

part 4: annual financial statements

Annual Financial Statements for the year ended 31 March 2005

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REPORT OF THE ACCOUNTING OFFICER

for the year ended 31 March 2005

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

1. General review of the state of financial affairs

The original budget allocation of R151 436 000 for the 2004/05 financial year was increased in the Adjustment Estimates, to R161 627 000. The increase was necessitated primarily by the transfer of the Security Risk Management component from Vote 1: Office of the Premier to the Department of Community Safety. The increased amount also included a transfer of R3.5million from the Department of Transport and Public Works for the Safer Trains Project.

I believe that the sound financial management of the Department is reflected in the under spending of R3 648 000 (or 2,26%). Of this amount R2, 000,000 were compulsory savings identified during the course of the year. Thus in reality the under spending is R1 648 000 or 1%. Of further interest is a request to roll over R763,000 for the final payment of a capital project. If this is approved, the under spending will be an incredible 0.55%.

On the income side the Department also surpassed its revenue target by 29%.

2. Service rendered by the department

2.1 The department renders the following services in terms of the new macro organisational structure:

Programme 1: Administration

This Programme makes provision for the Office of the Provincial Minister (Sub Programme 1) as well as Management and Support Services (Sub-Programme 2), which includes Finance, Personnel, Administration, Strategic Services and communication. This is the corporate hub that supports all other components of the organisation.

Programme 2: Provincial Secretariat for Safety and Security

This programme includes Programme Support (Sub Programme 1), which deals with the management function of this Programme's activities, Crime Prevention Centre (Sub Programme 2) which activates social crime prevention programmes, Community Liaison (Sub Programme 3) which deals with the mobilisation and structural support of communities in their fight against crime, Monitoring and Evaluation (Sub Programme 4), which deals with ensuring that effective policing services are delivered, monitored and evaluated and to ensure that human rights are respected and protected and, lastly, Safety Information and Research (Sub Programme 5) to ensure that research is conducted into crime trends and safety issues.

Programme 3: Safety Training and Security Risk Management

This programme includes Programme Support (Sub Programme 1, to provide strategic direction to the components and contribute towards the vision of a Western Cape as a safer home for all, Security Risk Management (Sub Programme 2) which deals with the safeguarding of the Provincial Government and Safety Training and Development (Sub Programme 3) to provide training and development for traffic law enforcement officers and volunteers, municipal police, community members involved in structures contributing to a safer environment and youth through the Chrysalis Youth Project.

Programme 4: Traffic Management

This Programme includes Programme Support Office (Sub Programme 1) which deals with the continuous strategic direction of the programme in promotion of road safety throughout the Province and aligning the program with the vision and strategic thrusts of the Department and the province, Traffic Law Enforcement (Sub Programme 2) to increase compliance with traffic laws, rules and regulations by the general public and Road Safety Education (Sub Programme 3) to increase awareness about road safety issues resulting in behavioural changes by both drivers and pedestrians.

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2.2 Tariff policy

The tariff policy has been issued as a Departmental Finance Instruction and is monitored by the Internal Control component. All tariffs were reviewed this year.

2.3 Free Services

The Department renders traffic services across the province but the fines accrued are payable to Municipalities. This could be regarded as free services.

2.4 Inventories

The Department has continued to implement its Accounting Officers Framework with regard to procurement, provisioning and assets. The final roll out of the Logis system has also started to ensure compliance to all of supply chain management prescripts. National Treasury issued new Regulations in terms of Supply Chain management with effect from 15 March 2005 and these new prescripts are currently being addressed. A stock take/count is currently underway and will be completed by 30 June 2005. The Department's asset register is being finalised and it also will be completed by 30 June 2005.

3. Over/under spending

The total expenditure for the year amounts to R157 979 000, which represents an under expenditure of R3 648 000 (or 2,26%). As mentioned earlier, a compulsory saving of R2 000 000 is included in this amount.

Roll over funds to the amount of R763 000 have been requested.

4. Capacity constraints

Not all the posts earmarked for filling realised during the financial year. The major reason for this was the delay in the implementation the new macro organisational structure and the accompanying work-study investigations to set post levels thereof.

5. Utilisation of donor funds

The Department did not receive any donor funds in the period under review.

6. Trading entities and public entities

There are no trading or public entities.

7. Organisations to whom transfer payments have been made

Communities are developed and capacitated to identify, introduce and manage social crime prevention projects. Communities can thus apply to the department for funds to launch projects in their specific areas. Once an application is received, it is evaluated against set criteria and if deemed feasible, approved. The transfer of funds only takes place once a formal agreement and a compliance certificate is received. These agreements also establish the right of the Department to scrutinise any project expenditure. The latter is done on a regular basis.

The organisations to whom the department makes transfer payments are the Community Police Forum structures, the Western Cape Chrysalis Trust and other Non Government Organisations.

8. Public private partnerships (PPP)

The department had no public/private partnerships in the 2004/05 financial year.

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9. Corporate governance arrangements

A 3-year strategic as well as the annual Operational Internal Audit plan has as from October 2004 been rolled out within the Department. A consortium Siluma Sonke was appointed to execute the function. Risk and compliance Management (Internal Control) regularly perform evaluations to ensure compliance to prescripts. Regular management meetings are also held whereby emphasis is placed on performance management to ensure that objectives are met on time and within budget constraints. The statement of changes in net assets/equity is more attuned to accrual accounting.

10. Discontinued activities/activities to be discontinued

No activities were discontinued during the reporting period.

11. New/proposed activities

During the 2005/06 financial year the Department's main priority will be the building of social capital with an emphasis on youth to be in line with the Ikapa Elihlumayo strategy through encouraging civil participation, building social relations and skills to develop social relations within sectors and families, building and strengthening social networks and building social cohesion within communities. To this extent funds were already allocated in the Medium Term Expenditure Framework (MTEF).

12. Events after the reporting date

No events took place after the accounting date, except those mentioned in paragraph 2.4.

13. Financial management improvement programme

During the year under review the Department addressed all aspects in the Public Finance Management Act, No. 1 of 1999 to ensure compliance thereto. Regular financial inspections/evaluations were carried out to ensure compliance, identify training needs and ensure that corrective action was taken. Financial Accountability has also been addressed by appointing officials as Programme and Sub-Programme Responsibility Managers. A micro risk assessment was also performed and taken up in the Internal Audit Plan. The total establishment of the Directorate Finance consists of 35 approved posts.

14. Performance information

The Department, in terms of National Treasury Regulations 5.3, reports on a quarterly basis to the Executive Authority on the performance of each Programme and Sub Programme. The information includes the progress made on each objective as set out in the annual strategic plan. Budget information is also addressed in this format.

