

11. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2020.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1.10. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein, except that we have not reviewed changes in accounting policies and practices.

The Effectiveness of Internal Control

The system of controls is designed to provide reasonable assurance that assets are safeguarded and that liabilities and working capital are efficiently managed. In line with the PFMA, Internal Audit provides the committee with assurance that the internal controls are appropriate and effective. This is achieved by means of reviews and testing of the design, implementation and effectiveness of internal controls, as well as the identification of corrective actions and suggested enhancement to the internal controls and processes.

The Audit Committee is concerned that in many instances matters raised by the internal auditors and external auditors in the current financial year and prior years were not adequately addressed by management.

An Audit Action Plan was in place during the reporting period; however, the Audit Committee was impeded in its ability to monitor its implementation, due to lack of reporting on it by management. From the various reports of the internal auditors and the Auditor-General of South Africa's (AGSA) Final Management Report, it was reported that there were serious control deficiencies. Accordingly, we can report that the system of internal controls for the period under review was generally inadequate and ineffective, and so was the Audit Action Plan.

The following were raised as areas that require improvement:

1. asset management
 2. skills and training in the financial, asset management units and supply chain management unit
 3. bank and cash management
 4. inadequate implementation of consequence management
 5. non-compliance with the Supply Chain Management prescripts
 6. inadequate information and communications technology (ICT) systems and governance
 7. the process for the management and monitoring of risks, including the effectiveness of the risk management system to manage the risks to an acceptable level.
- The Committee did not receive any comprehensive risk management report in the financial period under review. This concern was raised with management and is receiving attention.
8. ICT systems and governance. The issue of inadequate ICT systems and lack of ICT governance in the Department was raised as a high risk, including the capacity issues in the unit.

In-year management and monthly/quarterly report

The department has been reporting monthly and quarterly to the National Treasury as is required by the PFMA, 1999.

Evaluation of financial statements

The committee has:

- reviewed and discussed with the Auditor-General and the Accounting Officer the audited annual financial statements to be included in the Annual Report
- reviewed the Auditor-General's Audit Report, the management letter and management's responses thereto
- reviewed changes in accounting policies and practices (where applicable)
- reviewed significant adjustments resulting from the audit.

The committee notes the conclusions of the Auditor-General on the annual financial statements.

Auditor-General's report

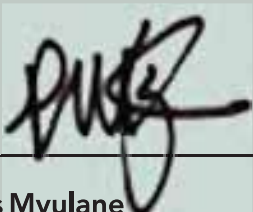
The Auditor-General acted as external auditors throughout the year. The committee reviewed the AGSA's scope and work plan to ensure that key risk areas of the department were being addressed during the audit process.

We have reviewed the department's implementation plan for audit issues raised in the previous year, and we were not satisfied that the matters have been adequately resolved, especially on the following:

- compliance with laws and regulations
- consequence management

The Auditor-General's report was reviewed and the audit committee noted with concern that the department has once again received a qualified audit opinion in the financial year 2019/20. The qualification emanated from the previously reported findings and inadequate financial discipline.

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



Precious Mvulane
Chairperson of the Audit Committee
Department of International Relations and Cooperation
31 October 2020

12. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the compliance to the BBBEE requirements of the BBBEE Act of 2013 and as determined by the Department of Trade and Industry.

Has the department/public entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regard to the following:		
Criteria	Response Yes / No	Discussion <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	Currently, the department does not issue any licences or concessions or authorisations that are related to economic activity
Developing and implementing a preferential procurement policy?	Yes	In terms of procurement of goods and services above R30 000,00 in South Africa calculations of the PPPFA are conducted for all transaction and points are awarded as per regulations in terms of 80/20 or 90/10 as indicated in the Supply Chain Management (SCM) Policy section 10.7
Determining qualification criteria for the sale of state-owned enterprises?	No	Currently, all state-owned properties are still registered under the Department of Public Works and as such can't be sold by DIRCO
Developing criteria for entering into partnerships with the private sector?	Yes	All criteria are determined and submitted to National Treasury for approval prior to entering into partnership. This has also been highlighted in the SCM Policy section 10.15
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad-Based Black Economic Empowerment?	Yes	In terms section 6.2. of the SCM Policy, the socio-economic objectives that may be included in the tender document, may include the following pre-qualification criteria: <ul style="list-style-type: none"> tenderer having a stipulated minimum B-BBEE status level of contributor the tenderer must be an EME or QSE a tenderer subcontracting a minimum of 30% for bids above 30 million

Has the department/public entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regard to the following:

Criteria	Response Yes / No	Discussion <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
		<p>Rands to-</p> <ul style="list-style-type: none"> o an EME or QSE, which is at least 51% owned by black people o an EME or QSE, which is at least 51% owned by black people who are youth o an EME or QSE, which is at least 51% owned by black people who are women o an EME or QSE, which is at least 51% owned by black people with disabilities o an EME or QSE, which is 51% owned by black people living in rural or underdeveloped areas or townships o a cooperative, which is at least 51% owned by black people o an EME or QSE, which is at least 51% owned by black people who are military veterans o an EME or QSE



PART D

Human Resource Management

1. INTRODUCTION

The strategic objective of Human Resources (HR) is to implement effective HR management to make certain that adequate and sufficient skilled resources are in place and that performance is monitored.

2. OVERVIEW OF HUMAN RESOURCES

During the reporting period, the department had a vacancy rate of 12,3%, which is above the national average vacancy rate of 10%. The vacancy rate increased from the previous financial year (9,9%), as all vacant posts are unfunded and could not be filled due to the need to reduce the shortfall on the Compensation of Employees' (CoE) budget.

A total of 94% of eligible Senior Management Service (SMS) members signed and submitted performance agreements within the prescribed time frame for the 2018/19 performance year. The main reason for non-compliance by 6% of the SMS members was that they were being transferred internally (from mission to Head Office and vice versa). All of them had a three-month grace period from date of transfer, within which their performance agreements were concluded and submitted. The department further ensured that performance was effectively monitored through conducting performance assessments for all eligible officials.

The department enrolled 21 new interns on its 2019/20 Internship Programme and the total number of interns increased from 58 to 79. The internship contracts for the 58 and 21 interns will expire in May 2020, July 2020 and June 2021, respectively.

A framework on handling labour relations cases was revised and approved during the year under review. The framework was distributed to senior managers and other employees in the department. The framework was added on the intranet for easy access by all staff within the department. Continuous engagements with senior managers were held on request, advising them on suitable processes pertaining to discipline management and the handling of grievances. Emphasis was put on ensuring that there was consistency in the management of discipline within the department by managers and that grievances are handled in line with the applicable prescripts. There has been an increase in the rate at which labour relations cases are handled with the majority of the cases found in favour of the department.

Employee Health and Wellness (EHW) services were rendered to officials and their families at Head Office and missions. This resulted in improved interpersonal relations and service delivery. During the reporting period, the directorate conducted three mission visits to provide psychosocial interventions. In addition to individual and family counselling sessions rendered, a number of health-promotion activities were implemented at Head Office. These included health screenings, psycho-educational workshops, promotion of physical activity, electronic health articles and personal financial management.

Through the On-Site Occupational Health Clinic, travel and flu vaccines were provided. The clinic also attended to injury on duty cases and medical emergencies which were then referred to other appropriate facilities for further medical attention. There were continuous assessments of non-communicable diseases, namely hypertension, cholesterol, diabetes, etc. The professional nurses continued to educate and monitor those at risk through the Disease Management Programme.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1. PERSONNEL-RELATED EXPENDITURE

The following tables summarise the final audited personnel-related expenditure by programme and by salary bands. In particular, they provide an indication of the following:

- amount spent on personnel
- amount spent on salaries, overtime, home-owners allowances and medical aid.

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2019 to 31 March 2020

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Programme 1 (890)	1 294 910	496 550	2 962	312	38.3	558
Programme 2 (2 146)	3 313 932	2 077 476	13	367	62.7	969
Programme 3 (340)	541 104	378 361	190	11	69.9	1 113
Programme 4 (292)	289 046	185 119	3 165	690	64.0	634
Total (3 668)	5 438 994	3 137 506	6 330	1 380	57.7	856

NOTE: The amounts reflected under personnel expenditure indicated in programmes 2 and 3 include the personnel expenditure for Locally Recruited Personnel (LRP) (1 470) employed at missions. The amounts reflected under personnel expenditure in Programme 1 include the personnel expenditure for 72 interns.

Table 3.1.2 Personnel costs by salary band for the period 1 April 2019 to 31 March 2020

Salary band	Personnel expenditure (R'000)	Personnel expenditure as a % of total expenditure	No of employees Including LRPs as at 31 March 2020	Average personnel cost per employee (R'000)
Total	3 139 515	57.7	3 668	856

NOTE: The PERSAL and BAS systems could not provide figures by salary bands, hence the information is provided for the entire personnel expenditure.

Table 3.1.3 Salaries, overtime, home-owners' allowance (HOA) and medical aid by programme for the period 1 April 2019 to 31 March 2020

Programme	Salaries		Overtime		HOA		Medical aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Programme 1	349 461	70.4	8 680	1.7	10 245	2.1	19 302	3.9
Programme 2	468 446	22.5	9 570	0.5	6 527	0.3	67 161	3.2
Programme 3	116 734	30.9	6 924	1.8	1 941	0.5	10 331	2.7
Programme 4	124 377	67.2	2 211	1.2	3 901	2.1	8 809	4.8
Total	1 059 018	33.7	27 385	0.9	22 614	0.7	105 603	3.4

Table 3.1.4 Salaries, overtime, HOA and medical aid by salary band for the period 1 April 2019 to 31 March 2020

PERSAL and BAS systems do not stipulate figures by salary band.

3.2 EMPLOYMENT AND VACANCIES

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

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

This information is presented in terms of three key variables:

- programme
- salary band
- critical occupations (see definition in notes below).

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

Table 3.2.1 Employment and vacancies by programme as on 31 March 2020

Programme	Number of posts on approved establishment on 31 March 2020	Number of posts filled on 31 March 2020 (including three political office bearers and employees additional)	Vacancy rate %	Number of employees additional to the establishment
Programme 1	889	819	7.9	31
Programme 2	945	811	14.2	1
Programme 3	247	210	15	7
Programme 4	350	292	16.6	0
Total	2 431	2 132	12.3	39

NOTE: The three political office bearers (POBs) and 39 employees reflected as additional to the establishment are included in the total number of posts filled (2 132). The employees reflected as additional to the establishment include, among others, those employees on unpaid leave in terms of the MPSA Guidelines: Management of Spouses that will accompany employees designated to serve abroad and those seconded to international organisations in terms of the National Policy on Secondment of South African Public Service Employees.

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2020

Salary band	Number of posts on approved establishment on 31 March 2020	Number of posts filled on 31 March 2020 (included employees additional)	Vacancy rate %	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	3	1	66.7	0
Skilled (Levels 3-5)	175	136	22.3	1
Highly skilled production (Levels 6-8)	798	715	10.4	9
Highly skilled supervision (Levels 9-12)	1 153	1 004	12.9	18
Senior management (Levels 13-16)	299	273	8.7	11
POBs	3	3	0	0
Total	2 431	2 132	12.3 (299)	39

NOTE: The Senior Management Service (SMS) managers reflected as additional to the establishment include employees seconded to international organisations in terms of the National Policy on the Secondment of South African Public Service Employees.

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2020

Critical occupation	Number of posts on approved establishment on 31 March 2020	Number of posts filled on 31 March 2020 (included employees additional)	Vacancy rate %	Number of employees additional to the establishment
Heads of Mission	121	98	19	0
Diplomatic Corps	588	501	14.8	8
SMS: Head Office	157	149	5.1	7
Special advisers	2	2	0	1
POBs	3	3	0	0
Total	871	753	13.5	16

NOTE: The SMS reflected as additional to the establishment include employees seconded to international organisations in terms of the National Policy on the Secondment of South African Public Service Employees.

3.3 FILLING OF SMS POSTS

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

Table 3.3.1 SMS post information as on 31 March 2020 at Head Office and missions

SMS level	Total number of funded SMS posts on 31 March 2020	Total number of SMS posts filled on 31 March 2020 (excluded employees additional)	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General	1	1	100	0	0
Salary Level 15	10	9	90	1	10
Salary Level 14	54	51	94.4	3	5.6
Salary Level 13	232	196	84.5	36	15.5
Special advisers	2	2	100	0	0
Total	299	259	86.6	40	13.4

NOTE: The three POBs are excluded.

Table 3.3.2 SMS post information as on 30 September 2019 at Head Office and missions

SMS level	Total number of funded SMS posts on 30 September 2019	Total number of SMS posts filled on 30 September 2019 (excluded employees additional)	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General	1	1	100	0	0
Salary Level 15	10	7	70	3	30
Salary Level 14	54	47	87	7	13
Salary Level 13	232	199	85.8	33	14.2
Special advisers	2	2	100	0	0
Total	299	256	85.7	43	14.4

NOTE: The three POBs are excluded.

Table 3.3.3 Advertising and filling of SMS posts at Head Office for the period 1 April 2019 to 31 March 2020

SMS level	Advertising	Filling of posts	
	Number of vacancies per level advertised in six months of becoming vacant	Number of vacancies per level filled in six months of becoming vacant	Number of vacancies per level not filled in six months but filled in 12 months
Director-General	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	0	0	0
Total	0	0	0

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS – Advertised within six months and filled within 12 months after becoming vacant for the period 1 April 2019 to 31 March 2020 at Head Office

Reasons for vacancies not advertised within six months

Due to the shortfall on the Compensation of Employees' (CoE) budget, the department did not advertise posts at Head Office, since all vacancies at Head Office are unfunded.

Reasons for vacancies not filled within 12 months

The filling of posts at Head Office continued to be affected by the shortfall on the CoE budget, since all vacancies at Head Office are unfunded.

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed time frames for filling SMS posts within 12 months for the period 1 April 2019 to 31 March 2020

Reasons for vacancies not advertised within six months

No disciplinary steps taken as the reason for vacancies not advertised was not due to negligence, but factors cited in Table 3.3.4

Reasons for vacancies not filled within six months

Same as Table 3.3.5

3.4 JOB EVALUATION

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

Table 3.4.1 Job evaluation by salary band for the period 1 April 2019 to 31 March 2020

Salary band	Number of posts on approved establishment on April 2019	Number of jobs evaluated	% of posts evaluated by salary bands	Posts upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Skilled (Levels 3-5)	171	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	791	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	1 172	0	0	0	0	0	0
SMS Band A	229	0	0	0	0	0	0
SMS Band B	55	0	0	0	0	0	0
SMS Band C	10	0	0	0	0	0	0
SMS Band D	1	0	0	0	0	0	0
Total	2 429	0	0	0	0	0	0

NOTE: The three POBs and two special advisers are excluded.

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

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2019 to 31 March 2020

Total number of employees whose positions were upgraded due to their posts being upgraded	None
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The following table summarises the number of cases where remuneration bands exceeded the grade determined by job evaluation. Reasons for the deviation are provided in each case.

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2019 to 31 March 2020

Total number of employees whose salaries exceeded the level determined by job evaluation	None
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The following table summarises the beneficiaries of the above in terms of race, gender, and disability

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2019 to 31 March 2020

Total number of employees whose salaries exceeded the grades determine by job evaluation	None
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3.5 Employment changes

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

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2019 to 31 March 2020

Salary band	Number of employees on 1 April 2019 (included employees additional)	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate %
Lower skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	134	1	6	4.5
Highly skilled production (Levels 6-8)	737	2	26	3.5
Highly skilled supervision (Levels 9-12)	1 039	3	55	5.3
SMS Band A	181	3	19	10.5
SMS Band B	75	1	8	10.7
SMS Band C	20	0	3	15
SMS Band D	2	0	0	0
Special adviser	2	2	2	100
POBs	3	3	3	100
Total	2 193	15	122	5.6

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2019 to 31 March 2020

Critical occupation	Number of employees on 1 April 2019 (included employees additional)	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Heads of Mission	101	0	9	8.9
Diplomatic Corps	544	0	7	1.3
SMS: Head Office	142	2	20	14.1
Special advisers	2	2	2	100
POBs	3	3	3	100
Total	792	7	41	5.2

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

Table 3.5.3 Reasons why staff left the department for the period 1 April 2019 to 31 March 2020

Termination type	Number	% of total resignations
Death	2	1.64
Resignation	24	19.67
Expiry of contract	28	22.95
Dismissal – misconduct	7	5.74
Dismissal – inefficiency	0	0
Discharged due to ill-health	1	0.82
Retirement – Section 16(1)(a) – 65 years	18	14.75
Early retirement – Section 16(4) – 60 to 64 years	24	19.67
Early retirement – Section 16(2A) (a) – 55 to 59 years	0	0
Transfer to other public service departments	18	14.75
Total	122	100
Total number of employees who left as a % of total employment (2 132)	5.72	

Table 3.5.4 Promotions by critical occupation for the period 1 April 2019 to 31 March 2020

Occupation	Employees on 1 April 2019 (excluded employees additional)	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Heads of Mission	101	0	0	59	58
Diplomatic Corps	544	0	0	423	78
SMS: Head Office	131	0	0	98	74.8
Special advisers	2	0	0	0	0
POBs	3	0	0	0	0
TOTAL	781	0	0	580	74.3

Table 3.5.5 Promotions by salary band for the period 1 April 2019 to 31 March 2020

Salary band	Employees on 1 April 2019 (excluded employees additional)	Promotions to another salary level	Salary band promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	0	0	0	0	0
Skilled (Levels 3-5)	133	0	0	109	82
Highly skilled production (Levels 6-8)	730	0	0	620	84.9
Highly skilled supervision (Levels 9-12)	1 016	0	0	814	80.1
Senior management (Levels 13-16)	266	0	0	180	67.7
Total	2 145	0	0	1 723	80.3

NOTE: The three POBs and two special advisers are excluded

3.6 Employment equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2020

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior officials and managers	248	25	27	45	222	15	16	37	635
Professionals	95	5	6	10	119	3	1	19	258
Technicians and associate professionals	173	19	9	76	249	21	21	97	665
Clerks	109	2	2	2	316	17	4	20	472
Service shop and market sales workers	54	3	0	3	44	0	0	1	105
Labourers and related workers	14	0	0	0	21	1	0	0	36
Plant and machine operators and assemblers	22	2	0	0	0	0	0	0	24
Total	715	56	44	136	971	57	42	174	2 195
Employees with disabilities	9	1	1	5	4	1	0	6	27

NOTE: The numbers of employees above exclude the three POBs and six secondments. The two special advisers and 72 interns are included.

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2020

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top management	8	1	2	0	7	0	0	1	19
Senior management	89	12	13	18	94	6	2	17	251
Professionally qualified	324	31	24	108	316	26	31	114	974
Skilled technical	194	10	5	10	449	24	9	41	742
Semi-skilled	74	2	0	0	59	1	0	0	136
Unskilled	26	0	0	0	46	0	0	1	73
Total	715	56	44	136	971	57	42	174	2 195

NOTE: The numbers of employees above exclude the three POBs and six secondments. The two special advisers and 72 interns are included.

Table 3.6.3 Recruitment for the period 1 April 2019 to 31 March 2020

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top management	0	1	0	0	1	0	0	0	2
Senior management	2	0	0	0	2	0	0	0	4
Professionally qualified	1	0	0	0	1	0	0	1	3
Skilled technical	1	0	0	0	1	0	0	0	2
Semi-skilled	1	0	0	0	0	0	0	0	1
Unskilled	0	0	0	0	0	0	0	0	0
Total	5	1	0	0	5	0	0	1	12
Employees with disabilities	0	0	0	0	0	0	0	0	0

NOTE: The three POBs are excluded. Two special advisers are included.

