

*“Working Together to Improve
and Sustain The Livelihoods of
Military Veterans` Community”*

DEPARTMENT OF MILITARY VETERANS

ANNUAL REPORT 2020/21



military veterans

Department:
Military Veterans
REPUBLIC OF SOUTH AFRICA





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DEPARTMENT OF MILITARY VETERANS VOTE 26: ANNUAL REPORT 2020/21 FINANCIAL YEAR



military veterans

Department:
Military Veterans
REPUBLIC OF SOUTH AFRICA

Department of Military Veteran`s Annual Report for the 2020/21 Financial Year

Ms. T. R Modise, MP, Minister of Defence and Military Veterans

Dear Honourable Minister: Ms T. R Modise

I have the honour of submitting to you, in accordance with the Public Finance Management Act 1 of 1999 (as amended) (PFMA), the Department of Military Veteran's Annual Report for the reporting period 01 April 2020 to 31 March 2021.

In terms of Section 40(1) (d) of the PFMA, read together with Treasury Regulation 18.3, I hereby submit to the Executive Authority, the Annual Report 2020/21 Financial Year as a statutory requirement to Parliament.

Kindly submit this performance report for the financial year ending 31 March 2021 to the National Assembly in compliance with Section 40(1) (e) of the PFMA.

I. N Mpolweni

Accounting Officer: Department of Military Veterans

Date: 27/09/2021

RP121/2021

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PART A: GENERAL INFORMATION



VACCINATE TO SAVE SOUTH AFRICA

TOGETHER WE CAN BEAT CORONAVIRUS

1. Department General Information

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2. List of Abbreviations/Acronyms

AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
AO	Accounting Officer
APP	Annual Performance Plan
AR	Annual Report
B-BBEE	Broad-Based Black Economic Empowerment
DMV	Department of Military Veterans
DPSA	Department of Public Service and Administration
DSD	Department of Social Development
EA	Executive Authority
ENE	Estimates of National Expenditure
ESM	Empowerment and Stakeholder Management
FY	Financial Year
HRM	Human Resource Management
ICT	Information and Communications Technology
LOGIS	Logistical Information System
MTSF	Medium Term Strategic Framework
NDP	National Development Plan
NT	National Treasury
PCDMV	Portfolio Committee on Defence and Military Veterans
PFMA	Public Finance Management Act
PPE	Personal Protective Equipment
PTT	Presidential Task Team
SAB	Special Adjusted Budget
SANMVA	South African National Military Veterans Association
SASSA	South African Social Security Agency
SES	Socio-Economic Support
SRD	Social Relief of Distress
ToC	Theory of Change
TR	Treasury Regulations

3. Foreword by the Minister of Defence and Military Veterans, MP, Hon T. R Modise

It is an honour for me to be accorded the opportunity, to present this Annual Report (AR) for the Department of Military Veterans (DMV). We present this AR against the backdrop of the country battling with a global Covid-19 pandemic. A pandemic that is ravaging human kind across the globe including our very own country, South Africa. Never before has the government been faced with such an enormous challenge that the Covid-19 pandemic brought, with negative/dismal impact on social, political and economic conditions to the entire nation.

Our government and governments all over the world, are fighting hard to find both immediate and lasting solutions to mitigate the health and socio-economic impact including amongst others finding a vaccine. The South African government is also knee deep in trying to save the lives of its citizens including Military Veterans, resuscitate an ailing economy whilst at the same trying time to balance that with delivering services to all its citizens.

The DMV is steadily maturing in the execution of its mandate. Other government departments are increasingly moving towards policies and programme commitments of prioritising services to Military Veterans and their dependents as a designated group. Through this collective action, the DMV continues to ensure that military veterans and their dependents have access to the 11 benefits as outlined in Section 5 of the Act in a seamless manner and in accordance with available resources. The vision of the DMV is to ultimately empower the Military Veterans' community to be self-reliant.

One of the weaknesses of the DMV has been inadequate legislative framework. Priority is now being given to address that. The current leadership is also working on strengthening its policy trajectory alongside the finalisation of the legislative review process which aims at ensuring that areas in need of policy consensus are attended to, as well as ensure the development of delegated legislation as provided for in section 24 of the Military Veterans Act 18 of 2011.

The National Database of Military Veterans still proves to be elusive. The Department continues to work hard with all its stakeholders in fast tracking the long overdue creation of a secured, reliable and credible national Military Veterans' database. The database will be the anchor for accessing all Military Veterans' benefits. This national database will also serve as a knowledge hub for South African history and serve as part of honouring those who participated in creating the free, democratic, non-racial and non-sexist South Africa we live in.

Appreciation

My sincere appreciation goes to the Deputy Minister, TSP Makwetla for his dedicated leadership of the Department; the Accounting Officer, Lt General (Rtd) Derick Mgwebi, who has since left the Department, the DMV management team and its employees for striving under difficult conditions to deliver services to Military Veterans, and for their continuous efforts to improve service delivery processes, more so under the life-threatening and trying times of the Covid-19 pandemic.



Hon T. R Modise

Minister of Defence and of Military Veterans, MP

Date: 29/09/2021

4. Deputy Minister of Defence and Military Veterans' Statement: Hon T.S.P Makwetla

The financial year 2020/21 has presented an unprecedented challenge across all spheres of government and society at large. The impact thereof has been felt more so by the most vulnerable members of our society, Military Veterans and their families.

Notwithstanding the Covid-19 pandemic, as a department, we were able to achieve the following in the 2020/21 financial year: 192 houses were allocated to Military Veterans as follows: Gauteng Province: 165, Eastern Cape Province: 6, Mpumalanga Province: 17, Free State Province: 3 and Limpopo Province: 1.

2 779 Military Veterans and their dependents received education support to both Basic and Higher education institutions. While observing Covid-19 pandemic regulations as set out by the President of South Africa. In the 2020/21 financial year, the department provided burial support for 379 Military Veterans.

In response to the socio economic challenges presented by the pandemic, the DMV established the Covid-19 Social Relief of Distress (SRD) top up programme of R850 a month for a period of 9 months to eligible Military Veterans.

Towards the end of the year in 2020, the President of the Republic established Presidential Task Team (PTT) on military veterans, to look into service delivery issues that were raised by Military Veterans during their march to the presidency in November 2020.

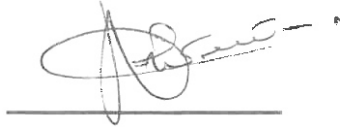
The PTT chaired by Deputy President of the Republic of South Africa, Honorable David Mabuza, saw a signing of a consensus document which spells out a number of issues that needed urgent attention in order to turn the Department to a path of a better service delivery to Military Veterans and their dependants.

The PTT has started working on a process on how other spheres of government can enrich the service delivery mechanisms of the DMV to Military Veterans. This process will extend into the 2021/2022 financial year and beyond until the DMV is capacitated and enabled to deliver services efficiently and effectively.

Through strengthening Stakeholder and Intergovernmental Relations with other government entities such as the Department of Human Settlements, DSD, SASSA, the Department was able to meet and surpass some of its targets on benefits set out in the Annual Performance Plan 2020/21 and the Military Veterans Act 18 of 2011.

I wish to personally express my sincerest appreciation to all stakeholders who have worked side-by-side with the DMV throughout this financial year. Traversing uncharted territories and discovering new ways to serve and deliver benefits to the doorstep of Military Veterans, their families and dependants.

We commit to serving all Military Veterans with dedication and efficiency in the 2021/22 financial year.

A handwritten signature in black ink, appearing to read 'T.S.P Makwetla', is written over a horizontal line.

Hon T.S.P Makwetla

Deputy Minister of Defence and Military Veterans, MP

Date: 29/10/2021

5. Report of the Accounting Officer for the Period 01 April 2020 to 31 March 2021 - I. N Mpolweni

5.1 Overview of the operations of the Department:

The 2020/21 financial year Annual Report outlines progress made by the Department towards delivering on its vision of “A dignified, unified, empowered and self-sufficient military veterans’ community”, and to an extent the improvement in facilitating optimal provision of benefits, enabling service delivery through partnerships in a secure and humane environment.

The Military Veterans' Act 18 of 2011, mandates the DMV to provide benefits to Military Veterans and their dependants. This mandate is of paramount importance in the realization of the objective of recognizing, and entrenching the restoration of dignity, and appreciation of the contribution of Military Veterans to our freedom and nation building.

This account presents the extent to which the Department has supported the delivery of benefits to military veterans in the 2020/21 financial year, in line with the Executive Authority Priorities.

The six (6) Executive Authority priorities have formed the basis for the Departmental Deliverables and these determine the extent to which the mandate has been serviced. The overview of achievement will thus be launched from these priorities

During the 2020/21 financial year, the Department experienced an increased challenge in the delivery and dispensing of benefits to Military Veterans and their dependants because of the World-wide Covid-19 pandemic outbreak. This necessitated the change of plans and strategies which resulted in few or less benefits being delivered.

Closing the 2020/21 financial year has signalled an urgent call for the comprehensive analysis of support and capabilities available across all organs of state in fast-tracking the delivery of benefits to military veterans

5.1.1 General Overview on Non-financial Performance

The Department planned to achieve 18 performance targets during the 2020/21 financial year. Due to Covid-19 pandemic, the department had to re-table the APP for 2020/21FY to incorporate Covid-19 pandemic interventions, and to align them with the special budget adjustment. DMV revised a number of targets from 18 to 15, thereby discontinuing 3 targets. Of the 15 performance targets, 6 targets (40%) were achieved.

Most of the budget allocated to the Department is spent on benefits listed in Section 5 of the Military Veterans Act 18 of 2011.

5.2 Overview of the financial results of the department:

5.2.1 Departmental Budget Allocation

The allocation Vote 26: Department of Military Veterans in the Estimates of National Expenditure for 2020/21 financial year was R480.3 million. The Department managed to spend R429.2 million or 89.4% against an allocation of R480.3 million with an underspending of R51.0 million or 10.6% of the total allocated budget.

5.2.2 Departmental receipts

Table 1: Departmental Receipts

Departmental receipts	2019/20			2020/21FY		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-
Sale of goods and services other than capital assets	-	41	-	-	38	-
Transfers received	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-
Interest, dividends and rent on land	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	1 042	-	-	1 068	-
Total	-	1 083	-	-	1 106	-

5.2.3 Programme Expenditure

Table 2: Programme Expenditure

	2019/20			2020/21FY		
Programme Name	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	141 054	139 614	1 440	142 051	134 767	7 284
Socio-economic Support	365 351	254 843	110 508	235 392	224 425	10 967
Empowerment and Stakeholder Management	146 148	82 748	63 400	102 899	70 070	32 829
Total	652 553	477 205	175 348	480 342	429 263	51 079

5.3 Virements/roll overs

During the year under review, R3.2 million virement was done to correct the allocation of the budget for cost of employees. Of this R3.2 million total virement to Administration Branch, R3.0 million and R200 thousand were sourced from the same item in the Empowerment and Stakeholder Management and Socio-economic Support, respectively.

5.4 Reasons for unauthorised, fruitless and wasteful expenditure and the amounts involved as well as steps taken to address and prevent a recurrence.

The Department did not incur unauthorised expenditure during the year under review. The fruitless and wasteful expenditure incurred by the Department during the 2020/21 financial year was mainly related to the interest payable to the Government Employees Pension Fund (GEPF) with an amount of R1.3 million related to the long dated liability on the pension debt. The Department will engage with the Department of Defence to recover this amount. There was also an expenditure of R39 thousand on: No Shows and Traffic fines where an internal debt collection process was in progress. In order to prevent repeat or re-occurrence of the No Shows and traffic fines, the Department will conduct workshops and awareness campaigns to foster an acceptable culture by officials and non-employees

The Department recorded R1.7 million of confirmed irregular expenditure which was related to the usage of old contracts that was entered into without following the supply chain management processes. The Department will exit these contracts through proper supply chain management processes. In addition, a total of R463 thousand potential irregular expenditure was recorded on the irregular expenditure checklist.

This was related to a potential award of a bid to an incorrect supplier with an amount of R235 thousand. There was also an amount of R228 thousand related to the remuneration of audit committee members that may contradict Treasury Regulation 3.1.6 and Par 5 of the 2019 REMUNERATION OF THE NON-OFFICIAL MEMBERS: COMMISSIONS, COMMITTEES OF INQUIRY AND AUDIT COMMITTEES. These matters will receive immediate attention for determination and appropriate consequence management.

5.5 Future plans of the department

- The Department is still in the process of finalising its organogram after consultations with DPSA and National Treasury, which will prioritise the creation of new capacity in the service delivery branches.
- The Department will continue to engage with Provincial Governments to conclude agreements to ensure the prioritisation of Military Veterans in the delivery of houses, education and healthcare, etc.

5.6 Public Private Partnerships

No Public Private Partnerships (PPP's) were reported in the 2020/21 financial year.

5.7 Discontinued activities / activities to be discontinued

During the 2020/21 financial year there were no activities which were discontinued or to be discontinued by the Department.

5.8 New or proposed activities

The department is in the process of revising its organizational structure in order to enhance the service delivery branches to expedite the delivery of benefits to Military Veterans and their dependants.

5.9 Supply chain management

Capacity challenges linked to the challenged DMV organisational structure persisted during the year under review. Despite the capacity challenges, the department moved ahead with Re-Implementation of the LOGIS system where the system will be available for use as from the 01 April 2021. Assets Management continued to be a challenge due to capacity constraints. There were no bids concluded during the year under review.

5.10 Gifts and Donations received in kind from non-related parties

The Department received a donation from Umkhombe Marine (Pty) Ltd in the form of 90 x Thermometer Temperature Scanners with a value of R135 000.00. These scanners were used within the department and some were issued to Military Veterans.

5.11 Exemptions and deviations received from the National Treasury

There were no exemptions reported from the PFMA or TR or deviation from the financial reporting requirements received for the current and/or previous financial year from National Treasury.

5.12 Events after the reporting date

The Accounting Officer had officially approved the removal of 41 cases with an amount of R3.1 million of previously reported irregular expenditure following a determination process concluded. There were no other subsequent events other than what is mentioned above.

5.13 Acknowledgement/s or Appreciation

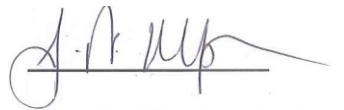
The commitment, gratitude, enthusiasm and passion displayed by the administrative staff and senior personnel, cannot be left at bay hence it contributed to the achievements indicated in this Annual Report. The ardent leadership of the Honourable Minister and Deputy Minister of Defence and Military Veterans respectively, is greatly appreciated and acknowledged.

5.14 Conclusion

I wish to express my sincere and heartfelt appreciation to the staff and Senior Management Personnel for their concerted selfless effort and dedication to confront the challenges encountered during the year under review betoken by Covid-19 pandemic. The dedicated effort of each staff will go a long way, without which the achievements would not have been realised through

5.15 Approval and sign off

The Annual Financial Statements (AFS) set out on pages 87 to 181 have been approved by the Accounting Officer of the Department of Military Veterans

A handwritten signature in black ink, appearing to read 'I. N. Mpolweni', is written over a horizontal line.

I. N Mpolweni

Accounting Officer: Department of Military Veterans

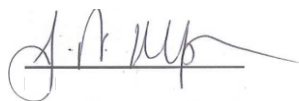
Date:

6. Statement of Responsibility and Confirmation of Accuracy for the Annual Report

To the best of my knowledge and belief, I confirm the following:

- All information and amounts disclosed throughout the annual report are consistent.
- The annual report is complete, accurate and is free from any omissions.
- The Annual Report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.
- The Annual Financial Statements (Part E) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.
- The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.
- The Accounting Officer is responsible for establishing, and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.
- The external auditors are engaged to express an independent opinion on the annual financial statements.
- In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2021.

Yours faithfully



I. N Mpolweni

Accounting Officer: Department of Military Veterans

Date: 27/09/2021

7. Strategic Overview

7.1 Vision

A dignified, unified, empowered and self-sufficient Military Veterans' community.

7.2 Mission

To facilitate delivery of benefits and co-ordinate all activities that recognise and entrench the restoration of dignity and appreciation of the contribution of Military Veterans to our freedom and nation building.

7.3 Values

Service Charter that underpins the delivery of services to Military Veterans:

As a Department, we pledge to manage and administer the affairs of Military Veterans with dignity and compassion to ensure that the unique needs of all Military Veterans are provided for. This will be achieved through overall coordination, facilitation of the activities of Government and that of the private sector to ensure the coherent provision of benefits and assistance to all Military Veterans and dependants where applicable.

Our service delivery ethos is rooted in the Batho Pele (People First) Principles characterised by the following :

Table 3: Values

Values	Living the values will mean we seek:
Integrity	To conduct our work with integrity, professionally and in an ethical manner in the execution of tasks and managing internal and external stakeholders.
Compassion	To show compassion and care in the execution of the mandate, including the provision of benefits and support services at all times to Military Veterans' community and the internal stakeholders.
Honesty	To be honest at all times in the execution of tasks and responsibilities
Professionalism	To conduct ourselves in a professional and an ethical manner in the execution of tasks and interaction with the public.
Commitment and Accountability	To always be committed and accountable in execution of all our duties and tasks and be willing to go an extra mile.

8. Legislative and Other Mandates

Since the Presidential Proclamation in 2009 for the establishment of the Department of Military Veterans and its launch on the 30th April 2010, a number of policies have been implemented and legislation promulgated to create a framework for delivery services in towards achieving the Department's mandate.

A summary of key policies and legislation follows below:

8.1 Constitutional mandate

Table 4: Constitutional Mandate

Constitutional mandate	Responsibilities
The Constitution of South Africa, 1996	<ul style="list-style-type: none">• According to Chapter 2: Bill of Rights Sec 7 (1) it enshrines the rights of all people in our country and affirms the democratic values of human dignity, quality and freedom.• The Constitution states categorically that everyone is equal before the law and must enjoy all rights in accordance with the values of human dignity, equality, human rights and freedom, non-racism and non-sexism, etc.

8.2 Legislative mandate

Table 5: Legislative Mandate

Act	Brief description
Public Finance Management Act, 1999 (Act No. 1 of 1999) PFMA	The PFMA regulates financial management in the national and provincial governments and ensures that government resources are managed efficiently and effectively.
Public Service Act, 1994 (Act No. 103 of 1994), as amended	This act provides for the organisation and administration of the public service as well as the regulation of the conditions of employment, terms of office, discipline, retirement and discharge of members of the public service
Labour Relations Act, 1995 (Act No. 66 of 1995)	The Labour Relations Act (LRA), Act 66 of 1995 aims to promote economic development, social justice, labour peace and democracy in the workplace.
The Basic Conditions of Employment Act, 1997 (Act No. 75 of 1997), as amended	<p>The purpose of this Act is to advance economic development and social justice by fulfilling the primary objects of this Act which are:</p> <ul style="list-style-type: none">• To give effect to and regulate the right to fair labour practices conferred by section 23(1) of the Constitution by:• Establishing and enforcing basic conditions of employment.• Regulating the variation of basic conditions of employment.• To give effect to obligations incurred by the Republic as a member state of the International Labour Organisation
The Employment Equity Act, 1998 (Act No. 55 of 1998)	<p>The purpose of the Act is to achieve equity in the workplace, by:</p> <ul style="list-style-type: none">• Promoting equal opportunity and fair treatment in employment through the elimination of unfair discrimination• Implementing affirmative action measures to redress the disadvantages in employment experienced by designated groups, to ensure their equitable representation in all occupational categories and levels in the workforce.

Act	Brief description
Promotion of Administrative Justice Act, 2000 (Act No.3 of 2000) (PAJA)	To give effect to the right to administrative action that is lawful, reasonable and procedurally fair and to the right to written reasons for administrative action as contemplated in section 33 of the Constitution
Promotion of Access to Information Act, 2000 (Act No. 2 of 2000) (PAIA)	To give effect to the Constitutional right of access to any information held by the state and that is required for the exercise or protection of any rights
Protection of Personal Information Act, 2013 (Act No. 4 of 2013) (POPIA)	To promote the protection of personal information processed by public and private bodies
Public Service Act, 1994 (Act No. 103 of 1994)	Appointment of the Head of Department, Organisational Design and Performance as well Government Planning Trajectory
Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003) (B-BBEE)	To advance economic transformation and enhance the economic participation of black people (African, Coloured and Indian people who are South African citizens) in the South African economy
Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000) (PPPF)	To enhance the participation of Historically Disadvantaged Individuals (HDIs) and the small, medium and micro enterprises (SMMEs) in the public sector procurement system

8.2.1 The DMV derives its mandate from the following legislations:

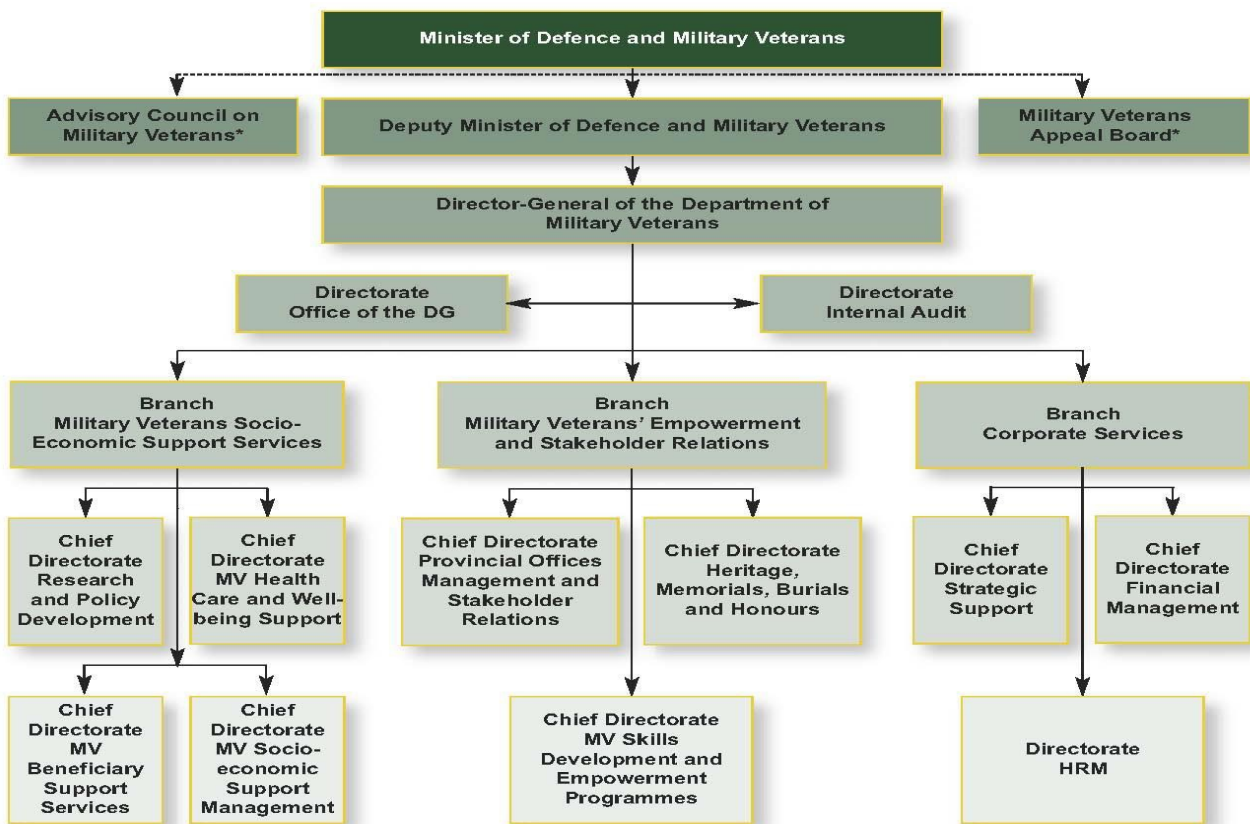
- The 1996 White Paper on Defence;
- Proclamation 92 of 28 December 2009; and
- Military Veterans Act, 2011 (Act No.18 of 2011).