15. Scopa resolutions

No Scopa resolutions were applicable to this department during the reporting period.

Approval

The Annual Financial Statements set out on pages 52 to 77 have been approved by the Accounting Officer.



MC Joshua
Accounting Officer

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REPORT OF THE AUDITOR-GENERAL TO THE PROVINCIAL PARLIAMENT OF THE WESTERN CAPE ON THE FINANCIAL STATEMENTS OF THE DEPARTMENT OF COMMUNITY SAFETY (VOTE 4) FOR THE YEAR ENDED 31 MARCH 2005

1. AUDIT ASSIGNMENT

The financial statements as set out on pages 52 to 77 for the year ended 31 March 2005 have been audited in terms of section 188 of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996), read with sections 4 and 20 of the Public Audit Act, 2004 (Act No. 25 of 2004). These financial statements, the maintenance of effective control measures and compliance with relevant laws and regulations are the responsibility of the accounting officer. My responsibility is to express an opinion on these financial statements, based on the audit.

2. NATURE AND SCOPE

The audit was conducted in accordance with Statements of South African Auditing Standards. Those standards require that I plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

An audit includes:

- ▲ examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements,
- ▲ assessing the accounting principles used and significant estimates made by management, and
- ▲ evaluating the overall financial statement presentation.

Furthermore, an audit includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to my attention and are applicable to financial matters.

The audit was completed in accordance with Auditor-General Directive No. 1 of 2005.

I believe that the audit provides a reasonable basis for my opinion.

3. AUDIT OPINION

In my opinion, the financial statements fairly present, in all material respects, the financial position of the Department of Community Safety at 31 March 2005 and the results of its operations and cash flows for the year then ended, in accordance with prescribed accounting practice and in the manner required by the Public Finance Management Act, 1999 (Act No. 1 of 1999) (PFMA).

4. EMPHASIS OF MATTER

Without qualifying the audit opinion expressed above, attention is drawn to the following matters:

4.1 Travel claims paid on photocopied log sheets and in respect of previous financial years

Travel claims to the value of R1 896 817 were identified in a sample selected for audit purposes, where Government Motor Transport was paid during the financial year based on photocopied log sheets that were not certified to the effect that it had not previously been paid.

Included in the above-mentioned amount are travel claims to the value of R1 108 048 in respect of previous financial years as far back as 2002/03, which have not been disclosed as payables (amounts owing to other departments) in the department's financial statements for 2003/04.

The department had no controls in place to monitor outstanding claims or a system to ensure that duplicate payments are not made. Under the relevant circumstances it was not possible for audit to verify the validity of these payments.

4.2 Asset management

Asset management at the department was found to be inadequate as the logistical information system (LOGIS) register, which is regarded as the official asset register, has not yet been fully implemented. Due to shortcomings in LOGIS, the National Treasury has instructed departments to delete the opening and closing balances in the

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"physical asset movement schedule" in annexure 4 to the financial statements. The shortcomings in the departmental system of controls meant that additions of R2 282 000 and R4 326 000 for the 2004/05 and 2003/04 financial years respectively, to the asset register could not be confirmed as it had not been reconciled.

As reported in paragraph 2.4 of the report of the accounting officer, LOGIS was still being implemented in the department at year-end and consequently the total value for inventory and assets at year-end could not be reported.

4.3 Utilisation of transfer payments

According to paragraph 8.4.1 of the Treasury Regulations issued in terms of the PFMA, an accounting officer must maintain appropriate measures to ensure that transfer payments are utilised for their intended purpose. The project files of beneficiaries of transfer payments lacked such evidence, as no proof of any monitoring or other control procedures to this effect could be submitted.

Under the relevant circumstances it was not possible for audit to confirm that the transfer payments of R31 428 000 to non-profit institutions and households (annexure 1C and 1D) were utilised for their intended purpose.

4.4 Capped leave liability

The value of the capped leave liability as disclosed in note 16 to the financial statements was based on a PERSAL report. As the system did not provide for validation checks of the detail of the report and no independent check of the data was performed, this report included capped leave of employees who were re-appointed and had on resignation lost their right to be paid out the balance of this leave. The accuracy of this report and the amount disclosed in the note to the financial statements could therefore not be verified.

4.5 Internal audit

According to section 38(1)(a)(ii) of the PFMA, the accounting officer of a department must ensure that the department has and maintains a system of internal audit under the control and direction of an audit committee complying with and operating in accordance with regulations and instructions prescribed in terms of sections 76 and 77 of the PFMA.

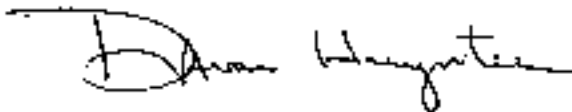
Except for a risk assessment, no internal audits were performed at the department during the financial year under review upon which reliance could be placed. This was mainly due to capacity constraints of the provincial shared internal audit directorate.

4.6 Weaknesses in internal controls

During the audit, various weaknesses relating to the financial administration as well as non-compliance with applicable laws and regulations were identified and reported to the accounting officer. These shortcomings resulted from either a lack of adequately developed management policies and procedures, or relevant personnel not following management policies and procedures.

5. APPRECIATION

The assistance rendered by the staff of the Department of Community Safety during the audit is sincerely appreciated.



D.A. van Huyssteen for Auditor-General

Cape Town
29 July 2005



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Accounting Policies

(As per the actual transcript of the Auditor-General's report provided by the Office of the Auditor General)

The Annual Financial Statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the Annual Financial Statements and to comply with the statutory requirements of the Public Finance Management Act, Act 1 of 1999 (as amended by Act 29 of 1999), the Treasury Regulations for Departments and Constitutional Institutions issued in terms of the Act and the Division of Revenue Act, Act 5 of 2004. The following issued, but not yet effective Standards of Generally Recognised Accounting Practice have not been fully complied with in the Annual Financial Statements: GRAP 1, 2 and 3.

1. Basis of preparation

The Annual Financial Statements have been prepared on a modified cash basis of accounting, except where stated otherwise. The modified cash basis constitutes the cash basis of accounting supplemented with additional disclosure items. Under the cash basis of accounting transactions and other events are recognised when cash is received or paid. Under the accrual basis of accounting transactions and other events are recognised when incurred and not when cash is received or paid.

2. Revenue

Appropriated funds

Voted funds are the amounts appropriated to a department in accordance with the final budget known as the Adjusted Estimates of National/Provincial Expenditure. Unexpended voted funds are surrendered to the National/Provincial Revenue Fund, unless otherwise stated.

