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DEPARTMENT: FINANCE
MPUMALANGA PROVINCIAL GOVERNMENT

ANNUAL REPORT: 2007-2008

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PART 1:

GENERAL INFORMATION



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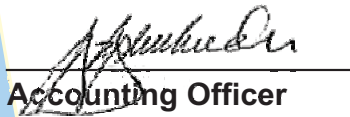
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PART 1: GENERAL INFORMATION

1.1 Submission of the Annual Report to the Executing Authority

I, Rabeng Sophney Tshukudu, the Accounting Officer of the Department of Finance have the honour of submitting the 2007/2008 Annual Report on the work of the Department of Finance in terms of Chapter 5 (40)(d) of the Public Finance Management Act, Act 1 of 1999 (as amended by Act 29 of 1999) to the Executing Authority, Mr J.L. Mahlangu, MPL.



**Accounting Officer
Department of Finance**

Date: 31 August 2008

1.2 INTRODUCTION BY THE HEAD OF DEPARTMENT



Mr. R.S TSHUKUDU
Head of Department

During the financial year under review (2007-2008 financial year), we continued to ensure compliance by Departments in relation to all governing Acts, regulations and prescripts.

Our vacancy rate as at 31 March 2008 stood at 16% when measured against the old structure, and 35% when measured against the newly approved structure, which will be implemented from 01 April 2008. By the end of March 2008, all funded vacant posts had been advertised. We believe the vacancy rate could have been even lower, had it not been because of a number of staff resignations or transfers on promotion to other Departments.

We also undertook a strategic planning review session, and identified the need to restructure our organisation for improved service delivery. The proposed structure was approved by the Executive Council in November 2007 and increased the staff complement by 97, that is, from 336 to 433.

By the end of March 2008, we had spent 96% of our allocated budget of R145, 052 million. The bulk of the under-expenditure was due to the saving on personnel.

1.3 Information on the Ministry

The mandate of the Department is to:

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

Institutions reporting to the Executing Authority:

No institutions report to the Executing Authority.

Bills submitted to the Legislature during the financial year (2007-2008)

The following Bills were submitted to the Mpumalanga Provincial Legislature:

- Mpumalanga Appropriation Bill, 2007
- Mpumalanga Adjustment Appropriation Bill, 2007
- Mpumalanga Appropriation Bill, 2008



Ministerial visits abroad

No official trips abroad were undertaken by the Executing Authority during the period under review.

1.4 Our Mission Statement

The Mission Statement of the Department is:

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

The vision of the Department is to be:

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

Our Values

The Department is guided by the following core values:

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

- **Commitment:** We commit to perform in terms of our Departmental service standards and guiding legislation.

1.5 Legislative Mandate

The Department derives its mandate from the following legislations:

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

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

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

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

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

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



- **Annual Division of Revenue Act**

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

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

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

- **Mpumalanga Appropriation Act, 2006**

The Act provides for the appropriation of money from the Provincial Revenue Fund for the requirements of the Province in the 2006/2007 financial year; and to provide for subordinate matters incidental thereto.

- **Mpumalanga Adjustment Appropriation Act, 2006**

The Act provides for the appropriation of additional money for the requirements of the Mpumalanga Province in respect of the financial year ending 31 March 2007 (2006/2007).

- **Mpumalanga Finance Matters Act, 2006**

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

- **Mpumalanga Appropriation Act, 2007**

The Act provides for the appropriation of money from the Provincial Revenue Fund for the requirements of the Province in the 2007/2008 financial year; and to provide for subordinate matters incidental thereto.

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

- **Minimum Information Security Standards**

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



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PART 2:

PROGRAMME PERFORMANCE



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PART 2: PROGRAMME PERFORMANCE

2.1 VOTED FUNDS

Appropriation	Main Appropriation R'000	Adjusted Appropriation R'000	Actual Amount Spent R'000	Over/Under Expenditure R'000
Department of Finance	145, 052	145, 052	139, 774	5, 278
Responsible MEC	Mr. J.L. Mahlangu			
Administering Dept	Department of Finance			
Accounting Officer	Mr. R.S. Tshukudu			

2.2 AIM OF VOTE

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

Mandate:

Our mandate is to prepare and manage the Provincial budget, and enforce uniform treasury norms and standards as prescribed by the National Treasury and the Public Finance Management Act (PFMA) Act 1 of 1999 (as amended by Act 29 of 1999).

Vision:

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

Mission:

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

Strategic Goals:

- Maintain fiscal discipline
- Allocation of resources in line with Government priorities
- Contributing to the economy through efficient and effective service delivery

- Maintain leadership and good governance

2.3 KEY MEASURABLE OBJECTIVES, PROGRAMMES AND ACHIEVEMENTS

Key measurable objectives

- To ensure equitable allocation of provincial resources that finances the Province's key deliverables.
- To ensure that provincial departments and municipalities own revenue is optimised and expanded.
- To ensure the effective implementation of accounting practices in line with GRAP and applicable laws.
- To ensure optimal utilization of provincial resources consistent with the Province's strategic objectives and priorities.
- To ensure effective optimal financial resource utilisation through analysis, identification and minimization of risks.
- To ensure effective and efficient utilisation of assets and management of liabilities
- To ensure procurement strategies that will contribute to economic development.
- To ensure implementation of norms and standards for enhanced accountability within provincial departments and municipalities.
- To ensure political leadership on allocation and utilisation of Provincial resources



Programmes

1. Programme 1:

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

2. Programme 2:

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

3. Programme 3:

The programme provides provide policy direction, facilitating the effective and efficient management of physical and financial assets, Public Private Partnerships (PPP) and liabilities.

4. Programme 4:

This Programme serves to facilitate, monitor, support and provide professional advice to ensure financial compliance and to enable enhanced service delivery in the Province. It furthermore promotes accountability through substantive reflection of financial and non-financial activities.

Achievements

The department managed to obtain an unqualified audit opinion for the 2006-2007 financial period.

2.4 OVERVIEW OF THE SERVICE DELIVERY ENVIRONMENT FOR 2007/08

The department is responsible for provincial resource allocation, monitoring and providing advisory services to all provincial departments. The department renders Treasury support functions to all provincial departments and carries all the information technology costs relating to SITA, BAS,

LOGIS and PERSAL. Support is provided to municipalities to ensure sound and sustainable management of the fiscal and financial affairs of municipalities.

2.5 OVERVIEW OF THE ORGANISATIONAL ENVIRONMENT FOR 2007/08

The department reviewed its organisational structure during the period under review; the Executive of the Province approved this structure.

2.6 STRATEGIC OVERVIEW AND KEY POLICY DEVELOPMENTS FOR THE 2007/08 FINANCIAL YEAR

The department revised and submitted its strategic plan; annual performance and implementation plan for the 2007-2008 financial year to the Legislature for approval.

2.7 DEPARTMENTAL REVENUE, EXPENDITURE, AND OTHER SPECIFIC TOPICS

2.7.1 Collection of departmental revenue

The department had projected to collect R28, 244 million of own targeted revenue and was able to collect a total of R143, 479 million, exceeding the target by R115 million. The target was exceeded due to the interest realisation on the investment of unspent funds for the province.



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

	2004/05 Actual R'000	2005/06 Actual R'000	2006/07 Actual R'000	2007/08 Budget R'000	2007/08 Actual R'000	% Deviation from target
Non-tax revenue						
Sales of Goods and Services other than capital receipts	72,004	65,090	63,894	28,244	143,479	408%
TOTAL DEPARTMENTAL RECEIPTS	72,004	65,090	63,894	28,244	143,479	408%

2.7.2 Departmental expenditure

The department managed to spend R139, 774 million of the allocated budget of R145, 052 million or 96,3%. Management utilises the in-year-monitoring (IYM) tool to monitor expenditure patterns and actual spending against plans and take corrective action where necessary.

Programmes	Voted for 2007/08 R'000	Roll -overs and adjustments R'000	Virement R'000	Total voted R'000	Actual Expenditure R'000	Variance R'000
Programme 1.	54,727		(854)	53, 873	53, 828	45
Programme 2.	21,201		(1,066)	20, 135	18, 663	1, 472
Programme 3.	13,870		(1680)	12, 190	11, 434	756
Programme 4.	55,254		3,600	58, 854	55, 849	3, 005
Total	145, 052			145, 052	139, 774	5, 278

2.7.3 Transfer payments

The department transferred an amount of R83, 000 to officials' estates for pension benefits for deceased officials

NAME OF INSTITUTION	AMOUNT TRANSFERRED R'000	ESTIMATE EXPENDITURE R'000
Programme 1.	60	60
Programme 2.	0	0
Programme 3.	0	0
Programme 4.	23	23



2.7.4 Capital investment, maintenance and asset management plan

Asset Management

All Departmental assets are recorded in the Asset Register that is updated regularly.

Details of additions to assets can be found in the disclosure notes to the annual financial statements. A disposal committee has been established for the department to enable the disposal of unused and obsolete assets, however no assets were disposed off during the year under review. All assets utilised in the department are in a good or fair condition.

2.8 Programme performance

2.8.1 Summary of programmes

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

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

2.8.1.1 PROGRAMME 1: ADMINISTRATION

Purpose:

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

Measurable objective:

- To provide political direction on policy formulation by the Department.
- To provide the overall management and administration of the Department.
- To ensure compliance to regulations and policies

- To provide an internal enabling function and support service with regard to legal services, human resource, communication, transversal issues and policy planning for the department.
- To provide financial and administrative support in the department. To ensure effective, efficient and economic utilisation of resources
- To evaluate the effectiveness and efficiency of risk management, control and governance processes.
- To implement effective and efficient risk management and fraud prevention strategies

Service delivery objectives and indicators:

- Provision of Political direction.
- Effective and efficient management of the Department.
- Provision of human resource, legal, communication, transversal issues and policy planning services.
- Provision of effective and efficient financial services and timeous and accurate financial information.
- Sound financial governance.
- Provision of effective and efficient audit services in compliance with IIA Standards and legislation. Effective risk management.

Service delivery achievements:

- Political direction provided
- The department was effectively and efficiently managed
- Human resource, legal, communication, transversal issues and policy planning services were provided.
- An unqualified audit report was received for 2005/2006 and 2006/2007.
- An effective internal audit service was rendered to the department.
- Risks identified were effectively managed.



Sub-programmes	Outputs	Output performance measures/service delivery indicators	Actual performance against target	
			Target	Actual
Office of the MEC	Priorities and political strategic directives in order to meet the objectives of the Department	Number of MTEC / MUNIMEC Hearings	Implemented priorities 10 MTEC Hearings (10 Depts) 4 MUNIMEC Meetings	Priorities implemented 10 MTEC hearings held 4 MUNIMEC meetings held
		Date of annual report to the Legislature	30 September 2007	Annual report was submitted to the Legislature by 30 September 2007
Management Services	Translate strategic political and policy direction into strategies for effective management and service delivery	Number of quarterly reports	Co-ordinate, manage and maintain departmental activities. 4 Quarterly Reports and 1 Annual report.	Departmental activities co-ordinated, managed and maintained 4 Quarterly reports prepared 1 Annual Report prepared
Economic Analysis	Socio-economic impact for appropriate resource allocation	Socio-economic report	Provide Provincial Socio-economic Outlook that informs the budget process	None
		Number of research reports completed	4 Economic Research Reports	None
Corporate Services	Human resource support services	Filling of vacant positions	Filling of 48 vacant posts by end September 2007. Fill new vacant posts within two months	13 Posts were filled until end September 2007. 43 Post were filled for the financial year
		Training and assessment conducted	4 Quarterly training and assessment reports	4 Training assessment prepared
			18 Training programs conducted	Facilitated 12 training programmes
		Number of complaints received and handled.	5 misconduct, 1 conciliation, 1 arbitration cases handled	1 Arbitration and 3 misconduct cases finalised
		Availability of a record management system	Develop, implement and monitor 1 record management system	1 Record Management System developed
		Number of learners employed	Employ, train and mentor 15 learners through the learnership program	13 Learners were employed on 18.2 and 6 learners were taken on 18.1



Sub-programmes	Outputs	Output performance measures/service delivery indicators	Actual performance against target	
			Target	Actual
		Number of interns employed	Employ, train and coach 15 interns through the internship program	15 Interns were employed
		Number of ABET learner	Monitoring of ABET for 9 officials to enhance adult learning	Monitored 8 Abet learners
		Number of bursaries provided	Provide and monitor 5 internal bursaries	5 Internal bursaries granted and awaiting registration
			Provide 15 external bursaries	16 external bursaries granted.
		Number of awareness campaigns conducted	4 Training workshops and awareness campaigns on health and wellness and transversal issues	Employee Health and Wellness workshop conducted
Communication	Effective Communication and Public Relations support services to the MEC and the Department	Timeous distribution of media releases	Release 4 media statements per annum. Host 2 press conferences / information sessions	Monitoring carried out thus good relations with the media maintained. 17 Media statements were released
		Number of Press conferences/ information sessions held	Implement 2 media publicity campaigns. Organise 5 radio talk shows. Timeous response to media enquiries. Produce and distribute 5000 items of corporate material / stationery. Host 5 departmental events	Corporate image identity of the Department promoted and maintained; printed 5000 letterheads for the Office of the MEC and HOD. Bought advertorial space for the Post -Provincial Budget Synopsis and the Mpumalanga Top Business portfolio.
		Number of government/ departmental outreach programmes attended	Attend 16 government / departmental outreach programmes	Attended 20 government / departmental outreach programmes.



