

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

9. INTEREST AND RENT ON LAND

	Note	2009/10	2008/09
		R'000	R'000
Interest paid		38,815	807
Rent on land		-	-
Total		38,815	807

This relates to interest paid on the financial lease for the provision of official vehicles as well as interest payments related to the Head Office building.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

10. FINANCIAL TRANSACTIONS IN ASSETS AND LIABILITIES

	Note	2009/10	2008/09
		R'000	R'000
Material losses through criminal conduct		-	-
Theft	10.4	-	-
Other material losses	10.1	-	-
Other material losses written off	10.2	-	-
Debts written off	10.3	65,836	31,582
Forex losses	10.5	91,351	25,465
Total		157,187	57,047

10.1 Other material losses

	Note	2009/10	2008/09
	10	R'000	R'000
Nature of other material losses (Group major categories, but list material items)		-	-
Incident Disciplinary Steps taken/ Criminal proceedings		-	-
Total			

10.2 Other material losses written off

	Note	2009/10	2008/09
	10	R'000	R'000
Nature of losses (Group major categories, but list material items)		-	-
Total			

10.3 Debts written off

	Note	2009/10	2008/09
	10	R'000	R'000
Nature of debts written off			
Transfer to debts written off (Group major categories, but list material items)		-	-
Debts written off relating to irregular expenditure		-	-
Staff Debtors	66	-	-
Foreign staff debt	9,694	-	-
Intergovernmental balances	24,518	31,573	
Write-off(Smith R1,500, Delpport R4,790,MatshobaR1,700)	-	9	
Advances To National Departments	2,558	-	
AFCON Mali	29,000	-	
Total		65,836	31,582

Please refer to the Accounting Officer's report pages 22 and 23.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

10.4 Detail of theft

	Note	2009/10	2008/09
	10	R'000	R'000
Nature of theft			
(Group major categories, but list material items)		-	-
Total			

Forex losses

	Note	2009/10	2008/09
	10	R'000	R'000
Nature of losses			
(Group major categories, but list material items)			
Forex Loss		91,350	25,465
Total		91,350	25,465

10.6 Recoverable revenue written off

	Note	2009/10	2008/09
	Stat Chg in NA	R'000	R'000
Nature of losses			
(Group major categories, but list material items)		-	-
Total		-	-

10.7 Receivables for department revenue written off

	Note	2009/10	2008/09
	34.1	R'000	R'000
Nature of losses			
(Group major categories, but list material items)		-	-
Total		-	-

Assets written off

	Note	2009/10	2008/09
		R'000	R'000
Nature of write off			
(Group major categories, but list material items)		-	-
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

11. TRANSFERS AND SUBSIDIES

		2009/10	2008/09
	Note	R'000	R'000
Provinces and municipalities	47, 48, Annex 1A, Annex 1B	23,596	16,303
Departmental agencies and accounts	Annex 1C	631,371	698,925
Universities and technikons	Annex 1D	-	-
Foreign governments and international organisations	Annex 1F	483,791	329,438
Public corporations and private enterprises	Annex 1E	16,362	16,575
Non-profit institutions	Annex 1G	-	-
Households	Annex 1H	16,763	16,367
Gifts, donations and sponsorships made	Annex 1K	-	-
Total		1,171,883	1,077,608

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

12. EXPENDITURE FOR CAPITAL ASSETS

	Note	2009/10 R'000	2008/09 R'000
Tangible assets		339,889	1,043,200
Buildings and other fixed structures	44	165,502	927,012
Heritage assets	42, 44	-	-
Machinery and equipment	42	90,533	81,297
Land and subsoil assets	44	83,854	34,891
Investment property	44	-	-
Biological assets	42	-	-
Software and other intangible assets		507	-
Capitalised development costs	43	-	-
Computer software	43	507	-
Mastheads and publishing titles	43	-	-
Patents, licences, copyright, brand names, trademarks	43	-	-
Recipes, formulae, prototypes, designs, models	43	-	-
Services and operating rights	43	-	-
Other intangibles	43	-	-
Total		340,396	1,043,200

The difference between the expenditure for capital assets and the asset register are due to the following:

- An amount R9m on immovable assets relates to the capital expenditure portion that was paid during the financial year under review for the Head Office Building of which the total cost had already been capitalised on the asset register in the prior year
- An amount of R26m relates to the payment made for BMW's which were still to be delivered.

