

**STATEMENTOFACCOUNTINGPOLICIESANDRELATEDMATTERS
fortheyearended31March2003**

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material respects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act, Act 1 of 1999 (as amended by Act 29 of 1999), the Treasury Regulations for Departments and Constitutional Institutions issued in terms of the Act and the Division of Revenue Act, Act 5 of 2002.

1. Basis of preparation

The financial statements have been prepared on the cash basis of accounting except where stated otherwise. Under the cash basis of accounting transactions and other events are recognised when cash is received or paid. Under the accrual basis of accounting transactions and other events are recognised when incurred and not when cash is received or paid.

2. Revenue

Voted funds are the amounts appropriated to a department in accordance with the final budget known as the Adjustment Estimates of Provincial Expenditure. Unexpended voted funds are surrendered to the Provincial Revenue Fund. Interest and dividends received are recognised upon receipt of the funds, and no accrual is made for interest or dividends receivable from the last receipt date to the end of the reporting period. They are recognised as revenue in the financial statements of the Department and then transferred to the Provincial Revenue Fund.

3. Donor aid

Donor Aid is recognised in the income statement in accordance with the cash basis of accounting.

4. Current expenditure

Current expenditure is recognised in the income statement when the payment is made.

5. Unauthorised, irregular, and fruitless and wasteful expenditure

Unauthorised expenditure means:

- the overspending of a vote or a main division within a vote, or
- expenditure that was not made in accordance with the purpose of a

vote or, in the case of a main division, not in accordance with the purpose of the main division.

Unauthorised expenditure is treated as a current asset in the balance sheet until such expenditure is recovered from a third party or funded from future voted funds.

Irregular expenditure means expenditure, other than unauthorised expenditure, incurred in contravention of or not in accordance with a requirement of any applicable legislation, including:

- the Public Finance Management Act,
- the State Tender Board Act, or any regulations made in terms of this act, or
- any provincial legislation providing for procurement procedures in that provincial government.

Irregular expenditure is treated as expenditure in the income statement.

Fruitless and wasteful expenditure means expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure must be recovered from a responsible official (a debtor account should be raised), or the vote if responsibility cannot be determined.

6. Debts written off

Debts are written off when identified as irrecoverable. No provision is made for irrecoverable amounts.

7. Capital expenditure

Expenditure for physical items on hand on 31 March 2003 to be consumed in the following financial year, is written off in full when they are received and are accounted for as expenditure in the income statement. Physical assets (fixed assets and movable assets) acquired are expensed i.e. written off in the income statement when the payment is made.

8. Investments

Marketable securities are carried at market value. Market value is calculated by reference to stock exchange quoted selling prices at the close of business on the balance sheet date.

Non-current investments excluding marketable securities are shown at cost and adjustments are made only where in the opinion of the directors, the

investment is impaired. Where an investment has been impaired, it is recognised as an expense in the period in which the impairment is identified.

Increases in the carrying amount of marketable securities classified as non-current assets are credited to revaluation and other reserves in shareholders' equity. Decreases that offset previous increases of the same marketable security are charged to the income statement. Increases/decreases in the carrying amount of marketable securities classified as current assets are credited/charged to the income statement.

On disposal of an investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the income statement. On disposal of a marketable security classified as a non-current asset, amounts in revaluation and other reserves relating to that marketable security, are transferred to retained earnings.

9. Investments in controlled entities

Investments in controlled entities are those entities where the reporting entity has the ability to exercise any of the following powers to govern the financial and operating policies of the entity in order to obtain benefits from its activities:

- To appoint or remove all, or the majority of, the members of that entity's board of directors or equivalent governing body;
- To appoint or remove the entity's chief executive officer;
- To cast all, or the majority of, the votes at meetings of that board of directors or equivalent governing body; or
- To control all, or the majority of, the voting rights at a general meeting of that entity.

Investments in controlled entities are shown at cost.

10. Receivables

Receivables are not normally recognised under the cash basis of accounting. However, receivables included in the balance sheet arise from cash payments that are recoverable from another party.