Table 3.6.4 Promotions for the period 1 April 2019 to 31 March 2020

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top management	0	0	0	0	0	0	0	0	0
Senior management	0	0	0	0	0	0	0	0	0
Professionally qualified	0	0	0	0	0	0	0	0	0
Skilled technical	0	0	0	0	0	0	0	0	0
Semi-skilled	0	0	0	0	0	0	0	0	0
Unskilled	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.5 Terminations for the period 1 April 2019 to 31 March 2020

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
POB	0	1	0	0	2	0	0	0	3
Special adviser	1	1	0	0	0	0	0	0	2
Top management	1	0	1	1	0	0	0	0	3
Senior management	13	0	3	3	5	1	0	2	27
Professionally qualified	12	0	2	10	16	1	4	10	55
Skilled technical	7	0	0	1	17	0	0	1	26
Semi-skilled	4	0	0	0	2	0	0	0	6
Total	38	2	6	15	42	2	4	13	122
Employees with disabilities	1	0	0	0	0	0	0	0	1

Table 3.6.6 Disciplinary action for the period 1 April 2019 to 31 March 2020

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Allegations of fraud and theft	0	0	0	0	0	0	0	0	0
Contravention of PFMA, PPPFMA, Treasury Regulations and Code of Conduct for Bid Adjudication Committee	0	0	1	0	1	0	0	0	2
Gross dishonesty: Misrepresentation of facts	2	1	1	0	0	0	0	0	4
Other	2	0	0	0	2	0	1	1	6
Total	4	1	2	0	3	0	1	1	12

Table 3.6.7 Skills development for the period 1 April 2019 to 31 March 2020

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior officials and managers	71	8	4	11	113	11	3	30	251
Professionals	2	0	0	0	3	0	0	0	5
Technicians and associate professionals	35	1	0	0	79	1	1	3	120
Clerks	15	0	0	0	17	0	0	0	32
Service shop and market sales workers	25	0	0	0	15	0	0	0	40
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Labourers and related workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	4	1	0	0	0	0	0	0	5
Elementary occupations	0	0	0	0	0	0	0	0	0
Total	152	10	4	11	227	12	4	33	453
Employees with disabilities	1	0	0	0	1	0	0	1	3

3.7 Signing of performance agreements by SMS members

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

Table 3.7.1 Signing of performance agreements by SMS members as n 31 May 2019

SMS level	Total number of funded SMS posts	Total number of SMS members (excluded employees additional)	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General	1	1	1	100
Salary Level 15/16	10	18	17	94.4
Salary Level 14	55	66	65	98.5
Salary Level 13	229	176	168	95.5
Total	295	261	251	96.2

NOTE: The three POBs and two special advisers are excluded. The higher number of SMS members compared to the total number of funded SMS posts is as a result of the heads of mission appointed in contract

Table 3.7.2 Reasons for not having concluded performance agreements for all SMS members as on 31 May 2019

Reasons
Some SMS members were transferred internally and had a three-month grace period within which to enter into performance agreements based on their new roles and responsibilities. They eventually submitted the performance agreements after the due date.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded performance agreements as on 31 May 2020

Reasons
The members ultimately submitted their performance agreements. No disciplinary actions were necessary to be taken.

3.8 Performance rewards

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

Table 3.8.1 Performance rewards by race, gender and disability for the period 1 April 2018 to 31 March 2019

Race and gender	Beneficiary profile			Cost	
	Number of beneficiaries	Number of employees on 1 April 2018 (excluded employees additional)	% of total within group	Cost in Rand	Average cost per employee
African					
Male	20	704	2.8	456 397.98	22 819.90
Female	39	925	4.2	923 688.84	23 684.33
Asian					
Male	0	45	0	0	0
Female	0	43	0	0	0
Coloured					
Male	4	60	6.7	106 887.84	26 721.96
Female	0	55	0	0	0
White					
Male	2	161	1.2	63 699.59	31 849.80
Female	14	189	7.4	587 975.22	41 998.23
Total (M = 978) (F = 1 231)	79	2 182	3.6	2 138 649.50	27 071.51

NOTE: The numbers above exclude the three POBs, eight secondments and 56 interns.

Table 3.8.2 Performance rewards by salary band for personnel below SMS for the period 1 April 2018 to 31 March 2019

Salary band	Beneficiary profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees on 1 April 2018 (excluded employees additional)	% of total within salary bands	Total cost	Average cost per employee	
Lower skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (level 3-5)	8	145	5.5	112 481.76	14 060.22	0.004
Highly skilled production (level 6-8)	45	736	6.1	946 170.48	21 026.01	0.031
Highly skilled supervision (level 9-12)	26	1 022	2.5	1 079 997.23	41 538.36	0.034
Total	79	1 903	4.2	2 138 649.50	27 071.51	0.068

Table 3.8.3 Performance rewards by critical occupation for the period 1 April 2018 to 31 March 2019

Critical occupation	Beneficiary profile			Cost	
	Number of beneficiaries	Number of employees on 1 April 2018 (excluded employees additional)	% of total within occupation	Total cost (R'000)	Average cost per employee
Heads of Mission	0	120	0	0	0
Diplomatic Corps	0	574	0	0	0
SMS: Head Office	0	142	0	0	0
Total	0	836	0	0	0

NOTE: The three POBs are excluded. Performance bonuses have not yet been paid to SMS members.

Table 3.8.4 Performance-related rewards (cash bonus), by salary band for SMS for the period 1 April 2018 to 31 March 2019

Salary band	Beneficiary profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees on 1 April 2018 (excluded employees additional)	% of total within salary bands	Total cost	Average cost per employee	
Band A	0	183	0	0	0	0
Band B	0	77	0	0	0	0
Band C	0	17	0	0	0	0
Band D	0	2	0	0	0	0
Total	0	279	0	0	0	0

NOTE: The three POBs are excluded. Performance bonuses have not yet been paid to SMS members.

3.9 Foreign workers

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

Table 3.9.1 Foreign workers by salary band for the period 1 April 2019 to 31 March 2020

Salary band	1 April 2019		31 March 2020		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled (LRP levels 1-2)	401	26.33	377	25.65	24	5.99
Skilled (LRP levels 3-5)	872	57.26	846	57.55	26	2.98
Highly skilled supervision (LRP levels 6-8)	250	16.41	247	16.80	3	1.20
Total	1 523	100	1 470	100	53	3.48

NOTE: It should be noted that LRP employed by South African missions abroad do not reflect the salary levels 1-13 as per Public Service Act. LRP salary levels are from LRP 1 (lower skilled) to LRP 8 (highly skilled).

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2019 to 31 March 2020

Major occupation	1 April 2019		31 March 2020		Change	
	Number	% of total	Number	% of total	Number	% Change
LRP1 - Cleaner, domestic worker and labourer	219	14.38	202	13.74	17	7.76
LRP 2 - Gardener, cleaning supervisor, watchman/women, messenger and senior domestic worker	182	11.95	175	11.90	7	3.85
LRP 3 - Chauffeur, maintenance officer, head messenger, messenger/driver, senior store man/ woman, gate/night watchman/woman and mailing clerk	264	17.33	257	17.48	7	2.65
LRP 4 - Guard/receptionist, receptionist/telephonist/typist clerk (combination post), chauffeur/guard, registry clerk, assistant accounts/administrative clerk, assistant consular/immigration clerk, assistant library clerk, assistant personnel clerk and senior maintenance officer	142	9.32	136	9.25	6	4.23
LRP 5 - Secretary, special receptionist, social secretary, library clerk, immigration clerk, consular clerk, administrative clerk, accounts clerk, information clerk, personnel clerk and chief maintenance officer	466	30.60	453	30.82	13	2.79
LRP 6 - Senior secretary, immigration/consular assistant, information/personnel assistant, accountant, administrative officer, accountant/administrative officer (combination post), librarian, translator, journalist, trade and information assistant and chief maintenance officer	228	14.97	225	15.31	3	1.32
LRP 7 - Information officer, senior administrative officer, senior accountant, journalist/translator and marketing officer (the dti)	21	1.38	21	1.43	0	0
LRP 8 - Senior marketing officer (the dti)	1	0.07	1	0.07	0	0
Total	1 523	100	1 470	100	53	3.48

3.10 Leave utilisation

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

Table 3.10.1 Sick leave for the period 1 January 2019 to 31 December 2019

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)
Skilled (Levels 3-5)	1 072	82.36	113	6.42	9	1 034
Highly skilled production (Levels 6-8)	6 035	74.66	637	36.19	9	9 284
Highly skilled supervision (Levels 9 -12)	6 713	36.32	789	44.83	9	19 635
Top and senior management (Levels 13-16)	1 236	74.13	167	9.49	7	5 505
Interns	201	80.60	54	3.07	4	75
Total	15 257	75	1 760	100	8	35 533

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2019 to 31 December 2019

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)
Skilled (Levels 3-5)	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	368	100	14	36.84	36	648
Highly skilled supervision (Levels 9-12)	950	100	19	50	50	2 689
Senior management (Levels 13-16)	187	100	5	13.16	37	856
Total	1 505	100	38	100	40	4 193

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

Table 3.10.3 Annual leave for the period 1 January 2019 to 31 December 2019

Salary band	Total days taken	Number of employees using annual leave	Average per employee
Skilled (Levels 3-5)	3 001	145	21
Highly skilled production (Levels 6-8)	17 940.48	738	24
Highly skilled supervision (Levels 9-12)	27 116.90	1 033	26
Senior management (Levels 13-16)	6 232	281	22
Interns	995.68	77	13
Total	55 286.06	2 274	24

Table 3.10.4 Capped leave for the period 1 January 2019 to 31 December 2019

Salary band	Total days of capped leave taken	Number of employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 December 2019
Skilled (Levels 3-5)	4	2	2	44
Highly skilled production (Levels 6-8)	107	17	6	31
Highly skilled supervision (Levels 9-12)	498.25	71	7	40
Senior management (Levels 13-16)	131	10	13	44
Total	740.25	100	7	39

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

Table 3.10.5 Leave payouts for the period 1 April 2019 to 31 March 2020

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2018/19 due to non-utilisation of leave for the previous cycle	791	18	44
Capped leave payouts on termination of service for 2019/20	3 763	32	118
Current leave payout on termination of service for 2019/20	2 061	56	37
Total	6 615	106	62

3.11 HIV/AIDS & HEALTH PROMOTION PROGRAMMES

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV/AIDS-related diseases (if any)	Key steps taken to reduce the risk
There are no specific categories/units of employees at high risk of contracting HIV & AIDS-related diseases.	Employee Health and Wellness (EHW) organises three HIV counselling and testing (HCT) campaigns annually at Head Office and other DIRCO offices in OR Tambo, Durban and Cape Town international airports as well the Parliamentary Office. During these events, employees are educated about HIV/AIDS risk factors and the importance of HIV testing. Similarly, this service is provided daily at the on-site clinic.
Vulnerable officials transferred/posted to countries with higher HIV prevalence may be at a higher risk of contracting HIV	HIV/AIDS education and awareness form part of the Mission Preparation Programme. It is included in the EHW programme offered to officials posted abroad. In addition, officials and their families are afforded an opportunity for individual and family counselling sessions as per need.

Table 3.11.2 Details of health promotion and HIV/AIDS programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	x		Ms Given Mashigo Director: EHW
2. Does the department have a dedicated unit or has it designated specific staff members to promote the 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		The directorate comprises of: <ul style="list-style-type: none"> • Director • two clinical psychologists • one industrial psychologist • one social worker • one sports/physical wellness coordinator • two contracted professional nurses with additional qualifications in Occupational Health and Travel Medicine Total budget: R6 297 215 Compensation of employees: R5 100 215 Goods and services: R1 197 000
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this programme.	x		The department's EHW Programme comprises the following components: <ul style="list-style-type: none"> • Health and Productivity Management • HIV/AIDS, STI & TB Management • Wellness Management • Safety, Health, Environment, Risk and Quality (SHERQ) Management • Mission Support Programme • Spousal Support Programme

Question	Yes	No	Details, if yes
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		<p>The Occupational Health and Safety (OHS) Committee lost a number of officials due to posting to missions abroad. Consequently, the department is in the process of re-establishing OHS structures. To this end, 11 officials have been nominated and trained to serve as Safety, Health and Environment (SHE) representatives. Additional 10 were trained as first-aid wardens, fire fighters and emergency evacuators. The next recruitment drive will be conducted in due course.</p> <p>The current OHS Committee are:</p> <p>Vacant (OHS Chairperson)</p> <p>Ms GR Mashigo (Acting Coordinator)</p> <p>Mr GBD Cambinda</p> <p>Ms L Dube-Buthelezi</p> <p>Mr MJ Mamabolo</p> <p>Ms EL Fradie</p> <p>Mr ON Mamokhere</p> <p>Mr OM Tlhapane</p> <p>Mr SJ Bosman</p> <p>Ms ET Mthombeni</p> <p>Ms MV Mabunda</p> <p>Ms LG Masipa</p>
5. Has the department reviewed its employment policies and practices 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		<p>The following policies are under review to ensure that the employees are not discriminated against on the basis of their HIV status:</p> <ul style="list-style-type: none"> • HIV/AIDS, STI and TB Management Policy • Safety Health Environment Risk and Quality Management Policy. <p>The following policies have been approved in line with the DPSA Health and Wellness Strategic Framework:</p> <ul style="list-style-type: none"> • Wellness Management Policy • Health and Productivity Management Policy

Question	Yes	No	Details, if yes
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		<p>The key elements of DIRCO HIV/AIDS, STI and TB Programme to protect HIV+ employees are:</p> <ul style="list-style-type: none"> • Constitution of SA • education for managers on how to manage employees affected or infected by HIV • education, counselling and supporting employees who are affected and infected regarding their rights, confidentiality and disclosing • education and awareness for all officials during the World AIDS Day and Candle Light Memorial • emphasis on confidentiality • stigma eradication strictly emphasised in the policy.
7. Does the department encourage its employees to undergo voluntary counselling and testing? If so, list the results that you have achieved.	x		<p>The department affords officials opportunities to have voluntary counselling and testing throughout the year. These are done through:</p> <ol style="list-style-type: none"> 1. On-Site Clinic: 48 2. Candlelight Memorial event = 80 3. October Wellness Days = 219 4. World AIDS Day = 63 <ul style="list-style-type: none"> • State Protocol Lounges and Cape Town Office = 22 • OR Tambo International Airport, State Protocol Lounge = 20. <p>Total: Approximately 452 employees took part in the HCT Campaign during the 2019/20 financial year</p>

Question	Yes	No	Details, if yes
8. Has the department developed measures/indicators to monitor and evaluate the impact of its health-promotion programme? If so, list these measures/indicators.	x		<p>Measures/indications to monitor and evaluate impact of health-promotional programmes are as follows:</p> <ul style="list-style-type: none"> • the statistics on the utilisation of sick leave and temporary incapacity leave • feedback from EHW group interventions (training and post-posting debriefing) • number of employees utilising the services of the On-Site Clinic professional nurses and EHW practitioners • number of employees who participate in DIRCO health screening events.

3.12 LABOUR RELATIONS

Table 3.12.1 Collective agreements for the period 1 April 2019 to 31 March 2020

Total number of collective agreements	None
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The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2019 to 31 March 2020

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0
Verbal warning	0	0
Written warning	3	23.08
Final written warning	4	30.77
Suspended without pay	1	7.69
Fine	0	0
Demotion	0	0
Dismissal	5	38.46
Not guilty	0	0
Case withdrawn	0	0
Total	13	100
Total number of disciplinary hearings finalised		5

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2019 to 31 March 2020

Type of misconduct	Number	% of total
Allegations of fraud and theft	0	0
Contravention of PFMA, PPPFMA, Treasury Regulations and Code of Conduct for Bid Adjudication Committee	2	16.67
Gross dishonesty: Misrepresentation of facts	4	33.33
Other	6	50
Total	12	100

Table 3.12.4 Grievances lodged for the period 1 April 2019 to 31 March 2020

Grievances	Number	% of Total
Number of grievances resolved	6	54.55
Number of grievances not resolved	5	45.45
Total number of grievances lodged	11	100

Table 3.12.5 Disputes lodged with councils for the period 1 April 2019 to 31 March 2020

Disputes	Number	% of Total
Number of disputes upheld	2	100
Number of disputes dismissed	0	0
Total number of disputes lodged	2	100

Table 3.12.6 Strike actions for the period 1 April 2019 to 31 March 2020

Total number of persons working days lost	0
Total costs working days lost	0
Amount recovered as a result of no work no pay (R'000)	0

Table 3.12.7 Precautionary suspensions for the period 1 April 2019 to 31 March 2020

Number of people suspended	1
Number of people whose suspension exceeded 30 days	1
Average number of days suspended	76
Cost of suspension (R'000)	R279 017.00

3.13 SKILLS DEVELOPMENT

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

Table 3.13.1 Training needs identified for the period 1 April 2019 to 31 March 2020

Occupational category	Gender	Number of employees as at 1 April 2019 (included employees additional)	Training needs identified at start of the reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Senior officials and managers	Female	641	0	333	0	333
	Male	609	0	220	0	220
Professionals	Female	8	0	575	0	575
	Male	5	0	343	0	343
Technicians and associate professionals	Female	37	0	283	0	283
	Male	45	0	199	0	199
Clerks	Female	525	0	400	46	446
	Male	238	0	320	25	345
Service shop and market sales workers	Female	47	0	70	0	70
	Male	61	0	85	0	85
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	24	0	30	0	30
Elementary occupations	Female	0	0	35	0	35
	Male	0	0	28	0	28
Sub-total	Female	1 258	0	1 696	46	1 742
	Male	982	0	1 225	25	1 250
Total		2 240	0	2 921	71	2 992

NOTE: The numbers of employees above exclude the three POBs, two special advisers, five secondments and include 55 interns.

Table 3.13.2 Training provided for the period 1 April 2019 to 31 March 2020

Occupational category	Gender	Number of employees as at 1 April 2019 (included employees additional)	Training provided within the reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	641	0	157	0	157
	Male	609	0	94	0	94
Professionals	Female	8	0	2	0	2
	Male	5	0	3	0	3
Technicians and associate professionals	Female	37	0	84	0	84
	Male	45	0	36	0	36
Clerks	Female	525	0	17	46	63
	Male	238	0	15	25	40
Service and sales workers	Female	47	0	15	0	15
	Male	61	0	25	0	25
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	24	0	5	0	5
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Sub-total	Female	1 258	0	275	46	321
	Male	982	0	178	25	203
Total		2 240	0	453	71	524

NOTE: The numbers of employees above exclude the three POBs, 2 special advisers, five secondments and include 55 interns.

3.14 INJURY ON DUTY

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2019 to 31 March 2020

Nature of injury on duty	Number	% of total
Required basic medical attention only	1	100
Temporary total disablement	0	0
Permanent disablement	0	0
Fatal	0	0
Total	1	100

3.15 UTILISATION OF CONSULTANTS

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

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

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2019 to 31 March 2020

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
Review of the Departmental Annual Financial Statements	5	36	467 792.00

Total number of projects	Total individual consultants	Total duration (work days)	Total contract value in Rand
One	5	36	467 792.00

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2019 to 31 March 2020

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Review of the Departmental Annual Financial Statements	75.3	75.3	5

Table 3.15.3 Report on consultant appointments using donor funds for the period 1 April 2019 to 31 March 2020

Consultant appointments using donor funds	None
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3.16 SEVERANCE PACKAGES

Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2019 to 31 March 2020

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



PART E

Financial Information

CONTENTS

► Annual Financial Statements for the year ended 31 March 2020

Report of the Auditor-General.....	263
Appropriation Statement.....	271
Notes to the Appropriation Statement.....	301
Statement of Financial Performance.....	304
Statement of Financial Position.....	305
Cash Flow Statement.....	307
Notes to the Annual Financial Statements (including Accounting policies).....	316
Annexures.....	398

Report of the auditor-general to Parliament on vote no. 06: Department of International Relations and Cooperation

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Department of International Relations and Cooperation (DIRCO) set out on pages 271 to 403, which comprise the appropriation statement, statement of financial position as at 31 March 2020, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the possible effects of the matter described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of DIRCO as at 31 March 2020, and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standards (MCS) and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA).

Basis for qualified opinion

Current receivables

3. Included in the current receivables for the current year and prior year is R186 857 000 (2018/19: R139 898 000) for disallowance and damages. I was unable to obtain sufficient appropriate audit evidence for the disallowance and damages. As described in note 15.5 to the financial statements, a restatement was made due to uncorrected misstatements for cash on hand and investment foreign that was identified in 2018/19 audit, however the restated and current year amount could not be substantiated by supporting audit evidence. I was unable to confirm current receivables by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to the current receivables stated at R348 580 000 (2018/19: R421 625 000) in the financial statements.

Context for the opinion

4. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
5. I am independent of the department in accordance with sections 290 and 291 of the *Code of ethics for professional accountants and parts 1 and 3 of the International Code of Ethics for Professional Accountants (including International Independence Standards)* of the International Ethics Standards Board for

Accountants (IESBA codes) as well as the ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA codes.