8.2.2 Other legislations impacting on the lives of the Military Veterans are stipulated below:

- Military Pensions Act, 1976 (Act No. 84 of 1976) as amended;
- Special Pensions Act, 1996 (Act No. 69 of 1996) as amended;
- Transitional Executive Council Act, 1993 (Act No. 151 of 1993);
- Housing Act, 1997 (Act No. 107 of 1997);
- National Heritage Act, 1999 (Act No. 25 of 1999);
- National Health Act, 2003 (Act No. 61 of 2003); and
- Social Assistance Act, 2004 (Act No. 13 of 2004).

9. Organizational Structure

Figure 1: Organizational structure approved by DPSA and NT as at 2010



**The two statutory bodies provided for in the Military Veterans Act No. 18 Of 2011, have since been included in the functional structure.*

10. Entities Reporting to the Minister of Defence and Military Veterans

There were no entities reporting to the Minister of Defence and Military Veterans during the 2020/21 financial year.

PART B: PERFORMANCE INFORMATION



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1. Auditor General's Report: Predetermined Objectives

The AGSA currently performs certain audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion.

The audit conclusion on the performance against predetermined objectives is included in the report to management with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 78 to 84 of the Report of the Auditor General, published as **Part E: Financial Information**.

2. Overview of the Departmental Performance

2.1 Service Delivery Environment

The environment wherein the Department operated included, the coordination and facilitation of the provision of socio-economic support services to Military Veterans, managing and coordinating Military Veterans' empowerment and stakeholder relations services as well as ensuring that the needs of Military Veterans and their dependants are addressed.

The Military Veterans Act 18 of 2011 mandates the Department to facilitate benefits to improve the socio-economic standards of Military Veterans and their dependants, as well as the honouring memorialisation of Military Veterans.

The Department is providing benefits to Military Veterans and their dependants to enhance their skills, competencies, and knowledge for the changing world. The implementation of these benefits is to improve the livelihoods of Military Veterans.

The Department intends to administer the affairs of Military Veterans with dignity and compassion and to ensure that the unique needs of all Military Veterans and their dependants are provided for. The Basic function of the Department is to accelerate a shared responsibility of benefits between the Military Veterans and other key Stakeholders.

Reporting on both financial and non-financial performance is of paramount importance in measuring the performance of government institutions. Non-financial information is essential for assessing progress towards predetermined service delivery or performance targets. Performance information allows for a results-based management approach, where results or performance can be measured in order to recognise success and failures, and to adjust the strategy accordingly.

2.2 Service Delivery Improvement Plan (SDIP)

During 2020/21 financial year, the Department has been implementing its service delivery improvement plan that was developed for the 2018/19 to 2020/21 Cycle. The service delivery area identified for improvement in the cycle was the facilitation of provision of houses to Military Veterans as one of the measures to restore their dignity.

2.3 Organisational environment

As at 31 March 2021, the department had filled a total of 124 (73%) of total funded posts) permanent posts. The Department staff establishment structure has 169 approved posts. The department has 45 funded vacant posts to date, which translate to 27% of the total funded posts. The 2020/21 financial year saw the re-prioritisation of the Department and the filling of key posts to strengthen human resources and improve efficient service delivery.

During the 2020/21 financial year, the following key posts remain vacant: Director-General, Deputy-Director General: SES, Deputy-Director General: Corporate Services, Director: Legal Services and Director Human Resource respectively.

The Department has continuously heeded the National Government's call for the development of young people in order to address the country's skills shortage, youth unemployment and unemployed graduates in particular.

The Department is committed to providing financial aid, in the form of bursaries to staff members who are interested in pursuing their studies relevant to their areas of operation. The main objective of the programme is to afford employees in the Department an opportunity to make use of formal study to equip themselves with knowledge and skills necessary for them to perform better in their present and future duties.

2.4 Key policy development and legislative changes

During the period under review, there were no changes to Department's legislation. The process of developing and finalising policy is still unfolding. However, there has been progress regarding the review, consultation and finalisation of some of the policies that govern the delivery of the benefits to the Military Veterans. The Compensation, Healthcare and dedicated counselling and treatment policies have been approved, whereas other policies are in the final stages of review/ development and consultation.

3. Strategic Outcome Oriented Goals/ Measuring the Performance

The Annual Report for 2020/21 financial year is herewith presented to all internal and external Stakeholders. The report gives a performance detail on how the department has performed in the achievement of the strategic objectives as mandated, through a sound administration and management approach.

The Department's Annual Performance Plan and Strategic Plan include Strategic Outcome that is the cost driver of change towards the achievement of the desirable affairs of Military Veterans as key Stakeholders.

The Strategic Outcome (SO) over the MTSF period (2019-2024) is explained below for the attainment of departmental mandate:

SO1: Socio-economic status of Military Veterans' community improved and sustained

3.1 Impact Statement

Impact statement: Improved and sustained livelihoods of Military Veterans' community

The Department has aligned the development and impact statement by applying the principles of Theory of Change (ToC) which start with the impact and outcomes that it is seeking to achieve as the ultimate goal.

3.2 Measuring Outcomes

The Department has adopted the Theory of Change approach to design, formulate and implement the Outcomes as depicted below. This approach requires the Department to focus on the current status, strategy and desired end-state in order to see the intended beneficiaries receiving quality services through various benefits as espoused through the Military Veterans Act 18 of 2011 Section 5 (a) - (j).

Table 6 : Measuring outcomes

Outcome	Outcome Indicators
Socio-economic status of Military Veterans' community improved and sustained	Level of socio-economic status of Military Veterans' community improved
	Level of socio-economic status of Military Veterans' community sustained

The Department in its pursuance of the Legislative mandate through its inherent Military Veterans scope of operation, contributed to the following national imperatives for the attainment of its mandate.

3.3 Contribution to Executive Authority (EA) Priorities

The DMV does not directly make contribution to the Medium Term Strategic Framework (MTSF) Priorities 2019-2024 and National Development Plan (NDP) Vision 2030 as envisaged through the development of indicators per se. The DMV does however have its own priorities that are linked with the overall government priorities.

During the development of the current Strategic Plan 2020-2024, the Executive Authority adopted the priorities for defining the developmental pattern of the DMV's mandate over the MTSF.

These priorities guided strategic planning and strategic budgeting for the DMV, serving as strategic levers for the Strategic Plan, as well as the supporting Annual Performance Plans and monitoring and evaluation of the programmes and projects that flow from the strategic map.

The overview of performance in the period under review is packaged under performance in terms of the executive authority's priorities as follows:

Priority 1: *Strengthening governance and oversight protocols to give effect to the provisions of the Act.*

In order to perform its oversight obligations, the Audit Committee continues to work in close collaboration and partnership with the Internal Audit function and DMV management. This method was adopted by aiding the DMV with performance report assessments interacting and coordinating with AGSA prior to and during statutory audits. The interaction has helped with audit skills transfer and continual improvement of the internal control environment.

In addition, the Director General has guaranteed that the DMV maintains and implements all Ministerial, Cabinet, Parliamentary, and Cluster decisions that are appropriate to the DMV for accountability purposes.

Priority 2: *To provide comprehensive support services to Military Veterans and where applicable, to their dependants:*

Education, Training and Skills Development - During the period under review 607 military veterans and dependants were approved for training and skills development programmes. Furthermore, a total of 2 779 bursaries (2 208 Basic Education and 571 Tertiary Education) was provided to Military Veterans and their dependants from April 2020 to 31 March 2021. The planned target for 2020/21 financial year was reduced from 7 400 to 3 500 due to budget cuts and also as a result of Covid-19 pandemic.

Access to healthcare - During the period under review the target was revised from 19 000 to 18 500 due to the impact of Covid-19 pandemic on Programmes. A total number of 536 Military Veterans have been authorised to access healthcare services through SAMHS facilities and/ or SAMHS outsourced service. The cumulative total of Military Veterans authorized to access healthcare 18 630. In addition, 493 military veterans and or their dependants received Counselling services during the period under review. The target for this benefits was also reduced from 1 000 to 400 due to the impact of Covid-19 pandemic budget cuts.

Housing - 192 houses were allocated to the Military Veterans in different province during the 2020/21 financial year: Gauteng Province was allocated: 165 houses, Eastern Cape Province: 6 houses, Mpumalanga Province: 17 houses, Free State Province: 3 houses and Limpopo Province: 1 house. The planned target for this benefit was reduced from 710 to 355, due to the impact of Covid-19 pandemic on the building industry throughout the country. Furthermore 26 mortgage bonds in distress were rescued to the delight of the beneficiaries.

Facilitation of employment placement - during the period under review the DMV facilitate employment opportunities for 25 Military. This was due to engagement with the Gauteng Province which opened employment opportunities for Military Veterans.

With regards to **facilitation of or advice on business opportunities** - 45 Military Veterans companies were provided with facilitation or advice on business opportunities during the period under review.

Public Transport and Pension Benefits - The planned targets for 2020/21 financial year were discontinued for both benefits, due to the impact of Covid-19 pandemic budget cuts. The Department is in the process of finalising the policies for these benefits.

With regards to **Compensation Benefit**, only 25 Military Veterans received the benefit during the period under review. This was due to Covid-19 pandemic related restrictions and non-availability of SAMHS medical panel, to carry out compensation assessments.

Burial Support - 379 Military Veterans families were provided with burial support during the period under review, 99% of payments were paid within 30 days.

Priority 3: *Promote empowerment programmes for Military Veterans and dependants of Military Veterans*

The Department has during the 2020/21 financial year continued to provide skills programmes and related activities to ensure that Military Veterans contribute positively to mainstream economic activities. The following communication initiatives were conducted for Military Veterans on assistance during Covid-19 pandemic:

- Payments of outstanding tuition and school fees and updates on adjudication processes
- Access of benefits during the lockdown
- Information on the unemployment grant top-up and Stakeholder engagement on empowerment of Military Veterans with Gauteng Provincial Government during the 2020/21 financial year.

Priority 4: *Promotion of Military Veterans heritage as well as memorialisation and honouring*

The 2020/21 financial year saw 2 Memorial Lectures coordinated for Military Veterans in response to the necessity to recognise and solidify the restoration of dignity and appreciation of Military Veterans to our freedom and nation building.

Priority 5: *Maintain the credibility and security of the national military veteran database*

During the 2020/21 financial year, 1 058 Military Veterans were verified and captured on the National Military Veterans' Database so as to access benefits as espoused by Military Veterans Act 18 of 2011. The implementation of accurate, reliable and secure Military Veterans' Integrated Database Benefits Management System (DBMS) remains at the core of the departments' objective. The effect of Covid-19 pandemic has delayed the progress to develop and implement the Integrated DBMS. The Department is partnering with SITA to develop an integrated solution.

DMVs' contribution towards the Outcome, Outputs, inputs and Activities

In executing its mandate during 2020/21 financial year, the Department focused on the implementation of the Theory of Change (ToC) which clearly stipulates the outcome, outputs, inputs and activities and also investing for the future. The achievement of the Department's outcome and outputs was clearly linked with the contribution to the National Development Plan 2030 and the MTSF Priorities.

DMV Outcome

The outcome for the Department is embedded in the vision "*A dignified, unified, empowered and self-sufficient military veterans 'community'*". This is further denoted by: Improved and sustainable livelihoods of Military Veterans' community.

DMV Outputs

The outputs of the Department (services which the DMV delivers to achieve the outcomes) are the key drivers in the emancipation of Military Veterans and their dependants as listed as below:

- Ministerial and Strategic Direction.
- Socio-economic Support services.
- Empowerment and Stakeholder Relations.

DMV Activities

To achieve the above-mentioned outputs, the below listed activities are of vital importance:

- Provision of corporate support services for effective and efficiency and overall information management information.
- Provision of executive and administrative support services to the Executive Authority Priorities.
- Provision of risk governance, legal frameworks and management services.
- Accountable strategic budgeting systems, processes and services.
- Audited DMV affairs.

Building for the Future

The future of the department will be sustained by:

- Promoting the Military Veterans Agenda.
- Ensuring appropriate research and policy frameworks.

4. Performance Information by Programme

The Department in pursuance of its Legislative mandate through its inherent Military Veterans scope of operation, will contribute to the following national imperatives for the development of performance information. The Department has three (3) budget programmes structures as indicated below:

- Programme 1: Administration
- Programme 2: Socio-Economic Support (SES)
- Programme 3: Empowerment and Stakeholder Management (ESM)

4.1 Programme 1: Administration

The main purpose of the programme is to provide management and strategic administration support to the Ministry, and overall management of the department. The Administration programme is divided into six sub-programmes which oversee different aspects of administrative issues in the department.

The sub-programmes that falls under this programme are described below:

- a) Management** - The sub-programme aims at providing departmental direction to ensure effective management of the Department.
- b) Corporate Services** - Render corporate support services in the Department of Military Veterans.
- c) Financial Administration** - Provide a cost-effective financial management services to the Department within the evolving regulatory frameworks by means of a professional and representative financial management system.
- d) Internal Audit** - Provides internal audit and risk management services to the Department by managing and conducting compliance audit services.
- e) Strategic Planning, Policy Development, Monitoring and Evaluation** - Develop an equitable and sound environment for promoting Military Veterans ' interests through continuous research processes, Strategy development, Strategic forecast, Strategic Planning instruments, effective Monitoring and Evaluation, and the provision of information on managing Military Veterans affairs based on international standards.
- f) Office Accommodation** - Manages the payment of accommodation charges, leases and municipal services as a direct result of the devolution of a portion of the National Department of Public Works' budget to national departments.

Strategic outcome for the 2020/21 financial year:

Socio-economic status of Military Veterans' community improved and sustained.

Strategic objectives, performance indicators, planned targets and actual achievements

During 2020/21 financial year, the department targeted four (4) performance indicators to achieve an efficient and effective administration capabilities. Of the four targeted indicators, three (75%) were achieved.

Table 7: Performance indicators for Administration

Programme: Administration								
Outcome	Outputs	Output Indicators	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Reasons for deviations
Socioeconomic status of Military Veterans' community improved and sustained	An Unqualified audit opinion	PPI 101: Unqualified audit opinion	New indicator	New indicator	Unqualified	Unqualified audit opinion	N/A	
	Legitimate invoices paid within 30 days	PPI 102: Percentage of legitimate invoices paid within 30 days	79.5%	73%	90%	83%	-7%	The backlog on clearing the travel account contributes negatively towards compliance with Treasury Regulations (TR)
	Approved ICT Strategy	PPI 103: Approved ICT Strategy	New indicator	New indicator	Approved ICT Strategy	Approved ICT Strategy achieved as planned	N/A	N/A
	Approved Human Resources Management Strategy	PPI 104: Approved Human Resources Management Strategy	New indicator	New indicator	Approved Human Resources Management (HRM) Strategy	Approved HRM Strategy achieved as planned	N/A	N/A

Strategy to overcome areas of under performance

Table 8: Administration mitigation strategies to address under performance

Performance Targets	Mitigation strategies
PPI 102: Percentage of legitimate invoices paid within 30 days	<ul style="list-style-type: none"> Efforts are in place to manually track all outstanding invoices, most of which are travel related, and pay them on time Stricter control and monitoring of items above 30 days and timely clearance of such. Finance and SCM forms a joint team which will now monitor and assist management on clearing such.

Changes to planned targets

No changes were made to planned targets as per section 4.2 of “The Framework for Strategic Plans and Annual Performance Plans” which stipulates that, “to simplify performance tracking in-year changes to the plan should not be made, where an institution’s performance exceeds or misses targets due to in-year budget changes or for another reason, this should be noted in its annual report”, as such no changes were made to planned targets

Linking performance with budgets

Table 9 Sub-programme expenditure for Administration

	2019/20			2020/21FY		
Sub- Programme Name	Final	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	12 106	12 517	(411)	14 879	14 261	618
Corporate Services	66 212	68 676	(2 464)	66 857	66 370	487
Financial Administration	14 542	20 977	(6 435)	22 802	20 010	2 792
Internal Audit	10 864	10 640	224	11 069	9 404	1 665
Strategic Planning, Policy Development and Monitoring and Evaluation	19 910	13 876	6 034	12 361	11 405	956
Office Accommodation	17 420	12 928	4 492	14 083	13 317	766
Total	141 054	139 614	1 440	142 051	134 767	7 284

4.2 Programme 2: Socio-economic Support

Purpose of the programme

To develop and monitor the implementation of legislation, policy frameworks and service delivery cooperation agreements on compensation for injury in military service, counselling, education, healthcare, public transport, pension and housing benefits to military veterans eligible for such support.

The programme consists of three sub-programmes, namely:-

a) Database and Benefits Management - Establishes systems for the seamless transition of servicemen and servicewomen from active military service to civilian life. The sub-programme also consolidates and ensures the credibility and security of the national Military Veterans ' database, and exercises oversight on governance obligations and resources allocated to the unit for delivery on the relevant provisions of the Military Veterans Act 18 of 2011.

b) Healthcare and Well-being Support - Facilitates the provision of health care services and wellbeing support to Military Veterans, including disease prevention initiatives.

c) Socio-Economic Support Management - Develops norms and standards for the provision of education, public transport, pension and housing for Military Veterans eligible for such support; establishes strategic partnerships to advance service delivery; tracks delivery by service providers on agreed targets; ensures continuous improvement; and reports on service delivery.

Strategic outcome for the 2020/21

Socio-economic status of Military Veterans' community improved and sustained.

Strategic outcomes, performance indicators, planned targets and actual achievements

During 2020/21 financial year, the department targeted six (6) performance indicators to deliver the socio-economic benefits to Military Veterans and their dependants. Of the six targeted indicators, two (33%) were achieved.

Table 10: Performance indicators for Socio-economic Support

Programme: Socio-economic Support									
Outcome	Outputs	Output Indicators	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Target 2020/2021	Changes due to the impact of Covid-19 pandemic budget cuts	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Reasons on deviations
Socioeconomic status of Military Veterans' community improved and sustained	Military Veterans who are verified and captured on the National Military Veterans' Database	PPI 201: Number of Military Veterans who are verified and captured on the National Military Veterans' Database	34 320	40 892	70 000 (5 325)	No target changes effected	1 058	-4 267	This could be attributed to the Covid-19 pandemic restrictions on movement of Military Veterans visiting the DMV and the relaxation came in very late towards the 4 th quarter.
	Military Veterans provided with newly built houses per year	PPI 202: Number of Military Veterans provided with newly built houses per year	418	477	710	The target was reduced to 355	192 (Gauteng Province: 165; Eastern Cape: 6; Mpumalanga: 17; Free State: 3 and Limpopo: 1)	-163	Covid-19 pandemic had a negative impact in the construction industry in the country as a whole.
	Military Veterans approved and provided with compensation benefit	PPI 203: Number of Military Veterans approved and provided with compensation benefit	New Target	148	200	The target was reduced to 100	25	-75	Covid-19 pandemic related restrictions (social distancing and cross provincial travel) and availability of SAMHS medical panel, made it difficult for compensation assessments to be done as the programme is contact centred

Programme: Socio-economic Support

Outcome	Outputs	Output Indicators	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Target 2020/2021	Changes due to the impact of Covid-19 pandemic budget cuts	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Reasons on deviations
	Military Veterans approved and provided with pension benefit	PPI 204: Number of Military Veterans approved and provided with pension benefit	New Target	Draft policy on No target set pension benefit was developed	200	<i>The Target was discontinued</i>	Due to budget cut across all government departments, the target was discontinued	N/A	N/A
	Military Veterans approved and provided with subsidised public transport	PPI 205: Number of Military Veterans approved and provided with subsidised public transport	New indicator	No target set – policy process was initiated	600	<i>The Target was discontinued</i>	Due to budget cut across all government departments, the target was discontinued	N/A	N/A
	Bursaries provided to Military Veterans and their dependants per year	PPI 206: Number of bursaries provided to Military Veterans and their dependants per year	8 089	4 449 (2 832 for Basic Education and 1 617 for Tertiary Education)	7 400	<i>The target was reduced to 3 500</i>	2 779 (Basic Education – 2 208 and Tertiary Education - 571)	-721	<ul style="list-style-type: none"> Poor submission of required documents by applicants to finalize applications for the period under review. Drop outs probably due to impact of Covid-19 pandemic
	Military Veterans with access to health care services	PPI 207: Total number of Military Veterans with access to health care services	17 197 (1 031)	18 390 (1 320)	19 000 (1 000)	<i>The target was reduced to 18 500</i>	18 500 (536)	36	<ul style="list-style-type: none"> The Target was over achieved since there was a drastic reduction of the target. High demand for the benefit was noted in the last quarter of the period under review possibly due to relaxed restrictions.
	Military Veterans and dependents provided with access to dedicated counselling services and treatment	PPI 208: Number of Military Veterans and dependents provided with dedicated counselling services and treatment.	New indicator	643	1 000	<i>The target was reduced to 400</i>	493	93	The Target was over achieved possibly due to high demand in the last two quarters as lockdown restrictions were relaxed and Military Veterans or dependents requiring the benefit could go for consultations

Strategy to overcome areas of under performance

Table 11 : SES mitigation strategies to address under performance

Performance Targets	Mitigation strategies
PPI 201: Number of Military Veterans who are verified and captured on the National Military Veterans ' Database	Implementation of automated database management system. The Non-Statutory Forces (NSF) have been processed for verification and the registration of Statutory Forces members is ongoing.
PPI 202: Number of Military Veterans provided with newly built houses per year	Consultations with the DHS will be undertaken to deliver for the basic services.
PPI 203: Number of Military Veterans approved and provided with compensation benefit	The section considered reducing the 2021 targets as well as there is uncertainty in relation to the pandemic. Engagements resumed with SAMHS for them to provide the DMV with a medical panel since the passing away of the Doctor who was leading the medical team in this program, as well as the retirement of one of the psychologist's from the initial medical panel
PPI 206: Number of bursaries provided to Military Veterans and their dependants per year	The section will intensify the Communication mode for all relevant stakeholders

Changes to planned targets

According to section 4.2 of "The Framework for Strategic Plans and Annual Performance Plans" which stipulates that, "to simplify performance tracking in-year changes to the plan should not be made, where an institution's performance exceeds or misses targets due to in-year budget changes or for another reason, this should be noted in its annual report".