Sub-programmes	Outputs	Output performance measures/service delivery indicators	Actual performance against target	
			Target	Actual
		Timeous distribution of electronic information and Publications	Print 500 Annual reports. Print 500 Budget speeches. 1000 pamphlets, 300 budget statements, 10000 budget made easy booklets, 10 staff bulletins.	Printed 500 Annual Reports Printed 500 Policy and Budget Speech. Printed 1000 pamphlets Printed 700 budget statements Printed 10000 budget made easy booklets 3 Staff bulletins printed
		Timeliness for updating website and intranet	Update website and intranet 24 times per annum	Departmental Website and Intranet updated
		Time taken to prepare written legal opinions	Provide legal advice and opinions within 14 days for 8 matters received.	10 Legal opinions provided and assisted in drafting responses to letters addressed to MEC by the Municipalities
Legal Services		Time taken to draft and scrutinise contracts and policies	Draft and scrutinize contracts and policies within 14 days from been received	Scrutinized 3 contracts and 7 policies. Drafted delegation of powers in terms of Public service Act
		Number of cases defended	Institute and defend 4 litigious cases or as and when they may arise	1 labour court case successfully finalised, the only outstanding issue is that of executing against the applicant for the cost that the Department has incurred
Security Management	Provide and implement wide security management systems	No of security policies developed	2 Security Policies developed and implemented	Security policy submitted for approval and Key control policy drafted and distributed for comments
		No of security plans developed and reviewed	Developed, implement and monitor 1 security and 1 contingency plan	Developments of contingency plan in progress



Sub-programmes	Outputs	Output performance measures/service delivery indicators	Actual performance against target	
			Target	Actual
		No of security threat and risk assessments conducted	1 Security threat and risk assessment conducted and recommendations implemented 8 Security awareness campaigns conducted	One security threat and risk assessment conducted at the provincial office. One security awareness conducted
Policy and Planning	Co-ordinate plan, support and report on departmental activities	Number of team building session conducted	Co-ordinate team-building and monitor implementation of recommendations	None
Financial Management	Financial and administrative support services to the Department and Accounting Officer	Submission of timely and accurate financial information	Timeous submission of financial reports: 12 IYM reports 1 Financial Statement 1 Annual report.	Prepared and submitted: 12 IYM reports 1 Financial Statement 1 Annual Report
		Collection of Revenue	Collection of R28, 244 million own revenue.	Collected R143, 479 Million own revenue.
		Implement budget	Preparation and implementation of the main appropriation budget	Main budget prepared and implemented
		Submission of timely and accurate financial information Timeframe to pay suppliers	Timeous submission of 12 Expenditure reports Compliance with PFMA Payments of salaries in time Accurate Payroll Payment of all suppliers within 30 days	12 Expenditure reports submitted, Complied with the PFMA Payments of salaries done in time Accurate payroll Payment of all suppliers within 30 days observed



Sub-programmes	Outputs	Output performance measures/service delivery indicators	Actual performance against target	
			Target	Actual
		Supply Chain Management Services	Effective management of stores and transport. Effective management of departmental assets. Effective and transparent procurement of goods and services. Monitor compliance to norms and standards.	Stores and transport effectively managed. Departmental assets managed effectively. Effective and transparent procurement of goods and services. Maintained compliance to norms and standards monitored.
Internal Audit	Independent efficient and effective value added internal audit function	Risk Management Strategy developed and implemented	1 Risk Assessment Conducted and communicated	1 Risk Assessment conducted and results communicated
			1 Risk Management strategy developed, implemented and monitored	Risk Management Strategy had been developed, implemented and monitored
		Number of audit plans developed and implemented	1 Audit plan (3 year and annual) developed, implemented and monitored	1 Audit plan (3 year and annual) was developed, implemented and monitored)
		Number of audits finalised and reports issued	Internal audit reports issued as per the annual internal audit plan	Issued 4 final reports for the 2006-2007 audit plan, Issued 4 Final Reports and 2 draft reports for comments for the 2007-2008 audit plan, issued 5 reports on Ad-Hoc assignments
		Number of meetings scheduled	Schedule quarterly meetings for the audit committee	3 meetings scheduled for the Audit committee



2.8.2 Programme 2: Sustainable Resource Management

Purpose:

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

Measurable objective:

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

Service delivery objectives and indicators:

- Effective implementation of programme planned activities.
- Number of research reports initiated.

- Average 5% increase of provincial own revenue per annum.
- Alignment of budget to national and provincial priorities.
- Spending of departments and municipalities are aligned to budget.
- Number of infrastructure departments that implemented IDIP and number of departments monitored in terms of Infrastructure Development Improvement Programme (IDIP).
- Number of quality reports received from infrastructure departments within a specified time.

Service delivery achievements:

- Planned programme activities were effectively implemented.
- Economic and social research for the province was conducted.
- Own revenue collected exceeded projected amount.
- Budgets were aligned to national and provincial priorities.
- Spending of departments and municipalities were monitored and aligned to their budgets.



Sub-programmes	Outputs	Output performance measures/service delivery indicators	Actual performance against target	
			Target	Actual
Programme Support	Effective support on fiscal policy and management of annual budget process	Oversee support on revenue generation, budget preparation and implementation and support to municipalities in implementation of MFMA	Oversee support on revenue generation, budget preparation and implementation and support to municipalities in implementation of MFMA	Oversee support on revenue generation, budget preparation and implementation and support to municipalities in implementation of MFMA
Fiscal Policy	Build departments' skills capacity through training on revenue collection	Number of training workshops conducted annually	24	20
	Promote better decision making within provincial departments on revenue management through revenue forums	Number of Revenue Forums held.	12	10
	Monitor the efficient functioning of cash management systems through cash office visits	Number of cash offices visited	72	38
	Increase revenue collection by department. Exceed the projected target of R337, 855 million	Amount of actual own revenue collected.	Assist provincial departments to collect own revenue amounting to R337, 855 million.	Assisted provincial departments to collect own revenue amounting to R506, 649 million. The Province over collected by R168, 794 million
Budget and Expenditure Management	To align provincial policies and growth and development strategy to ensure effective budget allocation process.	Number of Departments strategic plans reviewed	13	13
		Number of Public Entities plans analysed	8	8
	Monitor the efficient spending of provincial budgets	Number of Monthly expenditure and performance reports analysed	52	52
		Number of Budget Hearings (MTEC)	13	12
		Number of In Year monitoring meetings annually	12	12



Sub-programmes	Outputs	Output performance measures/service delivery indicators	Actual performance against target	
			Target	Actual
Municipal Finance	To monitor implementation of the Municipal Finance Management Act (MFMA) requirements to promote service delivery	Number of Monthly Expenditure Analysis Reports	204	80 Reports were only analysed on a quarterly basis when the quarterly reviews were done for quarter 3 & 4 (06/07) and quarter 1 & 2 (07/08)(Sec 71(7) was being finalised
		Number of Publication of quarterly reports on municipal performance	4	4
		Provide support and monitor implementation and compliance to MFMA in 17 delegated municipalities	Support 17	Supported 17
		Analyze 17 municipal budgets and annual reports	17	17
		Operationalizing the MOU with the Department of Local Government and Housing	1	1
Infrastructure Co-Ordination	Contribute to the management of infrastructure to enhance the capacity of departments to deliver	Number of infrastructure reporting model (IRM) reports reviewed.	84	84
		Number of infrastructure projects reviewed and assessed	80	58
		Number of IDIP departments monitored.	7	7
		Number of infrastructure plans reviewed	7	7



2.8.3 Programme 3: Asset and Liabilities Management

Purpose:

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

Measurable objective:

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

Service delivery objectives and indicators

- Effective implementation of programme planned activities
- Training of 600 officials in departments and municipalities in supply chain management, functioning of bid committees and contract management
- Monitor the implementation of the Preferential Procurement Policy Framework Act (PPPFA),

- Monitor that procurement expenditure is also granted to local suppliers
- To provide support and training for the effective, efficient and economic management of assets
- Provide training and professional support services to implement and maintain systems and ensure availability of systems at all times
- Improved access to tender documents
- Coordination of provincial infrastructure planning and reporting
- Manage and control the Provincial Exchequer Account
- Assist 12 Departments to maintain accurate Asset Registers by asset verification and stock taking
- Manage and control the Provincial Exchequer Account.
- Monitor Pay Master General (PMG) accounts of 12 Departments
- Monitor, support and report on the management of provincial debts in Departments and Municipalities

Service delivery achievements:

- Planned programme activities were effectively implemented.
- Training on asset management and SCM provided to departments and municipalities.
- Support was provided to departments on the management of petty cash and transfers, provided to maintain and ensure availability and access of systems at all times.
- Departments and municipalities were assisted on asset management matters.



PROGRAMME 3:

SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
Programme Support	Leadership and management support of the programme	Improved efficiency and management of the Chief Directorate. Support co-ordination of 2 Road shows	Effective management and support of programme objectives and activities to improve service delivery	The efficiency and management of the Chief Directorate was achieved including the co-ordination of Road shows supported
Supply Chain Management	2 projects facilitated and registered with National Treasury	Create awareness on PPPs to all departments, provide training on PPPs to all departments, identify two PPP projects, assist in the registration of projects and provide support in the implementation of the projects.	To monitor the implementation of PPP projects in order to contribute to Economic Growth objectives	Visits to Municipalities done. Department of Roads and Transport fleet management meetings held. Met with ABSA bank, Inkosi Albert Luthuli Central Hospital Management on information sharing. Preparation for the launch of PPP policy done and 26 officials trained.
	Prepare 4 quarterly reports that monitor provincial procurement in line with policies	Improved monitoring and compliance on the awards on quotations and contracts	Prepare quarterly reports on contracts awarded above R30, 000 as well as on quotations from R30, 000, train departments and Municipalities on SCM prescripts	Quarterly report on contracts awarded above R30, 000 as well as on quotations from R30, 000 were prepared and the provincial procurement process is continuously monitored
	Printing and distribution of 48, 000 tender bulletins and bid documents	Improved access to tender documents within the province	48, 000 tender bulletins and bid documents printed and distributed	44, 961 bulletins and bid documents were printed and distributed
	Provide training and management support to 600 Asset Manager and SCM practitioners on policies and procedures in all 12 Departments and 20 Municipalities	Ensure improved capacity building amongst officials in the management of SCM and Asset Management	To provide training and management support to 600 officials on SCM and Asset Management in departments and municipalities	298 departmental officials and 224 municipal officials were supported and trained on SCM and Asset Management
	Assist 12 Departments to maintain accurate Asset Registers by asset verification and stock taking	Improved asset management	To assist all departments on asset registers	All 12 Departments were assisted with verification of assets



SUB-PROGRAMME	OUTPUTS	OUTPUT PERFORMANCE MEASURES/SERVICE DELIVERY INDICATORS	ACTUAL PERFORMANCE AGAINST TARGET	
			Target	Actual
Physical Asset Management	Co-ordination of Provincial Infrastructure delivery. 40 Infrastructure projects reviewed, monitor, support and report on the implementation of IDIP in 7 Departments on a monthly basis	Improved management and coordination of infrastructure projects	Forty (40) projects visit reviews in terms of quality and progress and meetings between the Provincial Technical Assistant Team (PTAT) and the Department are held every second week	51 projects were visited and reported on IDIP are only implemented in Education, Public Works. The Provincial Technical Assistant Team (PTAT) for the Department of Health has not yet been appointed.
	Analyse 70 Infrastructure Reporting Model (IRM) submissions	Accurate and improved infrastructure reporting model submissions	16 reports were analysed	Only 16 IRM reports are required for submission to National Treasury
	Submit quarterly report on Infrastructure implementation to National Treasury	Timeous submission of reports to National Treasury	8 quarterly reports were submitted to National Treasury	8 quarterly reports were submitted to National Treasury
Financial Asset Management	Manage and control the Provincial Exchequer Account. Monitor Pay Master General (PMG) accounts of 12 Departments	Accurate transfers and monitoring of accounts	Weekly transfer of cash to Departments. Monitor 12 Department's PMG accounts and assist with banking arrangements	The accounts were monitored successfully including the Intergovernmental Cash Co-ordination account
	Increase Provincial Revenue by investing surplus funds	Improved coordination of the revenue fund	Proper timing of cash going out and coming in to maximize investment opportunities	The timing was done successfully the interest from the IGCC account was earned in July 2007
Liabilities Management	Monitor, support and report on the management of provincial debts in Departments and Municipalities	Management of liabilities to improve debt management	Quarterly report on liability status in the province	None



2.8.4 Programme 4: Financial Governance

Purpose:

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

Measurable objective:

- Provide guide and ensure effective functioning of the component.
- Effective implementation of accounting practices in line with Generally Recognised Accounting. Monitor the implementation of and adherence to legislative prescripts.
- Effective monitoring and assessment of the implementation of norms and standards in terms of relevant legislation.
- Implementation of effective and efficient risk management and fraud prevention strategies.
- Implementation of effective and efficient internal audit strategies in departments and municipalities.
- Provide robust Information Technology (IT) infrastructure and responsive IT support services in the province.

- Provide support for the creation of efficient and effective internal audit and audit committee procedures and frameworks in departments and municipalities. Improved operational efficiency through ICT in the Province to accelerate service delivery

Service delivery achievements:

- The programme was effectively and efficiently managed.
- Annual reports tabled in the Legislature were in line with formats and guidelines.
- Departments and municipalities' financial performance were monitored and support was provided, including capacity building.
- Compliance to norms and standards were monitored in departments and municipalities.
- Risk management support was provided to departments and municipalities.

Service delivery objectives and indicators

- Provisioning of effective and efficient management and support of the programme.
- Reports in line with approved formats and guidelines
- Provision of support and monitoring of departments' and municipalities' financial performance.
- Compliance with norms and standards by provincial departments and municipalities.
- Effective and efficient risk management frameworks established in departments and municipalities.