Receivables for services delivered are not recognised in the balance sheet as a current asset or as income in the income statement, as the financial statements are prepared on a cash basis of accounting, but are disclosed separately in the notes to enhance the usefulness of the financial statements.

11. Payables

Payables are not normally recognised under the cash basis of accounting. However, payables included in the balance sheet arise from cash receipts that

are due to either the Provincial Revenue Fund or another party.

12. Provisions

A provision is a liability of uncertain timing or amount. Provisions are not normally recognised under the cash basis of accounting, but are disclosed separately in the notes to enhance the usefulness of the financial statements.

13. Lease commitments

Lease commitments for the period remaining from the accounting date until the end of the lease contract are disclosed as a note to the financial statements. These commitments are not recognised in the balance sheet as a liability or as expenditure in the income statement as the financial statements are prepared on the cash basis of accounting.

14. Accruals

This amount represents goods/services that have been delivered, but no invoice has been received from the supplier at year end, or an invoice has been received but remains unpaid at year end. These amounts are not recognised in the balance sheet as a liability or as expenditure in the income statement as the financial statements are prepared on a cash basis of accounting, but are however disclosed.

15. Employee benefits

Short-term employee benefits

The cost of short-term employee benefits is expensed in the income statement in the reporting period that the payment is made. Short-term employee benefits, that give rise to a present legal or constructive obligation, are deferred until they can be reliably measured and then expensed. Details of these benefits and the potential liabilities are disclosed as a note to the financial statements and are not recognised in the income statement.

Termination benefits

Termination benefits are recognised and expensed only when the payment is made.

Retirement benefits

The Department provides retirement benefits for its employees through a defined benefit plan for government employees. These benefits are funded by both employer and employee contributions. Employer contributions to the fund are expensed when money is paid to the fund. No provision is made for retirement benefits in the financial statements of the Department. Any

potential liabilities are disclosed in the financial statements of the National/Provincial Revenue Fund and not in the financial statements of the employer department.

Medical benefits

The Department provides medical benefits for (certain/all) its employees through defined benefit plans. These benefits are funded by employer and/or employee contributions. Employer contributions to the fund are expensed when money is paid to the fund. No provision is made for medical benefits in the financial statements of the Department.

Retirement medical benefits for retired members are expensed when the payment is made to the fund.

16. Capitalisation reserve

The capitalisation reserve represents an amount equal to the value of the investments and/or loans capitalised, or deposits paid on behalf of employees of a foreign mission, for the first time in the previous financial year. On disposal, repayment or recovery, such amounts are transferable to the Revenue Fund.

17. Recoverable revenue

Recoverable revenue represents payments made and recognised in the income statement as an expense in previous years, which have now become recoverable from a debtor due to non-performance in accordance with an agreement. Repayments are transferred to the Revenue Fund as and when the repayment is received.

18. Comparative figures

In terms of the new departmentalisation model for the Western Cape Provincial Administration, the Department of Planning, Local Government and Housing was unbundled through the establishment of the Department of Housing, the Department of Local Government and the Department of Environmental Affairs and Development Planning with effect from 1 August 2002. This accordingly resulted in the abolishment of the Department of Planning, Local Government and Housing with effect from 1 August 2002.

Accordingly comparative figures where applicable relate to the former Department of Planning, Local Government and Housing, whilst the current figures relate to four months (1 April 2002 to 31 July 2002) financial information relating to the former Department of Planning, Local Government and Housing; and eight months (August 2002 to 31 March 2003) financial information relating to the Department of Housing.

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year. The comparative figures shown in these financial statements are limited to the figures shown in the previous year's audited financial statements and such other comparative figures that the Department may reasonably have available for reporting.