Departmental revenue

Sale of goods and services other than capital assets

This comprises the proceeds from the sale of goods and/or services produced by the entity. Revenue is recognised in the statement of financial performance on receipt of the funds.

Interest, dividends and rent on land

Interest and dividends received are recognised upon receipt of the funds and no provision is made for interest or dividends receivable from the last receipt date to the end of the reporting period. They are recognised as revenue in the Statement of Financial Performance of the department and then transferred to the National/Provincial Revenue Fund.

Revenue received from the rent of land is recognised in the statement of financial performance on receipt of the funds.

Sale of capital assets

The proceeds from the sale of capital assets is recognised as revenue in the statement of financial performance on receipt of the funds.

Financial transactions in assets and liabilities

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

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

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3. Expenditure

Compensation of employees

Salaries and wages comprise payments to employees. Salaries and wages are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system. The expenditure is classified as capital where the employees were involved, on a full time basis, on capital projects during the financial year. All other payments are classified as current expense.

Social contributions include the entities' contribution to social insurance schemes paid on behalf of the employee. Social contributions are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is effected on the system.

Short-term employee benefits

The cost of short-term employee benefits is expensed in the Statement of Financial Performance in the reporting period when the final authorisation for payment is effected on the system. Short-term employee benefits, that give rise to a present legal or constructive obligation are disclosed as a disclosure note to the Annual Financial Statements and are not recognised in the Statement of Financial Performance.

Long-term employee benefits and other post employment benefits

Termination benefits

Termination benefits are recognised and expensed only when the final authorisation for payment is effected on the system.

Medical benefits

The department provides medical benefits for its employees through defined benefit plans. Employer contributions to the fund are incurred when the final authorisation for payment is effected on the system. No provision is made for medical benefits in the Annual Financial Statements of the department.

Post employment retirement benefits

The department provides retirement benefits for certain of its employees through a defined benefit plan for government employees. These benefits are funded by both employer and employee contributions. Employer contributions to the fund are expensed when the final authorisation for payment to the fund is effected on the system. No provision is made for retirement benefits in the Annual Financial Statements of the department. Any potential liabilities are disclosed in the Annual Financial Statements of the National/Provincial Revenue Fund and not in the Annual Financial Statements of the employer department.

Other employee benefits

Obligations arising from leave entitlement, thirteenth cheque and performance bonus that are reflected in the disclosure notes have not been paid for at year-end.

Goods and services

Payments made for goods and/or services are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is effected on the system. The expense is classified as capital if the goods and services were used on a capital project.

Financial transactions in assets and liabilities

Financial transactions in assets and liabilities include bad debts written off. Debts are written off when identified as irrecoverable. Debts written-off are limited to the amount of savings and/or under spending available to the department. The write off occurs at year-end or when funds are available. No provision is made for irrecoverable amounts.

Unauthorised expenditure

Unauthorised expenditure, is defined as:

- ▲ The overspending of a vote or a main division within a vote, or
- ▲ Expenditure that was not made in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

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Such expenditure is treated as a current asset in the Statement of Financial Position until such expenditure is approved by the relevant authority, recovered or written off as irrecoverable.

Irregular expenditure

Irregular expenditure, is defined as :

expenditure, other than unauthorised expenditure, incurred in contravention or not in accordance with a requirement of any applicable legislation, including:

- ▲ the Public Finance Management Act
- ▲ the State Tender Board Act, or any regulations made in terms of this act, or
- ▲ any provincial legislation providing for procurement procedures in that provincial government.

It is treated as expenditure in the Statement of Financial Performance. If such expenditure is not condoned and it is possibly recoverable it is disclosed as receivable in the Statement of Financial Position at year-end.

Fruitless and wasteful expenditure

Fruitless and wasteful expenditure, is defined as:

expenditure that was made in vain and would have been avoided had reasonable care been exercised, therefore

- ▲ it must be recovered from a responsible official (a debtor account should be raised), or
- ▲ the vote. (If responsibility cannot be determined.)

Such expenditure is treated as a current asset in the Statement of Financial Position until such expenditure is recovered from the responsible official or written off as irrecoverable.

4. Transfers and subsidies

Transfers and subsidies include all irrecoverable payments made by the entity. Transfers and subsidies are recognised as an expense when the final authorisation for payment is effected on the system.

5. Expenditure for capital assets

Capital assets are assets that can be used repeatedly and continuously in production for more than one year. Payments made for capital assets are recognised as an expense in the Statement of Financial Performance when the final authorisation for payment is effected on the system.

6. Receivables

Receivables are not normally recognised under the modified cash basis of accounting. However, receivables included in the Statement of Financial Position arise from cash payments that are recoverable from another party, when the payments are made.

Receivables for services delivered are not recognised in the Statement of Financial Position as a current asset or as income in the Statement of Financial Performance, as the Annual Financial Statements are prepared on a modified cash basis of accounting, but are disclosed separately as part of the disclosure notes to enhance the usefulness of the Annual Financial Statements.

7. Cash and cash equivalents

Cash and cash equivalents consists of cash on hand and balances with banks, short term investments in money market instruments and demand deposits. Cash equivalents are short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

8. Payables

Payables are not normally recognised under the modified cash basis of accounting. However, payables included in the Statement of Financial Position arise from advances received that are due to the Provincial/National Revenue Fund or another party.

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9. Lease commitments

Lease commitments for the period remaining from the reporting date until the end of the lease contract are disclosed as part of the disclosure notes to the Annual Financial Statements. These commitments are not recognised in the Statement of Financial Position as a liability or as expenditure in the Statement of Financial Performance as the Annual Financial Statements are prepared on the cash basis of accounting.

Operating lease expenditure is expensed when the payment is made.

Finance lease expenditure is expensed when the payment is made, but results in the acquisition of the asset under the lease agreement. A finance lease is not allowed in terms of the Public Finance Management Act.

10. Accruals

This amount represents goods/services that have been received, but no invoice has been received from the supplier at the reporting date, OR an invoice has been received but final authorisation for payment has not been effected on the system. These amounts are not recognised in the Statement of Financial Position as a liability or as expenditure in the Statement of Financial Performance as the Annual Financial Statements are prepared on a modified cash basis of accounting, but are however disclosed as part of the disclosure notes.

11. Contingent liability

This 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 wholly within the control of the department; or a present obligation that arises from past events but is not recognised because:

- ▲ it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- ▲ the amount of the obligation cannot be measured with sufficient reliability

Contingent liabilities are not recognised in the Statement of Financial position, but the information is disclosed as part of the disclosure notes.