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

Compensation of employees	-	-
Goods and services	365	117
Total	365	117

12.1 Analysis of funds utilised to acquire capital assets – 2009/10

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	339,889	-	339,889
Buildings and other fixed structures	165,502	-	165,502
Machinery and equipment	90,533	-	90,533
Land and subsoil assets	83,854	-	83,854
Investment property	-	-	-
Biological assets	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

	507	507	507
Software and other intangible assets			
Capitalised development costs	-	-	-
Computer software	507	-	507
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Other intangibles	-	-	-
Total	340,396	-	340,396

12.2 Analysis of funds utilised to acquire capital assets – 2008/09

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	1,043,200	-	1,043,200
Buildings and other fixed structures	927,012	-	927,012
Machinery and equipment	81,297	-	81,297
Land and subsoil assets	34,891	-	34,891
Investment property	-	-	-
Biological assets	-	-	-
Software and other intangible assets	-	-	-
Capitalised development costs	-	-	-
Computer software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Other intangibles	-	-	-
Total	1,043,200	-	1,043,200

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

13. UNAUTHORISED EXPENDITURE

13.1 Reconciliation of unauthorised expenditure

	Note	2009/10	2008/09
		R'000	R'000
Opening balance		104,816	104,816
Unauthorised expenditure – discovered in current year	21	-	-
Less: Amounts approved by Parliament/Legislature with funding		-	-
Less: Amounts approved by Parliament/Legislature without funding and written off in the Statement of Financial Performance		-	-
Current		-	-
Capital		-	-
Transfers and subsidies		-	-
Less: Amounts transferred to receivables for recovery		-	-
Unauthorised expenditure awaiting authorisation / written off		104,816	104,816
Analysis of awaiting authorisation per economic classification			
Capital		104,816	104,816
Current		-	-
Transfers and subsidies		-	-
Total		104,816	104,816

13.2 Details of unauthorised expenditure – current year

Incident	Disciplinary steps taken/ criminal proceedings	2009/10 R'000
Total		-

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

14. FRUITLESS AND WASTEFUL EXPENDITURE

14.1 Reconciliation of fruitless and wasteful expenditure

	Note	2009/10	2008/09
		R'000	R'000
Opening balance		-	-
Less: Amounts condoned		-	-
Current		-	-
Capital		-	-
Transfers and subsidies		-	-
Less: Amounts transferred to receivables for recovery		-	-
Fruitless and wasteful expenditure awaiting condonement		-	-
Analysis of awaiting condonement per economic classification			
Current		-	-
Capital		-	-
Transfers and subsidies		-	-
Total		-	-

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

15. CASH AND CASH EQUIVALENTS

	Note	2009/10 R'000	2008/09 R'000
Consolidated Paymaster General Account		34,434	63,856
Cash receipts		-	31
Disbursements		-	1
Cash on hand		318	184
Cash with commercial banks (Local)		1659	87,217
Cash with commercial banks (Foreign)		80,161	54,161
Total		116,572	205,450

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

16. OTHER FINANCIAL ASSETS

	Note	2009/10 R'000	2008/09 R'000
Current		-	-
Local		-	-
(Group major categories, but list material items)			
Total		-	-
Foreign		-	-
(Group major categories, but list material items)			
Total		-	-
Total Current other financial assets		-	-
	Note	2009/10 R'000	2008/09 R'000
Non-current		-	-
Local		-	-
(Group major categories, but list material items)			
Total		-	-
Foreign		-	-
(Group major categories, but list material items)			
Total		-	-
Total Non-current other financial assets		-	-