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

Emphasis of matters

7. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Unauthorised expenditure

8. As disclosed in note 11 to the financial statements, the department incurred unauthorised expenditure of R246 968 000. This is due to compensation of employees ceiling implemented by National Treasury which does not cover the cost for the filled positions as well as the depreciation of Rand against major currencies which impacted expenditure incurred in foreign currency.

Irregular expenditure

9. As disclosed in note 31 to the financial statements, the department incurred irregular expenditure of R217 034 000 in the current year, mainly emanating from prior year non-compliances as proper tender processes were not followed.

Fruitless and wasteful expenditure

10. As disclosed in note 32 to the financial statements, the department incurred fruitless and wasteful expenditure of R1 625 000 in the current year. This is mainly as a result of payments made on unoccupied properties abroad as well as unutilised flight tickets.

Other matter

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

Unaudited supplementary schedules

12. The supplementary information set out on pages 404 to 435 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them

Responsibilities of the accounting officer for the financial statements

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

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

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

Report on the audit of the annual performance report

Introduction and scope

17. In accordance with the Public Audit Act of South Africa 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
18. My procedures address the usefulness and reliability of the reported performance information, which must be based on the approved performance planning documents of the department. I have not evaluated the completeness and appropriateness of the performance indicators / measures included in the planning documents. My procedures do not examine whether the actions taken by the department enabled service delivery. My procedures also do not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

19. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programmes presented in the annual performance report of the department for the year ended 31 March 2020:

Programme	Pages in the annual performance report
Programme 2 – International Relations	54 - 95

20. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

21. I did not identify any material findings on the usefulness and reliability of the reported performance information for this programme:

- Programme 2 – International Relations

Other matter

22. I draw attention to the matter below.

Achievement of planned targets

23. Refer to the annual performance report on pages 42 to 199 for information on the achievement of planned targets for the year and explanations provided for the under-/overachievement of targets.

Report on the audit of compliance with legislation

Introduction and scope

24. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the department's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.

25. The material findings on compliance with specific matters in key legislation are as follows:

Annual financial statements and annual report

26. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework and/or supported by full and proper records, as required by section 40(1)(a) and (b) of the PFMA. Material misstatements of revenue, liabilities and disclosure items identified by the auditors in the submitted financial statements were corrected and/or the supporting records were provided subsequently, but the uncorrected material misstatements and/or supporting records that could not be provided resulted in the financial statements receiving a qualified opinion.

Expenditure Management

27. Effective and appropriate steps were not taken to prevent irregular expenditure amounting to R7 256 000, as disclosed in note 31 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure was caused by contracts that were extended/varied without approval from the National Treasury.

28. Effective steps were not taken to prevent fruitless and wasteful expenditure amounting to R1 625 000, as disclosed in note 32 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the fruitless and wasteful expenditure was caused by payments made on unoccupied properties abroad.

Consequence management

29. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into fruitless and wasteful expenditure.

Procurement and contract management

30. Some of the transversal contracts that the department participated into, the terms and conditions are not the same leading to non-compliance to National Treasury regulations 16A6.6.

31. Some of the contracts were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, which is prescribed in order to comply with treasury regulation 16A8.3. Similar non-compliance was also reported in the prior year. This non-compliance was identified in the procurement processes where the department had deviated from competitive bidding.

32. Some of the contracts were extended or modified without the approval of a properly delegated official as required by section 44 of the PFMA and treasury regulations 8.1 and 8.2. Similar non-compliance was also reported in the prior year.

Other information

33. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report which includes an overview of the departmental performance, foreword by the executive authority, report of the accounting officer, governance, human resource management, information on transfers and subsidies and information on the management of PPP agreements as required by the department annual report guide and the audit committee report required by the PFMA. The other information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that have been specifically reported in this auditor's report.
34. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
35. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
36. The other information I obtained prior to the date of this auditor's report are departmental performance, human resource management and information on transfers and subsidies, and the foreword by the executive authority, report of the accounting officer, governance, information on the management of PPP agreements as required by the department annual report guide and the audit committee report required by the PFMA are expected to be made available to us by 12 November 2020.
37. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact.
38. When I do receive and read the foreword by the executive authority, report of the accounting officer, governance, information on the management of PPP agreements as required by the department annual report guide and the audit committee report required by the PFMA, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

39. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion and the findings on compliance with legislation included in this report.
40. The accounting officer has exercised his oversight regarding financial reporting, compliance and related internal controls, however it was not effective due to inadequate review of the annual financial statements and compliance with applicable laws and regulations.
41. Although an action plan to address audit findings was compiled and implemented by management and the accounting officer, the plan was not effective in timeously addressing all the reported control deficiencies.
42. Management's monitoring controls over record management were not effective to ensure that all receivables transactions recorded in the financial statement are supported by sufficient and appropriate evidence.
43. Management reviews of the annual financial statements (AFS) were not adequate as they did not prevent, detect and correct material misstatements on the annual financial statements before they were submitted for audit.
44. Management involved in compliance monitoring processes did not take accountability to address previously reported deficiencies and non-compliance with legislations as repeat findings were noted in this regard.

Auditor-General

Pretoria

31 October 2020



Annexure – Auditor-general's responsibility for the audit

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

Financial statements

2. In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting officer
- conclude on the appropriateness of the accounting officer's use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of DIRCO to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a department to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

Communication with those charged with governance

3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also confirm to the accounting officer that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

APPROPRIATION STATEMENT for the year ended 31 March 2020

Appropriation Per Programme									
	2019/20							2018/19	
Voted funds and Direct charges	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
Administration	1 715 948	-	(17 464)	1 698 484	1 294 910	403 574	76.2%	1 513 809	1 355 490
International Relations	3 079 527	-	(10 000)	3 069 527	3 313 934	(244 407)	108%	3 383 266	3 377 476
International Cooperation	538 543	-	-	538 543	541 104	(2 561)	100,5%	526 498	525 744
Public Diplomacy and Protocol Services	318 886	-	(20 000)	298 886	289 046	9 840	96,7%	353 250	352 515
International Transfers	855 611	-	47 464	903 075	871 050	32 025	96,5%	775 945	759 014
Programme sub total	6 508 515	-	-	6 508 515	6 310 044	198 471	97%	6 552 768	6 370 239
Statutory Appropriation	-	-	-	-	-	-	-	-	-
TOTAL	6 508 515	-	-	6 508 515	6 310 044	198 471	97%	6 552 768	6 370 239
Departmental receipts				58 767				34 561	
NRF Receipts				-				-	
Aid assistance				-				-	
Actual amounts per Statement of Financial Performance (Total Revenue)				6 567 282				6 587 329	
Prior year unauthorised expenditure approved without funding					-			-	
Actual amounts per Statement of Financial Performance					6 310 044				6 370 239

APPROPRIATION STATEMENT for the year ended 31 March 2020

Appropriation Per Economic Classification									
	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	5 247 298	(3 825)	(20 000)	5 223 473	5 369 510	(146 037)	102,8%	5 511 854	5 507 501
Compensation of employees	2 874 494	-	-	2 874 494	3 137 506	(263 012)	109,1%	2 964 489	3 088 959
Salaries and wages	2 481 861	78 065	-	2 559 926	2 829 157	(269 231)	110,5%	2 641 355	2 786 299
Social contributions	392 633	(78 065)	-	314 568	308 349	6 219	98,0%	323 134	302 660
Goods and services	2 267 706	(3 825)	(20 000)	2 243 881	2 126 988	116 893	94,8%	2 452 343	2 323 595
Administrative fees	12 962	(2 631)	-	10 331	11 000	(669)	106,5%	12 373	8 143
Advertising	6 515	(1 797)	(331)	4 387	2 575	1 812	58,7%	10 641	9 482
Minor assets	4 715	(1 606)	(41)	3 068	1 399	1 669	45,6%	4 737	1 823
Audit costs: External	24 249	-	-	24 249	21 049	3 200	86,8%	19 168	19 168
Bursaries: Employees	1 653	-	-	1 653	892	761	54,0%	1 565	1 379
Catering: Departmental activities	19 439	(6 317)	-	13 122	10 231	2 891	78,0%	32 011	27 562
Communication (G&S)	58 149	(4 128)	(587)	53 434	45 486	7 948	85,1%	50 631	44 478
Computer services	129 417	39	-	129 456	104 810	24 646	81,0%	91 232	90 423
Consultants: Business and advisory services	143 806	(133 062)	-	10 744	9 055	1 689	84,3%	140 720	140 236

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	10 956	(698)	-	10 258	8 242	2 016	80,3%	13 803	12 715
Contractors	43 244	(5 802)	-	37 442	33 389	4 053	89,2%	87 439	80 332
Agency and support / outsourced services	9 698	(2 463)	-	7 235	4 303	2 932	59,5%	6 223	3 361
Entertainment	18 675	(11 137)	(127)	7 411	6 622	789	89,4%	15 957	13 358
Fleet services (including government motor transport)	16 345	(626)	-	15 719	15 185	534	96,6%	15 709	14 412
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	37	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	2	-

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	28 827	(1 855)	-	26 972	21 493	5 479	79,7%	26 812	25 433
Consumable: Stationery, printing and office supplies	20 152	(2 403)	-	17 749	14 653	3 096	82,6%	19 063	14 148
Operating leases	928 289	72 368	-	1 000 657	983 659	16 998	98,3%	1 042 288	1 004 622
Property payments	250 152	163 026	-	413 178	403 314	9 864	97,6%	271 334	268 933
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	282 072	(41 620)	(16 005)	224 447	218 635	5 812	97,4%	290 778	271 042
Training and development	4 991	(688)	-	4 303	3 165	1 138	73,6%	3 699	3 026
Operating payments	221 836	(13 645)	-	208 191	190 788	17 403	91,6%	223 746	203 916
Venues and facilities	26 595	(5 313)	(1 476)	19 806	16 913	2 893	85,4%	72 252	65 480
Rental and hiring	4 969	(3 467)	(1 433)	69	130	(61)	188,4%	123	123
Interest and rent on land	105 098	-	-	105 098	105 016	82	99,9%	95 022	94 947
Interest (Including interest on unitary payments (PPP))	105 098	-	-	105 098	105 016	82	99,9%	95 022	94 947

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	865 960	3 812	47 464	917 236	882 300	34 936	96,2%	812 545	795 458
Departmental agencies and accounts	56 337	-	-	56 337	46 272	10 065	82,1%	48 224	38 692
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	56 337	-	-	56 337	46 272	10 065	82,1%	48 224	38 692
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	799 274	-	47 464	846 738	824 778	21 960	97,4%	727 721	720 322
Public corporations and private	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Households	10 349	3 812	-	14 161	11 250	2 911	79,4%	36 600	36 444
Social benefits	10 349	3 812	-	14 161	11 250	2 911	79,4%	36 600	36 444
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	395 257	-	(27 464)	367 793	58 221	309 572	15,8%	2 15 345	54 256
Buildings and other fixed structures	282 945	(22)	-	282 923	32 594	250 329	11,5%	185 171	40 773
Buildings	282 945	(22)	-	282 923	32 594	250 329	11,5%	185 171	40 773
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	112 312	(11 331)	(27 464)	73 517	14 274	59 243	19,4%	30 174	13 483
Transport equipment	23 344	(1 490)	(2 458)	19 396	9 012	10 384	46,5%	12 291	5 654

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other machinery and equipment	88 968	(9 841)	(25 006)	54 121	5 262	48 859	9,7%	17 883	7 829
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	11 353	-	11 353	11 353	-	100%	-	-
Payment for financial assets	-	13	-	13	13	-	100%	13 024	13 024
TOTAL	6 508 515	-	-	6 508 515	6 310 044	198 471	97,0%	6 552 768	6 370 239

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme 1									
Ministry	7 094	-	-	7 094	6 223	871	87,7%	6 898	6 883
Departmental Management	16 689	-	-	16 689	15 415	1 274	92,4%	16 913	16 864
Audit Services	28 443	-	-	28 443	25 943	2 500	91,2%	23 955	23 928
Financial Management	181 766	5 600	-	187 366	172 298	-15 068	92,0%	180 788	176 102
Corporate Services	767 811	(8 300)	(17 464)	742 047	622 048	119 999	83,8%	687 543	676 267

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 1	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Diplomatic Training, Research and Development	57 259	-	-	57 259	53 272	3 987	93,0%	57 584	57 492
Foreign Fixed Assets Management	263 539	2 700	-	266 239	16 233	250 006	6,1%	174 502	33 969
Office Accommodation	393 347	-	-	393 347	383 478	9 869	97,5%	365 626	363 985
TOTAL	1 715 948	-	(17 464)	1 698 484	1 294 910	403 574	76,2%	1 513 809	1 355 490

Programme 1									
Current payments	1 337 295	-	-	1 337 295	1 237 383	99 912	92,5%	1 302 806	1 293 066
Compensation of employees	509 501	-	-	509 501	496 550	12 951	97,5%	472 928	469 437
Salaries and wages	459 374	(15 480)	-	443 894	434 644	9 250	97,9%	413 058	410 172
Social contributions	50 127	15 480	-	65 607	61 906	3 701	94,4%	59 870	59 265
Goods and services	722 696	-	-	722 696	635 817	86 879	88,0%	734 856	728 682
Administrative fees	2 939	1	-	2 940	1 748	1 192	59,5%	2 406	1 562
Advertising	1 181	5	-	1 186	75	1 111	6,3%	647	77
Minor assets	159	6	-	165	36	129	21,8%	170	166
Audit costs: External	24 249	-	-	24 249	21 049	3 200	86,8%	19 164	19 164
Bursaries: Employees	1 653	-	-	1 653	892	761	54,0%	1 565	1 379
Catering: Departmental activities	2 314	308	-	2 622	1 669	953	63,7%	3 562	3 560
Communication (G&S)	17 162	222	-	17 384	13 914	3 470	80,0%	14 027	12 757
Computer services	128 313	-	-	128 313	104 491	23 822	81,4%	90 182	90 182

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 1	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consultants: Business and advisory services	142 968	(134 408)	-	8 560	7 374	1 186	86,1%	139 905	139 889
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	8 018	-	-	8 018	6 973	1 045	87,0%	9 941	9 941
Contractors	30 364	495	-	30 859	29 075	1 784	94,2%	76 255	75 325
Agency and support / outsourced services	5 229	(826)	-	4 403	851	2 552	42,0%	2 160	696
Entertainment	342	-	-	342	56	286	16,4%	328	314
Fleet services (including government motor transport)	6 412	467	-	6 879	6 874	5	99,9%	5 664	5 664
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	37	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 1	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
support material									
Inventory: Materials and supplies	-	-	-	-	-	-	-	2	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	6 906	(704)	-	6 202	854	5 348	13,8%	4 167	4 167
Consumable: Stationery, printing and office supplies	4 466	660	-	5 126	4 823	303	94,1%	4 412	4 412
Operating leases	105 152	1 525	-	106 677	95 554	11 123	89,6%	114 648	114 648
Property payments	43 207	136 050	-	179 257	172 068	7 189	96,0%	36 103	36 097
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	98 328	(8 529)	-	89 799	85 282	4 517	95,0%	114 884	114 884
Training and development	3 813	178	-	3 991	2 962	1 029	74,2%	2 913	2 913
Operating payments	86 899	550	-	87 449	71 677	15 772	82,0%	79 864	79 046
Venues and facilities	2 622	4 000	-	6 622	6 520	102	98,5%	11 842	11 831
Rental and hiring	-	-	-	-	-	-	-	8	8
Interest and rent on	105 098	-	-	105 098	105 016	82	99,9%	95 022	94 947

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 1	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
land									
Interest (Incl. interest on unitary payments (PPP))	105 098	-	-	105 098	105 016	82	99,9%	95 022	94 947
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	3 904	-	-	3 904	2 057	1 847	52,7%	2 009	2 002

	2019/20							2018/19	
Programme 1	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
international organisations									
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	3 904	-	-	3 904	2 057	1 847	52,7%	2 009	2 002
Social benefits	3 904	-	-	3 904	2 057	1 847	52,7%	2 009	2 002
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	374 749	-	(17 464)	357 285	55 470	301 815	15,5%	195 970	47 398
Buildings and other fixed structures	282 945	(22)	-	282 923	32 594	250 329	11,5%	185 171	40 773
Buildings	282 945	(22)	-	282 923	32 594	250 329	11,5%	185 171	40 773
Other fixed structures	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 1	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Machinery and equipment	91 804	(11 331)	(17 464)	63 009	11 523	51 486	18,3%	10 799	6 625
Transport equipment	16 583	(1 490)	-	15 093	8 018	7 075	53,1%	7 404	4 421
Other machinery and equipment	75 221	(9 841)	(17 464)	47 916	3 505	44 411	7,3%	3 395	2 204
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	11 353	-	11 353	11 353	-	100%	-	-
Payment for financial assets	-	-	-	-	-	-	-	13 024	13 024
TOTAL	1 715 948	-	(17 464)	1 698 484	1 294 910	403 574	76,2%	1 513 809	1 355 490

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 2	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Africa	965 116	(35 000)	(5 500)	924 616	997 011	(72 395)	107,8%	1 040 756	1 036 802
Asia and Middle East	825 094	(20 913)	-	804 181	948 354	(144 173)	117,9%	941 303	941 034
Americas and Caribbean	492 855	2 913	(1 500)	494 268	508 528	(14 260)	102,9%	509 586	509 243
Europe	796 462	53 000	(3 000)	846 462	860 041	(13 579)	101,6%	891 621	890 397
TOTAL	3 079 527	-	(10 000)	3 069 527	3 313 934	(244 407)	108,0%	3 383 266	3 377 476

Programme 2									
Current payments	3 056 637	(2 873)	-	3 053 764	3 305 271	(251 507)	108,2%	3 339 054	3 347 332
Compensation of employees	1 804 656	-	-	1 804 656	2 077 476	(272 820)	115,1%	1 966 189	2 073 395
Salaries and wages	1 540 094	75 055	-	1 615 149	1 887 404	(272 255)	116,9%	1 756 879	1 888 188
Social contributions	264 562	(75 055)	-	189 507	190 072	(565)	100,3%	209 310	185 207
Goods and services	1 251 981	(2 873)	-	1 249 108	1 227 795	21 313	98,3%	1 372 865	1 273 937
Administrative fees	9 555	(2 642)	-	6 913	8 849	(1 936)	128,0%	9 380	6 101
Advertising	1 683	(199)	-	1 484	800	684	53,9%	3 678	3 189
Minor assets	3 878	(1 518)	-	2 360	1 223	1 137	51,8%	4 155	1 587

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 2	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Audit costs:	-	-	-	-	-	-	-	-	-
External									
Bursaries:	-	-	-	-	-	-	-	-	-
Employees									
Catering:	14 120	(5 523)	-	8 597	7 095	1 502	82,5%	21 687	17 256
Departmental activities									
Communication (G&S)	30 500	(2 813)	-	27 687	25 206	2 481	91,0%	30 818	25 937
Computer services	1 104	39	-	1 143	319	824	27,9%	1 050	241
Consultants:	687	(52)	-	635	132	503	20,8%	527	59
Business and advisory services									
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	2 938	(834)	-	2 104	1 134	970	53,9%	3 475	2 387
Contractors	11 271	(6 131)	-	5 140	3 776	1 364	73,5%	9 360	4 002
Agency and support / outsourced services	4 364	(2 592)	-	1 772	1 398	374	78,9%	3 087	1 689
Entertainment	15 287	(10 570)	-	4 717	4 703	14	99,7%	10 146	7 624

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 2	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Fleet services (including government motor transport)	9 076	(1 237)	-	7 839	7 317	522	93,3%	9 078	7 943
Housing	-	-	-	-	-	-	-	-	-

	2019/20							2018/19	
Programme 2	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	17 049	(1 727)	-	15 322	15 327	(5)	100,0%	18 379	17 180
Consumable: Stationery, printing and office supplies	9 155	(2 331)	-	6 824	5 085	1 739	74,5%	10 655	6 553
Operating leases	753 834	60 777	-	814 611	809 510	5 101	99,4%	847 243	817 682
Property payments	152 809	24 594	-	177 403	174 876	2 527	98,6%	181 274	178 879

