



feed

Department:

Finance

North West Provincial Government
Republic of South Africa



ANNUAL REPORT

2016/17

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PART A: GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

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2. LIST OF ABBREVIATIONS/ACRONYMS

AGSA	Auditor General of South Africa
AO	Accounting Officer
BBBEE	Broad Based Black Economic Empowerment
CFO	Chief Financial Officer
CSD	Central Supplier Database
MEC	Member of Executive Council
HOD	Head of Department
PFMA	Public Finance Management Act
TR	Treasury Regulations
MTEF	Medium Term Expenditure Framework
AFS	Annual Financial Statements
SCM	Supply Chain Management
VTSD	Villages, Towns and Small Dorpies
SITA	State Information Technology Agency
SDIP	Service Delivery Improvement Plan
N/A	Not applicable
NT	National Treasury
N/A	Not applicable

3. FOREWORD BY THE MEC

For 2016/17 Department of Finance has continued to strive with the implementation of the five concretes adopted by the 5th Administration which aims at improving the lives and conditions of the citizens of the Bokone Bophirima Province as well as contributing to National Development Plan vision 2030. Key to the strategic programmes implemented by department of Finance was SOPA pronouncement by the Premier as part of moving Bokone Bophirima province forward.

During the year under review, the department managed to successfully execute the following:

- Strived to ensure that asset management in province were improved, including asset registers in the department.
- Furthermore, the department played a major role in ensuring that SCM process and prescripts are followed.
- Played a vital role in intervening on payment of debts owed by municipalities to ESKOM.
- Provincial internal audit assessed adequacy and effectiveness of departments' Audit Action Plan and implementation of it.



Honourable Ms W.J Nelson
Member of Executive Council

I wish to thank the entire staff of Department of Finance for their contribution to the improved audit outcomes in the province.

I, hereby, present the 2016/2017 Annual Report of the Department of Finance.

A handwritten signature in black ink, appearing to read 'W.J. Nelson', written over a horizontal line.

Honourable Ms W.J Nelson
MEC of Finance, Economy & Enterprise Development

Date: 11/08/2017

4. REPORT OF THE ACCOUNTING OFFICER

During the year under review department played a vital role on monitoring VTSD procurement expenditure in the province as part of the SOPA pronouncement by the Premier of Bokone Bophirima. Continued roll-out support on municipalities with municipal experts has yielded positive results of municipalities submitting AFS on time. Department of Finance played a vital role in facilitating payments of outstanding debts between municipalities and ESKOM.

Contribution to improved audit outcomes in the Province was a result of the following interventions:

- Training of 810 officials in financial systems during the year under review.
- Continuous PFMA and MFMA support to departments, public entities and municipalities.

Furthermore, continuous adherence to PFMA, MFMA and other relevant laws and regulations by departments, public entities and municipalities has played an active role in ensuring improved audit outcomes.

I am pleased to report that the Department of Finance sustained a clean audit opinion for the 2016/17 financial year.



Mr N.I Kunene
Accounting Officer of the
Department of Finance

OVERVIEW OF THE OPERATIONS OF THE DEPARTMENT:

DEPARTMENTAL RECEIPTS

Departmental receipts	2016/2017			2015/2016		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts						
Casino taxes						
Horse racing taxes						
Liquor licences						
Motor vehicle licences						
Sale of goods and services other than capital assets	300	156	144	420	207	213
Transfers received	0	1 047	(1 047)			
Fines, penalties and forfeits						
Interest, dividends and rent on land	124 587	203 018	(78 431)	86 319	120 562	(34 243)
Sale of capital assets	0	1	(1)	0	1	(1)
Financial transactions in assets and liabilities	0	49	(49)		120	(120)
Total	124 887	204 271	(79384)	86 739	120 890	(34 151)

The department is not a revenue generating department. Revenue Collection is at R204, 271 million, which is R79, 384 million over the target. The major source of the revenue arises from interest earned on provincial investments which are managed by the Provincial Revenue Fund. The sale of goods and services are represented by commission earned on 3rd party deductions and sales of tender documents.

The department received a transfer of R1, 047 million from FASSET for paying its skills development levies. An amount of R3 900 is collected from the staff debts and an amount of R44 895 for recovery of prior year expenditure was not anticipated and is classified under financial transactions in assets and liabilities.

Programme Expenditure

Programme Name	2016/2017			2015/2016		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	133 152	129 702	3 450	137 105	136 358	747
Sustainable Resource Management	139 383	136 441	2 942	126 226	126 137	89
Assets and Liabilities	44 896	42 651	2 245	43 102	42 958	144
Financial Governance	147 226	143 207	4 019	120 569	120 145	424
Total	464 657	452 001	12 656	427 002	425 598	1 404

There is a decline spending from the prior year 99, 7% to 97, 3% in the current year. Thus, the departmental surplus increased from R1, 404 000 in the prior year to only R12, 656 000 in the current year. This is mainly due to savings on Compensation of Employees resulting from internal promotions as well as savings on Goods and Services due to implementation of cost containment measures.

VIREMENTS/ROLL OVERS

An amount of R3,904 000 was reduced from Programme 3: Assets and Liabilities of which R 3 000 000 was for Sustainable Resource Management for MFMA Programme under Programme 2 to relieve budget pressure on consultants for Municipal financial management and audit support projects and R904 000 for Programme 4: Financial Governance to relieve budget pressure on consultants for clean audit support project.

There were no rollovers for the year under review.

UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

There is no unauthorised expenditure, and no unresolved fruitless and wasteful expenditure by the Department.

There is no unresolved irregular expenditure during the current year. The irregular expenditure brought forward from the prior year is R16 305 000 related to the irregular procurement of legal and dictaphone services. Provincial Public Accounts Committee (PPAC) has instituted a case with South African Police Services (Commercial Crime Unit) as recommended by Public Protector, which is still under investigation. The Department of Finance has also concluded an internal investigation in terms of Section 38 of the PFMA and no officials were implicated. Furthermore the matter has been handed over to state attorney to recover the loss from the service provider.

FUTURE PLANS OF THE DEPARTMENT

Department of Finance has planned for the following in the next coming financial years to strengthen their mandated support to departments, public entities and municipalities:

- Dedicated support to all departments and Public Entities to achieve clean audit;
- Development of Provincial VTSD procurement bill
- To facilitate payments of outstanding debts and monitor the implementation of agreed plans between municipalities and ESKOM.
- Implementation of shared service model for each district municipal area for implementation of audit intervention improvement programme.
- Conduct capacity programme for all SCM officials in Provincial Government
- To continue dedicated support to all North West province municipalities to achieve clean audit.

PUBLIC PRIVATE PARTNERSHIPS

Not applicable as the Department does not have any Public Private Partnerships.

DISCONTINUED ACTIVITIES / ACTIVITIES TO BE DISCONTINUED

Not applicable as the Department did not discontinue/planned to discontinue any activities during the year under review.

NEW OR PROPOSED ACTIVITIES

Not applicable as the Department did not plan for new or proposed activities in the next coming financial year.

SUPPLY CHAIN MANAGEMENT

- There were no unsolicited bid proposals concluded for the year under review
- SCM Bid Committee (Specification, Evaluation, Adjudication) structures are in place and fully operational.
- SCM Compliance checklists are in place and SCM Performance unit conducts quarterly reviews to ensure compliance with the relevant laws and regulations. The department has implemented the new NT Cost containment Instruction Note 2 and 3 of 2016/17.
- Challenges experienced in SCM and how they were resolved: Certain hotels do not take government orders while due to logistical reasons, employees will stay at the hotel where the training course/ workshop is offered, and thus it is sometimes impractical to get 3 quotations. All exceptions to the rule are approved by the Accounting Officer whilst at the same time ensuring that the National Treasury cost containment Instruction 2 and 3 of 2016/17 is complied with. There was a delay experienced when verifying some suppliers banking details in the CSD system and the matter has been escalated to NT through the Provincial Accountant General office. The Department ensured that when payments are made to suppliers, it is in line with the NT SCM Instruction Note 4A of 2016/17: Central Supplier Database.

GIFTS AND DONATIONS RECEIVED IN KIND FROM NON-RELATED PARTIES

There were no gifts and donations received by the Department from any related parties.

EXEMPTIONS AND DEVIATIONS RECEIVED FROM THE NATIONAL TREASURY

None.

EVENTS AFTER THE REPORTING DATE

Not applicable as the department did not have any events after the reporting date

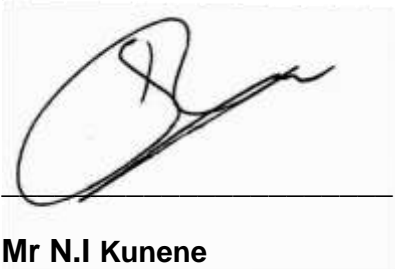
OTHER

Not applicable as the department did not have any other material fact or circumstances, which may have an effect on the understanding of the financial state

of affairs, not addressed elsewhere in this report.

I wish to thank the entire staff of Department of Finance for their tremendous contribution to the improved audit outcomes in the province.

I, hereby, present the Annual Report of the Department of Finance

A handwritten signature in black ink, consisting of a large, stylized 'N' followed by a series of loops and a long horizontal stroke, positioned above a thin horizontal line.

Mr N.I Kunene

Accounting Officer

Department of Finance

Date: 11/08/2017

**STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE
ANNUAL REPORT**

To the best of my knowledge and belief, I confirm the following:

All information and amounts disclosed throughout the annual report are consistent.

The annual report is complete, accurate and is free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part E) have been and guidelines issued by the National Treasury.

The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The Accounting Officer is responsible for establishing, and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2017.

Yours faithfully


Mr N.I. Kunene

Accounting Officer

Date: 11/08/2017

5. STRATEGIC OVERVIEW

5.1 Vision

We will be the ultimate financial management authority and adviser on fiscal matters to the Bokone Bophirima Provincial and Local Administration in pursuit of transparency, good financial management and accountability to all our stakeholders.

5.2 Mission

To provide leadership in the management of public resources for efficient, effective and economic service delivery through well-coordinated support to Provincial Departments, Public Entities and Municipalities.

5.3 Values

The following values, which are derived from the constitution, underpin the activities of the Department of Finance.

- Fairness
- Equity
- Accessibility
- Transparency
- Accountability
- Participation
- Professionalism

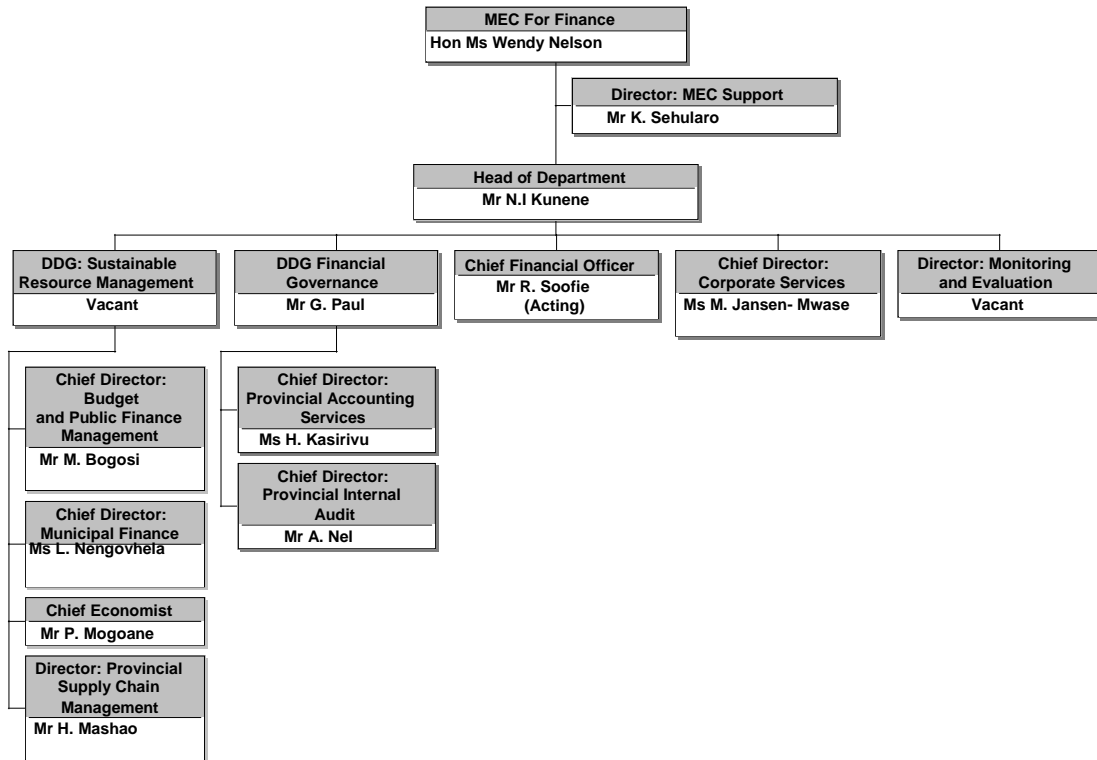
6. LEGISLATIVE AND OTHER MANDATES

Legislative mandate

The department is governed by the following pieces of legislation and policy directives:

- Public Finance Management Act, 1999 (Act No. 29 as amended)
- Municipal Financial Management Act 56 of 2003;
- Treasury Regulations;
- Division of Revenue Act;
- Supply Chain Management Regulations (Post -Tender Board environment);
- The Constitution of South Africa, 1996;
- The Public Service Act of 1994;
- The Public Service Regulations of 2001;
- The White Paper on the Transformation of the Public Service Delivery, (Batho Pele) 1997;
- The E-Government: A Public Service IT Policy Framework;
- The Promotion of Access to Information Act 2 of 2000;
- The National Minimum Information Security Standard Policy of 1996;
- The Skills Development Act of 1999;
- The Basic Condition Of Employment of 1997;
- The Labour Relations Act of 1995; and
- The Health and Safety Act of 1993.

7. ORGANISATIONAL STRUCTURE



8. ENTITIES REPORTING TO THE MINISTER/MEC

Not applicable as the Department does not have any Public entities.

PART B: PERFORMANCE INFORMATION

1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page **123** of the Report of the Auditor General, published as Part E: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

During the year under review department of Finance had a stable organisational structure of 401 posts which was headed by the Accounting officer. It operated under four programmes, being administration, sustainable resource management, assets and liabilities management as well financial governance.

As part of delivering services to its clients the department performed fairly well during 2016-2017 financial year as it managed to achieve all of its key performance indicators and targets as set in the 2016/17 Annual Performance Plan.

Department does not render services directly to the Public; it renders services/oversight to Provincial Departments, Public Entities and renders capacity support to Municipalities.

During the year under review, the department did not experience any systems failures or strikes from departmental officials which may have an impact the department's ability to deliver on its Strategic Plan and Annual Performance Plan.

There were no significant developments, external to the department that have impacted negatively to the department's ability to render services.

2.2 Service Delivery Improvement Plan

The department has completed a service delivery improvement plan. The tables below highlight the service delivery plan and the achievements to date.

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Provision of Supply Chain Management services to Departments, Municipalities and Public Entities	<ul style="list-style-type: none"> • Department • Public Entities 	General Public in 4 District Offices <ul style="list-style-type: none"> •12 Provincial Departments •6 Public Entities 	General Public in 4 District Offices <ul style="list-style-type: none"> •12 Provincial Departments •6 Public Entities 	General Public in 4 District Offices <ul style="list-style-type: none"> •12 Provincial Departments •6 Public Entities

Batho pele arrangements with beneficiaries (Consultation and Courtesy arrangements)

Current/actual arrangements	Desired arrangements	Actual achievements
Supply chain management units and suppliers Outreach Programmes	<ul style="list-style-type: none"> • 260 Outreach Programmes to be conducted 	337 Outreach Programs were conducted throughout the Province. These include:- <ul style="list-style-type: none"> • 48 Tendering Workshops, • 19 Outreach Consultations, • 12 Rural Development Projects, • 38 Setsokotsane
	<ul style="list-style-type: none"> • Workshops, Telephone and one-to-one consultations. • 24 Contact sessions. • Notices on News Papers. 	<ul style="list-style-type: none"> • 5 933 CSD consultations were done. • 30 Contact sessions • 3 Notices done

Batho pele arrangements with beneficiaries (Access arrangements)

Current/actual arrangements	Desired arrangements	Actual achievements
Access to information	<ul style="list-style-type: none"> 25 000 Bulletins will be issued 3 500 suppliers will be duly registered (Database) <p>Media communication such as issued:</p> <ul style="list-style-type: none"> News Papers, weekly Radio, as and when required Tender Bulletin, weekly Telephones, daily Individual visits to our offices, daily Emails, 	<ul style="list-style-type: none"> 26017 Bulletins issued 5 368 suppliers registered into the CSD database Several radio Adverts were done on the implementation of CSD and VTSD supplier registration 27 115 Tender Bulletins were issued 3646 consultations were done

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Through meetings, workshops, newspaper and Department website	<p>Through meetings, workshops, newspaper and Department website:</p> <ul style="list-style-type: none"> Policies, Audit Reports, Quarterly Reports, Annual report, Bills, Awarded tenders, Posts and tender advertised, Requirements (Evaluation criteria and preference points) 	30 Meetings held and 15 workshops were conducted and the website was updated regularly.

Complaints mechanism

Current/actual mechanism	complaints	Desired mechanism	complaints	Actual achievements
<ul style="list-style-type: none"> • Service evaluations • Client dissatisfaction of services 		<ul style="list-style-type: none"> • 240 X Client Evaluation Forms, • Intervention on financial disputes 		<ul style="list-style-type: none"> • 304 Evaluation Forms received, • 10 Intervention conducted

2.3 Organisational environment

Department of Finance managed to get approval from Office of the Director General to advertise and appoint personnel on vacant critical posts. The process of interviews and appointments is still in progress.

During the year under review, the department did not experience any systems failures or strikes from departmental officials which may have an impact the department's ability to deliver on its Strategic Plan and Annual Performance Plan.

2.4 Key policy developments and legislative changes

Not applicable as there were no major changes to relevant policies or Legislation during the financial year under review.

3. STRATEGIC OUTCOME ORIENTED GOALS

Department of Finance strategic outcome oriented goals are as follows:

- A sound financial and administrative management at municipality level in the Bokone Bophirima province.
- Reduction of qualified, adverse and disclaimer annual audit opinions on provincial government departments and public entities.

Below is a link of achievements relating to the State of the Province Address (SOPA) pronouncements and Outcomes as announced by Department of Monitoring and Evaluation which are drivers to achievement of the strategic outcome oriented goals of the department:

State of the Province Address (SOPA) pronouncements

- Department successfully monitored the VTSD procurements by departments as part of their role to contribution to the 5 pillar approach of the fifth administration.

Outcome 9: Responsive, accountable, effective and efficient developmental local government system

Sub-outcome: Sound financial and administrative management

- **Action: Monitoring, assessing and guiding municipalities to comply with all legislative requirements relating to municipal revenue financial management and sustainability.**

During the year under review, department of finance performed analysis of In-year financial management reports of municipalities and guided them how to implement corrective actions.

Several SCOA (Standard Chart of Accounting) trainings were conducted to municipal officials.

Department assisted Municipalities with the audit process through deployment of municipal experts

The department continued to support municipalities through the Municipal Finance Management Improvement Programme (MFMIP), which focus on improving the quality of the annual financial statements submitted by municipalities to the AGSA.

Outcome 12: An efficient, effective and development oriented public service

Sub-outcome: A public service that is a career of choice.

Department developed its Work Skills Plan (WSP) and submitted it to SETA as required by the legislation to ensure that it draws improved support mechanisms in order to develop and adequately supported the skills of its employees.

Sub-outcome: Service departments implement operations management framework and methodology

Department of Finance successfully monitored and developed the Service Delivery Improvement Plan with the aim of ensuring that managers focus a significant proportion of their attention on addressing basic weaknesses in management and operations

systems. For detailed results on the Service Delivery Improvement Plan, refer to point 2.2 above.

Sub-outcome: Efficient and effective management and operation systems

Action: Improving Financial management in the departments and public entities.

The department has continuously monitored the expenditure (including the Infrastructure expenditure) of all provincial departments and produced quarterly financial performance reports to ensure that expenditure incurred relates to service delivery as required.

Finance provided several trainings on accounting, financial systems, asset and supply chain management for departments' officials.

Reviewed departments quarterly Financial Statement with the aim of improving quality of submission of financial statement at the end of the year.

Provided Internal Audit functions to departments and public entities to ensure that they have sustainable and adequate control environment.

An oversight role was played to departments' and public entities on risk management issues to ensure compliance to Risk Management framework

Clean audit outcomes

Department of finance continued with the interventions to departments with the aim of improving audit outcomes of the departments. And as for interventions to municipalities by Department of Finance resulted in all our municipalities in the province submit their 2015/16 AFS on time.

During the year under review department of finance continued with the following initiatives:

- Quarterly submission of Financial Statement by the Provincial Departments to improve the quality of submission of financial statement at the end of the year.
- Monthly compliance checklist being signed by the accounting officer to confirm the departments followed all necessary documentation process before closing the books.
- Provincial Internal Audit has continued implementation of an audit approach based on a key control checklist that if fully implemented at departmental level will provide for a sustainable and adequate control environment in the Province.

Sub-outcome: Improving Supply Chain Management, including procurement.

Action: Capacity building and professionalising supply chain management.

During the year under review department conducted trainings to the North West provincial departments SCM officials, assessed the procurement plans of the departments and monitored 30 days payments to ensure that all procurements made by departments in the province complies with all laws and regulations.

4. PERFORMANCE INFORMATION BY PROGRAMME

4.1 Programme 1: Administration

This programme provides human resource support, strategic management, communication and departmental financial management services.

This programme consists of four sub-programmes, namely:

- Office of the MEC
- Management Services (HOD)
- Corporate Services
- Departmental Financial Management (Office of the CFO)

The programme's strategic objectives for year under review are as follows:

- To sustain unqualified audit opinion for the next five years

Strategic objectives, performance indicators, planned targets and actual achievements

Administration Programme has achieved its strategic objective of sustaining favourable audit opinion, and also achieved all its performance indicators and targets during the year which are aligned to the Chapter 12 of the North West Provincial Development Plan and Output 12 of the strategic priorities of government as stated at point number 3 above.

Strategic objectives:

Programme 01: Administration					
Strategic objectives	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement for 2016/2017	Comment on deviations
To sustain unqualified audit opinion for the next five years	Unqualified Audit opinion	Unqualified Audit opinion	Unqualified Audit opinion	N/A	N/A

Performance indicators

Programme / Sub-programme 1.1: Office Of The MEC							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of Annual Estimate of Provincial Revenue and Expenditure tabled not later than two weeks after the tabling of the national budget.	1	1	1	1	1	N/A	N/A
2.Number of Annual Reports submitted to Provincial Legislature for tabling	1	1	1	1	1	N/A	N/A

Performance indicators

Programme / Sub-programme 1.2: Management Services (Hod)							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1. Number of Annual performance assessment of SMS performed.	SMS performance assessment have been finalised and concluded	SMS assessment completed	1	1	1	N/A	N/A
2.Number of annual billionaire Lekgotla held	New	New	New	1	1	N/A	N/A

Performance indicators

Programme / Sub-programme 1.2.1: Risk Management							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of Strategic Risk Assessments Performed	New	1	1	1	1	N/A	N/A

Performance indicators

SUB-PROGRAMME 1.3: CORPORATE SERVICES

Programme / Sub-programme 1.3.3: Strategic Management							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of DepartmentalAnnual PerformancePlan developedand submitted to office of the HOD	1	1	1	1	1	N/A	N/A
2.Number of Annual Report produced	1	1	1	1	1	N/A	N/A
3.Number of Human Resource Plan developed	New	1	1	1	1	N/A	N/A
4.Number of Service Delivery Improvement Plans reviewed	New	1	1	1	1	N/A	N/A

SUB-PROGRAMME 1.4: FINANCIAL MANAGEMENT (CFO)

Performance indicators

Programme / Sub-programme 1.4.1: Management Accounting							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of Annual Financial Statements submitted to Provincial Treasury	1 Annual AFS	1 Annual AFS	1 Annual AFS	1 Annual AFS	1	N/A	N/A

Performance indicators

Programme / Sub-programme 1.4.2: Supply Chain Management Services							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of compliance reports on asset management to submitted to Provincial Treasury	12	12	12	12	12	N/A	N/A
2.Number of Departmental Procurement Plan produced and submitted to Provincial Treasury	1	1	1	1	1	N/A	N/A
3.Number of Financial Delegation Framework reviewed	New	1	1	1	1	N/A	N/A
4. Service providers paid within 30 days after receipt of invoices in line with National Treasury instruction No. 34.	4 late payments	Service providers paid within 30 days after receipt of invoices	Service providers paid within 30 days after receipt of invoices	Service providers paid within 30 days after receipt of invoices	Service providers paid within 30 days after receipt of invoices	N/A	N/A
5.Number of reports compiled on expenditure directed to Villages, Townships and Small Dorpies (VTSD)	New	New	New	4	4	N/A	N/A

Strategy to overcome areas of under performance

Not applicable as the programme managed achieve all the targets planned for the year under review.

Changes to planned targets

No changes were made to the 2016/17 planned Annual Performance plan targets.

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve all of its planned targets as per the Annual Performance Plan and this is evident as the Programme had an actual spending of 97percent as at 31st March 2017.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial years.

Sub-programme expenditure

Sub-Programme Name	2016/2017			2015/2016		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Officer of the MEC	8 360	7 815	545	7 924	7 850	74
Management Services	9 871	9 441	430	6 248	6 239	9
Corporate Services	67 304	65 253	2 051	80 887	80 747	140
Financial Management (CFO)	47 617	47 193	424	42 046	41 522	524
Total	133 152	129 702	3 450	137 105	136 358	747

4.2 Programme 2: Sustainable Resource Management

The programme's aim is to provide professional advice and support on provincial economic analysis, fiscal policy and the management of annual budget process, implementation of the provincial budgets as well as monitoring and control the North West provincial expenditures.