**WESTERNCAPE PROVINCE
DEPARTMENT OF HOUSING
VOTE 8**

**APPROPRIATION STATEMENT
for the year ended 31 March 2003**

Programme	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
1 Administration	17,797	901	18,698	17,273	1,425	92.38%	21,036	19,450
Current	17,105	901	18,006	17,085	921	94.89%	19,679	18,093
Capital	692		692	188	504	27.17%	1,357	1,357
2 Housing	442,198	(901)	441,297	417,685	23,612	94.65%	384,406	363,879
Current	38,058	(901)	37,157	32,916	4,241	88.59%	41,990	36,112
Capital	404,140		404,140	384,769	19,371	95.21%	342,416	327,767
3 Development planning	4,674		4,674	4,674		100.00%	20,698	15,123
Current	4,671		4,671	4,671		100.00%	20,647	15,110
Capital	3		3	3		100.00%	51	13
4 Local Government	8,880		8,880	8,879	1	99.99%	51,195	27,473
Current	8,875		8,875	8,874	1	99.99%	48,639	26,150
Capital	5		5	5		100.00%	2,556	1,323
5 Restructuring	10,332		10,332	9,667	665	93.56%	11,741	9,842
Current	10,332		10,332	9,667	665	93.56%	11,741	9,842
Capital								
Special Functions							30	30
Current							30	30
Capital								
Total	483,881		483,881	458,178	25,703	94.69%	489,106	435,797
Economic classification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Current	79,041		79,041	73,213	5,828	92.63%	142,726	105,337
Personnel	56,531	(453)	56,078	51,686	4,392	92.17%	66,587	60,471
Transfer payments	8,047		8,047	8,047		100.00%	43,209	23,354
Other	14,463	453	14,916	13,480	1,436	90.37%	32,930	21,512
Capital	404,840		404,840	384,965	19,875	95.09%	346,380	330,460
Transfer payments	403,779		403,779	384,666	19,113	95.27%	343,458	329,021
Acquisition of capital assets	1,061		1,061	299	762	28.18%	2,922	1,439
Total	483,881		483,881	458,178	25,703	94.69%	489,106	435,797
Standard item classification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Personnel	56,531	(453)	56,078	51,686	4,392	92.17%	66,587	60,471
Administrative	5,369	392	5,761	5,759	2	99.97%	8,619	7,412
Inventories	1,083	102	1,185	1,183	2	99.83%	1,391	1,230
Equipment	1,672	(63)	1,609	713	896	44.31%	3,664	1,910
Land and buildings								
Professional and special services	7,084	(1)	7,083	5,785	1,298	81.67%	19,990	10,672
Transfer payments	411,826		411,826	392,713	19,113	95.36%	387,017	352,375
Miscellaneous	316	23	339	339		100.00%	1,808	1,697
Special functions							30	30
Total	483,881		483,881	458,178	25,703	94.69%	489,106	435,797

**WESTERCAPEPROVINCE
DEPARTMENTOFHOUSING
VOTE8**

**DETAILPERPROGRAMME1:ADMINISTRATION
fortheyearended31March2003**

Programmeper subprogramme	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Expenditure R'000	Savings (Excess) R'000	Expenditure as%of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Corporateaffairs	15,368	764	16,132	14,708	1,424	91.17%	17,062	15,615
Current	14,676	774	15,450	14,530	920	94.05%	15,705	14,258
Capital	692	(10)	682	178	504	26.10%	1,357	1,357
OfficeoftheProvincial MinisterofHousing	1,787	137	1,924	1,923	1	99.95%	1,730	1,730
Current	1,787	127	1,914	1,913	1	99.95%	1,730	1,730
Capital		10	10	10				
OfficeoftheProvincial MinisterofLocal Government	642		642	642		100.00%	2,244	2,105
Current	642		642	642		100.00%	2,244	2,105
Capital								
Specialfunctions							30	30
Current							30	30
Capital								
Total	17,797	901	18,698	17,273	1,425	92.38%	21,066	19,480

Economicclassification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as%of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Current	17,105	901	18,006	17,085	921	94.89%	19,709	18,123
Personnel	11,716	(441)	11,275	10,383	892	92.09%	10,397	9,690
Transferpayments								
Other	5,389	1,342	6,731	6,702	29	99.57%	9,312	8,433
Capital	692		692	188	504	27.17%	1,357	1,357
Transferpayments								
Acquisitionofcapital assets	692		692	188	504	27.17%	1,357	1,357
Total	17,797	901	18,698	17,273	1,425	92.38%	21,066	19,480

