

Vote 3

Provincial Treasury

	2007/08 To be appropriated	2008/09	2009/10
MTEF allocations	R119 001 000	R126 053 000	R138 576 000
Responsible MEC	Provincial Minister of Finance and Tourism		
Administering Department	Provincial Treasury		
Accounting Officer	Head Official: Provincial Treasury		

1. Overview

Core functions and responsibilities

To provide and maintain office support to the Minister, ensure sound financial and human resource management and administration.

Improve the financial resources available to the Province, better target these to achieve desired socio-economic outcomes and to achieve better alignment with municipal budgetary processes.

Promote the effective and efficient management of physical and financial assets, liabilities and public-private partnerships, both within the Province and municipalities.

Promote accountability and performance oriented financial management through accurate and full reflection of the Province's financial activities, systems and processes, as well as compliance with financial norms and standards.

Vision

To systematically try and improve social and economic equity in the Province via our change agent role in financial resource allocation, guidance of expenditures and promotion of better financial management in both the provincial and municipal spheres.

Mission

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

Main services

Describing socio-economic conditions and introduction of appropriate fiscal (revenue and expenditure) and associated policies to address these.

Fostering the attainment of value for money spending, inclusive of new financial management practices to enhance efficiency and risk governance.

Promoting the effective utilisation and safeguarding of provincial assets.

Facilitating the full disclosure of provincial transactions and attainments.

Demands and changes in service

Major responsibilities have been placed on provincial treasuries to drive the national and provincial agenda with respect to enhanced fiscal performance by the state in collaboration with its partners, the National Treasury and the Departments of the Premier and Local Government and Housing across both provincial and local government spheres.

Improve financial governance to maximise returns on resources deployed using its guidance, supporting, monitoring and evaluating roles more effectively and promoting the evolution and integration of strategies and service delivery outputs between departments and municipalities.

Sharpening of the Provincial Treasury's policy objectives, namely the formulation and implementation of fiscal policy, improving spending efficacy, better fiscal discipline, efficient acquisition and application of assets and resources, capacity building and fostering of intergovernmental relations have also become necessary, inclusive of further internal structural adjustments to achieve greater and more constructive impact on its clients.

Acts, rules and regulations

Annual Division of Revenue Act

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

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

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

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

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

Employment Equity Act, 1998 (Act 55 of 1998)

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

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

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

Labour Relations Act, 1995 (Act 66 of 1995)

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

Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)

To secure sound and sustainable management of the financial affairs of municipalities and other institutions in the local sphere of government; to establish treasury norms and standards for the local sphere of government; and to provide for matters connected therewith.

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

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

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

To provide the Treasury with a regulatory framework enabling and assisting departments and potential historically disadvantaged individuals (HDIs) in the sustainable development and implementation of a preferential procurement system.

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

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

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

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

Provincial Tax Regulation Process Act, 2001 (Act 53 of 2001)

To regulate the intergovernmental process that must be followed by provinces in the exercise of their power in terms of section 228 of the Constitution to impose taxes, levies and duties, and flat-rate surcharges on the tax bases of any tax, levy or duty imposed by national legislation; and to provide for matters connected therewith.

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

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

Public Service Act, 1994 (Act 103 of 1994)

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

Skills Development Act, 1998 (Act 97 of 1998)

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

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

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

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

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

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

To provide regulatory prescripts to support the responsible Minister in ensuring sound financial administration and matters incidental thereto by the Western Cape Gambling and Racing Board.

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

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

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

Although this Law has been revoked, a number of period contracts concluded under this Law and its regulations, are still valid and have to be administered in terms of this legislation.

Budget decisions

The distribution of financial allocations across the various programmes has been amended to take account of the further involvement of its transformational structural processes begun 4 years ago, as well as changes in functional demands and shifts of SITA payments to all other votes in the Province. The latter have now been stabilised and the shifts have been made to foster proper accountability.

2. Review 2006/07

Phases 1 and 2 of the restructuring process of the Provincial Treasury have been completed and the vacancy rate brought down from roundabout 40 per cent to 20 per cent. Currently there are some 250 staff members employed in Treasury, collectively bringing some unique skills into the work place. This has significantly enhanced our ability to

deliver on our mandate. Nonetheless, the retention and recruitment of appropriate qualified staff remains a challenge to the Provincial Treasury, albeit less than in the earlier transformational years. It's important to be able to nurture the build-up of skills over at least two to three years so that staff leaves Provincial Treasury for other pastures with the requisite competencies.

As has become customary, the Medium Term Budget Policy Statement (MTBPS) 2008 – 2011 again provided an advance indication for what could be expected in the Province's 2007/08 Budget and provided a useful vehicle to elicit comment thereon. During 2006/07, great strides were made to further strengthen relationships with municipalities and improve on the current knowledge base. The interaction with municipalities has taken place in close cooperation with the Departments of Local Government and Housing and Economic Development and Tourism. Overall the cooperative approach holds the promise of bringing the two spheres closer together and enhances value for money spending and greater efficiency.

Accommodation pressures within the Provincial Treasury necessitated the Treasury to obtain new office space in the Southern Life Building in the lower City Bowl of Cape Town. The new accommodation needed is a direct result of the transformational processes drawing to a close and will imply that the Asset Management Component be moved to the new offices. Furthermore, additional office space is needed for the evolving in-house Internal Audit Unit, which will be phased in over the next three financial years.

3. Outlook for 2007/08

It is the intention of the Provincial Treasury to maintain and enhance a credible medium term fiscal framework, further socio-economic analysis and good financial governance that will lead to sustainable and efficient spending patterns for all twelve departments. Ultimately this supports the attainment of shared growth and development within the Province.

In tandem with a credible fiscal framework, the Provincial Treasury will promote substantive compliance of all financial transactions for the Provincial Government via its Financial Management, Norms and Standards, Provincial Risk Management units and enhancement of Provincial Internal Audit services. Furthermore, it will be a priority to foster better management of the Provincial Government's physical and financial assets, financial systems and liabilities. Key deliverables would also be to improve in-year expenditure management practices and analyses and similarly intergovernmental financial management, municipal oversight and capacity building.

4. Receipts and financing

Summary of receipts

Table 4.1 below depicts the sources of funding for the vote.

Table 4.1 Summary of receipts

Receipts R'000	Outcome						Medium-term estimate				
	Audited 2003/04	Audited 2004/05	Audited 2005/06	Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	% Change from Revised estimate				
							2007/08	2006/07	2008/09	2009/10	
Treasury funding											
Equitable share	(323 513)	(282 979)	(353 103)	(5 831)	(5 831)	(5 831)	664	(111.39)	8 486	22 220	
Financing					(2 300)	(43 113)		(100.00)			
Own receipts (Provincial Treasury)				(149 923)	(149 923)	(149 923)	(218 280)	45.59	(242 852)	(263 692)	
Total Treasury funding	(323 513)	(282 979)	(353 103)	(155 754)	(158 054)	(198 867)	119 001	(159.84)	126 053	138 576	
Departmental receipts											
Tax receipts	146 349	172 745	221 972	234 860	237 160	265 599	288 418	8.59	306 401	324 997	
Sales of goods and services other than capital assets	23	896	7 233	1 008	1 008	1 197	1 022	(14.62)	1 022	1 022	
Transfers received	1 627	4		1	1	1	1		1	1	
Fines, penalties and forfeits	314	231	290			215		(100.00)			
Interest, dividends and rent on land	240 621	211 333	233 361	54 131	54 131	54 588	47 128	(13.67)	52 947	53 980	
Financial transactions in assets and liabilities		103	4 522			9 769	48	(99.51)	48	48	
Total departmental receipts	388 934	385 312	467 378	290 000	292 300	331 369	336 617	1.58	360 419	380 048	
Total receipts	65 421	102 333	114 275	134 246	134 246	132 502	119 001	(10.19)	126 053	138 576	

Summary of receipts:

Total receipts decrease by R13,501 million or 10,19 per cent from R132,502 million in 2006/07 to R119,001 million in 2007/08. Included in the R119,000 million is an earmarked allocation for Internal Audit Capacity in 2007/08 of R4,600 million.

Treasury funding of which:

Equitable share amounts to R664 000 in 2007/08; R8,486 million in 2008/09 and R22,220 million in 2009/10 over the MTEF.

Financing from Provincial own receipts of R218,280 million in 2007/08; R242,852 million in 2008/09 and R263,692 million in 2009/10 are allocated to other departments.