Sustainable Resource Management Programme consists of the following sub-programmes:

- Programme support
- Economic Analysis
- Fiscal Policy
- Budget Management
- Public Finance
- Infrastructure Coordination
- Municipal Finance Management (MFM)

The programme's strategic objectives for year under review are as follows:

- To advise and support departments and public entities on budget planning and fiscal matters.
- To provide support to municipalities in order for them to comply with MFMA

Strategic objectives, performance indicators, planned targets and actual achievements

Sustainable Resource Management Programme has achieved almost all strategic objectives as stated above and all its performance indicators and targets during the year which are aligned to Output 9 & 12 of the strategic priorities of government as stated at point number 3 above

Strategic objectives:

Programme 02: Sustainable Resource Management					
Strategic objectives	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement for 2016/2017	Comment on deviations
To advise and support departments and public entities on budget planning and fiscal matters.	1 Annual Provincial Revenue and Expenditure Estimates prepared and finalised for submission to Office of MEC.	1 Annual Provincial Revenue and Expenditure Estimates prepared and finalised for submission to Office of MEC.	1 Annual Provincial Revenue and Expenditure Estimates prepared and finalised for submission to Office of MEC.	N/A	N/A
	1 Adjustment Provincial Revenue and Expenditure Estimates prepared and finalised for submission to Office of MEC.	1 Adjustment Provincial Revenue and Expenditure Estimates prepared and finalised for submission to Office of MEC.	1 Adjustment Provincial Revenue and Expenditure Estimates prepared and finalised for submission to Office of MEC.	N/A	N/A
To provide support to municipalities in order for them to comply with MFMA	6 municipalities with unqualified audit opinions	10 municipalities with unqualified audit opinions	4 municipalities with unqualified audit opinions	6 municipalities with unqualified audit opinions	Actions plans developed by municipalities not being sufficient to address audit finding raised by AGSA

Performance indicators

Programme / Sub-programme 2.2: Macro Economic Analysis							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of reports compiled on the socio-economic analysis of the province(SERO)	New	2	2	2	2	N/A	N/A

Performance indicators

Programme / Sub-programme 2.3: Fiscal Policy							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of consolidated reports produced on the implementation of revenue enhancement strategy	New	New	4	4	4	N/A	N/A

Performance indicators

Programme / Sub-programme 2.4: Budget Management							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of Quarterly assessment reports produced on actual revenue and expenditure of Public Entities	4	4	4	4	4	N/A	N/A
2.Number of gazettes on transfers of funds to Municipalities developed	2	1	3	1	1	N/A	N/A
3. Number of assessment reports compiled based on MTEC hearing sessions for each department including the Provincial Legislature.	13	13	13	1	1	N/A	N/A
4. Number of consolidated monitoring reports compiled on the VTSD (Villages, Township and Small Dorpies) expenditure.	New	New	New	4	4	N/A	N/A

Performance indicators

Programme / Sub-programme 2.5: Public Finance							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of Quarterly Financial reports of departments compiled (Section 32 Report)	4	4	4	4	4	N/A	N/A
2.Number of audited provincial expenditure reports compiled	1	1	1	1	1	N/A	N/A
3.Number of expenditure reports of departments through monthly In-Year Monitoring (IYM) Model compiled	12	12	12	12	12	N/A	N/A

Performance indicators

Programme / Sub-programme 2.6: Infrastructure Coordination							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1. Number of training sessions conducted to improve the understanding of IDMS Toolkit best practises by provincial departments within the North West.	5	8	10	8	23	15	Over achievement due to the appointment of STTA's who are also interacting with the departments. Additional training required on the SIPDM with audit requirements as it is a priority to the province.
2. Number of assessment reports on infrastructure plan produced.	6	4	4	12	12	N/A	N/A

Programme / Sub-programme 2.6: Infrastructure Coordination							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
3.Number of infrastructure conditional grants performance assessments reports produced	1	4	4	7	7	N/A	N/A
4.Number of Monthly consolidated infrastructure spending reports through infrastructure Reporting Model	New	New	New	12	12	N/A	N/A

Performance indicators

Programme / Sub-programme 2.7: Municipal Financial Management							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1. Number of consolidated reports compiled on support provided to municipalities with regard to the implementation of MFMA.	4	4	4	4	4	N/A	N/A

Strategy to overcome areas of under performance

Department to assess audit action plans developed by municipalities as part of implementation of Shared service model for audit implementation plan to ensure that they address audit findings raised by AGSA

Changes to planned targets

No changes were made to the 2016/17 planned Annual Performance plan targets.

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve almost all its strategic objectives and all of their planned performance indicators and targets as per the Annual Performance Plan and this is evident as the Programme had an actual spending of 97 percent as at 31st March 2017.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial years.

Sub-programme expenditure

Sub-Programme Name	2016/2017			2015/2016		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme Support (SRM)	65	50	15	1 787	1 786	1
Economic Analysis	4 622	4 456	166	5 199	5 197	2
Fiscal Policy	3 923	3 857	66	4 159	4 158	1
Budget Management	18 502	17 338	1 164	15 766	15 753	13
Public Finance	14 032	13 849	183	12 090	12 087	3
Municipal Finance	98 239	96 891	1 348	87 225	87 156	69
Total	139 383	136 441	2 942	126 226	126 137	89

4.3 Programme 3: Assets and Liabilities

This programme's aim is to provide policy direction on the following:

- Monitoring of physical and financial assets;
- Implementation and monitoring of Supply Chain Management (SCM) in the Province;
- Implementation and management of the Electronic Tendering System (ETS) in the Province.

Assets and Liabilities Programme consists of the following sub-programmes:

- Programme Support
- Asset management
- Provincial Supply Chain Management

The programme had two strategic objectives for year under review which were as follows:

- To provide support to departments and public entities in order for them to comply with PFMA and applicable Treasury Regulations on asset management in the next five years
- To support and monitor Departments and Public Entities in order to comply with supply chain management prescripts in the next five years.

Strategic objectives, performance indicators, planned targets and actual achievements

Assets and Liabilities Management Programme has achieved almost all strategic objectives as stated above and all its performance indicators and targets during the year which are aligned to Output 12 of the strategic priorities of government as stated at point number 3 above.

Strategic objectives:

Programme 03: Assets and Liabilities					
Strategic objectives	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement for 2016/2017	Comment on deviations
To provide support to departments and public entities in order for them to comply with PFMA and applicable Treasury Regulations on asset management in the next five years	10 Depts. and 4 Public Entities received favourable audit outcome on asset management.	5 Depts. and 2 Public Entities	12 Depts. and 3 Public Entities received favourable audit outcome on asset management.	7 Depts. and 1 Public Entity	Recommendations made and trainings provided were implemented by departments and public entities hence there is an improvement.
To support and monitor Departments and Public Entities in order to comply with supply chain management prescripts in the next five years.	10 Depts. and 6 Public Entities received favourable audit outcome on supply chain management	7 Depts. and 3 Public Entities	9 Depts. and 3 Public Entities received favourable audit outcome on supply chain management	2 Depts.	Recommendations made and trainings provided were implemented by departments and public entities hence there is an improvement.

Performance indicators

Programme / Sub-programme 3.2: Assets Management							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of consolidated reports produced on provincial departmental cash flow projections	1	1	1	1	1	N/A	N/A
2. Number of consolidated monitoring reports produced on compliance to asset management prescripts by provincial departments and public entities.	48	48	4	4	4	N/A	N/A

Performance indicators

Programme / Sub-programme 3.3: Provincial Supply Chain Management							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of accredited SCM training sessions conducted for all Departments and Public Entities	New	New	New	10	16	6	High demand of SCM trainings.
2. Number of assessment reports produced on procurement plans received from departments.	New	New	New	1	1	N/A	N/A
3. Number of compliance reports related to invoices paid after 30 days produced and submitted to National Treasury.	12	12	12	12	12	N/A	N/A
4.Number of outreach programmes conducted (Suppliers & community)	New	New	New	120	128	8	High demand of outreach training required.

Programme / Sub-programme 3.3: Provincial Supply Chain Management							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
5.Number of Provincial Supply Chain Management guideline on VTSD (Villages, Township and Small Dorpies) procurement developed	New	New	New	1	1	N/A	N/A
6.Number of suppliers training sessions on pricing and invoicing conducted	New	New	New	19	20	1	Additional sessions were requested.

Strategy to overcome areas of under performance

Not applicable as the programme achieved all the targets that were planned for the year under review.

Changes to planned targets

No changes were made to the 2016/17 planned Annual Performance plan targets.

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve all of their planned targets as per the Annual Performance Plan and this is evident as the Programme had an actual spending of 94percent as at 31st March 2017.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial years.

Sub-programme expenditure

Sub-Programme Name	2016/2017			2015/2016		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme Support (A&L)	2 556	2 458	98	2 506	2 501	5
Asset Management	9 254	8 967	287	9 443	9 414	19
Support & Interlinked Financial System	33086	31 226	1 860	31 163	31 043	120
Total	44 896	42 651	2 245	43 102	42 958	144

4.4 Programme 4: Financial Governance

The aim of this programme is to facilitate the implementation of financial management in Provincial Departments and Public Entities to ensure improved audit outcomes and manage the transition from modified cash to GRAP accounting in line with PFMA. It operates under 5 sub-programmes.

Financial Governance Programme consists of the following sub-programmes:

- Programme support - Accountant General
- Accounting Services
- Financial Systems and Training
- Provincial Risk Management
- Provincial Internal Audit

The programme's strategic objectives for year under review are as follows:

- To provide support to Provincial Departments and Public Entities in order to comply with PFMA

Strategic objectives, performance indicators, planned targets and actual achievements

The programme has achieved its strategic objective as stated above and all its performance indicators and targets during the year which are aligned to Output 12 of the strategic priorities of government as stated at point number 3 above.

Strategic objectives:

Programme 04: Financial Governance					
Strategic objectives	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement for 2016/2017	Comment on deviations
To provide support to Provincial Departments and Public Entities in order to comply with PFMA	11 Depts. and 6 Public Entities received favourable audit outcome.	7 Depts. and 3 Public Entities	8 Depts. and 9 Public Entities received favourable audit outcome.	2 depts and 6 Public Entities received favourable audit outcome.	Recommendations made and trainings provided were implemented by departments and public entities hence there is an improvement.

Performance indicators

Programme / Sub-programme 4.2: Accounting Services							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of capacity building interventions for Departmental CFO's and Public Entities by conducting workshops on Accounting updates and Reforms	2	4	5	4	7	3	Separate workshops were held for Public entities and departments. Increased focus on training and support to NW Departments, Public Entities and Municipalities with the objective of improving the 2015/16 audit outcomes
2. Number of monitoring reports produced on a plan of action on AFS audit outcomes for departments and Public Entities.	1	23 (1 consolidated report covering departments and public entities	6	6	6	N/A	N/A

Programme / Sub-programme 4.2: Accounting Services							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
3.Unauthorised expenditure bill prepared and submitted to Legislature for condonement	1	2	1	1	1	N/A	N/A
4. Number of monitoring reports produced on irregular, fruitless and wasteful expenditure.	0	1	1	1	1	N/A	N/A
5.Number of monitoring reports produced for Departments on compliance with cost-containment measures	New	New	4	4	4	N/A	N/A

Performance indicators

Programme / Sub-programme 4.3: Financial Systems And Training							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of Provincial Departments staff trained in Financial Systems	642	854	622	400	810	410	High demand of training due to a new requisition module introduced on Walker financial system.
2.Number of SCoA and Economic Reporting Format (ERF) programmes conducted for Managers & Other Officials	13	6	5	1	6	5	High demand for SCoA Training
3. Number of PERSAL Exceptions (CASES) investigated based on PERSAL Salary Runs to monitor financial risks on salary transactions.	432	217	180	140	180	40	High demand for the number of Persal cases to be investigated

Performance indicators

Programme / Sub-programme 4.4: Provincial Risk Management							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of progress reports produced which ascertain Departments and Public Entities' compliance with Public Sector Risk Management Framework	New	New	8 (4 depts. & 4 Public entities)	8 (4 depts. & 4 Public entities)	4 depts. 4 Public entities	N/A	N/A
2.Number of Provincial Risk Management Indaba held	New	1	1	1	1	N/A	N/A

Performance indicators

Programme / Sub-programme 4.5: Provincial Internal Audit							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement 2016/2017	Comment on deviations
1.Number of audits completed as per annual audit plan	435	475	325	224	305	81	Operational plans required more audits than planned for in the APP.
2.Number of departmental risk management strategies and processes reviewed	11	11	12	11	11	N/A	N/A
3.Number of departmental ICT Governance systems reviewed	New	New	New	11	11	N/A	N/A

4.Number of departmental financial statement systems reviewed	11	11	11	11	11	N/A	N/A
5.Number of departmental performance information systems reviewed	11	11	11	11	11	N/A	N/A

Strategy to overcome areas of under performance

Not applicable as the programme achieved all the targets that were planned for the year under review.

Changes to planned targets

No changes were made to the 2016/17 planned Annual Performance plan targets.

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve all of their planned targets as per the Annual Performance Plan and this is evident as the Programme had an actual spending of 97percent as at 31st March 2017.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial years.

Sub-programme expenditure

Sub-Programme Name	2016/2017			2015/2016		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme Support (FG)	8 604	8 551	53	8 833	8 648	185
Accounting Services	74 893	72 140	2 753	55 334	55 325	9
Norms and Standards	1 613	1 551	62	1 289	1 285	4
Risk Management	3 761	3 438	323	2 853	2 838	15
Provincial Internal Audit	58 355	57 527	828	52 260	52 049	211
Total	147 226	143 207	4 019	120 569	120 145	424

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

None

5.2. Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2016 to 31 March 2017

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
Various Individuals (ex-employees)	N/A	Leave Gratuities and post-retirement benefits	Benefits due to ex-employees	1 188	N/A	N/A
Various Individuals (non-employees)	N/A	Bursary Funding	Bursary Funding	946	N/A	N/A
Donations/Gifts to employees	N/A	Donation	Donation	195	N/A	N/A
TOTAL				2 329		

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

None

6.2. Conditional grants and earmarked funds received

None

7. DONOR FUNDS

7.1. Donor Funds Received

None

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

The Department does not have any major capital or infrastructure projects.

The following table depicts how asset holdings have changed over the period under review, including information on disposals, scrapping and losses:

Categories	Closing Balance as at 31 March 2016 R'000	Prior Year Error Balances R'000	Additions 2016/17 R'000	Transferred in/out Departmental R'000	Asset Disposal R'000	Balance as at 31 March 2017 R'000
Office Furniture	8,570		1,848		(49)	10,369
Computer Equipment	14,806		3,483		(780)	17,509
Other Machinery Equipment	4,988		2,353		(20)	7,321
Transport Assets			2,822	(2,822)		-
Total	28,364	-	10,506	(2,822)	(838)	35,210

During the year under review the department purchased 9 vehicles which have been transferred to the department of Community Safety and Transport Management in terms of PFMA section 42. The department performs monthly reconciliations between the asset register and general ledger which are reviewed and signed off by senior management. Any discrepancies are investigated and resolved on a monthly basis before closure. Bi-annual verification is also conducted to update the asset register. The department has approved and implemented the following asset management policies and procedure manual which enhances compliance with asset management principles:

- Asset Management Procedure Manual
- Asset management loss-control policy
- Asset Management Strategy

Department of Finance assets are in a fairly reasonable condition.

PART C: GOVERNANCE

1. INTRODUCTION

Department of Finance's commitment to maintain the highest standards of governance is fundamental to the management of public finances and resources. Users want assurance that the department has good governance structures in place to effectively, efficiently and economically utilize the state resources, which is funded by the tax payer.

2. RISK MANAGEMENT

The Department continues to implement the Public Sector Risk Management Framework for the 16-17 financial year. The risk management policy was developed and approved as required by the framework.

Through the policy, the Department has adopted an enterprise-wide risk management approach, meaning that all key risks facing the Department forms part of a structured and systematic process of risk management. The approved risk management strategy outlines how the Department implements this policy position.

The accounting officer has appointed a Risk Management Committee (RMC) to provide oversight on the Department's risk management process and to enhance it through the provision of recommendations. The RMC is consists of 4 senior managers, two external members of which one serves as the chairperson. In line with the Public Sector Risk Management Framework, the RMC performed the following amongst others:

- Review and recommend for approval by the accounting officer the
 - Risk management policy
 - Risk management strategy & implementation plan
 - Risk Management Committee Charter
- Review and report quarterly to the accounting officer on the implementation of risk management
- Review the risk register and monitor implementation of risk treatment plans

The Department has streamlined the development of the strategic risk register with the process to develop the Annual Performance Plan, as required by the Public Sector Risk Management Framework and EXCO. This new process is meant to enhance planning and to place the Department at a better position to manage risks of non-achievement of pre-determined objectives.

The accounting officer has created a strong link between the RMC and the Audit Committee by including the report of the Chairperson of the RMC on his quarterly report to the Audit Committee. Furthermore, the Chief Risk Officer has a standing invite to all Audit Committee meetings. This allows the Audit Committee to carry out its role of providing an independent and objective view of the Department's risk management effectiveness.

The Department has sound risk management structures in place and takes great efforts to ensure continued improvements.

3. FRAUD AND CORRUPTION

The Department has assumed a zero-tolerance stance on fraudulent and corrupt activities in the workplace through the approved fraud prevention policy and strategy. These instruments determines actions constituting fraud and corruption and outlines three broad strategies to control fraud and corruption namely structural strategies, operational strategies and maintenance strategies.

The RMC has oversight responsibility on the Department's fraud prevention processes. In discharging this, the RMC:

- Review and recommend for approval by the accounting officer the:
 - Fraud Prevention policy
 - Fraud prevention strategy & implementation plan
 - Whistle-blowing policy & implementation plan
- Review the management of incidents reported through the National Anti-Corruption Hotline (NACH) and other incident reporting mediums
- Review and report quarterly to the accounting officer on the implementation of fraud prevention measures.

Awareness has been created to employees on the actions constituting fraud and corruption in the workplace, various incident reporting channels available, protection afforded to whistle-blowers and ethical conduct in the workplace. Awareness was created through workshops and posters.

The Department is committed to both creating a hostile environment to fraud perpetrators and to entrenching an ethical culture amongst its employees. Efforts are advanced staged to develop the Departmental gifts policy, to appoint ethics officers and an ethics committee.

No incidents of fraud and corruption were reported for the year.

4. MINIMISING CONFLICT OF INTEREST

Department of Finance had the following controls in place to minimize conflict of interest:

- Senior Management completed the financial disclosure forms in terms of the Public Service Commission's requirements.
- In all bid committee meetings, members were required to declare their conflict of Interest on bids being evaluated or adjudicated.
- All Supply Chain Management (SCM) Practitioners, bid committee members and senior managers undergo a security vetting process and SCM practitioners' signs for a Code of Conduct.

5. CODE OF CONDUCT

The Code of Conduct for Public Service (Chapter 2 of the Public Service Regulations), act as guideline to all employees as to what is expected of them from an ethical point of view, both in their individual conduct and in their relationship with others. Compliance with the Code can be expected to enhance professionalism and help to ensure confidence in the public service.

The primary purpose of the Code is a positive one, which is to promote exemplary conduct. It also outlines the relationship with the Legislature and the Executive, Relationship with the Public, Relationships among Employees, and Performances of duties, personal conduct and Private interest and spells out what an employee must/should not do.

Security strategy Policy, Fraud Prevention Policy, Supply Chain Management (SCM) Policy, etc. contains Codes of Conduct. Members of SMS and all employees are trained on the Code through workshops and are issued with copies of the Code.

If employees breach the Code of Conduct, disciplinary measures are taken by the Labour relations unit, starting from appointing investigating officer to investigate misconduct and those found to have breached the Code are subjected to a disciplinary enquiry.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Health and Safety in the workplace is regulated by the Occupational Health and Safety (OHS) Act, No. 85 of 1993. In terms of the Act the Head of the Department is charged with the responsibility of ensuring a workplace that is safe and without the risk to the health of employees. This piece of legislation is preventative in its approach to health and safety issues. The second piece of legislation is the Compensation for Occupational Injuries and Diseases Act (COIDA) which compliments failure of the OHS Act, aims to provide for compensation for disablement caused by occupational injuries and diseases sustained or contracted by employees.

Employees are made aware of the procedures to follow in cases of injuries on duty through the Injury on duty policy workshops. The employer has a duty in terms of this act to pay for reasonable medical expenses for injuries sustained on duty and employees are not required to make use of their medical aids in such instances.

For the period under review the department held an Occupational Health and Safety awareness event with the theme: "Safety at Work is My Responsibility". The Department participated in two of the cleaning campaigns as part of the Provincial Social mobilization ten point plan. The department installed the non-slip strips in the ramps at Ga-Rona building to minimize the injury on duty cases emanating mainly from slip and fall incidents. Eight OHS inspections were undertaken in the various premises occupied by the department, and reports with recommendations were written that detailed the health and safety conditions at these premises. There were 62 OHS complaints reported for the period which were mostly resolved except for the fumigation and removal of wild cats in the buildings. These complaints included among others lifts out of order and air conditioners, loose tiles, water leakages and blockages, lack of water in the buildings and etc. There were 13 cases of injury on duty for employees with only one of a visitor to the VTSD Economic Lekgotla. The election of health and safety representatives that make up the Departmental OHS committee and first aiders was done.

7. PORTFOLIO COMMITTEES

Meeting Date	Matters raised/Recommendations	Response by Department
October 2016 Review of the 2015/16 Annual report	<p><u>Resolution No. 3.1</u> The department needs to maximize the revenue collection of the province and not solely rely on the appropriations from National Treasury.</p>	<p>The Provincial Treasury has adopted the following strategies to maximize own revenue collections:</p> <ul style="list-style-type: none"> • Support to Departments to Meet Their Annual Revenue Performance Targets through regular monitoring and communication with departments to assist in resolving revenue collection challenges; • Increasing the provincial own revenue by assisting departments in identifying possible new sources of revenue to expand the provincial revenue base; • Administrative Efficiency by ensuring that revenue collection costs are always less than revenue collected.
	<p><u>Matters raised 7.1</u> Most of the performance indicators are over-achieved, particularly in training of officials, yet the budget stays the same. What mechanism has the department used to achieve such a performance</p>	<p>There was high demand for training however the department will re-adjust targeting in the future years.</p>
	<p><u>Matters raised 7.2</u> The department has under-achieved by 97% in programme 1: Administration and all other programmes achieved 100%, how is this possible.</p>	<p>The department has under-achieved by only 3% in programme 1: Administration not 97% as noted by the committee.</p>
	<p><u>Matters raised 7.3</u> How far is the department in terms of finalising the investigation conducted by the Special Crimes Unit (HAWKS) relating to the unauthorised and irregular expenditure.</p>	<p>Criminal case has been registered at Mmabatho SAPS by SCOPA and it is Case:63/02/2013. The department is not in receipt of progress reports. The SAPS Commercial Crime unit does not report to the department on this matter, we only provide information when requested.</p>
	<p><u>Matters raised 7.4</u> In relation to IT Systems and internal controls in the department, what is the department doing to remedy the situation.</p>	<p>All IT and internal control deficiencies are addressed through AG action plans and Internal Audit actions plans which are reported and monitored monthly at departmental management meetings. The department also reports progress on the Provincial Post Audit Action Plan (PAAP) online system and to the Audit Committee on a quarterly basis.</p>

	<p><u>Matters raised 7.5</u> A clean audit is a compliment for the department and the committee recognises and appreciates the improvement in the department's performance, however how is the department assisting other departments and entities in achieving clean audits.</p>	<p>The department were assisted in developing revised audit action plans to be in line with five main works stream which were reviewed by Provincial Treasury and Internal Audit for guidance before being approved by accounting officers for loading on the Provincial Post Audit Action Plan (PAAP) system.</p>
	<p><u>Resolution 7.1</u> The department to submit to Portfolio Committee a detailed report explaining the flexible moratorium and core management issues.</p>	<p>In terms of the flexible moratorium, provincial departments had to request approval from the Provincial Treasury and Office of the Premier before filling positions. One of the objective of the flexible moratorium is to manage the provincial wage bill with the view to direct more resources to service delivery areas without compromising the quality of services that are labour intensive. It is also important to note that this process excluded vacant post funded through the conditional grants.</p>
	<p>The department to submit to Portfolio Committee an action plan of the department of Finance for 2015/16.</p>	<p>Department has prepared a detailed report on how it will deal with issues emanating from deliberations of this resolution.</p>
	<p><u>Resolution 9.1</u> The department to consider creating a separate system that deals with EPWP workers.</p>	<p>The Provincial Treasury will investigate the impact of the EPWP workers on PERSAL and investigate other possible systems that can be used to easily record and report on them.</p>
	<p><u>Resolution 9.2</u> The department to ensure that department of READ, Public Works and Education spend conditional grants appropriated to them.</p>	<p>The Provincial Treasury also ensures the submission of credible infrastructure/grant planning documents e.g. business plans, User Asset Management Plans (U-AMPs), Infrastructure Programme Management Plans (IPMPs), Procurement Plans etc. These documents assists the department with early planning of projects. Various forums such as the Infrastructure Support Forum (ISF) engagements have been reinstated, which are geared towards improving infrastructure implementation and monitoring. The Provincial Treasury will continue to strengthen the monitoring of infrastructure implementation, assess the associated risks and provide departments with early warnings.</p>
	<p><u>Resolution 9.3</u> The department to monitor spending patterns of all departments to ensure that it is</p>	<p>The early warnings are continuously communicated to departments in order to instil proactive review of projected expenditure trends and implement</p>

	stead throughout all quarters.	corrective and recovery measures in the remainder of the financial year.
	<p><u>Resolution 10.1</u></p> <p>The Department of Finance should assist the process of employing personnel who are skilled in financial governance at municipalities.</p>	<p>The Department of Finance has issued circular 1/2016 in October 2016 as a form of Treasury instruction to municipalities to prescribe the recruitment process for filling key positions within the budget and treasury office. The circular requires municipalities to:</p> <ul style="list-style-type: none"> • Seek approval of the advertisement from the department. • The department must approve all panels and selection committees in respect of these positions • The Department of Finance together with officials from the Department of local Government and Human Settlements to sit in interviews of these positions. <p>The department was part of the recruitment process for various BTO positions at the municipalities</p>
	<p><u>Resolution 10.2</u></p> <p>Stringent measures should be taken by municipalities to recover Monies owed to them by the public.</p>	<p>The department is monitoring the debt management of the municipalities monthly as part of the MFMA Sec 71 reports. This entails monitoring and analysing of trends with recommendation to the municipality on improvement of debt management. The department intervened in this regard by assisting municipalities to compile and adopt the revenue enhancement strategies. The department will assist the municipalities with implementation of the revenue enhancement strategies on a shared services approach. This entails innovations/strategies to improve revenue collection and debt management.</p>
	<p><u>Resolution 10.3</u></p> <p>The Department must ensure that departments and entities that owe Municipalities must pay them.</p>	<p>The Department has established and leads a Debt Management Forum, the mandate of the Forum includes but not limited to:</p> <ul style="list-style-type: none"> • • Obtaining a list of outstanding government debt from municipalities; • Unpack and classify debt owed according to departments, and attach supporting documents validating and confirming debt owed; • Reconcile debtors accounts to resolve disputes where necessary <p>In addition to above interventions, the Department established an initiative termed a "War Room". The mandate of the "War Room" was to expedite payment of amounts owed by organs of state to the local municipalities. An amount of R180 million was collected in a matter of two weeks of the active</p>

		existence of the "War Room", this amount assisted municipalities in paying amounts owed to Eskom and avert electricity power interruptions which were envisioned by Eskom.
	<u>Resolution 11.1</u> Municipalities should give actual figures to the Department of Finance for reporting, should this not be done, consequence management must be effected	National Treasury issued a circular no. 76 on Municipal Regulations on Financial Misconduct procedures and Criminal Proceedings and the department will monitor implementation. The regulations allow participation of the provincial treasury in misconduct committees. The department is closely monitoring the credibility of Sec 71 reports as a monitoring tool for implementation of this circular. On a quarterly basis the verification of the Sec 71 report is taking place for accuracy of information reported by the municipalities.
	<u>Resolution 11.2</u> The Office of the Auditor General must keep assisting municipalities to achieve better audit outcomes	Regular meetings are being held with the Auditor General to discuss pertinent issues that may affect audit outcomes of the municipalities. The Department is duly represented in the Audit Steering Committee meetings and the implementation of the Post Audit Action Plans is closely monitored.

