

DEPARTMENT OF MILITARY VETERANS
**ANNUAL
REPORT**
2022/23



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



military veterans
Department:
Military Veterans
REPUBLIC OF SOUTH AFRICA



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DEPARTMENT OF MILITARY VETERANS

VOTE NO. 26

ANNUAL REPORT 2022/2023 FINANCIAL YEAR



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Military Veterans
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Department of Military Veteran`s Annual Report for the 2022/23 financial year

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

Dear Honourable Minister

1. 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 01st April 2022 to 31st March 2023.
2. 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 2022/23 financial year as a statutory requirement to Parliament.
3. Kindly submit this Annual Performance Report for the financial year ending 31st March 2023 to the National Assembly in compliance with Section 40(1) (e) of the PFMA.

Vice Admiral M. S. Hlongwane, (Ret)

Accounting Officer

Department of Military Veterans

Date: 30 October 2023

RP66/2023

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PART A

GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

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2. LIST OF ABBREVIATIONS/ACRONYMS

AFS	Annual Financial Statement
AGSA	Auditor-General of South Africa
AO	Accounting Officer
DSAC	Department of Sport, Arts and Culture
DHS	Department of Human Settlements
DMV	Department of Military Veterans
DPSA	Department of Public Service and Administration
DTI	Department of Trade and Industry
EA	Executive Authority
ESM	Empowerment and Stakeholder Management
GPAA	Government Pension Administration Agency
GTAC	Government Technical Advisory Centre
ICT	Information Communication Technology
IDMS	Integrated Database Management System
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
NDP	National Development Plan
NSF	Non-Statutory Forces
PFMA	Public Finance Management Act
PPI	Programme Performance Indicator
PTT	Presidential Task Team
SAMHS	South African Military Healthcare Services
SANMVA	South African National Military Veterans Association
SANRAL	South African National Roads Agency
SCM	Supply chain management
SDIP	Service Delivery Improvement Plan
SDM	Service Delivery Model
SES	Socio-economic Support
SETAs	Sector Education and Training Authorities
SITA	State Information Technology Agency
SMS	Senior Management Service
ToC	Theory of Change
RIM	Robben Island Museum
RMC	Risk Management Committee

FIGURE(S)

Figure 1: Organizational structure approved by DPSA and NT as at 2010 25

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Hon T. R Modise, MP

3. FOREWORD BY THE MINISTER

I am presenting 2022/23 financial year Annual Report closing the 6th Administration with increased performance for the Department of Military Veterans (DMV). This Annual Report outlines an improvement in service delivery with the resources given. The Department has spend R615.6 million or 92% of its allocated budget of R670.0 million. The unspent budget is R54.4 million where DMV has already made an application for a Budget Rollover of R29 million or 8%. This was done in accordance with Treasury Regulation 6.4.1.

The Department of Military Veterans has been hard at work to ensure that the work of the Presidential Task Team (PTT) on Military Veterans is supported and all recommendation by the Task Team were implemented. The disbursement of the long-awaited Military Veterans Pension benefit will now be paid out to all qualifying military veterans as pronounced by Deputy President David Mabuza, in his capacity as the Chairperson of the Presidential Task Team on Military Veterans.

The Department of Military Veterans supported the National Presidential Imbizos which took place in different provinces. The public participation programmes were aimed at taking government services closer to the people, and making sure that their challenges are resolved.

The Presidential Imbizo was also aimed at assessing service delivery, through the implementation of the District Development Model, which enables integrated and responsive planning, implementation, and budgeting. Preceding the public participation programmes, the DMV executed several outreach activities and exhibitions across the country.

The Task Team has also committed to and is already working with all spheres of Government in accelerating the much-needed services, to Military Veterans and addressing other critical issues such as the legislative review of specific provisions in the current Military Veterans Act 18 of 2011;

Socio-economic support; pensions and benefits; Verification, database cleansing and enhancement to ensure that bona fide Military Veterans are registered on the Department of Military Veterans database.

It is hoped that the payment of the military veterans' pension will positively impact the outlook of military veterans and confidence in government. The year's major focus was preparations for pay out of the Military Veterans pension, which was tabled in parliament and gazetted.

The majority of the non-statutory force members, unlike their counterparts, statutory force members and World War soldiers did not upon retirement, receive socio-economic support services to the extent intended for retiring servicemen. Many of this category of Military Veterans live in difficult circumstance and the Department of Military Veterans (DMV) is obliged to consider their plight.

Men and women, who served in the liberation struggle rendered a unique service that cannot be measured not only in monetary terms because of the immense sacrifice involved. Military veterans must be registered and verified by the Department of Military Veterans in their data base for legibility to qualify for all the benefits offered by the Department/government.

The qualifying military veteran's income must not be more than the Pension amount. The 50% Military Veterans Pension benefit shall be applicable to the following dependents of deceased Military Veterans: widows, widowers, children, and disabled dependent of any age, provided they are not receiving any form of pension above the mentioned 50% threshold from the Military Veterans pension benefit.

We visited several military veterans' communities over this period to enlighten and encourage their participation in the Presidential Task Team on military veteran's programmes throughout the country. Agility and adaptability must be the hallmarks of the DMV going forward.

The DMV continued to roll out the Basic Digital Literacy Training, which focused on the Military Veterans and their dependents inclusive of those residing in the rural settings. A total of 571 Military Veterans and their dependents in the Northern Cape, Kwazulu-Natal and Western Cape received Training in this regard. The DMV received positive feedback as this came as an initiative to kick start the journey of the restoration of the dignity of the Military Veterans community.

Military Veterans and their dependents were provided with Training, Tablets and accessories, and a stipend. A military veteran in the Western Cape was able to open an internet Café and training center in a township through the skills obtained from the training. All the participants were able to complete their tasks and obtain their certificates. The skills gap assessment was conducted on each of the participants, and this provided the DMV with an informed perspective on the required areas to address in terms of provision of soft skills within the ICT and other fields of interest to the community.

The Department has in the past financial years been challenged with cost pressure on Cost of Employment mainly attributed to usage of an interim organisational structure. It is for this reason that the department is now working in consultation with Department of Public Service and Administration and National Treasury in finalising both the service delivery model and the organogram.

The ICT training for military veterans had challenges which resulted in the target not being fully achieved. The Department is in the process of working towards addressing the dependencies such as provision of required human and financial resources, travel, and accommodation.

We had issues of capacity in the Department due to the suspension of several senior managers, the situation has since been remedied and the Department will be operating as normal.

The Department has planned to work on having a visible and stable leadership to sustain strategy oversight through an organisational structure to effect the DMV strategy. Progress has been made on finalising a well-defined infrastructure to support a fully functional Department with fully effective and efficient integrated ICT systems. The DMV will continue to strive for continuous improvement to achieve financial viability and sustainability and clean audits during 2023/24 financial year.



I wish to thank the Acting Director General, Vice Admiral M.S. Hlongwane (ret), for his leadership over this difficult time and the DMV staff for their tireless dedication in providing the best service they could to military veterans, as we try to improve the lives of military veterans. Let me extend my gratitude to Government Pension Administration Agency (GPAA), under the leadership of Ms Olga Madiehe, for their sterling work in making sure the Military Pension benefits is expedited in an efficient and effective manner.

Let me also thank the Deputy Minister of Defence and Military Veterans, Mr Thabang Makwetla, for assisting me with the administration oversight of the DMV. In this context, I present the 2022/23 financial year Annual Report of the Department of Military Veterans, which reflects a qualified audit opinion. The report is an honest reflection of the critically important work the Department has performed, notwithstanding the acute limitations under which these men and women at the DMV tirelessly labour every day of their lives.

Hon T. R Modise

Minister of Defence and Military Veterans, MP

Date: 30 October 2023



 **Hon T.S.P Makwetla, MP**

4. DEPUTY MINISTER STATEMENT

The Department of Military Veterans (DMV) continues to be seized with the historically important responsibility of improving the living conditions of military veterans and their dependants. This will be realised by providing military veterans with appropriate support for skills and educational development, social integration, pensions pay-out, housing, burial support, access to health care and compensation to injury, etc. These benefits and services, as encapsulated in the Military Veterans Act of 2011, will enable military veterans to access the economy and also become active agents for human development and social transformation.

In performing its duties and responsibilities the DMV is guided by the pledge to “manage and administer the affairs of Military Veterans with dignity and compassion to ensure that the unique needs of Military Veterans are provided for”.

In our view, the DMV should at all times remain conscious of the contribution and sacrifices that the Military Veterans made towards the achievement of our democracy, and should thus be cognisant of its obligation to restore the dignity of the Military Veterans.

In spite of the many challenges, the DMV continues to make advances in addressing the backlog, it has provided services and benefits to Military Veterans.

In this regard, the on-going political support provided by the Presidency through the Presidential Task Team (PTT), was a significant intervention that assisted the department to have visibility of objective and subjective variables that affect the community of military veterans.

To this end, the provincial Izimbizo by the PTT played an important role in strengthening stakeholder relations between national, provincial and local government on service delivery matters affecting the military veterans. Valuable feedback was received by government on the impact of services destined for military veterans.



Furthermore, during the year under review the department started the Military Veterans Verification Process in order to enrol bona fide beneficiaries in the database, thus assisting them to access their services and social benefits.

The above progress notwithstanding, the period under review has also been challenging for the DMV. These challenges manifested themselves in a variety of ways that include the slow pace of automation of enterprise management systems, Senior Management Services vacancies, skills mismatch, weak internal financial controls, poor consequence management etc.

In line with the above, the report deals with the performance of the DMV from the perspective of the various categories in which the Department operates.