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 2	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Inventory: Other									
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	99 201	(35 015)	-	64 186	64 247	(61)	100,0%	81 026	67 888
Training and development	1 178	(1 066)	-	112	13	99	11,6%	724	51
Operating payments	101 037	(6 865)	-	94 172	93 338	834	99,1%	113 466	99 124
Venues and facilities	13 255	(7 201)	-	6 054	3 353	2 701	55,4%	13 552	8 460
Rental and hiring	-	33	-	33	94	(61)	284.8%	105	105
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 2	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	4 380	2 860	-	7 240	6 304	936	87,1%	25 169	25 165

	2019/20							2018/19	
Programme 2	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	4 380	2 860	-	7 240	6 304	936	87,1%	25 169	25 165
Social benefits	4 380	2 860	-	7 240	6 304	936	87,1%	25 169	25 165
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	18 510	-	(10 000)	8 510	2 346	6 164	27,6%	19 043	4 979

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 2	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	18 510	-	(10 000)	8 510	2 346	6 164	27,6%	19 043	4 979
Transport equipment	5 161	-	(2 458)	2 703	749	1 954	27,7%	4 887	1 233
Other machinery and equipment	13 349	-	(7 542)	5 807	1 597	4 210	27,5%	14 156	3 746
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	13	-	13	13	-	100%	-	-
TOTAL	3 079 527	-	(10 000)	3 069 527	3 313 934	(244 407)	108,0%	3 383 266	3 377 476

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 3	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Global System of Governance	378 715	(1 200)	-	377 515	381 237	(3 722)	101,0%	362 359	362 224
Continental Cooperation	82 834	1 172	-	84 006	80 983	3 023	96,4%	70 370	70 235
South-South Cooperation	5 688	-	-	5 688	5 063	625	89,0%	4 654	4 638
North-South Dialogue	71 306	28	-	71 334	73 821	(2 487)	103,5%	89 115	88 647
TOTAL	538 543	-	-	538 543	541 104	(2 561)	100,5%	526 498	525 744

Programme 3									
Current payments	535 265	(800)	-	534 465	538 737	(4 272)	100,8%	517 654	517 052
Compensation of employees	365 875	-	-	365 875	378 361	(12 486)	103,4%	341 835	363 160
Salaries and wages	314 314	17 805	-	332 119	346 674	(14 555)	104,4%	312 153	328 793
Social contributions	51 561	(17 805)	-	33 756	31 687	2 069	93,9%	29 682	34 367
Goods and services	169 390	(800)	-	168 590	160 376	8 214	95,1%	175 819	153 892
Administrative fees	468	10	-	478	403	75	84,3%	587	480

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 3	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Advertising	477	(168)	-	309	292	17	94,5%	119	19
Minor assets	614	(94)	-	520	120	400	23,1%	408	66
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 574	(732)	-	842	417	425	49,5%	1 297	1 281
Communication (G&S)	6 832	(948)	-	5 884	4 148	1 736	70,5%	4 180	4 178
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	151	1 393	-	1 544	1 544	-	100%	288	288
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	96	-	96	95	1	99,0%	49	49
Contractors	1 609	(312)	-	1 297	393	904	30,3%	1 298	479
Agency and support / outsourced services	105	955	-	1 060	1 054	6	99,4%	976	976
Entertainment	2 766	(527)	-	2 239	1 832	407	81,8%	3 895	3 832

APPROPRIATION STATEMENT for the year ended March 2020

	2019/20							2018/19	
Programme 3	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Fleet services (including government motor transport)	857	142	-	999	992	7	99,3%	964	802
Housing	-	-	-	-	-	-	-	-	-

	2019/20							2018/19	
Programme 3	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 590	(300)	-	1 290	1 162	128	90,1%	1 341	1 211
Consumable: Stationery, printing and office supplies	1 883	(256)	-	1 627	581	1 046	35,7%	1 564	751
Operating leases	69 303	10 057	-	79 360	78 587	773	99,0%	80 397	72 292
Property payments	12 766	3 482	-	16 248	16 193	55	99,7%	13 462	13 462
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	31 294	(4 043)	-	27 251	25 904	1 347	95,1%	34 409	27 811
Training and	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 3	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
development									
Operating payments	33 353	(6 801)	-	26 552	25 755	797	97,0%	30 360	25 690
Venues and facilities	248	746	-	994	904	90	90,9%	225	225
Rental and hiring	3 500	(3 500)	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 280	800	-	2 080	1 962	118	94,3%	8 542	8 407

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 3	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Households	1 280	800	-	2 080	1 962	118	94,3%	8 542	8 407
Social benefits	1 280	800	-	2 080	1 962	118	94,3%	8 542	8 407
Other transfers to households		-	-	-	-	-	-	-	-
Payments for capital assets	1 998	-	-	1 998	405	1 593	20,3%	302	285
Buildings and other fixed structures		-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 998	-	-	1 998	405	1 593	20,3%	302	285
Transport equipment	1 600	-	-	1 600	245	1 355	15,3%	-	-
Other machinery and equipment	398	-	-	398	160	238	40,2%	302	285
Heritage assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	538 543	-	-	538 543	541 104	(2 561)	100,5%	526 498	525 744

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 4	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Public Diplomacy	82 302	(4 782)	(7 000)	70 520	69 401	1 119	98,4%	78 714	78 042
Protocol Services	236 584	4 782	(13 000)	228 366	219 645	8 721	96,2%	274 536	274 473
	318 886	-	(20 000)	298 886	289 046	9 84 0	96,7%	353 250	352 515

Programme 4									
Current payments	318 101	(152)	(20 000)	297 949	288 119	9 830	96,7%	352 340	350 051
Compensation of employees	194 462	-	-	194 462	185 119	9 343	95,2%	183 537	182 967
Salaries and wages	168 079	684	-	168 763	160 435	8 328	95,1%	159 265	159 146
Social contributions	26 383	(684)	-	25 699	24 684	1 015	96,1%	24 272	23 821
Goods and services	123 639	(152)	(20 000)	103 487	103 000	487	99,5%	168 803	167 084
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	3 174	(1 435)	(331)	1 408	1 408	-	100,0%	6 197	6 197
Minor assets	64	-	(41)	23	20	3	87,0%	4	4
Audit costs: External	-	-	-	-	-	-	-	4	4
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 431	(370)	-	1 061	1 050	11	99,0%	5 465	5 465

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 4	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Communication (G&S)	3 655	(589)	(587)	2 479	2 218	261	89,5%	1 606	1 606
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	5	-	5	5	-	100,0%	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	40	-	40	40	-	100,0%	338	338
Contractors	-	146	-	146	145	1	99,3%	526	526
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	280	(40)	(127)	113	31	82	27,4%	1 588	1 588
Fleet services (including government motor transport)	-	2	-	2	2	-	100,0%	3	3
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 4	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consumable supplies	3 282	876	-	4 158	4 150	8	99,8%	2 925	2 875
Consumable: Stationery, printing and office supplies	4 648	(476)	-	4 172	4 164	8	99,8%	2 432	2 432
Operating leases	-	9	-	9	8	1	88,9%	-	-
Property payments	41 370	(1 100)	-	40 270	40 177	93	99,8%	40 495	40 495
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 4	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Travel and subsistence	53 249	5 967	(16 005)	43 211	43 202	9	100,0%	60 459	60 459
Training and development	-	200	-	200	190	10	95,0%	62	62
Operating payments	547	(529)	-	18	18	-	100,0%	56	56
Venues and facilities	10 470	(2 858)	(1 476)	6 136	6 136	-	100,0%	46 633	44 964
Rental and hiring	1 469	-	(1 433)	36	36	-	100,0%	10	10
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	785	152	-	937	927	10	98,9%	880	870

APPROPRIATION STATEMENT for the year ended 31 March 2020

Programme 4	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	785	152	-	937	927	10	98,9%	880	870
Social benefits	785	152	-	937	927	10	98,9%	880	870
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	30	1 594
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	30	1 594
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	30	1 594
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	318 886	-	(20 000)	298 886	289 046	9 840	96,7%	353 250	352 515

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 5	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Departmental agencies	56 337	-	-	56 337	46 272	10 065	82,1%	48 224	38 692
Membership contribution	799 274	-	47 464	846 738	824 778	21 960	97,4%	727 721	720 322
TOTAL	855 611	-	47 464	903 075	871 050	32 025	96,5%	775 945	759 014
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	855 611	-	47 464	903 075	871 050	32 025	96,5%	775 945	759 014
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2020

	2019/20							2018/19	
Programme 5	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
accounts									
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	56 337	-	-	56 337	46 272	10 065	82,1%	48 224	38 692
Social security funds	-	-	-	-	-	-	-	48 224	38 692
Departmental agencies (non-business entities)	56 337	-	-	56 337	46 272	10 065	82,1%	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	799 274	-	47 464	846 738	824 778	21 960	97,4%	727 721	720 322
Payments for capital assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	855 611	-	47 464	903 075	871 050	32 025	96,5%	775 945	759 014

NOTES TO THE APPROPRIATION STATEMENT for the year ended 31 March 2020

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

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

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

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

3. Detail on payments for financial assets

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

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

Per programme:	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Approp.
	R'000	R'000	R'000	%
ADMINISTRATION	1 698 484	1 294 910	403 574	24%

Underspensing is as a result of delays in the acquiring of ICT services as was initially planned in the 2019/20 financial year and delay in implementation of Infrastructure plan due to Capital projects identified for 2019/20 financial year, which are still in the planning phase and procurement process has not been finalised.

INTERNATIONAL RELATIONS	3 069 527	3 313 934	(244 407)	(8%)
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Overspending on Compensation of Employees (COE) is due to COE ceiling implemented by National Treasury which does not cover the cost for the filled positions as well as the depreciation of Rand against major currencies which impacted expenditure incurred in foreign currency.

INTERNATIONAL COOPERATION	538 543	541 104	(2 561)	0%
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Higher expenditure trend is mainly attributable to the shortfall on compensation of employees following the implementation of Compensation of Employees ceiling

NOTES TO THE APPROPRIATION STATEMENT for the year ended 31 March 2020

PUBLIC DIPLOMACY AND PROTOCOL SERVICES	298 886	289 046	9 840	3%
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The expenditure is in line with the projected expenditure

INTERNATIONAL TRANSFERS	903 075	871 050	32 025	4%
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The underspending is mainly due to the transfer payment for South African Development Partnership Agency(SADPA) which was not paid during the year due to the non-operationalization of SADPA

Per economic classification:

Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Approp.
R'000	R'000	R'000	%

Current expenditure

Compensation of employees	2 874 494	3 137 506	(263 012)	(9%)
Goods and services	2 243 881	2 126 988	116 893	5%
Interest and rent on land	105 098	105 016	82	0%

Transfers and subsidies

Provinces and municipalities				
Departmental agencies and accounts	56 337	46 272	10 065	18%
Higher education institutions				
Public corporations and private enterprises				
Foreign governments and international organisations	846 738	824 778	21 960	3%
Non-profit institutions				
Households	14 161	11 250	2 911	21%

Payments for capital assets

Buildings and other fixed structures	282 923	32 594	250 329	88%
Machinery and equipment	73 517	14 271	59 246	81%
Heritage assets	-	-	-	
Specialised military assets	-	-	-	
Biological assets	-	-	-	
Land and subsoil assets	-	-	-	
Software and other intangible assets	-	-	-	

Payments for financial assets	13	13	-	0%
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NOTES TO THE APPROPRIATION STATEMENT for the year ended March 2020

Higher expenditure trend on compensation of employees is attributable is due to COE ceiling implemented by National Treasury which does not cover the cost for the filled positions as well as the depreciation of Rand against major currencies which impacted expenditure incurred in foreign currency.

Lower expenditure on goods and services is as a result of delays in the acquiring of ICT services as was initially planned in the 2019/20 financial year.

Lower expenditure trend in transfers and subsidies is mainly due to the transfer payment for South African Development Partnership Agency (SADPA) which was not paid during the year due to the non-operationalisation of SADPA.

Lower expenditure trend on payment of capital assets is as a result of delays in the acquiring of ICT services as was initially planned in the 2019/20 financial year and delay in implementation of Infrastructure plan due to Capital projects identified for 2019/20 financial year, which were still in the planning phase and procurement process has not been finalised.

STATEMENT OF FINANCIAL PERFORMANCE for the year ended 31 March 2020

	Note	2019/20 R'000	2018/19 R'000
REVENUE			
Annual appropriation	1	6 508 515	6 552 768
Statutory appropriation	2	-	-
Departmental revenue	3	58 767	34 561
NRF Receipts		-	-
Aid assistance	4	-	-
TOTAL REVENUE		6 567 282	6 587 329
EXPENDITURE			
Current expenditure			
Compensation of employees	5	3 137 506	3 088 958
Goods and services	6	2 126 670	2 323 590
Interest and rent on land	7	105 016	94 947
Aid assistance	4	-	-
Total current expenditure		5 369 192	5 507 495
Transfers and subsidies			
Transfers and subsidies	9	882 300	795 456
Aid assistance	4	-	-
Total transfers and subsidies		882 300	795 456
Expenditure for capital assets			
Tangible assets	10	47 186	54 264
Intangible assets	10	11 353	-
Total expenditure for capital assets		58 539	54 264
Unauthorised expenditure approved without funding	11	-	-
Payments for financial assets	8	13	13 024
TOTAL EXPENDITURE		6 310 044	6 370 239
SURPLUS/(DEFICIT) FOR THE YEAR		257 238	217 090
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds	18	198 471	182 529
Annual appropriation		198 471	182 529
Conditional grants		-	-
Departmental revenue and NRF Receipts	19	58 767	34 561
Aid assistance	4	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		257 238	217 090

STATEMENT OF FINANCIAL POSITION as at 31 March 2020

	Note	2019/20 R'000	2018/19 R'000
ASSETS			
Current Assets		1 417 693	1 203 860
Unauthorised expenditure	11	663 037	416 069
Cash and cash equivalents	12	382 278	344 738
Other financial assets	13	19 687	17 497
Prepayments and advances	14	4 111	3 931
Receivables	15	348 580	421 625
Loans	17	-	-
Aid assistance prepayments	4	-	-
Aid assistance receivable	4	-	-
Non-Current Assets		203 317	176 220
Investments	16	-	-
Receivables	15	135 595	103 475
Loans	17	-	-
Other financial assets	13	67 722	72 745
TOTAL ASSETS		1 621 010	1 380 080
LIABILITIES			
Current Liabilities		1 037 305	854 564
Voted funds to be surrendered to the Revenue Fund	18	445 442	182 529
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	19	97 584	92 511
Bank overdraft	20	-	-
Payables	21	494 279	579 524
Aid assistance repayable	4	-	-
Aid assistance unutilised	4	-	-
Non-Current Liabilities			
Payables	22	509 553	522 557
TOTAL LIABILITIES		1 546 858	1 377 121
NET ASSETS			
Represented by:		74 152	2 959
Capitalisation reserve		-	-
Recoverable revenue		74 152	2 959
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		74 152	2 959

STATEMENT OF CHANGES IN NET ASSETS for the year ended 31 March 2020

	Note	2019/20 R'000	2018/19 R'000
Capitalisation Reserves			
Opening balance		-	-
Transfers:		-	-
Movement in Equity		-	-
Movement in Operational Funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		2 959	3 194
Transfers:		(2 254)	(235)
Irrecoverable amounts written off	8.3	-	-
Debts revised		-	-
Debts recovered (included in departmental receipts)		306	958
Debts raised		(2 560)	(1 193)
Closing balance		705	2 959
Retained funds			
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
Revaluation Reserve			
Opening balance		-	-
Revaluation adjustment (Housing departments)		-	-
Transfers		-	-
Other		73 447	-
Closing balance		73 447	-
TOTAL		74 152	2 959

CASH FLOW STATEMENT for the year ended 31 March 2020

		2019/20 R'000	2018/19 R'000
CASH FLOWS FROM OPERATING ACTIVITIES	Note		
Receipts		6 562 810	6 585 777
Annual appropriated funds received	1.1	6 508 515	6 552 768
Statutory appropriated funds received	2	-	-
Departmental revenue received	3	53 497	32 388
Interest received	3.3	798	621
NRF Receipts		-	-
Aid assistance received	4	-	-
Net (increase)/ decrease in working capital		(259 348)	49 318
Surrendered to Revenue Fund		(236 220)	(456 487)
Surrendered to RDP Fund/Donor		-	-
Current payments		(5 017 208)	(5 412 548)
Interest paid	7	(105 016)	(94 947)
Payments for financial assets		(13)	(13 024)
Transfers and subsidies paid		(882 300)	(795 456)
Net cash flow available from operating activities	23	62 705	(137 367)
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	10	(58 539)	(54 264)
Proceeds from sale of capital assets	3.4	4 472	1 552
(Increase)/ decrease in loans		-	-
(Increase)/ decrease in investments		-	-
(Increase)/ decrease in other financial assets		2 833	(1 128)
(Increase)/ decrease in non-current receivables		(32 120)	(19 462)
Net cash flows from investing activities		(83 354)	(73 302)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		71 193	(235)
Increase/ (decrease) in non-current payables		(13 004)	(1 629)
Net cash flows from financing activities		58 189	(1 864)
Net increase/ (decrease) in cash and cash equivalents		37 540	(212 533)
Cash and cash equivalents at beginning of period		344 738	557 271
Unrealised gains and losses within cash and cash equivalents			
Cash and cash equivalents at end of period	24	382 278	344 738

ACCOUNTING POLICIES for the year ended 31 March 2020

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies

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

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

Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

1	Basis of preparation The financial statements have been prepared in accordance with the Modified Cash Standard.
2	Going concern The financial statements have been prepared on a going concern basis.
3	Presentation currency Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4	Rounding Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5	Foreign currency translation Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6	Comparative information
6.1	Prior period comparative information 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.
6.2	Current year comparison with budget A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.

ACCOUNTING POLICIES for the year ended 31 March 2020

7	Revenue
7.1	<p>Appropriated funds</p> <p>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation). Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective. The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.</p>
7.2	<p>Departmental revenue</p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
7.3	<p>Accrued departmental revenue</p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p> <p>Write-offs are made according to the department's debt write-off policy</p>
8	Expenditure
8.1	Compensation of employees
8.1.1	<p>Salaries and wages</p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>
8.1.2	<p>Social contributions</p> <p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.</p>

ACCOUNTING POLICIES for the year ended 31 March 2020

8.2	Other expenditure Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.
8.3	Accruals and payables not recognised Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date.
8.4	Leases
8.4.1	Operating leases Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. The operating lease commitments are recorded in the notes to the financial statements.
8.4.2	Finance leases Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of: <ul style="list-style-type: none"> • cost, being the fair value of the asset; or • the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.
9	Aid Assistance
9.1	Aid assistance received Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value. Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.
9.2	Aid assistance paid Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.