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
July 2015	Review of the Public Protector report on prior years investigations of irregular expenditure	The Department must present the progress made on the recommendations in the Public Protector report	Progress Report submitted	Recommendations implemented. Investigation by the SAPS Commercial Crime Unit still in progress.

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Not applicable as the Department of Finance did not receive any material findings in 2015/16 Audit.

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
N/A	N/A	N/A

10. INTERNAL CONTROL UNIT

Department of Finance does not have an Internal Control Unit and Programme & Sub-programme Managers performs this function per their respective programmes/sub-programmes in line with relevant policies & procedures, e.g. Supply Chain Management Policy, Fraud Prevention Policy, Security Policy, IT Security Policy, etc.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

- **Key activities and objectives of the internal audit**

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Key objectives:

Provide a value add risk based internal audit service to the department.

Summary of audit work done

For the financial year under review 19 assurance and advisory reports were issued to the Department. Work performed was based on a risk based internal audit plan and included audits of: risk management; supply chain management; financial statements; report on pre-determined objectives; IT governance; human resources and audit action plans (both internal and external). Based on the audit work performed internal control, risk management and governance processes are generally adequate and effective and recommendations for further improvement have been made to the Department. This will occur through timely and adequate implementation of agreed upon audit action plans

The table below discloses relevant information on the audit committee members:

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
P. MZIZI	CA SA	External Member	-	01 August 2013	NA	5
M.O MORATA	B. Proc	External Member	-	01 August 2013	NA	4
A.F SINTHUMULE	MBA	External Member	-	01 August 2013	NA	4
M.M MOHOHLO	Master of Business Administration	External Member	-	01 August 2013	NA	3
O. BODIGELO/ NYEZI	Master of Business Administration (UniWest)	Internal Member	Chief Director Corporate Services (READ)	01 January 2014	31 March 2017	0

12. AUDIT COMMITTEE REPORT

Report of the Provincial Audit Committee

We are pleased to present our final report for the financial year ended 31 March 2017.

Audit Committee Members and Attendance

The Audit Committee consists of the members listed hereunder and should meet at least four (4) times per annum as the Central Audit Committee and also four (4) times per annum as the Cluster Audit Committee as per its approved terms of reference. During the current year four (4) meetings were held by the Central Audit Committee and five (5) meetings were held by the Cluster Audit Committee.

Central Audit Committee

Name	Role	Scheduled Meetings	
		Held	Attended
Mr. M. Mohohlo	Chairperson	4	4
Ms. P. Mzizi	External Member	4	4
Ms. N. Mtebele	External Member	4	3
Mr. P. Tjie	External Member	4	4
Mr. F.C Gondwe	External Member	4	3
Mr. M. Mokgobinyane	External Member	4	1*
Mr. N. Kunene	Ex Officio Member	4	3
Mr. G. Paul	Ex Officio Member	4	1
Mr. M. Bogosi	Ex Officio Member	4	1**
Ms. H. Kasirivu	Ex Officio Member	4	1**

*Co-opted for specific meetings.

**On behalf of Ex Officio Members.

Cluster Audit Committee

Name	Role	Scheduled Meetings	
		Held	Attended
Ms. P. Mzizi	Chairperson	5	5
Ms. M.O Morata	External Member	5	4

Mr. A.F Sinthumule	External Member	5	4
Ms. M.O Bodigelo/Nyezi	Internal Member	5	0
Mr. M.M. Mohohlo*	External Member	5	3

*Co-opted for specific meetings.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from section 38(1) (a) (ii) of the PFMA and Treasury Regulation 3.1.

The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The effectiveness of internal control

In line with the PFMA, Internal Audit provides the Audit Committee and management with assurance that the internal controls are appropriate and effective. This is achieved by evaluating internal controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement. The Accounting Officer retains responsibility for implementing such recommendations as per Treasury Regulation 3.1.12.

Through our analysis of audit reports from internal audit, Auditor General South Africa and engagements with the Department s it can be reported that the system on internal control for the period under review was adequate and effective.

Based on our interaction with the Department we conclude that the Department does have an adequate and effective action plan management system to address internal audit and Auditor General South Africa findings.

Based on the quarterly reviews performed, the Departmental fraud and risk management system still requires further improvement.

In-Year Management and Quarterly Reporting

The Provincial Treasury has confirmed that the Department has reported to the Treasury as is required by the PFMA.

Evaluation of the Annual Financial Statements

The Audit Committee has reviewed the draft annual financial statements prepared by the Department and has advised the Accounting Officer to ensure that all the review notes and

comments of the Internal Audit and Audit Committee are fully addressed prior to submission of the annual financial statements to the Auditor General South Africa.

Subsequently the management report of the Auditor General South Africa was discussed with the Audit Committee.

Evaluation of the reporting on predetermined objectives

The Audit Committee has reviewed the draft annual report prepared by the Department and has advised the Accounting Officer to ensure that all the review notes and comments of the Internal Audit and Audit Committee are fully addressed prior to submission of the annual report to the Auditor General South Africa.

The Audit Committee has discussed the external audit outcomes on the reporting on predetermined objectives to be included in the annual report with the Auditor General South Africa and the Accounting Officer.

Compliance with laws and regulations

Throughout the year under review the Audit Committee is satisfied with the status of compliance with all applicable legislation which is a confirmation that the Department does have an adequate and effective compliance framework and system.

The Audit Committee remains concerned with the progress in the finalization of the irregular expenditure.

Internal Audit

The Audit Committee is satisfied that the Internal Audit function operated effectively during the year under review. The Audit Committee also notes that the deficiencies in the risk management system mentioned above may impact on the implementation of the risk based audit approach.

Auditor General South Africa

We have reviewed the Department's implementation plan for audit issues raised in the previous year and we are satisfied that all the matters have been adequately resolved except for ICT related matters.

The Audit Committee is not aware of any unresolved issues with respect to the current audit.

The Audit Committee concurs and accepts the conclusions of the Auditor General South Africa on the Annual Financial Statements and is of the opinion that the audited annual financial statements be accepted and read together with the report of the Auditor General South Africa.

General

The Audit Committee strongly recommends that the Department must ensure adequate and effective implementation and frequent monitoring of the audit action plans for both internal and external audits so as to sustain clean administration.

Signed on behalf of the Cluster Audit Committee by:

Chairperson of the
Cluster Audit Committee

P. Mzizi
.....
P Mzizi CA (SA)

Date: 31 July 2017

The above report was presented to, considered and approved by the Central Audit Committee at a meeting held on 30 July 2017 and is signed by:

Chairperson of the
Provincial Audit Committee

M.M Mohohlo
.....
M.M Mohohlo

Date: 31 July 2017

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

The information contained in this part of the annual report has been prescribed by the Minister for the Public Service and Administration for all departments in the public service.

2. OVERVIEW OF HUMAN RESOURCES

2.1 LEGISLATION THAT GOVERN HUMAN RESOURCES MANAGEMENT

The legislature that governs Human Resources (HR) management in the Department of Finance are:

- Constitution of South Africa – Act 108 of 1996
- Public Service Act 1994
- Public Service regulations – 2016
- Labour Relations Act – 1995
- Basic Conditions of Employment Act – 1997
- White paper on human Resource management
- Skills development Act – 1998
- Skills development levy Act – 1998
- Occupational Health and Safety – 1983
- Public Finance management Act – 1999
- Employment Equity Act – 55 of 1998

2.2 OVERVIEW

The Department of Finance had a staff complement of 645 at 31 March 2017. This includes both permanent staff, staff on contract and Interns in the Department.

During the 2016/2017 financial year, a total of 298 employees were appointed. This include periodical, abnormal, contract and contract extensions. A total of 67 permanent posts were filled. Approval was granted by the Provincial DG to advertise 84 posts in January 2017. The Department is currently busy with recruitment processes for these advertised posts. The Department appointed 54 Interns. Several employees were appointed on contract to assist the Department in reaching the objectives set out in the APP. The Department will continue with the filling of vacant funded posts in the new financial year as it remains a priority for the new financial year.

The Department reviewed the organisational structure and is awaiting feedback from the Office of the Premier so that it can be submitted to DPSA for consultation. The review was done to ensure that the Department is able to execute its mandate.

The Persal Clean-up strategy from DPSA was successfully implemented and completed. The establishment is fully aligned to the organisational structure.

Performance Management is on track in the Department. Performance outcomes were implemented on Persal. A total number of 235 employees received performance awards. There are no backlogs in the Department in terms of PMDS. The AD: PMDS resigned in December 2016. Her post will be advertised in the new financial year. Several training sessions were conducted on PMDS. Extensive moderation was also done on the assessments. SMS Performance agreements were all submitted and captured on time as well as their financial disclosures.

The department has established an Employment Health Wellness Programme (EHWP) that is comprised of relevant professionals to run programmes that support total well-being of employees. These include among others an Employee Wellness Clinic that provides for primary health care services such as VCT, family planning, treatment for minor ailments, management for chronic conditions, health promotion and referral system. Supplements are introduced for employees with chronic conditions to help improve their vitality in order to assist with job performance. A Physical Activity Programme includes a mini gym for the staff in order to encourage active lifestyle. This programme also extends to participation in football, netball and volley ball games. There are Friday mornings run where employees are encouraged to participate as part of physical fitness for better health and productivity.

The OHS Act propagates for safe and healthy work environment. The OHS Committee is made up of health and safety representatives who are appointed to recommend measures that ensure a safe and health work environment for all employees. Various policy measures are in place that caters for substance abuse, ill-health chronic conditions, OHS, Crises and Trauma affecting individuals within the workplace etc. There are support groups for people affected by cancer, diabetes and hypertension as well as for those affected by death – bereavement support.

Training programs were successfully implemented in line with the WSP. A total number of 479 employees attended training. A total of 54 Interns were appointed. A Learnership Programme in the Internal Audit and Provincial Accounting unit was also launched. Several internal and external bursary applicants were granted bursaries by the Department.

Achievements:

- Appointment 67 permanent employees and promotion of 46 internal employees.
- Successful implementation of Persal Clean-up Strategy.
- Training provided to permanent staff and implementation of Internship and Learnership Programme.
- Successful EHWP that are utilised by staff.
- Successful submission of Financial Disclosures of SMS
- Successful implementation of bursaries in the Department
- Successful management of PILIR – no outstanding cases

Challenges:

- The provincial moratorium (flexible) on the filling of posts resulted that posts could not be filled within the stipulated timeframes as legislated

Future Plans/Goals:

- Continue with the filling of vacant funded posts advertised in 2016/2017.
- Consult with DPSA on the structure of the Department
- Do a new HR Plan
- Allocation of bursaries

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1. Personnel related expenditure

The following tables summarises the final audited personnel related expenditure by programme and by salary bands. In particular, it provides an indication of the following:

- amount spent on personnel
- amount spent on salaries, overtime, homeowner's allowances and medical aid.

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2016 to 31 March 2017

Programme	No. of Employees as at 31 March 2017	Total Expenditure	Professional and Special Services Expenditure	Training Expenditure	Personnel Expenditure (excl Good & Services)	% of Total Personnel Cost	Average Personnel Cost per Employee (R)
Administration	240	R 129 702 000	R 308,994.00	R 3,729,304.00	R 84,284,924.87	35	R 351,187.00
Sustainable Resource Management	145	R 136 441 000	R 73,566,037.00	R 0.00	R 53,588,206.55	23	R 369,574.00
Asset & Liability Management	53	R 42 651 000	R 793,988.00	R 0.00	R 24,408,265.32	10	R 460,533.00
Financial Governance	207	R 143 207 000	R 27,588,084.00	R 0.00	R 75,740,768.18	32	R 365,897.00
Grand Total	645	R 452 001 000	R 102,257,103.00	R 3,729,304.00	R 238,022,164.92	100	R 369,027.00

NB. Please note Departmental Training and development budget is centralised under Administration Programme. The Personnel expenditure in this table is R1,5 million more than the figure disclosed in the AFS due to non-Persal transactions correctly captured on BAS and disclosed in the Statement of Financial Performance.

Table 3.1.2 Personnel costs by salary band for the period 1 April 2016 to 31 March 2017

Salary Bands	No. of Employees as at 31 March 2017	Personnel Expenditure (excl Good & Services)	% of Total Personnel Cost	Average Personnel Cost per Employee (R)
Lower skilled (Levels 1-2)	32	R3,675,350.42	2	R 114,855.00

Salary Bands	No. of Employees as at 31 March 2017	Personnel Expenditure (excl Good & Services)	% of Total Personnel Cost	Average Personnel Cost per Employee (R)
Skilled (Levels 3-5)	61	R13,453,608.25	6	R 220,551.00
Highly skilled production (Levels 6-8)	167	R56,672,309.49	24	R 339,355.00
Highly skilled supervision (Levels 9-12)	187	R110,925,471.92	47	R 593,184.00
Senior and Top Management (Level 13-16)	28	R32,975,200.60	14	R 1,177,686.00
Contract (Levels 1-2)	108	R4,409,780.39	2	R 40,831.00
Contract (Levels 3-5)	5	R1,293,728.48	1	R 258,746.00
Contract (Levels 6-8)	13	R4,577,208.36	2	R 352,093.00
Contract (Levels 9-12)	4	R3,705,002.87	2	R 926,251.00
Contract (Levels 13-16)	3	R4,027,407.73	2	R 1,342,469.00
Periodical Remuneration	37	R0.00	0	R 0.00
Abnormal Appointment	0	R2,307,096.41	1	R 0.00
Grand Total	645	R 238,022,164.92	100	R 369,027.00

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2016 to 31 March 2017

Programme	Salaries		Overtime		Home Owners Allowance		Medical Assistance		Personnel Expenditure (excl Good & Services)
	SALARIES VIA PERSAL	Salaries as % of Personnel Cost	OVERTIME	Overtime as % of Personnel Cost	HOUSE OWNERS ALLOWANCE	HOA as % of Personnel Cost	MEDICAL FUNDS	Medical Ass. as % of Personnel Cost	
Administration	R 57,927,537.64	69	R 1,154,339.71	1	R 2,436,633.63	3	R 3,399,713.00	4	R 84,284,924.87
Sustainable Resource Management	R 38,283,540.85	71	R 235,366.82	0	R 1,087,398.75	2	R 1,255,808.50	2	R 53,588,206.55
Asset & Liability Management	R 16,505,054.67	68	R 45,104.07	0	R 446,400.00	2	R 723,110.75	3	R 24,408,265.32
Financial Governance	R 54,490,591.40	72	R 24,080.01	0	R 1,704,547.19	2	R 2,566,009.75	3	R 75,740,768.18
Grand Total	R 167,206,724.56	70	R 1,458,890.61	1	R 5,674,979.57	2	R 7,944,642.00	3	R 238,022,164.92

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2016 to 31 March 2017

Salary Bands	Salaries		Overtime		Home Owners Allowance		Medical Assistance		Personnel Expenditure (excl Good & Services)
	SALARIES VIA PERSAL	Salaries as % of Personnel Cost	OVERTIME	Overtime as % of Personnel Cost	HOUSE OWNERS ALLOWANCE	HOA as % of Personnel Cost	MEDICAL FUNDS	Medical Ass. as % of Personnel Cost	
Lower skilled (Levels 1-2)	R 2,221,217.13	60	R 195,910.56	5	R 297,600.00	8	R 349,645.25	10	R 3,675,350.42
Skilled (Levels 3-5)	R 8,704,377.44	65	R 421,920.97	3	R 820,200.00	6	R 1,264,982.25	9	R 13,453,608.25
Highly skilled production (Levels 6-8)	R 41,392,716.73	73	R 302,753.74	1	R 1,742,970.99	3	R 2,856,548.00	5	R 56,672,309.49
Highly skilled supervision (Levels 9-12)	R 79,592,233.10	72	R 306,998.75	0	R 1,876,845.83	2	R 3,140,442.50	3	R 110,925,471.92
Senior and Top Management (Level 13-16)	R 21,475,307.16	65	R 0.00	0	R 770,958.75	2	R 265,740.00	1	R 32,975,200.60
Contract (Levels 1-2)	R 4,387,418.17	100	R 21,258.62	1	R 0.00	0	R 0.00	0	R 4,409,780.39
Contract (Levels 3-5)	R 937,177.35	72	R 8,850.38	1	R 0.00	0	R 0.00	0	R 1,293,728.48
Contract (Levels 6-8)	R 3,372,761.86	74	R 124,724.59	3	R 14,400.00	0	R 0.00	0	R 4,577,208.36
Contract (Levels 9-12)	R 2,569,113.16	69	R 76,473.00	2	R 32,004.00	1	R 0.00	0	R 3,705,002.87
Contract (Levels 13-16)	R 2,554,402.46	63	R 0.00	0	R 120,000.00	3	R 67,284.00	2	R 4,027,407.73
Periodical Remuneration	R 0.00	0	R 0.00	0	R 0.00	0	R 0.00	0	R 0.00
Abnormal Appointment	R 0.00	0	R 0.00	0	R 0.00	0	R 0.00	0	R 2,307,096.41
Grand Total	R 167,206,724.56	70	R 1,458,890.61	1	R 5,674,979.57	2	R 7,944,642.00	3	R 238,022,164.92

3.2. Employment and Vacancies

The tables in this section summarise the position with regard to employment and vacancies.

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment.

This information is presented in terms of three key variables:

- programme
- salary band
- critical occupations

Departments have identified critical occupations that need to be monitored. In terms of current regulations, it is possible to create a post on the establishment that can be occupied by more than one employee. Therefore, the vacancy rate reflects the percentage of posts that are not filled.

Table 3.2.1 Employment and vacancies by programmes on 31 March 2017

Programme	No. of posts	No. of posts filled	% Vacancy Rate	No. of posts filled additional to the establishment
Administration	279	232	17	0
Sustainable Resource Management	153	119	22	0
Asset & Liability Management	73	53	27	0
Financial Governance	236	196	17	0
Grand Total	741	600	19	0

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2017

Salary Band	No. of posts on approved Establishment	No. of posts filled	% Vacancy Rate	No. of posts filled additional to the establishment
Lower skilled (Levels 1-2)	149	148	1	0
Skilled (Levels 3-5)	86	63	27	0
Highly skilled production (Levels 6-8)	224	168	25	0
Highly skilled supervision (Levels 9-12)	242	191	21	0
MEC& Senior management (Levels 13-16)	40	30	25	0
Grand Total	741	600	19	0

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2017

Occupations	No. of posts on approved Establishment	No. of posts filled	% Vacancy Rate	No. of posts filled additional to the establishment
Administrative Related	10	8	20	0
Cleaners In Offices Workshops Hospitals Etc.	43	42	2	0
Client Inform Clerks(Switchboard, Reception, Information Clerks)	1	1	0	0
Communication And Information Related	1	1	0	0
Economists	3	1	67	0
Finance And Economics Related	64	54	16	0
Financial And Related Professionals	250	183	27	0
Financial Clerks And Credit Controllers	39	29	26	0
General Legal Administration & Rel. Professionals	2	1	50	0
Head Of Department/Chief Executive Officer	1	1	0	0
Human Resources & Organisational Development& Related Professionals	38	28	26	0

Occupations	No. of posts on approved Establishment	No. of posts filled	% Vacancy Rate	No. of posts filled additional to the establishment
Human Resources Clerks	8	8	0	0
Information Technology Related	1	1	0	0
Language Practitioners Interpreters & Other Communication	6	6	0	0
Library Mail And Related Clerks	17	12	29	0
Light Vehicle Drivers	10	10	0	0
Logistical Support Personnel	1	1	0	0
Material-Recording And Transport Clerks	3	3	0	0
Messengers Porters And Deliverers	10	5	50	0
Other Administration& Related Clerks And Organisers	152	141	7	0
Other Information Technology Personnel.	3	3	0	0
Other Occupations	1	1	0	0
Professional Nurse	1	1	0	0
Risk Management And Security Services	1	1	0	0
Secretaries & Other Keyboard Operating Clerks	35	27	23	0
Security Guards	2	2	0	0
Security Officers	1	1	0	0
Senior Managers	37	28	24	0
Grand Total	741	600	19	0

3.3. Filling of SMS Posts

The tables in this section provide information on employment and vacancies as it relates to members of the Senior Management Service by salary level. It also provides information on advertising and filling of SMS posts, reasons for not complying with prescribed timeframes and disciplinary steps taken.

Table 3.3.1 SMS post information as on 31 March 2017

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Salary Level 16 (Head of Department)	1	1	100	0	0
Salary Level 15	2	1	50	1	50
Salary Level 14	7	6	86	1	14.3
Salary Level 13	29	22	76	8	24.1
Grand Total	39	30	76.9	10	23.1

Table 3.3.2 SMS post information as on 30 September 2016

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Salary Level 16 (Head of Department)	1	1	100	0	0
Salary Level 15	2	1	50	1	50
Salary Level 14	7	7	100	0	0
Salary Level 13	29	23	79	6	20.7
Grand Total	39	32	82.1	7	17.9

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2016 to 31 March 2017

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Salary Level 16 (Head of Department)	1	1	100	0	0
Salary Level 15	2	1	50	1	50
Salary Level 14	7	6	86	1	14.3
Salary Level 13	29	22	76	8	24.1
Grand Total	39	30	77	10	23.1

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2016 to 31 March 2017

Reasons for vacancies not advertised within six months
Internal moratorium placed on the filling of posts in July 2014 and provincial moratorium placed on the filling of posts in February 2015. No suitable candidates found for the two SMS posts advertised in 2016. The posts had to be re-advertised. Due to the moratorium, the Provincial DG must grant approval for the filling of posts. This was done and five posts were advertised in January 2017

Reasons for vacancies not advertised within twelve months
Internal moratorium placed on the filling of posts in July 2014 and provincial moratorium placed on the filling of posts in February 2015. No suitable candidates found for the two SMS posts advertised in 2016. The posts had to be re-advertised. Due to the moratorium, the Provincial DG must grant approval for the filling of posts. This was done and five posts were advertised in January 2017

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2016 to 31 March 2017

Disciplinary steps taken for not complying
None – The reasons for not filling SMS posts are beyond the departments control

3.4. Job Evaluation

Within a nationally determined framework, executing authorities may evaluate or re-evaluate any job in his or her organisation. In terms of the Regulations all vacancies on salary levels 9 and higher must be evaluated before they are filled. The following table summarises the number of jobs that were evaluated during the year under review. The table also provides statistics on the number of posts that were upgraded or downgraded.

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2016 to 31 March 2017

Salary Band	No. of posts	Number of Jobs Evaluated	% of posts evaluated	POSTS UPGRADED		POSTS DOWNGRADED	
				No. of posts	% of posts evaluated	No. of posts	% of posts evaluated
Lower skilled (Levels 1-2)	149	0	0	0	0	0	0
Skilled (Levels 3-5)	86	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	224	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	242	0	0	0	0	0	0
Senior Management Band A	29	0	0	0	0	0	0
Senior Management Band B	7	0	0	0	0	0	0
Senior Management Band C	2	0	0	0	0	0	0
Senior Management Band D	1	0	0	0	0	0	0
MEC	1	0	0	0	0	0	0
Grand Total	741	0	0	0	0	0	0

The following table provides a summary of the number of employees whose positions were upgraded due to their post being upgraded. The number of employees might differ from the number of posts upgraded since not all employees are automatically absorbed into the new posts and some of the posts upgraded could also be vacant.

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2016 to 31 March 2017

Beneficiary	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Grand Total	0	0	0	0	0
Employees with a disability					0

The following table summarises the number of cases where remuneration bands exceeded the grade determined by job evaluation. Reasons for the deviation are provided in each case.

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2016 to 31 March 2017

Occupation	No. of Employees	Job Evaluation Level	Remuneration Level	Reason for Deviation
Financial And Related Professionals	1	9	10	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post in 2015. The employee was however already on the higher level (since 2007) before the new directives from DPSA. In terms of legislation the salary cannot be reduced. We do not have vacant SL10 posts where employee can be absorbed
Library Mail And Related Clerks	2	5	6	They were already on SL6 when the post was graded on SL5 by DPSA in the benchmark/ coordination they conducted. In terms of legislation the salary cannot be reduced. We do not have vacant SL6 posts where they can be absorbed
Financial Clerks And Credit Controllers	3	5	6	They were already on SL6 when the post was graded on SL5 by DPSA in the benchmark/ coordination they conducted. In terms of legislation the salary cannot be reduced. We do not have vacant SL6 posts where they can be absorbed

Occupation	No. of Employees	Job Evaluation Level	Remuneration Level	Reason for Deviation
Material-Recording And Transport Clerks	1	5	6	They were already on SL6 when the post was graded on SL5 by DPSA in the benchmark/ coordination they conducted. In terms of legislation the salary cannot be reduced. We do not have vacant SL6 posts where they can be absorbed
Other Administrative & Related Clerks And Organisers	1	9	10	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post in 2015. The employee was however already on the higher level (since 2007) before the new directives from DPSA. In terms of legislation the salary cannot be reduced. We do not have vacant SL10 posts where employee can be absorbed
Human Resources & Organisational Development & Relate Prof	2	9	10	Employees were upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 postswere evaluated again after approval of new structure. Posts were graded on SL10. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post in 2015. The employeeswere however already on the higher level (since 2007) before the new directives from DPSA. In terms of legislation the salary cannot be reduced. We do not have vacant SL10 posts where employees can be absorbed
Human Resources & Organisational Development & Relate Prof	4	11	12	Employees were upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 postswere evaluated again after approval of new structure. Posts were graded on SL10. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post in 2015. The employeeswere however already on the higher level (since 2007) before the new directives from DPSA. In terms of legislation the salary cannot be reduced. We do not have vacant SL12 posts where employees can be absorbed.

Occupation	No. of Employees	Job Evaluation Level	Remuneration Level	Reason for Deviation
Language Practitioners Interpreters & Other Communication	1	9	10	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post in 2015. The employee was however already on the higher level (since 2007) before the new directives from DPSA. In terms of legislation the salary cannot be reduced. We do not have vacant SL10 posts where employee can be absorbed
Administrative Related	1	11	12	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post in 2015. The employee was however already on the higher level (since 2007) before the new directives from DPSA. In terms of legislation the salary cannot be reduced. We do not have vacant SL12 posts where employee can be absorbed
Communication And Information Related	1	11	12	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post in 2015. The employee was however already on the higher level (since 2007) before the new directives from DPSA. In terms of legislation the salary cannot be reduced. We do not have vacant SL12 posts where employee can be absorbed
Total number of employees whose salaries exceeded the level determined by job evaluation				17
Percentage of total employed				3.15%

The following table summarises the beneficiaries of the above in terms of race, gender, and disability.