Measurable objectives, targets and achievements:

PROGRAMME 4:

Sub-programmes	Outputs	Output performance measures/service delivery indicators	Actual performance against target	
			Target	Actual
Programme Support	Monthly submission of reports according to prescribed departmental format to support governance	Number of reports submitted	12 performance reports to be submitted	Achieved
Accounting Services	Monitor the implementation of GRAP standards and other legislations to achieve good accounting practice in departments.	Number of trial balance meetings in departments.	113 meetings	Achieved
	Improve capacity of departments, public entities and municipalities by providing training	Date by which training will be provided on financial statements	31 March for the departments and Public Entities	Achieved
		Number of officials trained on accounting standards	30 June for Municipalities	Achieved
			80 in departments	86 officials were trained
			50 in municipalities	46 officials were trained
	To develop a step by step schedule for the departments to use for the timeous submission of financial statements to the Auditor General	Date by which to develop the schedule	15 March	Achieved
	Prepare consolidated annual statements for the departments and Public Entities to enhance transparency	Date of Tabling of the consolidated annual financial statements	31 October 2008.	Tabled consolidated AFS on 27 November 2008
Norms and Standards	To facilitate the timeous submission of the financial statements by the municipalities to the Auditor General	Number of visits per municipality	3 visits	Achieved
	Implement initiatives to address Auditor General's queries to improve compliance with audit requirements.	Date by which to complete the report	30th November	Achieved
		Date by which to address short term queries which can be addressed within a year	31st March	Achieved



Sub-programmes	Outputs	Output performance measures/service delivery indicators	Actual performance against target	
			Target	Actual
	Draft and monitor implementation of norms and standards to contribute to improving financial management	Number of norms and standards developed in compliance with PFMA	4 per year	Achieved (Planning and budget, Management arrangements, Assets and liabilities and Revenue)
		Number of norms and standards developed in compliance with MFMA	2 per year	Achieved (Planning and budget, Management arrangements, Assets and liabilities and Revenue)
		Number of Departments and Municipalities monitored in compliance with both MFMA and PFMA	8 Departments and all low capacity Municipalities	Achieved
		Number of infrastructure departments monitored	6 Departments	Achieved
Provincial Risk Management	To conduct the risk awareness workshops in departments to develop the risk management culture within departments.	Number of workshops conducted.	4 workshops	4 workshops in departments and 7 workshops in municipalities
	To develop the risk assessment methodology to have the standardised way of assessing the risk within departments and municipalities.	Date by which the assessment methodology document would be written.	30 June 2007	Achieved
	Risk management Forum targeted at departmental risk management facilitators to discuss risk management issues.	Number of risk management forums conducted	Six forums per annum	Four forums conducted (Quarterly)



Sub-programmes	Outputs	Output performance measures/service delivery indicators	Actual performance against target	
			Target	Actual
	To provide training on risk management to municipalities to provide capacity.	Number of municipalities trained on risk management.	9 municipalities	7 municipalities
Provincial Internal Audit	Monthly submission of reports according to prescribed departmental format to support governance	Number of reports submitted	4 reports to be submitted	Not achieved
Supporting and Interlinked financial Systems	Availability of IT Network to End-users to improve operational efficiency	Percentage of Network uptime	Greater than 80% as per the network monitor	Network uptime was 98%
	To perform maintenance on IT network for 24/7 accessibility	Number of scheduled maintenance work	4	Achieved
	Perform IT Network assessment to determine system needs	Date by which to complete report	30 Jun 2007	Report was completed in July 2007
	To respond to End-User Enquiries to provide efficient service	Time to respond to End-user queries	36	65% of end user calls were attended within 36 hours
	To provide training to End-users to increase End-user productivity	Number of individual End-user trained	380	113 users trained
	Utilise all system functionalities to improve efficiency	Percentage utilisation of all system functionalities by all departments	Increase system functionalities utilisation by 13 departments from 70% to 80%	Achieved
	Monthly closure of BAS to improve accountability	Number of departments that close books monthly and annually in time	13 departments close books monthly and annually in time	Achieved



Sub-programmes	Outputs	Output performance measures/service delivery indicators	Actual performance against target	
			Target	Actual
	To provide capacity building in departments through training on transversal financial systems.	Number of officials trained within a specific period.	300 officials to be trained on BAS, 200 officials to be trained on LOGIS, 45 officials on Vulindlela and 450 officials to be trained on PERSAL	403 officials trained on BAS, 200 officials trained on Logis, No officials were trained on Vulindlela and 300 officials were trained on PERSAL

2.9 Complementary documents:

Available on website:

- Annual Reports:
 - 2004/2005
 - 2005/2006
 - 2006/2007
- Strategic Plans
- Budget made Easy: 2005-2008
- Budget Speeches and Statements



PART 3:

REPORT OF THE AUDIT COMMITTEE



finance

DEPARTMENT: FINANCE
MPUMALANGA PROVINCIAL GOVERNMENT



AUDIT COMMITTEE REPORT

Report of the Audit Committee

We are pleased to present our report for the financial year ended 31 March 2008.

Audit Committee Members and Attendance:

The Audit Committee consists of the three members and their meeting attendance details during the 2007/08 financial year were as follows:

Name of Member	Number of Meetings Attended
1. Ms. M Mosweu (Chairperson)	3
2. Mr. K Chisale	3
3. Mr. EJ De Jager	3

Audit Committee Responsibility

The Audit Committee has complied with its responsibilities arising from section 38(1)(a) of the Public Finance Management Act (PFMA) and Treasury Regulation (TR) 3.1.13. The Committee has adopted a formal terms of reference by way of the Audit Committee Charter to guide its operations and discharge its responsibilities.

Effectiveness of Internal Control

The Internal Audit Directorate is independent of management and reports directly to the Audit Committee. The department conducted the risk assessment exercise where risks were identified, impact of risk was assessed and the system through which management is managing these risks has also been assessed. On the basis of such risk assessment, a three-year rolling plan and annual operational plans were prepared by Internal Audit and approved by the Audit Committee.

The Audit Committee is of the opinion that the control environment improved from the previous financial year, however there is still room for improvement. Management had implemented corrective action where possible to ensure that the controls are in place and operating as intended.

However there are few areas that the Department needs to focus on especially asset management in order to reduce risks and achieve a better level of compliance with Departmental policies and procedures. Where internal controls did not operate effectively, there were no material findings and departments' assets have been safeguarded, proper accounting records maintained and resources utilised efficiently in all significant respects.

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

The Audit Committee is satisfied with the content and quality of quarterly reports prepared and issued by the Accounting Officer and the Department during the year under review.

Evaluation of Financial Statements

The Audit Committee has:

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

The Audit Committee concurs and accepts the Auditor-General's conclusions 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.

.....
Chairperson of the Audit Committee

Date:.....25/07/2008.....



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DEPARTMENT: FINANCE
MPUMALANGA PROVINCIAL GOVERNMENT



PART 4:

ANNUAL FINANCIAL STATEMENTS



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DEPARTMENT: FINANCE
MPUMALANGA PROVINCIAL GOVERNMENT



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2008

**Report by the Accounting Officer to the
Executing Authority and Parliament/Provincial
Legislature of the Republic of South Africa.**

1. General review of the state of financial affairs

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

1.1. Spending trends

Programme 1: ADMINISTRATION

This programme performed extremely well in the area of coordination and management of activities within the entire organization. The administration programme managed to spend **R53, 828 million** out of the allocated **R53, 873 million**.

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

The sustainable resource management programme has played a key role in the allocation of the limited financial resources to the competing policy priorities of the province. This programme also contributed meaningfully to the achievability exercises conducted by the provincial executive council throughout the fiscal year ending 31 March 2008. This programme managed to spend **93 percent** or **R18, 663 million** out of a budget of **R20, 135 million**.

Programme 3: ASSETS & LIABILITIES MANAGEMENT

Assets and liabilities management programme spent **94 percent** or **R11, 434 million** of the approved budget **R12, 190 million** this year. This programme provided policy direction and facilitated effective and efficient management of physical and financial assets and supply chain management.

Programme 4: FINANCIAL GOVERNANCE

This programme continued with the sterling work of promoting accountability through substantive reflection of financial management activities throughout the year for all provincial departments as well as compliance with financial norms and standards. The programmes' allocated budget was **R58, 854 million**, of which **95 percent** or **R55, 849 million** was actually spent for the year.



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

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for the year ended 31 March 2008

1.2 Reasons For Under/Overspending

The Department of Finance managed to spend **96 Percent** of its budget for the 2007/2008 financial year ending 31 March 2008. In other words the Department spent **R139, 774 million** against its approved annual budget (**R145, 052 million**). The **4 percent** under-spending (**R5, 2 Million**) of the approved budget can be attributed mainly to vacant funded posts not filled and also resignation of staff members due to promotional opportunities elsewhere.

Nonetheless, the department has made significant strides in filling quite a number of vacant posts as planned in the 2007/08 financial year. This is so because it had a vacancy ratio of only 17 percent during the period under review compared to 14 percent for the previous year. The actual under-expenditure for compensation of employee is 7 percent resulting in a saving of R4, 6 million out of a budget of R68, 7 million.

Furthermore, we have managed to spend **99 percent** or **R73, 164 million** on goods and services out of a budget of **R73, 546 million** at year-end (31 March 2008), compared to **105 percent** over the same period in 2006/07. The under spending of **1 percent** can be attributed to the cost recovery which was done to avoid budget overrun on the cost of network management which could not be contained within targets owing to excessive usage by clients departments. The Department spent **91**

percent of the Capex budget of **R2, 7 million** thus under-spending by **R0, 233 million** or **9 percent**. The department believe that this expenditure under capital expenditure (Capex) was within reason and necessary incurred to improve service delivery in the Department.

On own revenue, we have exceeded our collection target of **R28 million** by **R115, 4 million**, resulting in collection of **R143, 4 million**.

1.3 Virement

Programme 1

The total amount **R, 854 million** was transferred from sub-programme Management Services to Information Technology in programme 4 to fund the projected over expenditure in Compensation of employees. The accumulated savings were due to delay of filling of posts.

Programme 2

The total amount **R1, 066 million** was transferred from sub-programme Municipal Finance to Information Technology in programme 4 to fund the projected over expenditure in Compensation of employees. The accumulated savings were due to delay of filling of posts.



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

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for the year ended 31 March 2008

Programme 3

The total amount **R1, 680 million** was transferred from sub-programme Physical Asset to Information Technology in programme 4 to fund the projected over expenditure in Compensation of employees and goods and services. The accumulated savings were due to delay of filling of posts.

Programme 4

The sub-programme: Information Technology in programme 4 received **R3, 600 million** to fund the projected overspending in compensation of employees and goods and services from programme 1,2 and 3.

1.4 Irregular expenditure

An amount of **R87, 000-00** is disclosed as irregular expenditure; disciplinary hearing has taken place but not concluded.

1.5 Fruitless and wasteful expenditure

An amount of **R2, 966-94** fruitless and wasteful expenditure was incurred for interest on an overdraft bank account

2. Service rendered by the department

The Department is responsible for the provincial resource allocation, monitoring and providing advisory services to all Provincial Department.

2.1 Tariff policy

The Department has not reviewed its tariff structure on the sale of Tender bulletins for the 2007/08 financial year.

2.2 Free Services

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

2.3 Inventories

The Department uses the weighted average costing method. The value of the inventory as at 31 March 2008 was **R 310, 750** comprising of the following:

- Domestic Consumables **R29, 082**
- Other Consumables **R134, 168**
- Stationery and Printing **R147, 500**

3. Capacity constraints

The organizational structure of the Department impinges on effective service delivery hence it will be reviewed in line with the changing demands for our services in the province. The difficulty in the filling of vacant posts is as result of the high turnover rate, transfers and promotion within.



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3 ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2008

4. Utilisation of donor funds

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

5. Trading entities and public entities

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

6. Organisations to whom transfer payments have been made

Transfer payments were made as reflected in Annexure F

7. Public private partnerships (PPP)

The Department has established the PPP Directorate. This has developed a Provincial PPP Policy. The draft policy has been discussed with all relevant stakeholders, and is awaiting finalization and adoption by the Executive Council.

8. Corporate governance arrangements

8.1 Management Reporting

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

8.2 Risk Management Approach

Risk assessment workshops were held during April and May 2007 to identify the risk focus area in the department. Risk Management strategies were identified to mitigate the risks identified; these strategies were monitored by the Risk Officer. A Risk Management committee has been established for the Department and report to the Accounting Officer.

8.3 Internal Audit and Audit Committees

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

8.4 Labour Relations

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



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2008

8.5 Other Governance Issues

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

Risk Management Plan; Fraud Prevention Plan; Whistle- Blow Policy has been formulated. Risk Assessment Unit and Audit Committee are in place.

9. Discontinued activities/activities to be discontinued

No activities have been or are going to be discontinued.

10. New/proposed activities

No new or proposed activities were undertaken during the year.

11. Asset management

The asset of the Department has been captured and the movement of furniture is continuously being monitored and updated. The asset management unit has been established and new staff has been appointed. Reconciliation on BAS and Logis is done on monthly basis. Asset verification is conducted on quarterly basis. All assets have been

captured in the asset register and compliance with the minimum requirements have been achieved.

12. Events after the reporting date

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

13. Performance information

13.1 Financial Information

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

13.2 Service Delivery Information

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



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for the year ended 31 March 2008

14. SCOPA Resolutions

Include a table on the SCOPA resolutions.
The table should conform to the following format:

Resolution	Subject	Progress
Capital tangible assets	Fixed assets	The asset register is updated and is available. The department complies with the requirements for a complete asset register (e.g. location, item description, amount and condition). Reconciliation between BAS and Logis is done on a monthly basis.
Spending of allocated budget	Under spending	The department has spent 96%, as at 31 st March 2008 compared to 85% of the same period in the previous financial year however, the department will have under spending in compensation of employees due to vacant posts and high rate of staff turnover in the current financial year.
Provincial treasury to play a more prominent role in monitoring spending by department	Monitor that departments operate and spend in accordance with approved plans submitted to treasury	Provincial treasury continues to play a crucial role in monitoring and reviewing financial performance against their predetermined plans.
Appointment of skilled persons in all existing vacancies	Strengthen capacity	The problem still persists in 2007/2008 but Management has made a major step in filling critical vacancies. The department is faced with high rate of staff turn over.
Department to continue to play a leading role to other departments in dealing with infrastructure plans	Infrastructure plans	The department continues to assist infrastructure departments
Department should comply with the prescripts of the Employment Equity Act on new appointment	Employment equity plan	The department continues to pay attention to provisions of the employment equity act on new appointments as a result an employment equity committee has been established.



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2008

15. Prior modifications to audit reports

Include a discussion on mechanisms put in place by the Accounting Officer to resolve the matters reported by the Auditor-General in the previous financial year. This should include all matters in the audit report and those noted as important in the management report.

17. Other

None

18. Approval

The Accounting Officer has approved the Annual Financial Statements set out on pages 49 to 85.

R.S. TSHUKUDU

Head of Department

31 May 2008

16. Exemptions and deviations received from the National Treasury

Include a discussion on any exemption from the PFMA or TR or deviation from the financial reporting requirements received for the current and/or prior financial year. Detail the conditions of the exemption or deviation (if any) and the mechanisms put in place to ensure that all milestones will be achieved by the end of the exemption or deviation period



REPORT OF THE AUDITOR-GENERAL TO THE MPUMALANGA PROVINCIAL LEGISLATURE ON THE FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION OF VOTE NO. 3: DEPARTMENT OF FINANCE FOR THE YEAR ENDED 31 MARCH 2008

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the accompanying financial statements of the Department of Finance which comprise the statement of financial position as at 31 March 2008, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes, as set out on pages 49 to 85.

Responsibility of the accounting officer for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting determined by the National Treasury, as set out in accounting policy note 1.1.1 and in the manner required by the Public Finance Management Act, 1999 (Act No. 1 of 1999) (PFMA) and the Division of Revenue Act, 2007 (Act No. 1 of 2007) (DoRA).

This responsibility includes:

- designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
- selecting and applying appropriate accounting policies

- making accounting estimates that are reasonable in the circumstances.

Responsibility of the Auditor-General

3. As required by section 188 of the Constitution of the Republic of South Africa, 1996 read with section 4 of the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA), my responsibility is to express an opinion on these financial statements based on my audit.
4. I conducted my audit in accordance with the International Standards on Auditing and General Notice 616 of 2008, issued in Government Gazette No. 31057 of 15 May 2008. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance on whether the financial statements are free from material misstatement.
5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

6. An audit also includes evaluating the:
 - appropriateness of accounting policies used
 - reasonableness of accounting estimates made by management
 - overall presentation of the financial statements.
7. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis of accounting

8. The department's policy is to prepare financial statements on the modified cash basis of accounting determined by the National Treasury, as set out in accounting policy note 1.1.1.

