

finance

Department: Finance
MPUMALANGA PROVINCIAL GOVERNMENT



Annual Report 2009/10



FOREWORD

Chapter 10 of the Supreme Law of the country, The Constitution of the Republic of South Africa defines among the basic values and principles that must underpin public administration in the democratic government to include the following:

- Promotion and maintenance of a high standard of professional ethics
- Promotion of an efficient, economic and effective utilization of resources
- Inculcation of a culture of developmental oriented public administration
- Provision of services in an impartial, fair, equitable and unbiased manner
- Timely response to people's needs and encouraging the public to participate in policy-making
- Inculcation of a culture of accountable public administration
- Fostering transparency by providing the public with timely, accessible and accurate information

It is in that spirit that this Annual Report is presented principally to give account of our work for the financial year 2009/10. I can confidently assert that the Department has satisfactorily discharged its responsibility consistent with these basic values and principles and in a manner that contributes to the consolidation of our fledgling democracy.

The centrality of collective effort in the transformation project and in particular the task of deepening and consolidation of democracy cannot be overemphasized. In full recognition of that, I wish to pay tribute to our stakeholders for collaborating with us. The Honourable Premier's clarion call in his State of the Province Address in February 2010 when he urged "all the people of this province to work together with government in the execution of these important priorities (government priorities)" has relevance.

My appreciation further goes to the Head of Department, management and staff for their efforts and commitment in implementing our plans while equally implore everyone to work even harder in the next financial year. Your dedication and commitment to advance the struggle for the total emancipation of our populace does not go unnoticed.

The clean audit outcome received by the Department is indeed a clear indication that working together we can do more and achieve desired results. The years ahead will be full of unique challenges but building on the past experience and mindful of the fact that the journey of thousand miles did indeed start with the first step. I am confident that together and collectively we will soldier on and conquer.

Indeed Working Together We Can Do More

A handwritten signature in black ink, appearing to be 'M. M. M.', written over a horizontal line.

EXECUTIVE AUTHORITY
DEPARTMENT OF FINANCE



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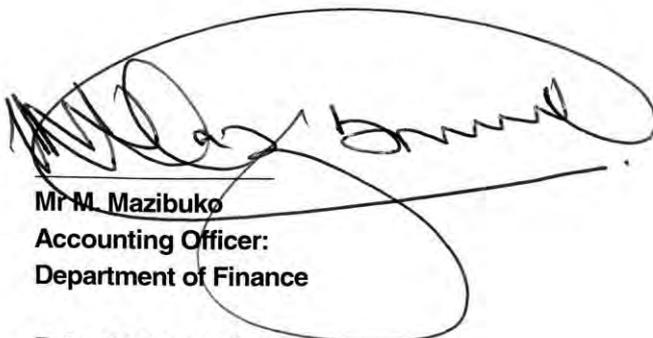




PART 1: GENERAL INFORMATION

1.1 Submission of the Annual Report to the Executing Authority

I, Mandla Mazibuko, the Accounting Officer of the Department of Finance have the honour of submitting the 2009/2010 Annual Report on the work of the Department of Finance in terms of Chapter 5 (40)(d) of the Public Finance Management Act, Act 1 of 1999 (as amended by Act 29 of 1999) to the Executing Authority, Mrs Y.N. Phosa, MPL.



Mr M. Mazibuko
Accounting Officer:
Department of Finance

Date: 31 August 2010

1.2 Introduction by the Head of Department

The 2009/10 Annual Report is presented with pride as it represents the Department's highlights and its success in achieving yet another Clean Audit Report. Indeed I reiterate the MEC's appreciation on the hard work as exerted by Management and Staff. With our plan to try and fill critical vacant and funded posts, it is hoped that the 2010/11 financial year will see the Department even yielding improved and better results as we continue to strive towards excellence. The approval of our structural reorganization will also boost our ambitions towards achieving an improved and better service excellence.

Our responsible management of provincial resources through ensuring that such resources are properly allocated to the Provincial Departments, Municipalities and Public Entities and through monitoring and providing support and advisory services, saw such institutions successfully delivering on their mandates. During the financial year under review, we continued to ensure compliance by provincial departments to all governing legislative prescripts. Remarkable progress was made in the review of the Memorandum of Understanding (MOU) between the Department and the Department of Co-operative Governance Traditional Affairs. The MOU is aimed at strengthening relations with COGTA in order to ensure that the individual and overlapping roles of the two Departments in relation to Municipal support are strengthened.

The Department introduced a one year certificate programme on supply chain and asset management targeting supply chain management practitioners within Mpumalanga in order to build their capacity to ensure improved and enhanced procurement practices and processes contributing to improved service delivery.

Supply Chain Management Road Shows targeting the historically disadvantaged individuals (HDI) with the objective of ensuring improved participation on tendering processes and therefore contributing to the achievement of the preferential Procurement Policy Framework Act, 2000 were not conducted due to cost curtailment measures that were put in place during the financial year under review. The Department will continue with the implementation of these Road Shows in the next financial year.

The Department continued to implement interventions and to provide support and capacity building to Municipalities as it relates to supply chain management to ensure that there is adherence to the Municipal Finance Management Act (MFMA) and other related legislations.

The Department witnessed success in the area of Public Private Partnerships in that support provided to Departments, Municipalities and Public entities on Public Private Partnership resulted in some of these institutions registering projects with National Treasury for implementation. Public Private Partnerships are aimed at strengthening relations with the private sector with regards to creating decent work, building skills, developing infrastructure and improving service delivery.

As custodians of the Provincial Information Technology, the Department expanded and continued to maintain the Information Technology (IT) Kiosks in the Province to ensure greater access to information and services by members of the public in various communities.

Of critical importance was progress made in the development of an Asset Management Framework for the Province which will ensure standardisation, uniformity in approach and interpretation and therefore result in enhanced management of assets by Departments, Public Entities and Municipalities.

Operation Clean Audit was successfully launched in December of 2009. Successfully implemented, it is hoped that this Operation will see ALL Provincial Departments obtaining clean audit reports by 2014.

By the end of March 2010, the Department had spent 92% of its allocated budget of R221 397 million. Under-expenditure was due to the introduction of cost curtailment measures that were introduced during the 2009/10 financial year and under spending on compensation of employees' budget.

1.3 Information on the Department

The mandate of the Department is to:

- Prepare and manage the provincial budget;
- Enforce uniform treasury norms and standards (as prescribed by the national and provincial circulars, Treasury Regulations and the Public Finance Management Act (PFMA) Act 1 of 1999 (as amended by Act 29 of 1999) as well as the Municipal Finances Management Act;
- Promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments, municipalities and provincial entities; and
- Ensure that its fiscal policies do not materially and unreasonably prejudice national economic policies.

Institutions reporting to the Executing Authority:

No institutions report to the Executing Authority.

Bills submitted to the Legislature during the financial year (2009-2010)

The following Bills were submitted to the Mpumalanga Provincial Legislature:

- Mpumalanga Appropriation Bill, 2009
- Mpumalanga Adjustment Appropriation Bill, 2009
- Mpumalanga Appropriation Bill, 2010

Ministerial visits abroad

The Honourable MEC, Mrs Y.N Phosa accompanied the Minister of Finance Hon. P.J Gordhan while attending the World Bank and International Monetary Fund annual meetings in Istanbul, Turkey.

1.4 Mission Statement of the Department

The Mission Statement of the Department is:

“To allocate available resources consistent with Provincial Government’s strategic objectives and priorities through effective monitoring of resource utilisation, prudent financial management, advice and support for enhanced service delivery”

The vision of the Department is to be:

“A dynamic Department that ensures equitable allocation and optimal utilisation of provincial resources for accelerated service delivery and economic growth”

Our Values

The Department is guided by the following core values:

- **Dedication:** We commit to perform our tasks in a dedicated manner to ensure speedy delivery of services;
- **Transparency:** We commit to render our services in a transparent manner and to ensure that we consult with all stakeholders;
- **Excellence:** We commit to execute our mandate in an excellent manner and with minimal mistakes;
- **Integrity:** We commit to apply rules and procedures of the Department and general conduct of all officials in a consistent, fair and just manner;
- **Honesty:** We commit all staff and management to conduct themselves with honesty and trustworthiness;
- **Fairness:** We commit to conduct business in a fair manner;
- **Commitment:** We commit to perform in terms of our Departmental service standards and guiding legislation.

1.5 Legislative Mandate

The Department derives its mandate from the following legislations:

- **The Constitution of the Republic of South Africa Act, 1996**

The Constitution provides a framework for the improvement of the quality of life of all citizens. It does so by enshrining the rights of all people which have to be respected, protected and promoted and fulfilled by the State. To enable the State to fulfil the rights of individuals, resources, especially financial resources, must be made available.

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

This Act prescribes measures to ensure transparency and expenditure control in the National and Provincial spheres of Government and it sets operational procedures for borrowing, guarantees, procurement and oversight over the Provincial Revenue Fund.

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

This Act sets out the responsibilities of the Provincial Treasury with regard to local Government finances and fiscal powers as delegated to it by National Treasury.

- **Annual Division of Revenue Act**

This Act provide for the equitable division of revenue anticipated to be raised nationally among the National, Provincial and Local spheres of Government every financial year, and it further sets out the responsibilities of the Provincial sphere of Government pursuant to such division.

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

This Act sets out the process for the sharing of revenue raised nationally among National, Provincial and Local spheres of Government, as well as the allocation of money to the Provincial Government.

- **Mpumalanga Appropriation Act, 2009**

The Act provides for the appropriation of money from the Provincial Revenue Fund for the requirements of the Province in the 2009/2010 financial year; and to provide for subordinate matters incidental thereto.

- **Mpumalanga Adjustment Appropriation Act, 2009**

The Act provides for the appropriation of additional money for the requirements of the Mpumalanga Province in respect of the financial year ending 31 March 2010 (2009/2010).

- **Mpumalanga Finance Matters Act, 2006**

This Act provide for the procedure to amend a Money Bill, funds to be utilised in emergency situations to be a direct charge against the Provincial Revenue Fund; to provide for provincial expenditure before the annual provincial budget has been passed; and to provide for the repeal of the Mpumalanga Exchequer Act, 1994.

- **State Information Technology Agency Ac, 1998 (Act 8 of 1998)**

This Act has established an institution that is responsible for the State's information technology system.

- **Protected Disclosures Act, 2000 (Act 26 of 2000)**

This Act helps to deter and detect wrongdoing in the workplace by providing an early warning mechanism to prevent impropriety and corruption in the public sector. It makes provisions for procedures in terms of which employees in the public sector who disclose information of unlawful or corrupt conduct by their employers or fellow employees are protected from occupational detriment.

- **Prevention and Combating of Corrupt Activities Act, 2004 (Act 12 of 2004)**

This Act provides for an overall anti-corruption strategy and makes provisions for the strengthening of measures to prevent and combat corruption and corrupt activities.

- **Mpumalanga Gambling Act, 1995 (Act 5 of 1995)**

This Act provides, amongst others, for the levying of licences against casino owners. The Province in turn pays such levies and licences into the Provincial Revenue Fund for utilisation.

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

This Act provides 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.

- **Control of Access to Public and Vehicles Act, 1985 (Act 53 of 1985)**

This Act provides for the safeguarding of certain public premises and vehicles and for the protection of the people therein or thereon, and for matters connected therewith.

- **Electronic Communications Security (Pty) Ltd Act, 2002 (Act 68 of 2002)**

This Act provides for the establishment of a company that will provide electronic communications security products and services to organs of the state; and to provide for matters connected therewith.

- **National Archives of South Africa Act, 1996 (Act 43 of 1996)**

This Act provides for the establishment of the National Archives and Record Service; the proper management and care of the records of governmental bodies; and the preservation and use of a national archival heritage; and to provide for matters connected therewith.

- **Minimum Information Security Standards**

This policy document provides guidelines to implement information security in the Republic.

EXECUTIVE MANAGEMENT COMMITTEE 2009/20010



HOD Mr M Mazibuko



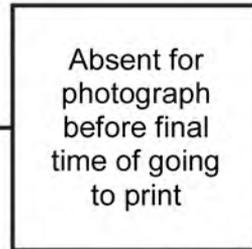
Mr J S Mashabane
Acting Chief Financial Officer



Mr A H Bellim
Chief Audit Executive



Ms P Manyaka
Acting Risk Officer



Absent for
photograph
before final
time of going
to print

Mr C Sedibe
Planner



Adv V Baloyi
Acting Chief
Operations Officer



Ms N Z Nkamba
General Manager
Sustainable Resource
Management



Mr J B Mbatha
General Manager
Assets & Liabilities
Management



Ms J Bezuidenhout
General Manager
Financial
Governance

PART 2: PROGRAMME PERFORMANCE

2.1 VOTED FUNDS

Appropriation	Main Appropriation R'000	Adjusted Appropriation R'000	Actual Amount Spent R'000	Over/Under Expenditure R'000
Department of Finance	236,397	221,397	204,664	16,733
Responsible MEC	Mrs. Y.N. Phosa			
Administering Dept	Department of Finance			
Accounting Officer	Mr. M. Mazibuko			

2.2 AIM OF VOTE

The aim of the vote is informed by the mandate, vision and mission and strategic goals of the Department.

Mandate:

Our mandate is to prepare and manage the provincial budget and enforce uniform treasury norms and standards as prescribed by the national and provincial circulars, Treasury Regulations and the Public Finance Management Act (PFMA) Act 1 of 1999 (as amended by Act 29 of 1999) as well as the Municipal Finance Management Act 56 of 2003.

Vision:

A dynamic department that ensures equitable allocation and optimal utilization of provincial resources for accelerated service delivery and economic growth.

Mission:

To allocate available resources consistent with Provincial Government strategic objectives and priorities through effective monitoring of resource utilization, prudent financial management, advice and support for enhanced service delivery.

Strategic Goals:

- To maintain fiscal discipline;
- To allocate resources in line with Government priorities;
- To contribute to the economy through efficient and effective service delivery and
- To maintain leadership and good governance

2.3 KEY MEASURABLE OBJECTIVES, PROGRAMMES AND ACHIEVEMENTS

Key measurable objectives

- To ensure equitable allocation of provincial resources to finance the Province's key deliverables.
- To ensure that provincial departments and municipalities own-revenue is optimised and expanded.
- To ensure the effective implementation of accounting practices in line with GRAP and applicable laws.
- To ensure optimal utilization of provincial resources consistent with the Province's strategic objectives and priorities.
- To ensure effective optimal financial resource utilisation through analysis, identification and minimization of risks.

- To ensure effective and efficient utilisation of assets and management of liabilities.
- To ensure procurement strategies that will contribute to economic development.
- To ensure implementation of norms and standards for enhanced accountability within provincial departments and municipalities.
- To ensure political leadership on allocation and utilisation of Provincial resources.

Programmes

Programme 1:

The programme is responsible for the financial and administrative management of the Department.

Programme 2:

This program serves to provide professional advice and support to the Member of the Executive Council on fiscal policy, public finance development and management of annual budget processes.

Programme 3:

The programme provides for procurement policy articulation, facilitating the effective and efficient management of physical and financial assets and liabilities as well as Public Private Partnerships (PPP).

Programme 4:

This Programme serves to facilitate, monitor, support and provide professional advice to ensure financial and governance compliance by departments, public entities and municipalities in order to enable enhanced service delivery in the province. It further promotes accountability through substantive reflection of financial and non-financial activities.

Achievements

The department managed to obtain an unqualified audit opinion for the 2008-2009 financial year.

The department managed, through the Financial Asset Management Unit, to invest and control the provincial cash in the form of equitable share, conditional grants and own revenue. Surplus revenue is being invested in the South African Reserve Bank to maximise Provincial income. Favourable cash availability has been maintained throughout the 2009/10 financial year.

The Department has also played a key role in the Operation Clean Audit Project, launched during December 2009 in the Province to provide hands-on support and resources to departments, municipalities and public entities to implement remedial plans in order to obtain clean audit reports by 2014.

The department continues to support Provincial Sector Departments and Municipalities to increase their revenue collection and in the identification of other revenue sources.

2.4 OVERVIEW OF THE SERVICE DELIVERY ENVIRONMENT FOR 2009/2010

The department is responsible for provincial resource allocation, monitoring and providing advisory services to all provincial departments, public entities as well as municipalities. The department renders Treasury support functions to all provincial departments and carries all the information technology costs relating to SITA, BAS, LOGIS and PERSAL. Support is provided to municipalities to ensure sound and sustainable management of the fiscal and financial affairs of municipalities.

Although the department is not directly involved in service delivery, it was able to support and monitor other departments to enable them to deliver on their mandates. The challenge has always been the late submission of necessary documentation and inaccurate information. The department has been able to achieve most of its planned objectives despite the introduction of cost curtailment measures which to a large extent negatively affected the delivery of set plans and objectives.

2.5 OVERVIEW OF THE ORGANISATIONAL ENVIRONMENT FOR 2009/2010

The department is operating with a staff of 75%. The department took a decision to upgrade its post levels from 9 to 10 and 11 to 12 respectively as a retention strategy. This was done after the department realised that it was losing staff to other departments and Provinces who attract them at higher notch for both Assistant and Manager levels. The current organisational structure is under review with a view to aligning it with the new mandate of the department for the next five years. The review process will lead to correction of the misalignment which is in the current organisational structure.

2.6 STRATEGIC OVERVIEW AND KEY POLICY DEVELOPMENTS FOR THE 2009/10 FINANCIAL YEAR

The department revised and submitted its strategic plan, annual performance and implementation plan for the 2009-2010 financial year to the Legislature for approval.

2.6.1 Policy developments and legislative changes

There were no new policy developments and legislative changes that affected the department.

2.7 DEPARTMENTAL REVENUE, EXPENDITURE, AND OTHER SPECIFIC TOPICS

2.7.1 Collection of departmental revenue

The department had projected to collect R61, 638 million of own targeted revenue and was able to collect a total of R52, 689 million, under collected by R8, 949 million. The under collection is due to the original projection of R55,702 million been increased due to over collections in the previous financial year and to interest not received from Inter-Governmental Cash Coordination and Exchequer Account as projected due to lower interest rates.

The table below provides a breakdown of the sources of revenue:

	2006/07 Actual R'000	2007/08 Actual R'000	2008/09 Actual R'000	2009/10 Budget R'000	2009/10 Actual R'000	% Deviation from target
Non-tax revenue						
Sales of Goods and Services other than capital receipts	1,202	2,162	1,749	1,766	2,691	52,4%
Interest	62,375	141,225	64,024	59,872	49,942	(16,6%)
Sale of Capital Assets (Capital Revenue)						
Sale of Capital Assets	0	0	57	0	5	100%
Financial transactions (Recovery of loans and advances)	317	92	154	0	50	100%
TOTAL REVENUE	63,894	143,479	65,984	61,638	52,688	(14,5%)

2.7.2 Departmental expenditure

The department managed to spend R 204, 662 million of the allocated budget of R 221, 397 million or 92%. Management utilises the in-year-monitoring (IYM) tool to monitor expenditure patterns and actual spending against plans and take corrective action where necessary. Under spending is due to the budget cuts in order to fund provincial priorities.