1. PERFORMANCE MANAGEMENT

The department has serious management and organisational capacity challenges and this affects its ability to deliver effectively on its mandate and obligations, as envisaged in the Military Veterans Act.

At the administrative level, the return of the previously suspended managers and the appointment of the Acting Director General, Vice Admiral M.S. Hlongwane (ret) will assist the department to overcome some of the capacity challenges. This will also be enhanced by the filling of all vacant positions in the structure of the organisation.

In conclusion, the obligation on the democratic state to improve the socio economic well-being of military veterans is an important step in our journey towards a united, peaceful, democratic and prosperous South Africa for all.

Hon T.S.P Makwetla

Deputy Minister of Defence and Military Veterans, MP

Date: 30 October 2023




**Vice Admiral
M.S. Hlongwane, (Ret)**

5. REPORT OF THE ACCOUNTING OFFICER

5.1 Overview of the operations of the Department:

The Department of Military Veterans (DMV) derives its mandate from the Military Veterans Act No. 18 of 2011. The overall performance of the DMV is a culmination of concerted efforts that signified services rendered to Military Veterans by and large. The mandate bestowed upon the Department is of paramount importance in the improvement of accelerating service delivery to Military Veterans.

The DMV is intended to administer the affairs of military veterans with dignity and compassion and to ensure that the unique needs of all military veterans are provided for.

During the 2022/23 financial year, the DMV was daunted with challenges of delivering the service benefits to Military Veterans as espoused in the Act, because of various reasons.

The non-provision of housing and pension to all deserving Military Veterans and their dependents is sighted as a good example of a myriad of challenges experienced.

This account presents the extent to which the Department has supported the delivery of benefits to military veterans in the 2022/23 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.

The fact that the service delivery model makes the DMV depend on other departments and spheres of government and the legislative limitations compounded, made accelerated delivery complex and challenging. I must state unequivocally that 2022/23 financial year experienced an increase in the challenges being faced by the DMV in the delivery of benefits and services to Military Veterans and their dependants.

During 2022/23 financial year, the Department's performance aligned the budget with the primary mandate and thus supported the NDP and Medium Term Strategic Framework (MTSF) goals.

Closing the 2022/23 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 Findings of the Auditor General of South Africa (AGSA)

Audit Opinion

During the 2022/23 financial year, the Department received a qualified audit opinion with findings and this is a regression from the 2021/22 financial year.

5.1.2 General Overview on Performance

During 2022/23 financial year, most of the budget allocated to the DMV was spent on benefits enlisted in Section 5 of the Military Veterans Act, No 18 of 2011.

For the 2022/23 financial year, the Department planned to achieve 22 performance areas. Of the 22 targeted performance areas, eight (8) targets were achieved which constituted to 36% overall achievement.

5.1.2.1 Programme 1: Administration

During the 2022/23 financial year, the department targeted six (6) performance indicators to achieve an efficient and effective administration capabilities. Out of the six (6) targeted indicators, three (3) or 50% performance indicators were achieved.

5.1.2.2 Programme 2: Socio-economic Support (SES)

For the 2022/23 financial year, the Department targeted nine (9) performance indicators to deliver the socio-economic benefits to Military Veterans and their dependants. Out of the nine (9) targeted indicators, three (3) or 33% performance indicators were achieved.

5.1.2.3 Programme 3: Empowerment and Stakeholder Management (ESM)

For the 2022/23 financial year, the Department targeted seven (7) performance indicators to deliver the socio-economic benefits to Military Veterans and their dependants. Out of the seven (7) targeted indicators, two (2) or 29% performance indicators were achieved.

5.2 Overview of the Financial results of the Department:

5.2.1 Department Budget Allocation

During 2022/23 financial year, the Allocation Vote 26: Department of Military Veterans in the Estimates of National Expenditure was R670.0 million. The Department managed to spend R615.6 million or 92% against an allocation of R670.0 million with an underspending of R54.4 million or 8% of the total allocated budget. DMV has already made an application for a Budget Rollover of R29 million. This was done in accordance with Treasury Regulation 6.4.1.

Table 1: Departmental receipts

Departmental receipts	2021/2022			2022/2023		
	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	-	38	-	-	40	-
Transfers received	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-
Interest, dividends and rent on land	-	-	-	-	5	-
Sale of capital assets	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	547	-	-	305	-
Total	-	585	-	-	350	-

Table 2: Programme Expenditure

Programme Name	2021/2022			2022/2023		
	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
1. Administration	145 892	134 151	11 741	153 431	144 902	8 529
2. Socio-economic Support	305 254	233 880	71 374	362 078	319 170	42 908
3. Empowerment and Stakeholder Management	156 242	147 564	8 678	154 523	151 536	2 987
Total	607 388	515 595	91 793	670 032	615 608	54 424

5.3 Virements/roll overs

During the 2022/23 financial year, a virement of R16 million was implemented in favour of Programme 1 from Programme 2 (R9 million) and Programme 3 (R7 million), respectively. To defray the cost pressure on Burial Support. A further virement amounting to R4 million was approved, funds coming from Programme 2 (Housing Support) towards Programme 3 (Burial Support).

Lastly, a further R2m was moved Programme 2 to Programme 1 on Cost of Employment to further defray cost pressure. The virements were done in line with Section 43 of PFMA and Treasury Regulations 6.4.1 as per approval by National Treasury.

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

This information is shared and included under Part E: PFMA Compliance of the Annual Report 2022/23 financial year

5.5 Strategic focus over the Short to Medium Term period

The DMV is still in the process of finalising the structure/organogram after consultations with External stakeholders, DPSA and National Treasury, which will prioritise the creation of new capacity in the service delivery branches.

- The DMV will continue to engage with Provincial governments to conclude protocol agreements to ensure the prioritisation of Military Veterans in the delivery of houses, education and healthcare, etc in the different provinces.
- The DMV is amending the Military Veterans Act No 18 of 2011 among others, to re-define a Military Veteran and re-align the mandate of the Department.
- Over the MTEF period, the department plans to roll out pension benefits to 9 500 deserving military veterans and their dependants at an estimated cost of R1.2 billion.
- The Department is expected to deliver 1 440 houses to military veterans over the MTEF period. Provincial departments of human settlements will continue to construct the houses on behalf of the department, as per the terms of the department's housing delivery model. Funding is provided through the Socio-economic Support programme at a projected cost of R117 million.
- Over the MTEF period, the department plans to increase the number of military veterans who access health care from 19 475 in 2022/23 to 21 200 in 2025/26. To accommodate this expected increase, the department has reprioritised R6 million over the medium term from housing benefits. As such, spending in the Health Care and Wellbeing Support sub-programme is expected to increase at an average annual rate of 3 per cent, from R113.9 million in 2022/23 to R124.5 million in 2025/26.
- Over the MTEF period, the Department plans to provide 3 000 military veterans with access to relevant training and skills development. To carry out these activities, R687.6 million is allocated to the Empowerment and Stakeholder Management programme over the Medium term.
- The DMV has repositioned its empowerment and skills development programme. This was achieved by focusing on developing the skills of Military Veterans in areas such as, road maintenance, plumbing and farming. During the 2023/24 financial year, the DMV will enter into Memorandum of Understanding with various institutions such as the South African National Roads Agency (SANRAL), the Department of Defence and various Sector Education and Training Authorities (SETAs).
- The DMV will also ensure that Military Veterans and their dependants participate in government programmes that create jobs, business opportunities and encourage entrepreneurship. As such, over the MTEF period, the Department plans to provide 3 000 Military Veterans with access to relevant training and skills development.
- During 2023/24 financial year the Department will launch a Service Delivery Model (SDM) which will include service centres around the country. These service centres will bring the delivery of benefits closer to Military Veterans. This will help Military Veterans in remote areas to be assisted in their provinces. This will result in Military Veterans being prioritised in the delivery of services like access to education, housing and healthcare.

5.6 Public Private Partnerships

The Department did not conclude Public Private Partnership during the 2022/23 financial year.

5.7 Discontinued key activities / activities to be discontinued

There were no discontinued key activities and activities to be discontinued during the 2022/23 financial year.

5.8 New or proposed key activities

In consideration for an improved service delivery to Military Veterans, the Department is in the process of reviewing its organogram and its service delivery model.

5.9 Supply chain management (SCM)

The Department experienced administrative challenges within its Supply Chain Management unit during the 2022/23 financial year, which contributed in the reported regression of the Audit opinion, regressing from unqualified from the past financial year to qualified audit opinion in the 2022/23 financial year.

This was also related to the instability to the suspension of the Senior Officials in the Department. These officials have since resumed their duties where they are expected to improve the systems and controls. There were no tenders' awards during the 2022/23 financial year.

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

The Department did not receive donations during the 2022/23 financial year.

5.11 Exemptions and deviations received from the National Treasury

There was no reportable exemptions and deviations during the 2022/23 financial year. The Department will continue to comply with the requirements of Instruction No.3 of 2021/22: Enhancing Compliance, Transparency and Accountability in Supply Chain Management.

5.12 Events after the reporting date

The Audit Committee was appointed with the concurrence of the Minister, effective from the 01 August 2023. Induction of the Audit Committee took place on the 04 and 05 October 2023.

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 2022/23 financial year.

5.15 Approval and sign off

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



Vice Admiral M. S. Hlongwane, (Ret)

Accounting Officer

Department of Military Veterans

Date: 30 October 2023

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 F) 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 31st March 2023.