ACCOUNTING POLICIES for the year ended 31 March 2020

10	Cash and cash equivalents Cash and cash equivalents are stated at cost in the statement of financial position. Bank overdrafts are shown separately on the face of the statement of financial position as a current liability. 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.
11	Prepayments and advances Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost. The prepayments and advances are issued for travel and subsistence for officials travelling abroad on official visits and it gets expensed upon receipt of claim from the officials (upon their return from the trip) and it expensed under goods and services.
12	Loans and receivables Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.
13	Investments Investments are recognised in the statement of financial position at cost.
14	Financial assets
14.1	Financial assets (not covered elsewhere) A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset. At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.
14.2	Impairment of financial assets Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.
15	Payables Payables recognised in the statement of financial position are recognised at cost.
16	Capital Assets

ACCOUNTING POLICIES for the year ended 31 March 2020

16.1	<p>Immovable capital assets</p> <p>Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p> <p>Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.</p>
16.2	<p>Movable capital assets</p> <p>Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.</p> <p>Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p>
16.3	<p>Intangible assets</p> <p>Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p> <p>Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p>
16.4	<p>Project Costs: Work-in-progress</p> <p>Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.</p> <p>Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.</p> <p>Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.</p>

ACCOUNTING POLICIES for the year ended 31 March 2020

17	Provisions and Contingents
17.1	<p>Provisions</p> <p>Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.</p>
17.2	<p>Contingent liabilities</p> <p>Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.</p>
17.3	<p>Contingent assets</p> <p>Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.</p>
17.4	<p>Commitments</p> <p>Commitments (other than for transfers and subsidies) are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash.</p>
18	<p>Unauthorised expenditure</p> <p>Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:</p> <ul style="list-style-type: none"> • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p>
19	<p>Fruitless and wasteful expenditure</p> <p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.</p> <p>Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.</p> <p>Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>

ACCOUNTING POLICIES for the year ended 31 March 2020

20	<p>Irregular expenditure</p> <p>Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.</p> <p>Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery or not condoned and is not recoverable.</p> <p>Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>
21	<p>Changes in accounting policies, accounting estimates and errors</p> <p>Changes in accounting policies that are effected by management have been applied retrospectively in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p>
22	<p>Events after the reporting date</p> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p>
23	<p>Principal-Agent arrangements</p> <p>The department is party to a principal-agent arrangement for [include details here]. In terms of the arrangement the department is the [principal / agent] and is responsible for [include details here]. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.</p>
24	<p>Departures from the MCS requirements</p> <p>Management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard and there was no departure from any requirement to achieve fair presentation.</p>
25	<p>Capitalisation reserve</p> <p>The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.</p>

ACCOUNTING POLICIES for the year ended 31 March 2020

26	<p>Recoverable revenue</p> <p>Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.</p>
27	<p>Related party transactions</p> <p>A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.</p> <p>Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department. The number of individuals and their full compensation is recorded in the notes to the financial statements.</p>
28	<p>Inventories</p> <p>At the date of acquisition, inventories are recognised at cost in the statement of financial performance.</p> <p>Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition.</p> <p>Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value.</p> <p>The cost of inventories is assigned by using the weighted average cost basis.</p>
29	<p>Public-Private Partnerships</p> <p>Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies.</p> <p>A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.</p>
30	<p>Employee benefits</p> <p>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.</p>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

1. Annual Appropriation

1.1 Annual Appropriation

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

	Final Appropriation	Actual Funds Received	2019/20 Funds not requested/not received	Final Appropriation	2018/19 Appropriation received
	R'000	R'000	R'000	R'000	R'000
Administration International Relations	1 698 484	1 698 484	-	1 513 809	1 513 809
International Cooperation	3 069 527	3 069 527	-	3 383 266	3 383 266
Public Diplomacy and Protocol Services	538 543	538 543	-	526 498	526 498
International Transfers	298 886	298 886	-	353 250	3 53 250
Total	903 075	903 075	-	775 945	775 945
	6 508 515	6 508 515	-	6 552 768	6 552 768

1.2 Conditional grants

	Note	2019/20 R'000	2018/19 R'000
Total grants received	47	-	-
Provincial grants included in Total Grants received		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

2. Statutory Appropriation

	2019/20 R'000	2018/19 R'000
President and Deputy President salaries	-	-
Members' remuneration	-	-
Debt-service costs	-	-
Provincial equitable share	-	-
General fuel levy sharing with metropolitan municipalities	-	-
National Revenue Fund payments	-	-
Skills levy and sector education and training authorities	-	-
Magistrates salaries	-	-
Judges salaries	-	-
Total	-	-

Actual Statutory Appropriation received

3. Departmental revenue

	Note	2019/20 R'000	2018/19 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	1 231	1 179
Fines, penalties and forfeits	3.2	43	-
Interest, dividends and rent on land	3.3	798	621
Sales of capital assets	3.4	4 472	1 552
Transactions in financial assets and liabilities	3.5	52 223	31 209
Transfer received	3.6	-	-
Total revenue collected		58 767	34 561
Less: Own revenue included in appropriation	19	-	-
Departmental revenue collected		58 767	34 561

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

3.1 Sales of goods and services other than capital assets

	Note	2019/20	2018/19
	3	R'000	R'000
Sales of goods and services produced by the department		1 231	1 179
Sales by market establishment		726	715
Administrative fees		-	-
Other sales		505	464
Sales of scrap, waste and other used current goods		-	-
Total		1 231	1 179

3.2 Fines, penalties and forfeits

	Note	2019/20	2018/19
	3	R'000	R'000
Fines		-	-
Penalties		43	-
Forfeits		-	-
Total		43	-

3.3 Interest, dividends and rent on land

	Note	2019/20	2018/19
	3	R'000	R'000
Interest		798	621
Dividends		-	-
Rent on land		-	-
Total		798	621

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

3.4 Sale of capital assets

	Note	2019/20	2018/19
	3	R'000	R'000
Tangible assets		4 472	1 552
Buildings and other fixed structures	41	-	-
Machinery and equipment	39	4 472	1 552
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
-		-	-
Intangible assets			
Software	40	-	-
Mastheads and publishing titles	40	-	-
Patents, licences, copyright, brand names, trademarks	40	-	-
Recipes, formulae, prototypes, designs, models	40	-	-
Services and operating rights	40	-	-
Total		4 472	1 552

3.5 Transactions in financial assets and liabilities

	Note	2019/20	2018/19
	3	R'000	R'000
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Stale cheques written back		125	1
Other Receipts including Recoverable Revenue		52 098	31 208
Gains on GFECRA		-	-
Total		52 223	31 209

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

3.6 Transfers received

	Note	2019/20	2018/19
	3	R'000	R'000
Other governmental units		-	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
Total		-	-

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

Analysis of balance by source

Name of entity	Amount received	Amount paid to the revenue fund	2019/20 Balance
	R'000	R'000	
<i>Revenue collected on behalf of DHA for civic and immigration services</i>	555 573	191 278	364 295
Total	555 573	191 278	364 295

Name of entity	Amount received	Amount paid to the revenue fund	2018/19 Balance
	R'000	R'000	R'000
<i>Revenue collected on behalf of DHA for civic and immigration services</i>	498 435	138 213	360 222
Total	498 435	138 213	360 222

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

4. Aid assistance

	Note	2019/20 R'000	2018/19 R'000
Opening Balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		-	-
Transfers to or from retained funds		-	-
Paid during the year		-	-
Closing Balance		-	-

4.1 Analysis of balance by source

	Note	2019/20 R'000	2018/19 R'000
Aid assistance from RDP	4	-	-
Aid assistance from other sources		-	-
CARA		-	-
Closing balance		-	-

4.2 Analysis of balance

	Note	2019/20 R'000	2018/19 R'000
Aid assistance receivable	4	-	-
Aid assistance prepayments (not expensed)	4	-	-
Aid assistance unutilised	4	-	-
Aid assistance repayable	4	-	-
Closing balance		-	-
Aid assistance not requested/not received		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

4.2.1 Aid assistance prepayments (expensed)

	Note	Amount as at 1 April 2019	Less: Received in the current year	Add: Current Year prepayments	Amount as at 31 March 2018
		R'000	R'000	R'000	R'000
Goods and services		-	-	-	-
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	-
Capital assets		-	-	-	-
Other		-	-	-	-
Total		-	-	-	-

4.3

4.4 Prior period error

	Note	2018/19 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		-
		-
		-
Relating to 2018/19		-
		-
		-
Total prior period errors		-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

4.5 Aid assistance expenditure per economic classification

	Note	2019/20 R'000	2018/20 R'000
Current		-	-
Capital		-	-
Transfers and subsidies		-	-
Total aid assistance expenditure		-	-

5. Compensation of employees

5.1 Salaries and Wages

	Note	2019/20 R'000	2018/19 R'000
Basic salary		1 643 483	1 595 838
Performance award		2 694	6 335
Service Based		1 786	3 544
Compensative/circumstantial		51 005	45 910
Periodic payments		-	-
Other non-pensionable allowances		1 130 189	1 134 669
Total		2 829 157	2 786 296

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

5.2 Social contributions

	Note	2019/20 R'000	2018/20 R'000
Employer contributions			
Pension		202 538	200 050
Medical		105 602	102 417
UIF		-	-
Bargaining council		209	195
Official unions and associations		-	-
Insurance		-	-
Total		308 349	302 662
Total compensation of employees		3 137 506	3 088 958
Average number of employees		3 630	3 776

Officials appointed ito Public Service Act 2162 (2 214 2018/19), Officials not appointed ito Public Service Act Locally recruited 1 468 (1 562 2018/19)

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

6. Goods and services

	Note	2019/20 R'000	2018/19 R'000
Administrative fees		11 000	8 144
Advertising		2 575	9 484
Minor assets	6.1	1 402	1 830
Bursaries (employees)		892	1 379
Catering		10 231	27 561
Communication		45 486	44 477
Computer services	6.2	104 490	90 423
Consultants: Business and advisory services		9 055	13 083
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		8 242	12 715
Contractors		33 389	80 340
Agency and support / outsourced services		4 303	3 360
Entertainment		6 622	13 357
Audit cost – external	6.3	21 049	19 169
Fleet services		15 184	14 412
Inventory	6.4	-	-
Consumables	6.5	36 146	39 560
Housing		-	-
Operating leases		983 659	1 004 623
Property payments	6.6	403 314	396 085
Rental and hiring		130	124
Transport provided as part of the departmental activities		-	-
Travel and subsistence	6.7	218 636	271 043
Venues and facilities		16 913	65 479
Training and development		3 165	3 027
Other operating expenditure	6.8	190 787	203 915
Total		2 126 670	2 323 590

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

6.1 Minor assets

	Note	2019/20	2018/19
	6	R'000	R'000
Tangible assets		1 402	1 830
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		1 402	1 830
Transport assets		-	-
Specialised military assets		-	-
Intangible assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		1 402	1 830

6.2 Computer services

	Note	2019/20	2018/19
	6	R'000	R'000
SITA computer services		2 896	599
External computer service providers		101 594	89 824
Total		104 490	90 423

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

6.3 Audit cost – External

	Note	2019/20	2018/19
	6	R'000	R'000
Regularity audits		21 049	19 169
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
Total		21 049	19 169

6.4 Inventory

	Note	2019/20	2018/19
	6	R'000	R'000
Clothing material and accessories		-	-
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning, teaching and support material		-	-
Materials and supplies		-	-
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	-	-
Total		-	-

6.4.1 Other supplies

	Note	2019/20	2018/19
	6.4	R'000	R'000
Ammunition and security supplies		-	-
Assets for distribution		-	-
Machinery and equipment		-	-
School furniture		-	-
Sports and recreation		-	-
Library material		-	-
Other assets for distribution		-	-
Other		-	-
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

6.5 Consumables

	Note	2019/20	2018/19
	6	R'000	R'000
Consumable supplies		21 494	25 411
Uniform and clothing		2 900	5 481
Household supplies		5 304	6 149
Building material and supplies		-	-
Communication accessories		-	-
IT consumables		1 311	1 604
Other consumables		11 979	12 177
Stationery, printing and office supplies		14 652	14 149
Total		36 146	39 560

6.6 Property payments

	Note	2019/20	2018/19
	6	R'000	R'000
Municipal services		195 273	182 798
Property management fees		1 361	1 414
Property maintenance and repairs		206 680	211 873
Other		-	-
Total		403 314	396 085

6.7 Travel and subsistence

	Note	2019/20	2018/19
	6	R'000	R'000
Local		38 655	53 684
Foreign		179 981	217 359
Total		218 636	271 043

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

6.8 Other operating expenditure

	Note	2019/20	2018/19
		R'000	R'000
Professional bodies, membership and subscription fees	6	2 972	3 030
Resettlement costs		7 581	7 856
Other		180 234	193 029
Total		190 787	203 915

7. Interest and rent on land

	Note	2019/20	2018/19
		R'000	R'000
Interest paid		105 016	94 947
Rent on land		-	-
Total		105 016	94 947

8. Payments for financial assets

	Note	2019/20	2018/19
		R'000	R'000
Material losses through criminal conduct		-	-
Theft	8.4	-	-
Other material losses	8.1	-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	8.2	-	-
Debts written off	8.3	13	13 024
Forex losses	8.5	-	-
Debt take overs		-	-
Losses on GFECRA		-	-
Total		13	13 024

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

8.1 Other material losses

	Note 8	2019/20 R'000	2018/19 R'000
Nature of other material losses (Group major categories, but list material items)			
Incident Disciplinary Steps taken/ Criminal proceedings			
		-	-
Total		-	-

8.2 Other material losses written off

	Note 8	2019/20 R'000	2018/19 R'000
Nature of losses (Group major categories, but list material items)			
Total		-	-

8.3 Debts written off

	Note 8	2019/20 R'000	2018/19 R'000
Nature of debts written off			
Irregular expenditure written off			
Damages and losses		-	6 467
Staff debts		13	6 557
Total		13	13 024
Recoverable revenue written off		-	-
Total		-	-
Other debt written off			
Total		-	-
Total debt written off		13	13 024

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

8.4 Details of theft

	Note 8	2019/20 R'000	2018/19 R'000
Nature of theft (Group major categories, but list material items)			
Total		-	-

8.5 Forex losses

	Note 8	2019/20 R'000	2018/19 R'000
Nature of losses			
Forex loss		-	-
Total		-	-

9. Transfers and subsidies

		2019/20 R'000	2018/19 R'000
Provinces and municipalities	Note 48, 49		
Departmental agencies and accounts	Annex 1B	46 272	38 692
Higher education institutions	Annex 1C	-	-
Foreign governments and international organisations	Annex 1E	824 778	720 322
Public corporations and private enterprises	Annex 1D	-	-
Non-profit institutions	Annex 1F	-	-
Households	Annex 1G	11 250	36 442
Total		882 300	795 456

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

10. Expenditure for capital assets

	Note	2019/20 R'000	2018/19 R'000
Tangible assets		47 186	54 264
Buildings and other fixed structures	40	32 593	40 773
Heritage assets	39, 41	-	-
Machinery and equipment	39	14 593	13 491
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
Intangible assets		11 353	-
Software	40	11 353	-
Mastheads and publishing titles	40	-	-
Patents, licences, copyright, brand names, trademarks	40	-	-
Recipes, formulae, prototypes, designs, models	40	-	-
Services and operating rights	40	-	-
Total		58 539	54 264
The following amounts have been included as project costs in Expenditure for capital assets			
Compensation of employees		-	-
Goods and services		-	-
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

10.1 Analysis of funds utilised to acquire capital assets - 2019/20

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	47 186	-	47 186
Buildings and other fixed structures	32 593	-	32 593
Heritage assets	-	-	-
Machinery and equipment	14 593	-	14 593
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible assets	11 353	-	11 353
Software	11 353	-	11 353
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	58 539	-	58 539

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

10.2 Analysis of funds utilised to acquire capital assets - 2018/19

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	54 264	-	54 264
Buildings and other fixed structures	40 773	-	40 773
Heritage assets	-	-	-
Machinery and equipment	13 491	-	13 491
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	54 264	-	54 264

10.3 Finance lease expenditure included in Expenditure for capital assets

	Note	2019/20 R'000	2018/19 R'000
Tangible assets			
Buildings and other fixed structures		27 947	27 947
Heritage assets		-	-
Machinery and equipment		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Total		27 947	27 947

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

11. Unauthorised expenditure

11.1 Reconciliation of unauthorised expenditure

	Note	2019/20 R'000	2018/20 R'000
Opening balance		416 069	416 069
Prior period error			
As restated	11.5	416 069	416 069
Unauthorised expenditure – discovered in current year (as restated)		246 968	-
Less: Amounts approved by Parliament/Legislature with funding		-	-
Less: Amounts approved by Parliament/Legislature without funding			
Capital		-	-
Current		-	-
Transfers and subsidies			
Less: Amounts transferred to receivables for recovery	15		
Closing balance		663 037	416 069
Analysis of closing balance			
Unauthorised expenditure awaiting authorisation		663 037	416 069
Unauthorised expenditure approved without funding and not derecognised	11.6	-	-
Total		663 037	416 069

11.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

	2019/20 R'000	2018/19 R'000
Capital	596 740	349 772
Current	-	-
Transfers and subsidies	66 297	66 297
Total	663 037	416 069

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

11.3 Analysis of unauthorised expenditure awaiting authorisation per type

	2019/20 R'000	2018/19 R'000
Unauthorised expenditure relating to overspending of the vote or a main division within a vote	663 037	416 069
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division	-	-
Total	663 037	416 069

11.4 Details of unauthorised expenditure – current year

Incident	Disciplinary steps taken/criminal proceedings	2019/20 R'000
Unauthorised expenditure is due to the Overspending on Compensation of employees (COE) due to COE ceiling implemented by National Treasury which does not cover the cost for the filled positions as well as the depreciation of Rand against major currencies which impacted expenditure incurred in foreign currency.		246 968
		-
		-
Total		246 968

11.5 Prior period error

	Note	2018/19 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		-
Relating to 2018/19		-
Total prior period errors		-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

11.6 Unauthorised expenditure split into current and non-current asset

Details	2019/20			2018/19		
	Current R'000	Non-current R'000	Total R'000	Current R'000	Non-current R'000	Total R'000
Total	-	-	-	-	-	-

12. Cash and cash equivalents

	Note	2019/20 R'000	2018/19 R'000
Consolidated Paymaster General Account		94 838	143 744
Cash receipts		-	-
Disbursements		-	-
*Cash on hand		343	362
Investments (Domestic)		3 200	24 915
*Investments (Foreign)		283 897	175 717
Total		382 278	344 738

*Cash with Commercial Bank (CWCB) Reconciliation
Investment (Foreign) R210 449 469
Unrealised foreign gains R 73 447 273
Cashbook balance as at 31 March 2020 R283 896 742

R362 000 (2018/19) for cash on hand is a restated amount due to an uncorrected misstatement identified in 2018/19 audit.
R175, 717 million (2018/19) for Investment foreign (CWCB) is a restated amount due to uncorrected misstatement identified in 2018/19 audit.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

13. Other financial assets

	Note	2019/20 R'000	2018/19 R'000
Current			
Local		-	-
(Group major categories, but list material items)		-	-
Total		-	-
Foreign		-	-
Rental deposits		19 687	17 497
Total		19 687	17 497
Total Current other financial assets		19 687	17 497
	Note	2019/20 R'000	2018/19 R'000
Non-current			
Local		-	-
(Group major categories, but list material items)		-	-
Total		-	-
Foreign		67 722	72 745
Rental deposits		67 722	72 745
Total		67 722	72 745
Total Non-current other financial assets		67 722	72 745

14. Prepayments and advances

	Note	2019/20 R'000	2018/19 R'000
Staff advances		-	-
Travel and subsistence		4 111	3 931
Prepayments (Not expensed)	14.2	-	-
Advances paid (Not expensed)	14.1	-	-
SOCPEN advances		-	-
Total		4 111	3 931

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

14.1 Advances paid (Not expensed)

	Note	Balance as at 1 April	Less:	Add/Less:	Add:	Balance as at 31 March
		2018	Amount expensed in current year	Other	Current Year advances	2019
	14	R'000	R'000	R'000	R'000	R'000
National departments		-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other entities		-	-	-	-	-
Total		-	-	-	-	-

14.2 Prepayments (Not expensed)

	Note	Balance as at 1 April 2018	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year advances	Balance as at 31 March 2019
	14	R'000	R'000	R'000	R'000	R'000
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

14.3 Prepayments (Expensed)

	Note	Balance as at 1 April 2019	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year advances	Balance as at 31 March 2020
		R'000	R'000	R'000	R'000	R'000
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		2 035	(2 035)	-	1 609	1 609
Other		-	-	-	-	-
Total		2035	(2 035)	-	1 609	1 609

Prepayments (Expensed)

	Note	Balance as at 1 April 2018	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year advances	Balance as at 31 March 2019
		R'000	R'000	R'000	R'000	R'000
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		88 398	(2 797)	(84 482)	916	2 035
Other		-	-	-	-	-
Total		88 398	(2 797)	(84 482)	916	2 035

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

14.4 Advances paid (Expensed)

<i>Note</i>	Balance as at 1 April 2019	Less: Received in the current year	Add/Less: Other	Add: Current Year advances	Amount as at 31 March 2020
	R'000	R'000	R'000	R'000	R'000
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other institutions	-	-	-	-	-
Total	-	-	-	-	-

15. Receivables

	<i>Note</i>	Current R'000	2019/20 Non-current R'000	Total R'000	Current R'000	2018/19 Non-current R'000	Total R'000
Claims recoverable	15.1	131 245	115 496	246 741	246 497	85 441	331 938
Trade receivables	15.2	-	-	-	-	-	-
Recoverable expenditure	15.3	-	-	-	-	-	-
Staff debt	15.4	29 124	15 032	44 156	34 649	13 072	47 721
Fruitless and wasteful expenditure	15.6	-	-	-	-	-	-
Other debtors	15.5	188 211	5 067	193 278	140 479	4 962	145 441
Total		348 580	135 595	484 175	421 625	103 475	525 100

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

15.1 Claims recoverable

	<i>Note 15 and Annex 4</i>	2019/20 R'000	2018/19 R'000
National departments		229 368	273 085
Provincial departments		15 987	45 835
Foreign governments		-	-
Public entities		989	12 879
Private enterprises		-	-
Higher education institutions		397	139
Households and non-profit institutions		-	-
Local governments		-	-
Total		246 741	331 938

15.2 Trade receivables

	<i>Note 15</i>	2019/20 R'000	2018/19 R'000
(Group major categories, but list material items)		-	-
Total		-	-

15.3 Recoverable expenditure (disallowance accounts)

	<i>Note 15</i>	2019/20 R'000	2018/19 R'000
(Group major categories, but list material items)		-	-
Total		-	-

15.4 Staff debt

	<i>Note 15</i>	2019/20 R'000	2018/19 R'000
(Group major categories, but list material items)			
Departmental debts		42 222	40 166
Foreign staff debts		117	4 740
Salary accounts		1 817	2 815
Total		44 156	47 721

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

15.5 Other debtors

	Note	2019/20	2018/19
	15	R'000	R'000
Disallowance and damages		186 857	139 898
Damage vehicles		-	23
Receipt foreign claims		4 688	4 688
African Renaissance		1 332	91
Salary Accounts		401	741
Total		193 278	145 441

*R140 million (2018/19) for Disallowances is a restated amount due to uncorrected misstatements for cash on hand and Investment foreign (CWCB) identified in 2018/19 audit.