Standarditem classification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as%of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Personnel	11,716	(441)	11,275	10,383	892	92.09%	10,397	9,690
Administration	2,009	1,136	3,145	3,145		100.00%	3,914	3,905
Inventories	739	227	966	966		100.00%	851	829
Equipment	881	(38)	843	310	533	36.77%	1,496	1,485
Landandbuildings								
Professionaland specialservices	2,146	(4)	2,142	2,142		100.00%	4,095	3,370
Transferpayments								
Miscellaneous	306	21	327	327		100.00%	283	171
Specialfunctions							30	30
Total	17,797	901	18,698	17,273	1,425	92.38%	21,066	19,480

**WESTERNSCAPE PROVINCE
DEPARTMENT OF HOUSING
VOTE 8**

**DETAIL PER PROGRAMME 2: HOUSING
for the year ended 31 March 2003**

Programme per subprogramme	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Administration	1,117	82	1,199	709	490	59.13%	1,464	1,733
Current	1,037	82	1,119	708	411	63.27%	1,464	1,733
Capital	80		80	1	79	1.25%		
Housing management	391,346	(1,055)	390,291	387,549	2,742	99.30%	338,452	334,161
Current	12,228	(1,001)	11,227	8,663	2,564	77.16%	12,356	8,257
Capital	379,118	(54)	379,064	378,886	178	99.95%	326,096	325,904
Housing settlement	12,078	222	12,300	12,246	54	99.56%	15,999	15,476
Current	12,063	183	12,246	12,192	54	99.56%	15,984	15,472
Capital	15	39	54	54		100.00%	15	4
Professional & Technical services	37,657	(150)	37,507	17,181	20,326	45.81%	28,491	12,509
Current	12,730	(165)	12,565	11,353	1,212	90.35%	12,186	10,650
Capital	24,927	15	24,942	5,828	19,114	23.37%	16,305	1,859
Total	442,198	(901)	441,297	417,685	23,612	94.65%	384,406	363,879

Economic classification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Current	38,058	(901)	37,157	32,916	4,241	88.59%	41,990	36,111
Personnel	28,178		28,178	25,343	2,835	89.94%	24,651	22,549
Transfer payments	1,971		1,971	1,971		100.00%	6,043	5,922
Other	7,909	(901)	7,008	5,602	1,406	79.94%	11,296	7,640
Capital	404,140		404,140	384,769	19,371	95.21%	342,416	327,768
Transfer payments	403,779		403,779	384,666	19,113	95.27%	342,158	327,721
Acquisition of capital assets	361		361	103	258	28.53%	258	47
Total	442,198	(901)	441,297	417,685	23,612	94.65%	384,406	363,879

Standard item classification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	(Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Personnel	28,178		28,178	25,343	2,835	89.94%	24,651	22,549
Administrative	2,961	(757)	2,204	2,202	2	99.91%	3,239	2,362
Inventories	311	(124)	187	185	2	98.93%	356	239
Equipment	733	(26)	707	345	362	48.80%	610	247
Land and buildings								
Professional and special services	4,265	4	4,269	2,971	1,298	69.59%	5,494	3,333
Transfer payments	405,750		405,750	386,637	19,113	95.29%	348,551	333,643
Miscellaneous		2	2	2		100.00%	1,505	1,506
Special functions								
Total	442,198	(901)	441,297	417,685	23,612	94.65%	384,406	363,879

**WESTERCAPE PROVINCE
DEPARTMENT OF HOUSING
VOTE 8**

**DETAIL PER PROGRAMME 3: DEVELOPMENT PLANNING
for the year ended 31 March 2003**

Programme per subprogramme	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Administration	245	(1)	244	244		100.00%	789	718
Current	245	(1)	244	244		100.00%	783	718
Capital							6	
Regional planning	2,521	1	2,522	2,522		100.00%	11,422	7,713
Current	2,518	1	2,519	2,519		100.00%	11,407	7,713
Capital	3		3	3		100.00%	15	
Information management	505		505	505		100.00%	2,581	2,199
Current	505		505	505		100.00%	2,569	2,199
Capital							12	
Land development management	1,403		1,403	1,403		100.00%	5,906	4,493
Current	1,403		1,403	1,403		100.00%	5,888	4,480
Capital							18	13
Total	4,674		4,674	4,674		100.00%	20,698	15,123

