



Note #	Description	Directorate	Final Review and Attends to AGSA queries	1st Level Review
1	1.1 Appropriation Statement	DMA	Riaan Eyssen	Patrick Adams
	1.2 Conditional Grant	DMA	Riaan Eyssen	Patrick Adams
2	Statutory Appropriation	DMA	Riaan Eyssen	Patrick Adams
3	Departmental Revenue	DFA	Hein Burger	Phumlani Abraham
	3.6.1 Donations received in-kind (not included in the main note)	All Chief Directors		
	3.7 Cash received not recognised (not included in the main note)	DMA	Riaan Eyssen	Patrick Adams
4	Aid Assistance	DMA	Riaan Eyssen	Patrick Adams
	4.5 Donations received in kind (not included in the main note)	DMA	Riaan Eyssen	Patrick Adams
5	Compensation of Employees	DMA	Riaan Eyssen	Patrick Adams
5.2	Average number of employees	DPS	Rudolf Oosthuizen	Taryn Florence
6	Goods & Services	DMA	Riaan Eyssen	Patrick Adams
	6.1 Minor assets	DMA	Riaan Eyssen	Patrick Adams
	6.2 Computer services	DMA	Riaan Eyssen	Patrick Adams
	6.3 Audit costs - External	DFA	Chantal Adendorff	Gladys Mlandu
	6.4 Inventories	DMA	Riaan Eyssen	Patrick Adams
7	Interest and Rent on Land	DMA	Riaan Eyssen	Patrick Adams
8	Payment for Financial Assets	DFA	Hein Burger	Phumlani Abraham
	8.1 Other material losses	DFA	Hein Burger	Phumlani Abraham
	8.2 Other material losses written off	DFA	Hein Burger	Phumlani Abraham
	8.3 Debts written off: Employee tax	DFA	Hein Burger	Phumlani Abraham
	8.3 Debts written off: Salary overpayment	DFA	Hein Burger	Phumlani Abraham
	8.3 Debts written off: Interest on debts	DFA	Hein Burger	Phumlani Abraham
9	Transfers and Subsidies	DMA	Riaan Eyssen	Patrick Adams
	9.1 Donations received in kind (not included in the main note)	DMA	Riaan Eyssen	Patrick Adams
10	Expenditure on Capital Assets	DMA	Riaan Eyssen	Patrick Adams
	10.1 Analysis of funds utilized to acquire capital assets - reporting year	DFA	Hein Burger	Phumlani Abraham
	10.2 Analysis of funds utilized to acquire capital assets – previous year	DFA	Hein Burger	Phumlani Abraham
	10.3 Finance lease expenditure included in expenditure for capital assets	DFA	Hein Burger	Phumlani Abraham
11	Cash and Cash Equivalent	DFA	Hein Burger	Phumlani Abraham
12	Other financial assets	DFA	Hein Burger	Phumlani Abraham
13	Prepayments & advances	DFA	Chantal Adendorff	Gladys Mlandu
	13.1 Advances paid (Not expensed)	DFA	Chantal Adendorff	Gladys Mlandu
	13.2 Prepayments (Not expensed)	DFA	Chantal Adendorff	Gladys Mlandu
	13.3 Prepayments (Expensed)	DFA	Chantal Adendorff	Gladys Mlandu
	13.4 Advances paid (Expensed)	DFA	Chantal Adendorff	Gladys Mlandu
14	Receivables	DFA	Chantal Adendorff	Gladys Mlandu
	Statement of Changes in Net Assets (movement of Recoverable, Revenue, debt cases)	DFA	Chantal Adendorff	Gladys Mlandu
	14.1 Claims receivables	DFA	Sindiswa Dlamini	Collinah Mbopane
	14.2 Trade receivables	DFA	Chantal Adendorff	Gladys Mlandu
	14.3 Recoverable expenditure	DFA	Sindiswa Dlamini	Collinah Mbopane
	14.4 Staff debt	DFA	Chantal Adendorff	Gladys Mlandu
	14.5 Other receivables	DFA	Chantal Adendorff	Gladys Mlandu
	14.6 Impairment of Receivables	DFA	Chantal Adendorff	Gladys Mlandu