Yours faithfully



Vice Admiral M. S. Hlongwane, (Ret)

Accounting Officer

Department of Military Veterans

Date: 30 October 2023

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
Values aligned to the Batho Pele (People First) Principles adopted by the Department	
Consultation	Military Veteran's Community should be consulted on the nature, quantity and quality of services to be provided in order to determine the needs and expectations of the end users. Citizens can be consulted through the following: <ul style="list-style-type: none"> • Workshops • Roadshows
Service standards	Military Veteran's Community should be told what level and quality of public services they will receive so that they are aware of what to expect
Access	Military Veteran's Community should have equal access to the services to which they are entitled
Courtesy	Military Veteran's Community should be treated with courtesy and consideration
Information	Military Veteran's Community should be given full, accurate information about the public services they are entitled to receive
Openness and transparency	Military Veteran's Community should be told how departments are run, how much they cost and who is in charge The Military Veteran's Community should know who the Head of the Unit is The Management must be transparent and open to all staff members Regular staff meetings with Management must be encouraged
Redress	Establish a mechanism for recording any Military Veteran's Community dissatisfaction Each unit must have a complaints handling system in place DMV Staff must be trained to handle complaints fast and efficiently
Value for money	Public services should be provided economically and efficiently in order to give Military Veteran's Community the best possible value for money

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 transformation in Department's mandate.

A summary of key policies and legislation are stipulated below for further reference:

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 1 of 1999 (Act 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 103 of 1994 (Act 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, 66 of 1995 (LRA)	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, 75 of 1997 (BCEA), 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, 55 of 1998 (EEA)	<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.
Promotion of Administrative Justice Act, 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, 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, 4 of 2013 (POPIA)	To promote the protection of personal information processed by public and private bodies
Public Service Act, 103 of 1994	Appointment of the Head of Department, Organisational Design and Performance as well Government Planning Trajectory

Act	Brief description
Broad-Based Black Economic Empowerment Act, 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, 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:

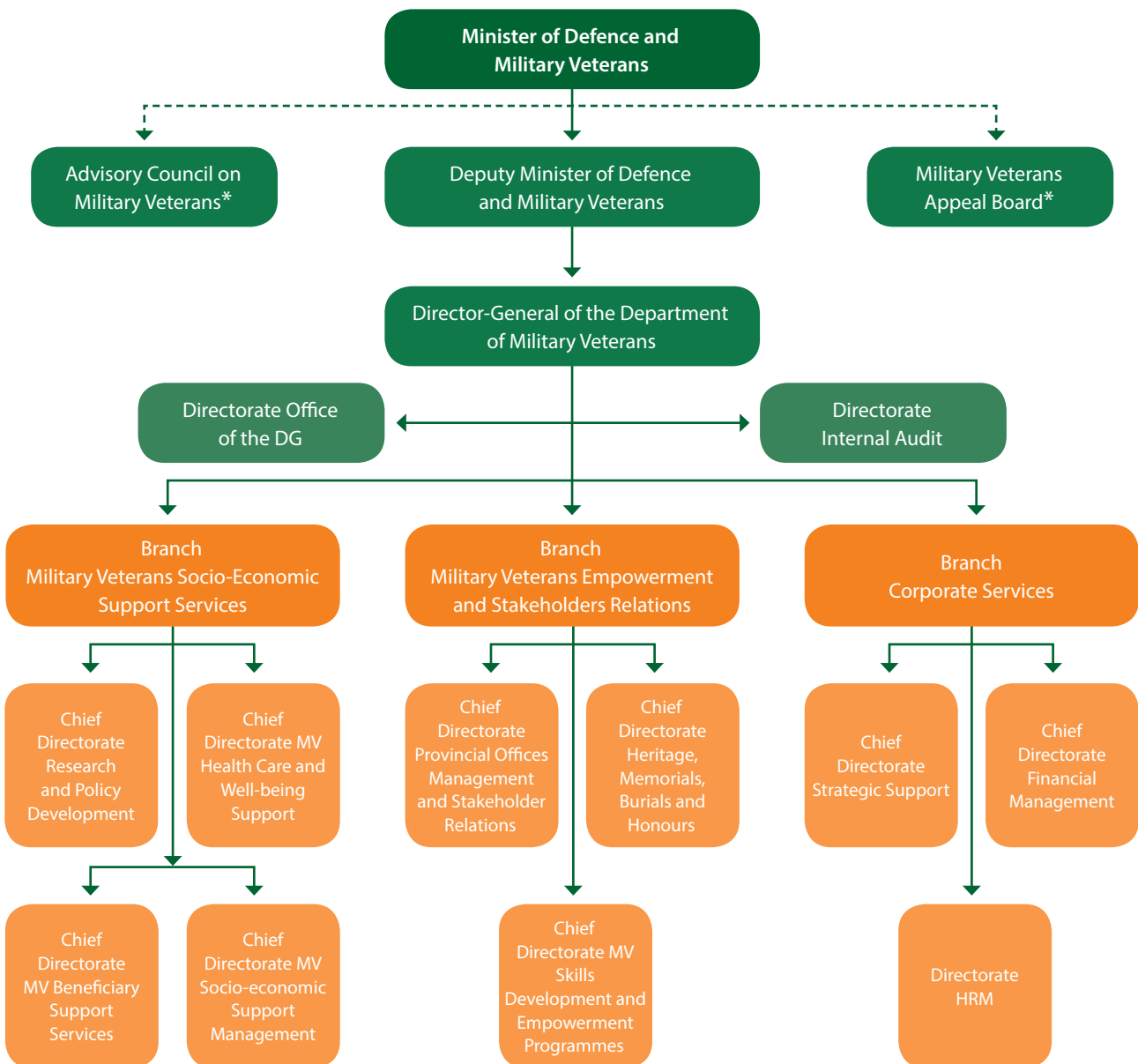
- The 1996 White Paper on Defence;
- Proclamation 92 of 28 December 2009; and
- Military Veterans Act 18 of 2011.

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

- Military Pensions Act 84 of 1976, as amended;
- Special Pensions Act 69 of 1996, as amended;
- Transitional Executive Council Act 151 of 1993;
- Housing Act 107 of 1997;
- National Heritage Act 25 of 1999;
- National Health Act 61 of 2003; and
- Social Assistance Act 13 of 2004.

9. ORGANISATIONAL STRUCTURE

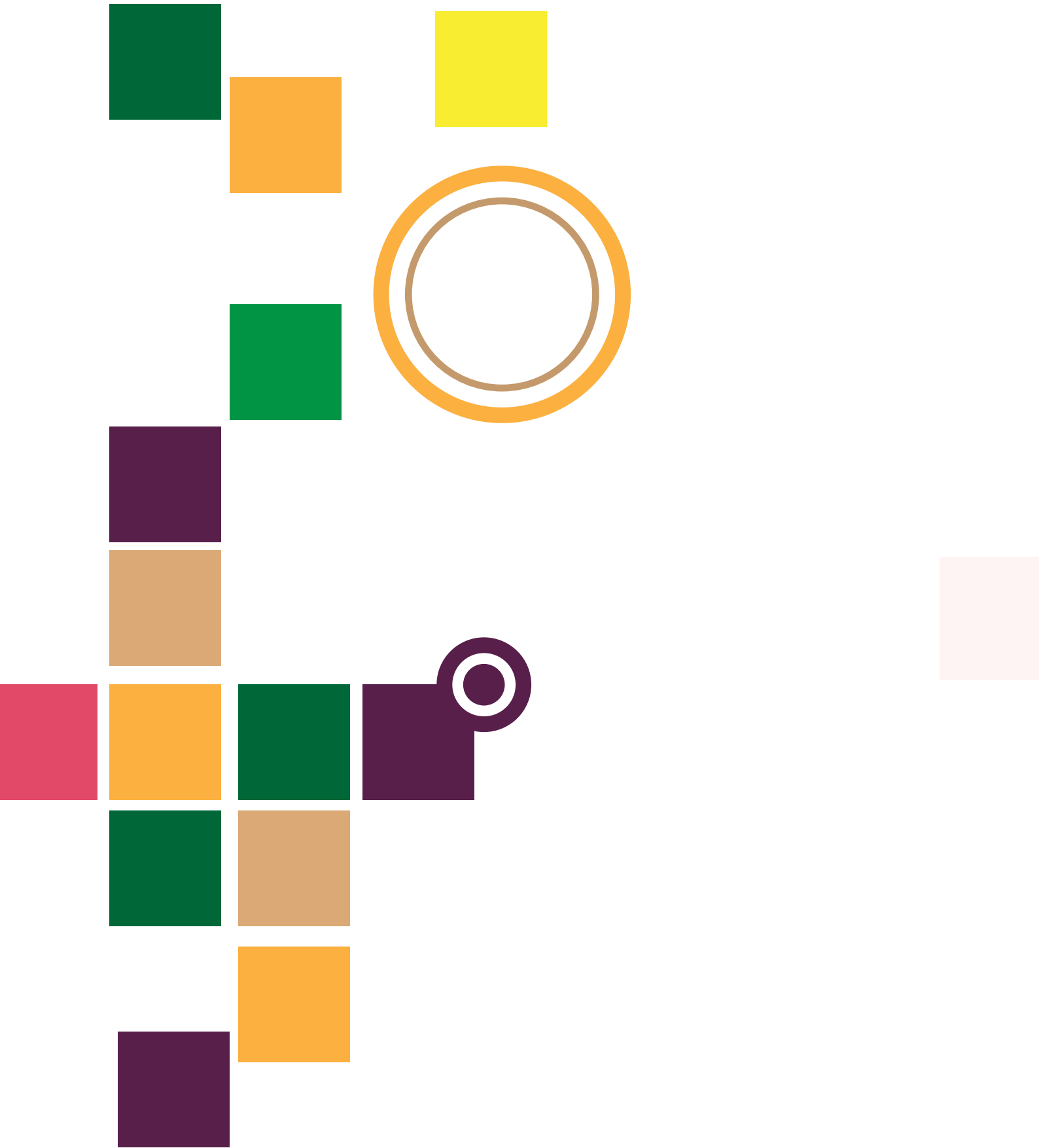
Figure 1: Organizational structure approved by DPSA and NT as at 2010



*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

During 2022/23 financial year, there were no entities under DMV reporting to the Minister of Defence and Military Veterans.