As such, during the 2020/21 financial year, changes were effected on the planned targets because of the following reasons:

- The National Treasury issued publication on the Government Gazette that National departments cut their budgets so that funds can be reprioritised towards coronavirus interventions (to free up funds to support government's efforts to respond to Covid-19 pandemic).
- The impact of the national state of disaster and the nation-wide lock down necessitated the need to review the DMV APP 2020/21 to ensure that plans respond to the Covid-19 pandemic.
- These changes affected the following Programme Performance Indicators: PPI 204 and PPI 205.

Linking performance with budgets

Table 12: Sub-programme expenditure for SES

	2019/20			2020/21FY		
Sub-Programme Name	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Database and Benefits Management	14 685	7 620	7 064	8 174	8 004	170
Healthcare and Well-being Support	147 774	144 834	2 940	113 686	112 432	1 254
Socio-Economic Support Management	202 892	102 388	100 504	113 532	103 989	9 543
Total	365 351	254 843	110 508	235 392	224 425	10 967

4.3. Programme 3: Empowerment and Stakeholder Management

Purpose of the programme

To manage and facilitate the implementation of Military Veterans' empowerment and stakeholder management programmes.

Below is the list of the sub-programmes that fall under the ESM programme:

- a) **Provincial Offices and Stakeholder Relations** - Facilitates and coordinates military veteran stakeholder institutions and provide administrative support to secure stakeholders from public and private institutions willing to contribute towards the wellbeing of Military Veterans.
- b) **Empowerment and Skills Development** - Provides skills programmes and related activities to ensure that Military Veterans contribute positively to mainstream economic activities.
- c) **Heritage, Memorials, Burials and Honours** - Provide services to honour the contributions made by Military Veterans in the struggle for democracy; and ensures that their memorials are adequately secured, articulated in a dignified manner and captured in historical texts.

Strategic outcome for 2020/21: Socio-economic status of Military Veterans' community improved and sustained.

Strategic outcomes, performance indicators, planned targets and actual achievements

During 2020/21 financial year, the department targeted five (5) performance indicators to assist Military Veterans to benefit from skills development programmes and business opportunities. Of the five targeted indicators, one (20%) was achieved.

Table 13: Performance indicators for Empowerment and Stakeholder Management

Programme: Empowerment and Stakeholder Management									
Outcome	Outputs	Output Indicators	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Target 2020/2021	Changes due to the impact of Covid-19 pandemic budget cuts	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Reasons on deviations
Socio-economic status of Military Veterans' community improved and sustained	Military Veterans' memorial sites facilitated per year	PPI 301: Number of Memorial lectures coordinated for Military Veterans	New indicator	4	9	<i>No target changes effected</i>	2	-7	Covid-19 pandemic lockdown as the nature of the roll-out of the benefit involves contact with clients in both walk-ins and outreach programs in the provinces.
	Approved burial claims paid within 30 days	PPI 302: Percentage of approved burial claims paid within 30 days	100%	97%	100%	<i>No target changes effected</i>	99%	-1%	Covid-19 pandemic restrictions disrupted operations including invoice processing
	Military Veterans and their dependants provided with skills development programmes	PPI 303: Number of Military Veterans and their dependants approved for skills development programmes	197	900	1 000	<i>No target changes effected</i>	607	-393	Covid-19 pandemic resulted in poor delivery of the skills development programme due to country lockdown, thus inability to conduct Provincial outreach.
	Military Veterans' businesses provided with access to business facilitation programmes	PPI 304: Number of Military Veterans businesses provided with access to business facilitation programmes	308	163	110	<i>No target changes effected</i>	45	-65	Covid-19 travel restrictions resulted in the programme not being able to operate at full capacity.
	Military Veterans provided with employment opportunities	PPI 305: Number of Military Veterans provided with employment opportunities	New indicator	New indicator	20	<i>No target changes effected</i>	25	5	Engagements with the Gauteng Province opened employment opportunities.
	Military Veterans' memorial sites facilitated per year	PPI 306: Number of Military Veterans memorial sites facilitated per year	0	0	3	<i>The Target was discontinued and the wording changed from "erected" to "facilitated".</i>	Due to budget cut across all government departments, the target was discontinued	N/A	N/A

Strategy to overcome areas of under performance

Table 14: ESM mitigation strategies to address under performance

Performance Targets	Mitigation strategies
PPI 301: Number of Memorial activities coordinated for Military Veterans	Utilisation of electronic platform to circumvent operational challenges brought about by the Covid-19 pandemic lockdown.
PPI 302: Percentage of approved burial claims paid within 30 days	The programme has put into place a new method of working, to ensure minimum disruption in the system.
PPI 303: Number of Military Veterans and their dependants approved for skills development Programmes.	The programme will embark on a high-impact group training programme in order to reach all Military Veterans
PPI 304: Number of Military Veterans businesses provided with access to business facilitation programmes	In collaboration with stakeholders, we will adopt a new method of working, which will intensify our engagements.

Changes to planned targets

According to section 4.2 of “*The Framework for Strategic Plans and Annual Performance Plans*” which stipulates that, “to simplify performance tracking in-year changes to the plan should not be made, where an institution’s performance exceeds or misses targets due to in-year budget changes or for another reason, this should be noted in its annual report”.

As such, during the 2020/21 changes were effected on the planned targets because of the following reasons:

- The National Treasury issued publication on the Government Gazette that National departments cut their budgets so that funds can be reprioritised towards coronavirus interventions (to free up funds to support government’s efforts to respond to Covid-19 pandemic,) as such Programme Performance Indicator (PPI) 306 was discontinued and the Funds were shifted to Burial Support benefit.

Linking performance with budgets

Table 15: Sub-programme expenditure for ESM

	2019/20			2020/21FY		
Sub- Programme Name	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Provincial Offices and Stakeholder Relations	63 376	37 024	26 352	39 785	28 748	11 037
Empowerment and Skills Development	49 040	27 837	21 233	40 548	27 488	13 060
Heritage, Memorials, Burials and Honours	33 732	17 917	15 815	22 566	13 834	8 732
Total	146 148	82 748	63 400	102 899	70 070	32 829

5 Capital Investment

5.1 Capital investment, maintenance and asset management

Table 16 : Capital investment

2019/20				2020/21FY		
Infrastructure projects	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Existing infrastructure assets	-	-	-	-	-	-
- Upgrades and additions	-	-	-	-	-	-
- Rehabilitation, renovations and refurbishments	-	-	-	-	-	-
- Maintenance and repairs	-	-	-	-	-	-
Infrastructure transfer	-	-	-	-	-	-
- Current	-	-	-	-	-	-
- Capital	-	-	-	-	-	-
Total	-	-	-	-	-	-

PART C: GOVERNANCE



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1. Introduction

The Department of Military Veterans is committed to maintain the highest standards of governance in its management of public finances and resources. The Department has formalized risk management structures and processes are in place as well as a functioning internal audit unit to ensure good governance is in place to effectively, efficiently and economically utilization of the state resources.

2. Risk Management

The overall risk management philosophy of the DMV is to identify potential and emerging risks and implement risk management strategies that seek to reduce the impact of the identified risks on the achievement of DMV's strategic objectives.

The department established its Risk Management Committee as chaired by an independent member. The Committee has been functional throughout the financial year. The Committee has complied with its responsibilities arising from National Treasury Enterprise Risk Management Framework. The Risk Management Committee also has adopted appropriate formal terms of reference as its Risk Management Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein and has discharged all its responsibilities.

The audit committee also provides advice and oversight regarding the implementation of risk management activities throughout the department. Risk registers are compiled, updated with emerging risks and progress of mitigating actions are monitored by the Chief Risk Officer.

The Department is committed to implementing and maintaining an effective, efficient and transparent system of risk management as outlined in the department's Risk management Policy and Risk Management Strategy. The Department continues to implement the risk management strategy and policy by identifying emerging risks and conducting both strategic and operational risk assessments.

The Risk Management in public sector institutions is part of the governments' macro strategy towards ensuring the achievement of national goals and objectives. The strategic and operational risk registers were developed.

Strategic and operational risk assessments are conducted quarterly with a view of reviewing and updating existing risks and identifying new and emerging risks.

2.1 Risk Management Strategies to identify risks and manage the risks

The Department has adopted a formal approach of identifying and managing risks. Risks are identified both at strategic and operational levels. To this end, risks at the strategic level are linked to goals, objectives and programmes, while the operational risks are linked to the operational objectives of the branches and respective directorates. The Department annually conducts a comprehensive risk assessment to review/update the departmental risk register as per the approved Risk Management Strategy and as required by the National Treasury Public Sector Risk Management Framework and quarterly reviews emerging risks and status in the implementation of mitigation strategies. During the risk assessment process the responsibility for designing and implementing risk action plans for the key risks identified is delegated to the specific risk owners

The Departmental risk register was presented to Executive Management during the 2020/21 financial year. Measures are underway in the management and mitigation of risks. Risk awareness workshops were conducted, risk champions appointed, risk maturing gap analysis, marketing of the risk management function, clarification of roles and responsibilities and ongoing regular risk assessments conducted accordingly.

2.2 Fraud and Corruption

The Department has a Fraud Prevention Plan and Fraud Policy in place and this takes into account the risks of fraud and corruption that are normally identified during business risk assessment. The Department supports the National Anti-Corruption Hotline ((NACH) and, in addition to reporting suspected fraud and corruption, employees are encouraged to make confidential disclosure about suspected activities of fraud and corruption through established internal reporting mechanisms such as Internal Audit, Legal Services and Security Management Units.

The Department is committed to investigating and reporting on all reported cases to the relevant institutions, depending on the outcome of the investigation. The Department conducted a formal awareness workshop during the financial year under review despite the capacity constraints. In the interim, engagements were made with Office of the Public Service Commission (OPSC) to assist with investigations on reported cases received from the National Anti-Corruption Hotline

2.2.1 Fraud and corruption mechanisms

The Department has a Fraud Prevention Plan that outlines Whistle Blowing procedures to be followed when reporting suspected fraud and corruption. The departmental fraud prevention plan is designed to comply with the provisions of the Protected Disclosure Act No. 26 of 2000 (as amended).

Significant strides will be made to roll out the fraud prevention plan through posters at strategic areas within the Department; - Intranet; and maintenance of the fraud and corruption risk registers.

The reported matter/case may be investigated internally; referred to the South African Police Service (SAPS) or the National Prosecuting Authority (NPA); or to a Disciplinary Committee. The Department will strive to promote a culture of zero tolerance towards fraud and corruption.

3. Minimising Conflict of Interest

- Financial disclosure procedures are used to encourage employees to disclose any registrable interests they might have or any remunerative work that is conducted outside of the department.
- Where conflict of interests has been identified employees are engaged and, where appropriate, standard disciplinary steps are taken against them in terms of the disciplinary code and procedure of the Public Service.
- The Department participate in the E-Financial Disclosure (EFD) and timeously submit all required information about their business interest electronically to the DPSA i.e. by 30 April of each financial year as legislated.

- Senior Management Service (SMS) are annually required to complete and submit the E-Financial Disclosure. SMS members in the Department who do not comply with the EFD may be charged with misconduct according to regulations.
- All SCM members involved in the procurement process in the Department must be vetted and undergo security vetting process.
- All Bid Committee members are obliged to sign conflict of interest forms to avoid any potential conflicts that might arise.
- All SMS members are currently disclosing any conflict of interest electronically on annual basis to DPSA.
- This process is effectively managed by the departmental Human Resources Management. For Level 12 and downwards, the department had developed a disclosure form where all employees are requested to disclose any conflict of interest on annual basis, when appointed by the department as a new employee you are given a form for disclosure. This forms are kept in an employee personal file.

4. Code of Conduct

With reference to Chapter 2 of the new Public Service Regulations, dated July 01 1999, to give practical effect to the relevant constitutional provisions relating to the Public Service, all employees are expected to comply with the Code of Conduct ('the Code') provided for in this Chapter.

The Code act as a guideline to employees as to what is expected of them from an ethical point of view, both in their individual conduct and in their relationship with others. Compliance with the Code can be expected to enhance professionalism and help to ensure confidence in the Public Service.

The Head of Department is in terms of Section 7(3) (b) of the Act, inter alia responsible for the efficient management and administration of the department and the maintenance of discipline. He therefore, after the matter has been consulted in the appropriate Chamber of the Public Service Bargaining Council, and without derogating from it, supplement the Code of Conduct provided for in this Chapter in order to provide for unique circumstances. Our Head of Department also ensure that the staff members are acquainted with these measures, and that they accept and abide by them.

The primary purpose of the Code is a positive one, viz. to promote exemplary conduct. Notwithstanding this, an employee shall be guilty of misconduct in terms of Section 20 (t) of the Public Service Act 103 of 1994, and may be dealt with in accordance with the relevant sections of the Act if he or she contravenes any provision of the Code of Conduct or fails to comply with any provision thereof. The department does ensures that all new employees before they enter into employment agreement they sign the code of conduct.

5. Health, Safety and Environmental Issues

- Poor drainage system which often results in ablution facilities within the department being blocked and not working
- Old rusted pipes within the building, which affect the quality of the water from the taps
The pipes often leaked resulting in incidents of urine and water dripping through the ceiling to the reception area
- Poor ventilation in some of the offices where the offices do not have windows and/or air conditioners. Air conditioners often not working though they are maintained on a regular basis.
- Lack of storage and filing for documents.
- The department's newly appointed Health and Safety Committee is incomplete as health and safety representatives have not been legally appointed pending agreement on terms of appointment between the labour organization and the employer. This compromises the effectiveness of the health and safety committee. The committee has not been trained yet.

6. Portfolio Committees

Table 17: Main activities held with the Portfolio Committee

Date of the meeting	Main activities held between the Department and the Portfolio Committee on Defence and Military Veterans (PCD&MV)
07 May 2020	Briefing by the Department of Military Veterans on its 2020 Annual Performance Plan; Strategic Plan and Budget for 2020/21. The meeting was held on MS Teams Virtually mode.
26 May 2020	Presentation by the Department on the Final Quarter 3 and Preliminary Quarter 4 (January – March 2020) Performance Information Report for both Financial and Non-Financial Information. The meeting was held on MS Teams Virtually mode.
03 June 2020	Briefing and presentation by the Department of Military Veterans to the Portfolio Committee on Defence and Military Veterans (PCD&MV) on information on its Fourth Quarter performance on its Fourth Quarter Report. The meeting was held on MS Teams Virtually mode.
08 July 2020	Presentation to The Portfolio Committee on Defence & Military Veterans on the Impact of The Adjusted Estimates of National Expenditure (ENE) for the Department Of Military Veterans. The Presentation aims to brief The Portfolio Committee On Defence And Military Veterans on The Impact of the 2020 Special Adjusted Budget (SAB) The meeting was held on MS Teams Virtually mode.
07 October 2020	Briefing and presentation of Annual Report 2019/20 financial year to the Portfolio Committee on Defence and Military Veterans by Department of Military Veterans. The meeting was held on MS Teams Virtually mode.
21 October 2020	<ul style="list-style-type: none"> • Briefing by Department on the 2020/21 financial year 1st Quarter Performance Report for both Financial and Non-Financial Report. • On 21 October 2020, the Department of Military Veterans (DMV) was set to brief the Portfolio Committee on Defence and Military Veterans (PCD&MV) on its Organisational Structure, Human Resources Plan and, crucially, its outstanding Skills Audit conducted Report by DMV on the finalization of the Amendments of the Military Veterans Act and Regulations. The meeting was held on MS Teams Virtually mode.
28 October 2020	Briefing by the Department on Military Veterans Appeal Board on its 2019/20 financial year Annual Report wherein Portfolio Committee on Defence and Military Veterans Members were invited through the Virtual Meeting mode.
25 Nov 2020	Briefing by the Department on its 2019/20 Annual Report for the Financial Year through a Virtual Meeting Platform wherein the Portfolio Committee on Defence and Military Veterans was in attendance.
02 Dec 2020	The Department attended a Portfolio Committee on Defence and Military Veterans (PCD&MV) for the presentation of the 2019/20 Annual Report wherein a Budgetary Review and Recommendation Report (BRRR) was developed.
17 Feb 2021	Briefing and presentation by the Department on the progress of the finalisation of the National database of Military Veterans and the functioning SANMVA as the statutory body.
10 March 2021	<ul style="list-style-type: none"> • Briefing and presentation by the Department on the progress of on the 2nd and 3rd Quarterly Performance Reports and on the progress on the finalisation of the National database of Military Veterans. • Briefing by Appeal Board of DMV on its functioning (follow up meeting)
17 March 2021	<ul style="list-style-type: none"> • Briefing and presentation by the Department Audit Committee on the following key aspects: • Effectiveness of the Department on financial management systems to prevent and detect financial irregularities and how the Audit Committee (AC) deal with irregularities once detected.

7. SCOPA Resolutions

During the 2020/21 financial year there were no SCOPA resolutions to be administered by the Department.

8. Internal Audit and Audit Committees

- In terms of PFMA, section 77(b), an audit committee must meet at least twice a year. In addition, Treasury Regulations, section 3.1.16, provides that an audit committee must meet at least annually with the Auditor-General. The audit committee met four times during the year in compliance with the PFMA and also met with the Auditor General.
- The names of the members of the audit committee as well as the number of meetings attended by the members are tabulated below:

Table 18: Audit committee Members

Serial No.	Name	Qualifications	Internal or external	Date appointed	No. of Meetings attended
1	Mr. Ameen Amod	BCom, MA, MBA, CIA, CGAP, CRMA	External member	1/03/2018 to 28/02/2021	9/9
2	Adv. W.E. Huma	B. Proc, LLB (Bachelor of Laws), LLM (Master of Laws), LLD (Doctors of Laws), Graduate Diploma in Company Direction and Financial Management	External member	1/03/2018 to 28/02/2021	8/9
3	Ms. F. Mushohwe	BCom Accounting, Honours in Accounting Science, Chartered Accountant CA (SA)	External member	1/05/2019 to 30/04/2022	9/9
4	Mr. Bongani Dlamini	National Diploma Accountancy, Certified Fraud Examiner, Professional Accountant	External member	1/05/2019 to 30/04/2022	9/9
5	Mr. Mazwi Shongwe	BTECH Information Technology, CISA (Certified Information Security Manager), CISM (Certified Information Security Manager), (CGEIT Certified Government of Enterprise IT)	External member	1/05/2019 to 30/04/2022	9/9

9. Department of Military Veterans Audit Committee Report

9.1 Report of the Audit Committee for the year ended 31 March 2021

We are pleased to present our final report for the financial year ended 31 March, 2021.

9.2 Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38(1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

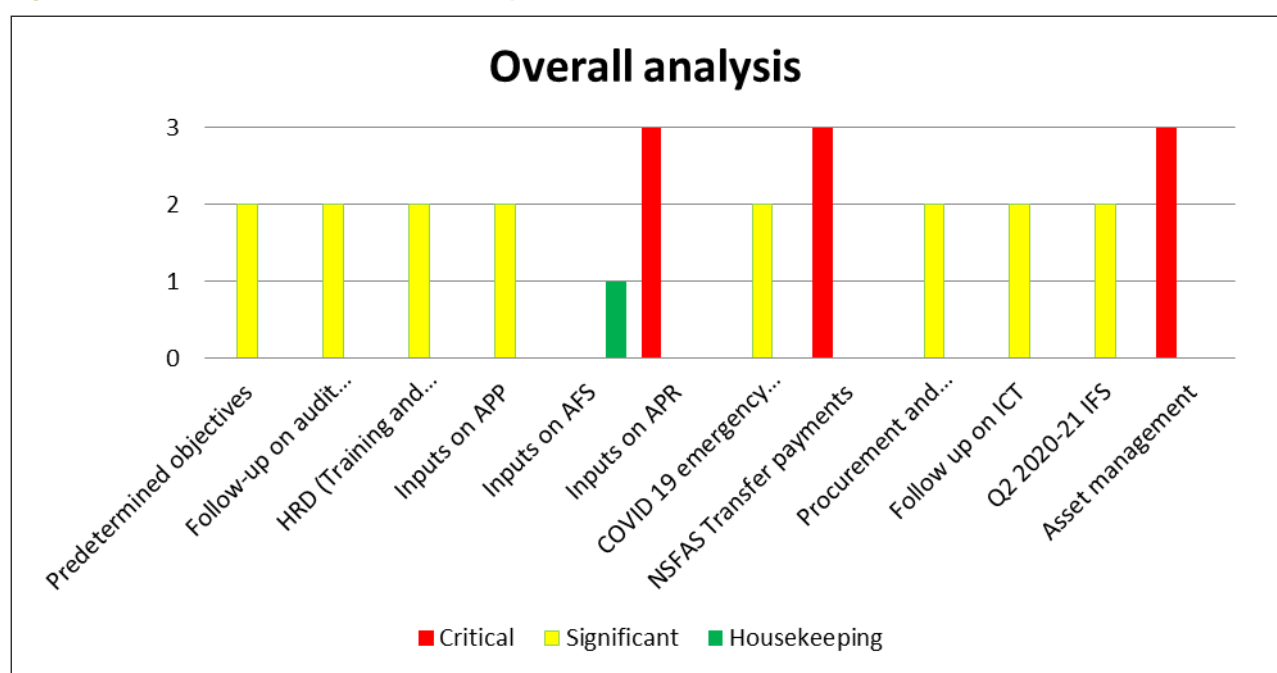
9.3 The Effectiveness of Internal Control

The system of internal control is designed to provide cost-effective assurance in achieving the Department's objectives through ensuring that assets are safeguarded, operations are effective and efficient, financial and performance information is reliable and there is compliance with the laws and regulations.