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2016 to 31 March 2017

Beneficiary	African	Asian	Coloured	White	Total
Female	10	0	0	1	11
Male	6	0	0	0	6
Grand Total	16	0	0	1	17
Employees with a disability					0

3.5. Employment Changes

This section provides information on changes in employment over the financial year. Turnover rates provide an indication of trends in the employment profile of the department. The following tables provide a summary of turnover rates by salary band and critical occupations.

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2016 to 31 March 2017

Service Band	Total employees as on 1 April 2016	Appointments	Transfers into the Department	Terminations	Transfers out of the Department	Turnover rate
Lower skilled (Levels 1-2)	25	11	0	1	1	8
Skilled (Levels 3-5)	63	3	1	2	1	5
Highly skilled production (Levels 6-8)	149	30	11	7	2	6
Highly skilled supervision (Levels 9-12)	149	23	8	8	6	9
Senior Management Service Band A (Level 13)	22	0	0	3	0	14
Senior Management Service Band B (Level 14)	7	0	0	0	0	0
Senior Management Service Band C (Level 15)	1	0	0	0	0	0
MEC& Senior Management Service Band D (Level 16)	1	0	0	0	0	0
Contracts	79	142	0	106	0	134
Periodical Remuneration	21	39	0	23	0	110
Abnormal Appointment	4	30	0	35	0	875
Grand Total	521	278	20	185	10	37

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2016 to 31 March 2017

Occupation	Total employees as on 1 April 2016	Appointments	Transfers into the Department	Terminations	Transfers out of the Department	Turnover rate
Administrative Related	14	2	4	3	1	29
Archivists Curators And Related Professionals	0	0	1	0	0	0
Cleaners In Offices Workshops Hospitals Etc.	34	11	0	1	1	6
Client Inform Clerks(Switchboard, Reception and Inform Clerks)	0	1	0	0	0	0

Occupation	Total employees as on 1 April 2016	Appointments	Transfers into the Department	Terminations	Transfers out of the Department	Turnover rate
Communication And Information Related	1	0	0	0	0	0
Economists	2	0	0	1	0	50
Finance And Economics Related	26	7	1	5	0	19
Financial And Related Professionals	201	78	5	82	4	43
Financial Clerks And Credit Controllers	15	6	3	7	0	47
General Legal Administration & Rel. Professionals	1	0	0	0	0	0
Head Of Department/Chief Executive Officer	1	0	0	0	0	0
Human Resources & Organisational Development & Related Professionals	18	9	0	4	3	39
Human Resources Clerks	7	0	1	0	0	0
Human Resources Related	2	0	0	0	0	0
Language Practitioners Interpreters & Other Communication	5	1	0	1	0	20
Library Mail And Related Clerks	22	0	0	8	0	36
Light Vehicle Drivers	7	0	0	0	0	0
Logistical Support Personnel	2	0	2	0	0	0
Material-Recording And Transport Clerks	3	0	0	0	0	0
Messengers Porters And Deliverers	6	2	0	2	0	33
Other Administrative & Related Clerks And Organisers	89	112	2	38	0	43
Other Administrative Policy And Related Officers	1	0	0	4	0	400
Other Information Technology Personnel.	4	5	0	0	0	0
Other Occupations	1	2	0	0	0	0
Professional Nurse	1	0	0	0	0	0
Psychologists And Vocational Counsellors	1	0	0	0	0	0
Risk Management And Security Services	1	0	1	0	0	0
Secretaries & Other Keyboard Operating Clerks	21	6	0	5	1	29
Security Guards	2	0	0	0	0	0
Security Officers	1	0	0	0	0	0
Senior Managers	32	36	0	24	0	75
Grand Total	521	278	20	185	10	37

The table below identifies the major reasons why staff left the department.

Table 3.5.3 Reasons why staff left the department for the period 1 April 2016 to 31 March 2017

Resign Type Description	Total	% of Total Resignations	% of Total Employment
Retirement - Section 16(1)(A) Public Service Act	6	3	1
Deceased	5	3	1
Resignation	11	6	2
Dismissal - Misconduct	1	1	0
Early Retirement-Section 16(6)(A)Public Service A	2	1	0
Desertion	1	1	0
Contract Expiry	159	84	31
Total	185	97	36
TRANSFER OUT OF PERSAL	5	3	1
INTER DEPARTMENTAL TRANSFER (WITHIN NWPG)	5	3	1
Grand Total	195	100	37

Table 3.5.4 Promotions by critical occupation for the period 1 April 2016 to 31 March 2017

Occupation	Total employees as on 1 April 2016	TOTAL PROMOTIONS	Salary Level Promotions as a % of Employment	TOTAL PAY PROGRESSION	Notch progressions as a % of employment
Administrative Related	14	0	0	7	50
Cleaners In Offices Workshops Hospitals Etc.	34	1	3	14	41
Communication And Information Related	1	0	0	1	100
Economists	2	0	0	2	100
Finance And Economics Related	26	2	8	22	85
Financial And Related Professionals	201	31	15	137	68
Financial Clerks And Credit Controllers	15	3	20	11	73
General Legal Administration & Rel. Professionals	1	0	0	1	100

Occupation	Total employees as on 1 April 2016	TOTAL PROMOTIONS	Salary Level Promotions as a % of Employment	TOTAL PAY PROGRESSION	Notch progressions as a % of employment
Head Of Department/Chief Executive Officer	1	0	0	0	0
Human Resources & Organisational Development & Related Prof	18	5	28	16	89
Human Resources Clerks	7	0	0	8	114
Human Resources Related	2	0	0	2	100
Language Practitioners Interpreters & Other Communication	5	0	0	4	80
Library Mail And Related Clerks	22	0	0	8	36
Light Vehicle Drivers	7	0	0	6	86
Logistical Support Personnel	2	0	0	0	0
Material-Recording And Transport Clerks	3	0	0	3	100
Messengers Porters And Deliverers	6	1	17	3	50
Other Administrative & Related Clerks And Organisers	89	3	3	27	30
Other Administrative Policy And Related Officers	1	0	0	0	0
Other Information Technology Personnel.	4	0	0	2	50
Other Occupations	1	0	0	0	0
Professional Nurse	1	0	0	1	100
Psychologists And Vocational Counsellors	1	0	0	0	0
Risk Management And Security Services	1	0	0	1	100
Secretaries & Other Keyboard Operating Clerks	21	0	0	20	95
Security Guards	2	0	0	2	100
Security Officers	1	0	0	0	0
Senior Managers	32	0	0	24	75
Grand Total	521	46	9	322	62

NB: Pay Progression includes all salary adjustments where the notch changed (increased)

Table 3.5.5 Promotions by salary band for the period 1 April 2016 to 31 March 2017

Salary Band	Total employees as on 1 April 2016	PROMOTIONS TO ANOTHER SALARY LEVEL	Salary bands promotions as a % of employees by salary level	PAY PROGRESSION	Notch progressions aa % of employees by salary band
Lower skilled (Levels 1-2)	25	2	8	4	16
Skilled (Levels 3-5)	63	4	6	54	86
Highly skilled production (Levels 6-8)	149	21	14	104	70
Highly skilled supervision (Levels 9-12)	149	19	13	135	91
Senior management (Levels 13-16)	31	0	0	25	81
Contracts	79	0	0	0	0
Periodical Remuneration	21	0	0	0	0
Abnormal Appointment	4	0	0	0	0
Grand Total	521	46	9	322	62

3.6 Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2017

Occupational Categories	MALE				FEMALE				Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
Clerks	66	3	0	1	153	1	0	0	224
Elementary Occupations	8	0	0	0	38	1	0	0	47
Legislators, Senior Officials, Managers	13	2	3	2	8	2	1	0	31
Non-Permanent Worker	28	0	0	2	5	1	0	1	37
Plant And Machine Operators And Assemblers	7	1	0	0	2	0	0	0	10
Professionals	110	3	1	3	154	2	2	3	278
Service And Sales Workers	3	0	0	0	1	0	0	0	4
Technicians, Associate Professionals	5	3	0	0	3	1	0	2	14
Grand Total	240	12	4	8	364	8	3	6	645
Employees with disabilities	5	1	0	0	5	0	0	1	12

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2017

Occupational Bands	MALE				FEMALE				Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
MEC& Top Management (Levels 15-16)	0	0	1	0	0	1	0	0	2
Senior Management (Levels 13-14)	11	1	2	2	8	1	1	0	26
Professionally qualified (Levels 9-12)	83	5	0	2	89	2	2	4	187
Skilled technical (Levels 6-8)	44	1	0	2	117	2	0	1	167
Semi-Skilled (Levels 3-5)	18	1	0	0	42	0	0	0	61
Unskilled (Levels 1-2)	3	0	0	0	28	1	0	0	32

Occupational Bands	MALE				FEMALE				Total
Contracts	53	4	1	0	75	0	0	0	133
Periodical Remuneration	28	0	0	2	5	1	0	1	37
Abnormal Appointment	0	0	0	0	0	0	0	0	0
Grand Total	240	12	4	8	364	8	3	6	645
Employees with disabilities	5	1	0	0	5	0	0	1	12

Table 3.6.3 Recruitment for the period 1 April 2016 to 31 March 2017

Occupational Bands	MALE				FEMALE				Total
	AFRICA N	COLOURE D	INDIAN	WHITE	AFRICA N	COLOURE D	INDIAN	WHITE	
Top Management (Levels 15-16)	0	0	0	0	0	0	0	0	0
Senior Management (Levels 13-14)	0	0	0	0	0	0	0	0	0
Professionally qualified (Levels 9-12)	12	1	0	1	8	0	1	0	23
Skilled technical (Levels 6-8)	13	0	0	0	17	0	0	0	30
Semi-Skilled (Levels 3-5)	2	0	0	0	1	0	0	0	3
Unskilled (Levels 1-2)	2	0	0	0	8	1	0	0	11
Contracts	57	2	1	0	82	0	0	0	142
Periodical Remuneration	29	0	0	2	6	1	0	1	39
Abnormal Appointment	15	0	0	1	14	0	0	0	30
Total	130	3	1	4	136	2	1	1	278
TRANSFERS TO THE DEPARTMENT	11	0	0	1	6	1	0	1	20
Grand Total	141	3	1	5	142	3	1	2	298
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.4 Promotions for the period 1 April 2016 to 31 March 2017

Occupational Bands	MALE				FEMALE				Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
Top Management (Levels 15-16)	0	0	0	0	0	0	0	0	0
Senior Management (Levels 13-14)	0	0	0	0	0	0	0	0	0
Professionally qualified (Levels 9-12)	9	0	0	0	10	0	0	0	19
Skilled technical (Levels 6-8)	9	0	0	1	11	0	0	0	21
Semi-Skilled (Levels 3-5)	2	0	0	0	2	0	0	0	4
Unskilled (Levels 1-2)	1	0	0	0	1	0	0	0	2
Contracts	0	0	0	0	0	0	0	0	0
Grand Total	21	0	0	1	24	0	0	0	46
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.5 Terminations for the period 1 April 2016 to 31 March 2017

Occupational Bands	MALE				FEMALE				Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
Top Management (Levels 15-16)	0	0	0	0	0	0	0	0	0
Senior Management (Levels 13-14)	1	0	0	1	1	0	0	0	3
Professionally qualified (Levels 9-12)	3	0	1	0	4	0	0	0	8
Skilled technical (Levels 6-8)	1	0	0	0	6	0	0	0	7
Semi-Skilled (Levels 3-5)	0	0	0	0	2	0	0	0	2
Unskilled (Levels 1-2)	0	0	0	0	1	0	0	0	1
Contracts	40	0	2	0	64	0	0	0	106
Periodical Remuneration	16	0	0	1	4	1	0	1	23
Abnormal Appointment	17	0	0	1	17	0	0	0	35
Total	78	0	3	3	99	1	0	1	185
TRANSFER OF A PERSON TO ANOTHER PERSONAL BUREAU	3	0	0	0	2	0	0	0	5
INTER DEPARTMENTAL TRANSFER (WITHIN NWPG)	3	0	0	0	2	0	0	0	5
Grand Total	84	0	3	3	103	1	0	1	195
Employees with disabilities	0	0	0	0	3	0	0	0	3

Table 3.6.6 Disciplinary action for the period 1 April 2016 to 31 March 2017

Disciplinary Action	MALE				FEMALE				Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
Final Written Warning	1	0	0	0	1	0	0	0	2
Dismissal	1	0	0	0	1	0	0	0	2

Table 3.6.7 Skills development for the period 1 April 2016 to 31 March 2017

Occupational Category	MALE				FEMALE				Total
	AFRICA N	COLOURE D	INDIAN	WHITE	AFRICA N	COLOURED	INDIAN	WHITE	
Legislators, Senior Officials, Managers	4	0	0	1	1	0	0	0	6
Professionals	119	7	0	3	152	3	1	2	287
Technicians and associate professionals	18	0	0	0	22	0	1	0	41
Clerks	9	0	0	0	39	0	0	0	48
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	3	1	0	0	3	0	0	0	7
Elementary Occupations	0	0	0	0	33	0	0	0	33
Grand Total	153	8	0	4	250	3	2	2	422
Employees with disabilities	0	0	0	0	3	0	0	0	3

3.7 Signing of Performance Agreements by SMS Members

All members of the SMS must conclude and sign performance agreements within specific timeframes. Information regarding the signing of performance agreements by SMS members, the reasons for not complying within the prescribed timeframes and disciplinary steps taken is presented here.

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2016

SMS LEVEL	Total number of funded SMS posts	Total number of SMS posts filled on 31 May 2016	Total Number Signed	Signed PA as % of total SMS members
Director-General/ Head of Department	1	1	1	100
Salary Level 15	2	1	1	100
Salary Level 14	7	7	7	100
Salary Level 13	29	23	23	100
Grand Total	39	32	32	100

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2017

Reasons for not having concluded Performance Agreements for all SMS members as on 31 May 2014
NONE - All submitted

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2017

Disciplinary Steps taken against SMS members for not having concluded PA's as on 31 May 2016
NONE - All submitted

3.8 Performance Rewards

To encourage good performance, the department has granted the following performance rewards during the year under review. The information is presented in terms of race, gender, disability, salary bands and critical occupations (see definition in notes below).

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2016 to 31 March 2017

RACE	GENDER	Beneficiary Profile			Cost	
		No. of Beneficiaries	No. of Employees as at 31 March 2017	% of total within group	Cost	Average cost per employee
AFRICAN	FEMALE	149	359	42	R 2,297,525.83	R 15,419.60
	MALE	66	212	31	R 1,419,227.80	R 21,503.50
COLOURED	FEMALE	4	7	57	R 117,759.21	R 29,439.80
	MALE	3	12	25	R 85,520.56	R 28,506.90
INDIAN	FEMALE	2	3	67	R 59,946.00	R 29,973.00
	MALE	3	4	75	R 107,797.95	R 35,932.70
WHITE	FEMALE	3	5	60	R 103,948.35	R 34,649.50
	MALE	5	6	83	R 129,397.54	R 25,879.50
Grand Total		235	608	39	R 4,321,123.24	R 18,387.80
Employees with disability		6	12	50	R 91,792.00	R 15,298.70

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2016 to 31 March 2017

Salary Bands	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	No. of Employees as at 31 March 2017	% of total within salary bands	Total Cost	Average cost per employee	
Lower skilled (Levels 1-2)	18	140	13	R 87,804.18	R 4,878.00	0
Skilled (Levels 3-5)	37	66	56	R 260,080.41	R 7,029.20	0
Highly skilled production (Levels 6-8)	68	180	38	R 908,773.11	R 13,364.30	0
Highly skilled supervision (Levels 9-12)	90	191	47	R 2,504,627.25	R 27,829.20	1
Grand Total	213	577	37	R 3,761,284.95	R 17,658.60	1

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2016 to 31 March 2017

Occupation	Beneficiary Profile			Cost	
	No. of Beneficiaries	No. of Employees as at 31 March 2017	% of total within occupation	Total Cost	Average Cost per employee
Administrative Related	8	11	73	R 298,802.19	R 37,350.30
Cleaners In Offices Workshops Hospitals Etc.	28	42	67	R 158,387.19	R 5,656.70
Client Inform Clerks(Switchboard, Reception, Inform Clerks)	0	1	0	R 0.00	R 0.00
Communication And Information Related	0	1	0	R 0.00	R 0.00
Economists	0	1	0	R 0.00	R 0.00
Finance And Economics Related	15	52	29	R 524,358.12	R 34,957.20
Financial And Related Professionals	97	185	52	R 1,931,938.77	R 19,916.90
Financial Clerks And Credit Controllers	3	32	9	R 33,252.57	R 11,084.20
General Legal Administration & Rel. Professionals	0	1	0	R 0.00	R 0.00
Head Of Department/Chief Executive Officer	0	1	0	R 0.00	R 0.00
Human Resources &Organizational Development & Relate Professionals	8	28	29	R 196,130.40	R 24,516.30

Occupation	Beneficiary Profile			Cost	
	No. of Beneficiaries	No. of Employees as at 31 March 2017	% of total within occupation	Total Cost	Average Cost per employee
Human Resources Clerks	2	8	25	R 21,301.92	R 10,651.00
Human Resources Related	1	0	0	R 36,357.45	R 36,357.50
Information Technology Related	0	1	0	R 0.00	R 0.00
Language Practitioners Interpreters & Other Communication	4	6	67	R 61,785.21	R 15,446.30
Library Mail And Related Clerks	6	12	50	R 33,667.23	R 5,611.20
Light Vehicle Drivers	2	10	20	R 10,737.09	R 5,368.50
Logistical Support Personnel	1	1	100	R 23,123.16	R 23,123.20
Material-Recording And Transport Clerks	0	3	0	R 0.00	R 0.00
Messengers Porters And Deliverers	1	5	20	R 5,620.05	R 5,620.10
Other Administrative & Related Clerks And Organizers	20	139	14	R 246,629.34	R 12,331.50
Other Administrative Policy And Related Officers	0	1	0	R 0.00	R 0.00
Other Information Technology Personnel.	2	3	67	R 45,561.63	R 22,780.80
Other Occupations	0	1	0	R 0.00	R 0.00
Professional Nurse	1	1	100	R 21,125.16	R 21,125.20
Risk Management And Security Services	0	1	0	R 0.00	R 0.00
Secretaries & Other Keyboard Operating Clerks	12	29	41	R 103,447.35	R 8,620.60
Security Guards	2	2	100	R 9,060.12	R 4,530.10
Security Officers	0	1	0	R 0.00	R 0.00
Senior Managers	22	29	76	R 559,838.29	R 25,447.20
Grand Total	235	608	39	R 4,321,123.24	R 18,387.80

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2016 to 31 March 2017

Salary Bands	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	No. of Employees as at 31 March 2017	% of total within salary bands	Total Cost	Average cost per employee	
Senior Management Service Band A (Level 13)	16	21	76	R 385,620.06	R 24,101.30	0
Senior Management Service Band B (Level 14)	5	7	71	R 137,620.93	R 27,524.20	0
Senior Management Service Band C (Level 15)	1	1	100	R 36,597.30	R 36,597.30	0
MEC& Senior Management Service Band D (Level 16)	0	2	0	R 0.00	R 0.00	0
Grand Total	22	31	71	R 559,838.29	R 25,447.20	0

3.9 Foreign Workers

The tables below summarise the employment of foreign nationals in the department in terms of salary band and major occupation.

Table 3.9.1 Foreign workers by salary band for the period 1 April 2016 and 31 March 2017

Salary Bands	1 April 2016		31 March 2017		Change	
	Number	% of total	Number	% of total	Number	% of total
Lower skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (Levels 3-5)	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	0	0	0	0	0	0
Senior Management (Level 13-16)	0	0	0	0	0	0
Contract (Levels 1-2)	0	0	0	0	0	0
Contract (Levels 3-5)	0	0	0	0	0	0
Contract (Levels 6-8)	0	0	0	0	0	0
Contract (Levels 9-12)	0	0	0	0	0	0
Periodical Remuneration	0	0	0	0	0	0
Abnormal Appointment	0	0	0	0	0	0
Grand Total	0	0	0	0	0	0

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2016 and 31 March 2017

Occupation	1 April 2016		31 March 2017		Change	
	Number	% of total	Number	% of total	Number	% of total
	0	0	0	0	0	0
Grand Total	0	0	0	0	0	0

3.10 Leave utilisation

The Public Service Commission identified the need for careful monitoring of sick leave within the public service. The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

Table 3.10.1 Sick leave for the period 1 January 2016 to 31 December 2016

Salary Bands	Total days	% days with medical certification	No. of employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost
Lower skilled (Levels 1-2)	319	76	65	14	5	R 123,811.86
Skilled (Levels 3-5)	477	85	60	13	8	R 333,672.85
Highly skilled production (Levels 6-8)	1272	78	164	36	8	R 1,665,486.69
Highly skilled supervision (Levels 9-12)	956	77	143	31	7	R 2,212,140.65
Senior management (Levels 13-16)	149	85	24	5	6	R 550,506.71
Grand Total	3173	79	456	100	7	R 4,885,618.76

Table 3.10.2 Disability leave (temporary and permanent)for the period 1 January 2016 to 31 December 2016

Salary Bands	Total Days	% days with medical certification	No. of employees using Disability Leave	% of total employees using Disability Leave	Average days per employee	Estimated Cost
Lower skilled (Levels 1-2)	3	100	1	20	3	R 1,561.62
Skilled (Levels 3-5)	0	0	0	0	0	R 0.00
Highly skilled production (Levels 6-8)	353	100	2	40	177	R 386,282.29
Highly skilled supervision (Levels 9-12)	55	100	2	40	28	R 101,405.39
Senior management (Levels 13-16)	3	100	0	0	0	R 11,540.61
Grand Total	414	100	5	100	83	R 500,789.91

The table below summarises the utilisation of annual leave. The wage agreement concluded with trade unions in the PSCBC in 2000 requires management of annual leave to prevent high levels of accrued leave being paid at the time of termination of service.

Table 3.10.3 Annual Leave for the period 1 January 2016 to 31 December 2016

Salary Bands	Total days	Number of Employees using Annual Leave	Average days per employee
Lower skilled (Levels 1-2)	1122	141	8
Skilled (Levels 3-5)	1565	85	18
Highly skilled production (Levels 6-8)	3952.84	224	18
Highly skilled supervision (Levels 9-12)	3737	201	19
Senior management (Levels 13-16)	737	33	22
Grand Total	11113.84	684	16

Table 3.10.4 Capped leave for the period 1 January 2016 to 31 December 2016

Salary Bands	Total days of capped leave taken	No. of Employees using capped leave	Average days per employee	Average capped leave per employee as at 31 March 2017	Total number of capped leave available at 31 March 2017
Lower skilled (Levels 1-2)	0	0	0	0	0
Skilled (Levels 3-5)	6	1	6	17	1108.33
Highly skilled production (Levels 6-8)	0	0	0	31	5580.42
Highly skilled supervision (Levels 9-12)	6	2	3	11	2098.53
Senior management (Levels 13-16)	61	3	20	12	383.55
Grand Total	73	6	12	15	9170.83

The following table summarise payments made to employees as a result of leave that was not taken.

Table 3.10.5 Leave pay-outs for the period 1 April 2016 and 31 March 2017

Reason	Total Amount	No. of Employees	Average payment per employee
Leave payout for 2016/17 due to non-utilisation of leave for the previous cycle (LEAVE DISCOUNTING (UNUSED LEAVE CR)	R 157,896.85	3	R 52,632.00
Capped leave payouts on termination of service for 2016/17 (LEAVE GRATUITY)	R 0.00	0	R 0.00
Current leave payout on termination of service for 2016/17 (LEAVE DISCOUNTING \ GRATUITY (UNUSED LEAVE CR)	R 1,028,109.53	12	R 85,676.00
Grand Total	R 1,186,006.38	15	R 79,067.00

Other Leave Payouts 1 April 2016 to 31 March 2017	Total Amount	No. Of Employees	Average payment per employee
Long Service Award - 20 Years	R 65,037.00	7	R 9,291.00
Long Service Award - 30 Years	R 55,746.00	3	R 18,582.00
Grand Total	R 120,783.00	10	R 12,078.00

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 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
None	Universal Precautions All sections have access to well stocked first aid kits which have sterile gloves in them

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the 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		Ms D.T. Mafulako, HR Manager
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	x		8 full-time (EHWP Officials) Annual budget R 5 253 000.00 all inclusive
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		Employee Health & Wellness Programme that covers HIV & AIDS, EAP (Wellness Management), OHS as well as Health and Productivity - which includes having a Staff Clinic. Counselling (individual, family, marital, group) trauma debriefing, crises interventions, management consultations, workshops & training, health presentations, (Programmes aimed at awareness, prevention, treatment & care). Have also launched Physical Activities Programme for the Department.
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		NconyiswaModise (Financial Governance) KelebogileSeobi (Provincial Internal Audit) KS Makhaona (Provincial Internal Audit) BatshwanelangSenosi (Administration) NtombincinciNtolosi (Asset & Liabilities) The following are from EHWP: Thabo Ntshhehi, MakazenModise, JohannahJonker, Mirriam Harry, Sister Elizabeth Mokgothu, TinyikoManganke, MampeLephoi and BaitseLekalaka
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		<ul style="list-style-type: none"> HIV Policy Supplement Distribution Guideline Supplements distributed on disclosure to EHWP Counsellors or the Professional nurse. Confidentiality is observed. All policies are developed in compliance to relevant legislation which is non discriminatory in all respects.
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		<ul style="list-style-type: none"> HIV & AIDS and TB Management Policy Supplement Distribution Guideline Supplements distributed on disclosure to EHWP Counsellors or the Professional Nurse Confidentiality is observed at all times

Question	Yes	No	Details, if yes
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	x		In 2010 HIV Counseling and Testing (HCT) was launched wherein a total of 97 employees tested for HIV with the assistance of GEMS, LIFELINE, AGANG and New Start as service providers. Employees have been encouraged to continue to test in the Staff Clinic as well as during other departmental events for wherein health screening s are provided. For the past financial year 2016/17, a total of 146 employees tested for HIV.
8. Has the department developed measures/indicators to monitor & evaluate the impact of your health promotion programme? If so, list these measures/indicators.	x		Impact Survey & Report for EHWP (HIV & AIDS, EAP&OHS) is done annually and report compiled.