PART B

PERFORMANCE INFORMATION

11. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

During 2022/23 financial year, AGSA performed 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 Report on Audit of the Annual Performance Report Section of the Auditor's report.

Refer to page XX of the Report of the Auditor General, published as Part F: Financial Information.

12. OVERVIEW OF DEPARTMENTAL PERFORMANCE

12.1 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 DMV is intended to administer the affairs of the Military Veterans with dignity and compassion and to ensure that the unique needs of all Military Veterans are provided for as mandated. The mandate of the Department is of paramount importance for the realisation of assisting military veterans for a better life.

The DMV derives its mandate from the Military Veterans Act No. 18 of 2011. The mandate further denotes explicitly the Department to dispense and facilitate benefits so as to improve the socio-economic standard of living of military veterans and their dependents. 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. Through the mandate, it account presents the extent to which the Department has supported the delivery of benefits to Military Veterans in the period under review, in line with the Executive Authority (EA) Priorities.

During 2022/23 financial year, the Department experienced a number of challenges in the delivery and dispensing of benefits to Military Veterans and their dependants. This necessitated the change of plans and strategies which resulted in few or less benefits being delivered.

At the end of 2022/23 financial year, DMV 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 and their dependants.

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.

12.2 Service Delivery Improvement Plan (SDIP)

During 2022/23 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***. Furthermore, the department is in the process of completing its SDIP.

12.3 Organisational environment

The Department staff establishment structure has 169 approved posts. As at 31 March 2023, the department had filled a total of 125 (74%) of total funded posts) permanent posts. A total number of 44 posts were additional to the fixed

establishment as at the 31st March 2023. The department has maintained a vacancy rate of 26% by the end of 2022/23 financial year. The DMV is committed to an improved recruitment patterns in norms and standards.

Misalignment in the organizational structure remains a major challenge that has led into a number of structural and capacity challenges which directly affected service delivery for Military Veterans. Some of these challenges have accrued into how the department has been structured to respond to the Military Veterans across the country. This was due to the anomalies which occurred as a result of the department's organizational structure being approved in 2010 before the approval of the Military Veterans Act of 2011. In 2022/23 financial year the department has since partnered with National Treasury' Government Technical Advisory Centre (GTAC) to look at both organizational structure and costing of the Bill in an effort to redesign the organizational structure.

The final draft of the Macro organizational structure has since been produced by GTAC and it is currently being consulted with all relevant stakeholders. The whole process is anticipated to be completed and implemented before the end of 2023/24 financial year.

During 2022/23 financial year, the Department managed to achieve 54% female representativity within the senior management service level, which is a government imperative, and it is over and above the targeted and legislated 50%. The Department managed to achieve the 2% of persons with disability that has been reported. Efforts are however put to ensure the realisation of this important government imperative. The department will also implement a targeted recruitment, in line with the DPSA policies, such that it meets its employment equity targets

12.4 Key policy developments and legislative changes

During the 2022/23 financial year, there were no changes to Department Military Veterans legislation. The process of developing and finalising policies 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 Education, Skills Development, Burial, Heritage, Compensation, Healthcare and Dedicated Counselling and Treatment policies have been approved, whereas other policies are in the final stages of review/ development and consultation. The Pension policy was finalised in the financial year 2022/23 and awaiting sign-off in anticipation of the implementation of the Pension benefit. Gaps and challenges have, however, been identified in the implementation of all the approved benefits policies. The department has started a process reviewing these policies, including the regulations of 2024. It is critical that the department finalises the Amendment of the Bill as the current Act has major negative impact in the implementation of these policies.

The department has also intensified the process of developing and review of a number of internal departmental support policies which are also consulted with the organised labour through the Public Service Bargaining Council.

13. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The 2022/23 financial year Annual Report is herewith presented to all internal and external Stakeholders. The report gives a performance detailed in which the department achieved the strategic objectives as mandated to provide benefits to Military Veterans and their dependants 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. In pursuance of its legislative mandate and utilising its inherent Department approach of dispensing the benefits to Military Veterans, the Department continued to provide support to the Government's MTSF Priorities relevant to its mandate.

The Strategic Outcome (SO) over the MTSF (2019-2024) period is outlined below for the attainment of departmental mandate: *"Socio-economic status of Military Veterans' community improved and sustained"*.

13.1 Impact Statement

The agreed Impact statement for the coming five years in line with Strategic Plan (2020-2025), is stipulated as: ***Improved and sustained livelihoods of Military Veterans' community*** in order to solidify and strengthen the mandate of the department.

The Department has aligned the development an 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.

13.2 Measuring Outcomes

The Department has adopted the Theory of Change (ToC) 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 intent beneficiaries receiving quality services through various benefits as espoused through the Military Veterans Act No.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.

13.3 Contribution to Executive Authority (EA) Priorities, National Development Plan (NDP) Vision 2030 and Medium-Term Strategic Framework (MTSF) Priorities (2019-2024)

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 2020-2025, 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.

However, the Department does have specific priorities that align with those of the government as a whole, as adopted by Executive Authority in the 2020-2025 Strategic Plan.

The overview of performance the 2022/23 financial year 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

The Military Veterans Act No. 18 of 2011 established the governance structures and institutions to provide advice to the Executive Authority on the delivery of justiciable and justifiable socio-economic services to Military Veterans. The Act and delegated legislation have created three organs of state that report to the Executive Authority. These are Advisory Council on Military Veterans, the Appeal Board and the Umbrella Association representing Military Veterans associations nationally referred to as the South African National Military Veterans Association (SANMVA).

During the 2022/23 financial year, DMV governance and oversight protocols were not effective due to delays in appointing the new members or leadership in those organs of state. Members of the Advisory Council Committee have since been appointed. Plans are underway to ensure that the members of the Appeal Board are appointed to ensure the functionality of the Appeal Board.

The Audit Committee is another oversight body that is obligated to work in close collaboration and partnership with the Internal Audit function and DMV management. This function has unfortunately not been functional due to the contracts of members coming to an end which affected the performance information assessments during the period under review.

Despite the above challenges, in order to ensure accountability, the Director General ensured that DMV maintains and implements all Ministerial, Cabinet, Parliamentary, and Cluster decisions relevant to the DMV.

This priority embraces the NDP Chapter 13 and 14 and MTSF Priority 1.

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

The Priority is linked to Section 5 of the Military Veterans Act No 18 of 2011 and captures: Education, Training and Skills development; Acquiring of Health Care and Wellness Centre; Access to health support; Subsidization or provisioning of Public transport and Pension; Housing and Burial support.

This priority embraces NDP Chapter 3, 14 and 15 and MTSF Priorities 2 and 4.

Education, training and skills development:

During the 2022/23 financial year, the DMV provided a total of 4 114 bursaries (3 219 for Basic Education and 895 for Tertiary Education) to Military Veterans and their dependants from April 2022 to 31 March 2023. In order to facilitate the education support benefit for Military Veterans and their dependants, the DMV entered into Memorandum of Understandings (MoUs) with NSFAS and Department of Basic Education.

Furthermore, 915 Military Veterans and dependants were approved for training and skills development programmes (inclusive of ICT Training).

Access to health support:

The Department has signed Service delivery agreements with the South African Military Healthcare Services (SAMHS) and Military Veterans' Healthcare Practitioners Association (MVHPA) as partners in the delivery of Healthcare to Military Veterans. During the 2022/23 financial year a total number of 375 Military Veterans were authorised to access healthcare services through SAMHS facilities and/ or SAMHS outsourced services. This resulted in a cumulative total of Military Veterans authorized to access healthcare of 19 475.

The DMV has in 2022/23 financial year started the process of cleansing the healthcare database to identify military veterans who have passed on and this process will only be finalised in the first quarter of 2023/24 financial year.

During the 2022/23 financial year, 696 military veterans and or their dependants received Counselling and Treatment services.

Facilitation of employment placement:

During the 2022/23 financial year, the DMV was not able to make any significant achievement in creating employment opportunities to Military Veterans through partnership with other stakeholders. This was due to the tough economic climate and capacity challenges in the DMV to facilitate this targeted benefit.

Facilitation of or advice on business opportunities:

During the 2022/23 financial year, 105 Military Veterans companies were provided with facilitation or advice on business opportunities.

Subsidisation or provision of Public Transport:

The policy is in draft however the implementation of this benefit will remain a challenge due to the complex and mostly inefficient public transport system in the country. During the 2022/23 financial year, the DMV planned on developing a

strategy to better inform policy development for the benefit. In view of the current status, the target on the subsidized public transport benefit was not achieved during 2022/23 financial year.

Housing:

During the 2022/23 financial year, only 90 newly built houses that were handed over to Military Veterans. This was due to roll over of some projects from the previous financial year by the Department of Human Settlements (DHS) in all Provinces. All provinces continue to face challenges regarding the delivery of houses to qualifying military veterans. As such the MoU and SLAs with provinces will be revised to address current challenges and find lasting solution to fast track the delivery of houses to military veterans.

The 90 houses were allocated to the Military Veterans in different Provinces as follows:

- Gauteng Province : 34 houses,
- Western Cape : 05 houses,
- Kwa-Zulu Natal : 13 houses,
- Northern Cape : 10 houses,
- Limpopo : 10 Houses, and
- Eastern Cape : 18 Houses

During the 2022/23 financial year, 222 military veterans' applications, and the lists were submitted to National DHS for further processing. Furthermore, the DMV received applications to settle mortgage bonds as part of the housing benefit, and 08 were approved during the 2022/23 financial year.