Programmes	Voted for 2009/10 R'000	Roll-overs and adjustments R'000	Virement R'000	Total voted R'000	Actual Expenditure R'000	Variance R'000
Programme 1.	R85, 411	R3, 439		R 88,850	R79, 137	R9, 713
Programme 2.	R34, 293	R5, 895	R 4,500	R44, 688	R43, 836	852
Programme 3.	R29, 512	(R11, 800)	-	R17, 712	R14, 582	R3, 130
Programme 4.	R87, 181	(R12, 534)	(R4, 500)	R70, 147	R67, 109	R 3,038
Total	R236,397	(R15,000)	-	R221,397	R204,664	R16,733

2.7.3 Transfer payments

The department transferred an amount of R142 000 to officials' estates as benefits for retired official.

NAME OF INSTITUTION	AMOUNT TRANSFERRED R'000	ESTIMATE EXPENDITURE R'000
Programme 1.	-	-
Programme 2.	-	-
Programme 3.	-	-
Programme 4. Households	142	142

Conditional grants and earmarked funds

There were no conditional grants or earmarked funds allocated during the year under review.

2.7.4 Capital investment, maintenance and asset management plan

Asset Management

All Departmental assets are recorded in the Asset Register that is updated regularly. Details of additions to assets can be found in the disclosure notes to the annual financial statements. A disposal committee has been established for the department to enable the disposal of unused and obsolete assets. All assets utilised in the department are in a good or fair condition.

2.8 Programme performance

Summary of programmes

The activities of the Department of Finance are organised in the following four programmes:

- Programme 1: Administration
- Programme 2: Sustainable Resource Management
- Programme 3: Assets and Liabilities Management
- Programme 4: Financial Governance

2.8.1 Programme 1: Administration

Purpose:

This programme is responsible for administrative and financial management support in the department.

Measurable objective:

- To provide political direction on policy formulation by the Department.
- To provide the overall management and administration of the Department.
- To ensure compliance to regulations and policies.
- To provide an internal enabling function and support service with regard to legal services, human resource, communication, transversal issues and policy planning for the department.
- To provide financial and administrative support in the department.
- To ensure effective, efficient and economic utilisation of resources.
- Create a secure work environment by providing security management services.
- To evaluate the effectiveness and efficiency of risk management, control and governance processes.
- To implement effective and efficient risk management and fraud prevention strategies.
- To conduct socio-economic research to inform the budget and planning process.

Service delivery objectives and indicators:

- Provision of Political direction.
- Effective and efficient management of the Department.
- Provision of human resource, legal, communication, transversal issues and policy planning services.
- Provision of effective and efficient financial services. Timeous and accurate financial information.
- Sound financial governance.
- Provision of security services.
- Provision of effective and efficient audit services in compliance with IIA Standards and legislation.
- Provision of quality and accurate provincial socio-economic research and statistics reports.

Service delivery achievements:

- Political direction provided.
- The department was effectively and efficiently managed.
- Human resource, legal, communication, transversal issues and policy planning services were provided.
- An unqualified audit report was received for prior financial periods.
- An effective internal audit service was rendered to the department.
- Risks management strategies were developed and measure put in place for risks identified.
- An external quality assurance review conducted on the internal audit activity was positive indicating general conformance with the internal audit standards.

PROGRAMME 1:

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
Office of the MEC	Priorities and political strategic directives in order to meet the objectives of the Department	Number of MTEC and MUNIMEC Hearings held	10 MTEC Hearings (10 Depts)	MTEC hearing held with 14 votes
			4 MUNIMEC Meetings	No MUNIMEC meetings held.
			Monthly Executive reporting and consulting	Monthly Executive reporting and consulting held
Office of the HOD	Translate strategic political and policy direction into strategies for effective management and service delivery	Date of finalising Annual Report	30 August 2009	Annual Report tabled by 30 August 2009
		Number of quarterly reports	4 quarterly reports (financial and non-financial)	4 Quarterly Reports submitted
Chief Operations Officer	Provide strategic administrative support to HOD and Department	Number of reports to monitor administrative processes	4 Quarterly reports on performance	4 Quarterly reports on performance submitted
Economic Analysis	Provide provincial economic and social research and analysis that informs fiscal policy development and the annual budget process	Number of economic research reports completed	4 Economic research reports (in line with MTSF priorities)	4 Economic research reports (in line with MTSF priorities) completed and communicated with stakeholders
		Number of updated quarterly and annual statistics reports	1 Annual Provincial Economic Review and Outlook (PERO)	1 Annual Provincial Economic Review and Outlook (PERO) report completed
			4 Updated Quarterly Socio-Economic Review and Outlooks (SEROs) of the province	4 Updated Quarterly Socio-Economic Review and Outlook (SERO) of the province reports completed
			1 Updated Socio-Economic Outlook for the Provincial Budget Speech and Statement	1 Updated Socio-Economic Outlook for the Provincial Budget Speech & Statement compiled and tabled
			Socio-economic database and profiles for all district and local municipalities	3 Socio-Economic Reviews (SERs) and Profiles of the 3 Districts and its Local Municipalities completed and communicated

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
Regional Services	Co-ordinate, plan, support and implement programmes at regional level	Quarterly reports on implementation of priorities	4 Quarterly reports on implementation of priorities	4 reports on implementation of priorities prepared and submitted
		% of compliance to revenue prescripts	100% compliance to revenue prescripts	Complied 100% with revenue prescripts
		% of bidders advised on procurement processes	100% advisory services on procurement processes	100% advisory services on procurement processes provided
		Number of SCM awareness workshops held in the regions	44 SCM awareness workshops	49 SCM awareness workshops held in the regions
		Number of tender bulletins / documents received and issued to bidders	100% availability of tender bulletins & documents	There was a 100% availability of tender bulletins at the regions
		Number of high risk focus areas monitored in line with norms and standards issued to Departments and Municipalities in line with PFMA and MFMA	8 High risk focus areas monitored in Departments and Municipalities at regional level	Focused on all 8 high risk areas
		Time to respond to End-user queries	24hrs turn around time	Attended to 98% of calls within 24hrs
Corporate Services	Provide human resource and support services to enable the department to achieve its objective	Filling of all vacant posts	Filling of 48 vacant posts	12 Critical posts filled
		Turn around time to fill vacant positions	Fill vacant posts within two months (turn around time)	12 posts filled within turn around time
	Develop and implement Human Resource and Employment Equity plan	Compliance to human resource plan	Review Human Resource draft plan and conduct consultations	Human Resource plan implemented and monitored
		Compliance to employment Equity plan	Establish Employment Equity forum and compile Employment Equity draft plan	Employment Equity Plan developed and implemented Employment Equity forum established

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
		100% compliance to performance management and development policy	Implement and monitor compliance	100% compliance to performance management and development policy
	Enhance skills development to improve operational efficiency and employment opportunities	Number of learners enrolled	Enrol, train and mentor 15 learners through the learnership program	21 learners trained and mentored through the learnership programme
		Number of interns enrolled	Enrol, train and coach 15 interns through the internship program	Enrolled, trained and coached 13 interns through the internship program
		Number of internal bursaries awarded	Award 5 internal bursaries	No internal bursaries awarded
		Number of external bursaries awarded	Award 16 external bursaries	13 External bursaries maintained
		Number of training programmes conducted	Conduct 30 Training programmes	No training programme conducted
	Provision of labour advice to promote sound employer-employee relations	Number of labour cases resolved	100% on resolving grievances, disciplinary and misconduct cases	100% grievances, disciplinary and misconduct cases resolved
	Provision of records management services to protect information of the department	Availability of a record management system	Draft filling system circulated for consultation	Draft filling system circulated for consultation and approved
	Promote Gender and transformation	Create awareness on women ,youth, children and people with disabilities	Conduct 4 awareness campaigns	4 awareness campaigns conducted
		Implement health and wellness programme (EAP,HIV/AIDS,STI etc)	Launch Health and Wellness programme	Health and Wellness programmes conducted
	Mainstreaming and implementation of the Equity Policy to capacitate gender, youth, children and people with disabilities	Number of training workshops and awareness campaigns conducted	4 Training workshops and awareness campaigns on health and wellness and transversal issues	4 Training workshops and awareness campaigns on health and wellness and transversal issues conducted
Communication	Positive and strong rapport with the media to maintain the positive image of the department	Number of media statements/Advisories drafted and released	Write and release 8 media statements /advisories per annum	8 media statements/advisories released

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
		Turn-around time to respond to media enquiries	Respond to media enquiries within 1 day	All media enquiries responded to within 1 day
		Number of press conferences/briefing sessions organised and held	Host 2 press conferences / briefing sessions with the media	1 press conference/briefing sessions held
		Number of interviews organised	Organise 7 interviews for the MEC/Managers	3 interviews held
		Numbers of news clippings compiled and distributed	Perform media monitoring and distribute 40 news clippings	Media monitored and 35 news clippings distributed
	Well-informed stakeholders	Number of mass media publicity campaigns implemented	Implement 8 mass media publicity campaigns	Implement 6 mass media publicity campaigns
		Number of radio talk-shows Organised	Organise 4 radio talk-shows	Radio talk shows not held due to MEC's tight schedule
		Number of departmental events supported	Provided support to 4 departmental events	Provided support to 4 departmental events
		Number of budget road-shows hosted	Organised and host 3 budget road-shows	No budget road-shows were held
		Number of government and departmental outreach programmes attended and supported	Take part in 6 government and departmental outreach programmes	Attended 10 government and departmental outreach programmes
	Positive corporate image of the department	Adherence to the corporate brand in all documentation and on promotional and marketing material	Maintain corporate brand of the department	Purchased corporate branding material and enforced adherence to the corporate brand of the department
	Well informed stakeholders	Number of annual reports printed	Design and print 300 annual reports	Designed and printed 300 copies of the annual report (2008-09)

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
		Number of provincial budget speech books printed	Provide layout, design and print 1000 copies of the provincial budget speech	Provided layout, designed and arranged printing of 1000 copies of the provincial budget speech
		Number of departmental policy and budget speech books printed	Design and print 500 copies of the policy and budget speech 2009	Provided layout, designed and arranged printing of 700 copies of the policy and budget speech
		Number of budget made easy booklets printed	Provide layout and design service for the printing of the 2009 budget made easy booklet	Provided layout, design and arranged printing of the 2009 budget made easy booklet
		Number of staff bulletins printed	Produce and distribute 12 staff bulletins	Designed and distributed 3 issues of the staff bulletin
		Consolidated annual Financial Statements books printed	Provide layout and design for the printing of the consolidated Financial Statements	Provided layout, designed and arranged printing of the consolidated Annual Financial Statements
		Number of estimates of Adjusted Provincial Expenditure books printed	Provide layout and design for the printing of the Adjustment Budget Books	Provided layout, designed and coordinated printing of 200 Estimates of Adjusted Provincial Expenditure books
		Number of times the intranet and website was updated	Update website and intranet 60 times per annum	Updated the website 20 times
Legal services	To proactively provide legal support services to the MEC and departments	Number of legal advice and opinions provided	Provide legal advice and opinions within 14days	Legal advice and opinions provided within 14 days
		Number of contracts and policies signed	Draft and scrutinise contracts and policies within 14 days from been received	All contracts and policies scrutinised within 14 days
		Percentage of instituted and defended cases	100% institute and defend litigious cases as and when they may arise	100% instituted and defended litigious cases

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
Security Management	Create a secure work environment (to reduce security risk)by providing security management services	Number of security policies developed	Develop 1 security policy with implementation plan/s	1 security policy developed with procedures
		Number of security plans developed and reviewed	Develop and review 2 security plans	1 security plan developed
		Number of security threats and risk assessment conducted	Conduct 1 security threat and risk assessment	One security threat and risk assessment conducted
		Number of security awareness campaigns conducted	Conduct 8 security awareness campaigns	7 security awareness campaigns conducted
		Number of security clearance applications submitted	80 security clearance applications submitted for strategic positions	113 security clearance applications submitted
		Number of personnel suitability checks conducted	All shortlisted candidates	100% personnel suitability checks conducted on all shortlisted candidates
Policy and planning	Co-ordinate compilation of departmental performance reports to improve accountability objectives	Number of reports co-ordinated, compiled and submitted	Co-ordinate the compilation and submission of 4 quarterly reports (financial and non-financial)	Co-ordinated the compilation of 4 Quarterly reports (Financial and Non Financial)
	Co-ordinate strategic planning review session to provide policy and strategic direction	Number of strategic planning review sessions held	Co-ordinate 1 strategic planning review session	1 Strategic Planning session co-ordinated
	Team building to promote unity within the department	Number of team building session conducted	Conduct 1 team building session	No teambuilding session held
	Co-ordinate the Local Government five year plan with all 21 delegated municipalities	Number of IDP forums attended	3 IDP Forums attended	All IDP forums attended in 3 Districts

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET		
			Target	Actual	
Office of the CFO	Render financial reports in order to promote sound financial management.	Submission of timeous and accurate financial information	Submit 12 Monthly expenditure reports.	12 Monthly expenditure reports submitted	
			Monthly report on payment of salaries and remuneration.	Monthly report on payment of salaries and remuneration.	
		Number of SCM reports produced	Twelve reports compiled.	12 SCM reports produced	
		Timeframe to pay suppliers	Payments within 30 days	Suppliers paid within 30 days	
		Collection of revenue	Collect R61, 638 million own revenue	Collected R52, 688 million own revenue	
		Implement budget	Preparation and implementation of main appropriation budget	Main budget prepared and implemented	
	Implement SCM prescripts to improve financial management	Supply Chain Management services	Effective management of stores and transport.	Stores and transport were partially effective during the period under review	
			Effective management of departmental assets Effective and transparent procurement of goods and services	Departmental assets management was partially effective during the year under review Effective and transparent procurement of goods and services maintained	
	Internal Audit	Independent efficient and effective value added internal audit function	Risk Management Strategy developed and implemented	Conduct 1 Risk Assessment and communicate results	1 Risk Assessment conducted and results communicated
				Develop, implement and monitor 1 Risk Management strategy	Risk Management Strategy had been developed, implemented and monitored

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
		Number of audit plans developed and implemented	Develop, implement and monitor 1 Audit plan (3 year and annual)	1 Audit plan (3 year and annual) was developed, implemented and monitored
		Number of audits finalised and reports issued	Issue Internal audit reports as per the annual internal audit plan	Issued 8 Final internal audit reports and 4 Follow-up internal audit reports as per the 2009/2010 internal audit plan. Issued 1 Follow-up for the Auditor-General Report
		Number of meetings scheduled	Schedule quarterly meetings for the Audit Committee	4 meetings of the Audit Committee held

Explanation of material variances between actual and planned outputs:

- No MUNIMEC meetings held due to the delay in finalizing the review of the Memorandum of Understanding with the Department of Cooperate Governance and Traditional Affairs.
- Filling of vacant critical posts remain a major challenge. As a response measure a request will be made to cabinet to fast track the approval of critical posts.
- No internal bursaries awarded due to cost curtailment.
- Training and development of staff could not be comprehensively tackled due to cost curtailment measures introduced during the 2009-10 financial year to fund provincial priorities.
- More SCM workshops were held in the Regions due to the additional demand noted from communities on information on SCM.
- Press conference and press briefing sessions were not held due to other commitments of the MEC and senior managers.
- The website and staff bulletin targets were not met as a result of the vacancy of the graphic designer post during the financial year.
- Revenue projections were moved upwards from the original projection of R55, 702 million due to over collections in previous financial years. However actual revenue collected was under target due to low interest accumulated in the IGCC and Exchequer Accounts.

2.8.2 Programme 2: Sustainable Resource Management

Purpose:

The programme provides professional advice and support to the Member of the Executive Council on Provincial and Municipal Finances, fiscal policy issues, public finance and management of annual budget processes.

Measurable objective:

- To oversee the overall performance of the programme in order to ensure that all planned objectives are achieved.
- To provide Fiscal Policy advice, determine the Medium Term Fiscal Framework, optimise and expand provincial own revenue sources base.
- To oversee provincial allocation processes aligned with provincial policies/growth and development strategy and provide Strategic Financial Administration.
- To provide departmental and municipal policy advice, ensure budget implementation and enhance service delivery.
- To render provincial infrastructure co-ordination services to improve the development of infrastructure in the province.

Service delivery objectives and indicators:

- Effective implementation of programme planned activities.
- Alignment of budget to national and provincial priorities.
- Spending of departments and municipalities are aligned to budget.
- Number of infrastructure departments that implemented IDIP and number of departments monitored in terms of Infrastructure Development Improvement Programme (IDIP).
- Number of quality reports received from infrastructure departments within a specified time

Service delivery achievements:

- Planned programme activities were effectively implemented.
- Economic and social research for the province was conducted.
- Own revenue collected exceeded projected amount by 2.8%.
- Budgets were aligned to national and provincial priorities.
- Spending of departments and municipalities were monitored and aligned to their budgets.
- All infrastructure departments were supported to implement IDIP and reports were received.