The Audit Committee provided oversight on the operations and business activities within the Department through the quarterly reporting processes by Management as well as the internal audit reviews prioritised in the approved risk based annual internal audit plan.

Our review of the findings of the internal audit work, which was based on the risk assessments conducted in the Department revealed certain weaknesses, which were then raised with the Department. The following internal audit work was completed during the year under review, based on the 2020/2021 internal audit plan:

Figure 2: Internal Audit Work based on 2020/21 Audit plan



A lot more still needs to be done to stabilize the control environment in the Department. There were instances of non-compliance and internal control deficiencies, such as the following:

- i. Underperformance on the delivery of benefits to Military Veterans as well as lack of automated system to improve the accuracy and completeness of the reported performance information.
- ii. Inadequately designed asset management policy framework, incomplete asset register and other discrepancies identified in the management of assets.
- iii. Continuous use of expired contracts resulting to perpetual irregular expenditure.
- iv. Demand and/or procurement plans not reviewed to cater for COVID-19 emergency procurement.

Management has committed to strategies and processes to address the above control deficiencies. The Committee will be monitoring progress made by Management to strengthen the internal control environment. As part of continuous improvement, we wish to highlight that the Department needs to build a strong control environment by addressing all the control deficiencies, some gaps in financial and performance reporting as well as capacity issues. We therefore support Management initiatives to address the control deficiencies, service delivery and resource challenges.

The Internal Audit activity also maintains a combined assurance framework and implementation plan which were developed in collaboration with the Departmental Risk Management unit and the Auditor General. The plan has been useful in ensuring that assurance is placed at all high risks by various assurance providers as listed in the 1st, 2nd and 3rd line of defence.

9.4 In-Year Management and Monthly/Quarterly Report

The Department has reported monthly and quarterly to National Treasury as required by the PFMA. Although we have noted some improvement in the content and quality of these reports, greater improvement of performance reports is still required especially in the service delivery branches.

9.5 Evaluation of Financial Statements

The Committee has:

- reviewed the annual financial statements prepared by the Department;
- reviewed and discussed the audited annual financial statements included in the annual report, with the AGSA and Management;
- reviewed the Department's performance information;
- reviewed AGSA's audit report, Management letter and Management's responses thereto;
- reviewed the Department's compliance with legal and regulatory provisions;
- reviewed the adjustments resulting from the audit.

9.6. Auditor General's Report

We have reviewed the Department's implementation plan for audit issues raised in the previous year and we are satisfied that the matters have been adequately resolved except for the areas highlighted below:

- i. Increase in irregular expenditure, fruitless and wasteful expenditure as well as lack and / or absence of consequence management;
- ii. Lack of relevant and sufficient evidence to confirm the eligibility of the reported number of military veterans approved and provided with compensation benefit.
- iii. Inadequate sourcing of the internal audit function; and
- iv. The Department did not have all the documented and approved internal policies and procedures to address review, approve, monitor and report processes and events pertaining to performance management and reporting.

The Audit Committee will continue to monitor and to evaluate the progress made in addressing long standing issues that were previously reported by the Auditor General, including those that are in the 2020/21 Management Report.

The Audit Committee concurs and accepts the conclusions of the Auditor General on the annual financial statements and is of the opinion that the audited annual financial statements be accepted and read together with the report of the Auditor – General.

9.7 Appreciation

We wish to express our appreciation to the Minister, Deputy Minister and Director-General for their leadership and guidance, all assurance providers for their contribution and dedication.



Ms Fungai Mushohwe
Acting Chairperson of the Audit Committee
Department of Military Veterans
30 August 2021

10. Broad-Based Black Economic Empowerment (B-BBEE) Compliance Performance Information

As at 2020/21 financial year during the compilation and preparation of the Annual Report of the Department of Military Veterans, the Department had finished the B-BBEE verification process. However, the Department had not managed to conclude the report to the B-BBEE Commission as required by section 13G(1) of the B-BBEE Act of 2013 and as determined by the Department of Trade and Industry (DTI).

PART D: HUMAN RESOURCE MANAGEMENT



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1. Introduction

The information contained in this Part D: Human Resource Management of the Annual Report 2020/21 financial year, has been prescribed by the Minister for the Public Service and Administration for all Department in the public service.

2. Overview of Human Resources

As at 31 March 2021, the department had filled a total of 124 posts which translate to 73% of the total funded posts. The DMV staff establishment structure has 169 approved posts. The department has 45 funded vacant posts to date, which translate to 27% of the total funded posts.

The Department is committed to providing financial aid, in the form of bursaries, to staff members who are interested in pursuing their studies. The main objective of the programme is to afford employees in the Department an opportunity to make use of formal study to equip themselves with knowledge and skills necessary for them to perform their present and future duties.

3. Human Resources Oversight Statistics

3.1 Personnel related expenditure

The following tables summarise the final audited personnel related expenditure by programme and by salary bands.

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2020 to 31 March 2021

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	134 768	68 638	229	1467	50,93	473
Socio-economic Support	224 425	22 446	-	-	10,00	591
Empowerment and Stakeholder Management	70 070	30 564	-	-	43,62	873
Total	429 263	121 648	229	1 467	28,34	558

Table 3.1.2 Personnel costs by salary band for the period 1 April 2020 to 31 April 20 to 31 March 2021

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Skilled (Levels 3-5)	3 178	2,61	36	88
Highly skilled production (Levels 6-8)	26 190	21,53	83	316
Highly skilled supervision (Levels 9-12)	61 432	50,50	74	830
Senior and Top management (Levels 13-16)	30 634	25,18	23	1332
Periodic Remuneration	213	0,18	2	107
Total	121 647	100,00	218	558

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 20 to 31 March 2021

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of costs	Amount (R' 000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	62 234	90,67	631	0,92	891	1,30	1 245	1,81
Socio-economic Support	20 889	93,06	124	0,55	386	1,72	269	1,20
Empowerment and Stakeholder Management	27 830	91,05	163	0,53	91	0,30	170	0,56
Total	110 953	91,21	917	0,75	1 368	1,12	1 684	1,38

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period April 2020 to 31 March 2021

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Skilled (Levels 3-5)	2 755	86,70	78	2,45	87	2,74	77	2,42
Highly skilled production (Levels 6-8)	23 158	88,42	484	1,85	545	2,08	726	2,77
Highly skilled supervision (Levels 9-12)	4 337	88,45	356	0,58	656	1,07	802	1,31
Senior management (Level 13-16)	28 083	91,67	0	0	81	0,26	79	0,26
Periodic Remuneration	213	100,00	0	0	0	0,00	0	0,00
Total	108 547	89,23	917	0,75	1 368	1,12	1 684	1,38

3.2 Employment and Vacancies

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

Table 3.2.1 Employment and vacancies by programme as on 31 March 2021

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	103	77	25%	44
Socio-economic Support	20	31	-55%	7
Empowerment and Stakeholder Management	46	16	65%	19
Total	169	124	27%	70

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2021

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	-	-	-	-
Skilled (Levels 3-5)	10	5	50%	9
Highly skilled production (Levels 6-8)	55	33	40%	50
Highly skilled supervision (Levels 9-12)	73	64	12%	10
Senior management (Levels 13-16)	31	22	29%	1
Total	169	124	27%	70

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2021

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Elementary occupation (Levels 1-5)	10	5	50%	9
Administrative office workers (Levels 6-9)	80	36	45%	53
Professionals and managers (Levels 10-16)	79	83	105%	8
Total	169	124	72%	70

3.3 Filling of SMS Posts

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

Table 3.3.1 SMS post information as on 31 March 2021

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department (Salary Level 16)	1	0	0	1	100%
Salary Level 15	3	1	33%	2	67%
Salary Level 14	9	7	78%	2	22%
Salary Level 13	18	15	83%	3	17%
Total	31	23	74%	8	26%

Table 3.3.2 SMS post information as on 30 September 2020

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department (Salary Level 16)	1	0	0	1	100%
Salary Level 15	3	1	33%	2	67%
Salary Level 14	9	7	78%	2	22%
Salary Level 13	18	15	83%	3	17%
Tota	31	23	74%	8	26%

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2020 to 31 March 2021

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department (Salary Level 16)	1	-	-
Salary Level 15	2	-	-
Salary Level 14	2	-	-
Salary Level 13	3	-	-
Total	8	-	-

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2020 to 31 March 2021

Reasons for vacancies not advertised within Twelve (12) months
Some posts were vacant for more than 12 months due to the pre-screening processes that takes time as well as the Covid-19 pandemic that resulted in the lockdown and lack of resources.

Reasons for vacancies not filled within twelve (12) months
The DDG posts could not be filled as the Department awaits the filling of the DG post.

Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.3, Department must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes.

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2020 to 31 March 2021

Reasons for vacancies not advertised within six months
The DDG posts were not advertised as the Department aimed for the DG post to be filled first, so that the new Accounting Officer can appoint her/his own DDG's, however there were delays in filling the DG post. Vacant posts for DDG: Corporate Services and DDG: Socio-economic support have since been advertised.

Reasons for vacancies not filled within six months
The DDG posts could not be filled as the Department awaits the filling of the DG post.

3.4 Job Evaluation

The following table summarises the number of jobs that were evaluated during the year under review.

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2020 to 31 March 2021

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	-	-	-	-	-	-	-
Skilled (Levels 3-5)	9	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	52	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	76	-	-	-	-	-	-
Senior Management Service Band A	18	-	-	-	-	-	-
Senior Management Service Band B	10	-	-	-	-	-	-
Senior Management Service Band C	3	-	-	-	-	-	-
Senior Management Service Band D	1	-	-	-	-	-	-
Total	169	-	-	-	-	-	-

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2020 to 31 March 2021

Gender	African	Asian	Coloured	White	Total
Female	-	-	-	-	-
Male	-	-	-	-	-
Total	-	-	-	-	-
Employees with a disability					0

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2020 to 31 March 2021

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Lower skilled (Levels 1-2)	-	-	-	-
Skilled (Levels 3-5)	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-
Total number of employees whose salaries exceeded the level determined by job evaluation				0
Percentage of total employed				0

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2020 to 31 March 2021

Gender	African	Asian	Coloured	White	Total
Female	-	-	-	-	-
Male	-	-	-	-	-
Total	-	-	-	-	-
Employees with a disability	-	-	-	-	-
Total number of Employees whose salaries exceeded the grades determine by job evaluation					None

3.5 Employment Changes

The following tables provide a summary of turnover rates by salary band and critical occupations.

Table 3.5.1 Annual turnover rates by critical occupation for the period 1 April 2020 to 31 March 2021

Salary band	Number of employees at beginning of period-1 April 2020	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	-	-	-	-
Skilled (Levels 3-5)	5	-	-	-
Highly skilled production (Levels 6-8)	35	-	2	5.70%
Highly skilled supervision (Levels 9-12)	70	-	6	8.60%
Senior Management Service Bands A	17	-	2	11.80%
Senior Management Service Bands B	8	-	1	12.5%
Senior Management Service Bands C	1	-	-	-
Senior Management Service Bands D	0	-	-	-
Contracts	90	1	21	23.3%
Total	226	1	32	14.20%

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2020 to 31 March 2021

Critical occupation	Number of employees at beginning of period - April 2020	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Elementary occupation (Levels 1-5)	-	-	-	-
Administrative office workers (Levels 6-9)	-	-	-	-
Professionals and managers (Levels 10-16)	-	-	-	-
Total	-	-	-	-

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

Table 3.5.3 Reasons why staff left the department for the period 1 April 2020 to 31 March 2021

Termination Type	Number	% of Total Resignations
Death	2	6.30%
Resignation	5	15.60%
Expiry of contract	19	59.40%
Dismissal – operational changes	-	-
Dismissal – misconduct	2	6.30%
Dismissal – inefficiency	-	-
Discharged due to ill-health	-	-
Retirement	5	9.3%
Transfer to other Public Service Department	1	3.10%
Other	-	-
Total	32	100%
Total number of employees who left as a % of total employment		16.4

Table 3.5.4 Promotions by critical occupation for the period 1 April 2020 to 31 March 2021

Occupation	Employees 1 April 2020	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Elementary occupation (Levels 1-5)	-	-	-	-	-
Administrative office workers (Levels 6-9)	-	-	-	-	-
Professionals and managers (Levels 10-16)	-	-	-	-	-
Total	-	-	-	-	-

Table 3.5.5 Promotions by salary band for the period 1 April 2020 to 31 March 2021

Salary Band	Employees 1 April 2020	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	-	-	-	-	-
Skilled (Levels 3-5)	-	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-	-
Senior Management (Levels 13-16)	-	-	-	-	-
Total	-	-	-	-	-

3.6 Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2021

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	3	-	-		4	-	-	-	7
Professionals	3	-	-	1	11	-	-	-	15
Technicians and associate professionals	63	1	-	-	66	-	-	2	133
Clerks	13	1	-	-	13	-	-	-	28
Service and sales workers	3	-	-	-	-	-	-	-	3
Skilled agriculture and fishery workers	-	-	-	-	-	-	-	-	-
Craft and related trades workers	4	-	-	-	5	-	-	-	9
Plant and machine operators and assemblers	-	-	-	-	-	-	-	-	-
Elementary occupations	-	-	-	-	-	-	-	-	-
Total	89	2	-	2	99	-	1	2	195
Employees with disabilities	-	-	-	1	-	-	-	-	1

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2021

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	-	-	-	-	1	-	-	-	1
Senior Management	11	-	-	-	12	-	-	-	23
Professionally qualified and experienced specialists and mid-management	33	2	-	1	36	-	-	-	74
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	37	-	-	1	44	-	1	-	-
Semi-skilled and discretionary decision making	8	-	-	-	-	-	-	-	14
Unskilled and defined decision making	-	-	-	-	-	-	-	-	-
Total	89	2		2	99		1	2	195

Table 3.6.3 Recruitment for the period 1 April 2020 to 31 March 2021

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	-	-	-	-	-	-	-	-	-
Senior Management	1	-	-	-	-	-	-	-	1
Professionally qualified and experienced specialists and mid-management	-	-	-	-	-	-	-	-	-
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	-	-	-	-	-	-	-	-	-
Semi-skilled and discretionary decision making	-	-	-	-	-	-	-	-	-
Unskilled and defined decision making	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Employees with disabilities	1	-	-	-	-	-	-	-	1

Table 3.6.4 Promotions for the period 1 April 2020 to 31 March 2021

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	-	-	-	-	-	-	-	-	-
Senior Management	-	-	-	-	-	-	-	-	-
Professionally qualified and experienced specialists and mid-management	-	-	-	-	-	-	-	-	-
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	-	-	-	-	-	-	-	-	-
Semi-skilled and discretionary decision making	-	-	-	-	-	-	-	-	-
Unskilled and defined decision making	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Employees with disabilities	-	-	-	-	-	-	-	-	-

Table 3.6.5 Terminations for the period 1 April 2020 to 31 March 2021

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	-	-	-	-	-	-	-	-	-
Senior Management	1	-	-	-	2	-	-	-	3
Professionally qualified and experienced specialists and mid-management	7	-	-	1	1	-	-	-	9
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	9	-	-	-	10	-	-	-	19
Semi-skilled and discretionary decision making	1	-	-	-	-	-	-	-	1
Unskilled and defined decision making	-	-	-	-	-	-	-	-	-
Total	18	-	-	1	13	-	-	-	32
Employees with Disabilities	-	-	-	-	-	-	-	-	-

Table 3.6.6 Disciplinary action for the period 1 April 2020 to 31 March 2021

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Written warning	-	-	-	-	-	-	-	-	-
Dismissal	-	-	-	-	-	-	-	-	-
Case withdrawn	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-

Table 3.6.7 Skills development for the period 1 April 2020 to 31 March 2021

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	-	-	-	-	2	-	-	-	2
Professionals	-	-	-	-	2	-	-	-	2
Technicians and associate professionals	13	-	-	-	19	-	-	-	32
Clerks	15	1	-	-	16	-	-	-	32
Service and sales workers	-	-	-	-	-	-	-	-	-
Skilled agriculture and fishery workers	-	-	-	-	1	-	-	-	-
Craft and related trades workers	-	-	-	-	-	-	-	-	-
Plant and machine operators and assemblers	-	-	-	-	-	-	-	-	-
Elementary occupations	-	-	-	-	-	-	-	-	-
Total	28	1	-	-	40	-	-	-	69
Employees with disabilities	-	-	-	-	1	-	-	-	1

3.7 Signing of Performance Agreements by SMS Members

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2020

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department (Salary Level 16)	-	-	-	-
Salary Level 15	3	1	1	100%
Salary Level 14	9	8	5	63%
Salary Level 13	18	16	10	62%
Total	31	25	16	64%

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2021

Reasons
Out of the nine (9) Senior Managers who have not concluded their Performance Agreement on time, four have already resigned from their posts due to various reasons, some due to ill-health and some opted for severance packages available.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2021

Reasons
No steps were taken.

3.8 Performance Rewards

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2020 to 31 March 2021

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	41	187	47%	728 95	R17 434
Male	25	98	26%	475,21	R19 008,00
Female	16	89	18%	253,74	R15 859,00
Asian	-	1	-	-	-
Male	-	1	-	-	-
Female	-	-	-	-	-
Coloured	-	2	-	-	-
Male	-	-	-	-	-
Female	-	2	-	-	-
White	1	4	25%	23 40	R23 404
Male	1	2	50%	23 40	R23 404
Female	-	2	-	-	-
Total	42	194	22%	752 35	R17 913,00

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2020 to 31 March 2021

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	-	-	-	-	-	-
Skilled (Levels 3-5)	1	14	7%	9,36	9 356,00	0,28
Highly skilled production (Levels 6-8)	14	83	17%	188,17	13 441,00	0,71
Highly skilled supervision (Levels 9-12)	25	74	34%	512,77	20 511,00	0,82
Total	40	171	23%	710,30	17,342	0,57

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2020 to 31 March 2021

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Elementary occupation (Levels 1-5)	1	14	7%	9, 356	9 356
Administrative Office Workers (Levels 6-9)	16	84	19%	211, 104	13 194
Professionals and managers (Levels 10-16)	25	96	26%	531, 893	20 457
Total	42	194	22%	752, 352	17 913

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2020 to 31 March 2021

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	2	15	13%	4,206	21,029	33
Band B	-	7	-	-	-	-
Band C	-	-	-	-	-	-
Band D	-	-	-	-	-	-
Total	2	22	9	42 058	21 029	0,037

3.9 Foreign Workers

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

Table 3.9.1 foreign workers by salary band for the period 1 April 2020 to 31 March 2021

Salary band	31 April 2020		31 March 2021		Change	
	Number	% of total	Number	% of total	Number	% C change
Lower skilled	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-	-	-
Contract (Levels 9-12)	-	-	-	-	-	-
Contract (Levels 13-16)	-	-	-	-	-	-
Total	-	-	-	-	-	-

Table 3.9.2 foreign workers by major occupation for the period 1 April 2020 to 31 March 2021

Major occupation	31 April 2020		31 March 2021		Change	
	Number	% of total	Number	% of total	Number	% Change
Elementary occupation (Levels 1-5)	-	-	-	-	-	-
Administrative Office Workers (Levels 6-9)	-	-	-	-	-	-
Professionals and managers (Levels 10-16)	-	-	-	-	-	-
Total	-	-	-	-	-	-

3.10 Leave Utilisation

Table 3.10.1 Sick leave for the period 1 January 2020 to 31 December 2020

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower Skills (Levels 1-2)	-	-	-	-	-	-
Skilled (Levels 3-5)	18	66.7	7	8.20	3	8
Highly skilled production (Levels 6-8)	134	22.4	39	45.90	3	163
Highly skilled supervision (Levels 9 -12)	102	85.30	26	30.60	4	297
Top and Senior management (Levels 13-16)	55	81.80	13	15.30	4	240
Total	309	77.30	85	100	4	714

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2020 to 31 December 2020

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	-	-	-	-	-	-
Skilled (Levels 3-5)	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-	-	-
Senior management (Levels 13- 16)	-	-	-	-	-	-
Total	-	-	-	-	-	-

The table below summarises the utilisation of Annual leave.

Table 3.10.3 Annual Leave for the period 1 January 2020 to 31 December 2020

Salary Band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	-	-	-
Skilled (Levels 3-5)	191	14	28
Highly skilled production (Levels 6-8)	1 281	96	27
Highly skilled supervision (Levels 9-12)	1 110	78	27
Senior management (Levels 13-16)	413	26	20
Total	2 995	214	14

Table 3.10.4 Capped leave for the period 1 January 2020 to 31 December 2020

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2021
Lower skilled (Levels 1-2)	-	-	-	-
Skilled (Levels 3-5)	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	14
Highly skilled supervision (Levels 9-12)	-	-	-	28
Senior management (Levels 13-16)	-	-	-	19
Total	-	-	-	24

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

Table 3.10.5 Leave pay outs for the period 1 April 2020 to 31 March 2021

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave pay out for 2020/21 due to non-utilisation of leave for the previous cycle	-	-	-
Capped leave pay outs on termination of service for 2020/21	363	4	91
Current leave pay out on termination of service for 2020/21	368	22	17
Total	731	22	33

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
Sexually active men and women of reproductive age	Distribution of male and female condoms in toilet facilities within the workplace

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	X		Acting Director: HRM
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	X		1 Assistant Director: EHW
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	X		Partially. A health and wellness service provider has not been appointed, as a result an Employee Assistance services like 24 hour counselling and intensive health promotion programs have not been established. Education, Awareness and Prevention programs in alignment with the National Health Calendar are done to some extent.
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	X		The newly appointed health and safety committee comprised of: <ul style="list-style-type: none"> • Acting Director HRM: (Section 16.1 Appointee) • Mr.S Rakomane: Deputy Director Corporate Services • Mr. M Kondilati: Deputy Director Safety and Security • Mr. J Moche: Labour Representative • Ms. NJ Ntshani: Deputy Director Auxiliary and Registry Services • Ms. N Mqabi: Deputy Director SCM • Ms. C Tun Fong: Assistant Director: EHW Nomination for health and safety representatives have been received. These include: <ul style="list-style-type: none"> • Mr. S Mogoloa: Facility Manager • Mr. M Tshimeloane: Safety and Security • Mr. S Mncube: Supervisor of the Cleaner

Question	Yes	No	Details, if yes
			<input type="checkbox"/> Ms. K Gaotilwe: SES branch <input type="checkbox"/> Mr. L Ngani: ESM branch <input type="checkbox"/> Mr. N Nemauluma: ESM branch. However, the legal appointment of these health and safety representatives cannot be made, pending agreement on their terms of appointment between the employer and the labour organization.
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed		X	No review of policies has taken place in the 2020/21 financial year.
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.		X	Not yet
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	X		Wellness Screening tests have been arranged in partnership with GEMS. These include Voluntary Counselling and Testing.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators		X	Not yet. The appointment of a health and wellness service provider would assist us in this regard.