Opinion

9. In my opinion the financial statements present fairly, in all material respects, the financial position of the Department of Finance as at 31 March 2008 and its financial performance and cash flows for the year then ended, in accordance with the modified cash basis of accounting determined by the National Treasury, as set out in accounting policy note 1.1.1 and in the

manner required by the PFMA and DoRA.

OTHER MATTERS

Without qualifying my audit opinion, I draw attention to the following matters that relate to my responsibilities in the audit of the financial statements:

Matters of governance

10. The PFMA tasks the accounting officer with a number of responsibilities concerning financial and risk management and internal control. Fundamental to achieving this is the implementation of certain key governance responsibilities, which I have assessed as follows:



Matter of governance	Yes	No
Audit committee		
• The department had an audit committee in operation throughout the financial year.	✓	
• The audit committee operates in accordance with approved, written terms of reference.	✓	
• The audit committee substantially fulfilled its responsibilities for the year, as set out in section 77 of the PFMA and Treasury Regulations 3.1.10 and 27.1.8.	✓	
Internal audit		
• The department had an internal audit function in operation throughout the financial year.	✓	
• The internal audit function operates in terms of an approved internal audit plan.	✓	
• The internal audit function substantially fulfilled its responsibilities for the year, as set out in Treasury Regulations 3.2 and 27.2.	✓	
Other matters of governance		
The annual financial statements were submitted for audit as per the legislated deadlines (section 40 of the PFMA).	✓	
The financial statements submitted for audit were not subject to any material amendments resulting from the audit.		✓
No significant difficulties were experienced during the audit concerning delays or the unavailability of expected information and/or the unavailability of senior management.	✓	
The prior year's external audit recommendations have been substantially implemented.	✓	
SCOPA resolutions have been substantially implemented.	✓	

OTHER REPORTING RESPONSIBILITIES

Reporting on performance information

11. I have reviewed the performance information as set out on pages 13 to 32.

Responsibility of the accounting officer for the performance information

12. The accounting officer has additional responsibilities as required by section 40(3)(a) of the PFMA to ensure that the annual report and audited financial statements fairly present the performance against predetermined objectives of the department.

Responsibility of the Auditor-General

13. I conducted my engagement in accordance with section 13 of the PAA read with General Notice 616 of 2008, issued in Government Gazette No. 31057 of 15 May 2008.

14. In terms of the foregoing my engagement included performing procedures of an audit nature to obtain sufficient appropriate audit evidence about the performance information and related systems, processes and procedures. The procedures selected depend on the auditor's judgement.

15. I believe that the evidence I have obtained is sufficient and appropriate to report that no significant findings have been identified as a result of my review.

APPRECIATION

16. The assistance rendered by the staff of the department during the audit is sincerely appreciated.

Nelspruit

31 July 2008



AUDITOR-GENERAL



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

APPROPRIATION STATEMENT

for the year ended 31 March 2008

Appropriation per programme									
	2007/08							2006/07	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
1. Administration									
Current payment	52,869	(283)	(854)	51,732	51,802	(70)	100.1%	43,716	42,565
Transfers and subsidies	-	60	-	60	60	-	100%	29	17
Payment for capital assets	1,139	169	-	1,308	1,062	246	81.2%	439	814
2. Sustainable Resource Management									
Current payment	21,201	(20)	(1,066)	20,115	18,663	1,452	92.8%	24,671	24,089
Transfers and subsidies	-	-	-	-	-	-	0%	26	6
Payment for capital assets	-	20	-	20	-	20	0%	528	399
3. Assets and Liability Management									
Current payment	13,870	(82)	(1,680)	12,108	11,353	755	93.8%	12,617	11,128
Transfers and subsidies	-	-	-	-	-	-	0%	11	4
Payment for capital assets	-	82	-	82	81	1	98.8%	100	81
4. Financial Governance									
Current payment	54,818	(843)	3,600	57,575	54,536	3,039	94.7%	49,947	50,146
Transfers and subsidies	-	23	-	23	23	-	100%	29	433
Payment for capital assets	436	820	-	1,256	1,290	(34)	102.9%	909	1,290
Subtotal	144,333	(54)	-	144,279	138,870	5,409	96.3%	133,022	130,972
Statutory Appropriation									
Current payment	719	54	-	773	904	(131)	116.9%	719	889
Transfers and subsidies	-	-	-	-	-	-	0%	-	-
Payment for capital assets	-	-	-	-	-	-	0%	-	-
TOTAL	145,052	-	-	145,052	139,774	5,278	96.4%	133,741	131,861
Reconciliation with Statement of Financial Performance									
Add:									
Prior year unauthorised expenditure approved with funding				-				-	
Departmental revenue				143,479				63,894	
Direct exchequer receipts				-				-	
CARA Fund assistance				-				-	
Local and foreign aid assistance received				-				109	
				-				-	
Actual amounts per Statements of Financial Performance (Total revenue)				288,531				197,744	
Add:									
Local and foreign aid assistance				-				-	109
Direct exchequer payments				-				-	-
CARA Fund assistance				-				-	-
Prior year unauthorised expenditure approved				-				-	-
Prior year fruitless and wasteful expenditure approved				-				-	-
Actual amounts per Statements of Financial Performance (Total expenditure)					139,774				131,970



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

APPROPRIATION STATEMENT

for the year ended 31 March 2008

Appropriation per economic classification									
	2007/08							2006/07	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expendit	Variance	Expenditure as % of final	Final Appropriation	Actual
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Current payments									
Compensation of employees	71,596	(3,612)	-	67,984	63,190	4,794	92.9%	61,618	55,116
Goods and services	71,162	2,384	-	73,546	73,164	382	99.5%	69,333	72,812
Interest and rent on land	-	-	-	-	-	-	0%	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	0%	-	-
Transfers and subsidies									
Provinces and municipalities	-	-	-	-	-	-	0%	95	458
Public corporations and private	-	-	-	-	-	-	-	-	2
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	83	-	83	83	-	100%	-	-
Payments for capital assets									
Machinery and equipment	1,575	1,091	-	2,666	2,404	262	90.2%	1,976	2,271
Software and other intangible	-	-	-	-	29	(29)	0%	-	313
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Total	144,333	(54)	-	144,279	138,870	5,409	96.3%	133,022	130,972

Statutory Appropriation									
	2007/08							2006/07	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expendit	Variance	Expenditure as % of final	Final Appropriation	Actual
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Details of direct changes against the National/Provincial Revenue Fund									
Member of executive committee / parliamentary officers/legislature	719	54	-	773	904	(131)	116.9%	719	889
Total	719	54	-	773	904	(131)	116.9%	719	889

Statutory Appropriation per economic classification									
	2007/08							2006/07	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expendit	Variance	Expenditure as % of final	Final Appropriation	Actual
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Current payment									
Compensation of employees	719	54	-	773	904	(131)	116.9%	719	889
Total	719	54	-	773	904	(131)		719	889



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
DETAIL PER PROGRAMME
for the year ended 31 March 2008

PROGRAMME 1: ADMINISTRATION									
	2007/08							2006/07	
Programme per sub-programme	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expendit	Variance	Expenditure as % of final	Final Appropriation	Actual
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
1.1 Member of the Executive Council									
Current Payment	2,845	196	-	3,041	2,930	111	96.3%	2,672	2,415
Transfers and Subsidies	-	-	-	-	-	-	0%	3	2
1.2 Management Services									
Current Payment	28,954	(1,049)	(854)	27,051	26,263	788	97.1%	21,015	19,367
Transfers and Subsidies	-	60	-	60	60	-	100%	17	10
Payment for Capital Assets	-	139	-	139	38	101	27.3%	-	37
1.3 Financial Management									
Current Payment	18,835	651	-	19,486	20,550	(1,064)	105.5%	17,945	18,872
Transfers and Subsidies	-	-	-	-	-	-	0%	7	4
Payment for Capital Assets	1,139	-	-	1,139	1,007	132	88.4%	439	777
1.4 Internal Audit									
Current Payment	2,235	(81)	-	2,154	2,059	95	95.6%	2,084	1,911
Transfers and Subsidies	-	-	-	-	-	-	0%	2	1
Payment for Capital Assets	-	30	-	30	17	13	56.7%	-	-
Total	54,008	(54)	(854)	53,100	52,924	176	99.7%	44,184	43,396

	2007/08							2006/07	
Economic Classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expendit	Variance	Expenditure as % of final	Final Appropriation	Actual
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Current payments									
Compensation of employees	31,930	(2,310)	(854)	28,766	28,147	619	97.8%	25,084	22,360
Goods and services	20,939	2,027	-	22,966	23,655	(689)	103.0%	18,632	20,204
Transfers and subsidies									
Provinces and municipalities	-	-	-	-	-	-	0%	29	16
Public corporations and private	-	-	-	-	-	-	0%	-	2
Households									
Payments for capital assets									
Buildings and other fixed structures	-	60	-	60	60	-	100%	-	-
Machinery and equipment	-	-	-	-	-	-	0%	-	-
Software and other intangible	1,139	169	-	1,308	1,062	246	81.2%	439	814
	-	-	-	-	-	-	0%	-	-
TOTAL	54,008	(54)	(854)	53,100	52,924	176	99.7%	44,184	43,396



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
DETAIL PER PROGRAMME
for the year ended 31 March 2008

PROGRAMME 2: SUSTAINABLE RESOURCE MANAGEMENT									
	2007/08							2006/07	
Programme per sub-programme	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expendit	Variance	Expenditure as % of final	Final Appropriation	Actual
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
2.1 Programme Support									
Current Payment	4,887	2,398	-	7,285	7,495	(210)	102.9%	8,324	11,155
Transfers and Subsidies				-	-		0%	2	-
Payment for Capital Assets				-	-		0%	250	165
2.2 Fiscal Policy									
Current Payment	2,619	1,085	-	3,704	3,241	463	87.5%	2,410	2,097
Transfers and Subsidies				-	-		0%	4	1
2.3 Budget Management									
Current Payment	2,932	2,747	-	5,679	5,133	546	90.4%	3,744	3,205
Transfers and Subsidies							0%	3	1
2.4 Public Finance									
Current Payment	10,763	(6,250)	(1,066)	3,447	2,794	653	81.1%	10,193	7,632
Transfers and Subsidies				-	-		0%	17	4
Payment for Capital Assets	-	20	-	20	-	20	0%	278	234
	-	-	-	-	-	-	-	-	-
Total	21,201	-	(1,066)	20,135	18,663	1,472	92.7%	25,225	24,494

	2007/08							2006/07	
Economic Classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expendit	Variance	Expenditure as % of final	Final Appropriation	Actual
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Current payments									
Compensation of employees	12,025	(258)	(1,066)	10,701	10,021	680	93.6%	13,252	10,834
Goods and services	9,176	238	-	9,414	8,642	772	91.8%	11,419	13,256
Transfers and subsidies									
Provinces and municipalities							0%	26	5
Public corporations and private							0%		
Households							0%		
Payments for capital assets									
Buildings and other fixed structures	-	-	-	-	-	-	0%		
Machinery and equipment	-	20	-	20	-	20	0%	528	399
Software and other intangible									
	-	-	-	-	-	-	-	-	-
Total	21,201	-	(1,066)	20,135	18,663	1,472	92.7%	25,225	24,494



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
DETAIL PER PROGRAMME
for the year ended 31 March 2008

PROGRAMME 3: ASSETS AND LIABILITIES MANAGEMENT

Programme per sub-programme	2007/08							2006/07	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expendit	Variance	Expenditure as % of final	Final Appropriation	Actual
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
3.1 Programme Support									
Current Payment	1,325	(19)	-	1,306	1,020	286	78.1%	1,158	844
Transfers and Subsidies	-	-	-	-	-	-	0%	2	1
Payment for Capital Assets	-	19	-	19	19	-	100%	100	81
3.2 Asset Management									
Current Payment	11,347	(63)	(1,680)	9,604	9,978	(374)	103.9%	11,459	10,284
Transfers and Subsidies	-	-	-	-	-	-	0%	9	3
Payment for Capital Assets	-	63	-	63	62	1	98.4%	-	-
3.3 Liability Management									
Current Payment	1,198	-	-	1,198	355	843	29.6%	-	-
Transfers and Subsidies	-	-	-	-	-	-	0%	-	-
Total	13,870	-	(1,680)	12,190	11,434	756	93.8%	12,728	11,213

Economic Classification	2007/08							2006/07	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expendit	Variance	Expenditure as % of final	Final Appropriation	Actual
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Current payments									
Compensation of employees	8,806	(654)	(879)	7,273	5,767	1,506	79.3%	4,296	5,707
Goods and services	5,064	572	(801)	4,835	5,586	(751)	115.5%	8,321	5,421
Transfers and subsidies									
Provinces and municipalities	-	-	-	-	-	-	0%	11	4
Public corporations and private	-	-	-	-	-	-	0%	-	-
Households									
Payments for capital assets									
Buildings and other fixed structures	-	82	-	82	81	1	0%	100	81
Machinery and equipment	-	-	-	-	-	-	98.8%	-	-
Software and other intangible	-	-	-	-	-	-	0%	-	-
Total	13,870	-	(1,680)	12,190	11,434	756	93.8%	12,728	11,213



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
DETAIL PER PROGRAMME
for the year ended 31 March 2008

PROGRAMME 4: FINANCIAL GOVERNANCE

Programme per sub-programme	2007/08							2006/07	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expendit	Variance	Expenditure as % of final	Final Appropriation	Actual
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
4.1 Programme Support									
Current Payment	2,783	(1,119)	-	1,664	749	915	45.0%	1,766	3,934
Transfers and Subsidies	-	-	-	-	-	-	0%	2	-
4.2 Accounting Services									
Current Payment	4,258	(1,432)	-	2,826	2,182	644	77.2%	3,325	2,103
Transfers and Subsidies	-	-	-	-	-	-	0%	3	423
Payment for Capital Assets	-	-	-	-	-	-	0%	451	377
4.3 Norms And Standards									
Current Payment	5,859	-	-	5,859	5,334	525	91.0%	5,017	4,640
Transfers and Subsidies	-	-	-	-	-	-	0%	9	3
Payment for Capital Assets	-	-	-	-	-	-	0%	30	-
4.4 Risk Management									
Current Payment	799	422	-	1,221	923	298	75.6%	1,395	350
Transfers and Subsidies	-	-	-	-	-	-	0%	1	-
4.5 Provincial Internal Audit									
Current Payment	1,424	(593)	-	831	492	339	59.2%	305	-
Transfers and Subsidies	-	-	-	-	-	-	0%	1	-
4.6 Support And Interlinked Financial System									
Current Payment	39,695	1,879	3,600	45,174	44,856	318	99.3%	38,139	39,119
Transfers and Subsidies	-	23	-	23	23	-	100%	13	7
Payment for Capital Assets	436	820	-	1,256	1,290	(34)	102.7%	428	913
Total	55,254	-	3,600	58,854	55,849	3,005	94.9%	50,885	51,869

Economic Classification	2007/08							2006/07	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expendit	Variance	Expenditure as % of final	Final Appropriation	Actual
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Current payments									
Compensation of employees	18,835	(390)	2,799	21,244	19,255	1,989	90.6%	18,986	16,215
Goods and services	35,983	(453)	801	36,331	35,281	1,050	97.1%	30,961	33,931
Transfers and subsidies									
Provinces and municipalities	-	-	-	-	-	-	0%	29	433
Public corporations and private	-	-	-	-	-	-	0%	-	-
Households									
Payments for capital assets	-	23	-	23	23	-	0%	-	-
Buildings and other fixed structures	-	-	-	-	-	-	0%	-	-
Machinery and equipment	436	820	-	1,256	1,261	(5)	100.4%	909	977
Software and other intangible	-	-	-	-	29	(29)	0%	-	313
Total	55,254	-	3,600	58,854	55,849	3,005	94.9%	50,885	51,869



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2008

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

Detail of these transactions can be viewed in note 6 (Transfers and subsidies) and Annexure 1 (A-L) to the Annual Financial Statements.