PROGRAMME2:

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
Programme Support	To co-ordinate capacity building through training workshops on budget and financial management.	Number of training workshops conducted annually	Capacity building through 12 training workshops on budget and financial management	12 training workshops held on budget and financial management
		14 Departments attending MTEC hearing	1 MTEC hearing for 14 Departments	1 MTEC Hearing held with 14 departments

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
	To implement effective planning mechanisms to ensure achievement of objectives	Monthly reports finalised and submitted	12 Monthly reports finalised and submitted	12 Monthly reports were finalised and submitted
		Quarterly reports submitted	Submit 4 Quarterly reports	Submitted 4 Quarterly reports
Municipal Fiscal Discipline	Capacity building on best practice methods, reforms and support on revenue generation strategies	Number of training workshops on revenue management conducted annually	2 Training workshops on revenue management conducted annually	2 Training workshops on revenue management were conducted
	Promote better decision making within municipalities on revenue management through revenue forums	Number of Revenue Forums conducted annually	Hold 4 Revenue Forums annually	4 revenue forums were held
	Compile a consolidated debtors report on departmental debts and assist municipalities in debt reduction	Number of Consolidated debtors reports compiled annually	Compile 4 Consolidated debtors reports annually	Compiled 4 Consolidated debtors reports annually
	Monitor adherence to investment policy	Number of reports per district	40 Investment analysis reports	40 Investment analysis reports compiled
	Monitor conditional grant spending	Number of quarterly conditional grant verifications	4 quarterly conditional grant report verifications conducted	4 quarterly conditional grant report verifications conducted
Municipal Finance	To monitor implementation of the Municipal Finance Management Act, No 56 of 2003 requirements and to promote Service Delivery	Number of Quarterly Expenditure analysis reports and 12 consolidated monthly reports analysed	80 Quarterly expenditure reports and 12 consolidated reports (Section 71 reports)	60 Quarterly expenditure reports analysed 5 municipalities namely; Thembisile, Thaba Chweu, Mkhondo and Msukaligwa, Bushbuckridge failed to submit section 71 reports per quarter (20 reports). 12 consolidated reports analysed
		Publication of quarterly reports on municipal performance	Publication of 4 quarterly reports on municipal performance	4 quarterly publications completed and published

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
		Provide support and monitor implementation and compliance to MFMA in 20 delegated municipalities	Provide support and monitor implementation and compliance to MFMA in 20 delegated municipalities	A continuous hands on support, coordination of training with National Treasury and monitoring of implementation of MFMA was provided
		Number of municipal budgets and annual reports analysed	Analyse 20 municipal budgets and annual reports	17 Municipal budgets and annual reports were analysed 3 municipalities that did not submit are the ones under administration namely: Pixley Ka Seme, Bushbuckridge and Lekwa municipalities
		Operationalizing the MOU with the Department of Cooperative Governance and Traditional Affairs	Putting into operation the Memorandum Of Understanding with the Department of Cooperative Governance and Traditional Affairs	Clear roles and responsibilities have been articulated in the Memorandum of Understanding between the Cooperative Governance and Traditional Affairs and our department. 3 MOU meetings held.
		Number of CFO forums held	Conduct 4 CFO Forums to promote best practices, improved Municipal Financial Management, general compliance of regulations etc.	4 CFO conducted Forums to promote best practices, improved Municipal Financial Management, general compliance of regulations etc.
Provincial Fiscal Discipline	To build departments' skills through training on revenue collection	Number of training workshops conducted annually	Conduct 12 revenue management workshops	Conducted 12 revenue management workshops

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
	Capacity building to departments on best practice methods, reforms and support on revenue generation strategies	Number of revenue forums conducted annually	Hold 12 revenue forums	12 revenue workshops held
	Monitor the efficient functioning of cash management systems through cash office visits	Number of cash offices visited annually in all districts	Visit 84 cash-offices	84 cash offices visited in all regions
		Number of revenue tariffs reviewed	Reviewed 8 tariffs	8 own revenue tariffs reviewed
		Number of monthly revenue reports analysed	156 reports analysed	156 monthly revenue reports analysed
	Support provincial departments in expansion of revenue base	Number of potential own revenue sources identified over the MTEF	Identify 1 revenue source	1 Own revenue source identified
	Support provincial departments in maximisation of revenue targets	Increased Own Revenue collection by departments.	Projected to collect R480 million in 2009/2010 financial year	Projections were revised during adjustment estimate period to R488 million – Actual Own Revenue Collection amounted to R502 million
Budget & Expenditure management	To align provincial policies and growth and development strategy to ensure an effective budget allocation process.	Number of Departments strategic and performance plans reviewed, analysed and aligned to Provincial Growth and Development Strategy	Review 14 Departments strategic and performance plans	Reviewed 14 Departments strategic and performance plans
	Monitor the efficient spending of provincial budgets	Number of Monthly expenditure and performance reports analysed	Analyse 168 Monthly expenditure and performance reports	168 Monthly expenditure and performance reports analysed
		Number of budget hearings held	4 Budget Hearing that informs efficient allocations of resources to provincial departments	4 Budget Hearings held

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
	Coordinating the preparation of credible annual and MTEF budget by analysis and reviewing departments draft budget statements to achieve allocative efficiencies	Number of IYM meetings held with departments	Hold 12 In Year Monitoring meetings with departments	12 In year monitoring meetings held
		2010/11 Budget statement	2010/11 Budget statement preparation and consolidation	2010/11 Budget statement prepared and consolidated and published
		Number of budget circulars issued	Issue 3 budget circulars	3 budget circulars issued
Infrastructure Co-Ordination	Contribute to the management of infrastructure to enhance the capacity of departments to deliver	Number of infrastructure reporting model (IRM) reviewed	Review 84 infrastructure reporting models (IRM)	84 Infrastructure Reporting Models reviewed
		Number of infrastructure projects reviewed and assessed	Review and assess 120 infrastructure projects	120 infrastructure projects reviewed
		Number of IDIP departments monitored	Monitor 7 IDIP departments	Monitored 7 IDIP departments
		Number of infrastructure plans reviewed	Review 7 infrastructure plans	7 infrastructure plans reviewed

Explanation of material variances between actual and planned outputs:

- The Municipal Finance unit has published the report on municipal financial performance on a quarterly basis, on the Department of Finance's website and Government Gazette, as required in terms of Section 71 of the Municipal Finance Management Act 56 of 2003.
- With respect to the Section 71 reporting, challenges that have been noted in various municipalities have ranged between non submission to incomplete reports being submitted to the Provincial Treasury.
- Five municipalities have not been responding well to the compliance issues namely Bushbuckridge, Thembisile, Thaba Chewu, Mkhondo and Msukaligwa.
- Three of these municipalities namely Thembisile, Thaba Chweu and Mkhondo are currently under administration.
- In terms of support to the municipalities DBSA deployees have been placed in the following municipalities: Thembisile, Dipaliseng, Nkomazi, Mkhondo, Lekwa and Msukaligwa.
- The unit assisted in the deployment of DBSA consultants in Lekwa, Dipaleseng, Thembisile, Bushbuckridge and Mkhondo to provide technical support in the Budget and Treasury Offices.
- The unit also assisted Lekwa Local municipality which was placed under administration in terms of Section 139 of the Constitution, with regards to the turn- around strategy of the municipality. The department seconded two officials to provide technical support within the Budget and Treasury Office for a period of 4 months.

- Thaba Chweu Municipality also benefitted from the deployment programme as the Director responsible for the Municipality Finance Management Unit in the Provincial Treasury was also deployed for 3 months to assist in the Chief Financial Office.
- The unit together with the National Treasury rolled out the New Budget and Reporting Regulations through a range of workshops as all municipalities were required to prepare their 2010/11 budgets in accordance with the prescribed format.
- 17 out of 20 Municipal budgets were analysed, 3 municipalities that did not submit are: Pixley Ka Seme, Bushbuckridge and Lekwa municipality which is currently under administration

2.8.3 Programme 3: Asset and Liabilities Management

Purpose:

The programme is responsible for providing policy direction, facilitating the effective and efficient management of physical and financial assets, Public Private Partnerships (PPP), liabilities management and Supply Chain management to all provincial departments and municipalities.

Measurable objective:

- To provide management support and effective policy direction.
- To provide strategic support and training to provincial departments and municipalities in order to maximise private sector participation in rendering public service.
- To contribute to efficient provincial financial assets management
- Continuously monitor departmental bank accounts.
- Assist departments in compiling realistic cash flow projections
- To contribute to efficient accountability on provincial and municipal physical assets.
- To ensure compliance with the Supply Chain Management frameworks
- Coordinate, plan, support and implement an effective liabilities management strategy

Service delivery objectives and indicators

- Monitor and manage cash in the province in order to meet departments' financial obligations.
- Monitor the implementation of PPP projects in order to contribute to economic growth objectives
- Assist departments to reduce matters of emphasis relating to asset management
- Strengthen capacity and skills of officials in departments and municipalities
- Uniform approach to asset management
- Monitor the implementation of SCM and asset management in all departments and municipalities to improve procurement of goods and services
- Coordinate, plan, support and implement an effective public sector liabilities management strategy

Service delivery achievements:

- Improved management and planning in the programme
- 100% cash availability achieved
- Improved compliance to asset management norms and standards.
- Completed a draft asset management framework to standardise asset management in the province.
- Workshops were held to build capacity of officials in departments for the implementation of asset management and GRAP in municipalities.
- Registered 4 PPP projects with National Treasury and are currently at feasibility study level
- Provided on site support and training to officials in Departments and Municipalities on Supply Chain, Asset and Liability Management
- Supported departments on contract management
- Continued with the implementation of a certificate programme for 25 officials with the University of Pretoria on Supply Chain Management and Asset Management to contribute in building a capacitated cadre of SCM and Asset Management practitioners.

PROGRAMME 3:

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
Programme Support	Effective management and support of programme objectives and activities.	Number of reports submitted	12 reports to be submitted	12 Monthly reports submitted
Financial Asset Management	Efficient provincial financial assets management	Timeous availability of cash	100% cash availability	100% cash available
		Minimized mismanagement of petty cash	100% compliance by all departments	100% compliance by all departments
		Effective banking services for all departments	Prompt response on departmental banking needs	Prompt response on departmental banking needs
Physical Asset Management	Infrastructure development and improved service delivery on Public Private Partnerships (PPPs) projects	Number of PPP projects identified	Identify PPP projects	3 PPP projects were identified
	Build capacity on the implementation of PPP projects	Number of officials capacitated	30 officials trained	Not achieved due to cost curtailment
Physical Asset Management	Monitor and support departments, public entities and delegated municipalities to comply to asset management norms and standards.	Number of departments, public entities and delegated municipalities monitored and supported	Monitor and support 13 departments 6 public entities 20 delegated municipalities	Monitored and supported 13 departments 6 public entities 20 delegated municipalities
		One-on-one meetings held with departments, public entities and municipalities	12 meetings with 13 departments 2 meetings with 6 public entities 2 meetings with 20 delegated municipalities	12 meetings with 13 departments 2 meetings with 6 public entities 2 meetings with 20 delegated municipalities
		Quarterly asset management forum meetings held with 13 departments	4 meetings with 13 Departments	4 meetings with 13 Departments held

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
	Monitor the implementation of the Provincial Asset Management Framework in 13 departments, 6 public entitles and 20 delegated municipalities	Number of votes, public entitles and delegated municipalities that have implemented the Provincial Asset Management Framework	Monitor the implementation in 13 departments 6 public entitles	Implementation of Provincial Asset Management Framework monitored in 13 departments and 6 public entitles
	Capacity building and strengthening of asset management units in 13 departments, 6 public entitles and 20 delegated municipalities	Number of officials trained on asset management	65 officials trained from departments 12 officials trained from public entitles 60 officials trained from municipalities	Partially achieved because 331 officials of departments were trained, however, due to cost curtailment the training couldn't be extended to municipalities and public entitles
Provincial Supply Chain Management	Implementation of SCM and asset management in all departments and municipalities to improve procurement of goods and services	Monthly reporting by departments and municipalities on contracts awarded above R30 000.	Reports received within 7 days after the end of every month.	Reports on contracts awarded above R 30 000 were consolidated and reviewed
		Number of tender bulletins issued to subscribers	50 000 tender bulletins issued	25 978 tender bulletins issued
		Number of tender documents issued bidders	10 000 bidding documents issued	8 241 bidding documents issued
		Number of departments and municipalities complying with SCM processes and procedures	13 departments and 20 municipalities complying with SCM processes and procedures	14 departments and 20 municipalities are compliant with the SCM processes and procedures
		Number of SCM Practitioners and Bid Committee Members trained on SCM within departments and Municipalities	400 SCM Practitioners and Bid Committee members in departments and municipalities to be trained on SCM	306 SCM practitioners and bid committee members in departments and municipalities were trained on SCM including CIDB and contract management
		Number of SCM and asset management practitioners from departments, public entitles and municipalities trained by the	25 practitioners trained	25 SCM and assets management practitioners from departments, public entitles and municipalities were trained by the

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
		University of Pretoria		University of Pretoria
		Number of bid advisory services centres and road shows on SCM	3 road shows on SCM implemented and 4 bid advisory services in place	No road shows were held
		Number of departments and municipalities complying with the PPPFA	12 Departments and 21 Municipalities complying	12 Departments and 21 Municipalities complying with the PPPFA
Public Sector Liabilities	Monitor the implementation of effective public sector liabilities management.	Number of liability status reports submitted by departments	52 reports	52 reports were received and analysed
	Capacity building and strengthening of public sector liabilities management in departments	Number of officials trained	26 officials	No training coordinated

Reason for variances between actual and planned outputs

- The Branch Assets and Liabilities couldn't fully achieve the expected targets of training officials in departments and municipalities on public private partnerships due to cost curtailment interventions introduced during the year.
- Although the unit was able to train 331 officials against a target of 65, only departmental officials were trained. No training was done to Municipalities and Public Entities due to the cost curtailment exercise.
- The 50 000 target for tender bulletins issued, only 25 978 were issued. This is due to departments experiencing budget constraints due to the need to cut costs.
- The shortfall of 94 officials not attending SCM training after confirming attendance is because of departments not releasing officials for training because of the need to cut costs
- The planned SCM road-shows did not take place because of the cost curtailment exercise
- The training on liabilities did not take place because the need to first develop a training manual which is currently in a draft form subject to approval by departmental EXCO.

2.8.4 Programme 4: Financial Governance

Purpose:

The objective of this programme is to promote accountability through substantive reflection of financial activities as well as compliance with financial norms and standards.

Measurable objectives:

- To implement effective planning mechanisms in order to ensure achievement of objectives.
- To ensure co-ordination of focus areas in the Programme to minimize duplication of functions.
- To ensure value-added training is provided in order to strengthen internal capacity and capability.
- To monitor the implementation of and provide support on GRAP and GAMAP and other legislation.
- To promote accountability through substantive reflection of financial activities in departments.
- To analyse, identify and monitor high risk areas in departments, municipalities and public entities in line with the COSO framework in order to improve the internal control environment.
- To develop and implement a framework to address issues raised by Auditor-General and monitors compliance.
- To standardise risk management processes.
- To support, monitor and provide training to departments, municipalities and public entities to ensure standardized internal audit processes in order to improve governance and compliance with IIA Standards.
- To provide, implement and manage the IT Network for the province in order to improve efficiency and accessibility.
- To provide responsive IT end-user technical support to provincial departments in order to improve efficiency.
- To increase IT security awareness in order to reinforce good security practices.
- To establish mechanisms in order to increase accessibility to citizens through the Internet.
- To operate and monitor transversal systems and support users in order to increase the effective use of system functionalities.
- To provide training and information support in order to improve utilisation of transversal and management information systems.
- To monitor work flow and security profiles in order to ensure users adhere to rules and regulations.

Service delivery objectives and indicators

- Provisioning of effective and efficient management and support of the programme.
- Capacitated officials in departments, municipalities and public entities on accounting standards, legislation and compilation of Annual Financial Statements (AFS).
- Consolidated financial statements tabled in Provincial Legislature on time as prescribed.
- Monitoring compliance with norms and standards by provincial departments, public entities and municipalities and provided recommendations to improve internal control frameworks.
- Risk management frameworks issued to departments to standardise risk processes.
- Increased knowledge on risk management processes in departments, public entities and municipalities to improve compliance to prescripts.
- Internal audit and audit committee procedures and frameworks established in departments and municipalities to improve compliance and governance.
- Improved operational efficiency and utilisation of information through ICT in the Province to accelerate service delivery.
- Capacitated officials in departments on utilisation of transversal systems.
- Improved level of usage of the Transversal Systems.

Service delivery achievements:

- The programme was effectively and efficiently managed.
- Consolidated financial statements were tabled in Provincial Legislature in terms of Legislation
- Compliance to norms and standards were monitored in departments, public entities and municipalities and recommendations provided to improve internal control frameworks.

- Risk management and internal audit support and training were provided to departments, municipalities and public entities
- Conducted 4 IT security awareness presentations on proper rules of behaviour for the use of IT systems and policies, procedures that need to be followed
- 10 internet kiosks were maintained and provided Internet connectivity in 3 Thusong Centres
- Improved utilisation of Transversal Financial Systems by Departments

PROGRAMME 4:

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
Programme Support	Timeously submitted monthly and quarterly reports according to prescribed departmental format with actual outputs in line with planned outputs	Number of reports submitted timeously	12 monthly reports submitted timeously	12 monthly reports were submitted timeously
		Number of reports submitted timeously	4 quarterly reports submitted timeously	4 quarterly reports were submitted timeously
	Timeous co-ordination of plans and implementation of policies and procedures in order to establish a focused approach in terms of the Programme's functions	Number of frameworks developed and implemented for co-ordination of plans	2 frameworks developed and implemented (1 for monthly reports and 1 for quarterly reports co-ordination)	Developed and implemented 2 frameworks (1 for monthly reports and 1 for quarterly reports co-ordination)
		Number of treasury policies and procedures compiled, implemented and reviewed	2 policies and procedures compiled and implemented (Assessment of Internal audit plans and AG findings monitoring)	Compiled and implemented 2 policies and procedures (Assessment of Internal audit plans and AG findings monitoring)
Ensure officials in the Programme have training and development programmes in order to align development needs with duties	% of officials with a signed-off training and development programme and implementation thereof	100% officials	100% of officials with a signed-off training and development programme and implementation thereof	
Accounting Services	Capacitated officials in departments, public entities and municipalities on accounting standards, legislation and compilation of AFS	Number of officials trained on Accounting Standards, other legislations and AFS	140 in departments	Trained 175 officials in Departments
			60 in municipalities	Trained 134 officials in Municipalities
			12 in public entities	Trained 8 officials in Public Entities

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
	Municipalities implemented GRAP/GAMAP standards	Number of municipalities supported to convert to GRAP standards	4 low capacity municipalities	Supported 4 low capacity municipalities
	Departments ledger accounts decreased	Number of trial balance meetings conducted in 13 Department	52 meetings in 13 Departments	Conducted 52 meetings in 13 Departments
	Complied with disclosure requirements of information in AFS	Number of departments (Votes), municipalities and public entities comply with disclosure requirements and submission	14 Votes	14 Votes complied with disclosure requirements and submitted their AFS on time
			18 municipalities	15 municipalities complied with disclosure requirements and submitted their AFS on time
			6 Public Entities	6 Public Entities complied with disclosure requirements and submitted their AFS on time
	Tabled consolidated AFS for departments and public entities to Legislature	Date of tabling of the consolidated annual financial statements	31 October 2009	Compiled and tabled consolidated annual financial statements for 2008/09 to Legislature by 31 October 2009
	Compiled guidelines on supporting documents for audit process	Number of guidelines compiled and issued for implementation	1 Guideline compiled and issued for implementation (supporting documents for audit process)	Compiled 1 Guideline on supporting documents for audit process
Norms and Standards	Analysed risk areas in departments, municipalities and public entities through risk assessments performed to identify high risk areas to be monitored	Number of high risk focus areas identified	8 high risk areas per year	Identified 8 high risk areas

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET		
			Target	Actual	
	Provided recommendations to departments, municipalities and public entities on high risk areas monitored to ensure improved internal control frameworks	Number of departments (Votes), municipalities and public entities monitored in line with high risk areas identified and monitored	12 Votes	12 Votes	
			20 Municipalities	16 Municipalities	
			6 Public Entities	4 Public Entities	
	Developed an Action plan and strategy to address non-compliance issues raised by AG for each of the 13 Departments, 6 public entities and 21 municipalities	Date by which to complete and implement the action plan and strategy document.	30 September 2009 (Action plan completed and submitted to Departments and Public Entities)	30 November 2009 (Submitted action plan to Departments and Public Entities)	
			31 December 2009 (Strategy completed and implemented in Departments and Public Entities)	31 December 2009 (Completed and implemented strategy in Departments and Public Entities)	
	Risk Management	Reviewed, rolled-out and implemented risk management framework and tools in departments, public entities and municipalities in order to standardise risk processes	Number of frameworks reviewed, rolled-out and implemented	1 framework reviewed	Reviewed 1 framework and rolled out for implementation
Number of officials in departments, municipalities and public entities trained on Enterprise Risk Management				30 officials in Departments	71 officials in departments trained
				16 officials in Municipalities	18 Officials in Municipalities trained
				4 officials in Public Entities	5 Officials in Public Entities trained
Increased knowledge on risk management processes in departments, entities and municipalities in order to improve compliance to relevant prescripts and hands-on support provided		Number of Risk management awareness/ assessments conducted at departments, municipalities and entities	4 Awareness/ assessments conducted in Departments	Conducted 6 awareness/ assessment workshops to Departments	
			6 Awareness/ assessments conducted in Municipalities	Conducted 9 awareness/ assessment workshops in Municipalities	
			2 Awareness/ assessments conducted in Public Entities	Conducted 2 awareness/ assessments workshops to Public Entities	
Compiled guidelines and frameworks on risk assessment processes		Number of guidelines and frameworks compiled and implemented	1 Guideline and framework compiled and implemented (Risk treatment plan)	Compiled 1 Guidelines and framework on risk treatment plan	