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

17. PREPAYMENTS AND ADVANCES

	Note	2009/10 R'000	2008/09 R'000
Staff advances		-	-
Travel and subsistence		2,933	3,299
Prepayments		-	-
Advances paid to other entities		-	-
SOCPEN advances		-	-
Total		2,933	3,299

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

18. RECEIVABLES

	Note	2009/10 R'000	2008/09 R'000	2009/10 R'000	2008/09 R'000
		Less than 1 year	One to 3 years	Older than 3 years	Total
Claims recoverable	18.1 Annex 4	420,500	419,257	74,459	914,216
Trade receivables	18.2	-	-	-	-
Recoverable expenditure	18.3	-	-	-	-
Staff debt	18.4	33,229	26	5,024	40,079
Other debtors	18.5	69	30,194	3,174	31,637
Total		453,798	449,477	82,657	985,932

18.1 Claims recoverable

	Note	2009/10 R'000	2008/09 R'000
National departments		831,048	808,637
Provincial departments		7,267	15,791
Foreign governments		-	-
Public entities		75,244	98,885
Private enterprises		-	-
Universities and technikons		657	1,709
Households and non-profit institutions		-	-
Local governments		-	-
Total	18	914,216	925,022

18.2 Trade receivables

	Note	2009/10 R'000	2008/09 R'000
(Group major categories, but list material items)			
Total	18		

18.3 Recoverable expenditure (disallowance accounts)

	Note	2009/10 R'000	2008/09 R'000
(Group major categories, but list material items)			
Total	18		

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

18.4 Staff debt

	Note	2009/10	2008/09
		R'000	R'000
(Group major categories, but list material items)			
Departmental Debt Account		31,171	27,168
Staff Debts		8,348	30,806
Persal Account		560	34
Total	18	40,079	58,008

18.5 Other debtors

	Note	2009/10	2008/09
		R'000	R'000
(Group major categories, but list material items)			
Detainees		69	144
Damages and losses		4,040	4,049
Donor Fund- Burundi		-	22,989
Advance paid to state departments		-	2,558
African Renaissance Fund		27,528	11,680
Total	18	31,637	41,420

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

19. INVESTMENTS

	Note	2009/10	2008/09
		R'000	R'000
Non-Current			
Shares and other equity			
(List investments at cost)		-	-
Total		-	-
Securities other than shares			
(List investments at cost)	Annex 2A	-	-
Total		-	-
Total non-current			
Analysis of non current investments			
Opening balance		-	-
Additions in cash		-	-
Disposals for cash		-	-
Non-cash movements		-	-
Closing balance		-	-

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

20. Loans

	Note	2009/10	2008/09
		R'000	R'000
Public corporations		-	-
Universities and technikons		-	-
Foreign governments		-	-
Private enterprises		-	-
Staff loans		56,307	50,517
Total		56,307	50,517
Analysis of Balance			
Opening balance		50,517	45,604
New Issues		5,790	4,913
Repayments		-	-
Write-offs		-	-
Closing balance		56,307	50,517

The amount represents rental deposits in respect of accommodation abroad, however is expended when payment is made. The R56 million is represented by both the Rental Advances Account and Rental Deposits Account. The Statement of Net Assets therefore reflects a nil balance.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

21. Voted funds to be surrendered to the Revenue Fund

	Note	2009/10	2008/09
		R'000	R'000
Opening balance		97,523	232,480
Transfer from statement of financial performance		135,514	97,523
Add: Unauthorised expenditure for current year	13	-	-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure (PARLIAMENT/LEGISLATURES ONLY)	21.1	-	-
Paid during the year		(97,523)	(232,480)
Closing balance		135,514	97,523

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

	Note	2009/10	2008/09
		R'000	R'000
Opening balance		-	-
Transfer from statement of financial performance	21	-	-
Transfer from Departmental Revenue to defray excess expenditure	22	-	-
Closing balance		-	-