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

Detail of these transactions can be viewed in note 1 (Annual Appropriation) to the Annual Financial Statements.

3. Detail on financial transactions in assets and liabilities

Detail of these transactions per programme can be viewed in note 8 (Financial transactions in assets and liabilities) to the Annual Financial Statements.

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

4.1 Per Programme	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation
Administration	53,873	53,828	45	0%
Sustainable Resource Management	20,135	18,663	1,472	7%
Assets And Liabilities Management	12,190	11,434	756	6%
Financial Governance	58,854	55,849	3,005	5%

Reasons for under/Overspending

1.Administration: N/A

2.Sustainable Resource Management: The under spending is due to funded vacant posts that could not be filled before the end of the financial year due to scarce skill and late filling of vacant funded posts.

3.Assets and Liability Management: the under spending is due to funded vacant posts that could not be filled before the end of the financial year due to shortage of skill and late filling of vacant funded posts.

4.Financial Governance: The under spending can be attributed to the cost recovery which was done to avoid budget overrun on the cost of network management which could not be contained within targets owing to excessive usage by clients departments



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2008

4.2 Per Economic classification	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation
Current payment:				
Compensation of employees	68,757	64,094	4,663	7%
Goods and services	73,546	73,164	382	1%
Transfers and subsidies:				
Households	83	83	0	0%
Payments for capital assets:				
Machinery and equipment	2,666	2,404	262	10%
Software and other intangible assets		29		
Total	145,052	139,774	5,278	4%

Reasons for under/Overspending

Compensation of Employees: Savings on compensation of employees are as a result of unfilled vacant posts as a result of shortage of skill.

Goods and Services: N/A

Transfers and Subsidies: N/A

Payment for Capital Assets: Savings were identified to buy an official car for the MEC, but due to delays in procurement it could not be purchased within the financial year



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3 STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 March 2008

	Note	2007/08 R'000	2006/07 R'000
REVENUE			
Annual appropriation	1	144,279	133,022
Statutory appropriation	2	773	719
Departmental revenue	3	143,479	63,894
Local and foreign aid assistance	4	-	109
TOTAL REVENUE		<u>288,531</u>	<u>197,744</u>
EXPENDITURE			
Current expenditure			
Compensation of employees	5	64,094	56,005
Goods and services	6	73,164	72,812
Local and foreign aid assistance		-	109
Total current expenditure		<u>137,258</u>	<u>128,926</u>
Transfers and subsidies	7	83	460
Expenditure for capital assets			
Machinery and equipment	8	2,404	2,271
Software and other intangible assets	8	29	313
Total expenditure for capital assets		<u>2,433</u>	<u>2,584</u>
TOTAL EXPENDITURE		<u>139,774</u>	<u>131,970</u>
SURPLUS		148,757	65,774
SURPLUS FOR THE YEAR		<u>148,757</u>	<u>65,774</u>
Reconciliation of Surplus for the year			
Voted Funds	11	5,278	1,880
Departmental Revenue	12	143,479	63,894
SURPLUS FOR THE YEAR		<u>148,757</u>	<u>65,774</u>



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
STATEMENT OF FINANCIAL POSITION
for the year ended 31 March 2008

	Note	2007/08 R'000	2006/07 R'000
ASSETS			
Current assets		13,909	5,247
Cash and cash equivalents	9	12,946	5,106
Receivables	10	963	141
TOTAL ASSETS		13,909	5,247
LIABILITIES			
Current liabilities		13,752	5,160
Voted funds to be surrendered to the Revenue Fund	11	5,278	1,880
Departmental revenue to be surrendered to the Revenue Fund	12	6,766	114
Payables	13	1,708	3,166
TOTAL LIABILITIES		13,752	5,160
NET ASSETS		157	87
Represented by:			
Recoverable revenue (Staff and other debts recovered)		157	87
TOTAL		157	87

**MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3**
STATEMENT OF CHANGES IN NET ASSETS*for the year ended 31 March 2008*

	Note	2007/08 R'000	2006/07 R'000
Recoverable revenue			
Opening balance		87	-
Transfers:		70	87
Debts recovered (included in departmental revenue)		(87)	-
Debts raised		157	87
Closing balance		157	87
TOTAL		157	87



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

CASH FLOW STATEMENT

for the year ended 31 March 2008

	<i>Note</i>	2007/08 R'000	2006/07 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		288,531	197,744
Annual appropriated funds received	1	144,279	133,022
Statutory appropriated funds received	2	773	719
Departmental revenue received	3	143,479	63,894
Local and foreign aid assistance received	4	-	109
Net (increase)/decrease in working capital		(2,280)	3,095
Surrendered to Revenue Fund		(138,707)	(70,661)
Current payments		(137,258)	(128,926)
Transfers and subsidies paid		(83)	(460)
Net cash flow available from operating activities	14	<u>10,203</u>	<u>792</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets		(2,433)	(2,584)
Net cash flows from investing activities		<u>(2,433)</u>	<u>(2,584)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		70	87
Net cash flows from financing activities		<u>70</u>	<u>87</u>
Net increase/(decrease) in cash and cash equivalents		7,840	(1,705)
Cash and cash equivalents at the beginning of the period		5,106	6,811
Cash and cash equivalents at end of period	9	<u>12,946</u>	<u>5,106</u>



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
ACCOUNTING POLICIES
for the year ended 31 March 2008

The Financial Statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the Financial Statements and to comply with the statutory requirements of the Public Finance Management Act, Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the Act and the Division of Revenue Act, Act 2 of 2006.

1. Presentation of the Financial Statements

1.1 Basis of preparation

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

1.2 Presentation currency

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

1.3 Rounding

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

1.4 Comparative figures

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

1.5 Comparative figures - Appropriation Statement

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

2. Revenue

2.1 Appropriated funds

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

Total appropriated funds are presented in the statement of financial performance.



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

ACCOUNTING POLICIES

for the year ended 31 March 2008

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

2.2 Statutory Appropriation

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

Total statutory appropriations are presented in the statement of financial performance.

Unexpended statutory appropriations are surrendered to the National/Provincial Revenue Fund. Amounts owing to the National/Provincial Revenue Fund at the end of the financial year are recognised in the statement of financial position.

2.3 Departmental revenue

All departmental revenue is paid into the National/Provincial Revenue Fund when received, unless otherwise stated. Amounts owing to the National/Provincial Revenue Fund at the end of the financial year are recognised in the statement of financial position. Amounts receivable at the reporting date are disclosed in the disclosure notes to the annual financial statements.

2.3.1 Tax revenue

Tax revenue consists of all compulsory unrequited amounts collected by the department in accordance with laws and or regulations (excluding fines, penalties & forfeits). Tax receipts are recognised in the statement of financial performance when received.

2.3.2 Sales of goods and services other than capital assets

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

2.3.3 Fines, penalties & forfeits

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

2.3.4 Interest, dividends and rent on land

Interest, dividends and rent on land is recognised in the statement of financial performance when the cash is received.

2.3.5. Sale of capital assets

The proceeds received on sale of capital assets are recognised in the statement of financial performance when the cash is received.



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3 ACCOUNTING POLICIES

for the year ended 31 March 2008

2.3.6 Financial transactions in assets and liabilities

Repayments of loans and advances previously extended to employees and public corporations for policy purposes are recognised as revenue in the Statement of Financial Performance on receipt of the funds. Cheques issued in previous accounting periods that expire before being banked are recognised as revenue in the Statement of Financial Performance when the cheque becomes stale. When the cheque is reissued the payment is made from Revenue.

Forex gains are recognised on payment of funds.

2.3.7 Transfers received (including gifts, donations and sponsorships)

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

2.4 Direct Exchequer receipts

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

2.5 Local and foreign aid assistance

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

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

The cash payments made during the year relating to local and foreign aid assistance projects are recognised as expenditure in the Statement of Financial Performance. The value of the assistance expensed prior to the receipt of the funds is recognized as a receivable in the statement of financial position. Inappropriately expensed amounts using local and foreign aid assistance and any unutilised amounts are recognised as payables in the statement of financial position.

2.6 CARA Fund assistance

All CARA funds received must be recorded as revenue when funds are received. The cash payments made during the year relating to CARA earmarked projects are recognised as current or capital expenditure in the statement of financial performance.

Any unspent CARA funds are transferred to Retained Funds as these funds do not need to be surrendered to the National Revenue Fund.

**MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3****ACCOUNTING POLICIES***for the year ended 31 March 2008***3. Expenditure****3.1.1 Compensation of employees**

Salaries and wages comprise payments to employees (including leave entitlements, thirteenth cheques and performance bonuses). Salaries and wages are recognised as an expense in the Statement of Financial Performance when final authorisation for payment is effected on the system (by no later than 31 March of each year). Capitalised compensation forms part of the expenditure for capital assets in the Statement of Financial Performance.

All other payments are classified as current expense.

3.1.2 Short-term employee benefits

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

3.1.3 Post retirement benefits

The department provides retirement benefits (pension benefits) for certain of its employees through a defined benefit plan for government employees. These benefits are funded by both employer and employee contributions.

Employer contributions (i.e. social contributions) to the fund are expensed when the final authorisation for payment to the fund is effected on the system (by no later than 31 March of each year). No provision is made for retirement benefits in the financial statements of the department. Any potential liabilities are disclosed in the financial statements of the National/Provincial Revenue Fund and not in the financial statements of the employer department.

The department provides medical benefits for certain of its employees. Employer contributions to the medical funds are expensed when final authorisation for payment to the fund is effected on the system (by no later than 31 March of each year).

3.1.4 Termination benefits

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



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3 ACCOUNTING POLICIES

for the year ended 31 March 2008

3.1.5 Other long-term employee benefits

Other long-term employee benefits (such as capped leave) are recognised as an expense in the Statement of Financial Performance as a transfer (to households) when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

Long-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements. These amounts are not recognised in the Statement of Financial Performance or Position.

3.2 Goods and services

Payments made for goods and/or services are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year). The expense is classified as capital if the goods and services were used for a capital project or an asset of R5000 or more is purchased. All assets costing less than R5000 will also be reflected under goods and services.

3.3 Interest and rent on land

Interest and rental payments are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is effected on the

system (by no later than 31 March of each year). This item excludes rental for the use of buildings or other fixed structures. If it is not possible to distinguish between payment for the use of land and the fixed structures on it, the whole amount should be recorded under goods and services.

3.4 Financial transactions in assets and liabilities

Debts are written off when identified as irrecoverable. Debts written-off are limited to the amount of savings and/or underspending of appropriated funds. The write off occurs at year-end or when funds are available. No provision is made for irrecoverable amounts but amounts are disclosed as a disclosure note.

Forex losses are recognised on payment of funds.

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

3.5 Unauthorised expenditure

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

**MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3****ACCOUNTING POLICIES***for the year ended 31 March 2008***3.6 Fruitless and wasteful expenditure**

Fruitless and wasteful expenditure is recognised as an asset in the statement of financial position until such time as the expenditure is recovered from the responsible person or written off as irrecoverable in the Statement of Financial Performance.

3.7 Irregular expenditure

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

3.8 Transfers and subsidies

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

3.9 Expenditure for capital assets

Payments made for capital assets are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

4 Assets**4.1 Cash and cash equivalents**

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

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

4.2 Other financial assets

Other financial assets are carried in the Statement of Financial Position at cost.

4.3 Prepayments and advances

Amounts prepaid or advanced are recognised in the statement of financial position when the payments are made.

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

**MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3****ACCOUNTING POLICIES***for the year ended 31 March 2008***4.4 Receivables**

Receivables included in the statement of financial position arise from cash payments made that are recoverable from another party. Receivables outstanding at year-end are carried in the statement of financial position at cost.

4.5 Investments

Capitalised investments are shown at cost in the statement of financial position. Any cash flows such as dividends received or proceeds from the sale of the investment are recognised in the statement of financial performance when the cash is received.

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

4.6 Loans

Loans are recognised in the statement of financial position at the nominal amount when cash is paid to the beneficiary. Loan lances are reduced when cash repayments are received from the beneficiary. Amounts that are potentially irrecoverable are included in the disclosure notes.

Loans that are outstanding at year-end are carried in the statement of financial position at cost.

4.7 Inventory

Inventories purchased during the financial year are disclosed at cost in the notes.

4.8 Capital assets

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

Projects (of construction/development) running over more than one financial year relating to assets, are only capitalised as assets on completion of the project and at the total cost incurred over the duration of the project.

Disclosure Notes 23 and 24 reflect the total movement in the asset register for the current financial year.



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

ACCOUNTING POLICIES

for the year ended 31 March 2008

5 Liabilities

5.1 Voted funds to be surrendered to the Revenue Fund

Unexpended appropriated funds are surrendered to the National/Provincial Revenue Fund. Amounts owing to the National/Provincial Revenue Fund at the end of the financial year are recognised in the Statement of Financial Position

5.2 Departmental revenue to be surrendered to the Revenue Fund

Amounts owing to the National/Provincial Revenue Fund at the end of the financial year are recognised in the statement of financial position at cost.

5.3 Bank overdraft

The bank overdraft is carried in the statement of position at cost.

5.4 Payables

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

5.5 Contingent liabilities

Contingent liabilities are included in the disclosure notes.

5.6 Commitments

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

5.7 Accruals

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

5.8 Employee benefits

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

5.9 Lease commitments

Lease commitments are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial performance but are included in the disclosure notes. Operating and finance lease commitments are expensed when the payments are made. Assets acquired in terms of finance lease agreements are disclosed in the annexure and disclosure notes to the financial statements.