12. Commitments

This amount represents goods/services that have been approved and/or contracted, but no delivery has taken place at the reporting date. These amounts are not recognised in the Statement of financial position as a liability or as expenditure in the Statement of Financial Performance as the Annual Financial Statements are prepared on a modified cash basis of accounting, but are however disclosed as part of the disclosure notes.

13. Recoverable revenue

Recoverable revenue represents payments made and recognised in the Statement of Financial Performance as an expense in previous years due to non-performance in accordance with an agreement, which have now become recoverable from a debtor. Repayments are transferred to the Revenue Fund as and when the repayment is received.

14. Comparative figures

Where necessary, comparative figures have been restated to conform to the changes in the presentation in the current year. The comparative figures shown in these Annual Financial Statements are limited to the figures shown in the previous year's audited Annual Financial Statements and such other comparative figures that the department may reasonably have available for reporting. Reclassification of expenditure has occurred due to the implementation of the Standard Chart of Accounts. It is not practical to present comparative amounts in the Cash Flow Statements, as this would involve reclassification of amounts dating back to the 2002/03 year-end.

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APPROPRIATION STATEMENT for the year ended 31 March 2005

Appropriation per programme									
	2004/05							2003/04	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Payment
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Administration									
Current payment	17 730	0	458	18 188	18 177	11	99.9	16 133	16 122
Transfers and subsidies	122	0	7	129	129	0	100.0	52	25
Payment for capital assets	1 119	0	0	1 119	955	164	85.3	1 035	1 028
2. Provincial Secretariat for Safety and Security									
Current payment	17 987	0	1 021	19 008	18 795	213	98.9	14 562	14 510
Transfers and subsidies	22 520	0	1	22 521	22 521	0	100.0	19 254	19 209
Payment for capital assets	299	0	0	299	46	253	15.4	589	592
3. Safety Training and Security Risk Management									
Current payment	23 489	0	(1 683)	21 806	20 853	953	95.6	17 066	16 629
Transfers and subsidies	8 749	0	116	8 865	8 865	0	100.0	9 520	9 525
Payment for capital assets	789	0	(79)	710	364	346	51.3	1 847	1 837
4. Traffic Management									
Current payment	67 863	0	(45)	67 818	66 110	1 708	97.5	56 801	56 969
Transfers and subsidies	122	0	125	247	247	0	100.0	110	371
Payment for capital assets	838	0	79	917	917	0	100.0	4 361	4 370
Subtotal	161 627	0	0	161 627	157 979	3 648	97.7	141 330	141 187
TOTAL	161 627	0	0	161 627	157 979	3 648	97.7	141 330	141 187
Reconciliation with Statement of Financial Performance				1 272				1 435	
Departmental revenue received									
Actual amounts per Statements of Financial Performance (Total revenue)				162 899				142 765	
Actual amounts per Statements of Financial Performance (Total expenditure)					157 979				141 187

Appropriation per programme									
	2004/05							2003/04	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Payment
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payment									
Compensation of employees	83 982	0	(478)	83 504	80 619	2,885	96.5	68 465	68 422
Goods and services	43 004	0	156	43 160	43 160	0	100.0	35 567	35 371
Financial transactions in assets and liabilities	83	0	73	156	0	0	100.0	478	378
Transfers and subsidies to:									
Provinces and municipalities	215	0	19	234	156	0	100.0	220	178
Departmental agencies and accounts	95	0	5	100	234	0	100.0	0	0
Universities and technikons	0	0	0	0	100	0	0.0	0	0
Non-profit institutions	15	0	0	15	15	0	100.0	0	0
Households	31 188	0	225	31 413	31 413	0	100.0	28 721	28 952
Gifts and donations	0	0	0	0	0	0	0.0	147	59
Payment for capital assets									
Machinery and equipment	3 045	0	0	3 045	2 282	763	74.9	7 832	7 827
TOTAL	161 627	0	0	161 627	157 979	3 648	97.7	141 330	141 187

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DETAIL PER PROGRAMME 1 ADMINISTRATION for the year ended 31 March 2005

Programme per subprogramme	2004/05							2003/04	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Payment
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.1 Office of the Provincial Minister									
Current payment	3 160	0	595	3 755	3 744	11	99.7	2 898	2 899
Transfers and subsidies	3	0	5	8	8	0	100.0	7	4
Payment for capital assets	146	0	0	146	89	57	61.0	17	16
1.2 Management and Support Services									
Current payment	14 570	0	(137)	14 433	14 433	0	100.0	13 235	13 223
Transfers and subsidies	119	0	2	121	121	0	100.0	45	21
Payment for capital assets	973	0	0	973	866	107	89.0	1 018	1,012
TOTAL	18 971	0	465	19 436	19 261	175	99.1	17 220	17 175

Economic Classification	2004/05							2003/04	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Payment
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payment									
Compensation of employees	11 309	0	(305)	11 004	10 993	11	99.9	10 411	10 641
Goods and services	6 410	0	717	7 127	7 127	0	100.0	5 442	5 198
Financial transactions in assets and liabilities	11	0	46	57	57	0	100.0	258	257
Transfers and subsidies to:									
Provinces and municipalities	27	0	(2)	25	25	0	100.0	52	25
Departmental agencies and accounts	95	0	5	100	100	0	100.0	0	0
Households	0	0	4	4	4	0	100.0	0	0
Gifts and donations	0	0	0	0	0	0	0.0	22	26
Payment for capital assets									
Machinery and equipment	1 119	0	0	1 119	955	164	85.3	1 035	1 028
TOTAL	18 971	0	465	19 436	19 261	175	99.1	17 220	17 175

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DETAIL PER PROGRAMME 2 PROVINCIAL SECRETARIAT FOR SAFETY AND SECURITY for the year ended 31 March 2005

Programme per subprogramme	2004/05							2003/04	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Payment
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
2.1 Programme Support									
Current payment	739	0	(80)	659	613	46	93.0	615	608
Transfers and subsidies	2	0	(1)	1	1	0	100.0	2	1
Payment for capital assets	20	0	0	20	0	20	0.0	207	212
2.2 Crime Prevention Centre Services									
Current payment	7 038	0	269	7 307	7 167	140	98.1	5 437	5 437
Transfers and subsidies	14 396	0	(39)	14 357	14 357	0	100.0	17 435	17 431
Payment for capital assets	109	0	0	109	29	80	26.6	113	113
2.3 Community Liaison									
Current payments	2 662	0	635	3 297	3 270	27	99.2	1 357	1 460
Transfers and subsidies	7 772	0	39	7 811	7 811	0	100.0	1 095	1 082
Expenditure for capital assets	88	0	0	88	8	80	9.1	100	59
2.4 Monitoring and Evaluation									
Current payment	3 428	0	597	4 025	4 025	0	100.0	4 312	4 214
Transfers and subsidies	345	0	2	347	347	0	100.0	715	691
Expenditure for capital assets	22	0	0	22	9	13	40.9	32	72
2.5 Safety Information and Research									
Current payment	4 120	0	(400)	3 720	3 720	0	100.0	2 841	2 791
Transfers and subsidies	5	0	0	5	5	0	100.0	7	4
Payment for capital assets	60	0	0	60	0	60	0.0	137	136
TOTAL	40 806	0	1 022	41 828	41 362	466	98.9	34 405	34 311