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
Provincial Internal Audit	Improved effectiveness of internal audit in Province	Number of departments' (Votes), municipalities' and entities' internal audit plans assessed	14 Votes' plans assessed and feedback provided	Assessed 14 Votes' audit plans and provided feedback
			21 Municipalities' plans assessed and feedback provided	Assessed 15 Municipalities' audit plans and provided feedback
			6 Entities' plans assessed and feedback provided	Assessed 6 Entities' plans and provided feedback
		Number of Departments (Votes) Internal audit reports evaluated	2 Votes' internal audits reports evaluated	Evaluated 2 departments' internal audits reports
		Number of municipalities' and public entities quarterly audit reports evaluated and key issues identified reported to Accounting Officers	10 Municipalities' quarterly reports evaluated	Evaluated 10 Municipalities' quarterly reports
			2 Entities' quarterly reports evaluated	Evaluated 2 Entities' quarterly reports
		Number of Audit Committees evaluated in Departments, Municipalities and Public Entities	7 Audit Committees of Departments	Evaluated 7 Audit Committees of Departments
	10 Audit Committees of Municipalities		Evaluated 10 Audit Committees of Municipalities	
	2 Audit Committees of Public Entities		Evaluated 2 Audit Committees of Public Entities	
	Capacitated Internal Auditors in the Province	Number of officials trained in Departments, Municipalities and Public Entities	40 officials trained from Departments	Trained 40 officials from Departments
			16 officials trained from Municipalities	Trained 16 officials from Municipalities
			3 officials trained from Public Entities	Trained 2 officials from Public Entities
	Compiled and implemented guidelines and frameworks on internal audit processes to ensure standardised processes and methodologies	Number of guidelines and frameworks compiled and implemented	2 guidelines and frameworks compiled and implemented (Internal audit plans and quarterly reports)	Compiled and implemented 2 guidelines and frameworks (Internal audit plans and quarterly reports)

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
Information Technology	Availability of IT Network to End-users to improve operational efficiency	% of Network uptime	Greater than 80% as per the network monitor	Maintained uptime above 90%, 24/7 on the province's IT Network infrastructure
	Responded to End-User calls within a specified turn-around time to increase productivity	Response time to End-user queries	24 hours response time	96% of calls logged by End-users were managed within the 24 hours
	Trained end-users on software to increase utilisation of information resources	Number of individual end-user trained on software	450 End-users trained	Trained 473 End-users
	Conducted end-user IT security awareness presentations to focus attention on security	Number of Security Awareness presentations on proper rules of behaviour for the use of IT systems and policies, procedures that need to be followed	4 IT security Awareness presentations	Conducted 4 IT security awareness presentations
	Implemented Internet Kiosks to enable accessibility to information by citizens	Number of internet Kiosks installed and maintained	10 internet Kiosks maintained and 3 Kiosks installed	Maintained 25 internet kiosks and provided Internet connectivity in 3 Thusong Centres
Interlinked Financial Systems	Assisted departments to ensure monthly and annual closure of books on time	Number of departments (Votes) who close their books on time monthly and annually	14 Votes	14 Votes closed books monthly and annually on time
	increase utilisation of system functionalities by users	% Increase in system utilisation	Increased system functionalities utilisation by 14 departments from 85% to 90%	Increased system functionalities utilisation by 14 departments from 85% to 90%
	Monitored proper utilisation of Logis for implemented stores in terms of predefined criteria	Number of departments (Votes) that are utilising 100% Logis functionalities	14 Votes	14 Votes utilised 100% Logis functionalities
	Trained primary and secondary users on all transversal and management information systems for effective and efficient utilisation	Number of primary and secondary users trained	Number of users trained on: BAS – 450	BAS & SCOA – 556
			Logis – 200	Logis – 393
			Vulindlela – 120	Vulindlela – 123
			Persal- 300	Persal- 350

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
	Monitored adherence to system rules and regulations by users to increase internal controls	% of users in departments adhering to system rules and regulations	Maintained adherence to systems rules and regulations at 95%	Monitored adherence to rules and regulations maintained at 95%

Explanation of material variances between actual and planned outputs:

- Capacity building by Accounting Services, Risk Management Units and Interlinked Financial Systems:
 - The training on GRAP exceeded the planned target by 55%. This was due to the inclusion of non-financial personnel that were also train in order to gain knowledge that will contribute to the financial reporting through oversight and monitoring.
 - Training was provided to departments on the preparation of interim financial statements that was not planned, as a result of a Practice note 5 of 2009 issued by National Treasury during the financial year that required the issuing of interim financial statements.
 - The training on Enterprise Risk Management exceeded the target by 57% due to the increase in demand for training and capacity building in this field.
 - The training on Standard Chart of Accounts (SCOA) was included due to misallocations by Departments that affected the financial statements.
- Non achievement of the number of departments (Votes), municipalities and public entities monitored in line with high risk areas identified and monitored was as a result of vacancies that existed in the section, the programme however focussed on the strategic departments, municipalities and public entities.
- The non-achievement of the review of audit plans is a result of the inadequate internal audit units available in certain municipalities, The Provincial Internal Audit Unit as a mitigation measure to this, provided capacity building to municipalities on internal audit issues.
- Non-achievement of the 24 hour response time is as a result of non-availability of staff when IT technicians visit sites to attend to queries on equipment. Another reason is the delay to close calls immediately once equipment is noted to be beyond repair and should be replaced.

2.9 Complementary documents:

Available on website:

- Annual Reports:
 - 2004/2005
 - 2005/2006
 - 2006/2007
 - 2007/2008
 - 2008/2009
- Strategic Plan 2005/2006 – 2009/2010
- Budget made Easy: 2005-2009
- Budget Speeches and Statements

PART3: AUDIT COMMITTEE REPORT

Report of the Audit Committee

We are pleased to present our report for the financial year ended 31 March 2010.

Audit Committee Members and Attendance:

The Audit Committee consists of the members listed hereunder appointed in October 2008. The meeting attendance details during the 2009/10 financial year were as follows:

	Name of Member	Number of Meetings Attended
1.	Mr. K Chisale (Chairperson)	4
2.	Mr. A Dzuguda	4
3.	Ms. N Jaxa	4
4.	Mr. K Buthelezi	2

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from section 38(1)(a) of the Public Finance Management Act (PFMA) and Treasury Regulation (TR) 3.1. The Committee has adopted a formal terms of reference by way of the Audit Committee Charter and has discharged all of its responsibilities as contained therein.

Effectiveness of Internal Control

The system of internal control applied by the department over financial risk and risk management is effective, adequate and transparent.

In line with the PFMA and King III Report on Corporate Governance requirements, Internal Audit provides the Audit Committee and management with assurance that the internal controls are adequate and effective. This is achieved by means of the risk management process, as well as the identification of corrective actions and suggested enhancements to the control processes. From the various reports of the Internal Auditors and the management report of the Auditor-General, it was noted that some matters were reported indicating deficiencies to the system of internal control. Where deviations to internal controls were noted, there were no material findings and departments' assets have been safeguarded, proper accounting records maintained and resources utilised efficiently in all significant respects.

The Quality of In-Year Management and Quarterly Reports Submitted in Terms of the PFMA and the Division Of Revenue Act.

The Audit Committee is satisfied with the content and quality of quarterly reports prepared and issued by the Accounting Officer and the Department during the year under review. It was however noted that there is room for improvement on the quarterly performance reporting, especially the timing and the alignment to the annual performance plan and implementation plan.

Evaluation of Financial Statements

The Audit Committee has:

- Reviewed and discussed the audited annual financial statements to be included in the annual report with the Auditor-General and the Accounting Officer;
- Reviewed the Auditor-General's management report and management's response thereto;
- Reviewed the department's compliance with legal and regulatory provisions
- Reviewed significant adjustments resulting from the audit.

The Audit Committee concurs and accepts the Auditor-General's conclusion on the annual financial statements, and is of the opinion that the audited annual financial statements should be accepted when read together with the report of the Auditor-General.

Independence of the Audit Committee

The Audit Committee is independent of management in the execution of its duties.

Internal audit

The Audit Committee is satisfied that the internal audit function is operating effectively and that it has addressed the risks pertinent to the department in its audits.

Auditor-General South Africa

We have met with the Auditor-General South Africa to ensure that there are no unresolved issues.

Appreciation

The Audit Committee appreciates the assistance and cooperation of management in assisting the Audit Committee to discharge its responsibility.



.....
Chairperson of the Audit Committee

Date: 30/07/2010

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Report by the Accounting Officer to the Executive Authority and Mpumalanga Provincial Legislature of the Republic of South Africa.

1. General review of the state of financial affairs

These financial statements are presented in terms of section 40 (1) (c) of the Public Finance Management Act No.1 of 1999 as amended by Act 29 of 1999.

1.1 Spending trends

Programme 1: ADMINISTRATION

This programme performed well in the area of coordination and support to management in respect of activities within the entire organization. This programme managed to spend **89 percent** or **R79, 137 million** of the approved budget of **R88, 850 million**.

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

The programme has played a key role in the allocation of the limited financial resources to the competing policy priorities of the province. The programme also ensured the achievement of cost curtailment exercises conducted by the provincial executive council in the fiscal year ending 31 March 2010. This programme managed to spend **98 percent** or **R43,836 million** of the approved budget of **R 44,688 million**.

Programme 3: ASSETS & LIABILITIES MANAGEMENT

The programme provided for procurement policy articulation and facilitated effective and efficient management of physical and financial assets as well as supply chain management. This programme managed to spend **82 percent** or **R14,582 million** of the approved budget of **R17,712 million**.

Programme 4: FINANCIAL GOVERNANCE

This programme provides for the promotion of accountability through substantive reflection of financial and governance management activities throughout the year for all provincial departments, public entities as well as municipalities including compliance with financial norms and standards. This programme managed to spend **96 percent** or **R67,109 million** of the approved budget of **R70,147 million**.

1.2 Reasons for under/over spending.

The Department of Finance managed to spend **92 Percent** of its allocated budget for the 2009/2010 financial year ending 31 March 2010. In other words the Department spend **R 204,664 million** against its approved annual budget of **(R 221,397 million)**. The 8 percent under- spending **(R16,733 Million)** of the approved budget is attributed mainly to the introduction and implementation of **cost curtailment measures** by the province and the department which resulted in the department suspending some activities.

On **Compensation of employees** the overall spending is **96 percent** or **R99, 112 million** out of a budget of **R103, 115 million** at year-end (31 March 2010), which is **2 percent** below when compared to the same period in 2008/09. The Department experienced challenges in the filling of **critical vacant posts**. However, a plan is in place to ensure that a substantial percentage is filled in the first quarter of the 2010/11 financial year.

On **goods and services** the department has spent **R103,280 million** or **91 percent** of the approved budget of **R113, 218 million**. The under spending is attributed by the introduction and implementation of **cost curtailment measures** by the province and the department this resulted in the department cutting some activities.

As regards **capital expenditure**, the department spent **R 2,096 million** or **43 percent** against a budget of **R 4,900 million**, the under spending is as a result of capital assets that were not yet paid by the end of the year: a rollover of the funds has been requested.

The department projected to collect revenue amounting to **R 61,638 million** and the actual collection for the year is **R 52,689 million** resulting to under collection of **R 8,949 million**. This is due to low interest received from both **the intergovernmental and Exchequer accounts**. The projected revenue was increased from the original **R55,702 million** due to over collections in the previous financial year.

1.3 Virement:

Programme 2

The programme received a total amount of **R4, 500 million** to the sub programme: Programme **Support** after the adjustment budget to defray projected overspending. The projected overspending was as result of insufficient funds allocated for the Provincial **Operational Support team** to infrastructure departments.

Programme 4

The programme transferred a total amount of R4, 500 million to programme 2. The accumulated savings in the programme were as a result of **cost curtailment measures** that were implemented during the year.

The Accounting Officer of the department approved the virement as mentioned in sec 43(1) of the Public Finance Management Act No 1 of 1999 as amended by Act 29 of 1999.

2. Service rendered by the department

The Department is responsible for provincial resource allocation, monitoring of expenditure against budget, providing advisory services to all provincial departments and public entities as well as ensuring compliance to applicable prescripts.

2.1 Tariff policy

The Department has reviewed its tariff structure pertaining to the sale of Tender bulletins for the 2009/10 financial year.

2.2 Free Services

The Department renders treasury support functions to all provincial Departments, public entities as well as municipalities. The total costs involved relate to SITA, in respect of the transversal systems, namely BAS, LOGIS, Vulindlela and PERSAL.

2.3 Inventories

Inventories are as reflected in Annexure 6.

3. Capacity constraints

The Department has a vacancy rate of 25% and occupancy rate of 75% as at 31 March 2010. The Department experienced high turnover at assistant manager and manager level. The Department intervened by upgrading the levels from 9 to 10 and 11 to 12 and further developed a retention strategy.

4. Utilisation of donor funds

The Department did not receive any sponsorship or donation during the year of reporting.

5. Trading entities and public entities

There are no trading and public entities reporting to the department.

6. Organisations to whom transfer payments have been made

Transfer payments were made as reflected in Annexure 1B and 1 H.

7. Public private partnerships (PPP)

The department continued to provide advice, support and awareness on PPP to municipalities and departments. This ongoing support resulted in some of the said institutions registering projects with the department some of which are currently undergoing feasibility study.

8. Corporate governance arrangements

8.1 Management Reporting

The reporting requirement practised by management in the Department is in accordance with section 32 (2) and 40(b) of the Public Finance Management Act No1 of 1999, as amended, which require the accounting officer to comply with the reporting requirements of the Division of Revenue Act (DORA).

8.2 Risk Management Approach

Risk assessment workshops were held during May 2009 to identify the risk focus area in the department. Risk Management strategies were identified to mitigate the risks identified; these strategies were monitored by the Risk Officer. A Risk Management committee has been established for the Department and reports to the Accounting Officer. Risk management is a standing item of the Executive Management Committee meetings.

8.3 Internal Audit and Audit Committees

The Department has a fully functional Internal Audit Unit. The results of the risk assessment, mentioned above, were utilised to develop and approve a three-year and annual internal audit plan by the Audit Committee. The annual internal audit plan guides the internal audit component on the audits to be conducted to evaluate the adequacy and effectiveness of the internal controls, risk management and governance processes. The Audit Committee met regularly and provided oversight over the internal audit unit as well as evaluating reports of the department.

The department envisages complying with the requirements of King III in large measure in the following financial year.

8.4 Labour Relations

The labour relations section continued in its quest to assist managers, employees and consulted with organised labour in dealing with labour matters in the work place and maintaining sound labour relations.

8.5 Other Governance Issues

The Department has complied with the requirement that Senior Management Members should disclose their financial interest in order to eliminate conflict of interest. In addition officials that are involved in the supply chain management of the Department are also required to disclose their financial interest.

9. Discontinued activities/activities to be discontinued

No activities have been or are going to be discontinued.

10. New/proposed activities

No new or proposed activities were undertaken during the year.

11. Asset management

All assets of the Department have been captured into the accounting records. The movement of movable assets is continuously being monitored and updated. Reconciliations on BAS and LOGIS is done on a monthly basis. Asset verification is conducted on a quarterly basis. All assets have been captured in the asset register and compliance with the minimum requirements has been achieved.

12. Events after the reporting date

No event occurred after the reporting date that has an effect on the financial statements under review.

13. Performance information

13.1 Financial Information

The Department utilises the In-Year Monitoring as a tool to determine, verify and monitor the utilization of its financial resources. This is done on a monthly basis throughout the financial year.

13.2 Service Delivery Information

The performance of the Department is assessed from its Operational Plan. All sections in the Department compile monthly/quarterly progress reports which provide information pertaining to achievements and challenges.

14. SCOPA resolutions

There were no outstanding SCOPA resolutions as at 31 March 2010.

15. Prior modifications to audit reports

None.

16. Exemptions and deviations received from the National Treasury

None.

17. Other Matters

Reshuffle of Accounting Officers

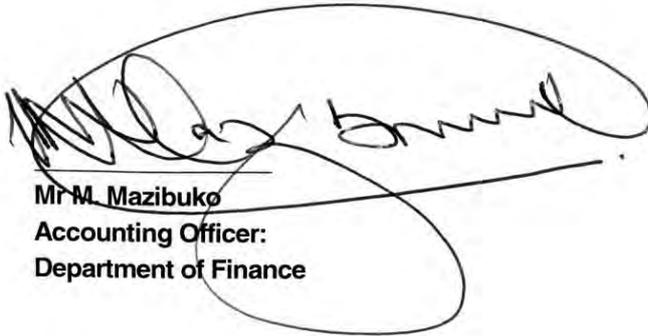
It must be noted that there was a reshuffle of Accounting Officers with effect from 15 January 2010. The Head of Department of Finance Mr. R.S. Tshukudu was moved to the Department of Economic Development Environment and Tourism and Mr. M. Mazibuko moved to the Department of Finance.

Soccer World Cup Clothing and Tickets

The Department of Finance did not incur any expenditure relating to world cup clothing and tickets for the year under review and no expenditure was incurred up to and including the duration of the soccer world cup.

18. Approval

The Annual Financial Statements set out on pages 49 to 99 have been approved by the Accounting Officer.



Mr M. Mazibuko
Accounting Officer:
Department of Finance

DATE: 31/05/2010

REPORT OF THE AUDITOR-GENERAL TO THE MPUMALANGA LEGISLATURE ON THE FINANCIAL STATEMENTS OF VOTE No. 3: DEPARTMENT OF FINANCE FOR THE YEAR ENDED 31 MARCH 2010

REPORT ON THE FINANCIAL STATEMENTS

Introduction

I have audited the accompanying financial statements of the Department of Finance, which comprise the appropriation statement, statement of financial position as at 31 March 2010, and the appropriation statement, the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 49 to 99.

Accounting Officer's responsibility for the financial statements

The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with modified cash basis of accounting determined by the National Treasury, as set out in accounting policy note 1 and in manner required by the Public Financial Management Act, 1999 (Act no.1 of 1999) (PFMA) and the Division of Revenue Act, 2009 (Act No.12 of 2009) (DoRA). This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor-General's responsibility

As required by section 188 of the Constitution of South Africa and section 4 of the Public Audit Act of South Africa, 2004 (Act No.25 of 2004) (PAA), my responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with International Standards on Auditing and General Notice 1570 of 2009 issued in Government Gazette 32758 of 27 November 2009. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Finance as at 31 March 2010, and its financial performance and its cash flows for the year then ended, in accordance with modified cash basis of accounting determined by the National Treasury, as set out in accounting policy note 1 and in the manner required by the PFMA and DoRA.