Details of Departmental receipts:

Total departmental own receipts increase by R5,248 million or 1,58 per cent from R331,369 million in 2006/07 to R336,617 million in 2007/08. The main sources of income are in respect of tax receipts and interest, dividends and rent on land. Tax receipts, of which casino taxes and horseracing are the main contributors, increase by R22,819 million or 8,59 per cent from R265,599 million in 2006/07 to R288,418 million in 2007/08. The estimated increase in tax receipts is mainly due to the expansion of the gambling industry.

Interest, dividends and rent on land, of which interest is the main contributor, decreases by R7,460 million or 13,67 per cent from R54,588 million in 2006/07 to R47,128 million in 2007/08. This estimated decrease is mainly due to the reduction in the balances of the Asset Finance Reserve Fund in the Western Cape Province.

5. Payment summary

Key assumptions

Year-on-year adjustments for salary increases are based on the assumption that wage agreements will result in salary increases of 7 per cent from 2006/07 to 2007/08, 6 per cent from 2007/08 to 2008/09 and 6 per cent from 2008/09 to 2009/10 inclusive of the 1 per cent pay progression. Adjustments for the majority of the non-personnel expenditure items classified under Goods and Services are based on the assumption that the CPIX will be 5,1 per cent from 2006/07 to 2007/08, 4,3 per cent from 2007/08 to 2008/09 and 4,5 per cent from 2008/09 to 2009/10.

Programme summary

Table 5.1 below indicates the budget or estimated expenditure per programme and Table 5.2 per economic classification. Details of the Government Financial Statistics (GFS) economic classifications are attached as an annexure to this vote.

Table 5.1 Summary of payments and estimates

Programme R'000	Outcome			Main appro- piation 2006/07	Adjusted appro- piation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
1. Administration ^a	20 187	21 318	23 220	27 605	29 337	28 505	30 328	6.40	31 329	32 994
2. Sustainable resource management	14 437	11 067	16 513	24 130	22 417	21 675	28 233	30.26	30 695	32 407
3. Asset and liabilities management ^b	21 934	43 108	46 699	49 677	48 691	48 243	20 738	(57.01)	22 088	23 301
4. Financial governance	8 863	26 840	27 843	32 834	33 801	34 079	39 702	16.50	41 941	49 874
Total payments and estimates	65 421	102 333	114 275	134 246	134 246	132 502	119 001	(10.19)	126 053	138 576

^a MEC remuneration payable: Salary R575 410, Car allowance R143 852, with effect from 1 April 2006.

^b The amounts at Asset and Liabilities Management for 2003/04 include expenditure (R313 000) pertaining to the Western Cape Provincial Tender Board, which was abolished on 31 December 2003.

Summary by economic classification

Table 5.2 Summary of provincial payments and estimates by economic classification

Economic classification R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited	Audited	Audited				% Change from Revised estimate			
	2003/04	2004/05	2005/06				2007/08	2006/07	2008/09	2009/10
Current payments	50 354	99 614	112 495	133 064	132 739	130 077	117 892	(9.37)	124 831	137 418
Compensation of employees	29 974	33 590	41 941	60 814	55 847	54 553	76 550	40.32	85 847	99 755
Goods and services	20 380	65 930	70 381	72 250	76 892	74 520	41 342	(44.52)	38 984	37 663
Financial transactions in assets and liabilities		94	173			1 004		(100.00)		
Transfers and subsidies to	4 915	723	348	184	481	482		(100.00)		
Provinces and municipalities	67	81	152	94	29	29		(100.00)		
Departmental agencies and accounts	4 700	27		37	37	37		(100.00)		
Foreign governments and international organisations		50		53	53	54		(100.00)		
Households	148	565	196		362	362		(100.00)		
Payments for capital assets	10 152	1 996	1 432	998	1 026	1 943	1 109	(42.92)	1 222	1 158
Machinery and equipment	10 152	1 391	1 029	982	886	1 803	989	(45.15)	1 096	1 026
Software and other intangible assets		605	403	16	140	140	120	(14.29)	126	132
Total economic classification	65 421	102 333	114 275	134 246	134 246	132 502	119 001	(10.19)	126 053	138 576

Transfers to public entities

Table 5.3 Summary of departmental transfers to public entities

Public entities R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited	Audited	Audited				% Change from Revised estimate			
	2003/04	2004/05	2005/06				2007/08	2006/07	2008/09	2009/10
Western Cape Gambling and Racing Board	4 700									
Total departmental transfers to public entities	4 700									

Transfers to development corporations

Table 5.4 Summary of departmental transfers to development corporations by entity - None

Transfers to local government

Table 5.5 Summary of departmental transfers to local government by category - None

Departmental Public-Private Partnership (PPP) projects

Table 5.6 Summary of departmental Public-Private Partnership projects – None

6. Programme description

Programme 1: Administration

Purpose: To provide and maintain high quality support services to the Minister and the Provincial Treasury pertaining to sound financial administration, supply chain management, auxiliary services, human resource management and administration.

Analysis per sub-programme:

Sub-programme 1.1: Office of the minister

to render secretarial, administrative and office support services and acts as linkage with the Treasury, the Department of Economic Development and Tourism and the Provincial Parliament enabling the Minister to realise her Treasury and Tourism responsibilities

Sub-programme 1.2: Management services

to render strategic support and conduct overall planning

Sub-programme 1.3: Corporate services

to provide an internal enabling function and support service to the other programmes and sub-programmes with regard to human resource management and development

Sub-programme 1.4: Financial management

to deliver financial management (inclusive of risk management and internal control), supply chain management and specialised auxiliary services for the Treasury

This Programme concerns the staff function of the Treasury ("internal services") and is, therefore, not discussed in further detail. However, the budgetary figures of the Programme are reflected in the tables below.

Table 6.1 Summary of payments and estimates – Programme 1: Administration

Sub-programme R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited	Audited	Audited				% Change from Revised estimate			
	2003/04	2004/05	2005/06				2007/08	2006/07	2008/09	2009/10
1. Office of the Minister ^a	3 015	2 919	3 559	3 874	3 711	3 409	3 759	10.27	4 050	4 278
2. Management services			1 747	2 209	2 493	2 338	2 122	(9.24)	2 319	2 455
3. Corporate services	4 681	5 474	6 999	8 362	8 931	8 740	9 804	12.17	10 405	10 972
4. Financial management	12 491	12 925	10 915	13 160	14 202	14 018	14 643	4.46	14 555	15 289
Total payments and estimates	20 187	21 318	23 220	27 605	29 337	28 505	30 328	6.40	31 329	32 994

^a MEC remuneration payable: Salary R575 410, Car allowance R143 852, with effect from 1 April 2006.

Table 6.1.1 Summary of provincial payments and estimates by economic classification – Programme 1: Administration

Economic classification R'000	Outcome			Main appropriation 2006/07	Adjusted appropriation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Current payments	17 614	20 133	22 541	26 792	28 538	27 205	29 786	9.49	30 672	32 308
Compensation of employees	11 338	11 397	12 111	14 832	13 769	13 440	17 811	32.52	19 356	20 483
Goods and services	6 276	8 642	10 257	11 960	14 769	12 761	11 975	(6.16)	11 316	11 825
Financial transactions in assets and liabilities		94	173			1 004		(100.00)		
Transfers and subsidies to	176	185	191	112	233	233		(100.00)		
Provinces and municipalities	28	28	80	22	8	8		(100.00)		
Departmental agencies and accounts		27		37	37	37		(100.00)		
Foreign governments and international organisations		50		53	53	53		(100.00)		
Households	148	80	111		135	135		(100.00)		
Payments for capital assets	2 397	1 000	488	701	566	1 067	542	(49.20)	657	686
Machinery and equipment	2 397	995	475	701	566	1 067	542	(49.20)	657	686
Software and other intangible assets		5	13							
Total economic classification	20 187	21 318	23 220	27 605	29 337	28 505	30 328	6.40	31 329	32 994

Details of transfers and subsidies:

Economic classification R'000	Outcome			Main appropriation 2006/07	Adjusted appropriation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Transfers and subsidies to (Current)	176	185	191	112	233	233		(100.00)		
Provinces and municipalities	28	28	80	22	8	8		(100.00)		
Provinces			50							
Provincial agencies and funds			50							
Municipalities	28	28	30	22	8	8		(100.00)		
Municipalities	28	28	30	22	8	8		(100.00)		
of which										
Regional services council levies	28	28	30	22	8	8				
Departmental agencies and accounts		27		37	37	37		(100.00)		
Entities receiving transfers		27		37	37	37		(100.00)		
SETA		27		37	37	37		(100.00)		
Foreign governments and international organisations		50		53	53	53		(100.00)		
Households	148	80	111		135	135		(100.00)		
Other transfers to households	148	80	111		135	135		(100.00)		

Programme 2: Sustainable Resource Management

Purpose: To provide professional advice and support on Provincial and Local Government economic analysis, fiscal policy, public finance development and management of the annual Provincial budget process and assist and monitor Local Government budgets.