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

**22. DEPARTMENTAL REVENUE TO BE
SURRENDERED TO THE REVENUE FUND**

	<i>Note</i>	2009/10	2008/09
		R'000	R'000
Opening balance		25,001	54,386
Transfer from Statement of Financial Performance		23,170	43,607
Own revenue included in appropriation		-	-
Transfer from aid assistance	5	-	-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	21.1	-	-
Paid during the year		(38,605)	(72,992)
Closing balance		9,566	25,001

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

**23. DIRECT EXCHEQUER RECEIPTS TO BE
SURRENDERED TO THE REVENUE FUND**

	<i>Note</i>	2009/10	2008/09
		R'000	R'000
Opening balance		-	-
Transfer from Statement of Financial Performance		-	-
Paid during the year		-	-
Closing balance		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010

24. BANK OVERDRAFT

	Note	2009/10	2008/09
		R'000	R'000
Consolidated Paymaster General Account		-	-
Fund requisition account		-	-
Overdraft with commercial banks (Local)		-	-
Overdraft with commercial banks (Foreign)		-	-
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010

25. PAYABLES – CURRENT

	Note	2009/10 Total	2008/09 Total
Amounts owing to other entities	<i>Annex</i> 5	888,173	1,019,098
Advances received	25.1	166,503	192,970
Clearing accounts	25.2	-	-
Other payables	25.3	10,497	3,423
Total		1,065,173	1,215,491

25.1 Advances received

	Note	2009/10 R'000	2008/09 R'000
Description			
(Identify major categories, but list material amounts)			
Advances from institutions		3,799	5,923
Advances from national departments		157,760	178,996
Advances from provincial departments		4,943	7,886
Advances from universities		1	165
Total	25	166,503	192,970

25.2 Clearing accounts

	Note	2009/10 R'000	2008/09 R'000
Description			
(Identify major categories, but list material amounts)		-	-
Total	25	-	-

25.3 Other payables

	Note	2009/10 R'000	2008/09 R'000
Description			
(Identify major categories, but list material amounts)			
Persal accounts		1,443	378
Debt receivable income		1,991	2,625
Debt receivable interest		72	85
African renaissance fund		-	-
Foreign Detainee		-	-
Transport-parking fees		-	335
GRV: Discount variance		-	-
ABSA Bank		6,991	-
Total	25	10,497	3,423

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

26. PAYABLES – NON-CURRENT

	Note	2009/10			2008/09	
		R'000	R'000	R'000	R'000	R'000
		One to two years	Two to three years	More than three years	Total	Total
Amounts owing to other entities						
Advances received	26.1	-	-	-	-	-
Other payables	26.2	-	-	56,307	56,307	-
Total		-	-	56,307	56,307	-

26.1 Advances received

Description	Note	2009/10	2008/09
		R'000	R'000
(Identify major categories, but list material amounts)		-	-
Total	26	-	-

26.2 Other payables

Description	Note	2009/10	2008/09
		R'000	R'000
(Identify major categories, but list material amounts)			
Rental advance		56,307	-
Total	26	56,307	-

The amount represent rental deposits in respect of accommodation abroad, however is expended when payment is made. The R57 million is represented by both the Rental Advances account and Rental Deposits account. The Statement of Net Assets therefore reflects a nil balance.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010**

**27. NET CASH FLOW AVAILABLE
FROM OPERATING ACTIVITIES**

	Note	2009/10	2008/09
		R'000	R'000
Net surplus/(deficit) as per Statement of Financial Performance		158,684	141,130
Add back non cash/cash movements not deemed operating activities		90,294	958,823
(Increase)/decrease in receivables – current		38,518	(719,870)
(Increase)/decrease in prepayments and advances		366	(19)
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		(150,318)	943,226
Proceeds from sale of capital assets		(2,540)	(2,242)
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		340,396	1,043,200
Surrenders to Revenue Fund		(136,128)	(305,472)
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		248,978	1,099,953