Emphasis of matter

I draw attention to the matter below. My opinion is not modified in respect of this matter.

Basis of accounting

The department's policy is to prepare financial statements on the modified cash basis of accounting determined by the National Treasury, as set out in accounting policy note 1.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In terms of the PAA of South Africa and General notice 1570 of 2009, issued in Government Gazette No. 32758 of 27 November 2009 I include below my findings on the report on predetermined objectives, compliance with the PFMA and DoRA, and financial management (internal control).

Findings

Predetermined objectives

No matters to report.

Compliance with laws and regulations

No matters to report.

INTERNAL CONTROL

I considered internal control relevant to my audit of the financial statements and the report on predetermined objectives and compliance with the PFMA and DoRA, but not for the purposes of expressing an opinion on the effectiveness of internal control. The matters reported below are limited to the deficiencies identified during the audit.

No matters to report.

Auditor-General.

Mbombela

31 July 2010



**AUDITOR - GENERAL
SOUTH AFRICA**

Auditing to build public confidence

APPROPRIATION STATEMENT FOR THE YEAR ENDED 31 MARCH 2010

Appropriation per programme									
APPROPRIATION STATEMENT	2009/10							2008/09	
	Adjusted Appropriation	Shifting of Fund	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Administration									
Current payment	84,622	(97)	-	84,525	76,286	8,239	90.3%	73,000	72,054
Transfers and subsidies	-	5	-	5	5	-	100.0%	-	35
Payment for capital assets	2,900	-	-	2,900	1,399	1,501	48.2%	2,000	1,470
2. Sustainable Resource Management									
Current payment	40,188	-	4,500	44,688	43,836	852	98.1%	201,545	125,545
Transfers and subsidies	-	-	-	-	-	-	-	48,013	48,013
Payment for capital assets	-	-	-	-	-	-	-	-	-
3. Assets and Liabilities Management									
Current payment	17,712	-	-	17,712	14,582	3,130	82.3%	21,319	20,253
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	140	110
4. Financial Governance									
Current payment	72,647	(142)	(4,500)	68,005	66,258	1,747	97.4%	89,468	85,605
Transfers and subsidies	-	142	-	142	142	-	100.0%	-	1
Payment for capital assets	2,000	-	-	2,000	709	1,291	35.5%	3,032	3,016
Subtotal	220,069	(92)	-	219,977	203,217	16,760	92.4%	438,517	356,102
Statutory Appropriation									
Current payment	1,328	92	-	1,420	1,447	(27)	-	1,328	1,343
Transfers and Subsidies	-	-	-	-	-	-	-	-	-
Payment for Capital Assets	-	-	-	-	-	-	-	-	-
TOTAL	221,397	-	-	221,397	204,664	16,733	92.4%	439,845	357,445
Reconciliation with statement of financial performance									
ADD									
Departmental receipts				52,688				65,984	
Direct Exchequer receipts				-				-	
Aid assistance				-				-	
Actual amounts per statement of financial performance (total revenue)				274,085				505,829	
ADD									
Aid Assistance									
Direct Exchequer payment					-				-
Prior Unauthorised Expenditure approved without funding					-				-
Actual amounts per statement of financial performance (total expenditure)					204,664				357,445

Mpumalanga Provincial Government • Department of Finance - Vote 3

Appropriation per economic classification									
2009/10								2008/09	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payment									
Compensation of employees	101,787	(92)	-	101,695	97,665	4,030	96.0%	82,418	80,689
Goods and services	114,282	(1,064)	-	113,218	103,280	9,938	91.2%	302,914	222,768
Financial transactions in assets and Liabilities	-	22	-	22	22	-	100.0%	-	5
Transfers and subsidies									
Provinces and Municipalities	-	-	-	-	-	-	-	48,013	48,013
Households.	-	142	-	142	142	-	100.0%	-	31
Payments for capital assets									
Buildings and other fixed structures	-	-	-	-	-	-	-	-	52
Machinery and equipment	4,000	880	-	4,880	2,096	2,784	43.0%	5,172	4,535
Software and other intangible assets	-	20	-	20	12	8	60.0%	-	9
Total	220,069	(92)	-	219,977	203,217	16,760	92.4%	438,517	356,102

Statutory Appropriation									
2009/10								2008/09	
Direct changes against the Provincial Revenue Fund	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Member of executive committee	1,328	92	-	1,420	1,447	(27)	101.9%	1,328	1,343
Total	1,328	92	-	1,420	1,447	(27)	101.9%	1,328	1,343

Mpumalanga Provincial Government • Department of Finance - Vote 3

Detail per sub-programme	2009/10							2008/09	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.1 Member of Executive Council									
Current payment	2,898	(92)	-	2,806	1,632	1,174	58.2%	5,589	5,197
Transfers and subsidies	-	-	-	-	-	-	-	-	1
Payment for capital assets	-	-	-	-	-	-	-	-	-
1.2 Management Services									
Current payment	47,321	(5)	-	47,316	41,519	5,797	87.7%	39,521	37,834
Transfers and subsidies	-	5	-	5	5	-	100.0%	-	3
Payment for capital assets	-	-	-	-	-	-	-	-	-
1.3 Financial management									
Current payment	31,334	-	-	31,334	30,164	1,170	96.3%	25,395	26,637
Transfers and subsidies	-	-	-	-	-	-	-	-	31
Payment for capital assets	2,900	-	-	2,900	1,399	1,501	48.2%	2,000	1,470
1.4 Internal Audit									
Current payment	3,069	-	-	3,069	2,971	98	96.8%	2,495	2,386
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
Total	87,522	(92)	-	87,430	77,690	9,740	88.9%	75,000	73,559

Programme 1 per Economic classification	2009/10							2008/09	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	48,277	(92)	-	48,185	46,064	2,121	95.6%	39,555	39,058
Goods and services	37,245	(905)	-	36,340	30,222	6,118	83.2%	33,445	32,996
Financial transactions in assets and liabilities	-	5	-	5	5	-	100.0%	-	5
Transfers and subsidies									
Household	-	-	-	-	-	-	-	-	30
Payment for capital assets									
Buildings and other fixed structures	-	-	-	-	-	-	-	-	52
Machinery and equipment	2,000	900	-	2,900	1,399	1,501	48.2%	2,000	1,418
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Total	87,522	(92)	-	87,430	77,690	9,740	88.9%	75,000	73,559

Mpumalanga Provincial Government • Department of Finance - Vote 3

Detail per sub-programme	2009/10							2008/09	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
2.1 Programme Support									
Current payment	15,257	-	4,500	19,757	19,712	45	99.8%	181,418	106,631
Transfers and subsidies	-	-	-	-	-	-	-	48,013	48,013
Payment for capital assets	-	-	-	-	-	-	-	-	-
2.2 Municipal Fiscal Discipline									
Current payment	5,154	1,500	-	6,654	6,604	50	99.2%	2,041	1,960
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
2.3 Provincial Administration Fiscal Discipline									
Current payment	2,955	(100)	-	2,855	2,650	205	92.8%	2,741	2,592
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
2.4 Budget and Expenditure Management									
Current payment	7,984	(300)	-	7,684	7,437	247	96.8%	7,666	7,284
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
2.5 Municipal Finance									
Current payment	4,966	(750)	-	4,216	3,958	258	93.9%	4,653	4,516
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
2.6 Infrastructure Coordination									
Current payment	3,872	(350)	-	3,522	3,475	47	98.7%	3,026	2,562
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
Total	40,188	-	4,500	44,688	43,836	852	98.1%	249,558	173,558

Programme 2 per Economic classification	2009/10							2008/09	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	19,618	-	-	19,618	18,904	714	96.4%	14,242	14,240
Goods and services	20,570	-	4,500	25,070	24,932	138	99.4%	187,303	111,305
Transfers and subsidies									
Provinces and municipalities	-	-	-	-	-	-	-	48,013	48,013
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets									
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Total	40,188	-	4,500	44,688	43,836	852	98.1%	249,558	173,558

Mpumalanga Provincial Government • Department of Finance - Vote 3

Detail per sub-programme	2009/10							2008/09	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
3.1 Programme Support									
Current payment	1,695	-	-	1,695	1,357	338	80.1%	1,657	1,626
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	140	110
3.2 Provincial Supply Chain Management									
Current payment	7,607	-	-	7,607	6,458	1,149	84.9%	12,080	11,860
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
3.3 Financial Assets									
Current payment	1,769	-	-	1,769	1,423	346	80.4%	1,075	1,050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
3.4 Public Sector Liabilities									
Current payment	2,510	-	-	2,510	1,937	573	77.2%	2,321	1,451
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
3.5 Physical Assets									
Current payment	4,131	-	-	4,131	3,407	724	82.5%	4,186	4,266
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
Total	17,712	-	-	17,712	14,582	3,130	82.3%	21,459	20,363

Programme 3 per Economic classification	2009/10							2008/09	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	11,738	-	-	11,738	10,822	916	92.2%	9,441	8,927
Goods and services	5,974	-	-	5,974	3,760	2,214	62.9%	11,878	11,326
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Transfers and subsidies									
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets									
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	140	110
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Total	17,712	-	-	17,712	14,582	3,130	82.3%	21,459	20,363

Mpumalanga Provincial Government • Department of Finance - Vote 3

Detail per sub-programme	2009/10							2008/09	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
4.1 Programme Support									
Current payment	1,469	-	(200)	1,269	1,197	72	94.3%	1,877	1,789
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
4.2 Accounting Services									
Current payment	4,348	-	(455)	3,893	3,529	364	90.6%	13,537	13,704
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
4.3 Norms and Standards									
Current payment	5,549	-	(100)	5,449	5,188	261	95.2%	6,273	4,900
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	240	-
4.4 Risk Management									
Current payment	1,416	-	(240)	1,176	915	261	77.8%	1,966	1,143
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
4.5 Provincial Internal Audit									
Current payment	1,718	-	(133)	1,585	1,402	183	88.5%	1,591	1,213
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
4.6 Interlinked Financial Systems									
Current payment	7,511	-	(161)	7,350	7,102	248	96.6%	6,076	6,399
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
4.7 Information Technology									
Current payment	50,636	(142)	(3,211)	47,283	46,925	358	99.2%	58,148	57,087
Transfers and subsidies	-	142	-	142	142	-	100.0%	-	1
Payment for capital assets	2,000	-	-	2,000	709	1,291	35.5%	2,792	3,016
Total	74,647	-	(4,500)	70,147	67,109	3,038	95.7%	92,500	88,622

Mpumalanga Provincial Government • Department of Finance - Vote 3

Programme 4 per Economic classification	2009/10							2008/09	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	22,154	-	-	22,154	21,875	279	98.7%	19,180	18,464
Goods and services	50,493	(159)	(4,500)	45,834	44,366	1,468	96.8%	70,288	67,141
Financial transactions in assets and liabilities	-	17	-	17	17	-	100.0%	-	-
Transfers and Subsidies									
Households	-	142	-	142	142	-	100.0%	-	1
Payment for capital assets									
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2,000	(20)	-	1,980	697	1,283	35.2%	3,032	3,007
Software and other intangible assets	-	20	-	20	12	8	60.0%	-	9
Total	74,647	-	(4,500)	70,147	67,109	3,038	95.7%	92,500	88,622

NOTES TO THE APPROPRIATION STATEMENT FOR THE YEAR ENDED 31 MARCH 2010

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

Detail of these transactions can be viewed in the note on Transfers and subsidies, disclosure notes and Annexure 1B & 1H 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 (Annual Appropriation) to the Annual Financial Statements.

3. Detail on financial transactions in assets and liabilities

Detail of these transactions per programme can be viewed in the note on financial transactions in assets and liabilities to the Annual Financial Statements.

4. Explanations of material variances from Amounts Voted (after Virement):

4.1 Per Programme	Final Appropriation	Actual Expenditure	Variance R'000	Variance as a % of Final Appropriation
Administration	88,850	79,137	9,714	11%
Sustainable Resource Management	44,688	43,836	852	2%
Assets and Liabilities Management	17,712	14,582	3,130	17%
Financial Governance	70,147	67,109	3,038	4%

Reasons of Under/Overspending

1. Administration: The under spending on this programme is mainly on some goods and services which were ordered and not delivered. The programme also has savings as a result of cost curtailment.

2. Sustainable Resource Management: The under spending on this programme is as a result of vacant funded positions which were supposed to be filled during the year.

3. Assets and Liabilities Management: The savings on this programme were as a result of cost curtailment that was implemented during the year.

4. Financial Governance: The under spending on this programme is mainly on some goods and services which were ordered and not delivered. The programme also has savings as a result of cost curtailment

4.2 Per Economic classification	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation R'000
Current payments:				
Compensation of employees	103,115	99,112	4,003	4%
Goods and services	113,218	103,280	9,938	9%
Financial transactions in assets and liabilities	22	22	0	0%
Transfers and subsidies:				
Households	142	142	0	0%
Payments for capital assets:				
Machinery and equipment	4,880	2,096	2,784	57%
Software and other intangible assets	20	12	8	40%

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2010

	Note	2009/10 R'000	2008/09 R'000
REVENUE			
Annual appropriation	1	219,977	438,517
Statutory appropriation	2	1,420	1,328
Departmental revenue	3	52,688	65,984
TOTAL REVENUE		274,085	505,829
EXPENDITURE			
Current expenditure			
Compensation of employees	4	99,112	82,032
Goods and services	5	103,280	222,768
Financial transactions in assets and liabilities	6	22	6
Total current expenditure		202,414	304,806
Transfers and subsidies		142	48,043
Transfers and subsidies	7	142	48,043
Expenditure for capital assets			
Tangible capital assets	8	2,096	4,587
Software and other intangible assets	8	12	9
Total expenditure for capital assets		2,108	4,596
TOTAL EXPENDITURE		204,664	357,445
SURPLUS FOR THE YEAR		69,421	148,384
Reconciliation of Net Surplus for the year			
Voted funds		16,733	82,400
Departmental revenue	3	52,688	65,984
SURPLUS FOR THE YEAR		69,421	148,384

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2010

	Note	2009/10	2008/09
		R'000	R'000
ASSETS			
Current assets		20,127	84,273
Cash and cash equivalents	9	20,096	84,188
Receivables	10	31	85
TOTAL ASSETS		20,127	84,273
LIABILITIES			
Current liabilities		20,126	84,221
Voted funds to be surrendered to the Revenue Fund	11	16,733	82,400
Departmental revenue to be surrendered to the Revenue Fund	12	177	38
Payables	13	3,216	1,783
TOTAL LIABILITIES		20,126	84,221
NET ASSETS		1	52
Represented by:			
Recoverable revenue		1	52
TOTAL		1	52

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31 MARCH 2010

	Note	2009/10 R'000	2008/09 R'000
Recoverable revenue			
Opening balance		52	157
Transfers:		(51)	(105)
Debts recovered (included in departmental receipts)		(51)	(157)
Debts raised		-	52
Closing balance		1	52
TOTAL		1	52

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2010

	Note	2009/10	2008/09
		R'000	R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		274,080	505,772
Annual appropriated funds received	1.1	219,977	438,517
Statutory appropriated funds received	2	1,420	1,328
Departmental revenue received	3	52,683	65,927
Net (increase)/decrease in working capital		1,487	953
Surrendered to Revenue Fund		(134,949)	(77,990)
Current payments		(202,414)	(304,806)
Transfers and subsidies paid		(142)	(48,043)
Net cash flow available from operating activities	14	(61,938)	75,886
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	8	(2,108)	(4,596)
Proceeds from sale of capital assets	3.3	5	57
Net cash flows from investing activities		(2,103)	(4,539)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		(51)	(105)
Net cash flows from financing activities		(51)	(105)
Net increase/(decrease) in cash and cash equivalents		(64,092)	71,242
Cash and cash equivalents at beginning of period		84,188	12,946
Cash and cash equivalents at end of period	15	20,096	84,188

ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2010

The Financial Statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, 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), and the Treasury Regulations issued in terms of the Act and the Division of Revenue Act, Act 2 of 2006.

1. Presentation of the Financial Statements

1.1 Basis of preparation

The Financial Statements have been prepared on a modified cash basis of accounting, except where stated otherwise. The modified cash basis constitutes the cash basis of accounting supplemented with additional disclosure items. Under the cash basis of accounting transactions and other events are recognised when cash is received or paid.

1.2 Presentation currency

All amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.

1.3 Rounding

Unless otherwise stated all financial figures have been rounded to the nearest one thousand Rand (R'000).

1.4 Comparative figures

Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.

1.5 Comparative figures - Appropriation Statement

A comparison between actual amounts and final appropriation per major classification of expenditure is included in the Appropriation Statement.

2. Revenue

2.1 Appropriated funds

Appropriated funds comprises of departmental allocations as well as direct charges against revenue fund (i.e. statutory appropriation).

Appropriated funds are recognised in the financial records on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the financial records on the date the adjustments become effective.

The total appropriated funds received during the year are presented in the statement of financial performance.

Unexpended appropriated funds are surrendered to the Provincial Revenue Fund. Any amounts owing to the National/Provincial Revenue Fund at the end of the financial year are recognised as payable in the statement of financial position.

2.2 Statutory Appropriation

Statutory appropriations are recognised in the financial records on the date the appropriation becomes effective. Adjustments to the statutory appropriations made in terms of the adjustments budget process are recognised in the financial records on the date the adjustments become effective.

Total statutory appropriations are presented in the Statement of Financial Performance.

Unexpended statutory appropriations are surrendered to the Provincial Revenue Fund. Amounts owing to the Provincial Revenue Fund at the end of the financial year are recognised in the Statement of Financial Position.

2.3 Departmental revenue

All departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the Provincial Revenue Fund, unless stated otherwise.

Any amount owing to the Provincial Revenue Fund is recognised as a payable in the statement of financial position.

No accrual is made for the amount receivable from the last receipt date to the end of the reporting period. These amounts are however disclosed in the disclosure note to the annual financial statements.

2.3.1 Tax revenue

Tax revenue consists of all compulsory unrequited amounts collected by the department in accordance with laws and or regulations (excluding fines, penalties & forfeits).

Tax receipts are recognised in the Statement of Financial Performance when received.

2.3.2 Sales of goods and services other than capital assets

The proceeds received from the sale of goods and/or the provision of services is recognised in the Statement of Financial Performance when the cash is received.

2.3.3 Fines, penalties & forfeits

Fines, penalties & forfeits are compulsory unrequited amounts, which were imposed by a court or quasi-judicial body and collected by the department. Revenue arising from fines, penalties and forfeits is recognised in the Statement of Financial Performance when the cash is received.

2.3.4 Interest, dividends and rent on land

Interest, dividends and rent on land is recognised in the Statement of Financial Performance when the cash is received.

2.3.5 Sale of capital assets

The proceeds received on sale of capital assets are recognised in the Statement of Financial Performance when the cash is received.

2.3.6 Financial transactions in assets and liabilities

Repayments of loans and advances previously extended to employees and public corporations for policy purposes are recognised as revenue in the Statement of Financial Performance on receipt of the funds.