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2020 to 31 March 2021

Subject matter	Date
Total number of Collective agreements	None

Notes

- If there were no agreements, keep the heading and replace the table with the following:

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

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2020 to 31 March 2021

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	-	-
Verbal warning	-	-
Written warning	-	-
Final written warning	-	-
Suspended without pay	1	25%
Fine	-	-
Demotion	1	25%
Dismissal	2	50%
Not guilty	-	-
Case withdrawn	-	-
Total	04	100%
Total number of Disciplinary hearings finalised		None

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2020 to 31 March 2021

Type of misconduct	Number	% of total
Assault	1	25%
Gross dishonesty	2	50%
Sexual harassment	1	25%
Total	4	100%

Table 3.12.4 Grievances logged for the period 1 April 2020 to 31 March 2021

Grievances	Number	% of Total
Number of grievances resolved	29	63
Number of grievances not resolved	17	37
Total number of grievances lodged	46	100

Table 3.12.5 Disputes logged with Councils for the period 1 April 2020 to 31 March 2021

Disputes	Number	% of Total
Number of disputes upheld	14	-
Number of disputes dismissed	0	-
Total number of disputes lodged	4	-

Table 3.12.6 Strike actions for the period 1 April 2020 to 31 March 2021

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

Table 3.12.7 Precautionary suspensions for the period 1 April 2020 to 31 March 2021

Number of people suspended	0
Number of people whose suspension exceeded 30 days	3
Average number of days suspended	394
Cost of suspension (R'000)	R2 488 902.57

3.13 Skills development

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

Table 3.13.1 Training needs identified for the period 1 April 2020 to 31 March 2021

Occupational category	Gender	Number of employees as at 1 April 2020	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	5	-	9	-	9
	Male	4	-	2	-	2
Professionals	Female	12	-	26	1	27
	Male	6	-	8	-	8
Technicians and associate professionals	Female	70	-	64	8	72
	Male	70	-	67	7	74
Clerks	Female	22	-	22	17	39
	Male	23	-	30	14	44
Service and sales workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	4	-	6	-	6
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	5	-	-	-	-
	Male	4	-	-	-	-
Sub Total	Female	114	-	121	26	147
	Male	111	-	113	21	134
Total		225	-	234	47	281

Table 3.13.2 Training provided for the period 1 April 2020 to 31 March 2021

Occupational category	Gender	Number of employees as at 1 April 2020	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	5	-	3	1	4
	Male	4	-	-	-	-
Professionals	Female	12	-	1	1	2
	Male	6	-	-	-	-
Technicians and associate professionals	Female	70	-	11	9	20
	Male	70	-	14	6	20
Clerks	Female	22	-	5	17	22
	Male	23	-	3	15	18
Service and sales workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	4	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	3	-	3
	Male	-	-	-	-	-
Elementary occupations	Female	5	-	-	-	-
	Male	4	-	-	-	-
Sub Total	Female	114	-	23	28	51
	Male	111	-	17	21	38
Total		225	-	40	49	89

3.14 Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2020 to 31 March 2021

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

3.15 Utilisation of Consultants

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2020 to 31 March 2021

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
None	-	-	-

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2020 to 31 March 2021

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
None	-	-	-

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2020 to 31 March 2021

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
None	-	-	-

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2020 to 31 March 2021

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
None	-	-	-

3.16 Severance Packages

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by department
Lower skilled (Levels 1-2)	-	-	-	-
Skilled (Levels 3-5)	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-
Senior management (Levels 13-16)	-	-	-	-
Total	-	-	-	-

PART E: FINANCIAL INFORMATION



VACCINATE TO SAVE SOUTH AFRICA

TOGETHER WE CAN BEAT CORONAVIRUS

Report of the auditor-general to Parliament on vote no. 26: Department of Military Veterans

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Military Veterans, set out on pages 87 to 181, which comprise the appropriation statement, statement of financial position as at 31 March 2021, the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Military Veterans as at 31 March 2021, and its financial performance and cash flows for the year then ended, in accordance with the Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.
4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

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

Uncertainty relating to the future outcome of litigation

7. With reference to note 18 to the financial statements, the department is the defendant in contract cancellation lawsuits. The ultimate outcome of these matters cannot presently be determined and no provision for any liability that may result has been made in the financial statements.

Other matter

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

Unaudited supplementary schedules

9. The supplementary information set out on pages 182 to 191 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion thereon.

Responsibilities of the accounting officer for the financial statements

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

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

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

Report on the audit of the annual performance report

Introduction and scope

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.

15. My procedures address the usefulness and reliability of the reported performance information, which must be based on the department's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the department enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
16. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the department's annual performance report for the year ended 31 March 2021:

Programme	Pages in the annual performance report
Programme 2 – socio-economic support	35 – 39

17. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
18. The material findings on the usefulness and reliability of the performance information of the selected programmes are as follows:

Programme 2 – socio-economic support

PPI 203 – number of military veterans approved and provided with compensation benefit

19. The achievement of 25 was reported against a target of 100 in the annual performance report. However, some supporting evidence provided materially differed from the reported achievement, while in other instances I was unable to obtain sufficient appropriate audit evidence. This was due to the lack of relevant and sufficient evidence to confirm the eligibility of the reported number of military veterans. I was unable to confirm the reported achievement by alternative means. Consequently, I was unable to determine whether any further adjustments were required to the reported achievement.

PPI 206 – number of bursaries provided to military veterans and their dependants per year

20. The achievement of 2 779 was reported against a target of 3 500 in the annual performance report. However, some supporting evidence provided materially differed from the reported achievement, while in other instances I was unable to obtain sufficient appropriate audit evidence. This was due to insufficient evidence and applicants who were reported in the incorrect financial year. I was unable to confirm the reported achievement by alternative means. Consequently, I was unable to determine whether any further adjustments were required to the reported achievement.

Other matters

21. I draw attention to the matters below.

Achievement of planned targets

22. Refer to the annual performance report on pages 32 to 42 for information on the achievement of planned targets for the year and management's explanations provided for the under-/over-achievement of targets. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraphs 19 to 20 of this report.

Adjustment of material misstatements

23. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of programme 2 – socio-economic support. As management subsequently corrected only some of the misstatements, I raised material findings on the reliability of the reported performance information. Those that were not corrected are reported above.

Report on the audit of compliance with legislation

Introduction and scope

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

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

Expenditure management

26. Effective steps were not taken to prevent fruitless and wasteful expenditure amounting to R1 332 000, as disclosed in note 24 to the financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the fruitless and wasteful expenditure was caused by payments for interest for delayed settlements.

27. Some payments were not made within 30 days or an agreed period after receipt of an invoice, as required by treasury regulation 8.2.3.

Procurement and contract management

28. Bid documentation for procurement of commodities designated for local content and production did not stipulate the minimum threshold for local production and content as required by the 2017 procurement regulation 8(2).

Consequence management

29. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular and fruitless and wasteful expenditure, as required by section 38(1)(h)(iii) of the PFMA. This was as a result of significant delays in performing investigations relating to these matters.

Other information

30. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report, which includes the audit committee's report and the accounting officer's report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported in this auditor's report.
31. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
32. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
33. If, based on the work I have performed, I conclude that there is a material misstatement in this other information; I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

34. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on the annual performance report and the findings on compliance with legislation included in this report.
35. Leadership did not exercise adequate oversight over performance reporting, compliance with applicable legislation and related internal controls. Action plans to address prior year findings were not effective, resulting in repeat findings.

36. Management did not implement effective controls to ensure that information contained in performance reports was supported by relevant evidence before submission for auditing. This was mainly due to a lack of proper performance and record management systems. Furthermore, management did not review and monitor compliance with legislation.

Auditor-General

Pretoria
13 August 2021



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general's responsibility for the audit

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

Financial statements

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

Communication with those charged with governance

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

The cover features a large dark green circle in the center, which is partially enclosed by a lighter green circle. To the right of the dark green circle is a large, light green, wavy shape that resembles a stylized leaf or a wave. The background is white with light green wavy shapes at the top and bottom. The text is centered within the dark green circle.

DEPARTMENT OF MILITARY VETERANS ANNUAL FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2021**

DEPARTMENT OF MILITARY VETERANS
VOTE 26
ANNUAL FINANCIALS STATEMENT
for the year ended 31 March 2021

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DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Appropriation per programme									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. Administration	138 851	-	3 200	142 051	134 768	7 283	94.9%	141 054	139 614
2. Socioeconomic Support	238 392	-	(3 000)	235 392	224 425	10 967	95.3%	365 351	254 843
3. Empowerment and Stakeholder Management	103 099	-	(200)	102 899	70 070	32 829	68.1%	146 148	82 748
Subtotal	480 342	-	-	480 342	429 263	51 079	89.4%	652 553	477 205
Statutory Appropriation									
President and Deputy President salary	-	-	-	-	-	-	-	-	-
Members' remuneration	-	-	-	-	-	-	-	-	-
Debt service costs	-	-	-	-	-	-	-	-	-
Provincial equitable share	-	-	-	-	-	-	-	-	-
General fuel levy sharing with metropolitan municipalities	-	-	-	-	-	-	-	-	-
National Revenue Fund payments	-	-	-	-	-	-	-	-	-
Skills levy and sector education and training authorities	-	-	-	-	-	-	-	-	-
Judges' and magistrates' salaries	-	-	-	-	-	-	-	-	-
TOTAL									

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

	2020/21		2019/20	
	Final Appropriation	Actual Expenditure	Final Appropriation	Actual Expenditure
TOTAL (brought forward)				
Reconciliation with statement of financial performance				
ADD				
Departmental receipts	1 106		1 083	
NRF Receipts				
Aid assistance				
Actual amounts per statement of financial performance (total revenue)	481 448		653 636	
ADD				
Aid assistance				
Prior year unauthorised expenditure approved without funding				
Actual amounts per statement of financial performance (total expenditure)		429 263		477 205

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Appropriation per economic classification									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	335 889	8 394	6 999	351 282	312 117	39 165	88,9%	439 734	365 463
Compensation of employees	129 063	883	-	129 946	121 648	8 298	93,6%	131 549	130 073
Salaries and wages	113 339	1 104	1 278	115 721	110 953	4 768	95,9%	111 057	119 260
Social contributions	15 724	(221)	(1 278)	14 225	10 695	3 530	75,2%	20 492	10 813
Goods and services	206 826	7 511	5 706	220 043	189 176	30 867	86,0%	308 172	235 377
Administrative fees	328	273	(2)	599	525	74	87,6%	2 869	2 046
Advertising	2 735	(1 570)	-	1 165	591	574	50,7%	3 639	2 239
Minor assets	3 572	(914)	(149)	2 509	697	1 812	27,8%	2 802	154
Audit costs: External	5 276	189	-	5 465	5 460	5	99,9%	6 879	6 877
Bursaries: Employees	635	(370)	-	265	175	90	66,0%	395	293
Catering: Departmental activities	1 731	(291)	-	1 440	323	1 117	22,4%	3 181	372
Communication	6 122	(2 087)	(400)	3 635	3 508	127	96,5%	3 888	3 712
Computer services	12 242	5 365	-	17 607	17 498	109	99,4%	13 598	13 595
Consultants: Business and advisory services	8 429	(6 484)	-	1 945	1 466	479	75,4%	5 010	1 379
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Appropriation per economic classification									
2020/21								2019/2020	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Legal services	1 649	(1 180)	-	469	457	12	97,4%	1 421	1 411
Contractors	75 917	10 380	15 000	101 297	101 261	36	100,0%	130 420	127 399
Agency and support / outsourced services	5 156	165	(2 451)	2 870	2 780	90	96,9%	4 837	2 874
Entertainment	5	(5)	-	-	-	-	-	57	-
Fleet services	1 683	1 191	(250)	2 624	1 574	1 050	60,0%	2 388	1 461
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	11 970	(1 296)	(849)	9 825	1 133	8 692	11,5%	2 307	303

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Appropriation per economic classification									
	2020/21							2019/2020	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consumable: Stationery, printing and office supplies	6 431	(3 996)	(209)	2 226	544	1 682	24,4%	9 995	1 907
Operating leases	13 967	11 026	-	24 993	24 679	314	98,7%	20 875	19 683
Property payments	3 063	5 712	(4 760)	4 015	2 319	1 696	57,8%	3 650	1 955
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	17 485	(2 493)	(33)	14 959	6 993	7 966	46,7%	54 761	28 397
Training and development	21 178	(1 108)	-	20 070	16 511	3 559	82,3%	29 983	17 465
Operating payments	182	(81)	-	101	42	59	41,6%	374	71
Venues and facilities	6 133	(4 155)	(191)	1 787	640	1 147	35,8%	4 493	1 540
Rental and hiring	937	(760)	-	177	-	177	-	350	244
Interest and rent on land	-	-	1 293	1 293	1 293	-	100,0%	13	13
Interest	-	-	1 293	1 293	1 293	-	100,0%	13	13
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	126 653	(2 259)	(6 999)	117 395	111 339	6 056	94,8%	192 397	110 236
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Appropriation per economic classification									
2020/21								2019/2020	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	70	70	70	-	100,0%	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	126 653	(2 259)	(7 069)	117 325	111 269	6 056	94,8%	192 397	110 236
Social benefits	19 124	(4 203)	4 409	19 330	15 487	3 843	80,1%	16 314	16 234

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Appropriation per economic classification									
2020/21								2019/2020	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to households	107 529	1 944	(11 478)	97 995	95 782	2 213	97,7%	176 083	94 002
Payments for capital assets	17 800	(10 579)	-	7 221	1 363	5 858	18,9%	20 422	1 506
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	10 328	(3 216)	-	7 112	1 363	5 749	19,2%	14 322	1 408
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	10 328	(3 216)	-	7 112	1 363	5 749	19,2%	14 322	1 408
Heritage assets	-	-	-	-	-	-	-	5 000	98
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	7 472	(7 363)	-	109	-	109	-	1 100	-
Payments for financial assets	-	4 444	-	4 444	4 444	-	100,0%	-	-
TOTAL	480 342	-	-	480 342	429 263	51 079	89,4%	652 553	477 205

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 1: Administration									
	2020/21							2019/20	
	Adjusted Appropriation on	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Management	9 485	456	4 938	14 879	14 261	618	95,8%	12 106	12 517
2. Corporate services	71 152	614	(4 909)	66 857	66 371	486	99,3%	66 212	68 676
3. Financial administration	19 812	(10)	3 000	22 802	20 010	2 792	87,8%	14 542	20 977
4. Internal audit	10 898	23	148	11 069	9 404	1 665	85,0%	10 864	10 640
5. Strategic planning, policy development and monitoring and evaluation	13 862	(1 524)	23	12 361	11 405	956	92,3%	19 910	13 876
6. Office accommodation	13 642	441	-	14 083	13 317	766	94,6%	17 420	12 928
Total for sub programmes	138 851	-	3 200	142 051	134 768	7 283	94,9%	141 054	139 614
Economic classification									
Current payments	132 218	4 233	(780)	135 671	130 514	5 157	96,2%	130 267	135 238
Compensation of employees	65 453	-	3 200	68 653	68 638	15	100,0%	47 043	74 163
Salaries and wages	58 407	638	3 200	62 245	62 234	11	100,0%	37 571	67 676
Social contributions	7 046	(638)	-	6 408	6 404	4	99,9%	9 472	6 487
Goods and services	66 765	4 233	(5 273)	65 725	60 583	5 142	92,2%	83 224	61 075
Administrative fees	259	(86)	(2)	171	149	22	87,1%	575	371
Advertising	2 269	(1 406)	-	863	556	307	64,4%	1 259	920
Minor assets	560	(313)	-	247	85	162	34,4%	821	120

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 1: Administration									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Audit costs: External	5 276	189	-	5 465	5 460	5	99,9%	6 879	6 877
Bursaries: Employees	557	(370)	-	187	175	12	93,6%	395	293
Catering: Departmental activities	259	(2)	-	257	62	195	24,1%	869	230
Communication	6 000	(2 087)	(400)	3 513	3 508	5	99,9%	3 852	3 712
Computer services	12 186	5 365	-	17 551	17 498	53	99,7%	13 598	13 595
Consultants: Business and advisory services	6 609	(4 684)	-	1 925	1 466	459	76,2%	4 267	1 379
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	1 649	(1 180)	-	469	457	12	97,4%	1 421	1 411
Contractors	2 856	(2 810)	-	46	13	33	28,3%	2 922	30
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	5	(5)	-	-	-	-	-	33	-
Fleet services	383	1 191	-	1 574	1 574	-	100,0%	2 000	1 461
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 1: Administration									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 963	(733)	-	1 230	376	854	30,6%	1 617	292
Consumable: Stationery, printing and office supplies	4 101	(3 199)	(70)	832	282	550	33,9%	6 141	1 168
Operating leases	13 746	11 047	-	24 793	24 679	114	99,5%	20 740	19 683
Property payments	2 063	5 712	(4 760)	3 015	2 233	782	74,1%	3 650	1 955
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3 134	(413)	-	2 721	1 670	1 051	61,4%	9 953	6 256
Training and development	1 353	(1 108)	-	245	55	190	22,4%	945	850
Operating payments	100	(37)	-	63	42	21	66,7%	161	71
Venues and facilities	500	(78)	(41)	381	243	138	63,8%	776	157
Rental and hiring	937	(760)	-	177	-	177	-	350	244
Interest and rent on land	-	-	1 293	1 293	1 293	-	100,0%	-	-
Interest	-	-	1 293	1 293	1 293	-	100,0%	-	-
Rent on land	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 1: Administration									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	-	-	3 980	3 980	3 908	72	98,2%	3 219	3 211
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 1: Administration									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	3 980	3 980	3 908	72	98,2%	3 219	3 211
Social benefits	-	-	487	487	415	72	85,2%	601	593
Other transfers to households	-	-	3 493	3 493	3 493	-	100,0%	2 618	2 618
Payments for capital assets	6 633	(4 233)	-	2 400	346	2 054	14,4%	7 568	1 165
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 207	(1 874)	-	2 333	346	1 987	14,8%	7 088	1 165
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	4 207	(1 874)	-	2 333	346	1 987	14,8%	7 088	1 165
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	2 426	(2 359)	-	67	-	67	-	480	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	138 851	-	3 200	142 051	134 768	7 283	94,9%	141 054	139 614

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APPROPRIATION STATEMENT
for the year ended 31 March 2021

1.1 Management									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	8 993	569	1 304	10 866	10 429	437	96,0%	11 399	12 183
Compensation of employees	7 347	4	52	7 403	7 403	-	100,0%	4 586	8 442
Goods and services	1 646	565	(41)	2 170	1 733	437	79,9%	6 813	3 741
Interest and rent on land	-	-	1 293	1 293	1 293	-	100,0%	-	-
Transfers and subsidies	-	-	3 634	3 634	3 634	-	100,0%	327	326
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	3 634	3 634	3 634	-	100,0%	327	326
Payments for capital assets	492	(113)	-	379	198	181	52,2%	380	8
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	492	(113)	-	379	198	181	52,2%	380	8
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	9 485	456	4 938	14 879	14 261	618	95,8%	12 106	12 517

DEPARTMENT OF MILITARY VETERANS
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for the year ended 31 March 2021

1.2 Corporate Services									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	67 038	4 431	(5 160)	66 309	66 086	223	99,7%	58 956	65 060
Compensation of employees	32 172	(4 237)	-	27 935	27 930	5	100,0%	21 520	30 503
Goods and services	34 866	8 668	(5 160)	38 374	38 156	218	99,4%	37 436	34 557
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	251	251	251	-	100,0%	2 634	2 632
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	251	251	251	-	100,0%	2 634	2 632
Payments for capital assets	4 114	(3 817)	-	297	34	263	11,4%	4 622	984
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 688	(1 458)	-	230	34	196	14,8%	4 142	984
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	2 426	(2 359)	-	67	-	67	-	480	-
Payments for financial assets	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

1.2 Corporate Services									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
TOTAL	71 152	614	(4 909)	66 857	66 371	486	99,3%	66 212	68 676

1.3 Financial Administration									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	19 262	(33)	2 998	22 227	19 992	2 235	89,9%	13 693	20 726
Compensation of employees	14 351	1 686	3 000	19 037	19 034	3	100,0%	10 381	20 142
Goods and services	4 911	(1 719)	(2)	3 190	958	2 232	30,0%	3 312	584
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	2	2	-	2	-	183	181
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

1.3 Financial Administration									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	2	2	-	2	-	183	181
Payments for capital assets	550	23	-	573	18	555	3,1%	666	70
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	550	23	-	573	18	555	3,1%	666	70
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	19 812	(10)	3 000	22 802	20 010	2 792	87,8%	14 542	20 977

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

1.4 Internal Audit									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	9 638	343	148	10 129	9 323	806	92,0%	10 326	10 602
Compensation of employees	2 472	616	148	3 236	3 235	1	100,0%	1 998	2 917
Goods and services	7 166	(273)	-	6 893	6 088	805	88,3%	8 328	7 685
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	38	38
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	38	38
Payments for capital assets	1 260	(320)	-	940	81	859	8,6%	500	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 260	(320)	-	940	81	859	8,6%	500	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

1.4 Internal Audit									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	10 898	23	148	11 069	9 404	1 665	85,0%	10 864	10 640

1.5 Strategic Planning, Policy Development and Monitoring and Evaluation									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	13 645	(1 518)	(70)	12 057	11 367	690	94,3%	18 473	13 739
Compensation of employees	9 111	1 931	-	11 042	11 036	6	99,9%	8 558	12 159
Goods and services	4 534	(3 449)	(70)	1 015	331	684	32,6%	9 915	1 580
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	93	93	23	70	24,7%	37	34
Provinces and municipalities	-	-	-	-	-	-	-	-	-