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
ACCOUNTING POLICIES
for the year ended 31 March 2008

5.10 Receivables for departmental revenue

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

6 Net Assets**6.1 Capitalisation reserve**

The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are transferred to the National/Provincial Revenue Fund on disposal, repayment or recovery of such amounts.

6.2 Recoverable revenue

Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year.

7 Related party transactions

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

8 Key management personnel

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

9 Public private partnerships

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



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3 **NOTES TO THE ANNUAL FINANCIAL STATEMENTS**

for the year ended 31 March 2008

1. Annual Appropriation

1.1 Annual Appropriation

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

	Final Appropriation R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Appropriation received 2006/07 R'000
Administration	53,100	53,100	-	44,184
Sustainable Resource Management	20,135	20,135	-	25,225
Assets and Liability Management	12,190	12,190	-	12,728
Financial Governance	58,854	58,854	-	50,885
Total	144,279	144,279	-	133,022

2. Statutory Appropriation

	2007/08 R'000	2006/07 R'000
Member of executive committee/parliamentary officers	773	719
Total	773	719
Actual Statutory Appropriation received	773	719

3. Departmental revenue Description

	<i>Note</i>	2007/08 R'000	2006/07 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	2,162	1,202
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land	3.2	141,225	62,375
Sales of capital assets	3.3	-	-
Financial transactions in assets and liabilities	3.4	92	317
Transfer received		-	-
Total revenue collected		143,479	63,894
Less: Departmental Revenue Budgeted			
Departmental revenue collected		143,479	63,894



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2008

3.1 Sales of goods and services other than capital assets

	2007/08 R'000	2006/07 R'000
Sales of goods and services produced by the department	2,162	1,202
Other sales	2,162	1,202
Total	2,162	1,202

3.2 Interest, dividends and rent on land

	2007/08 R'000	2006/07 R'000
Interest	141,225	62,375
Total	141,225	62,375

3.3 Financial transactions in assets and liabilities
Nature of recovery

	2007/08 R'000	2006/07 R'000
Stale cheques written back	-	1
Other Receipts including Recoverable Revenue	92	316
Total	92	317

4. Assistance received in cash: Other

	2007/08 R'000	2006/07 R'000
Local		
Opening Balance		
Revenue	-	109
Expenditure	-	109
Current	-	109
Closing Balance	-	-
Total assistance		
Opening Balance		
Revenue	-	109
Expenditure	-	109
Current	-	109
Closing Balance	-	-



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2008

5. Compensation of employees

5.1 Salaries and Wages

	2007/08	2006/07
	R'000	R'000
Basic salary	42,434	38,106
Performance award	911	924
Service Based	69	234
Compensative/circumstantial	2,081	1,466
Other non-pensionable allowances	10,264	8,149
Total	55,759	48,879

5.2 Social contributions

	2007/08	2006/07
	R'000	R'000
5.2.1 Employer contributions		
Pension	5,486	4,844
Medical	2,840	2,274
Bargaining council	9	8
Total	8,335	7,126

Total compensation of employees

64,094	56,005
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Average number of employees

282	287
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6. Goods and services

	Note	2007/08	2006/07
		R'000	R'000
Advertising		2,558	3,756
Bank charges and card fees		22	26
Bursaries (employees)		719	344
Catering		2,298	-
Communication		2,748	1,840
Computer services		30,714	27,649
Consultants, contractors and special services		10,512	11,596
Courier and delivery services		8	69
Entertainment		164	1,621
External audit fees	6.1	3,652	5,704
Equipment less than R5000		634	997
Government motor transport		1,321	1,140
Inventory	6.2	2,992	2,869
Learnerships		96	117
Legal fees		135	105
Maintenance, repairs and running costs		428	492
Municipal Services		511	615
Operating leases		1,975	1,527
Plant flowers and other decorations		81	-
Printing and publications		14	11



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2008

Professional bodies and membership fees		20	511
Resettlement costs		112	331
Subscriptions		34	12
System access fees		45	126
Owned and leasehold property expenditure		766	1,033
Travel and subsistence	6.3	7,690	7,364
Venues and facilities		1,406	932
Protective, special clothing & uniforms		57	68
Training & staff development		1,452	1,957
Total		73,164	72,812

6.1 External audit fees

	2007/08 R'000	2006/07 R'000
Regularity audits	874	679
Performance audits	2,778	2,570
Other audits	-	2,455
Total	3,652	5,704

6.2 Inventory

	2007/08 R'000	2006/07 R'000
Domestic consumables	177	160
Learning and teaching support material	41	23
Food and food supplies	48	103
Other consumables	-	33
Parts and other maintenance material	9	175
Stationery and printing	2,703	2,375
Restoration and fittings	14	-
Total	2,992	2,869

6.3 Travel and subsistence

	2007/08 R'000	2006/07 R'000
Local	7,690	7,364
Foreign	-	-
Total	7,690	7,364



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3 NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2008

7 Transfers and subsidies

		2007/08 R'000	2006/07 R'000
	<i>Note</i>		
Provinces and municipalities	<i>Annex 1C, 1D, 1E & 1F</i>	-	458
Public corporations and private enterprises	<i>Annex 1I</i>	-	2
Households	<i>Annex 1L</i>	83	-
Total		83	460

8 Expenditure for capital assets

		2007/08 R'000	2006/07 R'000
Machinery and equipment	23	2,404	2,271
Software and other intangible assets		29	313
Computer software	24	29	313
Total		2,433	2,584

9 Cash and cash equivalents

	2007/08 R'000	2006/07 R'000
Consolidated Paymaster General Account	12,946	5,106
Total	12,946	5,106

10 Receivables

		Less than one year	One to three years	Older than three years	2007/08 R'000 Total	2006/07 R'000 Total
	<i>Note</i>					
Staff debtors	10.1	10	15		25	38
Other debtors	10.2	19	19		38	103
Inter-Governmental Receivables	<i>Annex 4</i>	900			900	
Total		929	34	-	963	141



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3 NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2008

10.1 Staff Debtors

	2007/08 R'000	2006/07 R'000
Cell-phone Debts	7	6
Employee previous debt	3	32
Tax Debts	2	-
Excessive Kilometres	13	-
Total	25	38

10.2 Other debtors

	2007/08 R'000	2006/07 R'000
Ex-employees Overpayments	14	4
Ex-employees Tax Debts	7	6
Ex-employees Unauthorised Kilometers	17	93
Total	38	103

11 Voted funds to be surrendered to the Revenue Fund

	2007/08 R'000	2006/07 R'000
Opening balance	1,880	6,866
Transfer from Statement of Financial Performance	5,278	1,880
Voted funds not requested/not received	-	-
Paid during the year	(1,880)	(6,866)
Closing balance	5,278	1,880

12 Departmental revenue to be surrendered to the Revenue Fund

	2007/08 R'000	2006/07 R'000
Opening balance	114	15
Transfer from Statement of Financial Performance	143,479	63,894
Paid during the year	(136,827)	(63,795)
Closing balance	6,766	114

13 Payables - current

Description		2007/08 R'000	2006/07 R'000
	<i>Notes</i>	2007/08 Total	2006/07 Total
Clearing accounts	13.1	1,708	3,166
Total		1,708	3,166



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2008

13.1 Clearing accounts

	2007/08 R'000	2006/07 R'000
Infrastructure	1,657	3,166
Disallowance	2	-
Salary Income Tax	49	-
Total	1,708	3,166

14 Net cash flow available from operating activities

	2007/08 R'000	2006/07 R'000
Net surplus/(deficit) as per Statement of Financial Performance	148,757	65,774
Add back non cash/cash movements not deemed operating activities	(138,554)	(64,982)
(Increase)/decrease in receivables - current	(822)	(71)
Increase/(decrease) in payables - current	(1,458)	3,166
Expenditure on capital assets	2,433	2,584
Surrenders to Revenue Fund	(138,707)	(70,661)
Net cash flow generated by operating activities	10,203	792

15 Reconciliation of cash and cash equivalents for cash flow purposes

	2007/08 R'000	2006/07 R'000
Consolidated Paymaster General account	12,946	5,106
Total	12,946	5,106



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2008

These amount are not recognised in the financial statements and are disclosed to enhance the usefulness of the financial statements

16 Contingent liabilities

		Note	2007/08 R'000	2006/07 R'000
Liable to	Nature			
Housing loan guarantees	Employees	Annex 3A	635	719
Claims against the department		Annex 3B	2,284	2,180
Other departments (interdepartmental unconfirmed balances)		Annex 5	-	28
Total			2,919	2,927

17 Commitments

	2007/08 R'000	2006/07 R'000
Current expenditure		
Approved and contracted	-	129
	-	129

18 Accruals

			2007/08 R'000	2006/07 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	5,803	31	5,834	4,634
Total	5,803	31	5,834	4,634

Listed by programme level

Programme 1: Administration	636	912
Programme 2: Sustainable Resource Management	3,738	26
Programme 3: Assets And Liability Management	38	3,635
Programme 4: Financial Governance	1,422	61
Total	5,834	4,634
Confirmed balances with other departments	<i>Annex 5</i>	-
	28	-

19 Employee benefits

	2007/08 R'000	2006/07 R'000
Leave entitlement	2,908	1,789
Thirteenth cheque	1,817	1,830
Performance awards	1,184	998
Capped leave commitments	5,196	5,242
Total	11,105	9,859



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2008

20 Lease Commitments

20.1 Operating leases

	Land	Buildings and other fixed structures	Machinery and equipment	Total
2007/2008				
Not later than 1 year			1,090	1,090
Later than 1 year and not later than 5 years			530	530
Total present value of lease liabilities			1,620	1,620

	Land	Buildings and other fixed structures	Machinery and equipment	Total
2006/2007				
Not later than 1 year			1,411	1,411
Later than 1 year and not later than 5 years			1,274	1,274
Total present value of lease liabilities			2,685	2,685

21 Irregular expenditure

21.1 Reconciliation of irregular expenditure

	2007/08 R'000	2006/07 R'000
Opening balance	-	-
Add: Irregular expenditure - current year	87	-
Irregular expenditure awaiting condonement	87	-
Analysis of awaiting condonement per classification		
Expenditure for capital assets	87	-
	87	
Analysis of awaiting condonement per age classification		
Current year	87	-
Total	87	-

21.2 Irregular expenditure

		2007/08 R'000	2006/07 R'000
Incident	Disciplinary steps taken/criminal proceedings		
Purchase of office furniture	Disciplinary hearing in progress	87	-
Total		87	-



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2008

22 Key management personnel

	No. of Individuals	2007/08 R'000	2006/07 R'000
Political office bearers (provide detail below)	1	773	719
Officials			
Level 15 to 16	1	771	717
Level 14 (incl CFO)	4	2,497	2,281
Total		4,041	3,717

23 Tangible Capital Assets

**MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2008**

	Opening balance	Current Year Adjustmen ts to prior year balances	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	9,393	(23)	4,228	2,557	11,041
Transport assets	4,011	239	473	795	3,928
Specialised military assets	-	-	-	-	-
Computer equipment	4,754	125	3,322	1,751	6,450
Furniture and office equipment	608	(424)	425	-	609
Other machinery and equipment	20	37	8	11	54
TOTAL TANGIBLE ASSETS	9,393	(23)	4,228	2,557	11,041



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2008

23.1 ADDITIONS TO TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2008

	Cash	Non-cash	(Capital Work in Progress current costs)	Received current, not paid (Paid current year, received prior year)	Total
	Cost	Fair Value/R1	Cost	Cost	Cost
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	2,404	1,824	-	-	4,228
Transport assets	473				473
Computer equipment	1,714	1,608			3,322
Furniture and office equipment	209	216			425
Other machinery and equipment	8				8
TOTAL	2,404	1,824	-	-	4,228

23.2 DISPOSALS OF TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2008

	Sold for cash	Transfer out or destroyed or scrapped	Total disposals	Cash Received Actual
	Cost/value price as per AR	Cost/value price as per AR		Cost
	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	1,762	795	2,557	-
Transport Assets	795	-	795	-
Computer equipment	967	784	1,751	-
Other machinery and equipment	-	11	11	-
TOTAL	1,762	795	2,557	-



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2008

23.3

**MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2007**

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
MACHINERY AND EQUIPMENT	6,808	2,585	-	9,393
Transport assets	3,913	98	-	4,011
Specialised military assets	-	-	-	-
Computer equipment	2,593	2,161	-	4,754
Furniture and office equipment	302	306	-	608
Other machinery and equipment	-	20	-	20
TOTAL TANGIBLE ASSETS	6,808	2,585	-	9,393

24. Intangible Capital Assets

**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2008**

	Opening balance R'000	Current Year Adjust- ments to prior year balances R'000	Additions R'000	Disposals R'000	Closing Balance R'000
COMPUTER SOFTWARE	4,824	-	199	302	4,721
TOTAL INTANGIBLE ASSETS	4,824	-	199	302	4,721



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2008

24.1

**ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2008**

	Cash	Non-Cash	(Develop- ment work in progress - current costs)	Received current year, not paid (Paid current year, received prior year)	Total
	Cost	Fair Value/R1	Cost	Cost	Cost
	R'000	R'000	R'000	R'000	R'000
COMPUTER SOFTWARE	29	170			199
TOTAL	29	170	-	-	199

24.2

**DISPOSALS OF INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2008**

	Sold for cash	Non cash Fair Value	Total Cost	Cash Received Actual Cost
	Cost/value price as per AR R'000	Cost/value price as per AR R'000	R'000	R'000
COMPUTER SOFTWARE		302	302	
TOTAL		302	302	-

24.3

**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2007**

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
COMPUTER SOFTWARE	4,824			4,824
TOTAL	4,824	-	-	4,824



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2008

ANNEXURE 1F

STATEMENT OF UNCONDITIONAL GRANTS AND TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER		SPENT			2006/07
	Amount	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Amount received by municipality	Amount spent by municipality	% of available funds spent by municipality	Total Available
	R'000	R'000	R'000	R'000	R'000		R'000	R'000		R'000
Ehlanzeni Regional Services				-	0%	0%				456
Nkangala Regional Services				-	0%	0%				1
Gert Sibande Regional Services				-	0%	0%				1
	-	-	-	-	-		-	-	-	458

ANNEXURE 1I

STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

NAME OF PUBLIC CORPORATION/PRIVATE ENTERPRISE	TRANSFER ALLOCATION				EXPENDITURE				2006/07
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Capital	Current	Final Appropriation Act
	R'000	R'000	R'000	R'000	R'000		R'000	R'000	R'000
Public Corporations									
Transfers					-	0%			2
Total	-	-	-	-	-		-	-	2