Cheques issued in previous accounting periods that expire before being banked are recognised as revenue in the Statement of Financial Performance when the cheque becomes stale. When the cheque is reissued the payment is made from Revenue.

Forex gains are recognised on payment of funds.

2.3.7 Transfers received (including gifts, donations and sponsorships)

All cash gifts, donations and sponsorships are paid into the Provincial Revenue Fund and recorded as revenue in the Statement of Financial Performance when received. Amounts receivable at the reporting date are disclosed in the disclosure notes to the financial statements.

All in-kind gifts, donations and sponsorships are disclosed at fair value in an annexure to the financial statements.

2.4 Direct Exchequer receipts

All direct exchequer receipts are recognised in the Statement of Financial Performance when the cash is received.

All direct exchequer payments are recognised in the Statement of Financial Performance when final authorisation for payment is effected on the system (by no later than 31 March of each year).

2.5 Local and Foreign Aid assistance

Local and foreign aid assistance is recognised as revenue when notification of the assistance is received from the National Treasury or when the department directly receives the cash from the donor(s).

All in-kind local and foreign aid assistance are disclosed at fair value in the annexures to the annual financial statements

The cash payments made during the year relating to local and foreign aid assistance projects are recognised as expenditure in the Statement of Financial Performance. The value of the

assistance expensed prior to the receipt of the funds is recognised as a receivable in the Statement of Financial Position

Inappropriately expensed amounts using local and foreign aid assistance and any unutilised amounts are recognised as payables in the Statement of Financial Position.

3. Expenditure

3.1 Compensation of employees

3.1.1 Short-term employee benefits

The cost of short-term employee benefits are expensed in the statement of financial performance when financial authorisation for payment is effected on the system (by no later than 31 March each year)

Short-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements. These amounts must not be recognised in the statement of financial performance or position.

Employee cost are capitalised to the cost of a capital project when an employee spends more than 50% of his/her time in the project. These payments form part of expenditure for capital assets in the statement of financial performance.

3.1.2 Post retirement benefits

Employer contributions (i.e. social contributions) are expensed in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March each year).

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 Revenue Funds and not in the financial statements of the employer department.

Social contribution (such as medical benefits) made by the department for certain of its ex-employees are classified as transfers to households in the statement of financial performance.

3.1.4 Termination benefits

Termination benefits such as severance packages are recognised as an expense in the statement of financial performance as a transfer (to households) when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

3.1.5 Other long-term employee benefits

Other long-term employee benefits (such as capped leave) are recognised as an expense in the statement of financial performance as a transfer (to households) when the final authorisation for payment is effected on the system (by no later than 31 March of each year). Long-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements.

3.2 Goods and services

Payments made for goods and/or services are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

The expense is classified as capital if the goods and/or services were acquired for a capital project or if the total purchase price exceeds the capitalisation threshold (currently R5, 000). All other expenditures are classified as current.

3.3 Interest and rent on land

Interest and rental payments are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year). This item excludes rental for the use of buildings or other fixed structures. If it is not possible to distinguish between payment for the use of land and the fixed structures on it, the whole amount should be recorded under goods and services.

3.4 Financial transactions in assets and liabilities

Debts are written off when identified as irrecoverable. Debts written-off are limited to the amount of savings and/or under spending of appropriated funds. The write off occurs at year-end or when funds are available. No provision is made for irrecoverable amounts but an estimate is included in the disclosure notes to the financial statements amounts.

All other losses are recognised when authorisation has been granted for the recognition thereof.

3.5 Transfers and subsidies

Transfers and subsidies are recognised as an expense when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

3.6 Unauthorised expenditure

When confirmed unauthorised expenditure is recognised as an asset in the statement of financial position until such time as the expenditure is either approved by the relevant authority, recovered from the responsible person or written off as irrecoverable in the statement of financial performance.

Unauthorised expenditure approved with funding is derecognised from the statement of financial position when the unauthorised expenditure is approved and the related funds are received.

Where the amount is approved without funding it is recognised as expenditure in the statement of financial performance on the date of approval.

3.7 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is recognised as expenditure in the statement of financial performance according to the nature of the payment and not as a separate line item on the face of the statement. If the expenditure is recoverable it is treated as an asset until it is recovered from the responsible person or written off as irrecoverable in the statement of financial performance.

3.8 Irregular expenditure

Irregular expenditure is recognised as expenditure in the statement of financial performance. If the expenditure is not condoned by the relevant authority it is treated as an asset until it is recovered or written off as irrecoverable.

4. Assets

4.1 Cash and cash equivalents

Cash and cash equivalents are carried in the statement of financial position at cost.

Bank overdrafts are shown separately on the face of the statement of financial position.

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.

4.2 Other financial assets

Other financial assets are carried in the statement of financial position at cost.

4.3 Prepayments and advances

Amounts prepaid or advanced are recognised in the statement of financial position when the payments are made and where the goods and services have not been received by year end.

Prepayments and advances outstanding at the end of the year are carried in the statement of financial position at cost.

4.4 Receivables

Receivables included in the statement of financial position arise from cash payments made that are recoverable from another party or from the sale of goods/rendering of services.

Receivables outstanding at year-end are carried in the statement of financial position at cost plus any accrued interest. Amounts that are potentially irrecoverable are included in the disclosure notes.

4.5 Investments

Capitalised investments are shown at cost in the statement of financial position.

Investments are tested for an impairment loss whenever events or changes in circumstances indicate that the investment may be impaired. Any impairment loss is included in the disclosure notes.

4.6 Loans

Loans are recognised in the statement of financial position when the cash is paid to the beneficiary. Loans that are outstanding at year-end are carried in the statement of financial position at cost plus accrued interest.

Amounts that are potentially irrecoverable are included in the disclosure notes.

4.7 Inventory

Inventories that qualify for recognition must be initially reflected at cost. Where inventories are acquired at no cost, or for nominal consideration, their cost shall be their fair value at the date of acquisition.

All inventory items at year-end are reflected using the weighted average cost or FIFO cost formula.

4.8 Capital assets

4.8.1 Movable assets

Initial recognition

A capital asset is recorded on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the movable capital asset is stated at fair value. Where fair value cannot be determined, the capital asset is included in the asset register at R1.

All assets acquired prior to 1 April 2002 are included in the register R1.

Subsequent recognition

Subsequent expenditure of a capital nature is recorded in the statement of financial performance as “expenditure for capital asset” and is capitalised in the asset register of the department on completion of the project.

Repairs and maintenance is expensed as current “goods and services” in the statement of financial performance.

4.8.2 Immovable assets

Initial recognition

A capital asset is recorded on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the immovable capital asset is stated at R1 unless the fair value for the asset has been reliably estimated.

Subsequent recognition

Work-in-progress of a capital nature is recorded in the statement of financial performance as “expenditure for capital asset”. On completion, the total cost of the project is included in the asset register of the department that legally owns the asset or the provincial/national department of public works.

Repairs and maintenance is expensed as current “goods and services” in the statement of financial performance.

5. Liabilities

5.1 Payables

Recognised payables mainly comprise of amounts owing to other governmental entities. These payables are carried at cost in the statement of financial position.

5.2 Contingent liabilities

Contingent liabilities are included in the disclosure notes to the financial statements when it is possible that economic benefits will flow from the department, or when an outflow of economic benefits or service potential is probable but cannot be measured reliably.

5.3 Contingent assets

Contingent assets are included in the disclosure notes to the financial statements when it is possible that an inflow of economic benefits will flow to the entity.

5.4 Commitments

Commitments are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial performance but are included in the disclosure notes.

5.5 Accruals

Accruals are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial performance but are included in the disclosure notes.

5.6 Employee benefits

Short-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements. These amounts are not recognised in the statement of financial performance or the statement of financial position.

5.7 Lease commitments

5.7.1 Finance lease

Finance leases are not recognised as assets and liabilities in the statement of financial position. Finance lease payments are recognised as an expense in the statement of financial performance and are apportioned between the capital and interest portions. The finance lease liability is disclosed in the disclosure notes to the financial statements.

5.7.2 Operating lease

Operating lease payments are recognised as an expense in the statement of financial performance. The operating lease commitments are disclosed in the disclosure notes to the financial statement.

5.7.3 Provisions

Provisions are disclosed when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the obligation can be made.

5.7.4 Receivables for departmental revenue

Receivables for departmental revenue are disclosed in the disclosure notes to the annual financial statements.

6. Net Assets

6.1 Capitalisation reserve

The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlining asset is disposed and the related funds are received.

6.2 Recoverable revenue

Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.

7. Related party transactions

Specific information with regards to related party transactions is included in the disclosure notes.

8. Key management personnel

Compensation paid to key management personnel including their family members where relevant, is included in the disclosure notes.

9. Public private partnerships

A description of the PPP arrangement, the contract fees and current and capital expenditure relating to the PPP arrangement is included in the disclosure notes.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2010

1.1 Annual Appropriation

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for the Department of Finance:

	Final Appropriation R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Appropriation received 2008/09 R'000
Administration	87,430	87,430	-	75,000
Sustainable Resources Management	44,688	44,688	-	249,558
Assets and liabilities Management	17,712	17,712	-	21,459
Financial Governance	70,147	70,147	-	92,500
Total	219,977	219,977	-	438,517

2. Statutory Appropriation

	2009/10 R'000	2008/09 R'000
Member of executive committee	1,420	1,328
Total	1,420	1,328
Actual Statutory Appropriation received	1,420	1,328

3. Departmental Revenue	Note	2009/10	2008/09
		R'000	R'000
Sales of goods and services other than capital assets	3.1	2,691	1,749
Interest, dividends and rent on land	3.2	49,942	64,024
Sales of capital assets	3.3	5	57
Financial transactions in assets and liabilities	3.4	50	154
Total revenue collected		52,688	65,984
Departmental revenue collected		52,688	65,984

3.1 Sales of goods and services other than capital assets

	Note	2009/10	2008/09
	3	R'000	R'000
Sales of goods and services produced by the department		2,690	1,747
Other sales		2,690	1,747
Sales of scrap, waste and other used current goods		1	2
Total		2,691	1,749

3.2 Interest, dividends and rent on land

	Note	2009/10	2008/09
	3	R'000	R'000
Interest		49,942	64,024
Total		49,942	64,024

3.3 Sale of capital assets

	Note	2009/10	2008/09
	3	R'000	R'000
Tangible capital assets		5	57
Machinery and equipment	23.2	5	57
Total		5	57

3.4 Financial transactions in assets and liabilities

	Note	2009/10	2008/09
	3	R'000	R'000
Receivables		50	141
Other Receipts including Recoverable Revenue		-	13
Total		50	154

4. Compensation of Employees

4.1 Salaries and Wages

	Note	2009/10	2008/09
		R'000	R'000
Basic salary		66,276	53,504
Performance award		2,389	1,843
Service Based		445	495
Compensative/circumstantial		6,159	3,064
Other non-pensionable allowances		11,211	12,809
Total		86,480	71,715

4.2 Social contributions

	Note	2009/10	2008/09
		R'000	R'000
Employer contributions			
Pension		8,678	6,966
Medical		3,944	3,340
Bargaining council		10	11
Total		12,632	10,317
Total compensation of employees		99,112	82,032
Average number of employees		326	331

5. Goods and Services

	Note	2009/10	2008/09
		R'000	R'000
Administrative fees		509	28
Advertising		901	3,907
Assets less than R5,000	5.1	521	749
Bursaries (employees)		1,026	1,227
Catering		1,270	4,623
Communication		4,367	2,631
Computer services	5.2	39,627	49,250
Consultants, contractors and outsourced services	5.3	23,869	112,720
Audit cost – external	5.4	7,866	4,380
Government motor transport		1,406	1,662
Inventory	5.5	2,980	5,984
Operating leases		3,455	2,937
Owned and leasehold property expenditure	5.6	825	2,033
Transport provided - Departmental activities		42	597
Travel and subsistence	5.7	9,487	14,335
Venues and facilities		889	2,181
Training and staff development		2,596	2,330
Other operating expenditure	5.8	1,644	11,075
Total		103,280	222,768

5.1 Assets less than R5,000

	Note	2009/10	2008/09
	5	R'000	R'000
Tangible assets			
Machinery and equipment		446	749
Intangible assets		75	-
Total		<u>521</u>	<u>749</u>

5.2 Computer services

	Note	2009/10	2008/09
	5	R'000	R'000
SITA computer services		37,555	45,907
External computer service providers		2,072	3,343
Total		<u>39,627</u>	<u>49,250</u>

5.3 Consultants, contractors and agency/outsourced services

	Note	2009/10	2008/09
	5	R'000	R'000
Business and advisory services		23,681	17
Legal costs		-	604
Contractors		188	-
Agency and support / outsourced services		-	112,099
Total		<u>23,869</u>	<u>112,720</u>

5.4 Audit cost – External

	Note	2009/10	2008/09
	5	R'000	R'000
Regularity audits		7,866	-
Performance audits		-	4,317
Other audits		-	63
Total		7,866	4,380

5.5 Inventory

	Note	2009/10	2008/09
	5	R'000	R'000
Food and food supplies		83	111
Other consumable materials		482	698
Maintenance material		329	-
Stationery and printing		2,086	5,175
Total		2,980	5,984

5.6 Owned and leasehold property expenditure

	Note	2009/10	2008/09
	5	R'000	R'000
Municipal services		825	951
Property maintenance and repairs			119
Other			1,082
Total		825	2,152

5.7 Travel and subsistence

	Note	2009/10	2008/09
	5		
Local		9,487	14,335
Total		9,487	14,335

5.8 Other Operating Expenditure

	Note	2009/10	2008/09
	5	R'000	R'000
Learnerships		-	46
Professional bodies, membership and subscription		25	13
Resettlement costs		103	334
Other		1,516	10,682
Total		1,644	11,075

6. Financial Transactions in Assets and Liabilities

	Note	2009/10	2008/09
		R'000	R'000
Debts written off	6.1	22	6
Total		22	6

6.1 Debts written off

	Note	2009/10	2008/09
	6	R'000	R'000
Nature of debts written off:			
Staff debts		22	6
Total		22	6

7. Transfers and Subsidies		2009/10	2008/09
		R'000	R'000
		Note	
Provinces and municipalities	Annex 1B	-	48,013
Households	Annex 1H	142	30
Total		142	48,043

8. Expenditure for capital assets		2009/10	2008/09
		R'000	R'000
		Note	
Tangible assets		2,096	4,587
Buildings and other fixed structures		-	52
Machinery and equipment	23	2,096	4,535
Software and other intangible assets		12	9
Computer software	24	12	9
Total		2,108	4,596

8.1 Analysis of funds utilised to acquire capital assets – 2009/10

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	2,096	-	2,096
Machinery and equipment	2,096		2,096
Software and other intangible assets	12	-	12
Computer software	12	-	12
Other intangibles			
Total	2,108	-	2,108

8.2 Analysis of funds utilised to acquire capital assets – 2008/09

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	4,587	-	4,587
Buildings and other fixed structures	52	-	52
Machinery and equipment	4,535	-	4,535
Software and other intangible assets	9	-	9
Computer software	9	-	9
Total	4,596	-	4,596

9. Cash and Cash Equivalents	Note	2009/10	2008/09
		R'000	R'000
Consolidated Paymaster General Account		20,096	84,185
Disbursements		-	3
Total		20,096	84,188

10.Receivables

		R'000	R'000	R'000	2009/10	2008/09
	Note	Less than one year	One to three years	Older than three years	R'000	R'000
					Total	Total
Staff debt	10.1	17	2	-	19	83
Other debtors	10.2	7	5	-	12	2
Total		24	7	-	31	85

10.1 Staff debt

	Note	2009/10	2008/09
	10	R'000	R'000
Cell phone		6	10
Salary Overpayment		13	21
Recoverable Revenue		-	52
Total		19	83

10.2 Other debtors

	Note	2009/10	2008/09
	10	R'000	R'000
Medical Aid		6	2
Ex-employees Overpayments		5	-
Ex-employees Tax Debts		1	-
Total		12	2

11. Voted Funds to be Surrendered to the Revenue Fund

	Note	2009/10	2008/09
		R'000	R'000
Opening balance		82,400	5,278
Transfer from statement of financial performance		16,733	82,400
Paid during the year		(82,400)	(5,278)
Closing balance		16,733	82,400

12. Departmental revenue to be surrendered to the Revenue Fund

	Note	2009/10	2008/09
		R'000	R'000
Opening balance		38	6,766
Transfer from Statement of Financial Performance		52,688	65,984
Paid during the year		(52,549)	(72,712)
Closing balance		177	38

13. Payables	Note	2009/10	2008/09
		Total	Total
Clearing accounts	13.1	3,216	1,783
Total		3,216	1,783

13.1 Clearing accounts

	Note	2009/10	2008/09
	13	R'000	R'000
Infrastructure support		3,216	1,783
Total		3,216	1,783

14. Net cash flow available from operating activities

	Note	2009/10	2008/09
		R'000	R'000
Net surplus as per Statement of Financial Performance		69,421	148,384
Add back non cash/cash movements not deemed operating activities		(131,359)	(72,498)
(Increase)/decrease in receivables – current		54	878
Increase/(decrease) in payables – current		1,433	75
Proceeds from sale of capital assets		(5)	(57)
Expenditure on capital assets		2,108	4,596
Surrenders to Revenue Fund		(134,949)	(77,990)
Net cash flow generated by operating activities		(61,938)	75,886

15. Reconciliation of cash and cash equivalents for cash flow purpose

	Note	2009/10	2008/09
		R'000	R'000
Consolidated Paymaster General account		20,096	84,185
Disbursements		-	3
Total		20,096	84,188

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2010

16. Contingent liabilities and contingent assets

16.1 Contingent liabilities

		Note	2009/10	2008/09
			R'000	R'000
Liable to	Nature			
Housing loan guarantees	Employees	Annex 3A	447	624
Claims against the department		Annex 3B	2,180	2,180
Other departments (interdepartmental unconfirmed balances)		Annex 5	118	43
Total			2,745	2,847

17. Commitments

	Note	2009/10	2008/09
		R'000	R'000
Current expenditure			
Approved and contracted		2	4
		2	4
Capital expenditure(including transfers)			
Approved and contracted		237	449
		237	449
Total Commitments		239	453

18. Accruals

			R'000	R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	1,571	636	2,207	2,455
Machinery and equipment	712	1,058	1,770	27
Software and other intangible assets	-	-	-	80
Total	2,283	1,694	3,977	2,562

	Note	2009/10	2008/09
		R'000	R'000
Administration		2,193	1,117
Sustainable Resources Management		250	692
Assets and Liabilities Management		163	187
Financial Governance		1,371	566
Total		3,977	2,562

	Note	2009/10	2008/09
		R'000	R'000
Confirmed balances with other departments	Annex 5	-	50
Total		-	50

19. Employee benefits

	Note	2009/10 R'000	2008/09 R'000
Leave entitlement		3,758	3,958
Service bonus (Thirteenth cheque)		2,833	2,356
Performance awards		2,366	1,815
Capped leave commitments		6,389	5,666
Total		15,346	13,795