Economic Classification	2004/05							2003/04	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Payment
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payment									
Compensation of employees	12 498	0	0	12 498	12 285	213	98.3	10 050	1 0026
Goods and services	5 472	0	1 009	6 481	6 481	0	100.0	4 488	4 460
Financial transactions in assets and liabilities	17	0	12	29	29	0	100.0	16	16
Transfers and subsidies to:									
Provinces and municipalities	33	0	0	33	33	0	100.0	40	24
Non-profit institutions	15	0	0	15	15	0	100.0	0	0
Households	22 472	0	1	22 473	22 473	0	100.0	19 219	19 185
Gifts and donations	0	0	0	0	0	0	0.0	3	8
Payment for capital assets									
Machinery and equipment	299	0	0	299	46	253	15.4	589	592
TOTAL	40 806	0	1 022	41 828	41 362	466	98.9	34 405	34 311

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DETAIL PER PROGRAMME 3 SAFETY TRAINING AND SECURITY RISK MANAGEMENT for the year ended 31 March 2005

Programme per subprogramme	2004/05							2003/04	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Payment
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
3.1 Programme Support									
Current payment	290	0	(21)	269	59	210	21.9	0	0
Payment for capital assets	40	0	0	40	0	40	0.0	0	0
3.2 Security Risk Management									
Current payment	7 679	0	(81)	7 598	7 282	316	95.8	0	0
Transfers and subsidies	12	0	107	119	119	0	100.0	0	0
Payment for capital assets	0	0	241	241	241	0	100.0	0	0
3.3 Safety Training and Development									
Current payments	15 520	0	(1 581)	13 939	13 512	427	96.9	17 066	16 629
Transfers and subsidies	8 737	0	9	8 746	8 746	0	100.0	9 520	9 525
Expenditure for capital assets	749	0	(320)	429	123	306	28.7	1 847	1 837
TOTAL	33 027	0	(1 646)	31 381	30 082	1 299	95.9	28 433	27 991

Economic Classification	2004/05							2003/04	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Payment
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payment									
Compensation of employees	14 148	0	(173)	13 975	13 022	953	93.2	9 624	9 527
Goods and services	9 339	0	(1 521)	7 818	7 818	0	100.0	7 437	7 097
Financial transactions in assets and liabilities	2	0	11	13	13	0	100.0	5	5
Transfers and subsidies to:									
Provinces and municipalities	33	0	0	33	33	0	100.0	18	24
Households	8 716	0	116	8 832	8 832	0	100.0	9 502	9 501
Payment for capital assets									
Machinery and equipment	789	0	(79)	710	364	346	51.3	1 847	1 837
TOTAL	33 027	0	(1 646)	31 381	30 082	1 299	95.9	28 433	27 991

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DETAIL PER PROGRAMME 4 TRAFFIC MANAGEMENT for the year ended 31 March 2005

Programme per subprogramme	2004/05							2003/04	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Payment
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
4.1 Programme Support Office									
Current payment	802	0	(26)	776	776	0	100.0	787	787
Transfers and subsidies	1	0	1	2	2	0	100.0	1	1
Payment for capital assets	10	0	(10)	0	0	0	0.0	22	22
4.2 Traffic Law Enforcement									
Current payments	58 251	0	1 026	59 277	57 818	1 459	97.5	50 231	50 352
Transfers and subsidies	116	0	119	235	235	0	100.0	104	365
Expenditure for capital assets	828	0	89	917	917	0	100.0	4 266	4 275
4.3 Road Safety Education									
Current payment	8 810	0	(1 045)	7 765	7 516	249	96.8	5 783	5 830
Transfers and subsidies	5	0	5	10	10	0	100.0	5	5
Expenditure for capital assets	0	0	0	0	0	0	0.0	73	73
TOTAL	68 823	0	159	68 982	67 274	1 708	97.5	61 272	61 710

Economic Classification	2004/05							2003/04	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Payment
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payment									
Compensation of employees	46 027	0	(49)	46 027	44 319	1 708	96.3	38 380	38 380
Goods and services	21 783	0	0	21 734	21 734	0	100.0	18 200	18 200
Financial transactions in assets and liabilities	53	0	4	57	57	0	100.0	99	99
Transfers and subsidies to:									
Provinces and municipalities	122	0	21	143	143	0	100.0	110	110
Households	0	0	104	104	104	0	100.0	0	0
Gifts and donations	0	0	0	0	0	0	0.0	122	122
Payment for capital assets									
Machinery and equipment	838	0	79	917	917	0	100.0	4 361	4 361
TOTAL	68 823	0	159	68 982	67 274	1 708	96.3	61 272	61 272

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NOTES TO THE APPROPRIATION STATEMENT for the year ended 31 March 2005

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

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

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

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

3. Detail on financial transactions in assets and liabilities

Detail of these transactions per programme can be viewed in note 5 (Financial transactions in assets and liabilities) to the Annual Financial Statements.

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

4.1 Per Programme	Voted Funds after virement R'000	Actual Expenditure R'000	Saving R'000	%
Administration Savings due to compensation of employees as the department's macro model was not fully implemented	19 436	19 261	175	0.90
Provincial Secretariat for Safety and Security Saving due to compensation of employees as the department's macro model was not fully implemented	41 828	41 362	466	1.11
Safety Training and Risk Management Saving due to compensation of employees as the department's macro model was not fully implemented. Savings also forth coming from capital assets as payments could not be finalised before the 31 March 2005	31 381	30 082	1 299	4.14
Traffic Management Saving due to compensation of employees as the department's macro model was not fully implemented	68 982	67 274	1 708	2.48
4.2 Per Economic classification				
Current payment:	83 504	80 619	2 885	3.45
Compensation of employees	3 045	2 282	763	25.06
Payment for capital assets: Machinery and equipment				

Compensation of employees

Saving due to compensation of employees as the department's macro model was not fully implemented.

Machinery and equipment

Savings also forth coming from capital assets as payments could not be finalised before 31 March 2005. A request for roll over was made to the provincial treasury.