Compensation:

During the 2022/23 financial year, 127 Military Veterans received the compensation benefit. This was due to the fact that the majority of the military veterans assessed qualified for payment.

Pension:

During 2022/23 financial year, the pension target could not be achieved. The policy in respect of this benefit has been drafted after extensive consultation with relevant stakeholders for input. The DMV is expecting to have the policy and regulations approved and being implemented during 2023/24 financial year. The finalisation of the parliamentary process will enable roll out of the benefit in partnership with GPAA. GPAA is finalizing the system to be used for payment.

Burial support:

During 2022/23 financial year, the DMV assisted 238 Military Veterans families with the burial support programme paid within 30 days.

Priority 3: Promoting empowerment programmes for and of Military Veterans

This priority encapsulates initiatives that embrace the widening of access to economic participation to Military Veterans. This includes utilisation of preferential procurement mechanisms with the DMV and other social partners. The Department continued to provide skills programmes and related activities to ensure that Military Veterans contribute positively to mainstream economic activities.

During 2022/23 financial year, the DMV did not facilitate the access to employment placement opportunities to Military Veterans. This was due to capacity challenges in the department and the economic climate of the country.

The priority embraces NDP Chapter 3, 14 and 15 and MTSF Priorities 2 and 4.

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

The DMV continues to honour Military Veterans in a various approaches. The Department is continuing with its commitment in the Liberation Struggle History programme which is aimed at documenting the Military Veterans' history.

The burial support continue to assist families of deceased military veterans to give them lasting dignity through the headstone programme as well as reburying many exhumed former combatants.

During 2022/23 financial year, 4 memorial lectures were 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.

The support from the Department of Sports, Arts and Culture and the Department of Justice and Constitutional Development on the exhumations and re-burials of many struggle liberation veterans that passed on during the apartheid regime; has seen the DMV moving closer to its goal of honouring all struggle Military Veterans in life and posthumously.

This priority embraces NDP Chapter 14 and 15 and MTSF Priority 6.

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

The DMV with the help of the Database Verification Cleansing and Enhancement Work Stream (DBVC) is processing over 6 000 applicants nationwide to verify the bona fides of Military Veterans who neither integrated nor demobilized in 1994 so that they can be registered in the National Military Veterans Database.

During the 2022/23 financial year, 595 applications of Non-Statutory Forces (NSF) members were processed by the National Military Veterans Verification Panel. A total of 1 436 applicants were physically interviewed by the panel and 637 did not appear before panel. Only 595 applicants were successfully recommended and 841 were not recommended for inclusion on the DMV Military.

During the 2022/23 financial year, 1 184 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.

DMV in partnership with State Information Technology Agency (SITA) is also implementing the Integrated Database Management System (IDMS) to automate the application and registration of bona fide military veterans in to the database as well as the automation of dispensing of benefits to Military Veterans.

This will enable Military Veterans to check their status as well as progress of their applications for benefits to address the challenges facing Military Veterans particularly NSF Military Veterans and dependants are in accessing benefits.

This priority embraces NDP Chapter 13 and MTSF Priorities 1 and 6.

Priority 6: Implementation of the high impact communication and marketing strategy and plan

During 2022/23 financial year, a vigorous partnership with GCIS in raising the profile of Military Veterans as well as keeping the interest alive and momentum going was experienced.

Several communication platforms were employed that targeted various segments and these were informed by the draft Communication Strategy and Marketing plan. Several public participation engagements were conducted during 2022/23 financial year and some in conjunction with the Presidential Task Team.

The priority embraces NDP Chapter 13 and MTSF Priorities 1 and 6.

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

In executing its mandate during the period under review, 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.

13.4.1 DMV Outcome:

The outcome for 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.

13.4.2 DMV Outputs:

The outputs of Department (services which the DMV delivers to achieve the outcomes) being the key driver for emancipation of Military Veterans and their dependants are listed as follows:

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

13.4.3 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.
- DMV affairs are audited.

13.4.4 Building for the Future:

The future of the department will be sustained if invested by:

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

14 INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

The Department in pursuance of its Legislative mandate through the Military Veterans Act 18 of 2011 and its scope of operation, will contribute to the following national imperatives for the development of performance information.

The Department is designed through three (3) budget programmes structures as indicated below:

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

14.1 Programme 1: Administration

14.1.1 Purpose of the programme

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.

Table 7: Sub-programmes of Administration Programme

Sub-programmes	Purpose
Management	The sub-programme aims at providing departmental direction to ensure effective management of the Department
Corporate Services	Render corporate support services in the Department of Military Veterans.
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
Internal Audit	Provides internal audit and risk management services to the Department by managing and conducting compliance audit services
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 based on international standards.
Office Accommodation	Manages the payment of accommodated 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

14.1.2 Institutional outcome(s) that contributes to the Programme

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

14.1.3 Outcomes, outputs, output indicators, targets and actual achievements

During the 2022/23 financial year, the department targeted six (6) performance indicators to achieve an efficient and effective administration capabilities. Out of the six (6) targeted indicators, three (3) or 50% performance indicators were achieved.

Table 8: Performance Indicators for Administration

Programme 1: Administration								
Outcome	Outputs	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Socio-economic status of Military Veterans' community improved and sustained	Audit opinion	PPI 101: Unqualified audit opinion	Unqualified	Unqualified	Unqualified	Qualified audit opinion	Unqualified	<ul style="list-style-type: none"> Regression due materials mis-statements of irregular expenditure The mis-statements were due to the available time to quantify and validate all potential irregular expenditure related to the financial.
	Legitimate invoices paid within 30 days	PPI 102: Percentage of legitimate invoices paid within 30 days	83%	94%	100%	94%	-6%	Due to the lengthy processes taken by branches to validate invoices.
	IDMS modules implemented	PPI 103: Number of IDMS modules implemented	New target	New target	4	1	-3	The DMV depends on SITA to deliver the IDMS. SITA committed to deliver the system by 01 April 2023 but this was not fulfilled.
	Representation of Persons with Disability.	PPI 104: Percentage representation of persons with disability	1%	2%	2%	2%	None	None
	Representation of women at SMS level	PPI 105: Percentage representation of women at SMS level	40% of women in the SMS	54%	50%	54%	None	None

Programme 1: Administration								
Outcome	Outputs	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
	Liberation struggle history research outputs	PPI 106: Number of liberation struggle history research outputs	Discontinued	Discontinued	6	6	None	None

14.1.4 Linking performance with budgets

Table 9: Sub-programme expenditure for Administration

Sub- Programme Name	2021/2022			2022/2023		
	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
Management	11 769	9 785	1 984	13 676	12 569	1 107
Corporate Services	67 237	61 183	6 054	78 727	76 355	2 372
Financial Administration	22 556	19 708	2 848	20,684	19 267	1 417
Internal Audit	11 107	10 858	249	12 471	10 817	1 654
Strategic Planning, Policy Development and Monitoring and Evaluation	14 743	14 214	529	12 945	12 477	468
Office Accommodation	18 480	18 403	77	14 928	13 420	1 508
Total	145 892	134 152	11 741	153 431	144 905	8 526

14.1.5 Strategy to overcome areas of under performance

Table 10: Administration mitigation strategies to address under performance

Performance Targets	Mitigation strategies
PPI 101: Qualified audit opinion	Management will embark on a process to quantify the extent of the irregular expenditure during the respective financial period/s
PPI 102: Percentage of legitimate invoices paid within 30 days	<ul style="list-style-type: none"> Continuous monitoring of timely processing of invoices submitted to the different units within the department. Clearance of the backlog on travel management invoices. Instill monthly reconciliation of key accounts and key spend areas to detect unpaid invoices
PPI 103: Number of IDMS modules implemented	Request a formal report on the non- delivery from SITA. Further request a commitment and updated project plan from SITA. Strengthen project management capacity from DMV. Explore other available opportunities for development of systems

14.2 Programme 2: Socio-economic Support (SES)

14.2.1 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:

Table 11: Sub-programmes of SES Programme

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

14.2.2 Institutional outcome(s) that contributes to the Programme

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

14.2.3 Strategic Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

During the 2022/23 financial year, the department targeted nine (9) performance indicators to deliver the socio-economic benefits to Military Veterans and their dependants. Out of the nine (9) targeted indicators, three (3) or 33% performance indicators were achieved.