20. Lease commitments

20.1 Operating leases expenditure

2009/10	Land	Buildings and other fixed structures	Machinery and equipment	Total
Not later than 1 year	-	419	1,144	1,563
Later than 1 year and not later than 5 years	-	218	990	1,208
Later than five years	-	-	-	-
Total lease commitments	-	637	2,134	2,771

2008/09	Land	Buildings and other fixed structures	Machinery and equipment	Total
Not later than 1 year	-	389	1,001	1,390
Later than 1 year and not later than 5 years	-	655	832	1,487
Total lease commitments	-	1,044	1,833	2,877

21. Irregular expenditure

21.1 Reconciliation of irregular expenditure

	Note	2009/10 R'000	2008/09 R'000
Opening balance		87	87
Irregular expenditure awaiting condonation		<u>87</u>	<u>87</u>

Analysis of awaiting condonation per age classification

3 Years	87	87
Total	87	87

22. Key management personnel

	No. of Individuals	2009/10 R'000	2008/09 R'000
Member of the Executive Committee	1	1,471	1,429
Officials:			
Level 15 to 16	1	976	963
Level 14 (incl. CFO)	5	3,962	3,088
Total		6,409	5,480

23. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2010

	Opening balance	Curr Year Adjustments to prior year balances	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	15,428	(562)	2,677	681	16,862
Transport assets	4,050	-	802	-	4,852
Computer equipment	9,413	(129)	1,625	587	10,322
Furniture and office equipment	1,098	34	181	44	1,269
Other machinery and equipment	867	(467)	69	50	419
TOTAL	15,428	(562)	2,677	681	16,862

23.1 Additions

ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2010

	Cash	Non-cash	(Capital Work in Progress)	Received current, (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	2,096	694	-	(113)	2,677
Transport assets	802	-	-	-	802
Computer equipment	954	671	-	-	1,625
Furniture and office equipment	173	8	-	-	181
Other machinery and equipment	167	15	-	(113)	69
TOTAL	2,096	694	-	(113)	2,677

23.2 Disposals

DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2010

	Sold for cash	Transfer out or destroyed or scrapped	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R' 000
MACHINERY AND EQUIPMENT	128	553	681	5
Computer equipment	128	459	587	5
Furniture and office equipment	-	44	44	
Other machinery and equipment	-	50	50	
TOTAL	128	553	681	5

23.3 Movement for 2008/09

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2009

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	12,845	7,653	5,070	15,428
Transport assets	4,723	3,272	3,945	4,050
Computer equipment	7,485	3,028	1,100	9,413
Furniture and office equipment	622	501	25	1,098
Other machinery and equipment	15	852	-	867
TOTAL MOVABLE TANGIBLE ASSETS	12,845	7,653	5,070	15,428

23.4 Minor assets

MINOR ASSETS OF THE DEPARTMENT AS AT 31 MARCH 2010

	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000
Minor assets	9	6	5,149	-	5,164
TOTAL	9	6	5,149	-	5,164
	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of minor assets at cost	3	8	3,987	-	3,998
TOTAL	3	8	3,987	-	3,998

MINOR ASSETS OF THE DEPARTMENT AS AT 31 MARCH 2009

	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000
Minor assets	5	6	5,066	-	5,077
TOTAL	5	6	5,066	-	5,077
	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of minor assets at cost	1	8	3,798	-	3,807
TOTAL	1	8	3,798	-	3,807

24. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2010

	Opening balance	Current Year Adjustments to prior year balances	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
COMPUTER SOFTWARE	4,786	-	12	-	4,798
TOTAL	4,786	-	12	-	4,798

24.1 Additions

ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2010

	Cash	Non-Cash	(Development work in progress – current costs)	Received current year, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
COMPUTER SOFTWARE	12	-	-	-	12
TOTAL	12	-	-	-	12

24.2 Movement for 2008/09

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR
ENDED 31 MARCH 2009

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
COMPUTER SOFTWARE	4,777	9	-	4,786
TOTAL	4,777	9	-	4,786

25. Movement for 2008/09

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2009

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	52	52	-
Other fixed structures	-	52	52	-
TOTAL	-	52	52	-

ANNEXURES FOR THE YEAR ENDED 31 MARCH 2010

ANNEXURE 1B

STATEMENT OF UNCONDITIONAL GRANTS AND TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER		SPENT			2008/09	
	Amount	Roll-overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Amount received by municipality	Amount spent by municipality	% of available funds spent by municipality	Total Available	
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	%	R'000	
Mbombela Municipality	-	-	-	-	-	-	-	-	-	-	48,000
Ehlanzeni District Council	-	-	-	-	-	-	-	-	-	-	13
	-	-	-	-	-	-	-	-	-	-	48,013

ANNEXURE 1H

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENT/ AGENCY/ ACCOUNT	TRANSFER ALLOCATION					TRANSFER		2008/09
	Adjusted Appropriation	Roll-overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Appropriation Act	
	R'000	R'000	R'000	R'000	R'000	%	R'000	
HOUSEHOLDS	-	-	142	142	142	100%	30	
TOTAL	-	-	142	142	142	100%	30	

ANNEXURE 3A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2010 – LOCAL

Guarantor institution	Guarantee in respect of Housing	Original guaranteed capital amount	Opening balance 1 April 2009	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced/ released during the year	Revaluations	Closing balance 31 March 2010	Guaranteed interest for year ended 31 March 2010	Realised losses not recoverable i.e. claims paid out
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
ABSA		239	48	-	48	-	-	-	-
NEDBANK		611	122	-	-	-	122	-	-
STANDARD ANK		83	32	-	16	-	16	-	-
PEOPLES BANK		458	84	-	-	-	84	-	-
OLD MUTUAL		266	119	-	66	-	53	-	-
FNB		160	32	-	-	-	32	-	-
MHFC		895	187	-	47	-	140	-	-
TOTAL		2,473	624	-	177	-	447	-	-

ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2010

Nature of Liability	Opening Balance 1 April 2009	Liabilities incurred during the year	Liabilities paid/cancelled/reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2010
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
King Civil Engineering	2,130	-	-	-	2,130
Marie Broodryk	50	-	-	-	50
TOTAL	2,180	-	-	-	2,180

ANNEXURE 4

CLAIMS RECOVERABLE

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2010	31/03/2009	31/03/2010	31/03/2009	31/03/2010	31/03/2009
	R'000	R'000	R'000	R'000	R'000	R'000
Department						
Safety and Security	-	22	-	-	-	22
Mpumalanga	-	-	11	-	11	-
Health	-	-	14	-	14	-
Sports and Culture	-	-	27	-	27	-
National Treasury	-	-	22	-	22	-
National	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-
TOTAL	-	22	74	-	74	22

ANNEXURE 5

INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2010	31/03/2009	31/03/2010	31/03/2009	31/03/2010	31/03/2009
	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS						
Mpumalanga premiers office	-	-	-	32	-	32
Eastern Cape Treasury	-	10	-	-	-	10
Public Works	-	-	107	8	107	8
Palama	-	40	11	-	11	40
Limpopo Premier	-	-	-	3	-	3
Total	-	50	118	43	118	93

ANNEXURE 6

INVENTORY

	Note	Quantity	2009/10
Inventory			R'000
Opening balance		12,252	433
Add: Additions/Purchases - Cash		125,160	3,488
(Less): Issues		(93,692)	(2,922)
Add/(Less): Adjustments		(13,873)	(569)
Closing balance		29,847	430

HR OVERSIGHT - APRIL 2009 to MARCH 2010 - Mpumalanga - Finance
 TABLE 1.1 - Main Service for Service Delivery Improvement and Standards

Main Services	Actual Customers	Potential Customers	Standard of Service	Actual Achievement against Standards
N/A	N/A	N/A	N/A	N/A

TABLE 1.2 - Consultation Arrangements for Customers

Type of Arrangement	Actual Customer	Potential Customer	Actual Achievements
N/A	N/A	N/A	N/A

TABLE 1.3 - Service Delivery Access Strategy

Access Strategy	Actual Achievements
N/A	N/A

TABLE 1.4 - Service Information Tool

Type of Information Tool	Actual Achievements
N/A	N/A

TABLE 1.5 - Complaint Mechanism

Complaint Mechanism	Actual Achievements
N/A	N/A

TABLE 2.1 - Personnel costs by Programme

Programme	Total Voted Expenditure (R'000)	Compensation of Employees Expenditure (R'000)	Training Expenditure (R'000)	Professional and Special Services (R'000)	Compensation of Employees as percent of Total Expenditure	Average Compensation of Employees Cost per Employee (R'000)	Employment
Administration	79,137	47,511	764	0	60%	257	185
Sustainable Resource Management	43,836	18,904	150	0	43%	411	46
Assets & Liabilities Managemnt	14,582	10,822	971	0	74%	373	29
Financial governance	67,109	21,875	711	0	33%	337	65
Total as on Financial Systems (BAS)	204,664	99,112	2,596	0	48%	305	325

TABLE 2.2 - Personnel costs by Salary band

Salary Bands	Compensation of Employees Cost (R'000)	Percentage of Total Personnel Cost for Department	Average Compensation Cost per Employee (R)	Total Personnel Cost for Department including Goods and Transfers (R'000)	Number of Employees
Lower skilled (Levels 1-2)	2,225	2.2	130,882	99,112	17
Skilled (Levels 3-5)	3,959	4	104,184	99,112	38
Highly skilled production (Levels 6-8)	21,551	21.7	195,918	99,112	110
Highly skilled supervision (Levels 9-12)	56,069	56.6	397,652	99,112	141
Senior management (Levels 13-16)	13,781	13.9	810,647	99,112	17
Contract (Levels 9-12)	565	0.6	565,000	99,112	1
Contract (Levels 13-16)	171	0.2	171,000	99,112	1
Periodical Remuneration	6	0	6,000	99,112	1
Abnormal Appointment	785	0.8	16,020	99,112	49
TOTAL	99,112	100	264,299	99,112	375

TABLE 2.3 - Salaries, Overtime, Home Owners Allowance and Medical Aid by Programme

Programme	Salaries (R'000)	Salaries as % of Personnel Cost	Overtime (R'000)	Overtime as % of Personnel Cost	HOA (R'000)	HOA as % of Personnel Cost	Medical Ass. (R'000)	Medical Ass. as % of Personnel Cost	Total Personnel Cost per Programme (R'000)
Administration	31,097	65.5	1,522	3.2	998	2.1	2,214	4.7	47,511
Sustainable Resource Management	12,649	66.9	172	0.9	282	1.5	537	2.8	18,904
Assets & Liabilities Managemnt	7,275	67.2	40	0.4	132	1.2	382	3.5	10,822
Financial governance	15,255	69.7	17	0.1	300	1.4	810	3.7	21,875
TOTAL	66,276	66.9	1,751	1.8	1,712	1.7	3,943	4	99,112

TABLE 2.4 - Salaries, Overtime, Home Owners Allowance and Medical Aid by Salary Band

Salary bands	Salaries (R'000)	Salaries as % of Personnel Cost	Overtime (R'000)	Overtime as % of Personnel Cost	HOA (R'000)	HOA as % of Personnel Cost	Medical Ass. (R'000)	Medical Ass. as % of Personnel Cost	Total Personnel Cost per Salary Band (R'000)
Lower skilled (Levels 1-2)	1,281	57.6	204	9.2	138	6.2	271	12.2	2,225
Skilled (Levels 3-5)	2,450	61.9	232	5.9	205	5.2	426	10.8	3,959
Highly skilled production (Levels 6-8)	12,959	60.1	762	3.5	604	2.8	1,320	6.1	21,551
Highly skilled supervision (Levels 9-12)	39,810	71.0	540	1	668	1.2	1,737	3.1	56,069
Senior management (Levels 13-16)	8,300	60.2	-	0	96	0.7	189	1.4	13,781
Contract (Levels 9-12)	515	91.2	13	2.3	-	0	-	0	565
Contract (Levels 13-16)	170	99.4	-	0	1	0.6	-	0	171
Periodical Remuneration	6	100.0	-	0	-	0	-	0	6
Abnormal Appointment	785	100.0	-	0	-	0	-	0	785
TOTAL	66,276	66.9	1,751	1.8	1,712	1.7	3,943	4	99,112

TABLE 3.1 - Employment and Vacancies by Programme at end of period

Programme	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of Posts Filled Additional to the Establishment
Pr1 Administration, Permanent	247	185	25	0
Pr2 Sustainable Resource Management, Permanent	59	46	22	0
Pr3 Assets and Liabilities Management, Permanent	53	29	45	0
Pr4 Financial Governance, Permanent	74	65	12	0
TOTAL	433	325	25	0

TABLE 3.2 - Employment and Vacancies by Salary Band at end of period

Salary Band	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of Posts Filled Additional to the Establishment
Lower skilled (Levels 1-2), Permanent	20	18	10	0
Skilled (Levels 3-5), Permanent	53	38	28	0
Highly skilled production (Levels 6-8), Permanent	142	110	23	0
Highly skilled supervision (Levels 9-12), Permanent	188	140	26	0
Senior management (Levels 13-16), Permanent	28	17	39	0
Contract (Levels 9-12), Permanent	1	1	0	0
Contract (Levels 13-16), Permanent	1	1	0	0
TOTAL	433	325	25	0

TABLE 3.3 - Employment and Vacancies by Critical Occupation at end of period

Critical Occupations	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of Posts Filled Additional to the Establishment
Administrative related, Permanent	60	52	13	0
Communication and information related, Permanent	7	5	29	0
Engineering sciences related, Permanent	1	1	0	0
Finance and economics related, Permanent	14	8	43	0
Financial and related professionals, Permanent	72	53	26	0
General legal administration & rel. professionals, Permanent	1	0	100	0
Head of department/chief executive officer, Permanent	1	1	0	0
Human resources related, Permanent	13	9	31	0
Information technology related, Permanent	32	28	13	0
Legal related, Permanent	2	1	50	0
Logistical support personnel, Permanent	59	44	25	0
Other occupations, Permanent	150	105	30	0
Secretaries & other keyboard operating clerks, Permanent	3	1	67	0
Security officers, Permanent	3	3	0	0
Senior managers, Permanent	15	14	7	0
TOTAL	433	325	25	0

TABLE 4.1 - Job Evaluation

Salary Band	Number of Posts	Number of Jobs Evaluated	% of Posts Evaluated	Number of Posts Upgraded	% of Upgraded Posts Evaluated	Number of Posts Downgraded	% of Downgraded Posts Evaluated
Lower skilled (Levels 1-2)	20	0	0	0	0	0	0
Contract (Levels 9-12)	1	0	0	0	0	0	0
Contract (Band C)	53	0	0	0	0	0	0
Skilled (Levels 3-5)	142	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	188	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	15	0	0	0	0	0	0
Senior Management Service Band A	10	0	0	0	0	0	0
Senior Management Service Band B	2	0	0	0	0	0	0
Senior Management Service Band D	2	0	0	0	0	0	0
TOTAL	433	0	0	0	0	0	0

TABLE 4.2 - Profile of employees whose positions were upgraded due to their posts being upgraded

Beneficiaries	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0
Employees with a Disability	0	0	0	0	0

TABLE 4.3 - Employees whose salary level exceed the grade determined by Job Evaluation

Occupation	Number of Employees	Job Evaluation Level	Remuneration Level	Reason for Deviation	No of Employees in Dept
Highly skilled	0	0	0	0	325
Senior managers	0	0	0	0	325
Total	0	0	0	0	325
Percentage of Total Employment	0	0	0	0	325

TABLE 4.4 - Profile of employees whose salary level exceeded the grade determined by job evaluation

Beneficiaries	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0
Employees with a Disability	0	0	0	0	0

TABLE 5.1 - Annual Turnover Rates by Salary Band

Salary Band	Employment at Beginning of Period (April 2009)	Appointment	Termination	Turnover Rate
Lower skilled (Levels 1-2), Permanent	22	0	1	4.5
Skilled (Levels 3-5), Permanent	36	0	0	0
Highly skilled production (Levels 6-8), Permanent	109	6	1	0.9
Highly skilled supervision (Levels 9-12), Permanent	142	4	3	2.1
Senior Management Service Band A, Permanent	13	0	0	0
Senior Management Service Band B, Permanent	4	0	0	0
Senior Management Service Band C, Permanent	1	0	0	0
Senior Management Service Band D, Permanent	1	0	0	0
Contract (Levels 9-12), Permanent	0	1	0	0
Contract (Band C), Permanent	0	1	0	0
TOTAL	329	11	5	1.5

TABLE 5.2 - Annual Turnover Rates by Critical Occupation

Occupation	Employment at Beginning of Period (April 2009)	Appointment	Termination	Turnover Rate
Administrative related, Permanent	65	2	2	3.1
Cleaners in offices workshops hospitals etc., Permanent	13	0	0	0
Communication and information related, Permanent	3	0	0	0
Computer system designers and analysts., Permanent	2	0	0	0
Custodian personnel, Permanent	1	0	0	0
Engineering sciences related, Permanent	2	0	0	0
Finance and economics related, Permanent	25	0	0	0
Financial and related professionals, Permanent	50	0	0	0
Financial clerks and credit controllers, Permanent	3	0	0	0
Head of department/chief executive officer, Permanent	1	1	0	0
Human resources & organisat developm & relate prof, Permanent	1	0	0	0
Human resources clerks, Permanent	1	0	0	0
Human resources related, Permanent	8	1	0	0
Information technology related, Permanent	16	5	1	6.3
Legal related, Permanent	1	0	1	100
Library mail and related clerks, Permanent	2	0	0	0
Light vehicle drivers, Permanent	1	0	0	0
Logistical support personnel, Permanent	27	0	0	0
Messengers porters and deliverers., Permanent	2	0	0	0
Motor vehicle drivers, Permanent	1	0	0	0
Other administrat & related clerks and organisers, Permanent	7	0	0	0
Other administrative policy and related officers, Permanent	1	0	0	0
Other information technology personnel., Permanent	13	0	1	7.7
Other occupations, Permanent	66	2	0	0
Secretaries & other keyboard operating clerks, Permanent	12	0	0	0
Senior managers, Permanent	5	0	0	0
TOTAL	329	11	5	1.5

TABLE 5.3 - Reasons why staff are leaving the department

Termination Type	Number	Percentage of Total Resignations	Percentage of Total Employment	Total	Total Employment
Death, Permanent	1	20	0.3	5	329
Resignation, Permanent	3	60	0.9	5	329
Retirement, Permanent	1	20	0.3	5	329
TOTAL	5	100	1.5	5	329