Analysis per sub-programme:

Sub-programme 2.1: Programme support: Resource management

to render an administrative support service to the sub-programmes: Economic analysis and Fiscal policy (Provincial and Local Government)

Sub-programme 2.2: Economic analysis

to provide for provincial and local government economic analysis and advice that informs fiscal policy development, and the annual budget process, thereby contributing to the achievement of iKapa Elihlumayo

Sub-programme 2.3: Fiscal policy: Provincial government

to enable the provincial government to finance its service delivery obligations, determine the overall financing envelope for the Medium Term Expenditure Framework (MTEF), including administering the medium term revenue planning process, assessing and optimising national revenue, ensure effective and efficient development of provincial revenue and the assessment of revenue trends and the compilation and submission of revenue reports

to advise the responsible minister on gambling and racing related matters and provide and administer the required financial support functions, inclusive of management of transfer payments to the Western Cape Gambling and Racing Board

Sub-programme 2.4: Fiscal policy: Local government

assess the overall financing envelope for the Medium Term Income and Expenditure Framework (MTIEF), and provide support with the medium term revenue planning process, and efficient development of municipal revenue, including the assessment of revenue trends and the compilation and submission of revenue reports, and to assess the viability of municipal revenue budgets

Sub-programme 2.5: Budget management

to manage the annual fiscal policy process, i.e. consolidate, prepare and compile the annual Western Cape Medium-term Budget Policy Statement (WC-MTBPS) and drive the MTEF and annual budget process

to provide analysis and support to municipalities in the drafting of their budgets in order to improve quality and assure alignment between municipal and provincial budgets

Sub-programme 2.6: Programme support: Public finance

to render an administrative support service to the sub-programmes: Provincial government finance and Local government finance

Sub-programme 2.7: Provincial government finance

to technically prepare the annual budget for tabling, inclusive of database, formats, programme structures, consolidation and publication

to ensure budget implementation, inclusive of monitoring, trend analysis, interpretation, reporting, intervention, exercising fiscal discipline as well as promoting and enforcing effective management of expenditure

to manage the adjustments budget, inclusive of process, database, formats, programme structures, allocations, consolidation and publication

to promote improved service delivery and customer care

to provide policy advice

Sub-programme 2.8: Local government finance

to monitor the municipal adjustment budget preparation processes

to assist, assess and advise on the municipal expenditure budgets, including entities (technical)

to monitor and report on the outcome of the municipal expenditure budgets (IYM) and to assist municipalities in resolving financial problems through intervention mechanisms

to advise municipalities on the establishment of municipal entities and municipal police services

to facilitate the implementation of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003)

to promote improved service delivery and intergovernmental relations

to provide policy advice, inclusive of technical assistance and financial training

Policy developments:

Policy developments that will receive attention are:

Better assessment of provincial departments and municipalities' measurable information to improve alignment of their stated objectives towards the desired provincial socio-economic outcomes in moving towards a long term outcomes based budget management process.

In a similar vein, the design of analytical instruments to assess the qualitative impact of service delivery on provincial socio-economic variables have remained in the doldrums and needs to be picked up on in 2007/08.

The new financial year accords the opportunity for a revision to the provincial equitable share formula, in addition to further research and development of additional sources of provincial own revenue options.

Changes: policy, structure, service establishment, etc. Geographic distribution of services:

With respect to this programme the final phase of the Provincial Treasury's structural transformation design is due be completed during the 2007/08 financial year.

Expenditure trends analysis:

Since 2004/05 no transfers have been made to the Western Cape Gambling and Racing Board although this might change in years to come. However, no funds will be transferred during the 2007/08 MTEF period. Over the period of 2003/04 to 2006/07 the programme increased from a base of R14,437 million to R21,675 million in 2006/07 (revised estimate) indicating an average nominal growth of 16,7 per cent per annum for the stated years. From 2006/07 and over the new MTEF period the allocations will increase from a base of R21,675 million in 2006/07 (revised estimate) to R32,407 million in 2009/10 with an average annual nominal growth of 14,4 per cent. The higher level of funding for this programme from 2006/07 onwards is meant to ensure a greater focus on resource acquisition and disbursement of provincial funds in the interests of promoting better service delivery across the provincial and local government spheres.

Service delivery measures:

Programme 2: Sustainable resource management

Sub-programme	Measurable objective	Performance measure	Output	Target (2007/08)
2.2 Economic analysis	Describe the provincial economy.	Timely published Provincial Economic Review and Outlook (PER&O).	Publication of PER&O.	PER&O published timeously.
2.3 Fiscal policy: Provincial government	Participate in various Intergovernmental Forums to discuss and agree on Provincial Equitable Share and Conditional Grant Allocations to the Western Cape.	Position papers, policy briefs, reports and memos compiled.	Optimised transfers from National government. Inform debate on the use of data and other related issues.	Optimised transfers from National government.
	Analytical position paper Analytical PES and CG transfers.	Timeous submission of informative and accurate Reports to HoPT and MEC.	Quarterly reports. Memos.	MTBPS and Main Budget.
	Adequate policy frameworks in place to govern revenue raising processes and powers.	Timeous submission of informative and accurate reports.	Quarterly reports. Memos.	Quarterly reports.

Sub-programme	Measurable objective	Performance measure	Output	Target (2007/08)
2.4 Fiscal policy: Local government	<p>Assess viability of municipal revenue budgets to ensure sustainability.</p> <p>Contribute to improving system of local government finance to enhance revenue adequacy and service delivery.</p> <p>Improve capacity of municipalities through technical assistance and policy advice.</p>	<p>Position papers, policy briefs, reports and memos compiled.</p> <p>Position papers, policy briefs, reports and memos compiled.</p> <p>Policy advice and training.</p>	<p>Optimised transfers from Provincial and National government.</p> <p>Optimised own revenue.</p> <p>Policy advice and training.</p>	<p>Optimised Provincial and National government transfers to municipalities.</p> <p>Monthly</p> <p>Ongoing.</p>
2.5 Budget management	<p>To manage the annual fiscal policy process, i.e. consolidate, prepare and compile the annual Western Cape Medium-term Budget Policy Statement (WC-MTBPS) and drive the MTEF and annual budget process.</p> <p>To support municipalities in improving quality and ensuring alignment between municipal and provincial budgets.</p>	<p>Executive approval and tabling of MTBPS.</p> <p>Executive approval of preliminary and final allocations for Main Budget.</p> <p>Tabling of Annual Budget.</p> <p>Regular analysis of and submission to NT of provincial departments' quarterly performance reports.</p> <p>to provide analysis and support to municipalities in the drafting of their budgets.</p>	<p>MTBPS 2008-2011.</p> <p>Annual Budget 2008/09.</p> <p>Assessment of non-financial quarterly IYM reports.</p> <p>Impact assessments and policy analysis of departmental programmes.</p> <p>Consultation increased between provincial treasury, provincial departments and municipalities via MTEC engagements, municipal visits and other initiatives.</p> <p>Increased alignment between municipal budgets and provincial priorities.</p>	<p>MTBPS tabled (Nov 07).</p> <p>Annual Budget (Feb 08).</p> <p>Submission of non-financial quarterly IYM reports to NT on deadline.</p> <p>Reviews conducted of draft budget of each municipality against completed budget evaluation checklist and comments provided to municipalities.</p>
2.7 Provincial government finance	<p>Improved departmental spending performance through the enhancement of budget credibility, implementation of least cost alternatives and enforcement of budgetary and legislative limits.</p>	<p>Technically sound MTEF budget supported by proper database.</p> <p>National Treasury deems Budget 2008 credible.</p> <p>Adjustments budget documentation in line with prescribed formats and timelines.</p> <p>Lower levels of underspending, spending in line with budget and projected cashflow.</p> <p>Compliance with PFMA and NTR's.</p>	<p>Credible Main Budget.</p> <p>Credible Adjustments Budget.</p> <p>Provincial budget spending performance between 99% and 100%.</p> <p>Ameliorated March Spike.</p>	<p>End August 2007 (1st draft of Budget 2008 assessed).</p> <p>1st week December 2007 (2nd draft assessed).</p> <p>January 2008 (Provincial benchmark exercise).</p> <p>February 2008 (final assessment).</p> <p>Adjustments Budget and Bill tabled November 2007.</p> <p>No overspending and underspending limited to 1% overall.</p> <p>IYM reports monthly by 22nd and quarterly.</p> <p>Quarterly trend analysis reports.</p>