Table 12: Performance Indicators for SES Programme

Programme 2:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Socio-economic status of Military Veterans' community improved and sustained	Confirmed military Veterans registered in the database	PPI 201(A): Number of confirmed Military veterans registered in the database per year	New Target	New Target	1 000	1 184	184	Large number of applications received
	Verified Non Statutory Forces	PPI 201(B): Number of files processed by the verification panel per year	Preparation for verification panel	5 921 (1 440)	1 440	595	-845	Panel sitting did not take place as envisaged.
	Military veterans approved to access newly built houses per year	PPI 202: Number of Military Veterans approved to access newly built houses per year	192	71	355	222	-133	Misalignment of administrative processes between Provincial DHS and DMV for those who qualify for the benefit. DMV approved 223 applicants some still awaiting housing projects in provinces
	Number of Military Veterans assessed for the compensation benefit	PPI 203: Number of Military Veterans approved for compensation benefit per year	25	120	100	127	+27	Majority of the military veterans assessed qualified for payment. More applications for the benefit were from men, than the women

Programme 2:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
	Military veterans approved for Pension benefit	PPI 204: Number of Military veterans approved for Pension benefit per year	Target discontinued	Consultation process	2 000	0	-2 000	Pension benefit not implemented but Draft Regulations have been tabled in parliament
	Strategy on subsidised public transport	PPI 205: Strategy on subsidised public transport approved	Due to budget cut across all government departments, the target was discontinued	0	Strategy on subsidised public transport	Target not achieved	Approved Strategy on subsidised public transport	The Target has not been achieved because of continuing engagements with stakeholders due to the complexity in the subsidized public transport sector in the country.
	Military Veterans with authority to access health care services	PPI 206: Number of Military Veterans approved to access to health care services	18 630	19 100 (555)	19 700 (600)	19 475 (375)	(-225)	SADF/SANDF applications received do not meet criteria to qualify for the benefit while majority have medical cover
	Military Veterans and dependents provided with dedicated counselling services and treatment	PPI 207: Number of Military Veterans and dependents provided with dedicated counselling services and treatment	493	488	600	696	+96	The benefit is demand driven

Programme 2:								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
	Military veterans approved for mortgage bond subsidy per year	PPI 208: Number of Military veterans approved to access mortgage bond subsidy per year	New indicator	New indicator	20	8	-12	Most military veterans are not qualifying e.g., bond balance above threshold and ownership of more than 1 property etc.

14.2.4 Linking performance with budgets

Table 13: Sub-programme expenditure for SES

Sub- Programme Name	2021/2022			2022/2023		
	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	15 978	8 918	7 060	28 843	11 512	17 331
Healthcare and Well-being Support	106 114	104 065	2 049	161 871	161 459	412
Socio-Economic Support Management	183 162	120 897	62 265	171 364	146 199	25 165
Total	305 254	233 880	71 374	362 078	319 170	42 908

14.2.5 Strategy to overcome areas of under performance

Table 14: SES mitigation strategies to address under performance

Performance Targets	Mitigation strategies
PPI: 201(B) Number of files processed by the verification panel per year	The activities of the Verification Panel is not in DMV's control and robust engagements to be sort from relevant stakeholders
PPI 202: Number of Military Veterans approved to access newly built houses per year	<ul style="list-style-type: none"> Review MoU and administrative processes between DHS and DMV to ensure a seamless process and alignment. Encourage female Military Veterans and those with disabilities to apply for the benefit
PPI 205: Strategy on subsidised public transport approved	Continue with robust engagements with the relevant stakeholders in the new financial year
PPI 206: Number of Military Veterans approved to access to health care services	Majority of SADF/SANDF members with more than 10 years of service have medical cover. As such, annual targets will be revised going forward
PPI 208: Number of Military veterans approved to access mortgage bond subsidy per year	Continue to fast track the mortgage bond adjudications in order to alleviate challenges faced by Military Veterans

14.3 Programme 3: Empowerment and Stakeholder Management (ESM)

14.3.1 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:

Table 15: Sub-programmes of ESM

Sub-programmes	Purpose
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
Empowerment and Skills Development	Provides skills programmes and related activities to ensure that Military Veterans contribute positively to mainstream economic activities.
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.

14.3.2 Institutional outcome(s) that contributes to the Programme

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

14.3.3 Strategic Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

During the 2022/23 financial year, the department targeted seven (7) performance indicators to deliver the socio-economic benefits to Military Veterans and their dependants. Out of the seven (7) targeted indicators, two (2) or 29% performance indicators were achieved.



Table 16: Performance Indicators for ESM

Programme 3: Empowerment and Stakeholder Management (ESM)								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Socio-economic status of Military Veterans' community improved and sustained	Military Veterans' memorial lectures coordinated for Military Veterans	PPI 301: Number of memorial lectures coordinated for Military Veterans	2	2	04	04	None	None
	Approved burial claims paid within 30 days	PPI 302: Percentage of approved burial claims paid within 30 days	99%	99%	100%	73%	-27%	Finance systems glitches that affected the delivery of this benefit
	Military Veterans and their dependants approved for skills development programmes	PPI 303: Military Veterans and their dependants approved for skills development programmes	607	607	3 500	344 (Skills programme)	-2 585	Capacity and travel challenges due to the department not having a travel agency
						571 (ICT training)		
						Total: 915		
	Bursaries provided to Military Veterans and their dependants per year	PPI 304: Number of bursaries provided to Military Veterans and their dependants per year	2 779	3 711 (2 920 for Basic Education and 791 for Higher Education)	3 500	4 114 (3 219 Basic Education and 895 Tertiary Education)	+614	High demand on financial support
	Military Veterans' businesses provided with access to business facilitation programmes	PPI 305: Number of Military Veterans businesses provided with access to business facilitation programmes	45	117	110	105	-5	Capacity and travel challenges due to the department not having a travel agency
Number of Military Veterans provided with access to employment opportunities	PPI 306: Number of Military Veterans provided with access to employment opportunities	25	0	30	0	-30	Capacity challenges	

Programme 3: Empowerment and Stakeholder Management (ESM)								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
	Military Veterans memorial sites facilitated per year	PPI 307: Number of Military Veterans memorial sites facilitated per year	Due to budget cut across all government departments, the target was discontinued.	0	3	0	-3	Dependence on DSAC to be able to achieve the target

14.3.4 Linking performance with budgets

Table 17: Sub-programme expenditure for ESM

Sub- Programme Name	2021/2022			2022/2023		
	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	37 801	32 399	5 402	56 057	47 660	8 397
Empowerment and Skills Development	95 520	95 251	269	67 602	79 782	(12 180)
Heritage, Memorials, Burials and Honours	22 921	19 914	3 007	30 864	24 094	6 770
Total	156 242	147 564	8 678	154 523	151 536	2 987

14.3.5 Strategy to overcome areas of under performance

Table 18: ESM mitigation strategies to address under performance

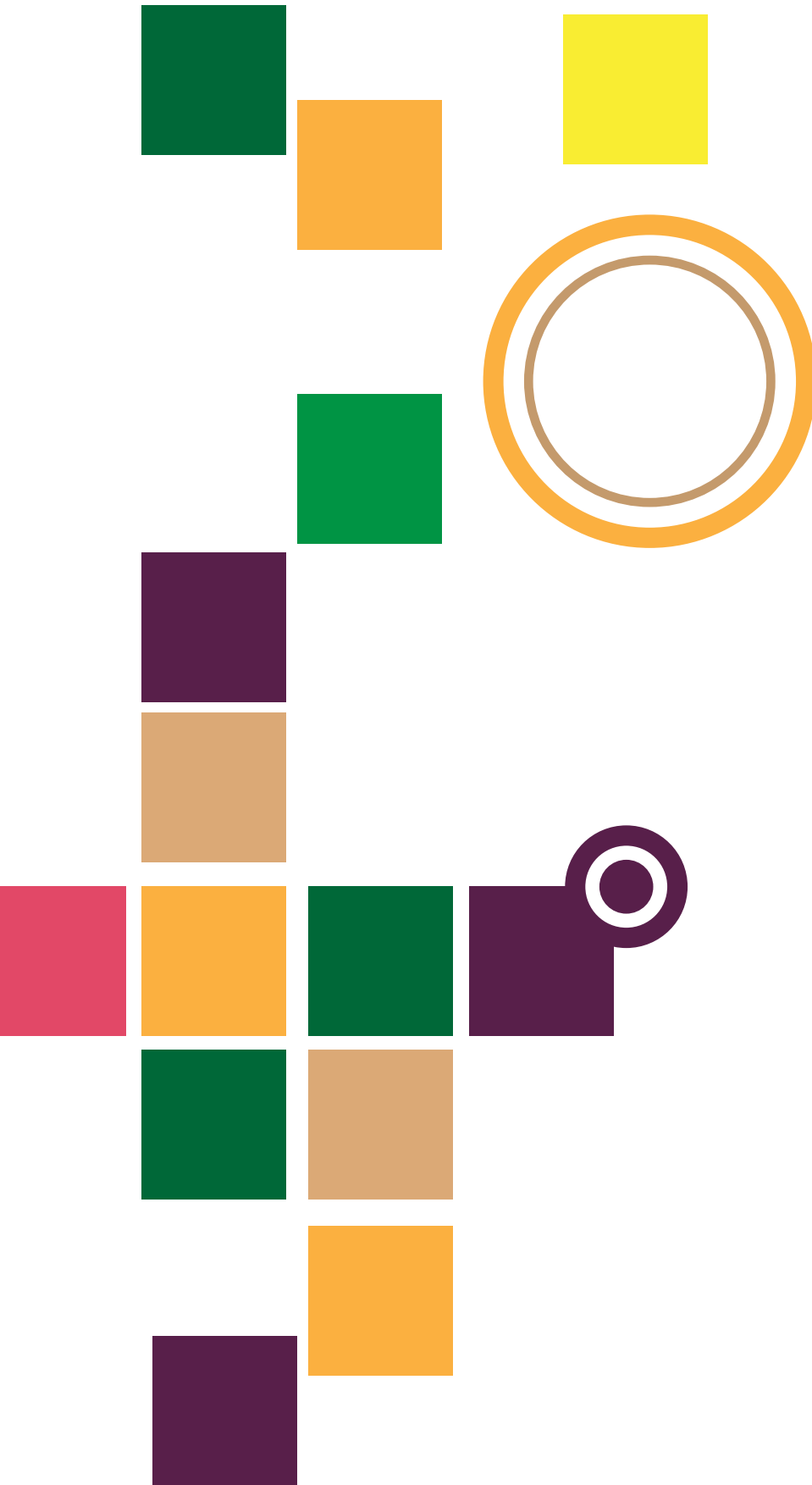
Performance Targets	Mitigation strategies
PPI 302: Percentage of approved burial claims paid within 30 days	Alignment of internal finance systems will be rectified so as to pay on time
PPI 303: Military Veterans and their dependants approved for skills development programmes	Find alternatives that are in line with legislation to ensure service delivery continues.
PPI 305: 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
PPI 306: Number of Military Veterans provided with access to employment placement opportunities	The department will facilitate structural adjustments and allocate adequate resources for the successful implementation of the performance indicator.
PPI 307: Number of Military Veterans memorial sites facilitated per year	<ul style="list-style-type: none"> Establishment of the Internal Heritage Committee and External MV Heritage Steering Committee to map the way forward. The department has signed a MoU with the Department of Sport, Arts and Culture (DSAC) to facilitate the erection of memorial sites. DSAC has a constitutional mandate for the erection of monuments both inside and outside the country, that are already approved by Cabinet.