ANNEXURE 1L

STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2006/07
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation Act
	R'000	R'000	R'000	R'000	R'000		R'000
Households	83			83	83	100%	
Total	83	-	-	83	83		-



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2008

ANNEXURE 1M
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2007/08	2006/07
		R'000	R'000
Received in cash			
The Standard Bank of South Africa Limited		-	109
TOTAL		-	109

ANNEXURE 3A
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2008 - LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1/04/ 2007	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced/ released during the year	Revaluations	Closing balance 31 March 2008	Guaranteed interest for year ended 31 March 2008	Realised losses not recoverable i.e. claims paid out
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Peoples Bank	Housing		99		15		84		
ABSA			129		47		82		
First National Bank			60				60		
Old Mutual			148				148		
Standard Bank			32				32		
Nedbank			144		22		122		
Mpumalanga			107				107		
Housing									
Finance									
Total		-	719	-	84	-	635	-	-



MPUMALANGA - DEPARTMENT OF FINANCE: VOTE 3
ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2008

ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2008

Nature of Liability	Opening Balance 01/04/2007 R'000	Liabilities incurred during the year R'000	Liabilities paid/cancelled/reduced during the year R'000	Liabilities recoverable(Provide details hereunder) R'000	Closing Balance 31/03/2008 R'000
Claims against the department					
King Civil Engineering	2,130				2,130
Marie Broodryk	50				50
Hussain Esop Verachia		104			104
Total	2,180	104	-	-	2,284

ANNEXURE 4
INTER-GOVERNMENTAL RECEIVABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2008	31/03/2007	31/03/2008	31/03/2007	31/03/2008	31/03/2007
	R'000	R'000	R'000	R'000	R'000	R'000

DEPARTMENTS

Current

South African Receiver of Revenue	762	-	-		762	
Roads & Transport	138	-	-		138	
Total	900	-	-		900	

ANNEXURE 5
INTER-DEPARTMENTAL PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2008	31/03/2007	31/03/2008	31/03/2007	31/03/2008	31/03/2007
	R'000	R'000	R'000	R'000	R'000	R'000

DEPARTMENTS

Current

Department of Public	28	-	-	28	28	28
Total	28	-	-	28	28	28



finance

DEPARTMENT: FINANCE
MPUMALANGA PROVINCIAL GOVERNMENT



PART 5:

HUMAN RESOURCE MANAGEMENT



finance

DEPARTMENT: FINANCE
MPUMALANGA PROVINCIAL GOVERNMENT



PART 5: HUMAN RESOURCE MANAGEMENT

HR OVERSIGHT - APRIL 2007 to MARCH 2008 - Mpumalanga - Finance

TABLE 1.1 - Main Service for Service Delivery Improvement and Standards

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

TABLE 1.2 - Consultation Arrangements for Customers

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

TABLE 1.3 - Service Delivery Access Strategy

Access Strategy	Actual Achievements
N/A	N/A

TABLE 1.4 - Service Information Tool

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

TABLE 1.5 - Complaint Mechanism

Complaint Mechanism	Actual Achievements
N/A	N/A



HR OVERSIGHT - APRIL 2007 to MARCH 2008 - Mpumalanga - Finance

TABLE 2.1 - Personnel costs by Programme

Programme	Total Voted Expenditure (R'000)	Compensation of Employees Expenditure (R'000)	Training Expenditure (R'000)	Professional and Special Services (R'000)	Compensation of Employees as percent of Total Expenditure	Average Compensation of Employees Cost per Employee (R'000)	Employment
Pr1: administration	53 873	29 051	1 019	0	54%	177	164
Pr2: sustainable resource mngt	20 135	10 021	106	0	50%	313	32
Pr3: asset & liabilities mngt	12 190	5 767	78	0	47%	231	25
Pr4: financial governance	58 854	19 255	250	0	33%	316	61
Z=Total as on Financial Systems (BAS)	145 052	64 094	1 453	0	44%	227	282

TABLE 2.2 - Personnel costs by Salary band

Salary Bands	Compensation of Employees Cost (R'000)	Percentage of Total Personnel Cost for Department	Average Compensation Cost per Employee (R)	Total Personnel Cost for Department including Goods and Transfers (R'000)	Number of Employees
Lower skilled (Levels 1-2)	1 301	2	92 929	64 094	14
Skilled (Levels 3-5)	3 110	4.9	79 744	64 094	39
Highly skilled production (Levels 6-8)	15 632	24.4	171 780	64 094	91
Highly skilled supervision (Levels 9-12)	33 304	52	279 866	64 094	119
Senior management (Levels 13-16)	9 262	14.5	544 824	64 094	17
Contract (Levels 9-12)	460	0.7	460 000	64 094	1
Contract (Levels 13-16)	607	0.9	607 000	64 094	1
Abnormal Appointment	418	0.7	0	64 094	0
TOTAL	64 094	100	227 284	64 094	282

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

Programme	Salaries (R'000)	Salaries as % of Personnel Cost	Overtime (R'000)	Overtime as % of Personnel Cost	HOA (R'000)	HOA as % of Personnel Cost	Medical Ass. (R'000)	Medical Ass. as % of Personnel Cost	Total Personnel Cost per Programme (R'000)
Pr1:administration*	20 295	69.9	583	2	780	2.7	1 486	5.1	29 051
Pr2:sustainable resource management	5 874	58.6	52	0.5	191	1.9	253	2.5	10 021
Pr3:asset and liabilities management	4 065	70.5	0	0	107	1.9	300	5.2	5 767
Pr4:financial governance	12 199	63.4	0	0	344	1.8	801	4.2	19 255
TOTAL	42 433	0.64	635	2.5	1 422	8.3	2 840	17	64 094



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

Salary bands	Salaries (R'000)	Salaries as % of Personnel Cost	Overtime (R'000)	Overtime as % of Personnel Cost	HOA (R'000)	HOA as % of Personnel Cost	Medical Ass. (R'000)	Medical Ass. as % of Personnel Cost	Total Personnel Cost per Salary Band (R'000)
Lower skilled (Levels 1-2)	817	62.8	1	0.1	85	6.5	119	9.1	1 301
Skilled (Levels 3-5)	2 015	64.8	84	2.7	169	5.4	301	9.7	3 110
Highly skilled production (Levels 6-8)	10 832	69.3	297	1.9	504	3.2	944	6	15 632
Highly skilled supervision (Levels 9-12)	22 262	66.8	253	0.8	588	1.8	1 148	3.4	33 304
Senior management (Levels 13-16)	5 498	59.4	0	0	76	0.8	310	3.3	9 262
Contract (Levels 9-12)	294	63.9	0	0	0	0	-	0	460
Contract (Levels 13-16)	317	52.2	0	0	0	0	18	3	607
Abnormal Appointment	398	95.2	0	0	0	0	-	0	418
TOTAL	42 433	66.2	635	1	1 422	2.2	2 840	4.4	64 094

HR OVERSIGHT - APRIL 2007 to MARCH 2008 - Mpumalanga - Finance

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

Programme	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of Posts Filled Additional to the Establishment
Pr1 administration	243	159	34.6	0
Pr2 sustainable resource management	58	33	43.1	0
Pr3 assets and liabilities management	57	27	52.6	0
Pr4 financial governance	75	63	16	0
TOTAL	433	282	34.9	0

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

Salary Band	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of Posts Filled Additional to the Establishment
Lower skilled (Levels 1-2), Permanent	29	14	51.7	0
Skilled (Levels 3-5), Permanent	102	39	61.8	0
Highly skilled production (Levels 6-8), Permanent	146	91	37.7	0
Highly skilled supervision (Levels 9-12), Permanent	132	119	9.8	0
Senior management (Levels 13-16), Permanent	22	17	22.7	0
Contract (Levels 9-12), Permanent	1	1	0	0
Contract (Levels 13-16), Permanent	1	1	0	0
TOTAL	433	282	34.9	0



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

Critical Occupations	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of Posts Filled Additional to the Establishment
Administrative related, Permanent	53	38	28.3	0
Communication and information related, Permanent	6	6	0	0
Finance and economics related, Permanent	28	10	64.3	0
Financial and related professionals, Permanent	80	54	32.5	0
Head of department/chief executive officer, Permanent	1	1	0	0
Human resources related, Permanent	14	12	14.3	0
Information technology related, Permanent	30	26	13.3	0
Legal related, Permanent	4	3	25	0
Light vehicle drivers, Permanent	1	1	0	0
Logistical support personnel, Permanent	67	51	23.9	0
Other occupations, Permanent	132	68	48.5	0
Secretaries & other keyboard operating clerks, Permanent	3	1	66.7	0
Senior managers, Permanent	14	11	21.4	0
TOTAL	433	282	34.9	0

HR OVERSIGHT - APRIL 2007 to MARCH 2008 - Mpumalanga - Finance

TABLE 4.1 - Job Evaluation

Salary Band	Number of Posts	Number of Jobs Evaluated	% of Posts Evaluated	Number of Posts Upgraded	% of Upgraded Posts Evaluated	Number of Posts Downgraded	% of Downgraded Posts Evaluated
Lower skilled (Levels 1-2)	29	0	0	0	0	0	0
Contract (Levels 9-12)	1	0	0	0	0	0	0
Contract (Band A)	1	0	0	0	0	0	0
Skilled (Levels 3-5)	102	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	146	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	132	11	8.3	11	100	0	0
Senior Management Service Band A	18	0	0	0	0	0	0
Senior Management Service Band B	3	0	0	0	0	0	0
Senior Management Service Band C	1	0	0	0	0	0	0
TOTAL	433	11	2.5	11	100	0	0

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

Beneficiaries	African	Asian	Coloured	White	Total
Female	7	0	0	0	7
Male	4	0	0	0	4
Total	11	0	0	0	11
Employees with a Disability	0	0	0	0	0



TABLE 4.3 - Employees whose salary level exceed the grade determined by Job Evaluation [i.t.o PSR 1.V.C.3]

Occupation	Number of Employees	Job Evaluation Level	Remuneration Level	Reason for Deviation	No of Employees in Dept
Highly skilled	0	0	09 to 12	0	282
Senior managers	0	0	13 to 16	0	282
Total	0	0	0	0	282
Percentage of Total Employment	0	0	0	0	282

TABLE 4.4 - Profile of employees whose salary level exceeded the grade determined by job evaluation [i.t.o. PSR 1.V.C.3]

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

HR OVERSIGHT - APRIL 2007 to MARCH 2008 - Mpumalanga - Finance

TABLE 5.1 - Annual Turnover Rates by Salary Band

Salary Band	Employment at Beginning of Period (April 2007)	Appointments	Terminations	Turnover Rate
Lower skilled (Levels 1-2), Permanent	17	1	1	5.9
Skilled (Levels 3-5), Permanent	37	3	1	2.7
Highly skilled production (Levels 6-8), Permanent	98	8	6	6.1
Highly skilled supervision (Levels 9-12), Permanent	117	0	5	4.3
Senior Management Service Band A, Permanent	12	1	1	8.3
Senior Management Service Band B, Permanent	3	0	0	0
Senior Management Service Band C, Permanent	1	0	0	0
Contract (Levels 9-12), Permanent	1	0	0	0
Contract (Band A), Permanent	1	0	0	0
TOTAL	287	13	14	4.9

**TABLE 5.2 - Annual Turnover
Rates by Critical Occupation**

Occupation	Employment at Beginning of Period (April 2007)	Appointments	Terminations	Turnover Rate
Administrative related, Permanent	54	1	2	3.7
Cleaners in offices workshops hospitals etc., Permanent	14	0	1	7.1
Communication and information related, Permanent	4	1	0	0
Computer system designers and analysts., Permanent	2	0	0	0
Engineering sciences related, Permanent	2	0	0	0
Finance and economics related, Permanent	24	2	0	0
Financial and related professionals, Permanent	36	2	1	2.8
Financial clerks and credit controllers, Permanent	6	0	0	0
Head of department/chief executive officer, Permanent	1	0	0	0
Human resources & organisat developm & relate prof, Permanent	7	0	1	14.3
Human resources clerks, Permanent	1	0	0	0
Human resources related, Permanent	6	0	0	0
Information technology related, Permanent	9	3	1	11.1
Legal related, Permanent	3	1	1	33.3
Library mail and related clerks, Permanent	2	0	0	0
Light vehicle drivers, Permanent	2	0	0	0
Logistical support personnel, Permanent	20	2	1	5
Messengers porters and deliverers, Permanent	2	0	0	0
Other administrat & related clerks and organisers, Permanent	7	0	0	0
Other administrative policy and related officers, Permanent	2	0	0	0
Other information technology personnel., Permanent	17	0	3	17.6
Other occupations, Permanent	45	1	2	4.4
Printing and related machine operators, Permanent	1	0	0	0
Secretaries & other keyboard operating clerks, Permanent	15	0	1	6.7
Senior managers, Permanent	5	0	0	0
TOTAL	287	13	14	4.9



TABLE 5.3 - Reasons why staff are leaving the department

Termination Type	Number	Percentage of Total Resignations	Percentage of Total Employment	Total	Total Employment
Death, Permanent	2	14.3	0.7	14	282
Resignation, Permanent	10	71.4	3.5	14	282
Dismissal-misconduct, Permanent	1	7.1	0.4	14	282
Retirement, Permanent	1	7.1	0.4	14	282
TOTAL	14	100	5	14	282

Resignations as % of Employment	4.9
--	------------

TABLE 5.4 - Promotions by Critical Occupation

Occupation	Employment at Beginning of Period (April 2007)	Promotions to another Salary Level	Salary Level Promotions as a % of Employment	Progressions to another Notch within Salary Level	Notch progressions as a % of Employment
Administrative related	54	3	5.6	26	48.1
Cleaners in offices workshops hospitals etc.	14	0	0	2	14.3
Communication and information	4	0	0	2	50
Computer system designers and analysts.	2	0	0	2	100
Custodian personnel	0	1	0	0	0
Engineering sciences related	2	0	0	1	50
Finance and economics related	24	2	8.3	13	54.2
Financial and related professionals	36	5	13.9	18	50
Financial clerks and credit	6	1	16.7	4	66.7
Head of department/chief executive	1	0	0	0	0
Human resources & organisat developm & relate prof	7	0	0	6	85.7
Human resources clerks	1	0	0	1	100
Human resources related	6	2	33.3	2	33.3
Information technology related	9	0	0	0	0
Legal related	3	0	0	0	0
Library mail and related clerks	2	0	0	1	50
Light vehicle drivers	2	0	0	2	100
Logistical support personnel	20	4	20	9	45
Messengers porters and deliverers	2	0	0	1	50
Other administrat & related clerks and organisers	7	1	14.3	5	71.4
Other administrative policy and related officers	2	0	0	1	50
Other information technology personnel.	17	0	0	13	76.5
Other occupations	45	6	13.3	22	48.9
Printing and related machine	1	0	0	1	100
Secretaries & other keyboard operating clerks	15	1	6.7	10	66.7
Senior managers	5	0	0	0	0
TOTAL	287	26	9.1	142	49.5