15.6 Fruitless and wasteful expenditure

	Note	2019/20	2018/19
	15	R'000	R'000
Opening balance			
Less amounts recovered		-	-
Less amounts written off		-	-
Transfers from note 32 Fruitless and Wasteful Expenditure		-	-
Interest		-	-
Total		-	-

15.7 Impairment of receivables

	Note	2019/20	2018/19
		R'000	R'000
Estimate of impairment of receivables		36 307	36 400
Total		36 307	36 400

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

16. Investments

	Note	2019/20 R'000	2018/19 R'000
Non-Current			
Shares and other equity		-	-
-(List investments at cost)		-	-
Total		-	-
	Annex 2A		
Securities other than shares			
(List investments at cost)		-	-
Total		-	-
Total non-current		-	-
		2019/20 R'000	2018/19 R'000
Analysis of non-current investments			
Opening balance		-	-
Additions in cash		-	-
Disposals for cash		-	-
Non-cash movements		-	-
Closing balance		-	-

16.1 Impairment of investments

	Note	2019/20 R'000	2018/19 R'000
Estimate of impairment of impairment		-	-
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

17. Loans

	<i>Note</i>	2019/20 R'000	2018/19 R'000
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
Total		<u>-</u>	<u>-</u>
Analysis of Balance		-	-
Opening balance		-	-
New Issues		-	-
Repayments		-	-
Write-offs		-	-
Closing balance		<u>-</u>	<u>-</u>

17.1 Impairment of loans

	<i>Note</i>	2019/20 R'000	2018/19 R'000
Estimate of impairment of loans		-	-
Total		<u>-</u>	<u>-</u>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

18. Voted funds to be surrendered to the Revenue Fund

	Note	2019/20 R'000	2018/19 R'000
Opening balance		182 529	411 484
Prior period error	18.2		
As restated		182 529	411 484
Transfer from statement of financial performance (as restated)		198 471	182 529
Add: Unauthorised expenditure for current year	11	246 968	-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure (PARLIAMENT/LEGISLATURES ONLY)	18.1	-	-
Paid during the year		(182 529)	(411 484)
Closing balance		445 442	182 529

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

	Note	2019/20 R'000	2018/19 R'000
Opening balance	18	-	-
Transfer from statement of financial performance		-	-
Transfer from Departmental Revenue to defray excess expenditure	19	-	-
Closing balance		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

18.2 Prior period error

	Note	2018/19
		R'000
Nature of prior period error		-
Relating to 2018/19 <i>[affecting the opening balance]</i>		-
Relating to 2018/19		-
Total prior period errors		-

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

	Note	2019/20	2018/19
		R'000	R'000
Opening balance		92 511	30 296
Prior period error	19.1	-	72 657
As restated		92 511	102 953
Transfer from Statement of Financial Performance (as restated)		58 767	34 561
Own revenue included in appropriation		-	-
Transfer from aid assistance	4	-	-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	18.1	-	-
Paid during the year		(53 694)	(45 003)
Closing balance		97 584	92 511

19.1 Prior period error

	Note	2018/19
		R'000
Nature of prior period error	19	
Relating to prior 2018/19		72 657
Foreign gains		72 657
Relating to 2018/19		
Total prior period errors		72 657

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

20. Bank Overdraft

	Note	2019/20 R'000	2018/19 R'000
Consolidated Paymaster General Account		-	-
Fund requisition account		-	-
Overdraft with commercial banks (Local)		-	-
Overdraft with commercial banks (Foreign)		-	-
Total		-	-

21. Payables – current

	Note	2019/20 R'000	2018/19 R'000
Amounts owing to other entities		-	-
Advances received	21.1	128 015	218 245
Clearing accounts	21.2	63	17
Other payables	21.3	366 201	361 262
Total		494 279	579 524

21.1 Advances received

	Note	2019/20 R'000	2018/19 R'000
National departments	21	52 059	80 586
Provincial departments		1 071	48 765
Public entities		74 885	88 890
Other institutions		-	4
Total		128 015	218 245

21.2 Clearing accounts

	Note	2019/20 R'000	2018/19 R'000
Description (Identify major categories, but list material amounts)	21		
Sal: Pension Fund		63	17
Total		63	17

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

21.3 Other payables

	Note 21	2019/20 R'000	2018/19 R'000
Description (Identify major categories, but list material amounts)			
Foreign affairs detainee funds		197	173
SAL: ACB		39	69
Sal: Pension		394	-
*DHA revenue owed to NRF		364 294	360 222
Sal income tax		1 226	658
Damages and losses		-	52
Debt account credit balances		48	88
Sal: Deduction allowance		3	-
Total		366 201	361 262

*DHA revenue owed to NRF opening balance of R401 million has been restated to R360 million due to misstatements identified in 2018/19 audit of Cash with Commercial Banks.

22. Payables - non-current

		R'000 One to two years	R'000 Two to three years	R'000 More than three years	2019/20 R'000 Total	2018/19 R'000 Total
Amounts owing to other entities	Note	-	-	501 304	501 304	508 488
Advances received	22.1	-	-	-	-	-
Other payables	22.2	-	-	8 249	8 249	14 069
Total		-	-	509 553	509 553	522 557

22.1 Advances received

	Note 22	2019/20 R'000	2018/19 R'000
National departments		-	-
Provincial departments		-	-
Public entities		-	-
Other institutions		-	-
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

22.2 Other payables

	Note 22	2019/20 R'000	2018/19 R'000
Description (Identify major categories, but list material amounts)			
Payable Adv:For&Int Org Adv Acc		8 232	8 232
Sal: Pension Fund		17	-
Salary income tax		-	5 798
Salary ACB		-	39
Total		8 249	14 069

23. Net cash flow available from operating activities

	Note	2019/20 R'000	2018/19 R'000
Net surplus/(deficit) as per Statement of Financial Performance		257 238	217 090
Add back non cash/cash movements not deemed operating activities		(194 533)	(354 457)
(Increase)/decrease in receivables – current		73 045	(101 988)
(Increase)/decrease in prepayments and advances		(180)	(774)
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		(85 245)	152 080
Proceeds from sale of capital assets		(4 472)	(1 552)
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		58 539	54 264
Surrenders to Revenue Fund		(236 220)	(456 487)
Surrenders to RDP Fund/Donor		-	-
Voted funds not requested/not received		-	-
Own revenue included in appropriation		-	-
Other non-cash items		-	-
Net cash flow generated by operating activities		62 705	(137 367)

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

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

	Note	2019/20 R'000	2018/19 R'000
Consolidated Paymaster General account		94 838	143 744
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
*Cash on hand		343	362
*Cash with commercial banks (Local)		3 200	24 915
Cash with commercial banks (Foreign)		283 897	175 717
Total		382 278	344 738

*Cash with Commercial Bank (CWCB) Reconciliation

Investment (Foreign) R210 449 469

Unrealised foreign gains R 73 447 273

Cashbook balance as at 31 March 2020 R283 896 742

R362 000 (2018/19) for cash on hand is a restated amount due to an uncorrected misstatement identified in 2018/19 audit.

R175, 717 million (2018/19) for Investment foreign (CWCB) is a restated amount due to uncorrected misstatement identified in 2018/19 audit.

25. Contingent liabilities and contingent assets

25.1 Contingent liabilities

	Note	2019/20 R'000	2018/19 R'000
Liable to			
Nature			
Motor vehicle guarantees Employees	Annex 3A	-	-
Housing loan guarantees Employees	Annex 3A	330	330
Other guarantees	Annex 3A	-	-
Claims against the department	Annex 3B	748 540	729 550
Intergovernmental payables (unconfirmed balances)	Annex 5	-	-
Environmental rehabilitation liability	Annex 3B	-	-
Other	Annex 3B	-	-
Total		748 870	729 880

The disclosure requirements of the Standard are not done due to impracticability's and/or sensitivity of the information disclosed.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

25.2 Contingent assets

	Note	2019/20 R'000	2018/19 R'000
Nature of contingent asset			
Recovery legal cost		777	777
Claims motor vehicle		49	49
Loss of cash Juba		380	380
Damages to the rented property		63	63
Rental in Accra		6 475	6 475
Thefts and losses		804	745
Recovery of loss or damages from the pension fund		1 273	-
Advance paid for preparatory work		88 172	88 172
Total		97 993	96 661

26. Commitments

	2019/20 R'000	2018/19 R'000
Current expenditure		
Approved and contracted	247 144	248 278
Approved but not yet contracted	-	44 360
	247 144	292 638
Capital expenditure		
Approved and contracted – Vehicles	1 130	-
Approved and contracted – Immovable property	2 337	10 433
Approved but not yet contracted	-	-
	3 467	10 433
Total Commitments	250 611	303 071

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

27. Accruals and payables not recognised

27.1 Accruals

	2019/20 R'000			2018/19 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	20 411	-	20 411	17 930
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	20 411	-	20 411	17 930

	Note	2019/20 R'000	2018/19 R'000
Listed by programme level			
Administration		18 255	11 680
International Relations		1 416	374
International Cooperation		1	296
Public Diplomacy and Protocol Services		259	5 578
International Transfers		480	2
Total		20 411	17 930

27.2 Payables not recognised

	2019/20 R'000			2018/19 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	12 554	40 045	52 599	17 568
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	10 311
Other	-	-	-	-
Total	12 554	40 045	52 599	27 879

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

	Note	2019/20 R'000	2018/19 R'000
Listed by programme level			
Administration		49 403	23 942
International Relations		2 924	1 885
International Cooperation		-	404
Public Diplomacy and Protocol Services		270	1 646
International Transfers		2	2
Total		52 599	27 879

	Note	2019/20 R'000	2018/19 R'000
Included in the above totals are the following:			
Confirmed balances with other departments	Annex 5	-	-
Confirmed balances with other government entities	Annex 5	-	-
Total		-	-

28. Employee benefits

	Note	2019/20 R'000	2018/19 R'000
Leave entitlement		70 209	62 079
Service bonus (Thirteenth cheque)		40 211	39 530
Performance awards		-	9 508
Capped leave commitments		59 155	61 888
Other		2 139	1 790
Total		171 714	174 795

Negative leave balances which occur until 31 March 2020 relate to employees who took more leave than pro-rata credits from January to March 2020. Full accruals for 2020 (22/30 working days) are credited on 1 January 2020 and employees take leave according to the unit's leave plan/arrangements.

Leave liability may differ due to the delay in implementation of leave as a result of national lockdown from 26 March 2020.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

29. Lease commitments

29.1 Operating leases

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2019/20					
Not later than 1 year	-	1 662	839 411	5 009	846 082
Later than 1 year and not later than 5 years	-	7 556	949 142	4 542	961 240
Later than five years	-	55 434	7 095	328	62 857
Total lease commitments	-	64 652	1 795 648	9 879	1 870 179

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2018/19					
Not later than 1 year	-	1 317	754 529	5 362	761 208
Later than 1 year and not later than 5 years	-	5 900	778 003	4 554	788 457
Later than five years	-	45 658	8 471	209	54 338
Total lease commitments	-	52 875	1 541 003	10 125	1 604 003

	Note	2019/20 R'000	2018/19 R'000
Rental earned on sub-leased assets	3	-	-
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

29.2 Finance leases **

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2019/20					
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	469	469
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	469	469
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2018/19					
Not later than 1 year	-	-	-	60	60
Later than 1 year and not later than 5 years	-	-	-	42	42
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	102	102

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

	Note	2019/20 R'000	2018/19 R'000
Rental earned on sub-leased assets	3	-	-
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

29.3 Operating lease future revenue**

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2019/20					
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-
2018/19					
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-

30. Accrued departmental revenue

	Note	2019/20 R'000	2018/19 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		-	-
Sales of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Transfers received		-	-
Other		-	-
Total		-	-

30.1 Analysis of accrued departmental revenue

	Note	2019/20 R'000	2018/19 R'000
Opening balance		-	-
Less: amounts received		-	-
Add: amounts recorded		-	-
Less: amounts written-off/reversed as irrecoverable		-	-
Closing balance		<u>-</u>	<u>-</u>

30.2 Accrued department revenue written off

	Note	2019/20 R'000	2018/19 R'000
Nature of losses		-	-
Total		<u>-</u>	<u>-</u>

30.3 Impairment of accrued departmental revenue

	Note	2019/20 R'000	2018/19 R'000
Estimate of impairment of accrued departmental revenue		-	-
Total		<u>-</u>	<u>-</u>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

31. Irregular expenditure

31.1 Reconciliation of irregular expenditure

	Note	2019/20 R'000	2018/19 R'000
Opening balance		1 456 804	1 158 788
Prior period error		-	-
As restated		1 456 804	1 158 788
Add: Irregular expenditure – relating to prior year		209 778	8 688
Add: Irregular expenditure – relating to current year		7 256	289 328
Less: Prior year amounts condoned		-	-
Less: Current year amounts condoned		-	-
Less: Amounts not condoned and recoverable	15	-	-
Less: Amounts not condoned and not recoverable		-	-
Closing balance		1 673 838	1 456 804
Analysis of awaiting condonation per age classification			
Current year		217 034	298 016
Prior years		1 456 804	1 158 788
Total		1 673 838	1 456 804

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

Incident	Disciplinary steps taken/criminal proceedings	2019/20 R'000
Irregular contracts investigated relating to 2018/19	Cases under investigation	197 028
SCM procedures not followed		7 434
Delegation of authority not followed		1 105
No valid contracts in place		11 467
Total		217 034

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

31.3 Details of irregular expenditure condoned

Incident	Condoned by (condoning authority)	2019/20 R'000
Total		-

31.4 Details of irregular expenditure recoverable (not condoned)

Incident	2019/20 R'000
Total	-

31.5 Details of irregular expenditure not recoverable (not condoned)

Incident	Not condoned by (condoning authority)	2019/20 R'000
Total		-

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

Incident	2019/20 R'000
Total	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

31.7 Prior period error

	Note	2018/19 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		-
Relating to 2018/18		-
Total prior period errors		-

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

Incident	2019/20 R'000
	-
Total	-

32. Fruitless and wasteful expenditure

32.1 Reconciliation of fruitless and wasteful expenditure

	Note	2019/20 R'000	2018/19 R'000
Opening balance		11 690	9 779
Prior period error		-	-
As restated		11 690	9 779
Fruitless and wasteful expenditure – relating to prior year		801	-
Fruitless and wasteful expenditure – relating to current year		1 625	1 911
Less: Amounts written off		(2 120)	-
Less: Amounts transferred to receivables for recovery	15.6	-	-
Closing balance		11 996	11 690

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

32.2 Analysis of awaiting resolution per economic classification

	2019/20	2018/19
	R'000	R'000
Current	11 773	11 467
Capital	223	223
Transfers and subsidies	-	-
Total	11 996	11 690

32.3 Analysis of Current year's (relating to current and prior years) fruitless and wasteful expenditure

Incident	Disciplinary steps taken/criminal proceedings	2019/20
		R'000
Fruitless and Wasteful		2 426
Total		2 426

32.4 Prior period error

	Note	2018/19
		R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		-
Relating to 2018/19		-
Total prior period errors		-

32.5 Details of fruitless and wasteful expenditure written off

Incident	2019/20
	R'000
Dublin - investigation completed and fruitless relating to 2018/19 written off	2 120
Total	2 120

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

33. Related party transactions

Revenue received	Note	2019/20 R'000	2018/19 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		-	-
Sales of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Transfers received		-	-
Total		-	-
Payments made	Note	2019/20 R'000	2018/19 R'000
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	-
Payments for financial assets		-	-
Transfers		-	-
Total		-	-
Year end balances arising from revenue/payments	Note	2019/20 R'000	2018/19 R'000
*Receivables from related parties		1 332	91
Payables to related parties		-	-
Total		1 332	91

*The African Renaissance and International Cooperation Fund (ARF) is subject to the direction of the Minister of International Relations and Cooperation under the control of the Director General.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

	Note	2019/20 R'000	2018/19 R'000
Loans to /from related parties			
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
Total		<u>-</u>	<u>-</u>

	Note	2019/20 R'000	2018/19 R'000
Other			
Guarantees issued/received		-	-
<i>List other contingent liabilities between department and related party</i>		-	-
Total		<u>-</u>	<u>-</u>

	Note	2019/20 R'000	2018/19 R'000
In kind goods and services provided/received			
<i>List in kind goods and services between the department and the related party</i>		-	-
Total		<u>-</u>	<u>-</u>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

34. Key management personnel

	No. of Individuals	2019/20 R'000	2018/19 R'000
Political office bearers (provide detail below)			
Officials:	6	6 412	6 608
Level 15 to 16	11	10 540	19 359
Level 14 (incl. CFO if at a lower level)		-	-
Family members of key management personnel		-	-
Total		16 952	25 967

Key management personnel (Parliament/Legislatures)

	No. of Individuals	2019/20 R'000	2018/19 R'000
Speaker to Parliament / the Legislature		-	-
Deputy Speaker		-	-
Secretary to Parliament / the Legislature		-	-
Deputy Secretary		-	-
Chief Financial Officer		-	-
Legal Advisor		-	-
Other		-	-
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

35. Public Private Partnership

	Note	2019/20 R'000	2018/19 R'000
Concession fee received		43	-
Base fee received		-	-
Variable fee received		-	-
Penalties		43	-
Unitary fee paid		256 811	246 742
Fixed component		27 947	27 947
Indexed component		228 864	218 795
Analysis of indexed component		228 864	218 795
Compensation of employees		-	-
Goods and services (excluding lease payments)		123 848	123 848
Operating leases		-	-
Interest		105 016	94 947
Capital / (Liabilities)		1 548 672	1 548 672
Tangible rights		-	-
Intangible rights		-	-
Property		1 491 202	1 491 202
Plant and equipment		57 470	57 470
Loans		-	-
Other		42 927	41 715
Prepayments and advances		-	-
Pre-production obligations		-	-
Other obligations		42 927	41 715

Any guarantees issued by the department are disclosed in Note 25.1

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

PUBLIC PRIVATE PARTNERSHIPS (PPP)

The Department concluded a Public Private Partnership Agreement with the Imbumba Aganang Consortium on 13 March 2009 in terms of which the Private Party financed designed constructed operates and maintains a suitable and sustainable working environment for the Department of International Relations and Cooperation's Head Office.

The scope of the project includes – The provision of office accommodation for the full Head Office staff complement together with appropriate staff wellness facilities necessary for the Department to fulfil its mandate; A training facility;

A conference facility seating 400 delegates to accommodate the many local and international conferences hosted by the Department; The upgrading of the existing diplomatic guest house in Waterkloof; and the construction of a new guest house on the same site as the Head Office.

The construction of the facilities was completed at the end of August 2009 and the Department relocated into the facilities during September 2009. The operational phase of the project which will continue for 25 years commenced on 20 September 2009.

The Unitary Fee for the project is fixed and agreed to in schedule 8 to the PPP Agreement. The Unitary Fee is escalated annually with CPI. In addition to the fixed Unitary Fee the Department pays to the Private Party on a monthly basis pass-through cost for utilities such as water & electricity waste management and TV licenses as well as additional costs for third party services such as catering events management and ad hoc requests e.g. additional network cabling / power points. No contract fees are received from any third parties.