15	Investments	DFA	Hein Burger	Phumlani Abraham
	15.1 Impairment of investments	DFA	Hein Burger	Phumlani Abraham
16	Loans	DFA	Hein Burger	Phumlani Abraham
17	Voted Funds surrendered to the Revenue fund	DFA	Hein Burger	Phumlani Abraham
	17.3 Reconciliation of unspent conditional grants	DFA	Hein Burger	Phumlani Abraham
18	Statutory Appropriation to be surrendered to the Revenue Fund	DFA	Hein Burger	Phumlani Abraham
19	Departmental revenue & NRF receipts surrendered	DFA	Hein Burger	Phumlani Abraham
20	Bank Overdraft	DFA	Hein Burger	Phumlani Abraham
21	Payables - current	DFA	Chantal Adendorff	Gladys Mlandu
	Payables - current	DFA	Sindiswa Dlamini	Collinah Mbopane
22	Payables - non-current	DFA	Chantal Adendorff	Gladys Mlandu
	Payables - non-current	DFA	Sindiswa Dlamini	Collinah Mbopane
23	Net cash flow available from operating activities	DFA	Hein Burger	Phumlani Abraham



24	Reconciliation of cash and cash equivalents for cash flow purposes	DFA	Hein Burger	Phumlani Abraham
25: Annex 3A, 3B and 5	Contingent Liabilities & Assets	DFA	Hein Burger	Phumlani Abraham
26	Capital commitments: Machinery and Equipment	DPM	Ryan De Bruyn	Eugene Philander
	Capital commitments: Buildings and other fixed structures	DID	George P Nieuwoudt	Alexander Adams
27	Accruals and Payables not recognised	DFA	Hein Burger	Phumlani Abraham
28	Employee Benefits: Leave entitlement	DPB	Devigi Pillay	Julian Gordon
	Employee Benefits: Service Bonus	DPB	Devigi Pillay	Julian Gordon
	Employee Benefits: Performance bonus	DMA	Riaan Eyssen	Patrick Adams
	Employee Benefits: Capped leave	DPB	Devigi Pillay	Julian Gordon
	Employee Benefits: Other	DFA	Sindiswa Dlamini	Collinah Mbopane
29	Lease commitments: Machinery and Equipment	DPM	Ryan De Bruyn	Eugene Philander
	Lease commitments Buildings and other fixed structures	DID	Gerrit Coetzee	Cheslin Paris
	Finance lease	GMT	Anthony Betz/Hilton Barnes	Firdouz Abdou
30	Accrued departmental revenue	DFA	Hein Burger	Phumlani Abraham
31	Unauthorised Irregular and Fruitless and Wasteful expenditure	DFA	Hein Burger	Phumlani Abraham
32	Related Party Transactions	DFA	Chantal Adendorff	Hein Burger
33	Key Management Personnel	DFA	Sindiswa Dlamini	Collinah Mbopane
34	Public Private Partnership	DFA	Hein Burger	Phumlani Abraham
35	Impairment (Other than Receivables, accrued departmental revenue, loans and investments)		L. Ely	Zukisani Mpsi
36	Provisions	DID	George P Nieuwoudt	Alexander Adams
37	Non-Adjusting Events after reporting date	DFA	Zukisani Mpsi	Chantal Adendorff
38	Movable Tangible Capital Assets	DPM	Ryan De Bruyn	Anthony Betz/Hilton Barnes
39	Intangible Capital Assets	DPM	Ryan De Bruyn	Anthony Betz/Hilton Barnes
40	Immovable Tangible Capital Assets	DID	George P Nieuwoudt	Alexander Adams
41	Principal Agent arrangements	DFA	Zukisani Mpsi	Chantal Adendorff
42	Changes in accounting estimate and changes in accounting policies.	DFA	Chantal Adendorff	Hein Burger
43	Prior period error	DFA	Hein Burger	Phumlani Abraham
44	Transfer of functions and mergers	DFA	Hein Burger	Phumlani Abraham