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STATEMENT OF FINANCIAL PERFORMANCE for the year ended 31 March 2005

	Note	2004/05 R'000	2003/04 R'000
REVENUE			
Annual appropriation	1	161 627	141 330
Departmental revenue	2	1 272	1 435
TOTAL REVENUE		162 899	142 765
EXPENDITURE			
Current expenditure			
Compensation of employees	3	80 619	68 422
Goods and services	4	43 160	35 371
Financial transactions in assets and liabilities	5	156	378
Total current expenditure		123 935	104 171
Transfers and subsidies	6	31 762	29 189
Expenditure for capital assets			
Machinery and Equipment	7	2 282	7 827
Total expenditure for capital assets		2 282	7 827
TOTAL EXPENDITURE		157 979	141 187
NET SURPLUS/(DEFICIT)		4 920	1 578
NET SURPLUS/(DEFICIT) FOR THE YEAR		4 920	1 578
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds to be surrendered to the Revenue Fund/unutilised	11	3 648	143
Departmental receipts to be surrendered to the Revenue Fund	12	1 272	1 435
NET SURPLUS/(DEFICIT) FOR THE YEAR		4 920	1 578

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STATEMENT OF FINANCIAL POSITION at 31 March 2005

	Note	2004/05 R'000	2003/04 R'000
ASSETS			
Current assets		3 700	1 177
Cash and cash equivalents	8	3 270	18
Prepayments and advances	9	29	410
Receivables	10	360	451
Departmental revenue to be surrendered to the Revenue Fund	12	41	298
TOTAL ASSETS		3 700	1 177
LIABILITIES			
Current liabilities		3 666	1 129
Voted funds to be surrendered to the Revenue Fund	11	3 648	143
Payables	13	18	986
TOTAL LIABILITIES		3 666	1 129
NET ASSETS		34	48
Represented by:			
Recoverable revenue		34	48
TOTAL		34	48

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STATEMENT OF CHANGES IN NET ASSETS for the year ended 31 March 2005

	Note	2004/05 R'000	2003/04 R'000
Recoverable revenue			
Opening balance		48	68
Debts written off	5.5	(14)	(24)
Debts raised		0	4
Closing balance		<u>34</u>	<u>48</u>
TOTAL		<u>34</u>	<u>48</u>

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CASH FLOW STATEMENT for the year ended 31 March 2005

	Note	2004/05 R'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		163 729
Annual appropriated funds received		161 627
Departmental revenue received		1 644
Net (increase)/decrease in working capital		458
Surrendered to Revenue Fund		(1 533)
Current payments		(124 903)
Transfers and subsidies paid		(31 762)
Net cash flow available from operating activities	15	<u>5 531</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for capital assets		(2 282)
Proceeds from sale of capital assets	2	3
Net cash flows from investing activities		<u>(2 279)</u>
Net increase/(decrease) in cash and cash equivalents		3 252
Cash and cash equivalents at the beginning of the period		18
Cash and cash equivalents at end of period	8	<u><u>3 270</u></u>

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2005

1. Annual Appropriation

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

	Final Appropriation	Actual Funds Received	Variance over/(under)	Total Appropriation 2003/04
	R'000	R'000	R'000	R'000
Administration	19 436	19 436	0	17 220
Provincial Secretariat for Safety and Security	41 828	41 828	0	34 405
Safety Training and Risk Management	31 381	31 381	0	28 433
Traffic Management	68 982	68 982	0	61 272
TOTAL	161 627	161 627	0	141 330

2. Departmental revenue to be surrendered to revenue fund Description

	Notes	2004/05 R'000	2003/04 R'000
Sales of goods and services other than capital assets		1 167	2 349
Interest, dividends and rent on land		107	24
Sales of capital assets		3	0
Recoverable revenue received		0	11
Financial transactions in assets and liabilities	2.1	370	18
Total revenue collected		1 647	2 402
Less: Departmental Revenue Budgeted	12	375	967
Departmental revenue collected		1 272	1 435

2.1 Financial transactions in assets and liabilities Nature of loss recovered

	0	18
Cheques written back	370	0
Other	370	18

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2005

	Note	2004/05 R'000	2003/04 R'000
3. Compensation of employees			
3.1 Salaries and Wages			
Basic salary		54 285	45 416
Performance award		62	77
Service Based		236	5 335
Compensative/circumstantial		7 156	3 989
Periodic payments		75	0
Other non-pensionable allowances		7 572	4 446
		69 386	59 263
3.2 Social contributions			
3.2.1 Short-term employee benefits			
Pension		7 453	5 936
Medical		3 759	3 204
Bargaining council		21	13
Official unions and associations		0	3
Insurance		0	3
		11 233	9 159
Total compensation of employees		80 619	68 422
Average number of employees		742	608

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2005

	Note	2004/05 R'000	2003/04 R'000
4. Goods and services			
Advertising		2 428	1 724
Attendance fees (including registration fees)		92	25
Bank charges and card fees		66	44
Bursaries (employees)		178	0
Communication		3 662	2 957
Computer services		415	0
Consultants, contractors and special services		5 095	7 348
Courier and delivery services		74	21
Drivers' licences and permits		30	9
Entertainment		1 276	1 325
External audit fees	4.1	172	273
Equipment less than R5000		1 503	600
Freight service		23	0
Honoraria (Voluntarily workers)		4	0
Inventory	4.2	3 768	7 927
Legal fees		1	7
Maintenance, repairs and running cost		1 255	293
Medical services		612	105
Operating leases		1 157	1
Personnel agency fees		2	0
Photographic services		7	38
Plant flowers and other decorations		68	0
Printing and publications		1 664	0
Professional bodies and membership fees		5	161
Resettlement cost		100	145
Subscriptions		74	0
System access fees		1	0
Owned leasehold property expenditure		1 913	754
Translations and transcriptions		57	72
Travel and subsistence		15 657	11 456
Venues and facilities		509	0
Protective, special clothing & uniforms		1 022	0
Training & staff development		270	86
		43 160	35 371
4.1 External audit fees			
Regularity audits			
Total external audit fees		172	273
		172	273
4.2 Inventory (purchased during the year)			
Other inventory		0	91
Strategic stock		6	0
Domestic consumables		627	1 518
Learning and teaching support material		265	0
Food and Food supplies		430	2 093
Fuel, oil and gas		86	36
Other consumables		67	33
Parts and other maintenance material		282	1 002
Stationery and printing		1 986	3 154
Medical supplies		19	0
		3 768	7 927