In terms of the PPP Agreement the Department has given the private Party a 25 year contract to manage the facility and all the facility assets on behalf of the Department. The Private Party is not the owner of the facility and should the PPP Agreement be terminated before its expiry date the Private Party will not have a claim to the property but will be entitled to a termination payment as described in clauses 47 to 50 of the PPP Agreement. In addition to owning the facility the Department will upon expiry of the contract in September 2034 own all the assets therein and may either manage it internally or enter into a new arrangement following the applicable procurement prescripts for the management thereof.

During the term of the PPP Agreement the Private Party is obliged to provide and manage the facilities and facility assets and replace the assets at the end of its economic lifespan. This replacement of assets which includes major items such as lifts escalators carpets and the HVAC systems as well as furniture fittings and equipment will take place in accordance with the agreed maintenance and replacement provisions contained in schedules 4 and 6 to the PPP Agreement and is included in the agreed Unitary Fee. No additional costs are thus foreseen in this regard.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

The contract furthermore contains provisions for regular maintenance surveys to be conducted by independent parties so as to ensure that the facilities are maintained adequately and to ensure the replacement of furniture fittings and equipment at appropriate intervals.

In addition to the above the Private Party also performs the following facilities management services: on site facilities helpdesk on site availability of electrical engineers plumbers and handymen cleaning landscaping gardening and churn management. All costs associated with these services are included in the agreed Unitary Fee.

During the year under review the Department continued its monthly meetings with the Private Party and its operations subcontractor in order to manage the performance of the Private Party as well as to administratively manage the PPP Agreement. No variations were made to the PPP Agreement and no structural changes were undertaken. All facilities management services are fully operational and internal mechanisms to assess the Private Party's performance and ensure that penalties are deducted for performance not in accordance with the contract are in place.

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

	Note	2019/20 R'000	2018/19 R'000
Please specify			
Total		-	-

37. Provisions

	Note	2019/20 R'000	2018/19 R'000
Please specify			
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

37.1 Reconciliation of movement in provisions – 2019/20

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

37.2 Reconciliation of movement in provisions – 2018/19

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

38. Non-adjusting events after reporting date

Nature of event	2019/20 R'000
Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made.	-
Total	-

39. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	*Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
HERITAGE ASSETS	158 025	-	-	-	158 025
Heritage assets	158 025	-	-	-	158 025
MACHINERY AND EQUIPMENT	551 908	-	21 048	11 567	561 389
Transport assets	193 785	-	11 190	5 205	199 770
Computer equipment	127 653	-	2 227	2 822	127 058
Furniture and office equipment	176 275	-	4 667	2 876	178 066
Other machinery and equipment	54 195	-	2 964	664	56 495
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	709 933	-	21 048	11 567	719 414

*The opening balance in note 39 has been restated based on the prior period errors detected through the assets clean up exercise that the department embarked on.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

Movable Tangible Capital Assets under investigation

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

39.1 Additions

ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Cash*	Non-cash**	(Capital Work in Progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	14 593	7 050	-	(595)	21 048
Transport assets	9 011	3 581	-	(1 402)	11 190
Computer equipment	1 468	774	-	(15)	2 227
Furniture and office equipment	2 941	2 090	-	(364)	4 667
Other machinery and equipment	1 173	605	-	1 186	2 964

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

SPECIALISED MILITARY ASSETS

Specialised military assets

-	-	-	-	-
-	-	-	-	-

BIOLOGICAL ASSETS

Biological assets

-	-	-	-	-
-	-	-	-	-

TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS

14 593	7 050	-	(595)	21 048
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39.2 Disposals

	Sold for cash	Non-cash disposal	Total disposals	Cash Received
	R'000	R'000	R'000	Actual R'000
HERITAGE ASSETS	-	-	-	-
Heritage assets	-	-	-	-

MACHINERY AND EQUIPMENT

Transport assets
Computer equipment
Furniture and office equipment
Other machinery and equipment

5 776	5 791	11 567	4 472
5 205	-	5 205	3 939
18	2 804	2 822	3
463	2 413	2 876	226
90	574	664	304

SPECIALISED MILITARY ASSETS

Specialised military assets

-	-	-	-
-	-	-	-

BIOLOGICAL ASSETS

Biological assets

-	-	-	-
-	-	-	-

TOTAL MOVABLE TANGIBLE CAPITAL ASSETS

5 776	5 791	11 567	4 472
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

39.3 Movement for 2018/19

MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2019

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
HERITAGE ASSETS	163 217	(5 192)	-	-	158 025
Heritage assets	163 217	(5 192)	-	-	158 025
MACHINERY AND EQUIPMENT	567 763	6 378	14 277	36 510	551 908
Transport assets	198 493	5 105	7 536	17 349	193 785
Computer equipment	134 655	1 130	493	8 625	127 653
Furniture and office equipment	178 662	520	4 388	7 295	176 275
Other machinery and equipment	55 953	(377)	1 860	3 241	54 195
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	730 980	1 186	14 277	36 510	709 933

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

39.3.1 Prior period error

	Note	2018/19 R'000
Nature of prior period error		
Relating to prior 2018/19		1 186
		1 186
Relating to 2018/19		-
		-
Total prior period errors		1 186
*The prior period errors were detected through the assets clean up exercise that the department embarked on.		

39.4 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2020

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	194	103 937	-	104 131
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	2 026	-	2 026
Disposals	-	-	-	(1 447)	-	(1 447)
TOTAL MINOR ASSETS	-	-	194	104 516	-	104 710

*The opening balance in note 39.4 has been restated based on the prior period errors detected through the assets clean up exercise that the department embarked on.

Included in the R2 million of additions is both cash and non-cash minor assets

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	19 362	-	19 362
Number of minor assets at cost	-	-	-	104 146	-	104 146
TOTAL NUMBER OF MINOR ASSETS	-	-	-	123 508	-	123 508

Minor Capital Assets under investigation

Number	Value R'000
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Included in the above total of the minor capital assets per the asset register
are assets that are under investigation:

Specialised military assets
Intangible assets
Heritage assets
Machinery and equipment
Biological assets

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2019

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	214	94 286	-	94 500
Prior period error	-	-	(20)	14 589	-	14 569
Additions	-	-	-	1 698	-	1 698
Disposals	-	-	-	(6 636)	-	(6 636)
TOTAL MINOR ASSETS	-	-	194	103 937	-	104 131

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	17 746	-	17 746
Number of minor assets at cost	-	-	-	102 740	-	102 740
TOTAL NUMBER OF MINOR ASSETS	-	-	-	120 486	-	120 486

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

39.4.1 Prior period error

	Note	2018/19 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		14 569
Machinery and equipment		14 589
Heritage		(20)
Relating to 2018/19		
Total prior period errors		14 569

39.5 Movable assets written off

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2020

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2020

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	5 777	-	5 777
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	5 777	-	5 777

39.6 S42 Movable capital assets

MAJOR ASSETS SUBJECTED TO TRANSFER IN TERMS OF S42 OF THE PFMA - 31 MARCH 2020

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

MINOR ASSETS SUBJECTED TO TRANSFER IN TERMS OF S42 OF THE PFMA - 31 MARCH 2019

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

MAJOR ASSETS SUBJECTED TO TRANSFER IN TERMS OF S42 OF THE PFMA - 31 MARCH 2020

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

MINOR ASSETS SUBJECTED TO TRANSFER IN TERMS OF S42 OF THE PFMA - 31 MARCH 2019

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

40. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
SOFTWARE	19 357	-	11 353	-	30 710
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	19 357	-	11 353	-	30 710

Intangible Capital Assets under investigation

Number
Value
R'000

Included in the above total of the intangible capital assets per the asset register are assets that are under investigation:

Software
Mastheads and publishing titles
Patents, licences, copyright, brand names, trademarks
Recipes, formulae, prototypes, designs, models
Services and operating rights

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

40.1 Additions

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Cash	Non-Cash	(Develop- ment work in progress - current costs)	Received current year, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	11 353	-	-	-	11 353
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS	11 353	-	-	-	11 353

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

40.2 Disposals

DISPOSALS OF INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

40.3 Movement for 2018/19

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
SOFTWARE	29 474	(5 345)	-	4 772	19 357
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	29 474	(5 345)	-	4 772	19 357

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

40.3.1 Prior period error

	Note	2018/19 R'000
Nature of prior period error		
Relating to 2018/19 [affecting the opening balance]		(5 345)
		(5 345)
Relating to 2018/19		
Total prior period errors		(5 345)

41. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance R'000	Value adjustments	Additions R'000	Disposals R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	4 003 293	-	4 766	-	4 008 059
Dwellings	2 186 493	-	783	-	2 187 276
Non-residential buildings	1 815 055	-	3 983	-	1 819 038
Other fixed structures	1 745	-	-	-	1 745
HERITAGE ASSETS	7 096	-	-	-	7 096
Heritage assets	7 096	-	-	-	7 096
LAND AND SUBSOIL ASSETS	231 176	-	-	-	231 176
Land	231 176	-	-	-	231 176
Mineral and similar non- regenerative resources	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	4 241 565	-	4 766	-	4 246 331

*The opening balance in note 41.3 has been restated based on the prior period errors detected through the assets clean up exercise that the department embarked on.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

Immovable Tangible Capital Assets under investigation

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

41.1 Additions

ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Cash	Non-cash	(Capital Work in Progress current costs and finance lease payments) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
BUILDING AND OTHER FIXED STRUCTURES	32 593	120	(27 947)	-	4 766
Dwellings	783	-	-	-	783
Non-residential buildings	31 810	120	(27 947)	-	3 983
Other fixed structures	-	-	-	-	-
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-
TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS	32 593	120	(27 947)	-	4 766

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

41.2 Disposals

DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

41.3 Movement for 2018/19

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	3 992 753	(2 223)	12 763	-	4 003 293
Dwellings	2 175 953	(2 223)	12 763	-	2 186 493
Non-residential buildings	1 815 055	-	-	-	1 815 055
Other fixed structures	1 745	-	-	-	1 745
HERITAGE ASSETS	1 904	5 192	-	-	7 096
Heritage assets	1 904	5 192	-	-	7 096
LAND AND SUBSOIL ASSETS	231 176	-	-	-	231 176
Land	231 176	-	-	-	231 176
Mineral and similar non-regenerative resources	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	4 225 833	2 969	12 763	-	4 241 565

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

41.3.1 Prior period error

	Note	2018/19 R'000
Nature of prior period error		
Relating to 2018/19 [affecting the opening balance]		2 969
Dwellings		2 969
Relating to 2018/19		
Total prior period errors		2 969

41.4 Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2020

	Opening balance 1 April 2019	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2020
Note	R'000	R'000	R'000	R'000
Annexure 7				
Heritage assets	-	-	-	-
Buildings and other fixed structures	119	4 647	(119)	4647
Machinery and equipment	-	-	-	-
Intangible assets	-	-	-	-
TOTAL	119	4 647	(119)	4 647

Accruals and payables not recognised relating to Capital WIP	Note	2019/20 R'000	2018/19 R'000
[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in- progress]			
Total			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS as at 31 March 2020

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2019

	Note	Opening balance 1 April 2019	Prior period error	Current Year WIP	Ready for use (Assets to the AR)) / Contracts terminated	Closing balance 31 March 2019
	<i>Annexure 7</i>	R'000	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-	-
Buildings and other fixed structures		1 248	-	119	(1 248)	119
Machinery and equipment		-	-	-	-	-
Intangible assets		-	-	-	-	-
TOTAL		1 248	-	119	(1 248)	119

41.5 Immovable assets written off

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2020

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2020

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

41.6 S42 Immovable assets

Assets subjected to transfer in terms of S42 of the PFMA – 2019/20

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

Assets subjected to transfer in terms of S42 of the PFMA – 2018/19

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

41.7 Immovable assets (additional information)

		Note	2019/20	2018/19
a) Unsurvey land	Estimated completion date	Annexure 9	Area	Area
b) Properties deemed vested		Annexure 9	Number	Number
Land parcels				
Facilities				
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

42. Principal-agent arrangements

42.1 Department acting as the principal

	Fee paid	
	2019/20 R'000	2018/19 R'000
Include a list of the entities acting as agents for the department and the fee paid as compensation to the agent	-	-
Total	<u>-</u>	<u>-</u>

42.2 Department acting as the agent

42.2.1 Revenue received for agency activities

	2019/20 R'000	2018/19 R'000
Home Affairs	-	-
Total	<u>-</u>	<u>-</u>

In terms of the Memorandum of Understanding Department of Home Affairs (DHA) will be responsible to provide the approved tariffs for the Immigration and Civic services to DIRCO. Missions maintains and submit monthly revenue collection register and visa statistics register as well as face value register for the DHA collection each month. DIRCO executes the receipts of cash from third parties at the missions abroad on behalf of DHA - the principle and surrenders monies directly to the National Revenue Fund as approved by the National Treasury.

42.2.2 Reconciliation of funds and disbursements – 2019/20

Category of revenue or expenditure per arrangement	Total funds received	Expenditure incurred against funds
	R'000	R'000
Department of Home Affairs	-	-
Total	<u>-</u>	<u>-</u>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

42.2.3 Reconciliation of carrying amount of receivables and payables - 2019/20

Receivables Name of principal entity	Opening balance	Revenue principal is entitled to	Less: Write- offs/settlements /waivers	Cash received on behalf of principal	Closing Balance
	R'000	R'000	R'000	R'000	R'000

Total

Payables Name of principal entity	Opening balance	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing Balance
	R'000	R'000	R'000	R'000
Department of Home Affairs	555 573	-	191 278	364 295
Total	555 573	-	191 278	364 295

Reconciliation of carrying amount of receivables and payables - 2018/19

Receivables Name of principal entity	Opening balance	Revenue principal is entitled to	Less: Write- offs/settlements /waivers	Cash received on behalf of principal	Closing Balance
	R'000	R'000	R'000	R'000	R'000

Total

Payables Name of principal entity	Opening balance	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing Balance
	R'000	R'000	R'000	R'000
Department of Home Affairs	498 435	-	138,213	360 222
Total	498 435	-	138 213	360 222

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

43. Changes in accounting estimates

During the year the following changes were made to the estimations employed in the accounting for transactions, assets, liabilities, events and circumstances

Value derived using the original estimate R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000
---	---	---

Accounting estimate change 1: Provide a description of the change in estimate

Line item 1 affected by the change
Line item 2 affected by the change
Line item 3 affected by the change
Line item 4 affected by the change
Line item 5 affected by the change

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Value derived using the original estimate R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000
---	---	---

Accounting estimate change 2: Provide a description of the change in estimate

Line item 1 affected by the change
Line item 2 affected by the change
Line item 3 affected by the change
Line item 4 affected by the change
Line item 5 affected by the change

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Value derived using the original estimate R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000
---	---	---

Accounting estimate change 3: Provide a description of the change in estimate

Line item 1 affected by the change
Line item 2 affected by the change
Line item 3 affected by the change
Line item 4 affected by the change
Line item 5 affected by the change

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

44. Prior period errors

44.1 Correction of prior period errors

	Note	Amount bef error correction 2018/19 R'000	Prior period error 2018/19 R'000	Restated Amount 2018/19 R'000
Line item 1 affected by the change				
Line item 2 affected by the change				
Line item 3 affected by the change				
Net effect				

	Note	Amount bef error correction 2018/19 R'000	Prior period error 2018/19 R'000	Restated Amount 2018/19 R'000
Expenditure:				
Movable Tangible Capital Assets	39	708 747	1 186	709 933
Minor Assets	39.4	89 562	14 569	104 131
Intangible capital assets	40	24 702	(5 345)	19 357
Immovable Tangible Capital Assets	41	4 238 596	2 969	4 241 565
Net effect		5 061 607	13 379	5 074 986

The prior period error is due to uncorrected misstatements of the Asset register identified during the 2018/19 audit. The error relates to completeness and existence of the asset register.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS as at 31 March 2020

	Note	Amount bef error correction 2018/19 R'000	Prior period error 2018/19 R'000	Restated Amount 2018/19 R'000
Assets: (E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
Investment foreign	12	383 756	(208 039)	175 717
Receivables Staff debtors	15	48 066	(345)	47 721
Receivables Other debtors	15	5 198	140 243	145 441
Cash on hand	12	4 550	(4 188)	362
Prepayments and advances	14	5 178	(1 247)	3 931
Receivables Claims Recoverable National	15	252 751	(20 334)	273 085
Receivables Claims Recoverable Public Entities	15	884	11 995	12 879
Net effect		700 383	(41 247)	659 136

The prior period error is due to uncorrected misstatement of Cash with Commercial Bank identified during 2018/19 audit. The error relates to the amounts disclosed as cash on hand as well as cash with commercial bank as well as disallowances as a result of reclassification of amounts from cash with commercial bank.

	Note	Amount bef error correction 2018/19 R'000	Prior period error 2018/19 R'000	Restated Amount 2018/19 R'000
Liabilities:				
Payables: other		402 104	(40 842)	361 262
Payables Advances received National		167 275	(86 689)	80 586
Payables Advances received Public Entities		2 201	86 689	88 890
Payable Non-current		595 619	(73 062)	522 557
Net effect		1 167 199	(113 904)	1 053 295

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

The prior period error is due to uncorrected misstatement of Cash with Commercial Bank identified during 2018/19 audit. This relates to a misallocated amount for repatriation to CWCB.

	Note	Amount bef error correction 2018/19 R'000	Prior period error 2018/19 R'000	Restated Amount 2018/19 R'000
Other:				
Key Management Personnel	34	45 312	(45 312)	
Key Management Personnel	34	2 560	(2 560)	
Fruitless and Wasteful Expenditure	32	11 690	801	12 491
Net effect		59 562	(47 071)	12 491

45. Inventories *(Effective from date determined in a Treasury Instruction)*

	Note Annexure 6	2019/20 R'000	2018/19 R'000
Opening balance			
Add/(Less): Adjustments to prior year balances			
Add: Additions/Purchases - Cash			
Add: Additions - Non-cash			
(Less): Disposals			
(Less): Issues			
Add/(Less): Adjustments			
Closing balance		-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1A

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2018/19
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000

TOTAL	-	-	-	-	-	-	-	-	-	-	-	-
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National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.