15 TRANSFER PAYMENTS

15.1 Capital investment, maintenance and asset management plan

Table 19: Capital investment, maintenance and asset management plan

Infrastructure projects	2021/2022			2022/2023		
	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
New and replacement assets	-	-	-	-	-	-
Existing infrastructure assets	-	-	-	-	-	-
Upgrades and additions	-	-	-	-	-	-
Rehabilitation, renovations and refurbishments	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Infrastructure transfer	-	-	-	-	-	-
Current	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Total	-	-	-	-	-	-





PART C
GOVERNANCE

1. INTRODUCTION

During the 2023/24 financial year, the Department is committed to maintain the highest standards of governance in the management of public finances and resources. The Department will be formalizing risk management structures and processes 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 Department has a Risk Management Policy which is reviewed as and when the need arises that is updated annually, and recommended by the Risk Management Committee (RMC) for consideration and approval by the Accounting Officer (AO).

The Department conducts regular risk assessments and has quarterly risk meetings chaired by the RMC Chairperson. The Deputy Director Risk Management conducts risk monitoring session on a quarterly basis.

The following were assessed during the quarterly risk monitoring and review sessions:

- Effectiveness of mitigation measures'
- Obtain supporting evidence for mitigation measures.
- Obtain further information to improve the risk management environment,
- Detecting changes in the external and internal context.
- Identifying emerging risks.

The Department has a RMC in place whose members are appointed by the AO to ensure effective risk management. The members of the Risk Management Committee comprises of management and an external member (Risk Management Chairperson). These members bring the necessary blend of skills, competencies and attributes. Through an intimate understanding of the Department's mandate and operation and their ability to act independently and objectively in the interest of the Department.

The RMC has created an anti-corruption framework and the name of the Committee is proposed to be renamed to the Risk and Ethics Committee, to deal with ethics and related risks. There were constant changes in the RMC membership, caused by resignations. However the Department has embarked on a process of continuous risk management training and awareness to bridge this gap and to constantly improve the risk management culture by utilising the knowledge and skills of RMC members.

3. FRAUD AND CORRUPTION

The Department's Fraud Prevention Plan and the progress made to implement the Fraud Prevention Plan. The Department has an approved fraud and corruption framework and has embarked on the implementation of the Fraud Prevention Plan by conducting fraud awareness sessions:

- Fraud risk awareness session were presented to the RMC during the 2022/23 financial year.
- Fraud risk awareness presented during the strategic audit workshop to the SMS, Middle Management Services (MMS) and Assistant Director (ASD) who attended the work session on the 5th May 2022.

Any employee who wishes and or prefers to make a protected disclosure are afforded an opportunity to report anonymously. The fraud hotline is managed independently to encourage reporting. All reported incidents are recorded and presented to the RMC and the Department's AC. Employees are allowed to report instances of alleged fraud to the AGSA, Public Protector or other bodies referred. It is the responsibility of each official to report incidents of fraud and corruption or similar conducts relating to actual or potential financial losses. Once the Department receives an allegation of fraud and corruption, it assess such by auctioning a preliminary investigation.

Directorate: Internal Audit: reports any incident of suspected fraud and corruption detected during the execution of their audit function to the office of the Director General. The internal Risk Management is required to conduct an investigations or to appoint a service provider to conduct a comprehensive investigation.

Legal Service is required to investigate all incidents relating to theft or loss of physical assets and other related incidents in order to recover the losses suffered by the Department

4. MINIMISING CONFLICT OF INTEREST

The Public Finance Management Act (PFMA), Public Service Act, and the Public Administration Management Act (2014), requires a declaration of interest from Public Service employees. A public official has a duty to serve the interest of the general public over private/personal interest. DMV employees are encourage to disclose of e-disclosure. During 2022/23 financial year the department obtained a 100% disclosure status. Employees are discouraged from doing business with the state and the ethics officer monitors the disclosures by the employees. Employees are also encourage to disclose the gifts received.

The Commission/ DPSA shall verifies the interests disclosed. If the Commission is of the opinion that an interest of an SMS employee disclosed in terms of Regulation 18 conflicts or is likely to conflict with the execution of nay official duty of that employee, it shall verify the information regarding that interest and refer the matter back to the relevant Executive Authority (EA).

If the employee, after the consultation fails to take the appropriate steps to remove the conflict of interest, the EA shall instruct the relevant Authority to take disciplinary action against the employee.

An EA shall, within 30 days after such referral, report to the Commission by:

- stating whether any steps were taken:
- if steps were taken giving a description of those steps providing reasons if no steps were taken.
- in so far as conflict of interest relates to the designated employees who are not SMS members.
- The head of the department shall verify the interest disclosed.

5. 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.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Occupational health and safety is one of the most important aspects of human concern in the department. It aims an adaptation of working environment to employees for the promotion and maintenance of the highest degree of physical, mental and social wellbeing of employees in all occupations. The department is currently participating on all Public Service programmes driven by DPSA.

The Health and Safety current status in the department is in the interest of employees, representative's employers and stakeholders, as well as the public at large. The department will implement training programmes that will address the following gaps:

- Poor drainage system which often results in toilets within the department, blocking 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 conditioner.
- Air conditioners often not working though they are maintained on a regular basis.
- A lot of boxes heaped in many offices, especially on the second floor where employees work due to lack of storage and filing for documents.
- The department's newly appointed Health and Safety Committee together with health and safety representatives is yet to be endorsed in the bargaining chamber and training to take place in the 2023/24 financial year.
- The department has been without working toilets on each of the floors at some point or another and service providers would be brought to assist. The problem would reappear again and the time it takes to bring out a service provider is always long. It still proves to be a challenge for SCM to facilitate procurement of maintenance services for the Department.
- Process of moving to the new office building will be the final solution however there has been some delays encountered with Department of Public Works.
- Overcrowding in some offices, especially ICT office was also reported and this had adverse effects on employees with known health conditions of illness like flu and asthma, which can be quickly passed on between employees sharing the same space

7. PORTFOLIO COMMITTEE

Table 20: Main Activities held with Portfolio Committee

Serial No	Date of the Meeting	Matters raised by the Portfolio Committee and how has the department addressed these matters
1	01 May 2022	Briefing by DMV on its 2022/23 Annual Performance Plan and update on Status of Records Review (SORR).
2	31 August 2022	<ul style="list-style-type: none"> • Discussion on Quarter 4 Performance Information Report (Non-Financial and Financial Report) – Virtual platform engagement. • Detailed briefing by DMV on all DMV leases, capacity at all Provincial offices and progress with verification of moveable assets. • Briefing on progress to change its Organisational Structure, and plans to address challenges with the DMV's Organisational Culture and morale of staff.
3	21 September 2022	<ul style="list-style-type: none"> • Briefing on DMV's Human Resources plan, which should include its suspension processes, retention strategy and succession planning • Feedback on backlog payments to NSFAS, progress with the implementation of the pension, progress with amendment bill, and whether Military Veterans can be posthumously registered • Briefing by the DMV Audit Committee and Internal Audit on challenges and related matters • Briefing by the Military Veterans Advisory Council and the Military Veterans Appeals Board on mandate, achievements and challenges
4	September 2022	Information on Management System to manage performance Information - Virtual Meeting engagement
5	09 November 2022	<ul style="list-style-type: none"> • Briefing by the DMV on progress of the Presidential Task Team (PTT) on Military veterans and the various work streams. • Briefing on Organisational Redesign, Socio Economic Support, Database Verification Cleansing and Enhancement, Heritage, Pension Benefits and Communication. • Feedback on backlog payments to NSFAS, progress with the implementation of the Pension, progress with Amendment Bill, and whether military veterans can be Posthumously registered. • Update on the status of the National Database for military veterans
6	30 November 2022	<ul style="list-style-type: none"> • Briefing by the Military Veterans Advisory Council and the Military Veterans Appeal Board on mandate, achievements and challenges. • Briefing on DMV's Human resources plan, which should include its Suspension processes, Retention strategy and Succession planning.
7	08 March 2023	Discussion of (SORR) , Review of 2023/24 Annual Performance Plan, status of Shared Audit and Implementation of Audit Action Plan – through virtual platform meeting.
8	15 March 2023	Briefing by the Department of Military Veterans on its Implementation Plan for All Benefits to Military Veterans, Status on Quarter 4 and Verification process – the meeting was conducted virtually.

8. SCOPA RESOLUTIONS

During 2022/23 financial year, there were no outstanding SCOPA resolutions to be administered by the Department.

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

The Auditor-General South Africa performed audits on the Annual Financial Statement of the Department of Military Veterans for the period 2022/23 financial year. No audit modifications were conducted.

10. INTERNAL CONTROL UNIT

Internal Audit provides management with independent, objective assurance and consulting services designed to add value and continuously improve the operations of the Department of Military Veterans. It assists the Department to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of Governance, Risk Management and Internal control processes.