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2016 to 31 March 2017

Subject Matter	Date
PSCBC Resolution 2 of 2016 -Amendments to resolution 1, 3 and 5 of 2015 (Timeframes)	04 October, 2016

The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2016 to 31 March 2017

Outcomes of disciplinary hearings	Number	% of Total
Correctional Counseling	0	0
Verval Warning	0	0
Written Warning	0	0
Final written warning	1	50
Suspended without pay	0	0
Fine	0	0
Demotion	0	0
Dismissal	1	50
Not guilty	0	0
Case Withdrawn	0	0
Grand Total	2	100

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2016 to 31 March 2017

Type of misconduct	Number	% of Total
Absenteeism	1	50
Gross insubordination	1	50
Grand Total	2	100

Table 3.12.4 Grievances logged for the period 1 April 2016 to 31 March 2017

Grievances	Number	% of Total
Number of grievances resolved	9	90
Number of grievances not resolved	1	10
Grand Total	10	100

Table 3.12.5 Disputes logged with Councils for the period 1 April 2016 to 31 March 2017

Disputes	Number	% of Total
Number of disputes upheld	0	0
Number of disputes dismissed	1	17
Still busy	5	83
Grand Total	6	100

Table 3.12.6 Strike actions for the period 1 April 2016 to 31 March 2017

Total Days	Total Cost	Amount Recovered As A Result Of No Work No Pay
0	R 0.00	R 0.00

Table 3.12.7 Precautionary suspensions for the period 1 April 2016 to 31 March 2017

Precautionary Suspensions	Number
Number of people suspended	1
Number of people who's suspension exceeded 30 days	1
Average number of days suspended	191
Cost (R'000) of suspension	R361,613.76

3.13 Skills development

This section highlights the efforts of the department with regard to skills development.

Table 3.13.1 Training needs identified for the period 1 April 2016 to 31 March 2017

Occupational Categories	Gender	Number of employees on 01 April 2016	Training needs identified at start of reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	10	0	16	0	16
	Male	14	0	24	0	24
Professionals	Female	154	15	82	18	115
	Male	92	9	68	4	81
Technicians and associate professionals	Female	7	0	31	0	31
	Male	11	0	30	0	30
Clerks	Female	108	0	28	0	28
	Male	49	0	1	0	1
Service and sales workers	Female	1	0	1	0	1
	Male	3	0	3	0	3
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	2	0	3	0	3
	Male	5	0	6	0	6
Elementary occupations	Female	33	0	10	1	11
	Male	7	0	0	0	0
Non Permanent Worker	Female	8	16	0	30	46
	Male	17	10	0	20	30
Gender sub totals	Female	323	31	171	49	251
	Male	198	19	132	24	175
Grand Total		521	50	303	73	426

Table 3.13.2 Training provided for the period 1 April 2016 to 31 March 2017

Occupational Categories	Gender	Number of employees as at 01 April 2016	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	10	0	1	0	1
	Male	14	0	5	0	5
Professionals	Female	154	1	94	8	103
	Male	92	1	85	2	88
Technicians and associate professionals	Female	7	0	23	7	30
	Male	11	0	18	0	18
Clerks	Female	108	0	39	8	47
	Male	49	0	9	0	9
Service and sales workers	Female	1	0	0	0	0
	Male	3	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	2	0	3	1	4
	Male	5	0	4	0	4
Elementary occupations	Female	33	0	33	0	33
	Male	7	0	0	0	0
Non Permanent Worker	Female	8	9	64	9	82
	Male	17	7	44	4	55
Gender sub totals	Female	323	10	257	33	300
	Male	198	8	165	6	179
Grand Total		521	18	422	39	479

3.14 Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2016 to 31 March 2017

Nature of injury on duty	Number	% of total
Required basic medical attention only	13	100
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Grand Total	13	100

3.15 Utilisation of Consultants

The following tables relates information on the utilisation of consultants in the department. In terms of the Public Service Regulations “consultant” means a natural or juristic person or a partnership who or which provides in terms of a specific contract on an ad hoc basis any of the following professional services to a department against remuneration received from any source:

- (a) The rendering of expert advice;
- (b) The drafting of proposals for the execution of specific tasks; and
- (c) The execution of a specific task which is of a technical or intellectual nature, but excludes an employee of a department.

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2016 to 31 March 2017

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
N/A as there were no consultants appointed during the 2016/17 financial year	N/A	N/A	N/A

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A as there were no consultants appointed during the 2016/17 financial year	N/A	N/A	N/A

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2016 to 31 March 2017

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 as there were no consultants appointed during the 2016/17 financial year	N/A	N/A	N/A

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2016 to 31 March 2017

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
N/A as there were no consultants appointed during the 2016/17 financial year	N/A	N/A	N/A

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A as there were no consultants appointed during the 2016/17 financial year	N/A	N/A	N/A

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2016 to 31 March 2017

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 as there were no consultants appointed during the 2016/17 financial year	N/A	N/A	N/A

3.16 Severance Packages

Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2016 to 31 March 2017

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by department
Lower skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0
Highly skilled supervision(Levels 9-12)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	0
Total	0	0	0	0

PART E: FINANCIAL INFORMATION

1. REPORT OF THE AUDITOR GENERAL

This is the auditor's report as issued by AGSA.

Auditing to build public confidence



Report of the auditor-general to the North West provincial legislature on vote no. 7: the Department of Finance

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Finance set out on pages 127 to 268, which comprise the appropriation statement, the statement of financial position as at 31 March 2017, and the statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Finance as at 31 March 2017, and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the Division of Revenue Act of South Africa, 2016 (Act No. 3 of 2016) (DoRA).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.
4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' Code of ethics for professional accountants (IESBA code) together with the ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

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

Irregular expenditure

7. As disclosed in note 31 to the financial statements, irregular expenditure from prior years of R16 305 000 was still under investigation by the SAPS commercial crime unit at the reporting date.

Other matter

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

Unaudited supplementary schedules

9. The supplementary information set out on pages xx to xx does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion thereon.

Responsibilities of accounting officer

10. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS prescribed by the National Treasury and the requirements of the PFMA and the DoRA and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
11. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the accounting officer either intends to liquidate the department or to cease operations, or has no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

12. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to the auditor's report.

Report on the audit of the annual performance report

Introduction and scope

14. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
15. My procedures address the reported performance information, which must be based on the approved performance planning documents of the department. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
16. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programmes presented in the annual performance report of the department for the year ended 31 March 2017:

Programmes	Pages in the annual performance report
Programme 2 – Sustainable Resource Management	33 – 41
Programme 3 – Assets and Liabilities Management	42 – 47
Programme 4 – Financial Governance	48 – 56

17. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
18. I did not identify any material findings on the usefulness and reliability of the reported performance information on any of the selected programmes of the department.

Other matter

19. I draw attention to the matter below.

Achievement of planned targets

20. Refer to the annual performance report on pages 26 to 56 for information on the achievement of planned targets for the year and explanations provided for the overachievement of a number of targets.

Report on audit of compliance with legislation

Introduction and scope

21. In accordance with the PAA and the general notice issued in terms thereof I have a responsibility to report material findings on the compliance of the department with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
22. I did not identify any instances of material non-compliance in respect of the compliance criteria for the applicable subject matters.

Other information

23. The accounting officer of the department is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report thereon and those selected programmes presented in the annual performance report that have been specifically reported on in the auditor's report.
24. My opinion and findings do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
25. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
26. If, based on the work I have performed on the other information obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

27. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance thereon. I did not identify any significant deficiencies in internal control.

Other reports

28. I draw attention to the following engagement that could have, an impact on the matters reported in the department's financial statements, reported performance information, compliance with applicable legislation and other related matters. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

Investigation

29. The Public Protector recommended an investigation to be conducted by the SAPS commercial crime unit on the alleged fraud regarding the procurement of legal services included in the irregular expenditure disclosed in note 31 to the financial statements. The investigation was still on-going at the date of this report.

Auditor General

Potchefstroom

31 July 2017



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general’s responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements, and the procedures performed on reported performance information for selected programmes and on the department’s compliance with respect to the selected subject matters.

Financial statements

2. In addition to my responsibility for the audit of the financial statements as described in the auditor’s report, I also:
 - identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - obtain an understanding of internal control relevant to the audit 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 department’s internal control.
 - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting office.
 - conclude on the appropriateness of the accounting officer’s use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Department of Finance’s ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify the opinion on the financial statements. My conclusions are based on the information available to me at the date of the auditor’s report. However, future events or conditions may cause a department to cease to continue as a going concern.

evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

4. I also confirm to the accounting officer that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and here applicable, related safeguards.

2. ANNUAL FINANCIAL STATEMENTS

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Appropriation per programme									
	2016/17							2015/16	
	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
Programme									
1. ADMINISTRATION	133 152	-	-	133 152	129 702	3 450	97.4%	137 105	136 358
2. SUSTAINABLE RESOURCE MANAGEMENT	136 383	-	3 000	139 383	136 441	2 942	97.9%	126 226	126 137
3. ASSETS AND LIABILITIES MANAGEMENT	48 800	-	(3 904)	44 896	42 651	2 245	95.0%	43 102	42 958
4. FINANCIAL GOVERNANCE	146 322	-	904	147 226	143 207	4 019	97.3%	120 569	120 145
Subtotal	464 657	-	-	464 657	452 001	12 656	97.3%	427 002	425 598
Statutory Appropriation									
	-	-	-	-	-	-	-	-	-
TOTAL	464 657	-	-	464 657	452 001	12 656	97.3%	427 002	425 598

	2016/17		2015/16	
	Final Appropriation	Actual Expenditure	Final Appropriation	Actual Expenditure
TOTAL (brought forward)				
Reconciliation with statement of financial performance				
ADD				
Departmental receipts	79 384		34 151	
NRF Receipts				
Aid assistance				
Actual amounts per statement of financial performance (total revenue)	544 041		461 153	
ADD				
Aid assistance		-		-
Prior year unauthorised expenditure approved without funding				
Actual amounts per statement of financial performance (total expenditure)		452 001		425 598

Appropriation per economic classification									
2016/17								2015/16	
	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
Economic classification									
Current payments	454 611	(3 559)	-	451 052	439 166	11 886	97.4%	414 971	414 234
Compensation of employees	249 347	(8 375)	-	240 972	236 449	4 523	98.1%	216 670	216 255
Salaries and wages	210 659	1 560	-	212 219	208 118	4 101	98.1%	191 295	190 916
Social contributions	38 688	(9 935)	-	28 753	28 331	422	98.5%	25 375	25 339
Goods and services	205 264	4 816	-	210 080	202 716	7 364	96.5%	198 300	197 978
Administrative fees	1 322	1 264	-	2 586	2 513	73	97.2%	1 739	1 739
Advertising	3 783	1 273	(800)	4 256	3 842	414	90.3%	3 966	3 966
Minor assets	661	1 044	-	1 705	1 228	477	72.0%	808	765
Audit costs: External	13 126	(4 914)	-	8 212	8 158	54	99.3%	35 771	35 585
Bursaries: Employees	700	(200)	-	500	320	180	64.0%	390	390
Catering: Departmental activities	3 024	(1 003)	1 000	3 021	2 717	304	89.9%	1 857	1 855
Communication (G&S)	16 943	(1 102)	-	15 841	15 581	260	98.4%	16 151	16 141
Computer services	20 815	(7 014)	(2 200)	11 601	11 221	380	96.7%	8 356	8 354
Consultants: Business and advisory services	88 235	12 293	2 404	102 932	102 258	674	99.3%	81 997	81 976
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-

Appropriation per economic classification									
2016/17								2015/16	
	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
Legal services	1 680	(1 100)	-	580	390	190	67.2%	517	516
Contractors	607	(135)	-	472	445	27	94.3%	475	476
Agency and support / outsourced services	-	77	-	77	73	4	94.8%	180	180
Entertainment	43	(38)	-	5	-	5	-	-	-
Fleet services (Including government motor transport)	2 984	439	-	3 423	3 416	7	99.8%	2 909	2 907
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and Accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2 174	182	-	2 356	1 993	363	84.6%	1 342	1 336

Appropriation per economic classification									
2016/17								2015/16	
	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
Consumable: Stationery, printing and office supplies	9 391	922	96	10 409	8 984	1 425	86.3%	7 364	7 360
Operating leases	9 892	(832)	(500)	8 560	8 406	154	98.2%	7 243	7 242
Property payments	4 655	957	-	5 612	5 455	157	97.2%	3 829	3 829
Transport provided: Departmental activity	153	62	-	215	211	4	98.1%	82	81
Travel and subsistence	12 299	2 404	-	14 703	12 904	1 799	87.8%	12 608	12 573
Training and development	7 464	(865)	-	6 599	6 484	115	98.3%	6 504	6 497
Operating payments	2 666	(475)	-	2 191	2 133	58	97.4%	1 673	1 671
Venues and facilities	2 572	1 573	-	4 145	3 911	234	94.4%	2 411	2 411
Rental and hiring	75	4	-	79	73	6	92.4%	128	128
Interest and rent on land	-	-	-	-	1	(1)	-	1	1
Interest	-	-	-	-	1	(1)	-	1	1
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 860	709	-	2 569	2 329	240	90.7%	3 622	3 439
	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-

Appropriation per economic classification									
2016/17								2015/16	
	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
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non- business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-

Appropriation per economic classification									
2016/17								2015/16	
	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
Non-profit institutions									
Households	1 860	709	-	2 569	2 329	240	90.7%	3 622	3 439
Social benefits	690	513	-	1 203	1 187	16	98.7%	1 479	1 432
Other transfers to households	1 170	196	-	1 366	1 142	224	83.6%	2 143	2 007
Payments for capital assets	8 186	2 850	-	11 036	10 506	530	95.2%	8 409	7 922
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	8 186	2 850	-	11 036	10 506	530	95.2%	8 409	7 922
Transport equipment	-	2 846	-	2 846	2 822	24	99.2%	-	-
Other machinery and equipment	8 186	4	-	8 190	7 684	506	93.8%	8 409	7 922
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	3
TOTAL	464 657	-	-	464 657	452 001	12 656	97.3%	427 002	425 598

Statutory Appropriation per economic classification									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-

Statutory Appropriation per economic classification									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-

DEPARTMENT OF FINANCE
VOTE
07
APPROPRIATION STATEMENT
for the year ended 31 March 2017

Programme 1: ADMINISTRATION									
	2016/17							2015/16	
	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
Sub programme									
1. OFFICE OF THE MEC	9 373	(1 013)	-	8 360	7 815	545	93.5%	7 924	7 850
2. MANAGEMENT SERVICES	10 181	(310)	-	9 871	9 441	430	95.6%	6 248	6 239
3. CORPORATE SERVICES	68 123	(819)	-	67 304	65 253	2 051	97.0%	80 887	80 747
4. FINANCIAL MANAGEMENT (OFFICE OF THE CFO)	45 475	2 142	-	47 617	47 193	424	99.1%	42 046	41 522
Total for sub programmes	133 152	-	-	133 152	129 702	3 450	97.4%	137 105	136 358
Economic classification									
Current payments	127 645	(1 827)	-	125 818	122 817	3 001	97.6%	129 573	129 443
Compensation of employees	86 803	(3 931)	-	82 872	82 407	465	99.4%	69 398	69 329
Salaries and wages	74 527	(2 125)	-	72 402	72 046	356	99.5%	60 729	60 677
Social contributions	12 276	(1 806)	-	10 470	10 361	109	99.0%	8 669	8 652
Goods and services	40 842	2 104	-	42 946	40 410	2 536	94.1%	60 175	60 114
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	2 672	635	-	3 307	3 132	175	94.7%	3 275	3 275
Minor assets	256	544	-	800	679	121	84.9%	423	408
Audit costs: External	5 418	(953)	-	4 465	4 412	53	98.8%	31 317	31 315
Bursaries: Employees	700	(200)	-	500	320	180	64.0%	390	390
Catering: Departmental activities	1 068	(392)	-	676	594	82	87.9%	269	269

DEPARTMENT OF FINANCE
VOTE
07
APPROPRIATION STATEMENT
for the year ended 31 March 2017

Programme 1: ADMINISTRATION									
2016/17								2015/16	
	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
Communication (G&S)	1 065	(35)	-	1 030	937	93	91.0%	951	943
Computer services	1 582	1 041	-	2 623	2 616	7	99.7%	1 261	1 261
Consultants: Business and advisory services	1 658	(1 300)	-	358	309	49	86.3%	22	22
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	1 680	(1 100)	-	580	390	190	67.2%	517	516
Contractors	586	(127)	-	459	433	26	94.3%	381	381
Agency and support / outsourced services	-	77	-	77	73	4	94.8%	180	180
Entertainment	43	(38)	-	5	-	5	-	-	-
Fleet services(Including government motor transport)	2 984	439	-	3 423	3 416	7	99.8%	2 909	2 907
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and Accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-

DEPARTMENT OF FINANCE
VOTE
07
APPROPRIATION STATEMENT
for the year ended 31 March 2017

Programme 1: ADMINISTRATION									
2016/17								2015/16	
	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
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 581	226	-	1 807	1 558	249	86.2%	922	922
Consumable: Stationery, printing and office supplies	3 683	1	-	3 684	3 250	434	88.2%	3 013	3 011
Operating leases	977	511	-	1 488	1 470	18	98.8%	626	626
Property payments	3 955	833	-	4 788	4 706	82	98.3%	3 073	3 073
Transport provided: Departmental activity	153	62	-	215	211	4	98.1%	64	64
Travel and subsistence	4 128	836	-	4 964	4 410	554	88.8%	4 649	4 622
Training and development	3 780	(10)	-	3 770	3 729	41	98.9%	3 465	3 464
Operating payments	1 915	105	-	2 020	1 968	52	97.4%	1 397	1 395
Venues and facilities	883	945	-	1 828	1 724	104	94.3%	946	945
Rental and hiring	75	4	-	79	73	6	92.4%	125	125
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 566	327	-	1 893	1 662	231	87.8%	2 142	1 974
Provinces and municipalities	-	-	-	-	-	-	-	-	-

DEPARTMENT OF FINANCE
VOTE
07
APPROPRIATION STATEMENT
for the year ended 31 March 2017

Programme 1: ADMINISTRATION									
2016/17								2015/16	
	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
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-

DEPARTMENT OF FINANCE
VOTE
07
APPROPRIATION STATEMENT
for the year ended 31 March 2017

Programme 1: ADMINISTRATION									
	2016/17							2015/16	
	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
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1 566	327	-	1 893	1 662	231	87.8%	2 142	1 974
Social benefits	396	131	-	527	520	7	98.7%	479	446
Other transfers to households	1 170	196	-	1 366	1 142	224	83.6%	1 663	1 528
Payments for capital assets	3 941	1 500	-	5 441	5 223	218	96.0%	5 390	4 938
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3 941	1 500	-	5 441	5 223	218	96.0%	5 390	4 938
Transport equipment	-	2 846	-	2 846	2 822	24	99.2%	-	-
Other machinery and equipment	3 941	(1 346)	-	2 595	2 401	194	92.5%	5 390	4 938
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-

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Programme 1: ADMINISTRATION									
2016/17								2015/16	
	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
Payments for financial assets	-	-	-	-	-	-	-	-	3
TOTAL	133 152	-	-	133 152	129 702	3 450	97.4%	137 105	136 358

1.1 OFFICE OF THE MEC									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	9 192	(1 013)	-	8 179	7 637	542	93.4%	7 687	7 652
Compensation of employees	6 053	(977)	-	5 076	4 895	181	96.4%	5 131	5 097
Goods and services	3 139	(36)	-	3 103	2 742	361	88.4%	2 556	2 555
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	80	38
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-

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1.1 OFFICE OF THE MEC									
	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	80	38
Payments for capital assets	181	-	-	181	178	3	98.3%	157	157
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	181	-	-	181	178	3	98.3%	157	157
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	3
TOTAL	9 373	(1 013)	-	8 360	7 815	545	93.5%	7 924	7 850

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1.2 MANAGEMENT SERVICES									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	9 685	(681)	-	9 004	8 685	319	96.5%	5 603	5 595
Compensation of employees	7 628	(595)	-	7 033	6 986	47	99.3%	4 113	4 106
Goods and services	2 057	(86)	-	1 971	1 699	272	86.2%	1 490	1 489
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	496	371	-	867	756	111	87.2%	645	644
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	496	371	-	867	756	111	87.2%	645	644
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

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1.2 MANAGEMENT SERVICES									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	10 181	(310)	-	9 871	9 441	430	95.6%	6 248	6 239

1.3 CORPORATE SERVICES									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	64 982	(1 146)	-	63 836	62 063	1 773	97.2%	76 905	76 888
Compensation of employees	44 479	(1 246)	-	43 233	43 076	157	99.6%	34 350	34 349
Goods and services	20 503	100	-	20 603	18 987	1 616	92.2%	42 555	42 539
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 249	327	-	1 576	1 348	228	85.5%	1 880	1 783
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-

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1.3 CORPORATE SERVICES									
	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 892	-	-	1 892	1 842	50	97.4%	2 102	2 076
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 892	-	-	1 892	1 842	50	97.4%	2 102	2 076
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	68 123	(819)	-	67 304	65 253	2 051	97.0%	80 887	80 747

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1.4 FINANCIAL MANAGEMENT SERVICES (OFFICE OF THE CFO)									
	2016/17							2015/16	
Economic classification	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	43 786	1 013	-	44 799	44 432	367	99.2%	39 378	39 308
Compensation of employees	28 643	(1 113)	-	27 530	27 450	80	99.7%	25 804	25 777
Goods and services	15 143	2 126	-	17 269	16 982	287	98.3%	13 574	13 531
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	317	-	-	317	314	3	99.1%	182	153
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	317	-	-	317	314	3	99.1%	182	153
Payments for capital assets	1 372	1 129	-	2 501	2 447	54	97.8%	2 486	2 061
Buildings and other fixed structures									
Machinery and equipment	1 372	1 129	-	2 501	2 447	54	97.8%	2 486	2 061
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

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1.4 FINANCIAL MANAGEMENT SERVICES (OFFICE OF THE CFO)									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	45 475	2 142	-	47 617	47 193	424	99.1%	42 046	41 522

Programme 2: SUSTANABLE RESOURCE MANAGEMENT									
2016/17								2015/16	
	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
Sub programme									
1. PROGRAMME SUPPORT	5 030	(4 965)	-	65	50	15	76.9%	1 787	1 786
2. ECONOMIC ANALYSIS	5 446	(824)	-	4 622	4 456	166	96.4%	5 199	5 197
3. FISCAL POLICY	4 414	(491)	-	3 923	3 857	66	98.3%	4 159	4 158
4. BUDGET MANAGEMENT	19 489	(1 487)	500	18 502	17 338	1 164	93.7%	15 766	15 753
5. PUBLIC FINANCE	16 247	(2 215)	-	14 032	13 849	183	98.7%	12 090	12 087
6. MUNICIPAL FINANCE	85 757	9 982	2 500	98 239	96 891	1 348	98.6%	87 225	87 156

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Programme 2: SUSTANABLE RESOURCE MANAGEMENT									
2016/17								2015/16	
	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
Total for sub programmes	136 383	-	3 000	139 383	136 441	2 942	97.9%	126 226	126 137
Economic classification									
Current payments	135 272	(59)	3 000	138 213	135 361	2 852	97.9%	124 895	124 825
Compensation of employees	56 088	(2 121)	-	53 967	53 114	853	98.4%	48 305	48 282
Salaries and wages	43 808	4 052	-	47 860	47 090	770	98.4%	43 055	43 032
Social contributions	12 280	(6 173)	-	6 107	6 024	83	98.6%	5 250	5 250
Goods and services	79 184	2 062	3 000	84 246	82 247	1 999	97.6%	76 590	76 543
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	125	207	-	332	160	172	48.2%	116	95
Audit costs: External	1 403	(1 403)	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	916	(769)	1 000	1 147	995	152	86.7%	559	557
Communication (G&S)	376	(4)	-	372	362	10	97.3%	329	328
Computer services	4 400	(4 205)	-	195	194	1	99.5%	1 898	1 897
Consultants: Business and advisory services	63 635	8 890	1 500	74 025	73 566	459	99.4%	68 303	68 283
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-

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Programme 2: SUSTANABLE RESOURCE MANAGEMENT									
	2016/17							2015/16	
	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
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	18	18
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (Including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and Accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	327	(194)	-	133	114	19	85.7%	141	141
Consumable: Stationery, printing and office supplies	2 317	(725)	500	2 092	1 427	665	68.2%	1 260	1 259

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Programme 2: SUSTANABLE RESOURCE MANAGEMENT									
	2016/17							2015/16	
	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
Operating leases	233	145	-	378	319	59	84.4%	218	218
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3 713	610	-	4 323	3 920	403	90.7%	3 380	3 379
Training and development	887	(169)	-	718	661	57	92.1%	75	75
Operating payments	541	(539)	-	2	2	-	100.0%	18	18
Venues and facilities	311	218	-	529	527	2	99.6%	275	275
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	59	-	59	58	1	98.3%	366	363
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-

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Programme 2: SUSTANABLE RESOURCE MANAGEMENT									
2016/17								2015/16	
	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
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non - business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	59	-	59	58	1	98.3%	366	363
Social benefits	-	59	-	59	58	1	98.3%	366	363
Other transfers to households	-	-	-	-	-	-	-	-	-

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Programme 2: SUSTANABLE RESOURCE MANAGEMENT									
2016/17								2015/16	
	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
Payments for capital assets	1 111	-	-	1 111	1 022	89	92.0%	965	949
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 111	-	-	1 111	1 022	89	92.0%	965	949
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 111	-	-	1 111	1 022	89	92.0%	965	949
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	136 383	-	3 000	139 383	136 441	2 942	97.9%	126 226	126 137

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2.1 PROGRAMME SUPPORT									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	4 788	(4 723)	-	65	50	15	76.9%	1 684	1 683
Compensation of employees	2 238	(2 238)	-	-	-	-	-	1 497	1 497
Goods and services	2 550	(2 485)	-	65	50	15	76.9%	187	186
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	242	(242)	-	-	-	-	-	103	103
Buildings and other fixed structures									
Machinery and equipment	242	(242)	-	-	-	-	-	103	103
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

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2.1 PROGRAMME SUPPORT									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	5 030	(4 965)	-	65	50	15	76.9%	1 787	1 786

2.2 ECONOMIC ANALYSIS									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	5 372	(883)	-	4 489	4 359	130	97.1%	4 880	4 878
Compensation of employees	4 016	(591)	-	3 425	3 384	41	98.8%	4 027	4 027
Goods and services	1 356	(292)	-	1 064	975	89	91.6%	853	851
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	59	-	59	58	1	98.3%	8	8
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-

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2.2 ECONOMIC ANALYSIS									
	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	59	-	59	58	1	98.3%	8	8
Payments for capital assets	74	-	-	74	39	35	52.7%	311	311
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	74	-	-	74	39	35	52.7%	311	311
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	5 446	(824)	-	4 622	4 456	166	96.4%	5 199	5 197

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for the year ended 31 March 2017

2.3 FISCAL POLICY									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	4 324	(460)	-	3 864	3 799	65	98.3%	3 947	3 947
Compensation of employees	3 940	(320)	-	3 620	3 568	52	98.6%	3 824	3 824
Goods and services	384	(140)	-	244	231	13	94.7%	123	123
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	152	151
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	152	151
Payments for capital assets	90	(31)	-	59	58	1	98.3%	60	60
Buildings and other fixed structures									
Machinery and equipment	90	(31)	-	59	58	1	98.3%	60	60
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