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2005

	Note	2004/05 R'000	2003/04 R'000
4.3 Travel and subsistence			
Local		15 573	11 024
Foreign		84	432
Total travel and subsistence		15 657	11 456
5. Financial transactions in assets and liabilities			
Material losses through criminal conduct	5.1	67	305
Other material losses written off	5.2	24	69
Debts written off	5.3	65	4
		156	378
5.1 Material losses through criminal conduct			
Nature of losses			
Mala fide damage to government vehicles		67	305
		67	305
5.2 Other material losses written off			
Nature of losses			
Vis major or unavoidable causes		24	69
		24	69
5.3 Bad debts written off			
Nature of debts written off			
Transfer to debts written off		65	4
Debt (53)		65	4
		65	4
5.4 Details of theft and losses			
Programme 1		154	378
		154	378
5.5 Recoverable revenue debts written off			
Transfer to revenue fund		(14)	(24)
		(14)	(24)
6. Transfers and subsidies			
Provinces and municipalities	Annex 1A	234	178
Departmental agencies and accounts	Annex 1B	100	0
Non-profit institutions	Annex 1C	15	0
Households	Annex 1D	31 413	28 952
Gifts and donations	Annex 7	0	59
		31 762	29 189

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2005

	Note	2004/05 R'000	2003/04 R'000			
7. Expenditure for capital assets						
Machinery and equipment	Annex 4	<u>2 282</u>	<u>7 827</u>			
		2 282	7 827			
8. Cash and cash equivalents						
Paymaster General Account		(525)	7			
Cash on hand		3	2			
Cash with commercial banks		<u>3 792</u>	<u>9</u>			
		3 270	18			
9. Prepayments and advances						
Staff advances		0	2			
Travel and subsistence		29	0			
Advances paid to other entities		<u>0</u>	<u>408</u>			
		29	410			
10. Receivables						
		Less than one year	One to three years	Older than three years	Total	Total
Amounts owing by other entities	Annex 5				0	101
Staff debtors	10.1	104	203	0	307	233
Other debtors	10.2	<u>53</u>	<u>0</u>	<u>0</u>	<u>53</u>	<u>117</u>
		157	203	0	360	451
10.1 Staff debtors						
Debt account: CA					124	50
Damage to vehicles					<u>183</u>	<u>183</u>
					307	233
10.2 Other debtors						
Disallowance Miscellaneous					2	96
Disallowance Damages and losses CA					<u>51</u>	<u>21</u>
					53	117
11. Voted funds to be surrendered to the Revenue Fund						
Opening balance						
Transfer from Statement of Financial Performance					143	208
Paid during the year					3 648	143
Closing balance					<u>(143)</u>	<u>(208)</u>
					3 648	143

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2005

	Note	2004/05 R'000	2003/04 R'000
12. Departmental receipts to be surrendered to the Revenue Fund			
Opening balance			
Transfer from Statement of Financial Performance		(298)	46
Departmental revenue budgeted*		1 272	1 435
Paid during the year		375	967
Closing balance		(1 390)	(2 746)
**Amount not used at end of project, which donors allow department to maintain should be paid over to the Revenue Fund.		<u>(41)</u>	<u>(298)</u>

13. Payables current Description

	Notes	30 Days	30 + Days	Total	Total
Other payables	13.1	0	18	18	986
		<u>0</u>	<u>18</u>	<u>18</u>	<u>986</u>

13.1 Other payables

Description

Sal: Income Tax: CL		15	0
Income Tax			270
Income Tax: Persal			15
ACB Recalls: Persal			25
EFT write-back & re-issue			676
Sal: ACB recall CA		3	0
		<u>18</u>	<u>986</u>

14. Reconciliation of net cash flow from operating activities to surplus/(deficit)

Net surplus/(deficit) as per Statement of Financial Performance	4 920	0
(Increase)/decrease in receivables current	77	0
(Increase)/decrease in prepayments and advances	381	0
Increase/(decrease) in payables current	(968)	0
Proceeds from sale of equipment	(3)	0
Surrenders	(1 533)	0
Capital expenditure	2 282	0
Departmental revenue budgeted	375	0
Net cash flow generated by operating activities	<u>5 531</u>	<u>0</u>

15. Appropriated funds and departmental revenue surrendered

Appropriated funds surrendered	(143)	(208)
Departmental revenue surrendered	(1 390)	(2 746)
	<u>(1 533)</u>	<u>(2 954)</u>

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DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2005

These amounts are not recognised in the Annual Financial Statements and are disclosed to enhance the usefulness of the Annual Financial Statements.

	Note	2004/05 R'000	2003/04 R'000
16. Contingent liabilities			
Liable to	Nature		
Motor vehicle guarantees	Employees	Annex 3 206	0
Housing loan guarantees	Employees	Annex 3 943	928
Other	Private Entity	100	0
Capped leave commitments		8 988	6 550
Other departments (interdepartmental unconfirmed balances)	Annex 6	64	0
		10 301	7 478

17. Commitments per programme

Current expenditure

Approved and contracted	601	209
Approved but not yet contracted	401	0
	1 002	209

Capital expenditure

Approved and contracted	1 752	452
	1 752	452

Total Commitments	2 754	661
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18. Accruals

Listed by economic classification

	30 Days	30+ Days	Total	Total
Compensation of employees	54	0	54	0
Goods and services	564	0	564	802
Transfers and subsidies	1	0	1	177
Buildings and other fixed structures	2	0	2	0
Machinery and equipment	359	0	359	315
	980	0	980	1 294

Listed by programme level

Programme 1	241	232
Programme 2	18	223
Programme 3	514	839
Programme 4	207	0
	980	1 294

Confirmed balances with other departments	Annex 6	120	0
		120	0

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DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2005

	Note	2004/05 R'000	2003/04 R'000
19. Employee benefits			
Leave entitlement		2,267	1,125
Thirteenth cheque		2,444	1,846
Performance bonus		897	0
		<u>5 608</u>	<u>2 971</u>

20. Lease Commitments					
20.1	Operating leases	Buildings and other fixed structures	Machinery and equipment	Total	Total
	Not later than 1 year	0	37	37	183
	Later than 1 year and not later than 3 years	0	431	431	86
	Later than three years	0	0	0	26
	Total present value of lease liabilities	<u>0</u>	<u>468</u>	<u>468</u>	<u>295</u>

21. Receivables for services delivered (off balance sheet)

Nature of service		0	28
Escorting services		<u>0</u>	<u>28</u>

22. Senior management personnel

	Number			
	04/05	03/04		
Minister	1	1	935	726
Deputy Director General	1	1	705	675
Senior Managers (Chief Directors)	4	3	1,638	1,507
CFO	1	1	460	427
	<u>7</u>	<u>6</u>	<u>3 738</u>	<u>3 335</u>