TABLE 5.5 - Promotions by Salary Band

Salary Band	Employment at Beginning of Period (April 2007)	Promotions to another Salary Level	Salary Level Promotions as a % of Employment	Progressions to another Notch within Salary Level	Notch progressions as a % of Employment
Lower skilled (Levels 1-2), Permanent	17	0	0	4	23.5
Skilled (Levels 3-5), Permanent	37	0	0	20	54.1
Highly skilled production (Levels 6-8), Permanent	98	9	9.2	48	49
Highly skilled supervision (Levels 9-12), Permanent	117	15	12.8	69	59
Senior management (Levels 13-16), Permanent	16	2	12.5	1	6.3
Contract (Levels 9-12), Permanent	1	0	0	0	0
Contract (Levels 13-16), Permanent	1	0	0	0	0
TOTAL	287	26	9.1	142	49.5

HR OVERSIGHT - APRIL 2007 to MARCH 2008 - Mpumalanga - Finance

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

Occupational Categories	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Legislators, senior officials and managers, Permanent	2	0	1	3	0	2	0	0	2	0	5
Professionals, Permanent	79	2	1	82	11	86	1	2	89	6	188
Clerks, Permanent	7	0	0	7	0	18	0	0	18	1	26
Plant and machine operators and assemblers, Permanent	3	0	0	3	0	0	0	0	0	0	3
Elementary occupations, Permanent	26	0	0	26	1	32	0	0	32	1	60
TOTAL	117	2	2	121	12	138	1	2	141	8	282

	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Employees with disabilities	2	0	0	2	1	0	0	0	0	0	3

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

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Top Management, Permanent	1	0	0	1	0	0	0	0	0	0	1
Senior Management, Permanent	7	0	1	8	0	6	0	0	6	2	16
Professionally qualified and experienced specialists, mid-management	62	1	1	64	8	41	1	1	43	4	119
Skilled technical and academically qualified workers, junior	28	0	0	28	3	58	0	1	59	2	92
Semi-skilled and discretionary decision making, Permanent	17	1	0	18	0	18	0	0	18	0	36
Unskilled and defined decision making, Permanent	1	0	0	1	0	15	0	0	15	0	16
Contract (Senior Management), Permanent	1	0	0	1	0	0	0	0	0	0	1
Contract (Professionally qualified), Permanent	0	0	0	0	1	0	0	0	0	0	1
TOTAL	117	2	2	121	12	138	1	2	141	8	282



TABLE 6.3 - Recruitment

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Senior Management, Permanent	0	0	0	0	0	1	0	0	1	0	1
Skilled technical and academically qualified workers, junior	2	0	0	2	1	5	0	0	5	0	8
Semi-skilled and discretionary decision making, Permanent	2	0	0	2	0	1	0	0	1	0	3
Unskilled and defined decision making, Permanent	0	0	0	0	0	1	0	0	1	0	1
TOTAL	4	0	0	4	1	8	0	0	8	0	13

	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Employees with disabilities	1	0	0	1	0	0	0	0	0	0	1

TABLE 6.4 - Promotions

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Senior Management, Permanent	0	0	0	0	0	3	0	0	3	0	3
Professional qualified and experienced specialist	44	1	0	45	7	27	1	1	29	3	84
Skilled technical and academically qualified workers, junior	19	0	0	19	1	35	0	1	36	1	57
Semi-skilled and discretionary decision making, Permanent	9	0	0	9	0	11	0	0	11	0	20
Unskilled and defined decision making, Permanent	1	0	0	1	0	3	0	0	3	0	4
TOTAL	73	1	0	74	8	79	1	2	82	4	168

	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Employees with disabilities	0	0	0	0	1	0	0	0	0	0	1



TABLE 6.5 - Terminations

Occupational Bands	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Senior Management, Permanent	0	0	0	0	0	1	0	0	1	0	1
Professionally qualified and experienced specialists and mid-management, Permanent	0	0	0	0	2	3	0	0	3	0	5
Skilled technical and academically qualified workers, junior management, Permanent	3	0	0	3	0	3	0	0	3	0	6
Semi-skilled and discretionary decision making, Permanent	0	0	0	0	0	1	0	0	1	0	1
Unskilled and defined decision making, Permanent	0	0	0	0	0	1	0	0	1	0	1
TOTAL	3	0	0	3	2	9	0	0	9	0	14

	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Employees with disabilities	0	0	0	0	0	0	0	0	0	0	0

TABLE 6.6 - Disciplinary Action

Disciplinary action	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Number of outcomes	1	0	0	1	0	1	0	0	1	0	2
TOTAL	1	0	0	1	0	1	0	0	1	0	2

TABLE 6.7 - Skills Development

Occupational Categories	Male, African	Male, Coloured	Male, Indian	Male, Total Blacks	Male, White	Female, African	Female, Coloured	Female, Indian	Female, Total Blacks	Female, White	Total
Legislators, Senior Officials and Managers	9	0	1	10	0	6	0	0	6	2	18
Professionals	62	1	1	64	8	41	1	1	43	4	119
Technicians and Associate Professionals	28	0	0	28	3	58	0	1	59	2	92
Clerks	17	1	0	18	0	18	0	0	18	0	36
Service and Sales Workers	0	0	0	0	0	0	0	0	0	0	0
Skilled Agriculture and Fishery Workers	0	0	0	0	0	0	0	0	0	0	0
Craft and related Trades Workers	0	0	0	0	0	0	0	0	0	0	0
Plant and Machine Operators and Assemblers	0	0	0	0	0	0	0	0	0	0	0
Elementary Occupations	1	0	0	1	1	15	0	0	15	0	17
TOTAL	117	2	2	121	12	138	1	2	141	8	282
Employees with disabilities	2	0	0	1	1	0	0	0	0	0	3



TABLE 7.3 - Performance Rewards by Critical Occupation

Critical Occupations	Number of Beneficiaries	Total Employment	Percentage of Total Employment	Cost (R'000)	Average Cost per Beneficiary (R)
Administrative related	13	54	24.1	133	10 231
Cleaners in offices workshops hospitals etc.	11	13	84.6	42	3 818
Communication and information related	1	4	25	7	7 000
Computer system designers and analysts.	2	2	100	22	11 000
Custodian personnel	0	1	0	0	-
Engineering sciences related	1	2	50	39	39 000
Finance and economics related	8	25	32	56	7 000
Financial and related professionals	12	39	30.8	162	13 500
Financial clerks and credit controllers	2	4	50	10	5 000
Head of department/chief executive officer	0	1	0	0	-
Human resources & organisat developm & relate prof	6	6	100	45	7 500
Human resources clerks	1	1	100	9	9 000
Human resources related	3	6	50	46	15 333
Information technology related	5	10	50	116	23 200
Legal related	0	3	0	0	-
Library mail and related clerks	0	1	0	0	-
Light vehicle drivers	1	2	50	4	4 000
Logistical support personnel	10	21	47.6	69	6 900
Messengers porters and deliverers	1	2	50	4	4 000
Other administrat & related clerks and organisers	4	7	57.1	24	6 000
Other administrative policy and related officers	0	2	0	0	-
Other information technology personnel.	16	14	114.3	214	13 375
Other occupations	14	46	30.4	158	11 286
Printing and related machine operators	0	1	0	0	-
Secretaries & other keyboard operating clerks	4	12	33.3	23	5 750
Senior managers	0	3	0	0	-
TOTAL	115	282	40.8	1 183	10 287

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

SMS Band	Number of Beneficiaries	Total Employment	Percentage of Total Employment	Cost (R'000)	Average Cost per Beneficiary (R)	% of SMS Wage Bill	Personnel Cost SMS (R'000)
Band A	1	13	7.7	29	2 900	0.4	7 501
Band B	0	4	0	0	0	0	0
Band C	0	1	0	0	0	0	0
TOTAL	1	18	5.6	29	2 900	0.4	7 501



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TABLE 8.1 - Foreign Workers by Salary Band

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

TABLE 8.2 - Foreign Workers by Major Occupation

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

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TABLE 9.1 - Sick Leave for Jan 2007 to Dec 2007

Salary Band	Total Days	% Days with Medical Certification	Number of Employees using Sick Leave	% of Total Employees using Sick Leave	Average Days per Employee	Estimated Cost (R'000)	Total number of Employees using Sick Leave	Total number of days with medical certification
Lower skilled (Levels 1-2)	55	92.7	8	4.5	7	10	179	51
Skilled (Levels 3-5)	196	94.9	21	11.7	9	42	179	186
Highly skilled production (Levels 6-8)	484	91.1	68	38	7	201	179	441
Highly skilled supervision (Levels 9-12)	418.5	85.1	74	41.3	6	323	179	356
Senior management (Levels 13-16)	70	97.1	6	3.4	12	135	179	68
Contract (Levels 9-12)	3	100	1	0.6	3	5	179	3
Contract (Levels 13-16)	3	100	1	0.6	3	6	179	3
TOTAL	1229.5	90.1	179	100	7	722	179	1108

TABLE 9.2 - Disability Leave (Temporary and Permanent) for Jan 2007 to Dec 2007

Salary Band	Total Days	% Days with Medical Certification	Number of Employees using Disability Leave	% of Total Employees using Disability Leave	Average Days per Employee	Estimated Cost (R'000)	Total number of days with medical certification	Total number of Employees using Disability Leave
Skilled (Levels 3-5)	6	100	1	33.3	6	1	6	3
Highly skilled production (Levels 6-8)	55	100	2	66.7	28	24	55	3
TOTAL	61	100	3	100	20	25	61	3

TABLE 9.3 - Annual Leave for Jan 2007 to Dec 2007

Salary Band	Total Days Taken	Average days per Employee	Number of Employees who took leave
Lower skilled (Levels 1-2)	370	23	16
Skilled (Levels 3-5)	577	16	37
Highly skilled production (Levels 6-8)	1784	17	103
Highly skilled supervision (Levels 9-12)	2325	19	125
Senior management (Levels 13-16)	238	15	16
Contract (Levels 9-12)	18	18	1
Contract (Levels 13-16)	2	2	1
TOTAL	5314	18	299



TABLE 9.4 - Capped Leave for Jan 2007 to Dec 2007

	Total days of capped leave taken	Average number of days taken per employee	Average capped leave per employee as at 31 December 2007	Number of Employees who took Capped leave	Total number of capped leave available at 31 December 2007	Number of Employees as at 31 December 2007
Lower skilled (Levels 1-2)	2	1	85	2	1271	15
Skilled (Levels 3-5)	7	7	90	1	1253	14
Highly skilled production (Levels 6-8)	2	2	73	1	2835	39
Highly skilled supervision (Levels 9-12)	30	10	63	3	3741	59
Senior management (Levels 13-16)	1	1	25	1	197	8
TOTAL	42	5	69	8	9297	135

TABLE 9.5 - Leave Payouts

Reason	Total Amount (R'000)	Number of Employees	Average Payment per Employee (R)
Leave payout for 2007/08 due to non-utilisation of leave for the previous cycle	57	6	9 500
Capped leave payouts on termination of service for 2007/08	139	15	9 267
Current leave payout on termination of service for 2007/08	27	4	6 750
TOTAL	223	25	8 920

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

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

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	x		Mr M Khumalo - Head Corporate Services
2. Does the department have a dedicated unit or have you designated specific staff members to promote health and well being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	x		Two employees. Annual Budget R946,659
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of the programme.	x		Health and Wellness
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		Ms EY Mnisi - Staff, Ms NG Thabethe - Staff
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		Recruitment Policy
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		Handout and condoms/and
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	x		Eleven
8. Has the department developed measures/indicators to monitor & evaluate the impact of your health promotion programme? If so, list these measures/indicators.		x	



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TABLE 11.1 - Collective Agreements

Subject Matter	Date
N/A	N/A

TABLE 11.2 - Misconduct and Discipline Hearings Finalised

Outcomes of disciplinary hearings	Number	Percentage of Total	Total
Number of outcomes	3	100	3
TOTAL	3	100	3

TABLE 11.3 - Types of Misconduct Addressed and Disciplinary Hearings

Type of misconduct	Number	Percentage of Total	Total
Possesses or wrongfully uses property of state	2	66.7	3
Steals bribes or commits fraud	1	33.3	3
TOTAL	3	100	3

TABLE 11.4 - Grievances Lodged

Number of grievances addressed	Number	Percentage of Total	Total
Resolved	37	100	37
TOTAL	37	100	37

TABLE 11.5 - Disputes Lodged

Number of disputes addressed	Number	% of total
Upheld	0	0
Dismissed	0	0
Total	0	0

TABLE 11.6 - Strike Actions

Strike Actions	
Total number of person working days lost	2939
Total cost(R'000) of working days lost	137
Amount (R'000) recovered as a result of no work no pay	137



TABLE 11.7 - Precautionary Suspensions

Precautionary Suspensions	
Number of people suspended	3
Number of people whose suspension exceeded 30 days	3
Average number of days suspended	139
Cost (R'000) of suspensions	452

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TABLE 12.1 - Training Needs identified

Occupational Categories	Gender	Employment	Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	8	0	7	7	0
	Male	10	0	10	10	0
Professionals	Female	47	0	50	79	129
	Male	72	0	60	94	154
Technicians and associate professionals	Female	61	8	0	0	8
	Male	31	7	0	0	7
Clerks (3-5)	Female	18	7	22	22	51
	Male	18	8	9	9	26
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and	Female	0	0	0	0	0
	Male	0	0	3	3	6
Elementary occupations	Female	15	0	0	27	27
	Male	2	0	0	35	35
Gender sub totals	Female	149	15	79	135	229
	Male	133	15	82	151	248
Total		282	30	161	286	477



TABLE 12.2 - Training Provided

Occupational Categories	Gender	Employment	Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	8	0	7	7	0
	Male	10	0	10	10	0
Professionals	Female	47	0	50	79	129
	Male	72	0	60	94	154
Technicians and associate professionals	Female	61	8	0	0	8
	Male	31	7	0	0	7
Clerks	Female	18	7	22	22	51
	Male	18	8	9	9	26
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and	Female	0	0	0	0	0
	Male	0	0	3	3	6
Elementary occupations	Female	15	0	0	27	27
	Male	2	0	0	35	35
Gender sub totals	Female	149	0	0	135	135
	Male	133	0	0	151	151
Total		282	30	161	286	477

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TABLE 13.1 - Injury on Duty

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



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TABLE 14.1 - Report on consultant appointments using appropriated funds

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

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

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

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

TABLE 14.3 - Report on consultant appointments using Donor funds

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

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

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

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



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