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APPROPRIATION STATEMENT
for the year ended 31 March 2021

1.5 Strategic Planning, Policy Development and Monitoring and Evaluation									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	93	93	23	70	24,7%	37	34
Payments for capital assets	217	(6)	-	211	15	196	7,1%	1 400	103
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	217	(6)	-	211	15	196	7,1%	1 400	103
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	13 862	(1 524)	23	12 361	11 405	956	92,3%	19 910	13 876

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APPROPRIATION STATEMENT
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1.6 Office Accommodation									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	13 642	441	-	14 083	13 317	766	94,6%	17 420	12 928
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	13 642	441	-	14 083	13 317	766	94,6%	17 420	12 928
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

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1.6 Office Accommodation									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	13 642	441	-	14 083	13 317	766	94,6%	17 420	12 928

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APPROPRIATION STATEMENT
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Programme 2: Socio Economic Support									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Database and Benefits Management	15 488	(7 314)	-	8 174		170	97,9%	14 685	7 621
2. Health Care and Well Support	89 023	9 663	15 000	113 686		1 254	98,9%	147 774	144 834
3. Socio Economic Support Management	133 881	(2 349)	(18 000)	113 532		9 543	91,6%	202 892	102 388
Total for sub programmes	238 392	-	(3 000)	235 392	224 425	10 967	95,3%	365 351	254 843
Economic classification									
Current payments	108 833	8 893	11 708	129 434	124 946	4 488	96,5%	182 141	156 470
Compensation of employees	28 012	883	(3 000)	25 895	22 446	3 449	86,7%	43 686	23 938
Salaries and wages	24 275	576	(1 722)	23 129	20 889	2 240	90,3%	38 947	22 337
Social contributions	3 737	307	(1 278)	2 766	1 557	1 209	56,3%	4 739	1 601
Goods and services	80 821	8 010	14 708	103 539	102 500	1 039	99,0%	138 455	132 532
Administrative fees	55	6	-	61	52	9	85,2%	196	149
Advertising	417	(115)	-	302	35	267	11,6%	2 009	1 319
Minor assets	820	(796)	-	24	4	20	16,7%	248	24
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 2: Socio Economic Support									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Catering: Departmental activities	428	(273)	-	155	10	145	6,5%	503	100
Communication	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	1 820	(1 800)	-	20	-	20	-	743	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	73 061	13 167	15 000	101 228	101 225	3	100,0%	127 368	127 362
Agency and support / outsourced services	-	-	-	-	-	-	-	100	-
Entertainment	-	-	-	-	-	-	-	10	-
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 2: Socio Economic Support									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	84	(70)	-	14	3	11	21,4%	163	10
Consumable: Stationery, printing and office supplies	1 347	(816)	(139)	392	99	293	25,3%	1 050	388
Operating leases	79	(21)	-	58	-	58	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 426	(1 143)	(3)	1 280	1 072	208	83,8%	5 534	3 171
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	5	-	-	5	-	5	-	140	-
Venues and facilities	279	(129)	(150)	-	-	-	-	391	9
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	122 177	(2 604)	(14 708)	104 865	98 882	5 983	94,3%	180 329	98 177
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 2: Socio Economic Support									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 2: Socio Economic Support									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Households	122 177	(2 604)	(14 708)	104 865	98 882	5 983	94,3%	180 329	98 177
Social benefits	14 648	(4 548)	263	10 363	6 593	3 770	63,6%	6 864	6 793
Other transfers to households	107 529	1 944	(14 971)	94 502	92 289	2 213	97,7%	173 465	91 384
Payments for capital assets	7 382	(6 289)	-	1 093	597	496	54,6%	2 881	196
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 336	(1 285)	-	1 051	597	454	56,8%	2 261	196
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	2 336	(1 285)	-	1 051	597	454	56,8%	2 261	196
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	5 046	(5 004)	-	42	-	42	-	620	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	238 392	-	(3 000)	235 392	224 425	10 967	95,3%	365 351	254 843

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

2.1 Database and Benefits Management									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	10 134	(2 124)	(29)	7 981	7 878	103	98,7%	13 238	7 555
Compensation of employees	6 848	883	-	7 731	7 730	1	100,0%	9 302	7 229
Goods and services	3 286	(3 007)	(29)	250	148	102	59,2%	3 936	326
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	29	29	29	-	100,0%	30	29
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	29	29	29	-	100,0%	30	29
Payments for capital assets	5 354	(5 190)	-	164	97	67	59,1%	1 417	37
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	308	(186)	-	122	97	25	79,5%	797	37
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

2.1 Database and Benefits Management									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	5 046	(5 004)	-	42	-	42	-	620	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	15 488	(7 314)	-	8 174	8 004	170	97,9%	14 685	7 621

2.2 Healthcare and Wellbeing Support									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	85 138	12 026	15 000	112 164	111 026	1 138	99,0%	141 131	139 281
Compensation of employees	10 050	-	-	10 050	8 989	1 061	89,4%	10 670	9 719
Goods and services	75 088	12 026	15 000	102 114	102 037	77	99,9%	130 461	129 562
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 681	(1 721)	-	960	940	20	97,9%	5 533	5 532
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

2.2 Healthcare and Wellbeing Support									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	2 681	(1 721)	-	960	940	20	97,9%	5 533	5 532
Payments for capital assets	1 204	(642)	-	562	466	96	82,9%	1 110	21
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 204	(642)	-	562	466	96	82,9%	1 110	21
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	89 023	9 663	15 000	113 686	112 432	1 254	98,9%	147 774	144 834

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

2.3 Socioeconomic Support Management									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	13 561	(1 009)	(3 263)	9 289	6 042	3 247	65,0%	27 772	9 634
Compensation of employees	11 114	-	(3 000)	8 114	5 727	2 387	70,6%	23 714	6 990
Goods and services	2 447	(1 009)	(263)	1 175	315	860	26,8%	4 058	2 644
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	119 496	(883)	(14 737)	103 876	97 913	5 963	94,3%	174 766	92 616
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	119 496	(883)	(14 737)	103 876	97 913	5 963	94,3%	174 766	92 616
Payments for capital assets	824	(457)	-	367	34	333	9,3%	354	138
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	824	(457)	-	367	34	333	9,3%	354	138
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	133 881	(2 349)	(18 000)	113 532	103 989	9 543	91,6%	202 892	102 388

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 3: Empowerment and Stakeholder Management									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Provincial Office and Stakeholders Relation	42 211	(2 226)	(200)	39 785	28 748	11 037	72,3%	63 376	37 024
2. Empowerment and Skills Development	37 759	2 789	-	40 548	27 488	13 060	67,8%	49 040	27 807
3. Heritage, Memorial, Burial and Honours	23 129	(563)	-	22 566	13 834	8 732	61,3%	33 732	17 917
Total for sub programmes	103 099	-	(200)	102 899	70 070	32 829	68,1%	146 148	82 748

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 3: Empowerment and Stakeholder Management									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	94 838	(4 732)	(3 929)	86 177	56 657	29 520	65,7%	127 326	73 755
Compensation of employees	35 598	-	(200)	35 398	30 564	4 834	86,3%	40 820	31 972
Salaries and wages	30 657	(110)	(200)	30 347	27 830	2 517	91,7%	34 539	29 247
Social contributions	4 941	110	-	5 051	2 734	2 317	54,1%	6 281	2 725
Goods and services	59 240	(4 732)	(3 729)	50 779	26 093	24 686	51,4%	86 493	41 770
Administrative fees	14	353	-	367	324	43	88,3%	2 098	1 526
Advertising	49	(49)	-	-	-	-	-	371	-
Minor assets	2 192	195	(149)	2 238	608	1 630	27,2%	1 733	10
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	78	-	-	78	-	78	-	-	-
Catering: Departmental activities	1 044	(16)	-	1 028	251	777	24,4%	1 809	42
Communication	122	-	-	122	-	122	-	36	-
Computer services	56	-	-	56	-	56	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 3: Empowerment and Stakeholder Management									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	23	-	23	23	-	100,0%	130	7
Agency and support / outsourced services	5 156	165	(2 451)	2 870	2 780	90	96,9%	4 737	2 874
Entertainment	-	-	-	-	-	-	-	14	-
Fleet services	1 300	-	(250)	1 050	-	1 050	-	388	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	9 923	(493)	(849)	8 581	754	7 827	8,8%	527	1
Consumable: Stationery, printing and office supplies	983	19	-	1 002	163	839	16,3%	2 804	351
Operating leases	142	-	-	142	-	142	-	135	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 3: Empowerment and Stakeholder Management									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Property payments	1 000	-	-	1 000	86	914	8,6%	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	11 925	(937)	(30)	10 958	4 251	6 707	38,8%	39 274	18 970
Training and development	19 825	-	-	19 825	16 456	3 369	83,0%	29 038	16 615
Operating payments	77	(44)	-	33	-	33	-	73	-
Venues and facilities	5 354	(3 948)	-	1 406	397	1 009	28,2%	3 326	1 374
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	13	13
Interest	-	-	-	-	-	-	-	13	13
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	4 476	345	3 729	8 550	8 549	1	100,0%	8 849	8 848
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 3: Empowerment and Stakeholder Management									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	70	70	70	-	100,0%	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	4 476	345	3 659	8 480	8 479	1	100,0%	8 849	8 848
Social benefits	4 476	345	3 659	8 480	8 479	1	100,0%	8 849	8 848
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	3 785	(57)	-	3 728	420	3 308	11,3%	9 973	145

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 3: Empowerment and Stakeholder Management									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Machinery and equipment	3 785	(57)	-	3 728	420	3 308	11,3%	4 973	47
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	3 785	(57)	-	3 728	420	3 308	11,3%	4 973	47
Heritage assets	-	-	-	-	-	-	-	5 000	98
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	4 444	-	4 444	4 444	-	100,0%	-	-
TOTAL	103 099	-	(200)	102 899	70 070	32 829	68,1%	146 148	82 748

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

3.1 Provincial offices and Stakeholder Relations									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	38 871	(6 713)	(599)	31 559	23 515	8 044	74,5%	59 546	37 024
Compensation of employees	25 819	(2 847)	(200)	22 772	19 156	3 616	84,1%	32 782	19 733
Goods and services	13 052	(3 866)	(399)	8 787	4 359	4 428	49,6%	26 764	17 291
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	399	399	399	-	100,0%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	399	399	399	-	100,0%	-	-
Payments for capital assets	3 340	43	-	3 383	390	2 993	11,5%	3 830	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3 340	43	-	3 383	390	2 993	11,5%	3 830	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

3.1 Provincial offices and Stakeholder Relations									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Payments for financial assets	-	4 444	-	4 444	4 444	-	100,0%	-	-
Total	42 211	(2 226)	(200)	39 785	28 748	11 037	72,3%	63 376	37 024

3.2 Empowerment and Skills Development									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	37 500	2 789	(30)	40 259	27 434	12 825	68,1%	48 797	27 760
Compensation of employees	6 049	2 847	-	8 896	8 880	16	99,8%	2 446	8 501
Goods and services	31 451	(58)	(30)	31 363	18 554	12 809	59,2%	46 351	19 259
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	30	30	30	-	100,0%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

3.2 Empowerment and Skills Development									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	30	30	30	-	100,0%	-	-
Payments for capital assets	259	-	-	259	24	235	9,3%	243	47
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	259	-	-	259	24	235	9,3%	243	47
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	37 759	2 789	-	40 548	27 488	13 060	67,8%	49 040	27 807

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

3.3 Heritage, Memorials, Burials and Honours									
2020/21							2019/20		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	18 467	(808)	(3 300)	14 359	5 708	8 651	39,8%	18 983	8 971
Compensation of employees	3 730	-	-	3 730	2 528	1 202	67,8%	5 592	3 738
Goods and services	14 737	(808)	(3 300)	10 629	3 180	7 449	29,9%	13 378	5 220
Interest and rent on land	-	-	-	-	-	-	-	13	13
Transfers and subsidies	4 476	345	3 300	8 121	8 120	1	100,0%	8 849	8 848
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	70	70	70	-	100,0%	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	4 476	345	3 230	8 051	8 050	1	100,0%	8 849	8 848
Payments for capital assets	186	(100)	-	86	6	80	7,0%	5 900	98
Buildings and other fixed structures									
Machinery and equipment	186	(100)	-	86	6	80	7,0%	900	-
Heritage assets	-	-	-	-	-	-	-	5 000	98
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2021

3.3 Heritage, Memorials, Burials and Honours									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	23 129	(563)	-	22 566	13 834	8 732	61,3%	33 732	17 917

DEPARTMENT OF MILITARY VETERANS
VOTE 26
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2021

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

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

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

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

3. Detail on payments for financial assets

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

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

4.1 Per programme	Final Appropriation	Actual Expenditure	Variance R'000	Variance as a % of Final Appropriation
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Administration	142 051	134 768	7 283	5%
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A less than expected spend of R7.3 million or 5% was mainly attributable to the planned office move which did not materialise during the year under review. The procurement process as led by the Department of Public Works is underway to procure DMV Head Office Building and the remaining provincial offices.

Socio Economic Support	235 392	224 425	10 967	5%
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The Socio Economic Support underspend of R11.0 million or 5% was mainly attributable to the delayed implementation of the DMV Database Management System and as well exacerbated by the savings on Cost of Employment due to vacant senior positions in the department.

Empowerment and Stakeholder Management	102 899	70 070	32 829	32%
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Spend challenges in the Empowerment and Stakeholder Management Branch of R32,0 million mainly related to the inability to spend mainly of expenditure earmarked for the support activities to military veterans including planned conferences for the Military Veterans formations including the SANMVA elective conference. These were mainly affected by the Covid 19 lockdown.

**DEPARTMENT OF MILITARY VETERANS
VOTE 26
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2021**

4.2 Per economic classification	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	%
Current payments	351 282	312 117	39 165	89%
Compensation of employees	129 946	121 648	8 298	94%
Goods and services	220 043	189 176	30 867	86%
Interest and rent on land	1 293	1 293	-	100%
 Transfers and subsidies	 117 395	 111 339	 6 056	 95%
Provinces and municipalities	-	-	-	-
Departmental agencies and accounts	-	-	-	-
Higher education institutions	-	-	-	-
Public corporations and private enterprises	-	-	-	-
Foreign governments and international organisations	70	70	-	100%
Non-profit institutions	-	-	-	-
Households	117 325	111 269	6 056	95%
 Payments for capital assets	 7 221	 1 363	 5 858	 18,9%
Buildings and other fixed structures	-	-	-	-
Machinery and equipment	7 112	1 363	5 749	19%
Heritage assets	-	-	-	-
Specialised military assets	-	-	-	-
Biological assets	-	-	-	-
Land and subsoil assets	-	-	-	-
Intangible assets	109	-	109	0%
 Payments for financial assets	 4 444	 4 444	 -	 100%

- The less than expected spend on Compensation of Employees was mainly attributable to vacancy rate in the department including 3 x strategic posts including that of the Accounting Officer.
- The under-expenditure on Goods and Services was mainly driven by an underspend within the Empowerment and Stakeholder Management Branch whose activities were delayed mainly due to Covid-19.
- The less than expected expenditure on Capital Expenditure was mainly related to delayed implementation of the Database Management Project together with the planned expenditure for the DMV Head Office move which did not materialise during the year under review.

DEPARTMENT OF MILITARY VETERANS
VOTE 26
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
REVENUE			
Annual appropriation	1	480 342	652 553
Statutory appropriation		-	-
Departmental revenue	2	1 106	1 083
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		481 448	653 636
EXPENDITURE			
Current expenditure			
Compensation of employees	4	121 647	130 073
Goods and services	5	189 178	235 376
Interest and rent on land	6	1 293	13
Aid assistance		-	-
Total current expenditure		312 118	365 462
Transfers and subsidies			
Transfers and subsidies	8	111 339	110 236
Aid assistance	3	-	-
Total transfers and subsidies		111 339	110 236
Expenditure for capital assets			
Tangible assets	9	1 362	1 507
Intangible assets		-	-
Total expenditure for capital assets		1 362	1 507
Unauthorised expenditure approved without funding		-	-
Payments for financial assets	7	4 444	-
TOTAL EXPENDITURE		429 263	477 205
SURPLUS/(DEFICIT) FOR THE YEAR		52 185	176 431
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds		51 079	175 348
Annual appropriation		51 079	175 348
Conditional grants		-	-
Departmental revenue and NRF Receipts	14	1 106	1083
Aid assistance		-	-
SURPLUS/(DEFICIT) FOR THE YEAR		52 185	176 431

DEPARTMENT OF MILITARY VETERANS
VOTE 26
STATEMENT OF FINANCIAL POSITION
as of 31 March 2021

		Note	2020/21	2019/20
			R'000	R'000
ASSETS				
Current assets			51 750	175 957
Unauthorised expenditure			-	-
Cash and cash equivalents	10		47 320	170 112
Other financial assets			-	-
Prepayments and advances	11		2 844	248
Receivables	12		1 586	5 597
Loans			-	-
Aid assistance prepayments			-	-
Aid assistance receivable			-	-
Non-current assets			-	-
Investments			-	-
Receivables			-	-
Loans			-	-
Other financial assets			-	-
TOTAL ASSETS			51 750	175 957
LIABILITIES				
Current liabilities			51 750	175 957
Voted funds to be surrendered to the Revenue Fund	13		51 140	175 348
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	14		390	597
Bank overdraft			-	-
Payables	15		220	12
Aid assistance repayable			-	-
Aid assistance unutilised			-	-
Non-current liabilities			-	-
Payables			-	-
TOTAL LIABILITIES			51 750	175 957
NET ASSETS			-	-
		Note	2020/21	2019/20
			R'000	R'000
Represented by:				
Capitalisation reserve			-	-
Recoverable revenue			-	-
Retained funds			-	-
Revaluation reserves			-	-
TOTAL			-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2021

	Note	2020/21	2019/20
		R'000	R'000
Capitalisation Reserves		-	-
Opening balance		-	-
Transfers:		-	-
Movement in Equity		-	-
Movement in Operational Funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue		-	-
Opening balance		-	-
Transfers:		-	-
Irrecoverable amounts written off		-	-
Debts revised		-	-
Debts recovered (included in departmental receipts)		-	-
Debts raised		-	-
Closing balance		-	-
Retained funds		-	-
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
Revaluation Reserve		-	-
Opening balance		-	-
Revaluation adjustment (Housing departments)		-	-
Transfers		-	-
Other		-	-
Closing balance		-	-
TOTAL		-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
CASH FLOW STATEMENT
for the year ended 31 March 2021

		Note	2020/21 R'000	2019/20 R'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts			481 448	653 636
Annual appropriated funds received	1.1		480 342	652 553
Statutory appropriated funds received			-	-
Departmental revenue received	2		1 106	1 083
Interest received			-	-
NRF Receipts			-	-
Aid assistance received			-	-
Net (increase)/decrease in working capital			1 623	1 610
Surrendered to Revenue Fund			(176 600)	(85 527)
Surrendered to RDP Fund/Donor			-	-
Current payments			(310 825)	(365 449)
Interest paid	6		(1 293)	(13)
Payments for financial assets	7		(4 444)	-
Transfers and subsidies paid			(111 339)	(110 236)
Net cash flow available from operating activities	16		(121 430)	94 021
CASH FLOWS FROM INVESTING ACTIVITIES				
Distribution/dividend received			-	-
Payments for capital assets	9		(1 362)	(1 507)
Proceeds from sale of capital assets			-	-
(Increase)/decrease in loans			-	-
(Increase)/decrease in investments			-	-
(Increase)/decrease in other financial assets			-	-
(Increase)/decrease in non-current receivables			-	-
Net cash flows from investing activities			(1 362)	(1 507)
CASH FLOWS FROM FINANCING ACTIVITIES				
Increase/(decrease) in net assets			-	-
Increase/(decrease) in non-current payables			-	-
Net cash flows from financing activities			-	-
Net increase/(decrease) in cash and cash equivalents			(122 792)	92 514
Cash and cash equivalents at beginning of period			170 112	77 598
Unrealised gains and losses within cash and cash equivalents			-	-
Cash and cash equivalents at end of period	17		47 320	170 112

DEPARTMENT OF MILITARY VETERANS
VOTE 26
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

Summary of significant accounting policies

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

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

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

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

DEPARTMENT OF MILITARY VETERANS
VOTE 26
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

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

DEPARTMENT OF MILITARY VETERANS
VOTE 26
NOTES TO ANNUAL THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

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

DEPARTMENT OF MILITARY VETERANS
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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10	<p>Cash and cash equivalents</p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.</p> <p>For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.</p>
11	<p>Prepayments and advances</p> <p>Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p>
12	<p>Loans and receivables</p> <p>Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.</p>
13	<p>Investments</p> <p>Investments are recognised in the statement of financial position at cost.</p>
14	<p>Financial assets</p>
14.1	<p>Financial assets (not covered elsewhere)</p> <p>A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.</p> <p>At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.</p>
14.2	<p>Impairment of financial assets</p> <p>Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.</p>
15	<p>Payables</p> <p>Payables recognised in the statement of financial position are recognised at cost.</p>

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16	Capital Assets
16.1	<p>Immovable capital assets</p> <p>Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p> <p>Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.</p>
16.2	<p>Movable capital assets</p> <p>Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.</p> <p>Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Biological assets are subsequently carried at fair value. Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.</p>
16.3	<p>Intangible assets</p> <p>Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p> <p>Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p>

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16.4	<p>Project Costs: Work-in-progress</p> <p>Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.</p> <p>Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.</p> <p>Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.</p>
17	<p>Provisions and Contingents</p>
17.1	<p>Provisions</p> <p>Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.</p>
17.2	<p>Contingent liabilities</p> <p>Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.</p>
17.3	<p>Contingent assets</p> <p>Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.</p>
17.4	<p>Capital commitments</p> <p>Capital commitments are recorded at cost in the notes to the financial statements.</p>
18	<p>Unauthorised expenditure</p> <p>Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:</p> <ul style="list-style-type: none"> • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p>

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19	<p>Fruitless and wasteful expenditure</p> <p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.</p> <p>Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables or written off.</p> <p>Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>
20	<p>Irregular expenditure</p> <p>Irregular expenditure is recorded in the notes to the financial statements when confirmed after its assessment. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.</p> <p>Irregular expenditure is reduced from the note when it is either condoned by the relevant authority, transferred to receivables for recovery, not condoned and removed or written-off.</p> <p>Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>
21	<p>Changes in accounting estimates and errors</p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p>
22	<p>Events after the reporting date</p> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p>
23	<p>Principal-Agent arrangements</p> <p>The department is party to a principal-agent arrangement for [include details here]. In terms of the arrangement the department is the [principal / agent] and is responsible for [include details here]. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.</p>
24	<p>Departures from the MCS requirements</p> <p><i>Management has concluded that the financial statements present fairly the department's primary and secondary information.</i></p>

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

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31	Transfers of functions <p>Transfers of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer.</p> <p>Transfers of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.</p>
32	Mergers <p>Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger.</p> <p>Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.</p>

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1. Annual Appropriation

1.1 Annual Appropriation

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

	Final Appropriation R'000	2020/21 Actual Funds Received R'000	Funds not requeste d/not R'000	Final Appropriat ion R'000	2019/20 Appropriati on received R'000	Funds not requeste d /not received
Administration	142 051	142 051	-	141 054	141 054	-
Socio Economic Support	235 392	235 392	-	365 351	365 351	-
Empowerment and Stakeholder Management	102 899	102 899	-	146 148	146 148	-
Total	480 342	480 342	-	652 553	652 553	-

2. Departmental revenue

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	2.1	38	41
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		-	-
Sales of capital assets		-	-
Transactions in financial assets and liabilities	2.2	1 068	1 042
Transfer received		-	-
Total revenue collected		1 106	1 083
Less: Own revenue included in appropriation		-	-
Departmental revenue collected		1 106	1 083

- Commission of 5% received for administering of garnishee orders on behalf of other entities.
- Revenue generated reflects credit notes processed dating back to prior financial years.