Sub-programme	Measurable objective	Performance measure	Output	Target (2007/08)
		Improved efficiency.	Efficiency initiatives implemented on major spending items.	Quarterly reports to Cabinet and Budget Committee. Goods and Services 30 June 2007. Transfers payments 30 November 2007.
2.8 Local government finance	Implementation of the Local government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003).	Nominal and substantive compliance as well as the execution of MFMA responsibilities. Co-ordination of MFMA matters. Effective monitoring of outcome of municipal budgets (In-year-monitoring).	MFMA compliance assessments. Executed roles and responsibilities. Effective functional co-ordinating structures. 30 IYM assessment reports and consolidated reports. 4 Consolidated reports to the Provincial Legislature. 4 Consolidated Publications.	30 compliance assessment reports. Monthly: sub-committee meetings. Quarterly: MFMA CFO Forum. Monthly by 22 nd . Quarterly. Quarterly.

Table 6.2 Summary of payments and estimates – Programme 2: Sustainable resource management

Sub-programme R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
1. Programme support: Resource management			841	830	690	687	728	5.97	786	832
2. Economic analysis	1 755	1 127	2 437	3 598	3 550	3 260	3 625	11.20	3 788	3 996
3. Fiscal policy: Provincial government	6 942	2 701	2 337	2 592	2 542	2 683	3 039	13.27	3 367	3 556
4. Fiscal policy: Local government			193	2 342	1 796	1 641	3 460	110.85	3 880	4 099
5. Budget management	1 725	2 177	6 151	7 559	6 797	6 754	8 542	26.47	9 283	9 783
6. Programme support: Public finance			301	1 080	1 003	1 034	865	(16.34)	944	999
7. Provincial government finance	4 015	3 072	2 487	2 963	2 918	2 749	3 255	18.41	3 456	3 650
8. Local government finance		1 990	1 766	3 166	3 121	2 867	4 719	64.60	5 191	5 492
Total payments and estimates	14 437	11 067	16 513	24 130	22 417	21 675	28 233	30.26	30 695	32 407

Table 6.2.1 Summary of provincial payments and estimates by economic classification – Programme 2: Sustainable resource management

Economic classification R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Current payments	9 725	10 565	16 100	24 033	22 306	21 520	28 208	31.08	30 680	32 392
Compensation of employees	4 852	7 351	9 332	17 508	16 077	15 615	22 942	46.92	25 239	26 706
Goods and services	4 873	3 214	6 768	6 525	6 229	5 905	5 266	(10.82)	5 441	5 686
Transfers and subsidies to	4 712	502	22	31	8	8		(100.00)		
Provinces and municipalities	12	17	22	31	8	8		(100.00)		
Departmental agencies and accounts	4 700									
Households		485								
Payments for capital assets			391	66	103	147	25	(82.99)	15	15
Machinery and equipment			391	50	66	110	25	(77.27)	15	15
Software and other intangible assets				16	37	37		(100.00)		
Total economic classification	14 437	11 067	16 513	24 130	22 417	21 675	28 233	30.26	30 695	32 407

Details of transfers and subsidies:

Economic classification R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Transfers and subsidies to (Current)	4 712	502	22	31	8	8		(100.00)		
Provinces and municipalities	12	17	22	31	8	8		(100.00)		
Municipalities	12	17	22	31	8	8		(100.00)		
Municipalities of which	12	17	22	31	8	8		(100.00)		
Regional services council levies	12	17	22	31	8	8				
Departmental agencies and accounts	4 700									
Entities receiving transfers	4 700									
Western Cape Gambling and Racing Board	4 700									
Households		485								
Other transfers to households		485								

Programme 3: Asset and Liabilities Management

Purpose: To provide policy direction, facilitating the effective and efficient management of physical and financial assets, Public Private Partnerships (PPPs) and liabilities.

Analysis per sub-programme:

Sub-programme 3.1: Programme support

to facilitate the efficient and coordinated administration and management of the programme

Sub-programme 3.2: Financial asset management

to facilitate the effective and efficient management of financial assets

Sub-programme 3.3: Moveable asset management

to facilitate the effective and efficient management of moveable assets

Sub-programme 3.4: Immoveable asset management

to facilitate the effective and efficient management of immovable assets and to elicit sustainable Public Private Partnership (PPP) projects

Sub-programme 3.5: Liabilities management

to facilitate the effective and efficient management of liabilities

Sub-programme 3.6: Supporting and interlinked financial systems

to provide for the oversight and management of existing financial systems and the transition to the Integrated Financial Management System enhancing compliance with the Public Finance Management Act (PFMA) and other relevant legislation

Changes: policy, structure, service establishment, etc. Geographic distribution of services:

Although all departmental SCM units have existed since early 2004, in general they have as yet not reached full maturity. They have now been joined by similar, but even more nascent municipal units. Therefore capacity building (training and supporting guidelines) remain very much on the agenda. By the same token internal positioning of the Provincial Treasury itself to better deal with these challenges has to receive continued attention in 2007/08.

In similar a vein, the Physical Asset Management component, in collaboration with National Treasury, is in the process of rolling out better infrastructure management and planning methodologies. This includes strengthening earlier initiatives in Education and Public Works and now extending this to the Health department as well. The Public Private Partnership unit will continue to expand its activities to both municipalities and departments and strengthen its capabilities towards the delayed accreditation and appropriate delegations by the National Treasury.

Further work has to be done, in association with the Department of Economic Development and Tourism, to build on earlier initiatives to promote more actively the growth of Broad Based Black Economic Empowerment in public sector procurement and construction.

Expenditure trends analysis:

This programme has been transformed into six sub-programmes during 2005/06. The three new additional sub-programmes were the result of a very distinctive split of the previous Asset management sub-programme to vest accountability correctly. The first substantial increase of R26,309 million from R21,934 million in 2003/04 to R48,243 million in 2006/07 (revised estimate) is due to function shifts pertaining to State Information Technology Agency (SITA) costs from the Vote 1: Department of the Premier to Provincial Treasury. The annual average decrease in nominal terms of 21,5 per cent from the revised estimate figure of R48,243 million in 2006/07 to the 2009/10 figure of R23,301 million will be as a result of the decentralisation of SITA costs to provincial departments who will take responsibility to monitor their own costs.

Service delivery measures:

Programme 3: Asset and liabilities management

Sub-programme	Measurable objective	Performance measure	Output	Target (2007/08)
3.2 Financial asset management	To facilitate the effective management of both the Provincial Revenue Fund and the Asset Financing Reserve.	The daily monitoring and funding of all banking accounts to ensure an acceptable deviation between transfers and actual expenditure with investment of surplus funds at reputable financial institutions.	Effective cash flow management of all departmental bank accounts.	100% achieved.
3.3 Moveable asset management	To facilitate the effective and efficient management of moveable assets.	<p>Number of transversal contracts arranged.</p> <p>Number of departments/municipalities assessed.</p> <p>Introduction of strategic sourcing principals to enhance value for money.</p> <p>Assessment report on renewal of Electronic Purchasing System (EPS) and Western Cape Supplier Database (WCSD).</p>	<p>Facilitation and management of transversal contracts.</p> <p>Value for Money analysis undertaken within departments.</p> <p>Supply Chain Management (SCM) compliance checks within municipalities.</p> <p>Training manuals and workshops for Provincial Departments.</p> <p>Assessment report benchmarking existing systems and other new systems/options.</p>	<p>Facilitation and management of 2 transversal contracts.</p> <p>Value for Money analysis:</p> <ul style="list-style-type: none"> - 6 departments. <p>SCM compliance checks:</p> <ul style="list-style-type: none"> - 10 municipalities. <p>5 workshops to be held.</p> <p>Extended or Renewed contract by May 2006.</p>
3.4 Immovable asset management	To provide policy direction, facilitate effective and efficient management of the built environment and physical assets, and promotion of an enabling environment for Public Private Partnerships (PPPs).	<p>Number of departments participating in the Infrastructure Delivery Improvement Programme (IDIP).</p> <p>Number of closed deals monitored and the number of departments and municipalities targeted for promotion.</p>	<p>3 departments.</p> <p>The effective monitoring of closed deals.</p> <p>Successful promotion of PPPs.</p>	<p>Facilitate and monitor the implementation of the approved business case in Education and Transport and Public Works.</p> <p>Facilitate and monitor the assessment and design phase in Health.</p> <p>2 deals.</p> <p>3 departments.</p> <p>2 municipalities.</p>
3.5 Liabilities management	Effective managed Provincial Revenue Fund (loan book).	<p>Percentage achieved.</p> <p>Percentage achieved.</p> <p>Percentage achieved.</p>	<p>Provide for necessary funds to service loan agreements and/or guarantees.</p> <p>Meeting of all due dates for repayment of loans and/or guarantees.</p> <p>Refine cash flow to include such loan and/or guarantee repayments.</p>	<p>Not applicable.</p> <p>Not applicable.</p> <p>Not applicable.</p>
3.6 Supporting and interlinked financial systems	To provide for the effectively, efficiently and economically implemented and managed financial systems with appropriately skilled and capacitated system users.	The daily monitoring of existing systems to ensure proper interface between sub-systems and BAS.	Well-managed financial systems and implementation of financial systems to ensure sound financial management with skilled and capacitated financial system users.	100% compliance.

Table 6.3 Summary of payments and estimates – Programme 3: Asset and liabilities management

Sub-programme R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
1. Programme support			699	1 131	889	882	858	(2.72)	923	975
2. Financial asset management	973	1 071	920	1 284	1 128	1 121	1 613	43.89	1 736	1 834
3. Moveable asset management	4 422	4 071	4 458	4 676	4 922	4 738	5 246	10.72	5 563	5 867
4. Immovable asset management	204	285	1 626	2 733	2 605	2 631	2 854	8.48	3 036	3 209
5. Liabilities management				1	1	1	1		1	1
6. Supporting and interlinked financial systems	16 335	37 681	38 996	39 852	39 146	38 870	10 166	(73.85)	10 829	11 415
Total payments and estimates	21 934	43 108	46 699	49 677	48 691	48 243	20 738	(57.01)	22 088	23 301

Table 6.3.1 Summary of provincial payments and estimates by economic classification – Programme 3: Asset and liabilities management

Economic classification R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Current payments	14 167	42 691	46 631	49 454	48 257	47 775	20 716	(56.64)	22 064	23 276
Compensation of employees	8 940	8 498	11 725	14 351	13 257	13 192	16 031	21.52	17 145	18 136
Goods and services	5 227	34 193	34 906	35 103	35 000	34 583	4 685	(86.45)	4 919	5 140
Transfers and subsidies to	21	21	29	22	233	234		(100.00)		
Provinces and municipalities	21	21	29	22	6	6		(100.00)		
Foreign governments and international organisations						1		(100.00)		
Households					227	227		(100.00)		
Payments for capital assets	7 746	396	39	201	201	234	22	(90.60)	24	25
Machinery and equipment	7 746	396	39	201	201	234	22	(90.60)	24	25
Total economic classification	21 934	43 108	46 699	49 677	48 691	48 243	20 738	(57.01)	22 088	23 301

Details of transfers and subsidies:

Economic classification R'000	Outcome			Main appro- piation 2006/07	Adjusted appro- piation 2006/07	Revised estimate 2006/07	Medium-term estimate		
	Audited	Audited	Audited				% Change from Revised estimate		
	2003/04	2004/05	2005/06				2007/08	2006/07	2008/09
Transfers and subsidies to (Current)	21	21	29	22	233	234	(100.00)		
Provinces and municipalities	21	21	29	22	6	6	(100.00)		
Municipalities	21	21	29	22	6	6	(100.00)		
of which									
Regional services council levies	21	21	29	22	6	6	(100.00)		
Foreign governments and international organisations						1	(100.00)		
Households					227	227	(100.00)		
Other transfers to households					227	227	(100.00)		

Programme 4: Financial Governance

Purpose: To promote accountability through substantive reflection of financial activities of the Province as well as compliance with financial norms and standards.

Analysis per sub-programme:

Sub-programme 4.1: Programme support

facilitate the efficient and coordinated administration and management of the programme

Sub-programme 4.2: Accounting services

accounting practices that will promote the accurate reporting of revenue, expenditure, assets and liabilities

Sub-programme 4.3: Norms and standards

develop, implement and monitor compliance with financial norms and standards

Sub-programme 4.4: Risk management

establishment of risk management capacity and financial governance systems in the Provincial Government

Sub-programme 4.5: Provincial internal audit

Internal Audit work performed to evaluate the effectiveness of risk management, control and governance processes

Policy developments:

The development of assessment parameters and supporting measures that would take the Province to a level four (financial capability model of the Auditor-General) auditable organisation and municipalities to a level three by the end of the respective 2007/08 financial years has to be given undivided attention.

Changes: policy, structure, service establishment, etc. Geographic distribution of services:

Major changes are planned to lessen the Province's over-dependence on the current co-sourced internal audit private service provider that has been in place as a stop-gap and emergency measure since the 2005/06 financial year. In 2007/08 a five-step programme is to be rolled out that would move the current 7 year-old internal audit structural model to one that could meet to much greater extent in the internal audit needs of the Province and also allow for support to municipalities. This process would at the same time allow for selected decentralisation to provincial departments and review of the remaining shared services model over the next four years.

Expenditure trends analysis:

The substantial increase of R25,216 million from R8,863 million in 2003/04 to R34,079 million in 2006/07 (revised estimate figure) is due to the build-up of the internal audit function. This is the result of an increase in expenditure under consulting and specialised services (accounting and auditors) and the appointment of staff to focus on municipalities. This trend is sustained over the MTEF with an nominal average annual increase of 13,5 per cent from the revised estimate figure of R34,079 million in 2006/07 to the 2009/10 MTEF figure of R49,874 million. Included in the 2007/08 – 2009/10 MTEF figure is the Earmarked allocation of R4,600 million in 2007/08, R5,260 million in 2008/09, and R5,400 million in 2009/10 for the upgrade of the Internal Audit capacity as referred to in the previous paragraph.

Service delivery measures:

Programme 4: Financial governance

Sub-programme	Measurable objective	Performance measure	Output	Target (2007/08)
4.2 Accounting services	All recorded transactions are fairly presented in the financial statements in terms of prescripts and guidelines to reflect the true financial position of the Province.	Departments checked for compliance with prescripts and guidelines.	Unqualified AG report relating to accounting issues.	31 October 2007. 24 out of 26 Departments/Entities unqualified AG report relating to accounting issues.
4.3 Norms and standards	Monitor compliance of financial management norms and standards implemented.	Number of departments and entities checked for compliance of financial prescripts by the end of the financial year.	Compliance with financial prescripts by departments and entities.	12 Departments 14 Entities
		Number of departments and entities checked for compliance with annual report guidelines.	Compliance with annual report guidelines by departments and entities.	12 Departments 14 Entities
4.4 Risk management	Risk management methodologies implemented to enhance internal control and risk management culture in the PGWC.	Number of practice notes issued to departments for implementation.	Practice notes on elements of risks management issued to CRO in departments.	5 Practice notes issued.
		Number of forums held.	Chief Risk Officer forums held.	10 forums held.
		Number of trainings responding to the needs identified.	Risk Management software and level 1 data made available to risk management practitioners. Training provided to Chief Risk Officers on risk management.	All 12 departments CRO training needs met.
4.5 Provincial internal audit	Risk-based internal audit work performed in provincial departments and Provincial Parliament to improve the effectiveness of risk management, control and governance processes.	Number of internal audit plans executed by the end of the financial year.	Audit work performed as approved by the audit committee.	12 departments and Provincial Parliament.
		Number of prior year audit findings followed up in subsequent audit cycle.	Follow Up audit reports.	All critical and significant audit findings of prior year audits followed up in the subsequent audit cycle.