45	Statement of Conditional Grants Received	DMA	Riaan Eyssen	Patrick Adams
46	Statement of Conditional Grants paid to the Provinces	DMA	Riaan Eyssen	Patrick Adams
47	Statement of Conditional Grants and Other Transfers to Municipalities	DMA	Riaan Eyssen	Patrick Adams
48	Broad Bases Black Economic Empowerment Performance	DMA	Riaan Eyssen	Patrick Adams
	Accounting Policies	DFA	Chantal Adendorff	Hein Burger
Annex 1A	Statement of conditional grants & other transfers paid to municipalities	DMA	Riaan Eyssen	Patrick Adams
Annex 1B	Statement of transfers to department agencies & accounts	DMA	Riaan Eyssen	Patrick Adams
Annex 1C	Statement of Transfers to Higher Education Institutions	DMA	Riaan Eyssen	Patrick Adams
Annex 1D	Statement of transfers/subsidies to public corporations & private enterprises	DMA	Riaan Eyssen	Patrick Adams
Annex 1E	Statement of transfers to foreign government & international organisations	DMA	Riaan Eyssen	Patrick Adams
Annex 1F	Statement of transfers to non-profit institutions	DMA	Riaan Eyssen	Patrick Adams
Annex 1G	Statement of transfers to households	DMA	Riaan Eyssen	Patrick Adams
Annex 1H	Statement of gifts, donations & sponsorships received	All Chief Directors	B Walters	LJ Ely
Annex 1I	Statement of aid assistance received	DMA	Riaan Eyssen	Patrick Adams
Annex 1J	Statement of Gift, Donations and Sponsorships made	All Chief Directors		
Annex 1K	Statement of actual monthly expenditure per grant	DMA	Riaan Eyssen	Patrick Adams
Annex 1L	Statement of indirect grants between national departments & municipalities			
Annex 2A	Statement of investments in & amounts owing by/to national/provincial public entities			N/A
Annex 2B	Statement of investments in & amounts owing by/to entities			

Annex 3A	Financial Guarantee	DPB	Devigi Pillay	Carmen Robinson
Annex 3B	Other: Municipal accounts	DMA	Riaan Eyssen	Lucian Van Wyk
Annex 3B	Contingent liabilities	DFA	Hein Burger	Phumlani Abraham
Annex 4	Claims recoverable	DFA	Chantal Adendorff	Gladys Mlandu
Annex 5	Inter-Government Payables	DFA	Sindiswa Dlamini	Collinah Mbopane
	Inter-Government Payables	DFA	Chantal Adendorff	Gladys Mlandu
	Inter-Government Payables	DFA	Hein Burger	Phumlani Abraham
Annex 6	Inventory	DEA	Hein Burger	Phumlani Abraham
	Inventory - warehousing	DSE	Hein Burger	Phumlani Abraham
	Inventory	DCF	Hein Burger	Phumlani Abraham
	Inventory	DEL	Hein Burger	Phumlani Abraham
	Inventory - warehousing	DCO Edu media	Hein Burger	Phumlani Abraham
	Inventory - non-warehousing	DIRS	Hein Burger	Phumlani Abraham
	Inventory - non-warehousing	DKM	Hein Burger	Phumlani Abraham
Annex 7	Movement in capital work-in-progress	DID	George P Nieuwoudt	Alexander Adams
Annex 8A	Inter-entity advances paid	DFA	Chantal Adendorff	Gladys Mlandu
Annex 8B	Inter-entity advances received	DFA	Chantal Adendorff	Gladys Mlandu
Annex 9	Immovable assets additional disclosure	DID	Lesline Mcglen	Gerrit Coetzee/ George P Nieuwoudt
Annex 11	Natural disaster or relief expenditure	DMA	Riaan Eyssen	Patrick Adams
Annex 12	Analysis of prepayments and advances (Note 4 and 13)	DFA	Chantal Adendorff	Gladys Mlandu