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

28. RECONCILIATION OF CASH AND CASH EQUIVALENTS FOR CASH FLOW PURPOSES

	Note	2009/10	2008/09
		R'000	R'000
Consolidated Paymaster General account		34,434	63,856
Fund requisition account		-	-
Cash receipts		-	31
Disbursements		-	1
Cash on hand		318	184
Cash with commercial banks (Local)		1,659	87,217
Cash with commercial banks (Foreign)		80,161	54,161
Total		116,572	205,450

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

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

29. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

29.1 Contingent liabilities

		Note	2009/10 R'000	2008/09 R'000
Liable to	Nature			
Motor vehicle guarantees	Employees	Annex 3A	-	31
Housing loan guarantees	Employees	Annex 3A	1,850	1,952
Other guarantees		Annex 3A	24,896	58,012
Claims against the department		Annex 3B	7,490	10,304
Other departments (interdepartmental unconfirmed balances)		Annex 5	-	1,019,098
Environmental rehabilitation liability		Annex 3B	-	-
Other		Annex 3B	-	-
Total			34,236	1,089,397

29.2 Contingent assets

	Note	2009/10 R'000	2008/09 R'000
Nature of contingent asset			
Total			

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

30. COMMITMENTS

	Note	2009/10 R'000	2008/09 R'000
Current expenditure			
Approved and contracted		35,646	17,109
Approved but not yet contracted		-	-
		35,646	17,109
Capital expenditure			
Approved and contracted		-	-
Approved but not yet contracted		-	-
Total Commitments		35,646	17,109

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

31. ACCRUALS

			2009/10	2008/09
			R'000	R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	11,371	5,771	17,142	15,121
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Buildings and other fixed structures	-	-	-	-
Machinery and equipment	-	-	-	-
Land and subsoil assets	-	-	-	-
Investment property	-	-	-	-
Biological assets	-	-	-	-
Software and other intangible assets	-	-	-	-
Other	-	-	-	-
Total	11,812	5,771	17,583	15,134
		<i>Note</i>	2009/10	2008/09
			R'000	R'000
Listed by programme level				
Administration			17,225	15,109
International Relations			332	25
Public Diplomacy			26	
Total			17,583	15,134
		<i>Note</i>	2009/10	2008/09
			R'000	R'000
Confirmed balances with other departments	<i>Annex 5</i>		894,588	
Confirmed balances with other government entities	<i>Annex 5</i>		-	
Total			894,588	

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

32. EMPLOYEE BENEFITS

	Note	2009/10	2008/09
		R'000	R'000
Leave entitlement		34,664	28,196
Service bonus (Thirteenth cheque)		19,239	16,943
Performance awards		13,000	8,176
Capped leave commitments		62,528	61,188
Other		441	13
Total		129,431	114,516

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

33. LEASE COMMITMENTS

33.1 Operating leases expenditure

	Land	Buildings and other fixed structures	Machinery and equipment	Total
2009/10				
Not later than 1 year	-	-	383,863	383,863
Later than 1 year and not later than 5 years	-	-	489,283	489,283
Later than five years	-	-	72,915	72,915
Total lease commitments	-	-	946,061	946,061

	Land	Buildings and other fixed structures	Machinery and equipment	Total
2008/09				
Not later than 1 year	-	418,387	31,222	449,609
Later than 1 year and not later than 5 years	-	614,362	36,948	651,310
Later than five years	-	172,376	-	172,376
Total lease commitments	-	1,205,125	68,170	1,273,295

	Note	2009/10 R'000	2008/09 R'000
Rental earned on lease sub-leased assets	3	-	-
Total		-	-

33.2 Finance leases expenditure**

	Land	Buildings and other fixed structures	Machinery and equipment	Total
2009/10				
Not later than 1 year	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-
Later than five years	-	-	-	-
Total lease commitments	-	-	-	-
LESS: finance costs	-	-	-	-
Total present value of lease liabilities	-	-	-	-

	Land	Buildings and other fixed structures	Machinery and equipment	Total
2008/09				
Not later than 1 year	-	-	19,148	19,148

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

Later than 1 year and not later than 5 years	-	-	24,869	24,869
Later than five years	-	-	-	-
Total lease commitments	-	-	44,017	44,017
LESS: finance costs	-	-	-	-
Total present value of lease liabilities	-	-	44,017	44,017

**This note excludes leases relating to public private partnership as they are separately disclosed to note no.39.

Provide a general discussion on any assets that are sub-leased (if any), indicating the nature of the asset and the lessee (occupant/user of the asset).