Table 6.4 Summary of payments and estimates – Programme 4: Financial governance

Sub-programme R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
1. Programme support			1 039	1 280	1 201	1 193	1 333	11.74	1 431	1 513
2. Accounting services	1 815	2 005	2 721	3 979	3 866	3 794	4 200	10.70	4 413	4 660
3. Norms and standards	1 183	5 717	2 375	3 783	3 439	3 226	3 893	20.68	4 220	4 459
4. Risk management			1 704	2 779	2 630	3 484	2 750	(21.07)	2 890	3 045
5. Provincial internal audit	5 865	19 118	20 004	21 013	22 665	22 382	27 526	22.98	28 987	36 197
Total payments and estimates	8 863	26 840	27 843	32 834	33 801	34 079	39 702	16.50	41 941	49 874

Earmarked allocations:

Included in sub-programme 4.5: Provincial internal audit is an earmarked allocation amounting to R4 600 000 (2007/08), R5 260 000 (2008/09) and R5 400 000 (2009/10) for the purpose of Internal Audit capacity.

Table 6.4.1 Summary of provincial payments and estimates by economic classification – Programme 4: Financial governance

Economic classification R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Current payments	8 848	26 225	27 223	32 785	33 638	33 577	39 182	16.69	41 415	49 442
Compensation of employees	4 844	6 344	8 773	14 123	12 744	12 306	19 766	60.62	24 107	34 430
Goods and services	4 004	19 881	18 450	18 662	20 894	21 271	19 416	(8.72)	17 308	15 012
Transfers and subsidies to	6	15	106	19	7	7		(100.00)		
Provinces and municipalities	6	15	21	19	7	7		(100.00)		
Households			85							
Payments for capital assets	9	600	514	30	156	495	520	5.05	526	432
Machinery and equipment	9		124	30	53	392	400	2.04	400	300
Software and other intangible		600	390		103	103	120	16.50	126	132
Total economic classification	8 863	26 840	27 843	32 834	33 801	34 079	39 702	16.50	41 941	49 874

Details of transfers and subsidies:

Economic classification R'000	Outcome			Main appropriation 2006/07	Adjusted appropriation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Transfers and subsidies to (Current)	6	15	106	19	7	7		(100.00)		
Provinces and municipalities	6	15	21	19	7	7		(100.00)		
Municipalities	6	15	21	19	7	7		(100.00)		
Municipalities <i>of which</i>	6	15	21	19	7	7		(100.00)		
Regional services council levies	6	15	21	19	7	7				
Households			85							
Other transfers to households			85							

7. Other programme information

Personnel numbers and costs

Table 7.1 Personnel numbers and costs

Programme R'000	As at 31 March 2004	As at 31 March 2005	As at 31 March 2006	As at 31 March 2007	As at 31 March 2008	As at 31 March 2009	As at 31 March 2010
1. Administration	67	58	61	73	81	81	81
2. Sustainable resource management	24	33	45	75	89	89	89
3. Asset and liabilities management	55	49	50	65	67	67	67
4. Financial governance	25	34	54	60	95	121	138
Total personnel numbers	171	174	210	273	332	358	375
Total personnel cost (R'000)	29 974	33 590	41 941	54 553	76 550	85 847	99 754
Unit cost (R'000)	175	193	200	200	231	240	266

Table 7.2 Departmental personnel number and cost

Description	Outcome			Main appropriation 2006/07	Adjusted appropriation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Total for department										
Personnel numbers (head count)	171	174	210	278	285	273	332	21.61	358	375
Personnel cost (R'000)	29 974	33 590	41 941	60 814	55 847	54 554	76 550	40.32	85 847	99 754
<i>of which</i>										
Human resources component										
Personnel numbers (head count)	21	26	28	27	26	24	29	20.83	29	29
Personnel cost (R'000)	2 840	3 343	3 980	4 632	4 432	4 275	4 997	16.89	5 432	5 752
Head count as % of total for department	12.28	14.94	13.33	9.71	9.12	8.79	8.73		8.10	7.73
Personnel cost as % of total for department	9.47	9.95	9.49	7.62	7.94	7.84	6.53		6.33	5.77
Finance component										
Personnel numbers (head count)	32	28	36	37	40	38	40	5.26	40	40
Personnel cost (R'000)	4 321	4 115	4 359	5 448	5 068	4 987	6 376	27.85	6 915	7 305
Head count as % of total for department	18.71	16.09	17.14	13.31	14.04	13.92	12.05		11.17	10.67
Personnel cost as % of total for department	14.42	12.25	10.39	8.96	9.07	9.14	8.33		8.06	7.32
Full time workers										
Personnel numbers (head count)	141	159	221	272	279	267	326	22.10	352	369
Personnel cost (R'000)	25 795	31 149	42 816	58 758	54 452	53 159	74 391	39.94	83 558	97 328
Head count as % of total for department	82.46	91.38	105.24	97.84	97.89	97.80	98.19		98.32	98.40
Personnel cost as % of total for department	86.06	92.73	102.09	96.62	97.50	97.44	97.18		97.33	97.57
Part-time workers										
Personnel numbers (head count)										
Personnel cost (R'000)										
Head count as % of total for department										
Personnel cost as % of total for department										
Contract workers										
Personnel numbers (head count)	30	21	18	6	6	6	6		6	6
Personnel cost (R'000)	3 537	2 441	2 537	2 056	1 395	1 395	2 159	54.77	2 289	2 426
Head count as % of total for department	17.54	12.07	8.57	2.16	2.11	2.20	1.81		1.68	1.60
Personnel cost as % of total for department	11.80	7.27	6.05	3.38	2.50	2.56	2.82		2.67	2.43

Training

Table 7.3 Payments on training

Programme R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
1. Administration	571	296	333	573	1 309	998	700	(29.86)	735	768
<i>of which</i>										
Payments on tuition	571	296	333	573	1 309	998	700	(29.86)	735	768
2. Sustainable resource management			186	198						
<i>of which</i>										
Payments on tuition			186	198						
3. Asset and liabilities management			17	163						
<i>of which</i>										
Payments on tuition			17	163						
4. Financial governance			92	150						
<i>of which</i>										
Payments on tuition			92	150						
Total payments on training	571	296	628	1 084	1 309	998	700	(29.86)	735	768

Note: Human resource development was centralised under programme 1 from 2006/07. The amounts under programme 1 for 2004/05 and beyond include bursaries.

Table 7.4 Information on training

Description	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	2003/04	2004/05	2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Number of staff	171	174	210	278	284	273	332	21.61	358	375
Number of personnel trained	141	165	205	237	237	237	237		237	237
<i>of which</i>										
Male	78	86	106	124	124	124	124		124	124
Female	63	79	99	113	113	113	113		113	113
Number of training opportunities	104	115	144	166	166	166	166		166	166
<i>of which</i>										
Tertiary	46	50	62	85	85	85	95	11.76	95	95
Workshops	18	21	45	29	29	29	20	(31.03)	20	20
Seminars	15	20	22	27	27	27	26	(3.70)	26	26
Other	25	24	15	25	25	25	25		25	25
Number of bursaries offered	54	70	91	121	121	121	105	(13.22)	105	105
Number of interns appointed	6	6	6	6	6	12	21	75.00	21	21
Number of learnerships appointed	22	10	10	10	10				10	10
Number of days spent on training	431	412	550	620	620	620	680	9.68	680	680

Reconciliation of structural changes

Table 7.5 Reconciliation of structural changes - None

Table B.1 Specification of receipts

Receipts R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate		2007/08	2008/09
Tax receipts (Casino and LGM taxes)	146 349	172 745	221 972	234 860	237 160	265 599	288 418	8.59	306 401	324 997
Casino and LGM taxes	132 640	157 611	205 318	219 660	221 960	246 231	269 942	9.63	287 555	305 774
Horseracing taxes	13 004	15 134	16 654	15 200	15 200	19 368	18 476	(4.61)	18 846	19 223
Other taxes (Liquor licence fees)	705									
Sales of goods and services other than capital assets	23	896	7 233	1 008	1 008	1 197	1 022	(14.62)	1 022	1 022
Sales of goods and services produced by department (excluding capital assets)	23	896	7 233	1 008	1 008	1 197	1 021	(14.70)	1 021	1 021
Administrative fees	8	896	7 220	1 008	1 008	1 197	1 009	(15.71)	1 009	1 009
Licences or permits				1 008	1 008	1 197	1 008	(15.79)	1 008	1 008
Request for information							1		1	1
Other	8	896	7 220							
Other sales	15		13				12		12	12
<i>of which</i>										
Commission on insurance							12		12	12
Other	15		13							
Sales of scrap, waste, arms and other used current goods (excluding capital assets)							1		1	1
Transfers received from	1 627	4		1	1	1	1		1	1
Other governmental units	1 627									
Households and non-profit institutions		4		1	1	1	1		1	1
Fines, penalties and forfeits	314	231	290			215		(100.00)		
Interest, dividends and rent on land	240 621	211 333	233 361	54 131	54 131	54 588	47 128	(13.67)	52 947	53 980
Interest	240 621	211 333	233 361	54 131	54 131	54 588	47 128	(13.67)	52 947	53 980
Financial transactions in assets and liabilities		103	4 522			9 769	48	(99.51)	48	48
Recovery of previous year's expenditure			2 407			1	36	3500.00	36	36
Staff debt			28			98	12		12	12
Cash surpluses			2 087			9 670		(100.00)		
Other		103								
Total departmental receipts	388 934	385 312	467 378	290 000	292 300	331 369	336 617	1.58	360 419	380 048