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2.3 FISCAL POLICY									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	4 414	(491)	-	3 923	3 857	66	98.3%	4 159	4 158

2.4 BUDGET MANAGEMENT									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	19 321	(1 853)	500	17 968	16 849	1 119	93.8%	15 447	15 435
Compensation of employees	16 600	(1 621)	-	14 979	14 443	536	96.4%	13 961	13 948
Goods and services	2 721	(232)	500	2 989	2 406	583	80.5%	1 486	1 487
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	65	64
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-

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2.4 BUDGET MANAGEMENT									
	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	65	64
Payments for capital assets	168	366	-	534	489	45	91.6%	254	254
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	168	366	-	534	489	45	91.6%	254	254
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	19 489	(1 487)	500	18 502	17 338	1 164	93.7%	15 766	15 753

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2.5 PUBLIC FINANCE									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	15 912	(1 880)	-	14 032	13 849	183	98.7%	11 937	11 936
Compensation of employees	14 962	(1 757)	-	13 205	13 062	143	98.9%	11 152	11 151
Goods and services	950	(123)	-	827	787	40	95.2%	785	785
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	73	72
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	73	72
Payments for capital assets	335	(335)	-	-	-	-	-	80	79
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	335	(335)	-	-	-	-	-	80	79
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

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2.5 PUBLIC FINANCE									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	16 247	(2 215)	-	14 032	13 849	183	98.7%	12 090	12 087

2.6 MUNICIPAL FINANCE									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	85 555	9 740	2 500	97 795	96 455	1 340	98.6%	87 000	86 946
Compensation of employees	14 332	4 406	-	18 738	18 657	81	99.6%	13 844	13 835
Goods and services	71 223	5 334	2 500	79 057	77 798	1 259	98.4%	73 156	73 111
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	68	68
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-

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2.6 MUNICIPAL FINANCE									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	68	68
Payments for capital assets	202	242	-	444	436	8	98.2%	157	142
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	202	242	-	444	436	8	98.2%	157	142
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	85 757	9 982	2 500	98 239	96 891	1 348	98.6%	87 225	87 156

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Programme 3: ASSET AND LIABILITIES MANAGEMENT									
	2016/17							2015/16	
	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
Sub programme									
1. PROGRAMME SUPPORT	2 310	246	-	2 556	2 458	98	96.2%	2 506	2 501
2. ASSET MANAGEMENT	9 343	(89)	-	9 254	8 967	287	96.9%	9 433	9 414
3. SUPPORT AND INTERLINKED FINANCIAL SYSTEMS	37 147	(157)	(3 904)	33 086	31 226	1 860	94.4%	31 163	31 043
Total for sub programmes	48 800	-	(3 904)	44 896	42 651	2 245	95.0%	43 102	42 958
Economic classification									
Current payments	48 157	(650)	(3 904)	43 603	41 508	2 095	95.2%	41 706	41 573
Compensation of employees	24 250	-	-	24 250	24 107	143	99.4%	28 043	27 910
Salaries and wages	20 658	891	-	21 549	21 463	86	99.6%	25 432	25 315
Social contributions	3 592	(891)	-	2 701	2 644	57	97.9%	2 611	2 595
Goods and services	23 907	(650)	(3 904)	19 353	17 401	1 952	89.9%	13 663	13 663
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	1 111	638	(800)	949	710	239	74.8%	691	691
Minor assets	58	205	-	263	130	133	49.4%	52	52
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	298	128	-	426	388	38	91.1%	488	488
Communication (G&S)	337	(49)	-	288	199	89	69.1%	248	248
Computer services	12 537	(3 132)	(2 200)	7 205	6 839	366	94.9%	3 837	3 837

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Programme 3: ASSET AND LIABILITIES MANAGEMENT									
	2016/17							2015/16	
	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
Consultants: Business and advisory services	1 475	(650)	-	825	794	31	96.2%	490	490
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	14	15
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (Including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and Accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-

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Programme 3: ASSET AND LIABILITIES MANAGEMENT									
2016/17								2015/16	
	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
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	51	40	-	91	31	60	34.1%	22	21
Consumable: Stationery, printing and office supplies	390	1 626	(404)	1 612	1 440	172	89.3%	929	929
Operating leases	4 202	(1 239)	(500)	2 463	2 424	39	98.4%	2 834	2 834
Property payments	60	150	-	210	143	67	68.1%	334	334
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 022	905	-	2 927	2 342	585	80.0%	1 623	1 623
Training and development	1 076	370	-	1 446	1 439	7	99.5%	1 909	1 909
Operating payments	41	25	-	66	62	4	93.9%	19	19
Venues and facilities	249	333	-	582	460	122	79.0%	170	170
Rental and hiring	-	-	-	-	-	-	-	3	3
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	98	-	-	98	97	1	99.0%	886	878
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-

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Programme 3: ASSET AND LIABILITIES MANAGEMENT									
2016/17								2015/16	
	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
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-

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Programme 3: ASSET AND LIABILITIES MANAGEMENT									
2016/17								2015/16	
	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
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	98	-	-	98	97	1	99.0%	886	878
Social benefits	98	-	-	98	97	1	99.0%	406	399
Other transfers to households	-	-	-	-	-	-	-	480	479
Payments for capital assets	545	650	-	1 195	1 046	149	87.5%	510	507
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	545	650	-	1 195	1 046	149	87.5%	510	507
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	545	650	-	1 195	1 046	149	87.5%	510	507
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	48 800	-	(3 904)	44 896	42 651	2 245	95.0%	43 102	42 958

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3.1 PROGRAMME SUPPORT									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	2 271	276	-	2 547	2 451	96	96.2%	2 080	2 079
Compensation of employees	2 088	276	-	2 364	2 333	31	98.7%	1 755	1 755
Goods and services	183	-	-	183	118	65	64.5%	325	324
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	360	356
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	360	356
Payments for capital assets	39	(30)	-	9	7	2	77.8%	66	66
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	39	(30)	-	9	7	2	77.8%	66	66
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

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3.1 PROGRAMME SUPPORT									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	2 310	246	-	2 556	2 458	98	96.2%	2 506	2 501

3.2 ASSET MANAGEMENT									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	9 125	(89)	-	9 036	8 799	237	97.4%	9 255	9 240
Compensation of employees	7 674	(89)	-	7 585	7 560	25	99.7%	7 778	7 763
Goods and services	1 451	-	-	1 451	1 239	212	85.4%	1 477	1 477
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	98	-	-	98	97	1	99.0%	14	12
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-

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3.2 ASSET MANAGEMENT									
	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	98	-	-	98	97	1	99.0%	14	12
Payments for capital assets	120	-	-	120	71	49	59.2%	164	162
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	120	-	-	120	71	49	59.2%	164	162
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	9 343	(89)	-	9 254	8 967	287	96.9%	9 433	9 414

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3.3 SUPPORT AND INTERLINKED FINANCIAL SYSTEMS									
	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	36 761	(837)	(3 904)	32 020	30 258	1 762	94.5%	30 371	30 254
Compensation of employees	14 488	(187)	-	14 301	14 214	87	99.4%	18 510	18 392
Goods and services	22 273	(650)	(3 904)	17 719	16 044	1 675	90.5%	11 861	11 862
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	512	510
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	512	510
Payments for capital assets	386	680	-	1 066	968	98	90.8%	280	279
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	386	680	-	1 066	968	98	90.8%	280	279
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

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3.3 SUPPORT AND INTERLINKED FINANCIAL SYSTEMS									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	37 147	(157)	(3 904)	33 086	31 226	1 860	94.4%	31 163	31 043

Programme 4: FINANCIAL GOVERNANCE									
2016/17								2015/16	
	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
Sub programme									
1. PROGRAMME SUPPORT	10 076	(1 472)	-	8 604	8 551	53	99.4%	8 833	8 648
2. ACCOUNTING SERVICES	73 892	97	904	74 893	72 140	2 753	96.3%	55 334	55 325
3. NORMS AND STANDARDS	1 517	96	-	1 613	1 551	62	96.2%	1 289	1 285
4. RISK MANAGEMENT	3 586	175	-	3 761	3 438	323	91.4%	2 853	2 838
5. PROVINCIAL INTERNAL AUDIT	57 251	1 104	-	58 355	57 527	828	98.6%	52 260	52 049

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Programme 4: FINANCIAL GOVERNANCE									
2016/17								2015/16	
	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
Total for sub programmes	146 322	-	904	147 226	143 207	4 019	97.3%	120 569	120 145
Economic classification									
Current payments	143 537	(1 023)	904	143 418	139 480	3 938	97.3%	118 797	118 393
Compensation of employees	82 206	(2 323)	-	79 883	76 821	3 062	96.2%	70 924	70 734
Salaries and wages	71 666	(1 258)	-	70 408	67 519	2 889	95.9%	62 079	61 892
Social contributions	10 540	(1 065)	-	9 475	9 302	173	98.2%	8 845	8 842
Goods and services	61 331	1 300	904	63 535	62 658	877	98.6%	47 872	47 658
Administrative fees	1 322	1 264	-	2 586	2 513	73	97.2%	1 739	1 739
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	222	88	-	310	259	51	83.5%	217	210
Audit costs: External	6 305	(2 558)	-	3 747	3 746	1	100.0%	4 454	4 270
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	742	30	-	772	740	32	95.9%	541	541
Communication (G&S)	15 165	(1 014)	-	14 151	14 083	68	99.5%	14 623	14 622
Computer services	2 296	(718)	-	1 578	1 572	6	99.6%	1 360	1 359
Consultants: Business and advisory services	21 467	5 353	904	27 724	27 589	135	99.5%	13 182	13 181
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-

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Programme 4: FINANCIAL GOVERNANCE									
	2016/17							2015/16	
	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
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	21	(8)	-	13	12	1	92.3%	62	62
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (Including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and Accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	215	110	-	325	290	35	89.2%	257	252

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Programme 4: FINANCIAL GOVERNANCE									
2016/17								2015/16	
	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
Consumable: Stationery, printing and office supplies	3 001	20	-	3 021	2 867	154	94.9%	2 162	2 161
Operating leases	4 480	(249)	-	4 231	4 193	38	99.1%	3 565	3 564
Property payments	640	(26)	-	614	606	8	98.7%	422	422
Transport provided: Departmental activity	-	-	-	-	-	-	-	18	17
Travel and subsistence	2 436	53	-	2 489	2 232	257	89.7%	2 956	2 949
Training and development	1 721	(1 056)	-	665	655	10	98.5%	1 055	1 049
Operating payments	169	(66)	-	103	101	2	98.1%	239	239
Venues and facilities	1 129	77	-	1 206	1 200	6	99.5%	1 020	1 021
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	1	(1)	-	1	1
Interest	-	-	-	-	1	(1)	-	1	1
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	196	323	-	519	512	7	98.7%	228	224
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-

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Programme 4: FINANCIAL GOVERNANCE									
2016/17								2015/16	
	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
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	196	323	-	519	512	7	98.7%	228	224
Social benefits	196	323	-	519	512	7	98.7%	228	224
Other transfers to households	-	-	-	-	-	-	-	-	-

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Programme 4: FINANCIAL GOVERNANCE									
2016/17								2015/16	
	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
Payments for capital assets	2 589	700	-	3 289	3 215	74	97.8%	1 544	1 528
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 589	700	-	3 289	3 215	74	97.8%	1 544	1 528
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	2 589	700	-	3 289	3 215	74	97.8%	1 544	1 528
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	146 322	-	904	147 226	143 207	4 019	97.3%	120 569	120 145

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4.1 PROGRAMME SUPPORT									
	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	9 921	(1 402)	-	8 519	8 467	52	99.4%	8 678	8 493
Compensation of employees	1 655	1 340	-	2 995	2 987	8	99.7%	2 833	2 832
Goods and services	8 266	(2 742)	-	5 524	5 480	44	99.2%	5 844	5 660
Interest and rent on land	-	-	-	-	-	-	-	1	1
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	155	(70)	-	85	84	1	98.8%	155	155
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	155	(70)	-	85	84	1	98.8%	155	155
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

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4.1 PROGRAMME SUPPORT									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	10 076	(1 472)	-	8 604	8 551	53	99.4%	8 833	8 648

4.2 ACCOUNTING SERVICES									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	72 895	(150)	904	73 649	70 959	2 690	96.3%	54 820	54 814
Compensation of employees	31 757	(3 648)	-	28 109	25 740	2 369	91.6%	24 370	24 368
Goods and services	41 138	3 498	904	45 540	45 219	321	99.3%	30 450	30 446
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	58	208	-	266	261	5	98.1%	190	188
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-

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4.2 ACCOUNTING SERVICES									
	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	58	208	-	266	261	5	98.1%	190	188
Payments for capital assets	939	39	-	978	920	58	94.1%	324	323
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	939	39	-	978	920	58	94.1%	324	323
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	73 892	97	904	74 893	72 140	2 753	96.3%	55 334	55 325

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4.3 NORMS AND STANDARDS									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	1 494	101	-	1 595	1 534	61	96.2%	1 289	1 285
Compensation of employees	1 391	100	-	1 491	1 477	14	99.1%	1 172	1 171
Goods and services	103	1	-	104	57	47	54.8%	117	114
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	23	(5)	-	18	17	1	94.4%	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	23	(5)	-	18	17	1	94.4%	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

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APPROPRIATION STATEMENT
for the year ended 31 March 2017

4.3 NORMS AND STANDARDS									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	1 517	96	-	1 613	1 551	62	96.2%	1 289	1 285

4.4 RISK MANAGEMENT									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	3 508	206	-	3 714	3 392	322	91.3%	2 793	2 784
Compensation of employees	3 283	-	-	3 283	3 008	275	91.6%	2 589	2 589
Goods and services	225	206	-	431	384	47	89.1%	204	195
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	19	18
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-

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4.4 RISK MANAGEMENT									
	2016/17							2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	19	18
Payments for capital assets	78	(31)	-	47	46	1	97.9%	41	36
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	78	(31)	-	47	46	1	97.9%	41	36
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	3 586	175	-	3 761	3 438	323	91.4%	2 853	2 838

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APPROPRIATION STATEMENT
for the year ended 31 March 2017

4.5 PROVINCIAL INTERNAL AUDIT									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	55 719	222	-	55 941	55 128	813	98.5%	51 217	51 017
Compensation of employees	44 120	(115)	-	44 005	43 609	396	99.1%	39 960	39 774
Goods and services	11 599	337	-	11 936	11 518	418	96.5%	11 257	11 243
Interest and rent on land	-	-	-	-	1	(1)	-	-	-
Transfers and subsidies	138	115	-	253	251	2	99.2%	19	18
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	138	115	-	253	251	2	99.2%	19	18
Payments for capital assets	1 394	767	-	2 161	2 148	13	99.4%	1 024	1 014
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 394	767	-	2 161	2 148	13	99.4%	1 024	1 014
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

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for the year ended 31 March 2017

4.5 PROVINCIAL INTERNAL AUDIT									
2016/17								2015/16	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	57 251	1 104	-	58 355	57 527	828	98.6%	52 260	52 049

NOTES TO THE APPROPRIATION STATEMENT

for the year ended 31 March 2017

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 1 (A-H) 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 payments for financial assets

Detail of these transactions per programme can be viewed in the note on Payments for financial assets 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	133 152	129 702	3 450	2.6%
IMMATERIAL VARIANCE				
SUSTAINABLE RESOURCE MANAGEMENT	139 383	136 441	2 942	2.1%
IMMATERIAL VARIANCE				
ASSETS AND LIABILITIES MANAGEMENT	44 896	42 651	2 245	5.0%
THE SURPLUS IS MAINLY RELATED TO SAVINGS ON OPERATIONAL ITEMS LIKE COMPUTER SERVICES AND SUBSISTENCE AND TRAVEL.				
FINANCIAL GOVERNANCE	147 226	143 207	4 019	2.7%
IMMATERIAL VARIANCE				

NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2017

4.2 Per economic classification	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
Current payments				
Compensation of employees	240 972	236 449	4 523	1.9%
Goods and services	210 080	202 716	7 364	3.5%
Interest and rent on land	-	1	(1)	0.0%
Transfers and subsidies				
Provinces and municipalities				
Departmental agencies and accounts				
Higher education institutions				
Public corporations and private enterprises				
Foreign governments and international organisations				
Non-profit institutions				
Households	2 569	2 329	240	9.3%
Payments for capital assets				
Buildings and other fixed structures				
Machinery and equipment	11 036	10 506	530	4.8%
Heritage assets				
Specialised military assets				
Biological assets				
Land and sub-soil assets				
Software and other Intangible assets				
Payments for financial assets				

Compensation of Employees: Savings mainly due to the fact that half of the vacant posts filled were internal promotions. Goods and Services: Savings is mainly on training and development, computer services, S&T and other operational items. Interest: on overdue accounts, relates to Eskom account interest and medical bill. Both matters have been dealt with under fruitless expenditure. Transfer And Subsidies: includes employee social benefits expenditure linked to retirements, resignations and deaths which results in the payment of gratuities and bursaries of employees. These are paid as and when they arise as it cannot be anticipated. Capital Expenditure: Furniture and computer equipment savings is linked to the filling of vacant posts. Include discussion here where deemed relevant

NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2017

4.3	Per conditional grant	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation R'000

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STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 March 2017

	<i>Note</i>	2016/17 R'000	2015/17 R'000
REVENUE			
Annual appropriation	<u>1</u>	464 657	427 002
Statutory appropriation	<u>2</u>	-	-
Departmental revenue	<u>3</u>	79 384	34 151
NRF Receipts		-	-
Aid assistance	<u>4</u>	-	-
TOTAL REVENUE		544 041	461 153
EXPENDITURE			
Current expenditure			
Compensation of employees	<u>5</u>	236 449	216 255
Goods and services	<u>6</u>	202 716	197 978
Interest and rent on land	<u>7</u>	1	1
Aid assistance	<u>4</u>	-	-
Total current expenditure		439 166	414 234
Transfers and subsidies			
Transfers and subsidies	<u>9</u>	2 329	3 439
Aid assistance	<u>4</u>	-	-
Total transfers and subsidies		2 329	3 439
Expenditure for capital assets			
Tangible assets	<u>10</u>	10 506	7 922
Intangible assets	<u>10</u>	-	-
Total expenditure for capital assets		10 506	7 922
Unauthorised expenditure approved without funding	<u>11</u>	-	-
Payments for financial assets	<u>8</u>	-	3
TOTAL EXPENDITURE		452 001	425 598
SURPLUS/(DEFICIT) FOR THE YEAR		92 040	35 555

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STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 March 2017

Reconciliation of Net Surplus/(Deficit) for the year

Voted funds		12 656	1 404
Annual appropriation		12 656	1 404
Conditional grants			-
Departmental revenue and NRF Receipts	<u>19</u>	79 384	34 151
Aid assistance	<u>4</u>	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		92 040	35 555

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STATEMENT OF FINANCIAL POSITION
as at 31 March 2017

	Note	2016/17 R'000	2015/16 R'000
ASSETS			
Current assets		13 209	1 654
Unauthorised expenditure	<u>11</u>	-	-
Cash and cash equivalents	<u>12</u>	11 828	1 001
Other financial assets	<u>13</u>	-	-
Prepayments and advances	<u>14</u>	-	5
Receivables	<u>15</u>	1 381	648
Loans	<u>17</u>	-	-
Aid assistance prepayments	<u>4</u>	-	-
Aid assistance receivable	<u>4</u>	-	-
Non-current assets		196	196
Investments	<u>16</u>	-	-
Receivables	<u>15</u>	196	196
Loans	<u>17</u>	-	-
Other financial assets	<u>13</u>	-	-
TOTAL ASSETS		13 405	1 850
LIABILITIES			
Current liabilities		13 405	1 850
Voted funds to be surrendered to the Revenue Fund	<u>18</u>	12 656	1 404
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<u>19</u>	89	24
Bank overdraft	<u>20</u>	-	-
Payables	<u>21</u>	660	422
Aid assistance repayable	<u>4</u>	-	-
Aid assistance unutilised	<u>4</u>	-	-
Non-current liabilities			
Payables	<u>22</u>	-	-
TOTAL LIABILITIES		13 405	1 850
NET ASSETS		0	0

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STATEMENT OF FINANCIAL POSITION
as at 31 March 2017

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		-	-
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		-	-

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STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2017

	Note	2016/17 R'000	2015/16 R'000
Capitalisation Reserves		-	-
Opening balance			
Transfers:			-
Movement in Equity			-
Movement in Operational Funds			-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		-	4
Transfers:		-	(4)
Irrecoverable amounts written off	<u>8.3</u>		-
Debts revised			-
Debts recovered (included in departmental receipts)			-4
Debts raised			-
Closing balance		-	-
Retained funds			
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)			-
Utilised during the year			-
Other transfers			-
Closing balance		-	-
Revaluation Reserve			
Opening balance		-	-
Revaluation adjustment (Housing departments)			-
Transfers			-
Other			-
Closing balance		-	-
TOTAL		-	-

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CASH FLOW STATEMENT
for the year ended 31 March 2017

	Note	2016/17 R'000	2015/16 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		668 782	547 758
Annual appropriated funds received	<u>1.1</u>	464 657	427 002
Statutory appropriated funds received	<u>2</u>	-	-
Departmental revenue received	<u>3</u>	1 252	327
Interest received	<u>3.3</u>	202 873	120 429
NRF Receipts		-	-
Aid assistance received	<u>4</u>	-	-
Net (increase)/decrease in working capital		(490)	1 165
Surrendered to Revenue Fund		(205 610)	(133 492)
Surrendered to RDP Fund/Donor		-	-
Current payments		(439 165)	(414 233)
Interest paid	<u>7</u>	(1)	(1)
Payments for financial assets		-	(3)
Transfers and subsidies paid		(2 329)	(3 439)
Net cash flow available from operating activities	<u>23</u>	21 187	(2 245)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	<u>10</u>	(10 506)	(7 922)
Proceeds from sale of capital assets	<u>3.4</u>	1	1
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
Net cash flows from investing activities		(10 505)	(7 921)
CASH FLOWS FROM FINANCING ACTIVITIES			
Distribution/dividend received		145	133
Increase/(decrease) in net assets		-	(4)
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		145	129
Net increase/(decrease) in cash and cash equivalents		10 827	(10 037)
Cash and cash equivalents at beginning of period		1 001	11 038
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	<u>24</u>	11 828	1 001

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ACCOUNTING POLICIES
for the year ended 31 March 2017

Financial Statement Presentation par .03

Summary of significant accounting policies

[Concepts and Principles, Financial Statement Presentation]

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.

The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.

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 (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

1	Basis of preparation [Financial Statement Presentation] The financial statements have been prepared in accordance with the Modified Cash Standard.
2	Going concern [Financial Statement Presentation] The financial statements have been prepared on a going concern basis.
3	Presentation currency [Financial Statement Presentation] Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4	Rounding [Financial Statement Presentation] Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5	Foreign currency translation [Cash Flow Statement, Expenditure, Revenue] Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6	Comparative information

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ACCOUNTING POLICIES
for the year ended 31 March 2017

6.1	<p>Prior period comparative information [Financial Statement Presentation]</p> <p>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.</p>
6.2	<p>Current year comparison with budget [Appropriation Statement]</p> <p>A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.</p>
7	Revenue
7.1	<p>Appropriated funds [Revenue, General Departmental Assets and Liabilities]</p> <p>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).</p> <p>Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.</p> <p>The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.</p>
7.2	<p>Departmental revenue [Revenue, General Departmental Assets and Liabilities]</p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
7.3	<p>Accrued departmental revenue [General Departmental Assets and Liabilities]</p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. <p>The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p>

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ACCOUNTING POLICIES
for the year ended 31 March 2017

8	Expenditure
8.1	Compensation of employees
8.1.1	Salaries and wages <i>[Expenditure]</i> Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	Social contributions <i>[Expenditure]</i> Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment. Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.
8.2	Other expenditure <i>[Expenditure]</i> Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.
8.3	Accrued expenditure payable <i>[General Departmental Assets and Liabilities]</i> Accrued expenditure payable is recorded in the notes to the financial statements when the goods are received or, in the case of services, when they are rendered to the department or in the case of transfers and subsidies when they are due and payable. Accrued expenditure payable is measured at cost.
8.4	Leases
8.4.1	Operating leases <i>[Leases]</i> Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. The operating lease commitments are recorded in the notes to the financial statements.
8.4.2	Finance leases <i>[Leases]</i> Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. Finance lease assets acquired at the end of the lease term are recorded and measured at

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ACCOUNTING POLICIES
for the year ended 31 March 2017

	<p>the lower of:</p> <ul style="list-style-type: none"> • cost, being the fair value of the asset; or • the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.
9	Aid Assistance
9.1	<p>Aid assistance received</p> <p><i>[Revenue, General Departmental Assets and Liabilities]</i></p> <p>Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.</p> <p>Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.</p>
9.2	<p>Aid assistance paid</p> <p><i>[Expenditure, General Departmental Assets and Liabilities]</i></p> <p>Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.</p>
10	<p>Cash and cash equivalents</p> <p><i>[General Departmental Assets and Liabilities, Cash Flow Statement]</i></p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.</p> <p>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.</p>
11	<p>Prepayments and advances</p> <p><i>[General Departmental Assets and Liabilities]</i></p> <p>Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p> <p>Prepayments and Advances are expensed when material and when there is sufficient budget available and it relates to items where the invoice charges are in advance.</p>

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ACCOUNTING POLICIES
for the year ended 31 March 2017

12	Loans and receivables <i>[General Departmental Assets and Liabilities]</i> Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the Office of Accountant General Practice Note 7 of 2004.
13	Investments <i>[General Departmental Assets and Liabilities]</i> Investments are recognised in the statement of financial position at cost.
14	Financial assets
14.1	Financial assets (not covered elsewhere) <i>[General Departmental Assets and Liabilities]</i> A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial. At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.
14.2	Impairment of financial assets <i>[General Departmental Assets and Liabilities]</i> Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.
15	Payables <i>[General Departmental Assets and Liabilities]</i> Loans and payables are recognised in the statement of financial position at cost.
16	Capital Assets
16.1	Immovable capital assets <i>[Capital Assets]</i> Immovable capital assets are initially recorded in the notes to the financial statements at cost. Immovable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of immovable capital assets cannot be determined reliably, the immovable capital assets are measured at R1 unless the fair value of the asset has been reliably

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ACCOUNTING POLICIES
for the year ended 31 March 2017

	<p>estimated, in which case the fair value is used.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Immovable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the immovable asset is recorded by another department in which case the completed project costs are transferred to that department.</p>
16.2	<p>Movable capital assets</p> <p>[Capital Assets]</p> <p>Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.</p> <p>Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the movable asset is recorded by another department/entity in which case the completed project costs are transferred to that department.</p>
16.3	<p>Intangible assets</p> <p>[Capital Assets]</p> <p>Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p> <p>Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the intangible asset is recorded by another department/entity in which case the completed project costs are transferred to that department.</p>

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17	Provisions and Contingents
17.1	<p>Provisions</p> <p><i>[Provisions and Contingents]</i></p> <p>Provisions are recorded in the notes to the financial statements 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 or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.</p>
17.2	<p>Contingent liabilities</p> <p><i>[Provisions and Contingents]</i></p> <p>Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.</p>
17.3	<p>Contingent assets</p> <p><i>[Provisions and Contingents]</i></p> <p>Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.</p>
17.4	<p>Commitments</p> <p><i>[Provisions and Contingents]</i></p> <p>Commitments are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash.</p>
18	<p>Unauthorised expenditure</p> <p><i>[General Departmental Assets and Liabilities]</i></p> <p>Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:</p> <ul style="list-style-type: none"> • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery.