	Note	2009/10 R'000	2008/09 R'000
Rental earned on lease sub-leased assets	3	-	-
Total		-	-

Provide a description of renewal or purchase options as well as escalation clauses (if any) per lease agreement.

Describe any restrictions imposed by on the department through any lease agreement (such as restrictions relating to enhancements, repairs & maintenance, sub-leasing and disposal)

33.3 Operating lease revenue**

	Land	Buildings and other fixed structures	Machinery and equipment	Total
2009/10				
Not later than 1 year	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-
Later than five years	-	-	-	-
Total operating lease revenue receivable	-	-	-	-

	Land	Buildings and other fixed structures	Machinery and equipment	Total
2008/09				
Not later than 1 year	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-
Later than five years	-	-	-	-
Total operating lease revenue receivable	-	-	-	-

Provide a description of renewal or purchase options as well as escalation clauses (if any)

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

34. RECEIVABLES FOR DEPARTMENTAL REVENUE

	Note	2009/10	2008/09
		R'000	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		-	-
Financial transactions in assets and liabilities		-	-
Transfers received (incl. conditional grants to be repaid by provincial departments)		-	-
Other		-	60,000
Total		-	60,000

34.1 Analysis of receivables for departmental revenue

	Note	2009/10	2008/09
		R'000	R'000
Opening balance		-	-
Less: amounts received		-	-
Add: amounts recognised		-	-
Less: amounts written-off/reversed as irrecoverable	10.7	-	-
Closing balance		-	-

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

35. IRREGULAR EXPENDITURE

35.1 Reconciliation of irregular expenditure

	Note	2009/10	2008/09
		R'000	R'000
Opening balance		-	-
Add: Irregular expenditure – relating to prior year		-	-
Add: Irregular expenditure – relating to current year		-	-
Less: Amounts condoned		-	-
Less: Amounts recoverable (not condoned)		-	-
Less: Amounts not recoverable (not condoned)		-	-
Irregular expenditure awaiting condonation		-	-
Analysis of awaiting condonation per age classification		-	-
Current year		-	-
Prior years		-	-
Total		-	-

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

35.2 Details of irregular expenditure – current year

Incident	Disciplinary steps taken/criminal proceedings	2009/10 R'000
Total		-

35.3 Details of irregular expenditure condoned

Incident	Condoned by (condoning authority)	2009/10 R'000
Total		-

35.4 Details of irregular expenditure recoverable (not condoned)

Incident		2009/10 R'000
Total		-

35.5 Details of irregular expenditure not recoverable (not condoned)

Incident		2009/10 R'000
Total		-

36.6 Details of irregular expenditures under investigation

Incident		2009/10 R'000
Total		-

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

36. FRUITLESS AND WASTEFUL EXPENDITURE

36.1 Reconciliation of fruitless and wasteful expenditure

	Note	2009/10 R'000	2008/09 R'000
Opening balance		-	-
Fruitless and wasteful expenditure – relating to prior year		-	-
Fruitless and wasteful expenditure – relating to current year		-	-
Less: Amounts condoned		-	-
Less: Amounts transferred to receivables for recovery		-	-
Fruitless and wasteful expenditure awaiting condonation		-	-
Analysis of awaiting condonation per economic classification			
Current		-	-
Capital		-	-
Transfers and subsidies		-	-
Total		-	-