Table B.2 Summary of payments and estimates by economic classification

Economic classification R'000	Outcome			Main appro- piation 2006/07	Adjusted appro- piation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Current payments	50 354	99 614	112 495	133 064	132 739	130 077	117 892	(9.37)	124 831	137 418
Compensation of employees	29 974	33 590	41 941	60 814	55 847	54 553	76 550	40.32	85 847	99 755
Salaries and wages	24 373	29 101	36 738	52 906	48 794	47 782	66 870	39.95	74 816	87 206
Social contributions	5 601	4 489	5 203	7 908	7 053	6 771	9 680	42.96	11 031	12 549
Goods and services	20 380	65 930	70 381	72 250	76 892	74 520	41 342	(44.52)	38 984	37 663
<i>of which</i>										
Audit fees	1 340	443	133	185	185	185	194	4.86	204	213
Audit fees: external	1 260	1 976	2 433	2 830	2 830	2 351	1 800	(23.44)	1 789	1 870
Consultants and specialised services	10 232	26 258	28 335	27 832	29 470	29 822	24 730	(17.07)	21 634	19 740
Information Technology expenses		25 223	26 427	28 585	28 585	28 585		(100.00)		
Operating Leases	264	271	436	477	475	456	480	5.26	504	527
Printing and publications	300	308	958	902	1 230	1 381	1 226	(11.22)	1 288	1 346
Training	423	126	628	531	918	998	700	(29.86)	735	768
Travel and subsistence	2 142	2 483	2 961	2 716	3 668	3 605	3 831	6.27	4 024	4 204
Financial transactions in assets and liabilities		94	173			1 004		(100.00)		
Transfers and subsidies to	4 915	723	348	184	481	482		(100.00)		
Provinces and municipalities	67	81	152	94	29	29		(100.00)		
Provinces			50							
Provincial agencies and funds			50							
Municipalities	67	81	102	94	29	29		(100.00)		
Municipalities	67	81	102	94	29	29		(100.00)		
<i>of which</i>										
Regional services council levies	67	81	102	94	29	29		(100.00)		
Departmental agencies and accounts	4 700	27		37	37	37		(100.00)		
Entities receiving transfers	4 700	27		37	37	37		(100.00)		
Western Cape Gambling and Racing Board	4 700									
SETA		27		37	37	37		(100.00)		
Foreign governments and international organisations		50		53	53	54		(100.00)		
Households	148	565	196		362	362		(100.00)		
Other transfers to households	148	565	196		362	362		(100.00)		
Payments for capital assets	10 152	1 996	1 432	998	1 026	1 943	1 109	(42.92)	1 222	1 158
Machinery and equipment	10 152	1 391	1 029	982	886	1 803	989	(45.15)	1 096	1 026
Other machinery and equipment	10 152	1 391	1 029	982	886	1 803	989	(45.15)	1 096	1 026
Software and other intangible assets		605	403	16	140	140	120	(14.29)	126	132
Total economic classification	65 421	102 333	114 275	134 246	134 246	132 502	119 001	(10.19)	126 053	138 576

Table B.2.1 Payments and estimates by economic classification – Programme 1: Administration

Economic classification R'000	Outcome			Main appro- piation 2006/07	Adjusted appro- piation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Current payments	17 614	20 133	22 541	26 792	28 538	27 205	29 786	9.49	30 672	32 308
Compensation of employees	11 338	11 397	12 111	14 832	13 769	13 440	17 811	32.52	19 356	20 483
Salaries and wages	9 819	9 949	10 718	12 982	12 111	11 819	15 668	32.57	16 994	18 035
Social contributions	1 519	1 448	1 393	1 850	1 658	1 621	2 143	32.20	2 362	2 448
Goods and services	6 276	8 642	10 257	11 960	14 769	12 761	11 975	(6.16)	11 316	11 825
<i>of which</i>										
Audit fees: external	1 260	1 976	2 433	2 830	2 830	2 351	1 800	(23.44)	1 789	1 870
Consultants and specialised services	676	181	764	1 384	2 471	1 951	2 156	10.51	1 164	1 217
Operating Leases	264	271	436	477	475	456	480	5.26	504	527
Printing and publications	300	308	958	902	1 230	1 381	1 226	(11.22)	1 288	1 346
Training	423	126	333	183	918	998	700	(29.86)	735	768
Travel and subsistence	715	1 004	1 228	1 120	1 301	1 058	1 127	6.52	1 184	1 237
Financial transactions in assets and liabilities		94	173			1 004		(100.00)		
Transfers and subsidies to	176	185	191	112	233	233		(100.00)		
Provinces and municipalities	28	28	80	22	8	8		(100.00)		
Provinces			50							
Provincial agencies and funds			50							
Municipalities	28	28	30	22	8	8		(100.00)		
Municipalities	28	28	30	22	8	8		(100.00)		
<i>of which</i>										
Regional services council levies	28	28	30	22	8	8				
Departmental agencies and accounts		27		37	37	37		(100.00)		
Entities receiving transfers		27		37	37	37		(100.00)		
SETA		27		37	37	37		(100.00)		
Foreign governments and international organisations		50		53	53	53		(100.00)		
Households	148	80	111		135	135		(100.00)		
Other transfers to households	148	80	111		135	135		(100.00)		
Payments for capital assets	2 397	1 000	488	701	566	1 067	542	(49.20)	657	686
Machinery and equipment	2 397	995	475	701	566	1 067	542	(49.20)	657	686
Other machinery and equipment	2 397	995	475	701	566	1 067	542	(49.20)	657	686
Software and other intangible assets		5	13							
Total economic classification	20 187	21 318	23 220	27 605	29 337	28 505	30 328	6.40	31 329	32 994

Table B.2.2 Payments and estimates by economic classification – Programme 2: Sustainable resource management

Economic classification R'000	Outcome			Main appropriation 2006/07	Adjusted appropriation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Current payments	9 725	10 565	16 100	24 033	22 306	21 520	28 208	31.08	30 680	32 392
Compensation of employees	4 852	7 351	9 332	17 508	16 077	15 615	22 942	46.92	25 239	26 706
Salaries and wages	3 890	6 365	8 245	15 383	14 173	13 823	20 171	45.92	22 015	23 337
Social contributions	962	986	1 087	2 125	1 904	1 792	2 771	54.63	3 224	3 369
Goods and services	4 873	3 214	6 768	6 525	6 229	5 905	5 266	(10.82)	5 441	5 686
<i>of which</i>										
Consultants and specialised services	4 101	2 517	2 818	3 654	2 454	2 830	2 286	(19.22)	2 402	2 510
Training			186	198						
Travel and subsistence	436	671	798	737	1 115	1 144	852	(25.52)	895	935
Transfers and subsidies to	4 712	502	22	31	8	8		(100.00)		
Provinces and municipalities	12	17	22	31	8	8		(100.00)		
Municipalities	12	17	22	31	8	8		(100.00)		
Municipalities	12	17	22	31	8	8		(100.00)		
<i>of which</i>										
Regional services council levies	12	17	22	31	8	8				
Departmental agencies and accounts	4 700									
Entities receiving transfers	4 700									
Western Cape Gambling and Racing Board	4 700									
Households		485								
Other transfers to households		485								
Payments for capital assets			391	66	103	147	25	(82.99)	15	15
Machinery and equipment			391	50	66	110	25	(77.27)	15	15
Other machinery and equipment			391	50	66	110	25	(77.27)	15	15
Software and other intangible assets				16	37	37		(100.00)		
Total economic classification	14 437	11 067	16 513	24 130	22 417	21 675	28 233	30.26	30 695	32 407