Resignations as % of Employment

1.5

TABLE 5.4 - Promotions by Critical Occupation

Occupation	Employment at Beginning of Period (April 2009)	Promotions to another Salary Level	Salary Level Promotions as a % of Employment	Progression to another Notch within Salary Level	Notch progression as a % of Employment
Administrative related	65	0	0	24	36.9
Cleaners in offices workshops hospitals etc.	13	0	0	2	15.4
Communication and information related	3	0	0	2	66.7
Computer system designers and analysts.	2	0	0	0	0
Custodian personnel	1	0	0	0	0
Engineering sciences related	2	0	0	2	100
Finance and economics related	25	0	0	11	44
Financial and related professionals	50	2	4	8	16
Financial clerks and credit controllers	3	0	0	1	33.3
Head of department/chief executive officer	1	0	0	1	100
Human resources & organisat developm & relate prof	1	0	0	1	100
Human resources clerks	1	1	100	1	100
Human resources related	8	1	12.5	3	37.5
Information technology related	16	0	0	5	31.3
Legal related	1	0	0	0	0
Library mail and related clerks	2	0	0	1	50
Light vehicle drivers	1	0	0	0	0
Logistical support personnel	27	0	0	7	25.9
Messengers porters and deliverers	2	0	0	0	0
Motor vehicle drivers	1	0	0	0	0
Other administrat & related clerks and organisers	7	0	0	4	57.1
Other administrative policy and related officers	1	1	100	0	0
Other information technology personnel.	13	0	0	5	38.5
Other occupations	66	6	9.1	10	15.2
Secretaries & other keyboard operating clerks	12	0	0	9	75
Senior managers	5	1	20	3	60
TOTAL	329	12	3.6	100	30.4

TABLE 5.5 - Promotions by Salary Band

Salary Band	Employment at Beginning of Period (April 2009)	Promotions to another Salary Level	Salary Level Promotions as a % of Employment	Progressions to another Notch within Salary Level	Notch progression as a % of Employment
Lower skilled (Levels 1-2), Permanent	22	0	0	2	9.1
Skilled (Levels 3-5), Permanent	36	0	0	22	61.1
Highly skilled production (Levels 6-8), Permanent	109	6	5.5	46	42.2
Highly skilled supervision (Levels 9-12), Permanent	142	4	2.8	18	12.7
Senior management (Levels 13-16), Permanent	19	2	10.5	11	57.9
Contract (Levels 9-12), Permanent	1	0	0	1	100
TOTAL	329	12	3.6	100	30.4

TABLE 6.1 - Total number of Employees (incl. Employees with disabilities) per Occupational Category (SASCO)

Occupational Categories	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Legislators, senior officials and managers, Permanent	3	0	1	4	0	4	0	0	4	0	8
Professionals, Permanent	58	2	0	60	12	42	0	0	42	5	119
Technicians and associate professionals, Permanent	37	0	1	38	0	48	1	1	50	0	88
Clerks, Permanent	7	0	0	7	0	17	0	0	17	1	25
Plant and machine operators and assemblers, Permanent	1	0	0	1	0	0	0	0	0	0	1
Elementary occupations, Permanent	31	1	0	32	0	51	0	0	51	0	83
Other, Permanent	1	0	0	1	0	0	0	0	0	0	1
TOTAL	138	3	2	143	12	162	1	1	164	6	325
Employees with disabilities	4	0	0	4	1	0	0	0	0	0	5

TABLE 6.2 - Total number of Employees (incl. Employees with disabilities) per Occupational Bands

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Top Management, Permanent	0	0	0	0	0	1	0	0	1	0	1
Senior Management, Permanent	6	0	1	7	1	6	0	0	6	2	16
Professionally qualified and experienced specialists and midmanagement, Permanent	71	2	1	74	10	53	1	0	54	2	140
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	44	1	0	45	0	62	0	1	63	2	110
Semi-skilled and discretionary decision making, Permanent	15	0	0	15	0	23	0	0	23	0	38
Unskilled and defined decision making, Permanent	1	0	0	1	0	17	0	0	17	0	18
Contract (Top Management), Permanent	1	0	0	1	0	0	0	0	0	0	1
Contract (Professionally qualified), Permanent	0	0	0	0	1	0	0	0	0	0	1
TOTAL	138	3	2	143	12	162	1	1	164	6	325

TABLE 6.3 - Recruitment

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Professionally qualified and experienced specialists and midmanagement, Permanent	1	0	0	1	0	3	0	0	3	0	4
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	4	0	0	4	0	2	0	0	2	0	6
Contract (Top Management), Permanent	1	0	0	1	0	0	0	0	0	0	1
TOTAL	6	0	0	6	0	5	0	0	5	0	11
Employees with disabilities	0	0	0	0	0	0	0	0	0	0	0

TABLE 6.4 - Promotions

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Top Management, Permanent	1	0	0	1	0	0	0	0	0	0	1
Senior Management, Permanent	5	0	1	6	0	4	0	0	4	2	12
Professionally qualified and experienced specialists and mid-management, Permanent	10	0	1	11	4	6	0	0	6	1	22
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	17	1	0	18	0	33	0	1	34	0	52
Semi-skilled and discretionary decision making, Permanent	9	0	0	9	0	13	0	0	13	0	22
Unskilled and defined decision making, Permanent	0	0	0	0	0	2	0	0	2	0	2
Contract (Professionally qualified), Permanent	0	0	0	0	1	0	0	0	0	0	1
TOTAL	42	1	2	45	5	58	0	1	59	3	112
Employees with disabilities	2	0	0	2	0	0	0	0	0	0	2

TABLE 6.5 - Terminations

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Professionally qualified and experienced specialists and mid-management, Permanent	3	0	0	3	0	0	0	0	0	0	3
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	0	0	0	0	1	0	0	0	0	0	1
Unskilled and defined decision making, Permanent	0	0	0	0	0	1	0	0	1	0	1
TOTAL	3	0	0	3	1	1	0	0	1	0	5
Employees with disabilities	0	0	0	0	0	0	0	0	0	0	0

TABLE 6.6 - Disciplinary Action

Disciplinary action	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
TOTAL	0	0	0	0	0	0	0	0	0	0	0

TABLE 6.7 - Skills Development

Occupational Categories	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Legislators, Senior Officials and Managers	1	0	0	1	0	0	0	0	0	0	1
Professionals	10	0	0	10	0	13	0	0	0	0	23
Technicians and Associate Professionals	1	0	0	1	0	1	0	0	0	0	2
Clerks	3	0	0	3	0	0	0	0	0	0	3
Service and Sales Workers	0	0	0	0	0	1	0	0	1	0	1
Skilled Agriculture and Fishery Workers	0	0	0	0	0	0	0	0	0	0	0
Craft and related Trades Workers	0	0	0	0	0	0	0	0	0	0	0
Plant and Machine Operators and Assemblers	0	0	0	0	0	0	0	0	0	0	0
Elementary Occupations	15	0	0	15	0	15	0	0	1	0	30
Employees with disabilities	0	0	0	0	0	0	0	0	0	0	0

TABLE 7.1 - Performance Rewards by Race, Gender and Disability

Demographics	Number of Beneficiaries	Total Employment	Percentage of Total Employment	Cost (R'000)	Average Cost per Beneficiary (R)
African, Female	94	162	58	854	9,085
African, Male	78	134	58.2	1,090	13,971
Asian, Female	2	1	200	33	16,595
Asian, Male	2	2	100	121	60,259
Coloured, Female	1	1	100	7	7,110
Coloured, Male	0	3	0	0	0
Total Blacks, Female	97	164	59.1	894	9,219
Total Blacks, Male	80	139	57.6	1,210	15,128
White, Female	3	6	50	51	17,056
White, Male	9	11	81.8	137	15,169
Employees with a disability	3	5	60	74	24,732
TOTAL	192	325	59.1	2,366	12,325

TABLE 7.2 - Performance Rewards by Salary Band for Personnel below Senior Management Service

Salary Band	Number of Beneficiaries	Total Employment	Percentage of Total Employment	Cost (R'000)	Average Cost per Beneficiary (R)
Lower skilled (Levels 1-2)	9	17	52.9	39	4,333
Skilled (Levels 3-5)	27	38	71.1	143	5,296
Highly skilled production (Levels 6-8)	62	110	56.4	414	6,677
Highly skilled supervision (Levels 9-12)	86	141	61	1,166	13,558
Contract (Levels 9-12)	1	1	100	38	38,000
Periodical Remuneration	0	1	0	0	0
Abnormal Appointment	0	49	0	0	0
TOTAL	185	357	51.8	1,800	9,730

TABLE 7.3 - Performance Rewards by Critical Occupation

Critical Occupations	Number of Beneficiaries	Total Employment	Percentage of Total Employment	Cost (R'000)	Average Cost per Beneficiary (R)
Administrative related	43	61	70.5	635	14,767
Cleaners in offices workshops hospitals etc.	13	13	100	63	4,846
Communication and information related	2	2	100	17	8,500
Computer system designers and analysts.	2	2	100	16	8,000
Custodian personnel	0	1	0	0	0
Engineering sciences related	0	2	0	0	0
Finance and economics related	15	24	62.5	94	6,267
Financial and related professionals	24	48	50	279	11,625
Financial clerks and credit controllers	3	3	100	21	7,000
Head of department/chief executive officer	0	1	0	0	0
Human resources & organisat developm & relate prof	1	1	100	12	12,000
Human resources clerks	1	2	50	16	16,000
Human resources related	3	9	33.3	132	44,000
Information technology related	8	19	42.1	220	27,500
Library mail and related clerks	1	1	100	8	8,000
Light vehicle drivers	1	1	100	4	4,000
Logistical support personnel	13	26	50	74	5,692
Messengers porters and deliverers	2	3	66.7	13	6,500
Other administrat & related clerks and organisers	7	7	100	41	5,857
Other administrative policy and related officers	1	1	100	58	58,000
Other information technology personnel.	11	12	91.7	105	9,545
Other occupations	29	68	42.6	232	8,000
Rank: Unknown	0	0	0	0	0
Secretaries & other keyboard operating clerks	9	11	81.8	59	6,556
Senior managers	3	6	50	269	89,667
TOTAL	192	325	59.1	2,368	12,333

TABLE 7.4 - Performance Related Rewards (Cash Bonus) by Salary Band for Senior Management Service

SMS Band	Number of Beneficiaries	Total Employment	Percentage of Total Employment	Cost (R'000)	Average Cost per Beneficiary (R)	% of SMS Wage Bill	Personnel Cost SMS (R'000)
Band A	4	12	33.3	350	87,500	4.0	8,747
Band B	3	4	75	216	72,000	5.9	3,631
Band C	0	1	0	0	0	0	0
Band D	0	1	0	0	0	0	0
TOTAL	7	18	38.9	566	80,857	4.6	12,378

TABLE 8.1 - Foreign Workers by Salary Band

Salary Band	Employment at Beginning Period	Percentage of Total	Employment at End of Period	Percentage of Total	Change in Employment	Percentage of Total	Total Employment at Beginning of Period	Total Employment at End of Period	Total Change in Employment
TOTAL	0	0	0	0	0	0	0	0	0

TABLE 8.2 - Foreign Workers by Major Occupation

Major Occupation	Employment at Beginning Period	Percentage of Total	Employment at End of Period	Percentage of Total	Change in Employment	Percentage of Total	Total Employment at Beginning of Period	Total Employment at End of Period	Total Change in Employment
TOTAL	0	0	0	0	0	0	0	0	0

TABLE 9.1 - Sick Leave for Jan 2009 to Dec 2009

Salary Band	Total Days	% Days with Medical Certification	Number of Employees using Sick Leave	% of Total Employees using Sick Leave	Average Days per Employee	Estimated Cost (R'000)	Total number of Employees using Sick Leave	Total number of days with medical certification
Lower skilled (Levels 1-2)	51	78.4	11	5.3	5	10	208	40
Skilled (Levels 3-5)	144	83.3	23	11.1	6	33	208	120
Highly skilled production (Levels 6-8)	424	84.7	72	34.6	6	208	208	359
Highly skilled supervision (Levels 9-12)	469	85.5	93	44.7	5	502	208	401
Senior management (Levels 13-16)	40	87.5	8	3.8	5	104	208	35
Contract (Levels 9-12)	2	0	1	0.5	2	4	208	0
TOTAL	1130	84.5	208	100	5	861	208	955

TABLE 9.2 - Disability Leave (Temporary and Permanent) for Jan 2009 to Dec 2009

Salary Band	Total Days	% Days with Medical Certification	Number of Employees using Disability Leave	% of Total Employees using Disability Leave	Average Days per Employee	Estimated Cost (R'000)	Total number of days with medical certification	Total number of Employees using Disability Leave
Highly skilled production (Levels 6-8)	42	100	2	66.7	21	19	42	3
Senior management (Levels 13-16)	30	100	1	33.3	30	74	30	3
TOTAL	72	100	3	100	24	93	72	3

TABLE 9.3 - Annual Leave for Jan 2009 to Dec 2009

Salary Band	Total Days Taken	Average days per Employee	Number of Employees who took leave
Lower skilled (Levels 1-2)	401	22	18
Skilled (Levels 3-5)	736	19	38
Highly skilled production (Levels 6-8)	2,199	19	116
Highly skilled supervision (Levels 9-12)	3,053	21	145
Senior management (Levels 13-16)	332	21	16
Contract (Levels 9-12)	18	18	1
TOTAL	6,739	20	334

TABLE 9.4 - Capped Leave for Jan 2009 to Dec 2009

Salary Band	Total days of capped leave taken	Average number of days taken per employee	Average capped leave per employee as at 31 December 2009	Number of Employees who took Capped leave	Total number of capped leave available at 31 December 2009	Number of Employees as at 31 December 2009
Lower skilled (Levels 1-2)	6	6	62	1	555	9
Skilled (Levels 3-5)	6	6	106	1	1,487	14
Highly skilled production (Levels 6-8)	46	9	77	5	2,712	35
Highly skilled supervision (Levels 9-12)	19	10	60	2	3,610	60
Senior management (Levels 13-16)	16	8	35	2	211	6
TOTAL	93	8	69	11	8,575	124

TABLE 9.5 - Leave Payouts

Reason	Total Amount (R'000)	Number of Employees	Average Payment per Employee (R)
Leave payout for 2009/10 due to non-utilisation of leave for the previous cycle	251	17	14,765
Capped leave payouts on termination of service for 2009/10	400	26	15,385
Current leave payout on termination of service for 2009/10	14	1	14,000
TOTAL	665	44	15,114

TABLE 10.1 - Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
N/A	
N/A	

TABLE 10.2 - Details of Health Promotion and HIV/AIDS Programmes [tick Yes/No and provide required information]

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	x		Mr MM Khumalo, Senior Manager: Corporate Services
2. Does the department have a dedicated unit or have you designated specific staff members to promote health and well being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	x		Four Employees, Budget R700 000
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of the programme.	x		Health and wellness programme Committee existed, Mr MM Khumalo- Chairperson, Kleinbooy YN, Thabethe NG, Nkonyane C, Gabela NG, Magagula DS, Moosa E, Makokga J.
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	x		HIV/AIDS Policy
5. Has the department reviewed the employment policies and practices of your department to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	x		Handout and condoms/and awareness campaigns
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	x		Awareness campaigns held for staff members
7. Does the department encourage its employees to undergo Voluntary Counseling and Testing? If so, list the results that you have achieved.	x		Progress reports are compiled and available for campaigns held
8. Has the department developed measures/indicators to monitor & evaluate the impact of your health promotion programme? If so, list these measures/indicators.	x		

TABLE 11.1 - Collective Agreements

Subject Matter	Date
N/A	N/A

TABLE 11.2 - Misconduct and Discipline Hearings Finalised
Outcomes of disciplinary hearings

Number of outcome	Number	Percentage of Total	Total
	5	100	5
TOTAL	5	100	5

TABLE 11.3 - Types of Misconduct Addressed and Disciplinary Hearings
Type of misconduct

Type of misconduct	Number	Percentage of Total	Total
Unauthorised possession of state vehicle	1	20	1
Contravention of the transport policy	2	40	2
Theft	1	20	1
Dereliction of duties	1	20	1
TOTAL	5	100	5

TABLE 11.4 - Grievances Lodged
Number of grievances addressed

Number of grievances addressed	Number	Percentage of Total	Total
	1	100	1
TOTAL	1	100	1

TABLE 11.5 - Disputes Lodged
Number of disputes addressed

Number of disputes addressed	Number	% of total	Total
Upheld	1	50	1
Dismissed	1	50	1
Total	2	100	2

TABLE 11.6 - Strike Actions

Strike Actions	
Total number of person working days lost	0
Total cost(R'000) of working days lost	0
Amount (R'000) recovered as a result of no work no pay	0

TABLE 11.7 - Precautionary Suspensions

Precautionary Suspensions	
Number of people suspended	1
Number of people whose suspension exceeded 30 days	1
Average number of days suspended	111
Cost (R'000) of suspensions	R 47

TABLE 12.1 - Training Needs Identified

Occupational Categories	Gender	Employment	Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	4	0	1	0	1
	Male	4	0	0	0	0
Professionals	Female	47	1	45	0	46
	Male	72	0	37	0	37
Technicians and associate professionals	Female	50	1	0	0	1
	Male	38	0	1	0	1
Clerks	Female	18	3	75	0	78
	Male	7	1	57	0	58
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Elementary occupations	Female	51	0	0	0	22
	Male	33	0	0	0	0
Gender sub totals	Female	170	5	121	22	148
	Male	155	1	95	0	96
Total		325	6	216	22	244

TABLE 12.2 - Training Provided

Occupational Categories	Gender	Employment	Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	4	0	0	0	0
	Male	4	0	1	0	1
Professionals	Female	47	1	12	0	13
	Male	72	0	10	0	10
Technicians and associate professionals	Female	50	1	0	0	1
	Male	38	0	1	0	1
Clerks	Female	18	0	0	0	0
	Male	7	3	0	0	3
Service and sales workers	Female	0	1	0	0	1
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Elementary occupations	Female	51	0	0	0	0
	Male	33	0	0	0	0
Gender sub totals	Female	170	3	12	0	15
	Male	155	3	12	0	15
Total		325	6	24	0	30

TABLE 13.1 - Injury on Duty

Nature of injury on duty	Number	% of total
Required basic medical attention only	0	0
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total	0	

TABLE 14.1 - Report on consultant appointments using appropriated funds

Project Title	Total number of consultants that worked on the project	Duration: Work days	Contract value in Rand
Provision of Operational Support Services for Infrastructure Service Delivery in Department of Agriculture, Culture Sport & Recreation, Education, Health, Social Development and Public Works, Roads and Transport	25	7625	R 33, 793,881
Total number of projects	Total individual consultants	Total duration: Work days	Total contract value in Rand
2- ECI Africa (DoE and DPW)	13	3965	R16,988,959
2- JOAT Sales and Services (Sports and Finance)	3	915	R7,081,862
1 Inhlakanipho Consultants (health and Social Dev)	4	1220	R4,634,100
1 Africon/Aurecon (Roads and Transport)	5	1525	R5,088,960

TABLE 14.2 - Analysis of consultant appointments using appropriated funds, i.t.o. HDIs

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
1. OST - JOAT Sales and Services	51%	51%	2
2. OST - ECI Africa	24.7%	39%	6
3. OST- Inhlakanipho Consultants	100%	100%	4
3. OST- Africon/Aurecon	22%	42%	5

TABLE 14.3 - Report on consultant appointments using Donor funds

Project Title	Total number of consultants that worked on the project	Duration: Work days	Donor and Contract value in Rand
N/A	N/A	N/A	N/A

Total number of projects	Total individual consultants	Total duration: Work days	Total contract value in Rand
N/A	N/A	N/A	N/A

TABLE 14.4 - Analysis of consultant appointments using Donor funds, i.t.o. HDIs

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
N/A	N/A	N/A	N/A