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2.1 Sales of goods and services other than capital assets

	Note 2	2020/21 R'000	2019/20 R'000
Sales of goods and services produced by the department		38	41
Sales by market establishment		-	-
Administrative fees		-	-
Other sales		38	41
Sales of scrap, waste and other used current goods		-	-
Total		38	41

Commission of 5% received for administering of garnishee orders on behalf of other entities.

2.2 Transactions in financial assets and liabilities

	Note 2	2020/21 R'000	2019/20 R'000
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		1 068	1 042
Gains on GFECRA		-	-
Total		1 068	1 042

Revenue generated during 2020/21 financial year was mainly related to credit notes processed related to travel and accommodation for employee and none-employees, predominantly South African National Military Veterans Association. These credit notes dated back to previous financial years and hence recognised as revenue.

3. Aid assistance

	Note	2020/21 R'000	2019/20 R'000
Opening Balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		-	-
Transfers to or from retained funds		-	-
Paid during the year		-	-
Closing Balance		-	-

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3.1 Donations received in kind (not included in the main note)

	Note	2020/21	2019/20
	3	R'000	R'000
<i>List in kind donations received</i>			
Donation of 90 Infrared Temperature Thermometers		135	-
Total		135	-

Donation of 90X Infrared thermometers received as a donation from Umkhombe Marine (Pty) Ltd with the value of R 135 000.00

4. Compensation of employees

4.1 Salaries and Wages

	Note	2020/2021	2019/20
		R'000	R'000
Basic salary		85 919	89 872
Performance award		752	1 618
Service Based		44	44
Compensative/circumstantial		1 789	2 835
Periodic payments		213	1 762
Other non-pensionable allowances		22 235	23 130
Total		110 952	119 261

- "Other non-pensionable allowances" include service bonus (13th cheque) paid to employees and also all other allowances payable to employees which are not pensionable, including housing allowance.
- Sharp decrease on the "Performance Bonus Awards" was as a result of the 2020/21 pay-out related to a single financial year vs 2019/20 pay-out being a catch-up for prior financial years.
- A decrease in the Periodical Payments denotes a decrease in the number of periodicals utilised during the year under review
- The decrease in Circumstantial Payments was as a result of reduced overtime requirements mainly due to COVID-19

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4.2 Social contributions

	Note	2020/21 R'000	2019/20 R'000
Employer contributions			
Pension		8 959	9 271
Medical		1 716	1 522
UIF		-	-
Bargaining council		20	19
Official unions and associations		-	-
Insurance		-	-
Total		10 695	10 812
Total compensation of employees		121 647	130 073
Average number of employees		210	225

5. Goods and services

	Note	2020/21 R'000	2019/20 R'000
Administrative fees		525	2 045
Advertising		590	2 240
Minor assets	5.1	697	154
Bursaries (employees)		175	293
Catering		323	372
Communication		3 508	3 712
Computer services	5.2	17 499	13 595
Consultants: Business and advisory services		1 466	1 379
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		457	1 411
Contractors		101 261	127 399
Agency and support / outsourced services		2 780	2 874
Entertainment		-	-
Audit cost – external	5.3	5 460	6 877
Fleet services		1 574	1 461
Inventory		-	-
Consumables	5.4	1 678	2 208
Housing		-	-
Operating leases		24 679	19 683
Property payments	5.5	2 319	1 955
Rental and hiring		-	244
Transport provided as part of the departmental activities		-	-
Travel and subsistence	5.6	6 994	28 398
Venues and facilities		640	1 540

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Training and development		16 511	17 465
Other operating expenditure	5.7	42	71
Total		189 178	235 376

- There is a notable decrease in expenditure patterns during the year under review which was mainly driven by the restricted activities during the lockdown period due to the COVID-19 pandemic.
- Minor Assets expenditure increase was mainly driven by the procurement of office furniture for the three (3) additional Provincial Offices.
- Computer Services increased expenditure was mainly driven by a catch up in paying for SITA services.
- Increased expenditure on operating lease and property payments was mainly related to the procurement of additional provincial offices.

5.1 Minor assets

	Note	2020/21	2019/20
	5	R'000	R'000
Tangible assets			
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		697	154
Transport assets		-	-
Specialised military assets		-	-
Intangible assets			
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		697	154

Minor Assets expenditure increase was mainly driven by the procurement of office furniture for the three (3) additional Provincial Offices

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5.2 Computer services

	5	R'000	R'000
SITA computer services			
External computer service providers		17 499	13 595
		-	-
Total		17 499	13 595

Computer Services increased expenditure was mainly driven by a catch up in paying for SITA services.

5.3 Audit cost – External

	Note	2020/21	2019/20
	5	R'000	R'000
Regularity audits		5 460	6 823
Performance audits		-	-
Investigations		-	54
Environmental audits		-	-
Computer audits		-	-
Total		5 460	6 877

This was due to the change in audit strategy in line with COVID-19

5.4 Consumables

	Note	2020/21	2019/20
	5	R'000	R'000
Consumable supplies		1 135	303
Uniform and clothing		47	-
Household supplies		479	269
Building material and supplies		28	-
Communication accessories		-	-
IT consumables		7	5
Other consumables		574	29
Stationery, printing and office supplies		543	1 905
Total		1 678	2 208

There was a notable decrease in consumables and stationery requirements due to reduced activities in the department during the lockdown

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5.5 Property payments

	<i>Note</i>	2020/21	2019/20
	5	R'000	R'000
Municipal services		1 685	774
Property management fees		-	-
Property maintenance and repairs		324	110
Other		310	1 071
Total		2 319	1 955

Increased property payments was mainly related to the procurement of additional provincial offices.

5.6 Travel and subsistence

	<i>Note</i>	2020/21	2019/20
	5	R'000	R'000
Local		6 818	27 558
Foreign		176	840
Total		6 994	28 398

There was a notable decrease in Travel and Subsistence expenditure due to reduced travel activities as a result of the applicable restrictions during the Covid 19 lockdown period

5.7 Other operating expenditure

	<i>Note</i>	2020/21	2019/20
	5	R'000	R'000
Professional bodies, membership and subscription fees		-	11
Resettlement costs		-	-
Other		42	60
Total		42	71

Other operating expenditure relates to expenditure such as courier, delivery service, printing and publication services.

6. Interest and rent on land

	<i>Note</i>	2020/21	2019/20
		R'000	R'000
Interest paid		1 293	13
Rent on land		-	-
Total		1 293	13

This was an interest payable on an additional pension liability to Government Employee Pension Fund

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7. Payments for financial assets

	Note	2020/21 R'000	2019/20 R'000
Material losses through criminal conduct			
Theft		-	-
Other material losses		-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	7.1	4 444	-
Debts written off		-	-
Forex losses		-	-
Debt take overs		-	-
Losses on GFECRA		-	-
Total		4 444	-

Impairment and write off of debt related to military veterans on hired vehicles damages, no shows on hotel bookings and traffic fines where it will be impractical to recover the amounts (R4.0 million).

Debt written off related to former and deceased employees mainly on vehicle damages (R387k), Tax Debt for former employees (R4k), no shows on hotel bookings (R2.5k) and traffic fines (R1k).

7.1 Other material losses written off

	Note	2020/21 R'000	2019/20 R'000
Nature of losses (Group major categories, but list material items)	7		
Impairment of losses related to damages to hired vehicles, no shows on hotel booking and traffic fines as incurred by military veterans through South African National Military Veterans Association		4 020	-
Impairment of fruitless and wasteful expenditure related to former and deceased employees related mainly to damages on hired vehicles, traffic Fines, no shows on hotel bookings and tax debt		424	-
Total		4 444	-

Impairment and write off of debt related to military veterans on hired vehicles damages, no shows on hotel bookings and traffic fines where it will be impractical to recover the amounts (R4.0 million).

Debt written off related to former and deceased employees mainly on vehicle damages (R387k, Tax Debt for former employees (R4k), no shows on hotel bookings (R2.5k) and traffic fines (R1k).

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8. Transfers and subsidies

		2020/21	2019/20
		R'000	R'000
Provinces and municipalities		-	-
Departmental agencies and accounts	Annexure 1B	-	-
Higher education institutions	Annexure 1C	-	-
Foreign governments and international organisations	Annexure 1E	70	-
Public corporations and private enterprises	Annexure 1D	-	-
Non-profit institutions	Annexure 1F	-	-
Households	Annexure 1G	111 269	110 236
Total		111 339	110 236

A slight increase on Households was due to the ability to pay for Military Veterans' houses billed by Provincial Human Settlement Departments (Including Gauteng and Limpopo)

9. Expenditure for capital assets

	Note	2020/21	2019/20
		R'000	R'000
Tangible assets		1 362	1 507
Buildings and other fixed structures		-	-
Heritage assets	29.4	-	98
Machinery and equipment	27	1 362	1 409
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		1 362	1 507
The following amounts have been included as project costs in Expenditure for capital assets		-	-
Compensation of employees		-	-
Goods and services		-	-
Total		-	-

This was mainly for the procurement of furniture for provincial offices

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9.1 Analysis of funds utilised to acquire capital assets – 2020/21

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets			
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	1 362	-	1 362
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible assets			
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	1 362	-	1 362

This was mainly for the procurement of furniture for the three (3) Provincial Offices

9.2 Analysis of funds utilised to acquire capital assets – 2019/20

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	1 507	-	1 507
Buildings and other fixed structures	-	-	-
Heritage assets	98	-	98
Machinery and equipment	1 409	-	1 409
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	1 507	-	1 507

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10. Cash and cash equivalents

	<i>Note</i>	2020/21	2019/20
		R'000	R'000
Consolidated Paymaster General Account		56 025	172 941
Cash receipts		-	-
Disbursements		(8 705)	(2 829)
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		47 320	170 112

The significant change in the overall cash and cash equivalent balances was mainly due to the improved overall expenditure vs the previous financial year. The disbursements of R8 705 000 signifies transactions not disbursed as at 31 March 2021.

11. Prepayments and advances

	<i>Note</i>	2020/21	2019/20
		R'000	R'000
Staff advances		-	-
Travel and subsistence		42	128
Prepayments (Not expensed)		-	-
Advances paid (Not expensed)	11.1	2 802	120
SOCPEN advances		-	-
Total		2 844	248

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11.1 Advances paid (Not expensed)

	Note	Balance as at 1 April 2020	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2021
	11	R'000	R'000	R'000	R'000	R'000
National departments		120	(943)	-	3 625	2 802
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other entities		-	-	-	-	-
Total		120	(943)	-	3 625	2 802

This denotes funds paid in advance to GCIS for advertising and media campaigns related to activities of the department where the majority of funds were not expensed during the 2020/21 financial year.

	Note	Balance as at 1 April 2019	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2020
	11	R'000	R'000	R'000	R'000	R'000
National departments		1 844	(3418)	-	1 694	120
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other entities		-	-	-	-	-
Total		1 844	(3418)	-	1 694	120

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12. Receivables

		Current	2020/21 Non- current	Total	Current	2019/20 Non- current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
	<i>Note</i>						
Claims recoverable		-	-	-	-	-	-
Trade receivables		-	-	-	-	-	-
Recoverable expenditure	12.1	60	-	60	32	-	32
Staff debt		-	-	-	-	-	-
Fruitless and wasteful expenditure	12.3	752	-	752	1 656	-	1 656
Other receivables	12.2	774	-	774	3 909	-	3 909
Total		1 586	-	1586	5 597	-	5 597

12.1 Recoverable expenditure (disallowance accounts)

	<i>Note</i>	2020/21	2019/20
	12	R'000	R'000
(Group major categories, but list material items)			
Debt Account		97	73
Debt Receivable Income		(36)	(40)
Debt Receivable Interest		(1)	(1)
Total		60	32

12.2 Other receivables

	<i>Note</i>	2020/21	2019/20
	12	R'000	R'000
(Group major categories, but list material items)			
Disallowance Damages & losses		774	3 909
Total		774	3 909

This relates to accidents and damages on hired vehicles related to DMV officials. During the year under review there was an amount of R3 100 000.00 was impaired as it related to external stakeholders where it was impractical to recover.

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12.3 Fruitless and wasteful expenditure

	Note 12	2020/21 R'000	2019/20 R'000
Opening balance		1 656	1 521
Less amounts recovered		-	-
Less amounts written off		(943)	-
Transfers from note 24 Fruitless and Wasteful Expenditure		39	135
Interest		-	-
Total		752	1 656

- These payments refer to instances where bookings related to travel and accommodation where service recipients do not show up. The Department continues to address recovery or condonement of the transactions.
- The write off of R943 000.00 is for the impairment of Fruitless and wasteful expenditure mainly related to no shows and traffic fines by military veterans

12.4 Impairment of receivables

	Note 12	2020/21 R'000	2019/20 R'000
Estimate of impairment of receivables		-	2 811
Total		-	2 811

The reduction was as a result of the actual impairment of damages and losses related to external stakeholders where recovery will be impractical to execute

13. Voted funds to be surrendered to the Revenue Fund

	Note	2020/21 R'000	2019/20 R'000
Opening balance		175 348	85 110
Prior period error		-	-
As restated		175 348	85 110
Transfer from statement of financial performance (as restated)		51 079	175 348
Add: Unauthorised expenditure for current year		-	-
Voted funds not requested/not received		-	-
Transferred to retained revenue to defray excess expenditure (PARLIAMENT/LEGISLATURES ONLY)		-	-
Paid during the year		(175 287)	(85 110)
Closing balance		51 140	175 348

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

	Note	2020/21	2019/20
		R'000	R'000
Opening balance		597	(69)
Prior period error		-	-
As restated		597	(69)
Transfer from Statement of Financial Performance (as restated)		1 106	1 083
Own revenue included in appropriation		-	-
Transfer from aid assistance		-	-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)		-	-
Paid during the year		(1 313)	(417)
Closing balance		390	597

15. Payables – current

	Note	2020/21	2019/20
		R'000	R'000
Amounts owing to other entities			
Advances received		-	-
Clearing accounts	15.1	220	12
Other payables		-	-
Total		220	12

15.1 Clearing accounts

	Note	2020/21	2019/20
		R'000	R'000
Description (Identify major categories, but list material amounts)	15		
Sal: Income Tax: CL		184	7
Sal: Pension Fund: CL		36	5
Total		220	12

Salaries: Income tax and Pension fund – this is interface related and was cleared in April 2021 due to timing difference

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16. Net cash flow available from operating activities

	Note	2020/21 R'000	2019/20 R'000
Net surplus/(deficit) as per Statement of Financial Performance		52 185	176 431
Add back non cash/cash movements not deemed operating activities		(173 615)	(82 410)
(Increase)/decrease in receivables		4 011	(106)
(Increase)/decrease in prepayments and advances		(2 596)	1 743
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		208	(27)
Proceeds from sale of capital assets		-	-
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		1 362	1 507
Surrenders to Revenue Fund		(176 600)	(85 527)
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		(121 430)	94 021

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

	Note	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General account		56 025	172 941
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		(8 705)	(2 829)
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		47 320	170 112

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18. Contingent liabilities and contingent assets

18.1 Contingent liabilities

		Note	2020/21 R'000	2019/20 R'000
Liable to	Nature			
Motor vehicle guarantees	Employees	Annex 3A	-	-
Housing loan guarantees	Employees	Annex 3A	-	-
Other guarantees		Annex 3A	-	-
Claims against the department		Annex 3B	208 578	207 620
Intergovernmental payables (unconfirmed balances)		Annex 5	44 980	28 986
Environmental rehabilitation liability		Annex 3B	-	-
Other		Annex 3B	-	-
Total			253 558	236 606

18.2 Contingent assets

	Note	2020/21 R'000	2019/20 R'000
Nature of contingent asset			
Bakoena Entertainment and Events - Breach of contract where the service provider did not meet the obligation to provide driver training to military veterans		745	745
Gautayatom- Breach of contract to offer training to military veterans on driver training		693	693
Total		1 438	1 438

19. Capital commitments

	Note	2020/21 R'000	2019/20 R'000
Current expenditure			
Approved and contracted		-	718
Approved but not yet contracted		-	-
Capital expenditure			
Approved and contracted		430	1100
Approved but not yet contracted		-	-
Total		430	1 818

The above included R342 450.11 for the procurement of BAS server

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20. Accruals and payables not recognised

20.1 Accruals

			2020/21	2019/20
			R'000	R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	2 449	9 504	11 953	9 162
Interest and rent on land	-	-	-	-
Transfers and subsidies	13 374	55 005	68 379	79 712
Capital assets	-	-	-	-
Other	-	-	-	2 176
Total	15 823	64 509	80 332	91 050

	Note	2020/21	2019/20
		R'000	R'000
Listed by programme level			
Administration		528	2 201
Socio Economic Support		68 379	79 712
Empowerment and Stakeholder Management		11 425	9 137
Total		80 332	91 050

- Amount of R31 499 763 is for houses built for Military Veterans by Provinces but not yet invoice to the Department.
- An amount of R41 451 000 is related to 2021 academic year approved education support benefits awaiting invoices.
- An amount of R11 425 466 is related to 2021 approved skills development benefits where the department was still awaiting invoices.

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20.2 Payables not recognised

			2020/21	2019/20
			R'000	R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	4 395	56 838	61 233	66 287
Interest and rent on land	-	-	-	-
Transfers and subsidies	1 316	1 881	3 197	1 621
Capital assets	-	-	-	372
Other	-	-	-	-
Total	5 711	58 719	64 430	68 280

	Note	2020/21	2019/20
		R'000	R'000
Listed by programme level			
Administration		2 852	6 279
Socio Economic Support		58 346	59 091
Empowerment and Stakeholder Management		3 232	2 910
Total		64 430	68 280
Included in the above totals are the following:			
Confirmed balances with other departments	Annex 5	55 668	56 603
Confirmed balances with other government entities	Annex 5	-	-
Total		55 668	56 603

- Amount of R54 987 971 related to confirmed balances for medical support benefits.
- Other payables related to SITA, Travel and accommodation, skills development and education support.

21. Employee benefits

	Note	2020/21	2019/20
		R'000	R'000
Leave entitlement		9 241	6 186
Service bonus		2 533	2 786
Performance awards		1 689	1 862
Capped leave		477	880
Other		-	-
Total		13 940	11 714

At this stage the department is not able to reliably measure the long-term portion of the long service awards.

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22 Lease commitments

22.1 Operating Lease

2020/21	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	1 854	4 521	6 375
Later than 1 year and not later than 5 years	-	-	5 753	1 726	7 479
Later than five years	-	-	-	-	-
Total lease commitments	-	-	7 607	6 247	13 854

2019/20	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	1 354	4 556	5 910
Later than 1 year and not later than 5 years	-	-	293	6 191	6 484
Later than five years	-	-	-	-	-
Total lease commitments	-	-	1 647	10 747	12 394

- This is consisting mainly of the rental of GFLEET Motor vehicles and the rental of provincial offices in Free State, Western Cape and Northern Cape.
- Subsequent to the submission of the Annual Financial Statement to Auditor General on the 31 May 2021, the department has since revised the lease commitments calculation for Northern Cape offices, based on the received lease contract.