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	<p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p>
19	<p>Fruitless and wasteful expenditure <i>[General Departmental Assets and Liabilities]</i></p> <p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.</p> <p>Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.</p> <p>Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>
20	<p>Irregular expenditure <i>[General Departmental Assets and Liabilities]</i></p> <p>Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.</p> <p>Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery or not condoned and is not recoverable.</p> <p>Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>
21	<p>Changes in accounting policies, accounting estimates and errors <i>[Accounting Policies, Estimates and Errors]</i></p> <p>Changes in accounting policies that are effected by management have been applied retrospectively in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p>

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22	<p>Events after the reporting date <i>[Events after the Reporting Date]</i></p> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p>
23	<p>Departures from the MCS requirements <i>[Preface to the Modified Cash Standard]</i></p> <p>[Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]</p>
24	<p>Recoverable revenue</p> <p>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.</p>
25	<p>Related party transactions <i>[Related Party Disclosures]</i></p> <p>A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions within the Minister's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.</p> <p>Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department. The number of individuals and their full compensation is recorded in the notes to the financial statements.</p>
26	<p>Inventories <i>(Effective from 1 April 2017)</i> <i>[Inventories]</i></p> <p>At the date of acquisition, inventories are recorded at cost price in the notes to the financial statements</p> <p>Where inventories are acquired as part of a non-exchange transaction, the cost of inventory is its fair value at the date of acquisition.</p> <p>Inventories are subsequently measured at the lower of cost and net realisable value or the lower of cost and current replacement value.</p>

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1. Annual Appropriation

1.1 Annual Appropriation

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for National Departments (Voted funds) and Provincial Departments:

	Final Appropriation	2016/17 Actual Funds Received	Funds not requested/ not received	2015/16 Final Appropriation	Appropriation received
	R'000	R'000	R'000	R'000	R'000
ADMINISTRATION	133 152	133 152	-	137 105	137 105
SUSTAINABLE RESOURCE MANAGEMENT	139 383	139 383	-	126 226	126 226
ASSET AND LIABILITIES MANAGEMENT	44 896	44 896	-	43 102	43 102
FINANCIAL GOVERNANCE	147 226	147 226	-	120 569	120 569
Total	464 657	464 657	-	427 002	427 002

1.2 Conditional grants

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Total grants received	46	-	-
Provincial grants included in Total Grants received		-	-

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2. Statutory Appropriation

	2016/17 R'000	2015/16 R'000
President and Deputy President salaries		
Members' remuneration		
Debt-service costs		
Provincial equitable share		
General fuel levy sharing with metropolitan municipalities		
National Revenue Fund payments		
Skills levy and sector education and training authorities		
Magistrates salaries		
Judges salaries		
Total	-	-
Actual Statutory Appropriation received		

3. Departmental revenue

	Note	2016/17 R'000	2015/16 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	156	207
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	203 018	120 562
Sales of capital assets	3.4	1	1
Transactions in financial assets and liabilities	3.5	49	120
Transfer received	3.6	1 047	-
Total revenue collected		204 271	120 890
Less: Own revenue included in appropriation	<u>19</u>	124 887	86 739
Departmental revenue collected		79 384	34 151

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3.1 Sales of goods and services other than capital assets

	Note 3	2016/17 R'000	2015/16 R'000
Sales of goods and services produced by the department		156	207
Sales by market establishment		-	-
Administrative fees		-	-
Other sales		156	207
Sales of scrap, waste and other used current goods		-	-
Total		156	207



3.2 Fines, penalties and forfeits

	Note 3	2016/17 R'000	2015/16 R'000
Fines		-	-
Penalties		-	-
Forfeits		-	-
Total		-	-



3.3 Interest, dividends and rent on land

	Note 3	2016/17 R'000	2015/16 R'000
Interest		202 873	120 429
Dividends		145	133
Rent on land		-	-
Total		203 018	120 562



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3.4 Sale of capital assets

	Note 3	2016/17 R'000	2015/16 R'000
Tangible assets		1	1
Buildings and other fixed structures	41	-	-
Machinery and equipment	39	1	1
Specialised military assets	39	-	-
Land and sub-soil assets	41	-	-
Biological assets	39	-	-
Intangible assets		-	-
Software	40	-	-
Mastheads and publishing titles	40	-	-
Patents, licences, copyright, brand names, trademarks	40	-	-
Recipes, formulae, prototypes, designs, models	40	-	-
Services and operating rights	40	-	-
		-	-
Total		1	1



3.5 Transactions in financial assets and liabilities

	Note 3	2016/17 R'000	2015/16 R'000
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		49	120
Gains on GFECRA		-	-
Total		49	120



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3.6 Transfers received

	Note 3	2016/17 R'000	2015/17 R'000
Other governmental units		1 047	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
Total		1 047	-

3.7 Cash received not recognised (*not included in the main note*)

Name of entity	Amount received R'000	2016/17 Amount paid to the revenue fund R'000	Balance R'000
<i>Please specify</i>			
Total	-	-	-

Name of entity	Amount received R'000	2015/16 Amount paid to the revenue fund R'000	Balance R'000
<i>Please specify</i>			
Total	-	-	-

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4. Aid assistance

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Opening Balance			
Prior period error			
As restated		-	-
Transferred from statement of financial performance			
Transfers to or from retained funds			
Paid during the year			
Closing Balance		-	-



4.1 Analysis of balance by source

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Aid assistance from RDP	4	-	-
Aid assistance from other sources		-	-
CARA		-	-
Closing balance		-	-



4.2 Analysis of balance

	<i>Note</i>	2016/17 R'000	2015/17 R'000
Aid assistance receivable	4		
Aid assistance prepayments	4		
Aid assistance unutilised	4		
Aid assistance repayable	4		
Closing balance		-	-
Aid assistance not requested/not received		-	-



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4.3 Prior period error

	<i>Note</i>	2016/17 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		-
		<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
Relating to 20XX/YY		-
		<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
Total prior period errors		<u>-</u>

5. Compensation of employees
5.1 Salaries and Wages

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Basic salary		167 259	150 050
Performance award		4 249	4 709
Service Based		279	269
Compensative/circumstantial		5 163	6 041
Periodic payments		-	-
Other non-pensionable allowances		31 168	29 847
Total		<u>208 118</u>	<u>190 916</u>

5.2 Social contributions

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Employer contributions			
Pension		20 423	18 024
Medical		7 871	7 282
UIF		-	-
Bargaining council		37	33
Official unions and associations		-	-
Insurance		-	-
Total		<u>28 331</u>	<u>25 339</u>
 Total compensation of employees		 <u>236 449</u>	 <u>216 255</u>
 Average number of employees		 <u>603</u>	 <u>565</u>

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6. Goods and services

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Administrative fees		2 513	1 739
Advertising		3 843	3 967
Minor assets	6.1	1 228	766
Bursaries (employees)		320	390
Catering		2 717	1 854
Communication (G&S)		15 580	16 140
Computer services	6.2	11 220	8 353
Consultants: Business and advisory services		102 257	81 976
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		391	517
Contractors		445	476
Agency and support / outsourced services		73	180
Entertainment		-	-
Audit cost – external	6.3	8 159	35 586
Fleet services		3 417	2 907
Inventory	6.4	-	-
Consumables	6.5	10 980	8 696
Housing		-	-
Operating leases		8 406	7 240
Property payments	6.6	5 454	3 829
Rental and hiring		-	128
Transport provided as part of the departmental activities		211	64
Travel and subsistence	6.7	12 902	12 590
Venues and facilities		3 911	2 411
Training and development		6 483	6 497
Other operating expenditure	6.8	2 206	1 672
Total		202 716	197 978



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6.1 Minor assets

	Note 6	2016/17 R'000	2015/16 R'000
Tangible assets		1 228	766
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		1 228	766
Transport assets		-	-
Specialised military assets		-	-
Intangible assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		1 228	766



6.2 Computer services

	Note 6	2016/17 R'000	2015/16 R'000
SITA computer services		2 107	501
External computer service providers		9 113	7 852
Total		11 220	8 353



6.3 Audit cost – External

	Note 6	2016/17 R'000	2015/16 R'000
Regularity audits		6 870	8 547
Performance audits		-	-
Investigations		1 289	27 039
Environmental audits		-	-
Computer audits		-	-
Total		8 159	35 586

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6.4 Inventory

	Note 6	2016/17 R'000	2015/16 R'000
Clothing material and accessories		-	-
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning, teaching and support material		-	-
Materials and supplies		-	-
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	-	-
Total		<u>-</u>	<u>-</u>

6.4.1 Other supplies

	Note 6.4	2016/17 R'000	2015/16 R'000
Ammunition and security supplies		-	-
Assets for distribution		-	-
Machinery and equipment		-	-
School furniture		-	-
Sports and recreation		-	-
Library material		-	-
Other assets for distribution		-	-
Other		-	-
Total		<u>-</u>	<u>-</u>

6.5 Consumables

	Note 6	2016/17 R'000	2015/16 R'000
Consumable supplies		1 994	1 335
Uniform and clothing		107	148
Household supplies		1 004	636
Building material and supplies		271	191
Communication accessories		-	-
IT consumables		237	261
Other consumables		375	99
Stationery, printing and office supplies		8 986	7 361
Total		<u>10 980</u>	<u>8 696</u>

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6.6 Property payments

	Note 6	2016/17 R'000	2015/16 R'000
Municipal services		615	717
Property management fees		-	-
Property maintenance and repairs		4 689	3 048
Other		150	64
Total		5 454	3 829

6.7 Travel and subsistence

	Note 6	2016/17 R'000	2015/16 R'000
Local		12 553	12 132
Foreign		349	458
Total		12 902	12 590

6.8 Other operating expenditure

	Note 6	2016/17 R'000	2015/16 R'000
Professional bodies, membership and subscription fees		1 689	1 564
Resettlement costs		396	66
Other		121	42
Total		2 206	1 672

7. Interest and rent on land

	Note	2016/17 R'000	2015/16 R'000
Interest paid		1	1
Rent on land		-	-
Total		1	1

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8. Payments for financial assets

	Note	2016/17 R'000	2015/16 R'000
Material losses through criminal conduct		-	-
Theft	8.4	-	-
Other material losses	8.1	-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	8.2	-	-
Debts written off	8.3	-	3
Forex losses	8.5	-	-
Debt take overs		-	-
Losses on GFECRA		-	-
Total		-	3

8.1 Other material losses

	Note	2016/17 R'000	2015/16 R'000
Nature of other material losses (Group major categories, but list material items)	8		
Incident			
Disciplinary Steps taken/ Criminal proceedings			
Total		-	-

8.2 Other material losses written off

	Note	2016/17 R'000	2015/16 R'000
Nature of losses (Group major categories, but list material items)	8		
Total		-	-

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8.3 Debts written off

	Note 8	2016/17 R'000	2015/16 R'000
Nature of debts written off (Group major categories, but list material items: debts written off relating to irregular expenditure, recoverable expenditure and other debts must be listed here)			
Irregular expenditure written off			
Total		-	-
Recoverable revenue written off			
Total		-	-
Other debt written off			
Staff and Supplier Debt		-	3
The debts were written off in line with Office of the Accountant General Practice Note 7 of 2004			
Total		-	3
Total debt written off		-	3

8.4 Details of theft

	Note 8	2016/17 R'000	2015/16 R'000
Nature of theft (Group major categories, but list material items)			
Total		-	-

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8.5 Forex losses

	<i>Note</i> 8	2016/17 R'000	2015/16 R'000
Nature of losses (Group major categories, but list material items)			
Total		-	-

9. Transfers and subsidies

		2016/17 R'000	2015/16 R'000
	<i>Note</i>		
Provinces and municipalities	48, 49	-	-
Departmental agencies and accounts	Annex 1B	-	-
Higher education institutions	Annex 1C	-	-
Foreign governments and international organisations	Annex 1E	-	-
Public corporations and private enterprises	Annex 1D	-	-
Non-profit institutions	Annex 1F	-	-
Households	Annex 1G	2 329	3 439
Total		2 329	3 439
<u>Unspent funds transferred to the above beneficiaries</u>			
Provinces and municipalities			-
Departmental agencies and accounts			-
Total		-	-



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10. Expenditure for capital assets

	Note	2016/17 R'000	2015/16 R'000
Tangible assets		10 506	7 922
Buildings and other fixed structures	40	-	-
Heritage assets	39, 41	-	-
Machinery and equipment	39	10 506	7 922
Specialised military assets	39	-	-
Land and sub-soil assets	41	-	-
Biological assets	39	-	-
Intangible assets		-	-
Software	40	-	-
Mastheads and publishing titles	40	-	-
Patents, licences, copyright, brand names, trademarks	40	-	-
Recipes, formulae, prototypes, designs, models	40	-	-
Services and operating rights	40	-	-
Total		10 506	7 922

The following amounts have been included as project costs in Expenditure for capital assets

Compensation of employees		-
Goods and services		-
Total		-

10.1 Analysis of funds utilised to acquire capital assets – 2016/17

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	10 506	-	10 506
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	10 506	-	10 506
Specialised military assets	-	-	-
Land and sub-soil assets	-	-	-
Biological assets	-	-	-

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Intangible assets	-	-	-
Software			
Mastheads and publishing titles			
Patents, licences, copyright, brand names, trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			
Total	10 506	-	10 506

10.2 Analysis of funds utilised to acquire capital assets – 2015/16

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	7 922	-	7 922
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	7 922	-	7 922
Specialised military assets	-	-	-
Land and sub-soil assets	-	-	-
Biological assets	-	-	-
Intangible assets	-	-	-
Software			
Mastheads and publishing titles			
Patents, licences, copyright, brand names, trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			
Total	7 922	-	7 922

10.3 Finance lease expenditure included in Expenditure for capital assets

	Note	2016/17 R'000	2015/16 R'000
Tangible assets		-	-
Buildings and other fixed structures			
Heritage assets			
Machinery and equipment			
Specialised military assets			
Land and sub-soil assets			
Biological assets			
Total		-	-

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11. Unauthorised expenditure

11.1 Reconciliation of unauthorised expenditure

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Opening balance		-	-
Prior period error		-	-
As restated			
Unauthorised expenditure – discovered in current year (as restated)			
Less: Amounts approved by Parliament/Legislature with funding			
Less: Amounts approved by Parliament/Legislature without funding			
Capital		-	-
Current		-	-
Transfers and subsidies		-	-
Less: Amounts transferred to receivables for recovery	15		
Closing balance		-	-
Analysis of awaiting authorisation per economic classification			
Capital			
Current			
Transfers and subsidies			
Total		-	-

11.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

	2016/17 R'000	2015/16 R'000
Capital		
Current		
Transfers and subsidies		
Total	-	-

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11.3 Analysis of unauthorised expenditure awaiting authorisation per type

	2016/17 R'000	2015/16 R'000
Unauthorised expenditure relating to overspending of the vote or a main division within a vote		
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division		
Total	-	-

11.4 Details of unauthorised expenditure – current year

Incident	Disciplinary steps taken/criminal proceedings	2016/17 R'000
Total		-

11.5 Prior period error

	Note	2015/16 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		-
Relating to 20XX/YY		-
Total prior period errors		-



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12. Cash and cash equivalents

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Consolidated Paymaster General Account		11 828	918
Cash receipts		-	-
Disbursements		-	83
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		11 828	1 001

13. Other financial assets

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Current			
Local		-	-
(Group major categories, but list material items)		-	-
Total		-	-
Foreign			
(Group major categories, but list material items)		-	-
Total		-	-
Total Current other financial assets		-	-



	<i>Note</i>	2016/17 R'000	2015/16 R'000
Non-current			
Local		-	-
(Group major categories, but list material items)		-	-
Total		-	-
Foreign			
(Group major categories, but list material items)		-	-
Total		-	-
Total Non-current other financial assets		-	-



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14. Prepayments and advances

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Staff advances		-	-
Travel and subsistence		-	-
Prepayments (Not expensed)	14.2	-	5
Advances paid (Not expensed)	14.1	-	-
SOCPEN advances		-	-
Total		-	5

14.1 Advances paid (Not expensed)

	<i>Note</i>	2016/17 R'000	2015/16 R'000
National departments	14		
Provincial departments			
Public entities			
Other entities			
Total		-	-

14.2 Prepayments (Not expensed)

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Goods and services	14		5
Interest and rent on land			-
Transfers and subsidies			-
Capital assets			-
Other			-
Total		-	5

14.3 Prepayments (Expensed)

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Goods and services		2059	3 078
Interest and rent on land			-
Transfers and subsidies			-
Capital assets			-
Other			-
Total		2059	3 078

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Prepayment at Year end 31 March 2016 includes R515,753 which still has a prepaid portion as at 31 March 2017

14.4 Advances paid (Expensed)

	Note 14	2016/17 R'000	2015/16 R'000
National departments		-	
Provincial departments		-	
Public entities		-	
Other entities		-	
Total		-	-

15. Receivables

		Current	2016/17 Non- current	Total	Current	2015/16 Non- current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	Note 15.1	1 249	-	1 249	540	-	540
Trade receivables	15.2	-	-	-	-	-	-
Recoverable expenditure	15.3	2	-	2	-	-	-
Staff debt	15.4	130	1	131	93	1	94
Fruitless and wasteful expenditure	15.6	-	-	-	-	-	-
Other debtors	15.5	-	195	195	15	195	210
Total		1 381	196	1 577	648	196	844

15.1 Claims recoverable

	Note 15 and Annex 4	2016/17 R'000	2015/16 R'000
National departments		-	-
Provincial departments		250	505
Foreign governments		-	-
Public entities		999	-
Private enterprises		-	35
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
Total		1 249	540

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15.2 Trade receivables

	Note 15	2016/17 R'000	2015/16 R'000
(Group major categories, but list material items)			
Total		-	-

15.3 Recoverable expenditure (disallowance accounts)

	Note 15	2016/17 R'000	2015/16 R'000
Pension recoverable		2	-
Total		2	-

15.4 Staff debt

	Note 15	2016/17 R'000	2015/17 R'000
Employee debt to recover state guarantee payment		-	-
Employee debt to recover losses		-	2
Salary related (Tax, Funeral advances, Vehicle subsidy, overpayments)		131	92
Total		131	94

15.5 Other debtors

	Note 15	2016/17 R'000	2015/16 R'000
Rentaldeposit		195	210
Total		195	210

15.6 Fruitless and wasteful expenditure

	Note 15	2016/17 R'000	2015/16 R'000
Opening balance			
Less amounts recovered			
Less amounts written off			
Transfers from note 32 Fruitless and Wasteful Expenditure			
Interest			
Total		-	-

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15.7 Impairment of receivables

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Estimate of impairment of receivables		209	209
Total		209	209

16. Investments

	<i>Note</i>	2016/17 R'000	2015/17 R'000
Non-Current			
Shares and other equity			-
(List investments at cost)			-
Total		-	-

Securities other than shares
(List investments at cost)
Total

Annex 2A

			-
			-
		-	-
		-	-

Total non-current

	2016/17 R'000	2015/16 R'000
Analysis of non-current investments		
Opening balance		-
Additions in cash		-
Disposals for cash		-
Non-cash movements		-
Closing balance	-	-

16.1 Impairment of investments

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Estimate of impairment of impairment			-
Total		-	-

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17. Loans

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Public corporations			-
Higher education institutions			-
Foreign governments			-
Private enterprises			-
Non-profit institutions			-
Staff loans			-
Total		-	-
Analysis of Balance			
Opening balance			-
New Issues			-
Repayments			-
Write-offs			-
Closing balance		-	-



17.1 Impairment of loans

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Estimate of impairment of loans			-
Total		-	-



18. Voted funds to be surrendered to the Revenue Fund

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Opening balance		1 404	11 966
Prior period error	18.2	-	-
As restated		1 404	11 966
Transfer from statement of financial performance (as restated)		12 656	1 404
Add: Unauthorised expenditure for current year	11		-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure (PARLIAMENT/LEGISLATURES ONLY)	18.1		-
Paid during the year		(1 404)	(11 966)
Closing balance		12 656	1 404

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18.1 Voted funds / (Excess expenditure) transferred to the retained funds (Parliament / Legislatures ONLY)

	Note	2016/17 R'000	2015/16 R'000
Opening balance	18		-
Transfer from statement of financial performance			-
Transfer from Departmental Revenue to defray excess expenditure	19		-
Closing balance		-	-

18.2 Prior period error

	Note	2015/16 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		-
Relating to 20XX/YY		-
Total prior period errors		-

19. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund

	Note	2016/17 R'000	2015/16 R'000
Opening balance		24	660
Prior period error	19.1	-	-
As restated		24	660
Transfer from Statement of Financial Performance (as restated)		79 384	34 151
Own revenue included in appropriation		124 887	86 739
Transfer from aid assistance	4	-	-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	18.1		-
Paid during the year		(204 206)	(121 526)
Closing balance		89	24

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19.1 Prior period error

	<i>Note</i>	2015/16 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		-
		-
Relating to 20XX/YY		-
		-
Total prior period errors		-

20. Bank Overdraft

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Consolidated Paymaster General Account			-
Fund requisition account			-
Overdraft with commercial banks (Local)			-
Overdraft with commercial banks (Foreign)			-
Total		-	-

21. Payables – current

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Amounts owing to other entities		-	-
Advances received	21.1	-	-
Clearing accounts	21.2	658	420
Other payables	21.3	2	2
Total		660	422

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21.1 Advances received

	Note	2016/17 R'000	2015/16 R'000
	21		
National departments			-
Provincial departments			-
Public entities			-
Other institutions			-
Total		-	-

21.2 Clearing accounts

	Note	2016/17 R'000	2015/16 R'000
	21		
Owing to Receiver of Revenue		656	419
Owing to Pension Fund		2	1
Total		658	420

21.3 Other payables

	Note	2016/17 R'000	2015/16 R'000
	21		
Owing to Dep of Public Works		2	2
Total		2	2

22. Payables – non-current

		2016/17			2015/16
		R'000	R'000	R'000	R'000
		One to two years	Two to three years	More than three years	
	Note				Total
Amounts owing to other entities					-
Advances received	22.1				-
Other payables	22.2				-
Total		-	-	-	-

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22.1 Advances received

	Note 22	2016/17 R'000	2015/16 R'000
National departments			
Provincial departments			-
Public entities			-
Other institutions			-
Total		-	-



22.2 Other payables

	Note 22	2016/17 R'000	2015/16 R'000
Description		-	-
(Identify major categories, but list material amounts)		-	-
Total		-	-

23. Net cash flow available from operating activities

	Note	2016/17 R'000	2015/16 R'000
Net surplus/(deficit) as per Statement of Financial Performance		92 040	35 555
Add back non cash/cash movements not deemed operating activities		(70 853)	(37 800)
(Increase)/decrease in receivables – current		(733)	777
(Increase)/decrease in prepayments and advances		5	87
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		238	301
Proceeds from sale of capital assets		(1)	(1)
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		10 506	7 922
Surrenders to Revenue Fund		(205 610)	(133 492)
Surrenders to RDP Fund/Donor		-	-
Voted funds not requested/not received		-	-
Own revenue included in appropriation		124 887	86 739
Other non-cash items		(145)	(133)
Net cash flow generated by operating activities		21 187	(2 245)

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24. Reconciliation of cash and cash equivalents for cash flow purposes

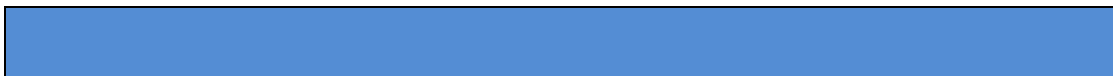
	<i>Note</i>	2016/17 R'000	2015/16 R'000
Consolidated Paymaster General account		11 828	918
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	83
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		11 828	1 001



25. Contingent liabilities and contingent assets

25.1 Contingent liabilities

		<i>Note</i>	2016/17 R'000	2015/16 R'000
Liable to	Nature			
Motor vehicle guarantees	Employees	<i>Annex 3A</i>		-
Housing loan guarantees	Employees	<i>Annex 3A</i>		-
Other guarantees		<i>Annex 3A</i>		-
Claims against the department		<i>Annex 3B</i>		-
Intergovernmental payables (unconfirmed balances)		<i>Annex 5</i>		-
Environmental rehabilitation liability		<i>Annex 3B</i>		-
Other		<i>Annex 3B</i>		-
Total			-	-



25.2 Contingent assets

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Nature of contingent asset			
			-
			-
			-
Total		-	-

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26. Commitments

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Current expenditure			
Approved and contracted		13 510	31 278
Approved but not yet contracted		-	-
		13 510	31 278
Capital expenditure			
Approved and contracted		-	-
Approved but not yet contracted		-	-
		-	-
Total Commitments		13 510	31 278

27. Accruals and payables not recognised

27.1 Accruals

			2016/17 R'000	2015/16 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	4014		4014	4 457
Interest and rent on land	-		-	-
Transfers and subsidies	-		-	-
Capital assets	-		-	-
Other	-		-	-
Total	4014	-	4014	4 457

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Listed by programme level			
ADMINISTRATION		1 353	1 748
SUSTAINABLE RESOURCE MANAGEMENT		540	303
ASSETS AND LIABILITIES MANAGEMENT		70	143
FINANCIAL GOVERNANCE		2 051	2 263
Total		4 014	4 457

Significant invoices for telephone, vehicle logsheet and audit costs are received after the end of the month in line with standard procedures. Prior year corrections of error: Accruals have been reduced by R26 000 which relates to salary accruals and re-allocated to employee benefits - other in line with Modified Cash Standard/accounting manual on expenditure. Accruals have also been increased by R256 000 relating to invoices after year end.

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27.2 Payables not recognised

			2016/17 R'000	2015/16 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	37	-	37	537
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	9	-	9	-
Other	-	-	-	157
Total	46	-	46	694

	Note	2016/17 R'000	2015/16 R'000
Listed by programme level			
ADMINISTRATION		9	383
SUSTAINABLE RESOURCE MANAGEMENT		21	305
ASSETS AND LIABILITIES MANAGEMENT		-	-
FINANCIAL GOVERNANCE		16	6
Total		46	694

Correction of prior year: Payables have been reduced by R178 000 which relates to salary payables and re-allocated to employee benefits - other in line with the Modified Cash Standards/ Accounting manual on expenditure. Payables have also been increased by R382 000 resulting from bank returned payments.