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ANNEXURE 1A STATEMENT OF CONDITIONAL GRANTS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER		SPENT		
	Division of Revenue Act	Roll Overs	DORA Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Amount received by municipality	Amount spent by municipality	% of available funds spent by municipality
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	%
Beaufort West	0	0	0	0	9	-	0	0	0
Cape Town	0	0	0	0	4	-	0	0	0
Laingsburg	0	0	0	0	4	-	0	0	0
Overberg	0	0	0	0	13	-	0	0	0
Central Karoo	0	0	0	0	17	-	0	0	0
West Coast	0	0	0	0	15	-	0	0	0
Cape Metropolitan Council	0	0	0	0	137	-	0	0	0
Eden	0	0	0	0	23	-	0	0	0
Cape Winelands	0	0	0	0	10	-	0	0	0
Claims against the State	0	0	0	0	2	-	0	0	0
	0	0	0	0	234	-	0	0	0

ANNEXURE 1B STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2003/04
	Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Provincial Department Western Cape	0	0	0	0	100	-	0
	0	0	0	0	100	-	0

ANNEXURE 1C STATEMENT OF TRANSFERS TO NON-PROFIT ORGANISATIONS

NON-PROFIT ORGANISATIONS	TRANSFER ALLOCATION				TRANSFER		2003/04
	Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers SAPS	15	0	0	15	15	100	0
TOTAL	15	0	0	15	15	-	0

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ANNEXURE 1D STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2003/04
	Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
CPF Re-registration	269	0	50	319	319	100.0	561
Policing Priorities	67	0	0	67	67	100.0	122
Community Mass Mobilisation	3 368	0	9	3 377	3 344	99.0	0
Safer Festive Season	4 402	0	0	4 402	4 402	100.0	8 210
Project Chrysalis	8 300	0	0	8 300	8 300	100.0	7 750
Peace and Development	500	0	(500)	0	0	0.0	940
Community Patrol Officer Scheme	413	0	0	413	413	100.0	0
Urban Renewal	162	0	0	162	162	100.0	695
Safer Train Project	3 352	0	0	3 352	3 352	100.0	0
Youth Leaders Against Crime	460	0	(92)	368	368	100.0	424
Victim Support Training/Programme	531	0	(14)	517	517	100.0	0
Project Implementation	2 932	0	345	3 277	3 277	100.0	0
Safer Festive Season Campaign	4 527	0	0	4 527	4 527	100.0	0
MADAM	380	0	16	396	396	100.0	0
Awareness/Kaap Rapport	250	0	0	250	250	100.0	0
Anti Gang	503	0	291	794	794	100.0	0
Neighbourhood Watch	150	0	(35)	115	97	84.3	0
HOOC	1 000	0	(532)	468	468	100.0	1 566
Community Peace and Safety	0	0	0	0	0	0.0	103
Cops	0	0	0	0	0	0.0	708
General Projects	0	0	0	0	0	0.0	5 011
Bambanani	0	0	0	0	0	0.0	1 081
Claims against the state (previous goods & services)	0	0	0	0	0	0.0	62
Donations & gifts households-kind	0	0	0	0	18		0
Employee social benefits	0	0	0	0	209	100.0	204
Learner Support	133	0	0	133	133	-	1 514
TOTAL	31 699	0	(462)	31 237	31 413	-	28 951

ANNEXURE 3 STATEMENT OF FINANCIAL GUARANTEES ISSUED as at 31 March 2005 - LOCAL

GUARANTOR INSTITUTION	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2004	Guarantees issued during the year	Guarantees issued during the year	Guaranteed interest for year ended 31 March 2005	Closing balance 31 March 2005	Realised losses i.r.o. claims paid out
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles							
Stannic Fleet		206	0	206	206	0	206	0
		206	0	206	206	0	206	0
	Housing							
Standard Bank		789	153	49	49	0	147	0
Nedbank		553	50	45	45	0	95	0
Firstrand Bank: FNB		567	124	0	0	0	102	0
Nedbank (inc BOE)		251	75	0	0	0	43	0
ABSA		1 809	275	136	136	0	330	0
Peoples Bank (NBS)		195	25	14	14	0	39	0
FNB (former Saambou)		309	98	0	0	0	62	0
Old Mutual (Nedb/Perm)		447	128	40	40	0	125	0
		4 920	928	284	284	0	943	0
TOTAL		5 126	928	490	490	0	1 149	0

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ANNEXURE 4

PHYSICAL ASSET MOVEMENT SCHEDULE for the year ended 31 March 2005

	Opening Balance	Additions	Disposals	Transfers in	Transfers out	Closing Balance
	R'000	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	0	2 282	0	0	0	0
Computer equipment	0	216	0	0	0	0
Furniture and office equipment	0	224	0	0	0	0
Other machinery and equipment	0	437	0	0	0	0
Transport assets	0	1 405	0	0	0	0
	0	2 282	0	0	0	0

ANNEXURE 4 continued

PHYSICAL ASSET MOVEMENT SCHEDULE for the year ended 31 March 2004

	Opening Balance	Additions	Disposals	Transfers in	Transfers out	Closing Balance
	R'000	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	0	7 827	-	-	-	0
Computer equipment	0	2 698	-	-	-	0
Furniture and office equipment	0	681	-	-	-	0
Other machinery and equipment	0	122	-	-	-	0
Specialised military assets	-	0	-	-	-	0
Transport assets	0	4 326	-	-	-	0
	0	7 827	-	-	-	0

ANNEXURE 5

INTER-GOVERNMENT RECEIVABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding	
	31/03/2005 R'000	31/03/2004 R'000	31/03/2005 R'000	31/03/2004 R'000
Departments				
Department of Transport and Public Works	0	0	0	97
Department 70 March Balances	0	0	0	4
TOTAL	0	0	0	101

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ANNEXURE 6 INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding	
	31/03/2005	31/03/2004	31/03/2005	31/03/2004
	R'000	R'000	R'000	R'000
Department				
Amounts not included in Statement of financial position				
Current				
SAPS	2	0	0	0
Department of Transport and Public Works	0	0	64	0
Department of Transport and Public Works	102	0	0	0
Department of Provincial Administration: Western Cape	4	0	0	0
Department of Health	12	0	0	0
TOTAL	120	0	64	0

ANNEXURE 7 STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE AND REMISSIONS, REFUNDS AND PAYMENTS MADE AS AN ACT OF GRACE for the year ended 31 March 2005

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2004/05	2003/04
		R'000	R'000
Paid in cash		0	59
TOTAL		0	59