Table B.2.3 Payments and estimates by economic classification – Programme 3: Asset and liabilities management

Economic classification R'000	Outcome			Main appropriation 2006/07	Adjusted appropriation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Current payments	14 167	42 691	46 631	49 454	48 257	47 775	20 716	(56.64)	22 064	23 276
Compensation of employees	8 940	8 498	11 725	14 351	13 257	13 192	16 031	21.52	17 145	18 136
Salaries and wages	6 828	7 321	10 139	12 361	11 406	11 386	13 829	21.46	14 831	15 724
Social contributions	2 112	1 177	1 586	1 990	1 851	1 806	2 202	21.93	2 314	2 412
Goods and services	5 227	34 193	34 906	35 103	35 000	34 583	4 685	(86.45)	4 919	5 140
<i>of which</i>										
Consultants and specialised services	3 234	7 631	7 399	5 196	5 191	5 230	3 751	(28.28)	3 939	4 116
Information Technology expenses		25 223	26 427	28 585	28 585	28 585		(100.00)		
Training			17							
Travel and subsistence	855	576	588	519	729	840	741	(11.79)	778	813
Transfers and subsidies to	21	21	29	22	233	234		(100.00)		
Provinces and municipalities	21	21	29	22	6	6		(100.00)		
Municipalities	21	21	29	22	6	6		(100.00)		
Municipalities	21	21	29	22	6	6		(100.00)		
<i>of which</i>										
Regional services council levies	21	21	29	22	6	6				
Foreign governments and international organisations						1		(100.00)		
Households					227	227		(100.00)		
Other transfers to households					227	227		(100.00)		
Payments for capital assets	7 746	396	39	201	201	234	22	(90.60)	24	25
Machinery and equipment	7 746	396	39	201	201	234	22	(90.60)	24	25
Other machinery and equipment	7 746	396	39	201	201	234	22	(90.60)	24	25
Total economic classification	21 934	43 108	46 699	49 677	48 691	48 243	20 738	(57.01)	22 088	23 301

Table B.2.4 Payments and estimates by economic classification – Programme 4: Financial governance

Economic classification R'000	Outcome			Main appro- piation 2006/07	Adjusted appro- piation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited	Audited	Audited				% Change from Revised estimate			
	2003/04	2004/05	2005/06				2007/08	2006/07	2008/09	2009/10
Current payments	8 848	26 225	27 223	32 785	33 638	33 577	39 182	16.69	41 415	49 442
Compensation of employees	4 844	6 344	8 773	14 123	12 744	12 306	19 766	60.62	24 107	34 430
Salaries and wages	3 836	5 466	7 636	12 180	11 104	10 754	17 202	59.96	20 976	30 110
Social contributions	1 008	878	1 137	1 943	1 640	1 552	2 564	65.21	3 131	4 320
Goods and services	4 004	19 881	18 450	18 662	20 894	21 271	19 416	(8.72)	17 308	15 012
<i>of which</i>										
Audit fees	1 340	443	133	185	185	185	194	4.86	204	213
Consultants and specialised services	2 221	15 929	17 354	17 598	19 354	19 811	16 537	(16.53)	14 129	11 897
Training			92	150						
Travel and subsistence	136	232	347	340	523	563	1 111	97.34	1 167	1 219
Transfers and subsidies to	6	15	106	19	7	7		(100.00)		
Provinces and municipalities	6	15	21	19	7	7		(100.00)		
Municipalities	6	15	21	19	7	7		(100.00)		
Municipalities	6	15	21	19	7	7		(100.00)		
<i>of which</i>										
Regional services council levies	6	15	21	19	7	7				
Households			85							
Other transfers to households			85							
Payments for capital assets	9	600	514	30	156	495	520	5.05	526	432
Machinery and equipment	9		124	30	53	392	400	2.04	400	300
Other machinery and equipment	9		124	30	53	392	400	2.04	400	300
Software and other intangible assets		600	390		103	103	120	16.50	126	132
Total economic classification	8 863	26 840	27 843	32 834	33 801	34 079	39 702	16.50	41 941	49 874

Table B.3 Details on public entities – Name of Public Entity: Western Cape Gambling and Racing Board

R'000	Outcome			Estimated outcome 2006/07	Medium-term estimate		
	Audited	Audited	Audited		2007/08	2008/09	2009/10
	2003/04	2004/05	2005/06				
Revenue							
Non-tax revenue	14 304	20 966	26 070	28 681	25 487	26 256	26 934
Sale of goods and services other than capital assets	13 534	20 143	25 229	27 614	24 978	25 717	26 395
<i>Of which:</i>							
Admin fees	13 534	20 143	25 229	27 614	24 978	25 717	26 395
Other non-tax revenue	770	823	841	1 067	509	539	539
Transfers received	4 738	(1 557)	762				
Total revenue	19 042	19 409	26 832	28 681	25 487	26 256	26 934
Expenses							
Current expense	16 463	18 159	16 947	20 064	25 251	25 457	26 689
Compensation of employees	9 667	10 518	10 850	11 910	15 820	16 107	17 152
Goods and services	6 248	7 077	5 296	7 335	8 674	8 664	8 851
Depreciation	548	564	801	819	757	686	686
Transfers and subsidies	160	258	218	183	236	180	185
Total expenses	16 623	18 417	17 165	20 247	25 487	25 637	26 874
Surplus/(Deficit)	2 419	992	9 667	8 434		619	60
Cash flow summary							
Adjust surplus/(deficit) for accrual transactions	(32)	(153)	71	(198)	248	147	147
Adjustments for:							
Depreciation	548	564	801	819	757	686	686
Interest	(561)	(707)	(730)	(1 017)	(509)	(539)	(539)
Net (profit)/loss on disposal of fixed assets	(19)	(10)					
Operating surplus/ (deficit) before changes in working capital	2 387	839	9 738	8 236	248	766	207
Changes in working capital	26	1 719	(2 167)	1 227	1 279	241	241
(Decrease)/increase in accounts payable	(129)	2 932	(2 597)	630	1 259	221	221
Decrease/(increase) in accounts receivable	350	(1 080)	299	588			
Decrease/(increase) in inventory	(74)	(167)	145				
(Decrease)/increase in provisions	(121)	34	(14)	9	20	20	20
Cash flow from operating activities	2 413	2 558	7 571	9 463	1 527	1 007	448
Cash flow from investing activities	70	(1 430)	1 254	168	177	74	74
Acquisition of Assets	(520)	(2 211)	(339)	(312)	(332)	(465)	(465)
Other flows from Investing Activities	590	781	1 593	480	509	539	539
Cash flow from financing activities	(1 175)	(1 378)	(2 272)	(8 703)	(2 335)	(791)	(791)
Net increase/decrease) in cash and cash equivalents	1 308	(250)	6 553	928	(631)	290	(269)
Balance Sheet Data							
Carrying Value of Assets	1 002	2 561	2 097	1 333	641	690	690
Cash and Cash Equivalents	5 541	7 505	13 198	11 803	6 003	6 003	6 003
Receivables and Prepayments	366	1 613	1 168	1 293	803	1 203	803
Total Assets	6 909	11 679	16 463	14 429	7 447	7 896	7 496
Capital & Reserves	3 421	4 649	11 465	9 899	1 200	1 619	860
Trade and Other Payables	1 012	3 940	1 345	1 200	2 800	2 800	2 986
Provisions	637	671	657	530	647	530	650
Managed Funds	1 839	2 419	2 996	2 800	2 800	2 947	3 000
Total Equity and Liabilities	6 909	11 679	16 463	14 429	7 447	7 896	7 496

Table B.4 Transfers to local government by transfers/grant type, category and municipality - None

Table B.5 Provincial payments and estimates by district and local municipality

Municipalities R'000	Outcome			Main appro- priation 2006/07	Adjusted appro- priation 2006/07	Revised estimate 2006/07	Medium-term estimate			
	Audited 2003/04	Audited 2004/05	Audited 2005/06				% Change from Revised estimate			
							2007/08	2006/07	2008/09	2009/10
Cape Town Metro	65 421	102 333	114 275	134 246	134 246	132 502	119 001	(10.19)	126 053	138 576
Total provincial expenditure by district and local municipality	65 421	102 333	114 275	134 246	134 246	132 502	119 001	(10.19)	126 053	138 576