	Note	2016/17 R'000	2015/16 R'000
Included in the above totals are the following:			
Confirmed balances with other departments	Annex 5	339	103
Confirmed balances with other government entities	Annex 5	47	-
Total		386	103

28. Employee benefits

	Note	2016/17 R'000	2015/16 R'000
Leave entitlement		11 975	9 682
Service bonus (Thirteenth cheque)		6 598	5 497
Performance awards		10 277	10 004
Capped leave commitments		11 090	12 611
Other		239	343
Total		40 179	38 137

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At this stage the department is not able to reliably measure the long term portion of the long service awards, The Short Term portion of the long services award is included under Other: R92 000. Negative Leave included in Leave Entitlement amounts to R134 000. Negative Leave credits are due to the fact that employees receive credits pro- rata for the year annually in January. Salary related Payables and Accruals to the value of R147 000 are also included under other in line with the National Treasury Accounting Manual for Expenditure. The Prior year other disclosure has been increased by R204 000 relating to salary related Accruals and Payables which has been reclassified in line with Modified Cash Standards/Accounting Manual for Expenditure. Leave entitlement have been decreased by R45 000 relating to leave forms captured after year end.

29. Lease commitments

29.1 Operating leases expenditure

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2016/17					
Not later than 1 year				990	990
Later than 1 year and not later than 5 years				349	349
Later than five years				-	-
Total lease commitments	-	-	-	1 339	1 339

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2015/16					
Not later than 1 year				1 237	1 237
Later than 1 year and not later than 5 years				704	704
Later than five years				-	-
Total lease commitments	-	-	-	1 941	1 941

The Photocopy machine leases are for a period of 3 Years. The machine reverts back to the lessor at the end of the lease. There are no sale and leaseback arrangements.

	Note	2016/17 R'000	2015/16 R'000
Rental earned on sub-leased assets	3		-
Total		-	-

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29.2 Finance leases expenditure**

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2016/17					
Not later than 1 year					-
Later than 1 year and not later than 5 years					-
Later than five years					-
Total lease commitments	-	-	-	-	-

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2015/16					
Not later than 1 year					-
Later than 1 year and not later than 5 years					-
Later than five years					-
Total lease commitments	-	-	-	-	-

**This note excludes leases relating to public private partnership as they are separately disclosed in note no. 35.

	Note	2016/17 R'000	2015/16 R'000
Rental earned on sub-leased assets	3		-
Total		-	-

This note exclude leases relating to public private partnerships as they are separated disclosed on note 34.5

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29.3 Operating lease revenue**

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2016/17					
Not later than 1 year					-
Later than 1 year and not later than 5 years					-
Later than five years					-
Total operating lease revenue receivable	-	-	-	-	-

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2015/16					
Not later than 1 year					-
Later than 1 year and not later than 5 years					-
Later than five years					-
Total operating lease revenue receivable	-	-	-	-	-

30. Accrued departmental revenue

	Note	2016/17 R'000	2015/16 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		18 812	14 838
Sales of capital assets		-	-
Transactions in financial assets and liabilities		592	-
Transfers received		147	625
Other		-	-
Total		19 551	15 463

30.1 Analysis of accrued departmental revenue

	Note	2016/17 R'000	2015/16 R'000
Opening balance		15 463	8 893
Less: amounts received		15 463	8 893
Add: amounts recognised		19 551	15 463
Less: amounts written-off/reversed as irrecoverable		-	-
Closing balance		19 551	15 463

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30.2 Accrued department revenue written off

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Nature of losses			
Total		-	-

30.3 Impairment of accrued departmental revenue

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Estimate of impairment of accrued departmental revenue		-	-
Total		-	-

31. Irregular expenditure

31.1 Reconciliation of irregular expenditure

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Opening balance		16 305	16 305
Prior period error		-	-
As restated		16 305	16 305
Add: Irregular expenditure – relating to prior year			-
Add: Irregular expenditure – relating to current year	31.2	3	-
Less: Prior year amounts condoned		-	-
Less: Current year amounts condoned		-	-
Less: Amounts not condoned and recoverable	31.4	(3)	-
Less: Amounts not condoned and not recoverable		-	-
Closing balance		16 305	16 305

Analysis of awaiting condonation per age classification

Current year	-	-
Prior years	16 305	16 305
Total	16 305	16 305

Irregular expenditure from prior years of R16 305 000 was still under investigation by the SAPS commercial crime unit at the reporting date

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31.2 Details of irregular expenditure – added current year (relating to current and prior years)

Incident	Disciplinary steps taken/criminal proceedings	2016/17 R'000
Purchase of Cartridges from wrong supplier because PPPFA 80/20 scores incorrectly calculated	Investigation conducted, warning letters issued and amount recovered.	3
Total		3

31.3 Details of irregular expenditure condoned

Incident	Condoned by (condoning authority)	2016/17 R'000
Total		-

31.4 Details of irregular expenditure recoverable (not condoned)

Incident	2016/17 R'000
Purchase of Cartridges from wrong supplier because PPPFA 80/20 scores incorrectly calculated	3
Total	3



31.5 Details of irregular expenditure not recoverable (not condoned)

Incident	Not condoned by (condoning authority)	2016/17 R'000
Total		-

31.6 Details of irregular expenditures under investigation (not included in the main note)

Incident	2016/17 R'000
Total	-

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31.7 Prior period error

	<i>Note</i>	2015/16 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		-
		-
Relating to 20XX/YY		-
		-
Total prior period errors		-

31.8 Details of the non-compliance where an institution was not represented in a bid committee for contracts arranged by other institutions

Incident	2016/17 R'000
	-
Total	-

32. Fruitless and wasteful expenditure

32.1 Reconciliation of fruitless and wasteful expenditure

	<i>Note</i>	2016/17 R'000	2015/16 R'000
Opening balance		-	2
Prior period error		-	-
As restated		-	2
Fruitless and wasteful expenditure – relating to prior year			-
Fruitless and wasteful expenditure – relating to current year		1	-
Less: Amounts resolved		(1)	(2)
Less: Amounts transferred to receivables for recovery	15.6	-	-
Closing balance		-	-

32.2 Analysis of awaiting resolution per economic classification

	2016/17 R'000	2015/16 R'000
Current		
Capital		
Transfers and subsidies		
Total	-	-

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32.3	Analysis of Current year's fruitless and wasteful expenditure		
	Incident	Disciplinary steps taken/criminal proceedings	2016/17 R'000
	Interest charged on Supplier Accounts	Investigation complete, no disciplinary steps necessary and amount condoned.	1
	Total		1

32.4 **Prior period error**

	<i>Note</i>	2015/16 R'000
Nature of prior period error		-
Relating to 20XX/YY		-
Total prior period errors		-

32.5	Details of fruitless and wasteful expenditures under investigation (not included in the main note)	
	Incident	2016/17 R'000
	Total	-

33. Related party transactions

Revenue received	<i>Note</i>	2016/17 R'000	2015/16 R'000
Tax revenue			
Sales of goods and services other than capital assets			-
Fines, penalties and forfeits			-
Interest, dividends and rent on land			-
Sales of capital assets			-
Transactions in financial assets and liabilities			-
Transfers received			-
Total		-	-

Payments made	<i>Note</i>	2016/17 R'000	2015/16 R'000
Goods and services			-
Interest and rent on land			-
Expenditure for capital assets			-
Payments for financial assets			-
Transfers			-
Total		-	-

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	Note	2016/17 R'000	2015/16 R'000
Year end balances arising from revenue/payments			-
Receivables from related parties			-
Payables to related parties			-
Total		-	-

	Note	2016/17 R'000	2015/16 R'000
Loans to /from related parties			-
Non-interest bearing loans to/(from)			-
Interest bearing loans to/(from)			-
Total		-	-

	Note	2016/17 R'000	2015/16 R'000
Other			-
Guarantees issued/received			-
<i>List other contingent liabilities between department and related party</i>			-
Total		-	-

	Note	2016/17 R'000	2015/16 R'000
In kind goods and services provided/received			-
<i>List in kind goods and services between the department and the related party</i>			-
Total		-	-

The Department of Finance occupies a building owned by the Department of Public Works, Roads and Transport. Building is provided free of charge. Key Management Personnel are related party to the Department of Finance and also close family of the Key Management Personnel are related party to the Department of Finance. All Provincial Departments in the North West Province are related parties to each other.

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34. Key management personnel

	No. of Individuals	2016/17 R'000	2015/16 R'000
Political office bearers (provide detail below)	1	1 902	1 903
Officials:			-
Level 15 to 16	2	3 782	3 617
Level 14 (incl. CFO if at a lower level)	10	10 522	9 655
Family members of key management personnel	1	765	156
Total		16 971	15 331

Included in the Key Management Personnel amount are Travel and Subsistence Allowances classified under the following Levels:

2015/16

Level 15 to 16: R235 718

Level 14 including CFO: R603 264

Family Member of Key Management Personnel: R0

2016/17

Level 15 to 16: R288 241

Level 14 Including CFO: R634 975

Family member of Key management Personnel: R5 206

35. Public Private Partnership

	Note	2015/16 R'000	2015/16 R'000
Concession fee received		-	-
Base fee received			
Variable fee received			
Other fees received (Specify)			
Unitary fee paid		-	-
Fixed component			
Indexed component			
Analysis of indexed component		-	-
Compensation of employees			
Goods and services (excluding lease payments)			
Operating leases			
Interest			

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Capital / (Liabilities)

Tangible rights

Intangible rights

Property

Plant and equipment

Loans

Other

Prepayments and advances

Pre-production obligations

Other obligations

Any guarantees issued by the department are disclosed in Note 25.1

36. Impairment (other than receivables, accrued departmental revenue, loans and investments)

	Note	2016/17 R'000	2015/16 R'000
Please specify		-	-
Total		-	-

37. Provisions

	Note	2016/15 R'000	2015/16 R'000
Please specify			
Total		-	-

37.1 Reconciliation of movement in provisions – 2016/17

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Total provisions R'000
Opening balance				
Increase in provision				
Settlement of provision				
Unused amount reversed				
Reimbursement expected from third party				
Change in provision due to change in estimation of inputs				
Closing balance	-	-	-	-

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Reconciliation of movement in provisions – 2015/16

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Total provisions R'000
Opening balance				
Increase in provision				
Settlement of provision				
Unused amount reversed				
Reimbursement expected from third party				
Change in provision due to change in estimation of inputs				
Closing balance	-	-	-	-

38. Non-adjusting events after reporting date

Nature of event

Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made.

2016/17
R'000

Total

-

39. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets					-
MACHINERY AND EQUIPMENT	28 364	-	10 506	3 671	35 199
Transport assets	-		2 822	2 822	-
Computer equipment	14 806		3 483	780	17 509
Furniture and office equipment	8 570		1 848	49	10 369
Other machinery and equipment	4 988		2 353	20	7 321
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets					-
BIOLOGICAL ASSETS	-	-	-	-	-

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Biological assets					-
Capital Work-in-progress					-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	28 364	-	10 506	3 671	35 199

Include discussion here where deemed relevant

Movable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		
Heritage assets		
Machinery and equipment	48	575
Specialised military assets		
Biological assets		

Assets are to be followed up in line with Asset Management Policies. Officials were on field work and their offices could not be accessed.

39.1 Additions

ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Cash*	Non-cash**	(Capital Work in Progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	10 506	-	-	-	10 506
Transport assets	2 822				2 822
Computer equipment	3 483				3 483
Furniture and office equipment	1 848				1 848
Other machinery and equipment	2 353				2 353

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SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets					-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets					-
TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS	10 506	-	-	-	10 506



39.2 Disposals
DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-
Heritage assets				-
MACHINERY AND EQUIPMENT	-	3 671	3 671	1
Transport assets		2 822	2 822	-
Computer equipment		780	780	1
Furniture and office equipment		49	49	-
Other machinery and equipment		20	20	-
SPECIALISED MILITARY ASSETS	-	-	-	-
Specialised military assets				-
BIOLOGICAL ASSETS	-	-	-	-
Biological assets				-
TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS	-	3 671	3 671	1

The cash received relates to an amount for removing damaged and absolute/redundant assets for which the department received from a waste disposal company

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39.3 Movement for 2015/16

MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2016

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets					-
MACHINERY AND EQUIPMENT	21 421	-	7 921	978	28 364
Transport assets	-		-	-	-
Computer equipment	11 308		4 379	881	14 806
Furniture and office equipment	6 952		1 688	70	8 570
Other machinery and equipment	3 161		1 854	27	4 988
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets					-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets					-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	21 421	-	7 921	978	28 364

39.3.1 Prior period error

	Note	2015/16 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		-
Relating to 20XX/YY		-
Total prior period errors		-

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39.4 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2017

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	7 017	-	7 017
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	1 228	-	1 228
Disposals	-	-	-	404	-	404
TOTAL MINOR ASSETS	-	-	-	7 841	-	7 841

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	890	-	890
Number of minor assets at cost	-	-	-	4 603	-	4 603
TOTAL NUMBER OF MINOR ASSETS	-	-	-	5 493	-	5 493

Minor Capital Assets under investigation

	Number	Value R'000
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Specialised military assets	-	-
Intangible assets	-	-
Heritage assets	-	-
Machinery and equipment	392	427
Biological assets	-	-

Assets are to be followed up in line with Asset Management Policies. Officials were on field work and their offices could not be accessed.

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MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2016

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	6 426	-	6 426
Prior period error	-	-	-	-	-	-
Additions	-	-	-	765	-	765
Disposals	-	-	-	174	-	174
TOTAL MINOR ASSETS	-	-	-	7 017	-	7 017

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets				986		986
Number of minor assets at cost				4 341		4 341
TOTAL NUMBER OF MINOR ASSETS	-	-	-	5 327	-	5 327

39.4.1 Prior period error

	Note	2015/16 R'000
Nature of prior period error		
Relating to 20WW/XX [affecting the opening balance]		-
Relating to 20XX/YY		-
Total prior period errors		-

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39.5 Movable assets written off

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2017

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off				1 253		1 253
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	1 253	-	1 253

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2016

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off				1 152		1 152
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	1 152	-	1 152

39.6 S42 Movable capital assets

MAJOR ASSETS SUBJECTED TO TRANSFER IN TERMS OF S42 OF THE PFMA - 31 MARCH 2017

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
No. of Assets				9		9
Value of the assets (R'000)				2 822		2 822

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MINOR ASSETS SUBJECTED TO TRANSFER IN TERMS OF S42 OF THE PFMA - 31 MARCH 2017

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
No. of Assets						-
Value of the assets (R'000)						-

MAJOR ASSETS SUBJECTED TO TRANSFER IN TERMS OF S42 OF THE PFMA - 31 MARCH 2016

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
No. of Assets						-
Value of the assets (R'000)						-

MINOR ASSETS SUBJECTED TO TRANSFER IN TERMS OF S42 OF THE PFMA - 31 MARCH 2016


	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
No. of Assets						-
Value of the assets (R'000)						-

40. Intangible Capital Assets


MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
SOFTWARE					-
MASTHEADS AND PUBLISHING TITLES					-
PATENTS, LICENCES,					-

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COPYRIGHT, BRAND NAMES, TRADEMARKS					
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS					
SERVICES AND OPERATING RIGHTS					
Capital Work-in- progress <i>(Effective 1 April 2016)</i>					
TOTAL INTANGIBLE CAPITAL ASSETS	-	-	-	-	-

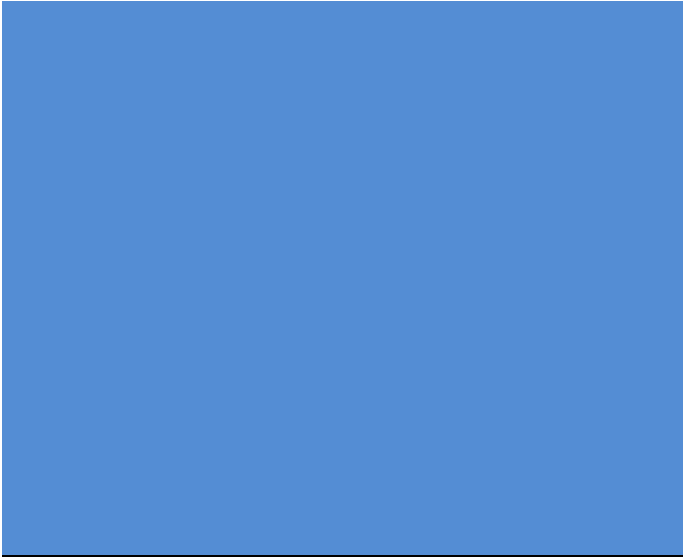
Intangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the intangible capital assets per the asset register are assets that are under investigation:		
Software		
Mastheads and publishing titles		
Patents, licences, copyright, brand names, trademarks		
Recipes, formulae, prototypes, designs, models		
Services and operating rights		

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40.1 Additions

ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Cash	Non-Cash	(Develop- ment 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
SOFTWARE					-
MASTHEADS AND PUBLISHING TITLES					-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS					-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS					-
SERVICES AND OPERATING RIGHTS					-
TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS	-	-	-	-	-

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40.2 Disposals

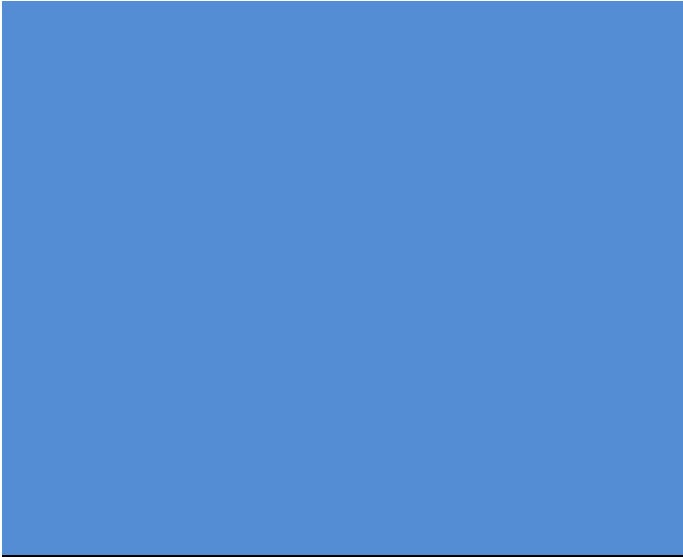
DISPOSALS OF INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual R'000
	R'000	R'000	R'000	
SOFTWARE			-	-
MASTHEADS AND PUBLISHING TITLES			-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS			-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS			-	-
SERVICES AND OPERATING RIGHTS			-	-
TOTAL DISPOSALS OF INTANGIBLE CAPITAL ASSETS	-	-	-	-



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40.3 Movement for 2015/16

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2016

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE					-
MASTHEADS AND PUBLISHING TITLES					-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS					-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS					-
SERVICES AND OPERATING RIGHTS					-
TOTAL INTANGIBLE CAPITAL ASSETS	-	-	-	-	-

40.3.1 Prior period error

	Note	2015/16 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		- 
Relating to 20XX/YY		- 
Total prior period errors		-

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41. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Opening balance R'000	Value adjustments	Additions R'000	Disposals R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	-	-	-
Dwellings					-
Non-residential buildings					-
Other fixed structures					-
HERITAGE ASSETS	-	-	-	-	-
Heritage assets					-
LAND AND SUB-SOIL ASSETS	-	-	-	-	-
Land					-
Mineral and similar non- regenerative resources					-
Capital Work-in- progress (Effective 1 April 2016)	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	-	-	-	-	-

Immovable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the immovable tangible capital assets per the asset register are assets that are under investigation:		
Buildings and other fixed structures		
Heritage assets		
Land and sub-soil assets		

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41.1 Additions

ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Cash	Non-cash	(Capital Work in Progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
BUILDING AND OTHER FIXED STRUCTURES	-	-	-	-	-
Dwellings					-
Non-residential buildings					-
Other fixed structures					-
HERITAGE ASSETS	-	-	-	-	-
Heritage assets					-
LAND AND SUB-SOIL ASSETS	-	-	-	-	-
Land					-
Mineral and similar non- regenerative resources					-
TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS	-	-	-	-	-

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41.2 Disposals

DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	-	-
Dwellings			-	-
Non-residential buildings			-	-
Other fixed structures			-	-
HERITAGE ASSETS	-	-	-	-
Heritage assets			-	-
LAND AND SUB-SOIL ASSETS	-	-	-	-
Land			-	-
Mineral and similar non-regenerative resources			-	-
TOTAL DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS	-	-	-	-

41.3 Movement for 2015/16

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2016

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	213	-	-	213	-
Dwellings	-				-
Non-residential buildings	-				-
Other fixed structures	213			213	-
HERITAGE ASSETS	-	-	-	-	-
Heritage assets					-
LAND AND SUB-SOIL ASSETS	-	-	-	-	-
Land					-
Mineral and similar non-					-

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regenerative resources					
TOTAL IMMOVABLE	213	-	-	213	-
TANGIBLE CAPITAL ASSETS					

41.3.1 Prior period error

	<i>Note</i>	2015/16 R'000
Nature of prior period error		
Relating to 20WW/XX [affecting the opening balance]		-
Relating to 20XX/YY		-
Total prior period errors		-

41.4 Immovable assets valued at R1

IMMOVABLE ASSETS VALUED AT R1 IN THE ASSET REGISTER AS AT 31 MARCH 2017

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and sub-soil assets R'000	Total R'000
R1 Immovable assets	-	-	-	-
TOTAL	-	-	-	-

Include discussion here where deemed relevant

IMMOVABLE ASSETS VALUED AT R1 IN THE ASSET REGISTER AS AT 31 MARCH 2016

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and sub-soil assets R'000	Total R'000
R1 Immovable assets	-	-	-	-
TOTAL	-	-	-	-

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41.5 Immovable assets written off

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2017

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and sub-soil assets R'000	Total R'000
Assets written off				-
TOTAL IMMOVABLE ASSETS WRITTEN OFF	-	-	-	-

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2016

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and sub-soil assets R'000	Total R'000
Assets written off	-	-	-	-
TOTAL IMMOVABLE ASSETS WRITTEN OFF	-	-	-	-

41.6 S42 Immovable assets

Assets subjected to transfer in terms of S42 of the PFMA – 2016/17

	Number of assets	Value of assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-
Dwellings		
Non-residential buildings		
Other fixed structures		
HERITAGE ASSETS	-	-
Heritage assets		
LAND AND SUB-SOIL ASSETS	-	-

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Land		
Mineral and similar non-regenerative resources		
TOTAL	-	-

Assets subjected to transfer in terms of S42 of the PFMA – 2015/16

	Number of assets	Value of assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	2	213
Dwellings	-	-
Non-residential buildings	-	-
Other fixed structures	2	213
HERITAGE ASSETS	-	-
Heritage assets		
LAND AND SUB-SOIL ASSETS	-	-
Land		
Mineral and similar non-regenerative resources		
TOTAL	2	213

41.7 Immovable assets additional information

		<i>Note</i>	2016/17	2015/16
a) Unsurveyed land	Estimated completion date	<i>Annexure 9</i>	Area	Area
b) Properties deemed vested		<i>Annexure 9</i>	Number	Number
Land parcels				
Facilities				
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				

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c) Facilities on unsurveyed land	Duration of use	<i>Annexure 9</i>	Number	Number
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				

d) Facilities on right to use land	Duration of use	<i>Annexure 9</i>	Number	Number
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				

e) Agreement of custodianship		<i>Annexure 9</i>	Number	Number
Land parcels				
Facilities				
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				

42. Prior period errors

44.1 Correction of prior period errors

	<i>Note</i>	2015/16 R'000
Revenue: <i>(E.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)</i>		
Net effect		-

	<i>Note</i>	2015/16 R'000
Expenditure: <i>(E.g. Compensation of employees, Goods and services, Tangible)</i>		-

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capital assets, etc.)

Net effect	Note	-
-------------------	------	---

Assets: *(E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)*

Net effect	Note	-
-------------------	------	---

Liabilities: *(E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)*

Net effect	Note	-
-------------------	------	---

Other: *(E.g. Irregular expenditure, Fruitless and wasteful expenditure, etc.)*

	Note	2015/16 R'000
Accruals		230
Payables		204
Employee benefits: Other		204
Employee benefits: Leave entitlement		(44)
Net effect		594

Accruals and Payables: reclassified salary related accruals and payables in line with the Modified Cash Standards/Accounting manual on expenditure to employee benefits, and correction of prior year misstatements including leave entitlement and understatement of payables and accruals. All corrections are done to achieve fair presentation.

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ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		20XX/YY
	Adjusted Appropriation Act	Roll Overs	Adjust- ments	Total Available	Actual Transfer	% of Available funds Transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Leave Gratuity	690		513	1 203	1 188	99%	1 479
Bursaries (Non Employees)	1 170		-	1 170	946	81%	1 663
Donations and Gifts	-		196	196	195	99%	-
Claim against the State	-		-	-	-	-	480
	1 860	-	709	2 569	2 329		3 622
Subsidies							
	-	-	-	-	-	-	-
TOTAL	1 860	-	709	2 569	2 329		3 622

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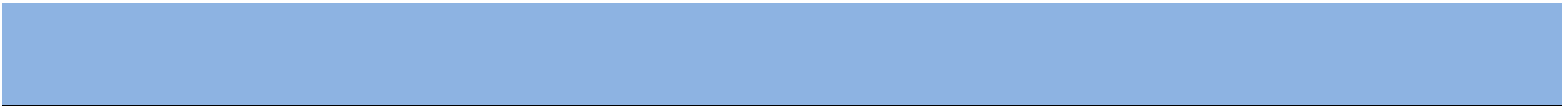
ANNEXURE 4
CLAIMS RECOVERABLE

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2016/17 *	
							Receipt date up to six (6) working days after year end	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016	31/03/2017	31/03/2016		Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
Dept of Local Gov and Human Settlement		46			-	46		
Dept of Health		8			-	8		
Office of the Premier	140	11			140	11		
Dept of Economy and Enterprise Development	110	191			110	191		
	250	256	-	-	250	256	-	-
Other Government Entities								
North West Development Corporation	999			249	999	249		
					-	-		
					-	-		
				249	999	249	-	-
TOTAL	1 249	256	-	249	1 249	505	-	-

ANNEXURE 5
INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2016/17 *	
							Payment date up to six (6) working days before year end	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016	31/03/2017	31/03/2016		Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
Office of the Premier	-	103	-	-	-	103		
SITA	34	-	-	-	34	-		
Department of Public Works	12	-	-	-	12	-		
Department of Community Safety and Transport	293	-	-	-	293	-		
Subtotal	339	103	-	-	339	103	-	-
Non-current								
Subtotal	-	-	-	-	-	-	-	-
TOTAL	339	103	-	-	339	103	-	-
OTHER GOVERNMENT ENTITY								
Current								
Government Printing	47				47			
Subtotal	47	-	-	-	47	-	-	-

Non-current



Subtotal

-	-	-	-	-	-	-	-
---	---	---	---	---	---	---	---

TOTAL

386	103	-	-	386	103	-	-
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Department:

Finance

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Republic of South Africa

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PR244/2017
ISBN:978-0-621-45715-5



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