36.2 Analysis of Current year's fruitless and wasteful expenditure

Incident	Disciplinary steps taken/ criminal proceedings	2009/10 R'000
Total		-

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

37. RELATED PARTY TRANSACTIONS

Revenue received	Note	2009/10	2008/09
		R'000	R'000
Tax revenue/ User charges			
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		-	-
Sales of capital assets		-	-
Financial transactions in assets and liabilities		-	-
Transfers		-	-
Total		-	-

Payments made	Note	2009/10	2008/09
		R'000	R'000
Goods and services		-	-
Interest and rent on land		-	-
Purchases of capital assets		-	-
Financial transactions in assets and liabilities		-	-
Transfers		-	-
Total		-	-

	Note	2009/10	2008/09
		R'000	R'000
Year end balances arising from revenue/ payments			
Receivables from related parties		47,408	11,570
Payables to related parties		-	-
Total		47,408	11,570

	Note	2009/10	2008/09
		R'000	R'000
Loans to /from related parties		-	-
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
Total		-	-

	Note	2009/10	2008/09
		R'000	R'000
More			
Guarantees issued/received		-	-
List other contingent liabilities between department and related party		-	-
Total		-	-

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

AFRICAN RENAISSANCE AND INTERNATIONAL COOPERATION FUND

38. KEY MANAGEMENT PERSONNEL

	No. of Individuals	2009/10	2008/09
		R'000	R'000
Political office bearers (provide detail below)	3	4,566	4,267
Officials:			12,658
Level 15 to 16	17	17,721	52,107
Level 14 (incl. CFO if at a lower level)	65	51,963	-
Family members of key management personnel		-	-
Total		74,250	69,032

Key management personnel (Parliament/Legislatures)

	No. of Individuals	2009/10	2008/09
		R'000	R'000
Speaker to Parliament / the Legislature		-	-
Secretary to Parliament / the Legislature		-	-
Deputy Secretary		-	-
Chief Financial Officer		-	-
Legal Advisor		-	-
Total		-	-

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

39. PUBLIC PRIVATE PARTNERSHIP

	Note	2009/10 R'000	2008/09 R'000
Contract fee received		-	862,500
(Specify)		-	850,000
		-	12,500
		-	-
Contract fee paid		9,023	-
Fixed component		9,023	-
Indexed component		-	-
Analysis of indexed component		69,597	8,110
Compensation of employees		-	-
Goods and services (excluding lease payments)		31,513	8,110
Operating leases		-	-
Interest		38,084	-
Capital/ (Liabilities)		-	-
Tangible rights		-	-
Intangible rights		-	-
Property		-	-
Plant and equipment		-	-
Loans		-	-
Other		-	-
Prepayments and advances		-	-
Pre-production obligations		-	-
Other obligations		-	-

Any guarantees issued by the department are disclosed in Note 28.1

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

40. PROVISIONS

	Note	2009/10 R'000	2008/09 R'000
Potential irrecoverable debts		-	-
Households and non profit institutions		-	-
Private enterprises		-	-
Staff debtors		-	-
Other debtors		500	500
Claims recoverable		2,500	2,500
Total		3,000	3,000
Provisions		-	-
Impairment of investments		-	-
Provision for non-recoverable loans		-	-
Other – Specify one per line		-	-
Total		3,000	3,000

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

41. NON-ADJUSTING EVENTS AFTER REPORTING DATE

	2009/10 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	

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

42. MOVABLE TANGIBLE CAPITAL ASSETS

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2010

	Opening balance R'000	Curr Year Adjust- ments to prior year balances R'000	Additions R'000	Disposals R'000	Closing Balance R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	556,521	(119,895)	64,384	23,444	477,566
Transport assets	73,701	9,894	32,813	4,072	112,336
Specialised military assets	-	-	-	-	-
Computer equipment	114,829	690	572	2,281	113,810
Furniture and office equipment	246,635	(99,793)	25,892	14,350	158,384
Other machinery and equipment	121,356	(30,686)	5,107	2,741	93,036
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	556,521	(119,895)	64,384	23,444	477,566