	14 874	59	6 773
3. Provincial Accountant General	21 216	15 905	208	5 103
Special functions	-	9	-	(9)
Other	-	-	38	(38)
<b>Total</b>	<b>62 237</b>	<b>48 464</b>	<b>472</b>	<b>13 301</b>

Standard Item	Budget Amount	Actual expenditure	Subsequent payments (April/May)	(Over)/Under-spending
	2002	2002		2002
Personnel	35 109	28 407	-	6 702
Administrative	3 592	3 528	138	(74)
Inventories	910	1 069	14	(173)
Equipment	1 791	1 433	19	339
Professional and Special Services	10 835	8 018	263	2 554
Transfer payments	10 000	6 000	-	4 000
Miscellaneous	-	-	-	-
Special functions	-	9	-	(9)
Other	-	-	38	(38)
<b>Total</b>	<b>62 237</b>	<b>48 464</b>	<b>472</b>	<b>13 301</b>