23. Irregular expenditure

23.1 Reconciliation of irregular expenditure

	Note	2020/21 R'000	2019/20 R'000
Opening balance			114 430
Prior period error		-	-39
As restated		118 963	114 391
Add: Irregular expenditure – relating to prior year		-	-
Add: Irregular expenditure – relating to current year		1 723	4 572
Less: Prior year amounts condoned		-	-
Less: Current year amounts condoned		-	-
Less: Prior year amounts not condoned and removed		-	-
Less: Current year amounts not condoned and removed		(3 068)	-
Less: Amounts recoverable (current and prior year)	12	-	-
Less: Amounts written off		-	-
Closing balance		117 618	118 963

Analysis of closing balance

Current year	1 723	4 572
Prior years	115 895	114 391
Total	117 618	118 963

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- Through the assessment and determination process done, the department has since removed 41 cases from the irregular expenditure leadsheet.
- The above is an adjusting event as the authority to remove the above items was approved on the 23 April 2021 and this was post the reporting date of the 31 March 2021

23.2 Details of current and prior year irregular expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2020/21 R'000
This relates to three (3) remaining contracts entered into in prior years where SCM processes were not observed by the department	The determination process had commenced with some notable progress. As at the reporting period, the process of consequence management had not been concluded and therefore no cases of consequence management was reportable on the 31 March 2021	1 723
Total		1 723

23.3 Details of irregular expenditure removed - (not condoned)

Incident	Not condoned by (relevant authority)	2020/21 R'000
11 x previously reported 2013/14 FY cases of irregular expenditure that has been determined not to be irregular	These are cases as contained in the report from Department of Planning, Monitoring and Evaluation and the Accounting Officer has approved for the removal	445
12 x previously reported 2014/15 FY cases of irregular expenditure that has been determined not to be irregular	These are cases as contained in the report from Department of Planning, Monitoring and Evaluation and the Accounting Officer has approved for the removal	1 427
2 x previously reported 2015/16 FY cases of irregular expenditure that has been determined not to be irregular	These are cases as contained in the report from Department of Planning, Monitoring and Evaluation and the Accounting Officer has approved for the removal	231
10 x previously reported 2016/17 FY cases of irregular expenditure that has been determined not to be	These are cases as contained in the report from Department of Planning, Monitoring and Evaluation	516

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irregular	and the Accounting Officer has approved for the removal	
4 x previously reported 2017/18 FY cases of irregular expenditure that has been determined not to be irregular	These are cases as contained in the report from Department of Planning, Monitoring and Evaluation and the Accounting Officer has approved for the removal	443
2 x previously reported 2018/19 FY cases of irregular expenditure that has been determined not to be irregular	These are cases as contained in the report from Department of Planning, Monitoring and Evaluation and the Accounting Officer has approved for the removal	6
Total		3 068

23.4 Details of irregular expenditures under assessment (not included in the main note)
Incident

	2020/21 R'000
Remuneration to audit committee that may contradict Treasury Regulation 3.1.6 and Par 5 of the 2019 REMUNERATION OF THE NON-OFFICIAL MEMBERS: COMMISSIONS, COMMITTEES OF INQUIRY AND AUDIT COMMITTEES	228
Award of Bid to a supplier who came second during the quotation evaluation process that could result on irregular expenditure	235
Matters disclosed in the 2018/19 AFS related to various matters including the provision of emergency housing, procurement of wreath and caterings well procurement of laptop without fully adhering to SCM processes.	79
Matters disclosed in the 2019/20 AFS related to procurement of catering, provision of transport to military veterans where SCM processes were not fully observed	121
Total	663

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23.5 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 2019/20 affecting the opening balance		-39
		-39
Relating to 2019/20		-
		-
Total prior period errors		-39
Correction of prior year error on opening balances overstated by R39 000.00		

24. Fruitless and wasteful expenditure

24.1 Reconciliation of fruitless and wasteful expenditure

	Note	2020/21 R'000	2019/20 R'000
	12		
Opening balance		5 084	5 071
Prior period error		-	-
As restated		5 084	5 071
Fruitless and wasteful expenditure – relating to prior year		-	-
Fruitless and wasteful expenditure – relating to current year		1 332	148
Less: Amounts recoverable		(39)	(135)
Less: Amounts written off		-	-
Closing balance		6 377	5 084

24.2 Details of current and prior year fruitless and wasteful expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2020/21 R'000
Interest payable on an additional pension liability to Government Employee Pension Fund	Matter will be handled with priority to find conclusion and appropriate sanction	1 293
Expenditure incurred by the Department for the bookings of travel and subsistence where the travellers do not cancel if unable to attend	Where costs are related to officials of the Department letters have been issued and responses are being processed	39
Total		1 332

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24.3 Details of fruitless and wasteful expenditures under assessment (not included in the main note)

Incident	2020/21 R'000
Various labour relations matters where judgements were issued against the Department	2 646
LOGIS Mainframe being billed to the Department where the system is not yet being utilised by the Department	44
Payment made to PTES consulting and recruitment for skills audit - Payment made for 250 officials to be assessed vs 170 who actually participated.	479
Payment to Service Providers where services may have not been fully rendered. (Gautaytm R693 000 and Bakoena Entertainment R745 090)	1 438
Total	4 607

25. Related party transactions

Revenue received	<i>Note</i>	2020/21 R'000	2019/20 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		-	-
Sales of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Transfers received		-	-
Total		-	-

Payments made	<i>Note</i>	2020/21 R'000	2019/20 R'000
Compensation of employees		-	-
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	-
Payments for financial assets		-	-
Transfers and subsidies		-	-
Total		-	-

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Year end balances arising from revenue/payments			
Receivables from related parties		-	-
Payables to related parties		-	-
Total		-	-

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	Note	2020/21 R'000	2019/20 R'000
Loans to /from related parties			
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
Total		-	-

	Note	2020/21 R'000	2019/20 R'000
Other			
Guarantees issued/received		-	-
List other contingent liabilities between department and related party		-	-
Total		-	-

	Note	2020/21 R'000	2019/20 R'000
In kind goods and services provided/received			
List in kind goods and services between the department and the related party		-	-
Total		-	-

As at 31 March 2020 the DMV had the following related parties, namely the:

- President of the RSA;
- Deputy President of the RSA;
- Cabinet of the Government of the RSA, including the Ministers of all National Departments;
- National Departments;
- Public Entities resorting under the National Departments;
- Key management personnel of the DMV; and
- All entities under the control joint control or significant influence of a key management personnel member of the DMV.

Related party transactions

The Department is not aware of any related party transaction (i.e. transaction not at arm's length) that occurred during the period between the Department and the President of the RSA; the Deputy President of the RSA; the Cabinet of the Government of the RSA, including the Ministers of all National Departments, National Departments and public entities falling under these departments.

The Department is not aware of any related party transactions that occurred during the period between the related parties.

The Department did not identify any related party transaction during the period between the Department and its key management personnel, and the entities under the control, joint control or significant influence of key management personnel of the Department.

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26. Key management personnel

	No. of Individuals	2020/21 R'000	2019/20 R'000
Senior Management in Service:			
Level 15 to 16	1	1 522	2 289
Level 14 (Including CFO if lower level)	8	10 600	13 304
Family members of key management personnel	1	286	286
Total		12 408	15 879

Key management personnel (Parliament/Legislatures)

	No. of Individuals	2020/21 R'000	2019/20 R'000
Speaker to Parliament / the Legislature			
Deputy Speaker		-	-
Secretary to Parliament / the Legislature		-	-
Deputy Secretary		-	-
Chief Financial Officer		-	-
Legal Advisor		-	-
Other		-	-
Total		-	-

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27. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	26 716	-	1 362	278	27 800
Transport assets	6	-	-	-	6
Computer equipment	11 165	-	495	-	11 660
Furniture and office equipment	7 665	-	461	-	8 126
Other machinery and equipment	7 880	-	406	278	8 008
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	26 716	-	1 362	278	27 800

Movable Tangible Capital Assets under investigation

Number

**Value
R'000**

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

Heritage assets	-	-
Machinery and equipment	744	6 760
Specialised military assets	-	-
Biological assets	-	-

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The DoD opening balance for major assets was disclosed with the value of R2 605 656. This opening balance for major assets has subsequently been adjusted down by R416 337 and the revised opening balance is R2 189 319. This adjustment being a reclassification to Minor Assets. Of this opening balance, about 229 major assets to the value of R1 211 519 were still under investigation. This investigation mainly relates to lapse in controls when assets were bought under DoD systems and moved across to DMV new premises.

- FY2013/14 assets under investigation = 121 with an amount of R1 260 283
- FY2014/15 assets under investigation = 97 with an amount of R 1 586 762
- FY2015/16 assets under investigation = 60 with an amount of R840 019
- FY2016/17 assets under investigation = 8 with an amount of R121 592
- FY17/18 assets under investigation = 40 with an amount of R568 862
- FY18/19 assets under investigation = 186 with an amount of R1 082 000 being cell phones previously on contract but due for upgrade
- FY18/19 asset under investigation = 1 lost laptop amounting to R39 802
- The total value of assets under investigation is R6 712 000 with various reasons such as assets having temporary asset numbers and missing assets with no incident reports. The AR is being rectified to ensure completeness

27.1 Additions

ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Cash	Non-cash	(Capital Work in Progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	1 362	-	-	-	1 362
Transport assets	-	-	-	-	-
Computer equipment	495	-	-	-	495
Furniture and office equipment	461	-	-	-	461
Other machinery and equipment	406	-	-	-	406
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS	1 362	-	-	-	1 362

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27.2 Disposals

DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Sold for cash R'000	Non-cash disposal R'000	Total disposals R'000	Cash Received Actual R'000
HERITAGE ASSETS	-	-	-	-
Heritage assets	-	-	-	-
MACHINERY AND EQUIPMENT	278		278	
Transport assets	-	-	-	-
Computer equipment	-	-	-	-
Furniture and office equipment	-	-	-	-
Other machinery and equipment	278	-	278	-
SPECIALISED MILITARY ASSETS				
Specialised military assets	-	-	-	-
BIOLOGICAL ASSETS				
Biological assets	-	-	-	-
TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS	278	-	278	-

These were medical equipment bought and transferred for the use by military veterans at their homes

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27.3 Movement for 2019/20

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

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	25 307	-	1 409		26 716
Transport assets	6	-	-	-	6
Computer equipment	10 734	-	431	-	11 165
Furniture and office equipment	7 566	-	99	-	7 665
Other machinery and equipment	7 001	-	879	-	7 880
SPECIALISED MILITARY ASSETS					
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS					
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	25 307	-	1 409	-	26 716

27.4 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2021

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	5	-	5 428	-	5 433
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	697	-	697
Disposals	-					
TOTAL MINOR ASSETS	-	5	-	6 125	-	6 130

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	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	266	-	266
TOTAL	-	-	-	266	-	266
NUMBER OF MINOR ASSETS						

Minor Capital Assets under investigation

	Number	Value R'000
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Specialised military assets	-	-
Intangible assets	-	-
Heritage assets	-	-
Machinery and equipment	384	1 013
Biological assets	-	-

- DoD minor assets under investigation = 8 amounting to R44 618
- FY2013/14 assets under investigation = 128 amounting to R360 046
- FY2014/15 assets under investigation = 85 amounting to R235 489
- FY2015/16 assets under investigation = 105 amounting to R266 344
- FY2016/17 assets under investigation = 13 amounting to R34 352
- FY2017/18 assets under investigation = 45 amounting to R72 760
- The total minor assets under investigation is R1 013 000. The main reasons are that assets had temporary asset numbers as well as missing status due to assets being missing with no incident reports provided and AR adjusted. The AR is being rectified to ensure completeness.
- Minor Capital Assets under investigation was overstated by the value and the number of assets that we take on with a fair value and also the audit adjustment of duplicate assets was not adjusted.

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	5	-	5 274	-	5 279
Prior period error	-	-	-	-	-	-
Additions	-	-	-	154	-	154
Disposals	-	-	-	-	-	-
TOTAL MINOR ASSETS	-	5	-	5 428	-	5 433

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	65	-	65
TOTAL NUMBER OF MINOR ASSETS	-	-	-	65	-	65

28. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
SOFTWARE	38	-	-	-	38
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES,	-	-	-	-	-

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**COPYRIGHT, BRAND NAMES,
TRADEMARKS**

RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
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SERVICES AND OPERATING RIGHTS	-	-	-	-	-
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TOTAL INTANGIBLE CAPITAL ASSETS	38	-	-	-	38
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28.1 Movement for 2019/20

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

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	38	-	-	-	38
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	38	-	-	-	38

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29. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance R'000	Value adjustments	Additions R'000	Disposals R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES					
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-
HERITAGE ASSETS					
Heritage assets	-	-	-	-	-
LAND AND SUBSOIL ASSETS					
Land	-	-	-	-	-
Mineral and similar non- regenerative resources	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	-	-	-	-	-

29.1 Additions

ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Cash R'000	Non-cash R'000	(Capital Work in Progress current costs and finance lease payments) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
BUILDING AND OTHER FIXED STRUCTURES					
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-

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HERITAGE ASSETS

Heritage assets	-	-	-	-	-
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LAND AND SUBSOIL ASSETS

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

TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS

-	-	-	-	-
---	---	---	---	---

29.2 Disposals

DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual
R'000	R'000	R'000	R'000

BUILDINGS AND OTHER FIXED STRUCTURES

Dwellings	-	-	-	-
Non-residential buildings	-	-	-	-
Other fixed structures	-	-	-	-

HERITAGE ASSETS

Heritage assets	-	-	-	-
-----------------	---	---	---	---

LAND AND SUBSOIL ASSETS

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

TOTAL DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS

-	-	-	-
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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29.3 Movement for 2019/20

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

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES					
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-
HERITAGE ASSETS					
Heritage assets	-	-	-	-	-
LAND AND SUBSOIL ASSETS					
Land	-	-	-	-	-
Mineral and similar non- regenerative resources	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	-	-	-	-	-

29.4 Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2021

	Opening balance 1 April 2020 <i>Note</i> <i>Annexure 7</i>	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2021
	R'000	R'000	R'000	R'000
	210	-	-	210
Heritage assets	-	-	-	-
Buildings and other fixed structures	-	-	-	-
Machinery and equipment	-	-	-	-
Specialised military assets	-	-	-	-
Intangible assets	-	-	-	-
TOTAL	210	-	-	210

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Age analysis on ongoing projects	Number of projects		2020/21
	Planned, Construction not started	Planned, Construction started	Total R'000
0 to 1 Year	-	-	-
1 to 3 Years	-	-	-
3 to 5 Years	1	-	210
Longer than 5 Years	-	-	-
Total	1	-	210

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2020

	Opening balance 1 April 2020 R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR)/ Contracts terminated R'000	Closing balance 31 March 2021 R'000
<i>Note Annexure 7</i>					
Heritage assets	112	-	98	-	210
Buildings and other fixed structures	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Specialised military assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
TOTAL	112	-	98	-	210

Age analysis on ongoing projects	Number of projects		2019/20
	Planned, Construction not started	Planned, Construction started	Total R'000
0 to 1 Year	-	-	-
1 to 3 Years	-	-	-
3 to 5 Years	1	-	210
Longer than 5 Years	-	-	-
Total	1	-	210

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30. Prior period errors

30.1 Correction of prior period errors

	<i>Note</i>	Amount bef error correction	Prior period error	Restated Amount
		2019/20 R'000	2019/20 R'000	2019/20 R'000
Expenditure:				

Net effect		-	-	-
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	<i>Note</i>	Amount bef error correction	Prior period error	Restated Amount
		2019/20 R'000	2019/20 R'000	2019/20 R'000
Assets:				

Net effect		-	-	-
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	<i>Note</i>	Amount bef error correction	Prior period error	Restated Amount
		2019/20 R'000	2019/20 R'000	2019/20 R'000

Other:

Correction of Prior Year Error related to none disclosure of one (1) beneficiary to Key Management Personnel	26	-	286	286
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Net effect		-	286	286
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Correction of Prior Year Error related to none disclosure of one (1) beneficiary to Key Management Personnel with an amount of R286 000.00

**DEPARTMENT OF MILITARY VETERANS
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31. BROAD BASED BLACK ECONOMIC EMPOWERMENT PERFORMANCE

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

32. COVID 19 Response Expenditure

	<i>Note</i> <i>Annexure 11</i>	2020/21 R'000	2019/20 R'000
Compensation of employees			
Goods and services		731	-
Transfers and subsidies		5 264	-
Expenditure for capital assets		-	-
Other		-	-
Total		5 995	-

- Good and services was mainly the procurement of personal protective equipment
- Transfer and subsidies was mainly COVID 19 grant related to social relief of distress of R 850 per month per beneficiary

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ANNEXURE 1E
STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

FOREIGN GOVERNMENT/ INTERNATIONAL ORGANISATION	TRANSFER ALLOCATION				EXPENDITURE		2019/20
	Adjusted Appropriation Act R'000	Roll overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred	
Transfers							
World Veterans Federation	-	-	70	70	70	100%	-
	-	-	70	70	70	100%	-
Subsidies							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	70	70	70	100%	-
TOTAL	-	-	70	70	70	100%	-

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ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION					EXPENDITURE		2019/20
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation	
	R'000	R'000	R'000	R'000	R'000	%	R'000	
Transfers								
H/H EMPL S/BEN: LEAVE GRATUITY	-		1 180	1 180	1 108	94%	744	
H/H SOC ASS:WAR VETERANS	7 157		1 854	9 011	8 990	100%	14 239	
H/H SOC ASS: SOCIAL RELIEF	11 967		(2 827)	9 140	5 390	59%	1 331	
H/H: BURSARIES(NON-EMPLOYEE)	71 333		(15 000)	56 333	54 319	96%	140 035	
H/H: CLAIMS AGAINST STATE (CASH)	-		3 522	3 522	3 522	100%	2 649	
EMERGENCY HOUSING ASSISTANCE	200		-	200	-	0%	1 400	
INDIVIDUAL SUPPORT(HOUSING)	3 000		1 322	4 322	4 322	100%	10 000	
PROJECT LINKED SUPPORT(HOUSING)	32 996		622	33 618	33 618	100%	22 000	
	126 653	-	(9 327)	117 396	111 269		192 398	
Subsidies	-	-	-	-	-		-	
	126 653	-	(9 327)	117 396	111 269		192 398	
TOTAL	126 653	-	(9 327)	117 396	111 269		192 398	

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ANNEXURE 1H
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP		2020/21	2019/20
			R'000	R'000
Received in cash				
Subtotal			-	-
Received in kind				
Umkhombe Marine Pty (Ltd)	Donation of 90 Infrared Temperature Thermometers		135	-
Subtotal			135	-
TOTAL			135	-

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ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2021

Nature of Liability	Opening Balance 1 April 2020	Liabilities incurred during the year	Liabilities paid/cancelle d/reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2021
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Fetola Mogopolo Construction and Interior Design	4 006	-	4 006	-	-
B&M Catering Services	2 074	-	-	-	2 074
Zeal Health	198 159	-	-	-	198 159
M.G Bolleurs	55	-	-	-	55
PSA obo J Moche	613	-	613	-	-
P Govender	210	-	210	-	-
Ramatshila-Mugeri Attorneys	559	-	-	-	559
Agricultural research council	1 324	-	3	-	1 321
J. Mayaba	620	-	-	-	620
Kenny Motsamai	-	5 790	-	-	5 790
Subtotal	207 620	5 790	4 832	-	208 578
Environmental Liability	-	-	-	-	-
Subtotal	207 620	5 790	4 832	-	208 578
Other	-	-	-	-	-
Subtotal	207 620	5 790	4 832	-	208 578
TOTAL	207 620	5 790	4 832	-	208 578

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ANNEXURE 3B (continued)

Nature of Liabilities recoverable	Opening Balance 1 April 2020	Details of Liability and Recoverability	Movement during year	Closing Balance 31 March 2021
	R'000	R'000	R'000	R'000

TOTAL

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ANNEXURE 5
INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2020/21	
	31/03/2021 R'000	31/03/2020 R'000	31/03/2021 R'000	31/03/2020 R'000	31/03/2021 R'000	31/03/2020 R'000	Payment date up to six (6) working days before year end	Amount R'000
DEPARTMENTS								
Current								
Department of Defence (SAMHS)	54 988	56 603	44 054	27 783	99 042	84 386	-	-
Department of Justice	370	-	326	343	696	343	-	-
Gauteng Province Roads and Transport – GFLEET	310	-	598	860	908	860	-	-
Department of Transport	-	-	2	-	2	-	-	-
Subtotal	55 668	56 603	44 980	28 986	100 648	85 589	-	-
Non-current	-	-	-	-	-	-	-	-
Subtotal	55 668	56 603	44 980	28 986	100 648	85 589	-	-
TOTAL	55 668	56 603	44 980	28 986	100 648	85 589	-	-
OTHER GOVERNMENT ENTITY								
Current	-	-	-	-	-	-	-	-
Subtotal	55 668	56 603	44 980	28 986	100 648	85 589	-	-
Non-current	-	-	-	-	-	-	-	-
Subtotal	55 668	56 603	44 980	28 986	100 648	85 589	-	-
TOTAL INTERGOVERNMENT PAYABLES	55 668	56 603	44 980	28 986	100 648	85 589	-	-

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ANNEXURE 7
MOVEMENT IN CAPITAL WORK IN PROGRESS

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS				
Heritage assets	210	-	-	210
MACHINERY AND EQUIPMENT				
Transport assets	-	-	-	-
Computer equipment	-	-	-	-
Furniture and office equipment	-	-	-	-
Other machinery and equipment	-	-	-	-
SPECIALISED MILITARY ASSETS				
Specialised military assets	-	-	-	-
BIOLOGICAL ASSETS				
Biological assets	-	-	-	-
BUILDINGS AND OTHER FIXED STRUCTURES				
Dwellings	-	-	-	-
Non-residential buildings	-	-	-	-
Other fixed structures	-	-	-	-
LAND AND SUBSOIL ASSETS				
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
SOFTWARE				
Software	-	-	-	-
MASTHEADS AND PUBLISHING TITLES				
Mastheads and publishing titles	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS				
Patents, licences, copyright, brand names and trademarks	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS				
Recipes, formulae, prototypes, designs, models	-	-	-	-
SERVICES AND OPERATING RIGHTS				
Services and operating rights	-	-	-	-
TOTAL	210	-	-	210

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

	Opening balance	Prior period error	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS					
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT					
Transport assets	-	-	-	-	-
Computer equipment	-	-	-	-	-
Furniture and office equipment	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-
SPECIALISED MILITARY ASSETS					
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS					
Biological assets	-	-	-	-	-
BUILDINGS AND OTHER FIXED STRUCTURES					
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-
LAND AND SUBSOIL ASSETS					
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-
SOFTWARE					
Software	-	-	-	-	-
MASTHEADS AND PUBLISHING TITLES					
Mastheads and publishing titles	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS					
Patents, licences, copyright, brand names and trademarks	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS					
Recipes, formulae, prototypes, designs, models	-	-	-	-	-
SERVICES AND OPERATING RIGHTS					
Services and operating rights	-	-	-	-	-
TOTAL	-	-	-	-	-

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ANNEXURE 8A
INTER-ENTITY ADVANCES PAID (note 14)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Government Communication	2 802	83	-	-	2 802	83
Information Systems						
Repatriation Dicro	-	37	-	-	-	37
Subtotal	2 802	120	-	-	2 802	120
PROVINCIAL DEPARTMENTS	-	-	-	-	-	
Subtotal	2 802	120	-	-	2 802	120
PUBLIC ENTITIES	-	-	-	-	-	-
Subtotal	2 802	120	-	-	2 802	120
OTHER ENTITIES	-	-	-	-	-	-
Subtotal	2 802	120	-	-	2 802	120
TOTAL	2 802	120	-	-	2 802	120

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ANNEXURE 11
COVID-19 RESPONSE EXPENDITURE
Per quarter and in total

Expenditure per economic classification	2020/21					2019/20
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees						
Goods and services						
CONS: SUPPLIES	599	73	6	53	731	-
Transfers and subsidies						
SOCIAL BENEFITS	73	301	2 663	2 227	5 264	-
Expenditure for capital assets						
	-	-	-	-	-	-
Other expenditure not listed above						
	-	-	-	-	-	-
TOTAL COVID 19 RESPONSE EXPENDITURE	672	374	2 669	2 280	5 995	-

NOTES:

[illegible]

NOTES:

[illegible]



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