Economic classification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Current	4,671		4,671	4,671		100.00%	20,647	15,110
Personnel	3,560		3,560	3,560		100.00%	11,202	10,421
Transfer payments	602		602	602		100.00%	5,137	2,005
Other	509		509	509		100.00%	4,308	2,684
Capital	3		3	3		100.00%	51	13
Transfer payments								
Acquisition of capital assets	3		3	3		100.00%	51	13
Total	4,674		4,674	4,674		100.00%	20,698	15,123

Standard item classification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Personnel	3,560		3,560	3,560		100.00%	11,202	10,421
Administrative	151		151	151		100.00%	548	482
Inventories	28	(1)	27	27		100.00%	106	90
Equipment	18		18	18		100.00%	181	68
Land and buildings								
Professional and special services	315	1	316	316		100.00%	3,505	2,038
Transfer payments	602		602	602		100.00%	5,137	2,005
Miscellaneous							19	19
Special functions								
Total	4,674		4,674	4,674		100.00%	20,698	15,123

**WESTERNCAPE PROVINCE
DEPARTMENT OF HOUSING
VOTE 8**

**DETAIL PER PROGRAMME 4: LOCAL GOVERNMENT SERVICES
for the year ended 31 March 2003**

Programme per subprogramme	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Administration	529		529	529		100.00%	759	723
Current	524		524	524		100.00%	719	716
Capital	5		5	5		100.00%	40	7
Local gov. legislation and administration	836	(199)	637	637		100.00%	4,583	2,089
Current	836	(199)	637	637		100.00%	4,580	2,086
Capital							3	3
Local gov. development	1,104	199	1,303	1,302	1	99.92%	17,194	10,340
Current	1,104	199	1,303	1,302	1	99.92%	14,684	9,030
Capital							2,510	1,310
Local government finance	6,411		6,411	6,411		100.00%	28,659	14,321
Current	6,411		6,411	6,411		100.00%	28,656	14,318
Capital							3	3
Total	8,880		8,880	8,879	1	99.99%	51,195	27,473

Economic classification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Current	8,875		8,875	8,874	1	99.99%	48,639	26,151
Personnel	2,775		2,775	2,775		100.00%	8,626	7,999
Transfer payments	5,474		5,474	5,474		100.00%	32,029	15,427
Other	626		626	625	1	99.84%	7,984	2,725
Capital	5		5	5		100.00%	2,556	1,322
Transfer payments							1,300	1,300
Acquisition of capital assets	5		5	5		100.00%	1,256	22
Total	8,880		8,880	8,879	1	99.99%	51,195	27,473

Standard item classification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as% of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Personnel	2,775		2,775	2,775		100.00%	8,626	7,999
Administrative	218	1	219	219		100.00%	888	633
Inventories	5		5	5		100.00%	78	72
Equipment	40	1	41	40	1	97.56%	1,377	110
Land and buildings								
Professional and special services	358	(2)	356	356		100.00%	6,896	1,931
Transfer payments	5,474		5,474	5,474		100.00%	33,329	16,727
Miscellaneous	10		10	10			1	1
Special functions								
Total	8,880		8,880	8,879	1	99.99%	51,195	27,473

**WESTERCAPE PROVINCE
DEPARTMENT OF HOUSING
VOTE 8**

**DETAIL PER PROGRAMME 5: RESTRUCTURING
for the year ended 31 March 2003**

Programme per subprogramme	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as % of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Restructuring	10,332		10,332	9,667	665	93.56%	11,741	9,842
Current	10,332		10,332	9,667	665	93.56%	11,741	9,842
Capital								
Total	10,332		10,332	9,667	665	93.56%	11,741	9,842

Economic classification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as % of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Current	10,332		10,332	9,667	665	93.56%	11,741	9,842
Personnel	10,302	(12)	10,290	9,625	665	93.54%	11,711	9,812
Transfer payments								
Other	30	12	42	42		100.00%	30	30
Capital								
Transfer payments								
Acquisition of capital assets								
Total	10,332		10,332	9,667	665	93.56%	11,741	9,842