Departments are required to include a summary of expenditure per conditional grant to aid in the identification of under- / over spending of such funds and to allow the department to provide an explanation for the variance

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1B

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENTAL AGENCY/ ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2018/19
	Adjusted Appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
African Renaissance & International Fund	46 272	-	-	46 272	46 272	100%	38 692
SA Development Partnership Agency	10 065	-	-	10 065	-	0%	9 532
TOTAL	56 337	-	-	56 337	46 272		48 224

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1C

STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

NAME OF HIGHER EDUCATION INSTITUTION	TRANSFER ALLOCATION				TRANSFER			2018/19
	Adjusted Appropriation	Roll Overs	Adjust- ments	Total Available	Actual Transfer	Amount not transferred	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000
TOTAL	-	-	-	-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1D

STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

NAME OF PUBLIC CORPORATION/PRIVATE ENTERPRISE	TRANSFER ALLOCATION				EXPENDITURE				2018/19
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Capital	Current	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
Public Corporations									
Transfers									
Subsidies									
Total	-	-	-	-	-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1E

STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

FOREIGN GOVERNMENT/ INTERNATIONAL ORGANISATION	TRANSFER ALLOCATION				EXPENDITURE		2018/19
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
African Union	437 912			437 912	441 348	101%	346 672
Group of 77 Countries	253			253	83	33%	241
India-Brazil- South Africa Trust Fund	14 616		2 709	17 325	17 325	100%	14 717
New Partnership for Africa's Development	7 654			7 654	7 109	93%	6 030
African Peer Review Mechanism	1 755			1 755	-	0%	2 412
Organisation for Economic Cooperation and Development	634			634	-	0%	595
United Nations Development Programme	7 667		6 818	14 485	14 485	100%	7 260
African, Caribbean and Pacific Group of states	7 624		327	7 951	7 952	100%	7 552
Commonwealth of Nation	8 484			8 484	8 073	95%	8 556
Southern African Development Community	86 643		47 464	134 107	134 412	100%	109 725
United Nations	180 763		(7 145)	173 618	162 624	94%	180 403
United Nations Human Rights Council	-			-	-	-	-
Biological and Toxin Weapons Convention	685			685	501	73%	649
Comprehensive Nuclear-Test-Ban Treaty	6 586			6 586	6 447	98%	6 711
Indian Ocean Rim Research Centre	344			344	-	0%	348
Perez-Guerrero Trust Fund	84			84	86	102%	80
South Centre Capital Fund	1 313			1 313	-	0%	1 420
United Nations Development Programme in Southern Africa	1 576			1 576	1 576	100%	-
United Nations Convention on the Law of Sea	1 166			1 166	-	0%	1 262
Humanitarian aid	31 944		(2 709)	29 235	21 772	74%	31 765
Perm Court Of Arbitration	251			251	223	89%	186
Asia-Africa Legal Consultative Organisation	344			344	266	77%	241
International Tribunal for the Law of the sea	976			976	496	51%	896
	799 274	-	47 464	846 738	824 778		727 721
TOTAL	799 274	-	47 464	846 738	824 778		727 721

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1F

STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2018/19
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
	-	-	-	-	-		-
Subsidies							
	-	-	-	-	-		-
TOTAL	-	-	-	-	-		-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1G

STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2018/19
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
H/H EMPL S/BEN:LEAVE GRATUITY	5 891	-	1 575	7 466	5 609	75%	8 010
H/H EMPL S/BEN:SEV PACKAGE	4 458	-	2 237	6 695	5 641	84%	28 590
	10 349	-	3 812	14 161	11 250		36 600
Subsidies							
	-	-	-	-	-	-	-
TOTAL	10 349	-	3 812	14 161	11 250		36 600

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1H

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2019/20	2018/19
		R'000	R'000
Received in cash			
Addis Ababa	Honorarium for keynote address at African Union Summit	3	-
Subtotal		<u>3</u>	<u>-</u>
Received in kind			
		-	15 728
Abuja	National Day Sponsorship	42	
Accra	National Day Sponsorship	179	
Ankara	National Day Sponsorship	124	
Beijing	Heritage Day Celebration	3 212	
Bangkok	National Day Sponsorship	195	
Beijing	International Charity Bazaar	42	
Berlin	National Day Sponsorship	199	
Berlin	Sponsorship for staff trip to Schwenrin and SchleswigHolstein	80	
Berlin	Sponsorship for cologne trip	18	
Berlin	Heritage Day Sponsorship	82	
Bern	National Day Sponsorship	142	
Bern	Gifts (Chocolate & Wine	1	
Brussels	National Day Sponsorship	16	

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

Brasilia	Sponsorship of Flight and accommodation	22
Brasilia	BRICS Summit Sponsorship	205
Bucharest	National Day Sponsorship	119
Bucharest	Sponsorship for accommodation and ground transport	13
Colombo	Sponsorship for writing and publishing of Children Book	41
Doha	National Day Sponsorship	150
Doha	Sponsorship for South African Ubuntu Heritage day	219
Dubai	National Day Sponsorship	30
Geneva	Sponsorship of tickets to China	62
Geneva	Sponsorship for non-proliferation conference	30
Hanoi	Sponsorship for Rhino Day event	372
Harare	National Day Sponsorship	162
Hong Kong	National Day Sponsorship	204
Hong Kong	Donation of prizes for National Day	100
Juba	National Day Sponsorship	21
Kampala	National Day Sponsorship	78
Kuala Lumpur	National Day Sponsorship	34
Kuala Lumpur	Marketing Material	6
Kuwait	Gifts(books,honey,dates and cake)	8
Lagos	National Day Sponsorship	74
Lagos	Women's day	98
Lagos	Gifts(drinks for Christmas)	3
Lima	National Day Sponsorship	42

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

London	Sponsorship to host World Cup Victory event	189	
Madrid	Sponsorship:25 years of Democracy	165	
Manila	Gifts (Cake)	1	
Maputo	National Day Sponsorship	143	
Maseru	Donation of printing paper	3	
Mbabane	Donation of brown sugar	1	
Mumbai	National Day Sponsorship	517	
New Delhi	National Day Sponsorship	610	
Ottawa	National Day Sponsorship	96	
Ottawa	Sponsorship for SA Round Table	15	
Rome	National Day Sponsorship	68	
Shanghai	National Day Sponsorship	42	
Santiago	Donations for National Day lucky draw	41	
Warsaw	National day sponsorship	23	
Washington	Donation of a large portrait image of Mandela	85	
Washington	Gifts of wine	4	
Washington	Gifts (commemorative coin and book)	1	
Washington	Donation of medium size fraed painting	9	
Yaoundé	Gift for portrait	1	
Yaoundé	National Day Sponsorship	125	
Yaoundé	Donation of cellphones and airtime	4	
MTN	Sponsorship for Ubuntu Awards 2020	550	
Vodacom	Sponsorship for Ubuntu Awards 2020	400	
Old Mutual	Sponsorship for Ubuntu Awards 2020	250	
Engen Oil	Sponsorship for Ubuntu Awards 2020	200	
Tsogo Sun	Sponsorship for Ubuntu Awards 2020	250	
Subtotal		10 218	15 728
TOTAL		10 218	15 728

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1I

STATEMENT OF AID ASSISTANCE RECEIVED

NAME OF DONOR	PURPOSE	OPENING BALANCE R'000	REVENUE R'000	EXPENDI- TURE R'000	PAID BACK ON/BY 31 MARCH R'000	CLOSING BALANCE R'000
Received in cash						
Subtotal		-	-	-	-	-
Received in kind						
Subtotal		-	-	-	-	-
TOTAL		-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1J

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

NATURE OF GIFT, DONATION OR SPONSORSHIP (Group major categories but list material items including name of organisation)	2019/20	2018/19
	R'000	R'000
Made in kind		231
Argentina	1	
Angola	1	
Belgium	1	
Botswana	1	
Brazil	28	
China	51	
DRC	1	
Madagascar	1	
Malawi	1	
Senegal	1	
Seychelles	1	
Mozambique	1	
Namibia	1	
Egypt	1	
Gabon	1	
Ghana	7	

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

Lesotho	0	
Saudi Arabia	3	
Rwanda	1	
Tanzania	0	
Togo	1	
Uganda	1	
Zambia	1	
Zimbabwe	1	
India	28	
Russia	28	
UK	5	
Vietnam	0	
Turkey	2	
Jamaica	1	
UAE	3	
SADC -Dr Tax	0	
RSA - Minister to various UNGA	7	
TOTAL	184	231

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1K

STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

Grant Type	Apr 2019 R'000	May 2019 R'000	Jun 2019 R'000	Jul 2019 R'000	Aug 2019+ R'000	Sept 2019 R'000	Oct 2019 R'000	Nov 2019 R'000	Dec 2019 R'000	Jan 2020 R'000	Feb 2020 R'000	Mar 2020 R'000	Total R'000
Old age													
War Veterans													
Disability													
Grant in Aid													
Foster Care													
Care Dependency													
Child Support Grant													
Other													
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 1L

STATEMENT OF INDIRECT GRANTS BETWEEN NATIONAL DEPARTMENTS AND MUNICIPALITIES

NAME OF GRANT	GRANT ALLOCATION				SPENT
	Division of Revenue Act	Roll Overs R'000	Adjustments R'000	Total Available R'000	Amount R'000

TOTAL

-	-	-	-	-
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 2A

STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO NATIONAL/PROVINCIAL PUBLIC ENTITIES

Name of Public Entity National/Provincial Public Entity	State Entity's PFMA Schedule type (state year- end if not 31 March)	% Held 2019/ 20	% Held 2018/ 19	Number of shares held		Cost of investment R'000		Net Asset value of investment R'000		Profit/(Loss) for the year R'000		Losses guarantee d Yes/No
				2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	
Subtotal												
TOTAL		-	-	-	-	-	-	-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 2B

STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO ENTITIES (CONTINUED)

Name of Public Entity	Nature of business	Cost of investment R'000		Net Asset value of Investment R'000		Amounts owing to Entities R'000		Amounts owing by Entities R'000	
		2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19
Controlled entities									
Subtotal									
Non-controlled entities									
Associates									
Subtotal									
Joint Ventures									
Subtotal									
Other non-controlled entities									
Subtotal									
TOTAL		-	-	-	-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 3A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2020 - LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2019	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced/ released during the year	Revaluations	Closing balance 31 March 2020	Guaranteed interest for year ended 31 March 2020	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
	Motor vehicles								
	Standard Bank		36				36		
	ABSA Bank		131				131		
	Ned bank NBS		29				29		
	FNB/Saambou Bank		14				14		
	Hlano Fin Services		-				-		
	Old Mutual/NEDPERM		9				9		
	NP Development Corp		111				111		
	Subtotal	-	330	-	-	-	330	-	-
	Housing	-	-	-	-	-	-	-	-
	Subtotal								
	Other								
	Subtotal								
	TOTAL	-	330	-	-	-	330	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2020

Nature of Liability	Opening Balance 1 April 2019 R'000	Liabilities incurred during the year R'000	Liabilities paid/cancelle d/reduced during the year R'000	Liabilities recoverable (Provide details hereunder) R'000	Closing Balance 31 March 2020 R'000
Claims against the department					
Summons received	729 550	24 815	5 825	-	748 540
Subtotal	729 550	24 815	5 825	-	748 540
Environmental Liability					
Subtotal	-	-	-	-	-
Other					
Subtotal	-	-	-	-	-
TOTAL	729 550	24 815	5 825		748 540

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 4 CLAIMS RECOVERABLE

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2019/20	
							Receipt date up to six (6) working days after year end	Amount
	31/03/2020	31/03/2019	31/03/2020	31/03/2019	31/03/2020	31/03/2019	R'000	R'000
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Department								
Science & Tech	-	-	1 546	2 239	1 546	2 239	-	-
Arts & Culture	-	-	-	1 886	-	1 886	-	-
Social Development.	-	-	-	89	-	89	-	-
Agriculture, Forestry and Fisheries	-	-	-	5 590	-	5 590	-	-
Mineral Resources	-	-	-	83	-	83	-	-
Human Settlements	-	-	-	1	-	1	-	-
Communications	-	-	-	369	-	369	-	-
Tourism	-	-	-	67	-	67	-	-
Public Works	-	-	1 595	2 266	1 595	2 266	-	-
Health	-	-	15 994	19 056	15 994	19 056	-	-
GCIS	-	-	889	1 155	889	1 155	-	-
Health Students	-	-	-	14 674	-	14 674	-	-
Presidency	-	-	3 080	9 822	3 080	9 822	-	-
Transport	-	-	2 754	2 336	2 754	2 336	-	-
Energy	-	-	-	517	-	517	-	-
Cooperative Governance	-	-	91	13	91	13	-	-
Public Enterprise	-	-	-	49	-	49	-	-
DTI	29 938	-	18	13 154	29 956	13 154	-	-
Water and Sanitation	-	-	-	800	-	800	-	-
Small Business Development	-	-	248	206	248	206	-	-
Environmental Affairs	2 379	-	-	286	2 379	286	-	-
Labour	-	-	1 557	670	1 557	670	-	-
Women	-	-	-	740	-	740	-	-
Home Affairs Official Visits	-	-	36 000	34 233	36 000	34 233	-	-
Planning, Monitoring & Evaluation	-	-	356	51	356	51	-	-
Rural Development and Land	-	-	-	-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

Reform	-	-	-	-	-
National Treasury	-	843	1 365	843	1 365
DHA Repatriation	-	-	-	-	-
Government Pensions	-	-	-	-	-
Administration Agency	-	1 774	2 127	1 774	2 127
Telecommunications and Postal Services	-	-	-	-	-
Sports & Recreation	-	-	2 468	-	2 468
SARS	-	-	109	-	109
Police	-	337	373	337	373
DPSA	-	26 141	25 212	26 141	25 212
Correctional Service	-	-	41	-	41
Higher Education and training	-	-	-	-	-
Basic Education	-	-	1 777	-	1 777
Defence and Military Veterans	-	-	276	-	276
Irrecoverable claims (Nat Pace Acc)	-	69 408	62 236	69 408	62 236
Sub Total	-	34 418	34 418	34 418	34 418
	32 317	197 050	240 756	229 367	240 756
Eastern Cape	-	32	104	32	104
Free State	-	15 955	44 026	15 955	44 026
Mpumalanga	-	-	181	-	181
Kwazulu-Natal	-	-	393	-	393
Gauteng	-	-	89	-	89
Limpopo	-	-	727	-	727
North West	-	-	315	-	315
Sub Total	-	15 987	45 835	15 987	45 835

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

Other Government Entities

Compensation Commissioner	-	-	-	62	-	62
IEC	-	-	188	119	188	119
Parliament	606	-	192	456	798	456
South African Communist Party	-	-	-	-	-	-
National School Of Governance	-	-	-	-	-	-
SASSA	-	-	-	-	-	-
SAHRA	-	-	-	106	-	106
Auditor General	-	-	-	12	-	12
NHCSA	-	-	3	3	3	3
Other accounts	-	-	-	127	-	127
State Security	-	-	-	11 995	-	11 995
University of Stellenbosch	-	-	-	5	-	5
UNISA	-	-	397	134	397	134
Sub Total	606	-	780	13 018	1 386	13 018
TOTAL	32 923	-	213 818	299 609	246 741	299 609

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 5 INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2019/20 *	
							Payment date up to six (6) working days before year end	Amount
	31/03/2020 R'000	31/03/2019 R'000	31/03/2020 R'000	31/03/2019 R'000	31/03/2020 R'000	31/03/2019 R'000		R'000
DEPARTMENTS								
Current								
Subtotal	-	-	-	-	-	-	-	-
Non-current								
Subtotal	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-
OTHER GOVERNMENT ENTITY								
Current								
Subtotal	-	-	-	-	-	-	-	-
Non-current								
Subtotal	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 6 INVENTORIES

Inventories [Per major category]	Note	Quantity	2019/20	Quantity	2018/19
			R'000	R'000	
Opening balance					
Add/(Less): Adjustments to prior year balance					
Add: Additions/Purchases - Cash					
Add: Additions - Non-cash					
(Less): Disposals					
(Less): Issues					
Add/(Less): Adjustments					
Closing balance			-	-	-
<i>Include discussion where deemed relevant</i>					

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 7 MOVEMENT IN CAPITAL WORK IN PROGRESS

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance R'000	Current Year Capital WIP R'000	Ready for use (Asset register) / Contract terminated R'000	Closing balance R'000
HERITAGE ASSETS	-	-	-	-
Heritage assets	-	-	-	-
MACHINERY AND EQUIPMENT				
Transport assets	-	-	-	-
Computer equipment	-	-	-	-
Furniture and office equipment	-	-	-	-
Other machinery and equipment	-	-	-	-
SPECIALISED MILITARY ASSETS				
Specialised military assets	-	-	-	-
BIOLOGICAL ASSETS-				
Biological assets	-	-	-	-
BUILDINGS AND OTHER FIXED STRUCTURES	119	4 647	(4 766)	-
Dwellings	119	4 647	(4 766)	-
Non-residential buildings	-	-	-	-
Other fixed structures	-	-	-	-

LAND AND SUBSOIL ASSETS

Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-

SOFTWARE

Software	-	-	-	-
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MASTHEADS AND PUBLISHING TITLES

Mastheads and publishing titles	-	-	-	-
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PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS

Patents, licences, copyright, brand names and trademarks	-	-	-	-
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RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS

Recipes, formulae, prototypes, designs, models	-	-	-	-
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SERVICES AND OPERATING RIGHTS

Services and operating rights	-	-	-	-
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TOTAL

119	4 647	(4 766)	-
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 20YY

	Opening balance R'000	Prior period error R'000	Current Year Capital WIP R'000	Ready for use (Asset register) / Contract terminated R'000	Closing balance R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	-	-	-	-	-
Transport assets	-	-	-	-	-
Computer equipment	-	-	-	-	-
Furniture and office equipment	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
BUILDINGS AND OTHER FIXED STRUCTURES	1 248	-	119	(1 248)	119
Dwellings	1 248	-	119	(1 248)	119
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-

LAND AND SUBSOIL ASSETS

Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-

SOFTWARE

Software	-	-	-	-	-
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MASTHEADS AND PUBLISHING TITLES

Mastheads and publishing titles	-	-	-	-	-
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PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS

Patents, licences, copyright, brand names and trademarks	-	-	-	-	-
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RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS

Recipes, formulae, prototypes, designs, models	-	-	-	-	-
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SERVICES AND OPERATING RIGHTS

Services and operating rights	-	-	-	-	-
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TOTAL	1 248	-	119	(1 248)	119
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Include discussion where deemed relevant

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 8A

INTER-ENTITY ADVANCES PAID (note 14)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019	31/03/2020	31/03/2019
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Subtotal	-	-	-	-	-	-
PROVINCIAL DEPARTMENTS						
Subtotal	-	-	-	-	-	-
PUBLIC ENTITIES						
Subtotal	-	-	-	-	-	-
OTHER ENTITIES						
Subtotal	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 8B

INTER-ENTITY ADVANCES RECEIVED (note 21 AND note 22)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019	31/03/2020	31/03/2019
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Current						
Science & Tech	-	1 059	-	-	-	1 059
Public Works	-	576	-	-	-	576
Arts & Culture	4 876	7 694	-	-	4 876	7 694
Social Development.	131	4 613	-	-	131	4 613
Economic Development	-	7	-	-	-	7
Agriculture, Forestry and Fisheries	2 217	-	-	-	2 217	-
Mineral Resources	784	806	-	-	784	806
Justice and Constitutional Development	967	1 427	-	-	967	1 427
Human Settlements	11	-	-	-	11	-
Communications	171	493	-	-	171	493
Public Service Commission	92	16	-	-	92	16
Tourism	77	565	-	-	77	565
Health	-	1 815	-	-	-	1 815
GCIS	-	47	-	-	-	47
Health Students	29 798	3 717	-	-	29 798	3 717
Energy	356	909	-	-	356	909

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

ANNEXURE 8B

INTER-ENTITY ADVANCES RECEIVED (note 21 AND note 22)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019	31/03/2020	31/03/2019
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Cooperative Governance	-	25	-	25	-	25
Public Enterprise	554	291	554	291	554	291
DTI	-	42 297	-	42 297	-	42 297
Water and Sanitation	323	-	323	-	323	-
SAPS	-	1 833	-	1 833	-	1 833
Environmental Affairs	-	2 774	-	2 774	-	2 774
Labour	-	-	-	-	-	-
Women	527	1 053	527	1 053	527	1 053
Home Affairs Official Visits	-	3 318	-	3 318	-	3 318
Planning, Monitoring & Evaluation	-	183	-	183	-	183
Rural Development and Land Reform	24	63	24	63	24	63
Telecommunications and Postal Services	1 335	-	1 335	-	1 335	-
Sports & Recreation	5 615	637	5 615	637	5 615	637
SARS	-	22	-	22	-	22
DPSA	1 070	651	1 070	651	1 070	651
Correctional Service	281	342	281	342	281	342
Higher Education and training	2 244	2 843	2 244	2 843	2 244	2 843
Basic Education	606	509	606	509	606	509

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2020

Defence and Military Veterans	-	1	-	1
Subtotal	52 059	80 586	-	80 586

PROVINCIAL DEPARTMENTS

Current

Eastern Cape	-	32	-	32
Northern Cape	-	90	-	90
Western Cape	-	17	-	17
Free State	-	47 719	-	47 719
Mpumalanga	424	570	424	570
Kwazulu-Natal	626	-	626	-
Gauteng	-	-	-	-
Limpopo	20	119	20	119
North West		218	-	218
Subtotal	1 071	48 765	-	48 765

PUBLIC ENTITIES

Current

Compensation Commisioner	2 266	1 606	2 266	1 606
Parliament	-	282	-	282
National School Of Governance	-	-	-	-
SASSA	41	145	41	145
Agricultural Research Council	-	-	-	-
SAHRA	409	-	409	-
Other Accounts	117	168	117	168
State Security	72 052	86 689	72 052	86 689
Subtotal	74 885	88 890	-	88 890

OTHER ENTITIES

Current

University of Pretoria	-	4	-	4
Rand Afrikaans University	-	-	-	-
Subtotal	-	4	-	4

TOTAL	128 015	218 245	-	218 245
Current	128 015	218 245	-	218 245
Non-current				

ANNEXURE 9 ADDITIONAL INFORMATION ON IMMOVABLE ASSETS

The detail for note 41.7 may be included in this annexure.

Wording to suit their specific circumstances in order to comply with the Immovable Asset Guide can be inserted here.

In addition to the detail for note 41.7 the department should address the information regarding:

1. *Surveyed but unregistered land parcels and*
2. *Contingent assets.*