Standard item classification	2002/03						2001/02	
	Adjusted Appropriation R'000	Virement R'000	Revised Allocation R'000	Actual Expenditure R'000	Savings (Excess) R'000	Expenditure as % of revised allocation	Revised Allocation R'000	Actual Expenditure R'000
Personnel	10,302	(12)	10,290	9,625	665	93.54%	11,711	9,812
Administrative	30	12	42	42		100.00%	30	30
Inventories								
Equipment								
Land and buildings								
Professional and special services								
Transfer payments								
Miscellaneous								
Special functions								
Total	10,332		10,332	9,667	665	93.56%	11,741	9,842

**NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2003**

1. Detail of current and capital transfers as per Appropriation Act (after Virement):

Detail of these transactions can be viewed in note 7 (Transfer payments) to the annual financial statements.

2. Detail of specifically and exclusively appropriated amounts voted (after Virement):

Detail of these transactions can be viewed in note 1 (Charge to Provincial Revenue Fund) to the annual financial statements.

3. Explanations of material variances from Amount Voted (after virement):

3.1 Per programme:

Programme 1: Saving due to the non-filling of posts because of departmentalisation and the subsequent non-buying of equipment (computers, etc.) for these posts.

Programme 2: Saving due to the non-filling of posts because of departmentalisation and the subsequent non-buying of equipment (computers, etc.) for these posts, late approval of business plans for the Human settlement redevelopment programme, as well as capacity building courses not finalised before year end.

Programme 5: Saving due to the phasing out of supernumeraries.

3.2 Per standard item:

Personnel: Saving due to the non-filling of posts.

Equipment: Saving due to the non-purchasing of equipment (computers, furniture, etc.) for personnel not appointed.

Professional and special services: Saving due to capacity building courses not finalised before year end, as well as contracts not completed.

Transfer payments: Saving due to the late approval of business plans for the Human settlement redevelopment programme by national Housing.

4. Reconciliationofappropriationstatementtoincomestatement:

	2002/03 R'000	2001/02 R'000
TotalexpenditureperAppropriationStatement	<u>458,178</u>	<u>435,797</u>
ActualexpenditureperIncomeStatement	<u>458,178</u>	<u>435,797</u>

**WESTERNCAPE PROVINCE
DEPARTMENT OF HOUSING
VOTE 8**

**INCOME STATEMENT (STATEMENT OF FINANCIAL PERFORMANCE)
for the year ended 31 March 2003**

	Note	2002/03 R'000	2001/02 R'000
REVENUE			
Voted funds		483,881	489,106
Charge to Provincial Revenue Fund	1	483,881	489,106
Nonvoted funds		1,182	133
Other revenue to be surrendered to the revenue fund	2	1,182	133
TOTAL REVENUE		485,063	489,239
EXPENDITURE			
Current		73,213	105,337
Personnel	3	51,686	60,471
Administrative		5,759	7,412
Inventories	4	1,183	1,230
Machinery and Equipment	5	414	471
Professional and special services	6	5,785	10,672
Transfer payments	7	8,047	23,354
Miscellaneous	8	339	1,697
Special functions: authorised losses	8		30
Capital		384,965	330,460
Machinery and Equipment	5	299	1,439
Transfer payments	7	384,666	329,021
TOTAL EXPENDITURE		458,178	435,797
NET SURPLUS/(DEFICIT) FOR THE YEAR	9	26,885	53,442

**BALANCESHEET(STATEMENTOFFINANCIALPOSITION)
at31March2003**

ASSETS	Note	2002/03 R'000	2001/02 R'000
Currentassets		132,124	129,282
Cashandcashequivalents	10	3,191	27,047
Receivables	11	128,933	102,235
TOTALASSETS		132,124	129,282
LIABILITIES			
Currentliabilities		131,941	129,255
Votedfundstobesurrendered	13	25,703	53,309
Revenuefundstobesurrendered	14	3	(1)
Payables	15	106,235	75,947
TOTALLIABILITIES		131,941	129,255
NETASSETS/LIABILITES		183	27
EQUITY		183	27
Recoverablerevenue		183	27
TOTALEQUITY		183	27