The following key activities are performed in this regard:

- Assess and make appropriate recommendations for improving the governance processes in achieving the Department's objectives;
- Evaluate the adequacy and effectiveness and contribute to the improvement of the risk management process; and
- Assist the Accounting Officer in maintaining efficient and effective controls by evaluating those controls to determine their effectiveness and efficiency, and by developing recommendations for improvement.

INTERNAL AUDIT CONCLUSION IN ANNUAL REPORT 2022/23 FY

During the 2022/23 financial year, Internal Audit had approved internal Audit plan from the Audit Committee. The Audit project on the plan was intended to be reviewed by the appointed Service Provider as per Management decision, that the above was effected as a result of bridging the gap of incapacity within Internal Audit unit. The Audit plan was not conducted as per the expectation, Internal Audit could not provide assurance on internal control due to the reasons provided thereof.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

Internal Audit provides management with independent, objective assurance and consulting services designed to add value and to continuously improve the operations of the Department. It should assist the Department to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of Governance, Risk Management and Control processes.

The following key activities are performed in this regard:

- Assess and make appropriate recommendations for improving the governance processes in achieving the department's objectives;
- Evaluate the adequacy and effectiveness and contribute to the improvement of the risk management process;
- Assist the Accounting Officer in maintaining efficient and effective controls by evaluating those controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement.

The table below discloses relevant information on the Audit Committee Members.

Table 21: Audit Committee Members profile

Serial no.	Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
1	Ms. Nona Sonjani	CA (SA), B Com (Hons), B Com (Accounting)	External	N/A	1 August 2023	N/A	4
2	Dr. Kaine Monyepao	LLB, DBA	External	N/A	1 August 2023	N/A	3
3	Mr. Boitumelo Moletsane	CA (SA), B Compt (Hons), B Com	External	N/A	1 August 2023	N/A	2
4	Mr. Eric Simphiwe Sokhela	MBA	External	N/A	1 August 2023	N/A	4
5	Mr. Tshabedi Serote	MPhil in Development Finance - Current Associate General Accountant (SA), B Coms (Accounting), Postgraduate Diploma in Financial Accounting	External	N/A	1 August 2023	N/A	4

12. REPORT OF AUDIT COMMITTEE

We are pleased to present our report for the financial year ended 31 March 2023.

Audit Committee Responsibility

1. Introduction

The Audit Committee of the Department of Military Veterans (DMV) is pleased to present its report for the financial year ended 31 March 2023 as recommended by Public Finance Management Act (PFMA), Treasury Regulations and King Code. The committee is constituted as a statutory committee in terms of Section 77 of the PFMA. The committee has terms of reference in place, which regulate its statutory duties. The terms of reference were reviewed, updated and approved in October 2023.

There was no Audit Committee during the year under review. The current Audit Committee was appointed post balance sheet, on 01 August 2023.

2. Composition

The Audit Committee consists of the following five Independent members:

No.	Name of member	Qualifications	Date appointed	Date Retired
1	Ms. NN Sonjani (Chairperson)	CA (SA), B Com (Hons), B Com (Accounting)	01/08/2023	Current
2.	Mr. S Sokhela	MBA	01/08/2023	Current
3.	Mr. T Serote	MPhil in Development Finance - Current Associate General Accountant (SA), B Coms (Accounting), Postgraduate Diploma in Financial Accounting	01/08/2023	Current
4.	Dr. K Monyepao	LLB, DBA	01/08/2023	Current
5.	Mr B Moletsane	CA (SA), B Compt (Hons), B Com	01/08/2023	Current

3. Effectiveness of Internal Control

Internal Audit, as the third line of assurance, was not functional during the year under review. There was no assurance provided by the Internal Audit function on internal controls during the period under review. The Audit Committee is committed to ensuring good governance, full compliance with all relevant legislation, prescripts, as well as improving Internal Controls and the quality of reporting. To that end it has recommended the outsourcing of the function of Internal Audit, as there is no capacity internally.

4. Oversight for Risk Management

The committee is tasked with reviewing the organisation's risk management process as part of its mandate and to provide the Executive Authority with regular reports and recommendations in this regard. The organisation's management is responsible for implementation of internal controls, and also to ensure that risk evaluations are in place in individual operations. The committee's view is that Risk Management during the year under review has been very weak and does not give the assurance that is needed for DMV.

5. In-Year Management and Monthly/Quarterly Reports

The Audit Committee could not review In-Year Quarterly Reports given its post reporting period appointment date, however it has identified areas of improvement in the quality of performance information in order to improve the adequacy, reliability and accuracy of reported information.

6. Auditor-General South Africa (External Auditors)

It is the Committee's understanding that no Non-audit activities were rendered by AGSA during the year under review. The quality of the external audit process was reviewed and the committee has recommended an escalation of a category 2 complaint to AGSA.

The Committee is not satisfied with the independence and objectivity of the AGSA.

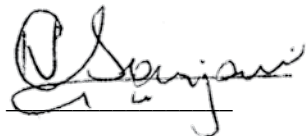
7. Evaluation of Financial Statements

The committee has:

- Reviewed and discussed the AFS to be included in the Annual Report, with the AGSA and the Accounting Officer.
- Reviewed the AGSA's Management Report and Management's response thereto.
- Confirmed, based on management's review, that the Annual Financial Statements were prepared on the going concern basis.
- Considered accounting treatments, significant or unusual transactions and accounting judgements.
- Considered the appropriateness of Accounting policies and any changes made.
- Considered any problems identified as well as any matters that could materially affect the financial statements
- Did not review the Management representation letter relating to the annual financial statements, as this was not presented to the Audit Committee.

8. Conclusion

The Audit Committee is satisfied that it has considered and discharged its responsibilities in accordance with Section 38 (1)(a)(ii) of the PFMA and Treasury Regulation 3.1.13 for the year under review, taking into account its post reporting appointment date.



Ms. N.N Sonjani (CA)

Chairperson of the Audit Committee

Department of Military Veterans

Date: 31 October 2023

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

As at 2022/23 financial year during the compilation and preparation of the Annual Report 2022/23, the Department realized that the nature of information required is not user friendly for the government departments. This information is relevant for the Public Entities and Private Sector.

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

1. INTRODUCTION

The information contained in this part of the Annual Report 2022/23 financial year, has been prescribed by the Minister for the Public Service and Administration for all departments in the public service.

2. OVERVIEW OF HUMAN RESOURCES

During 2022/23 financial year, the Department had filled a total of 10 posts (74% of total funded posts) permanent posts/ 102% of permanent and contract employees. The DMV staff established structure has 169 approved posts.

The following key pivotal areas are still a serious concern for the DMV to obtained maximum results mandated to execute during 2023/24 financial year:

- An improved recruitment patterns in norms and standards,
- Finalisation in realignment of the organisational structure,
- Improved turnaround time in finalisation of misconduct and grievance cases,
- Creation of greater awareness on consequence management,
- Enforcement of line management functions,
- Increase number of people with disability and
- Enforce internal capacity building.

The department has maintained 54% achievement of women representation at SMS level and 2% of people living with disabilities.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1 Personnel related expenditure

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2022 and 31 March 2023

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	144 902	65 521	855	0	45	655
Socio-economic Support	319 170	26 658	855	0	8	650
Empowerment and Stakeholder Management	151 536	32 618	119	0	22	10 52
Total	615 608	124 797	1 829	0	20	726

Table 3.1.2 Personnel costs by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	3 389	3	15	226
Highly skilled production (Levels 6-8)	28 506	23	70	407
Highly skilled supervision (Levels 9-12)	61 377	49	64	959
Senior and Top management (Levels 13-16)	31 526	25	23	1 371
Total	124 797	100	172	726

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2022 and 31 March 2023

Programme	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
Administration	56 429	86	1 926	3	840	1	1 437	2
Socio-economic Support	25 028	94	321	1	482	2	403	1
Empowerment and Stakeholder Management	21 210	65	616	3	94	0	217	1
Total	102 667	82	2 863	2	1 415	1	2 058	2

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2022 and 31 March 2023

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 1-2)	-	-	-	-	-	-	-	-
Skilled (Levels 3-5)	2 918	86	57	2	78	2	81	2
Highly skilled production (Levels 6-8)	22 718	780	951	3	673	2	1 073	4
Highly skilled supervision (Levels 9-12)	49 106	80	1 040	2	616	1	904	1
Senior management (Levels 13-16)	27 925	86	-	-	48	-	-	-
Total	102 667	82	2 084	2	1 415	11,60	2 058	2

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 2023

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	103	74	28%	26
Socio-economic Support	20	13	35%	16
Empowerment and Stakeholder Management	46	38	17%	4
Total	169	125	26%	44

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2023

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)	0	0	0	0
Skilled (Levels 3-5)	10	5	50%	10
Highly skilled production (Levels 6-8)	55	41	25%	29
Highly skilled supervision (Levels 9-12)	73	58	21%	5
Senior management (Levels 13-16)	31	21	32%	-
Total	169	125	26%	44

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2023

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%	10
Administrative office workers (Levels 6-9)	80	44	45%	31
Professionals and managers (Levels 10-16)	79	76	4%	3
Total	169	125	26%	44

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 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 2023

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	1	1	100%	0	100%
Salary Level 16	0	0	0	0	0
Salary Level 15	3	1	33%	2	67%
Salary Level 14	8	6	75%	2	25%
Salary Level 13	18	15	83%	3	17%
Total	30	23	76%	7	23%

Table 3.3.2 SMS post information as on 30 September 2022

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	0	0	0	0	0
Salary Level 16	1	1	100%	0	100%
Salary Level 15	3	1	33%	2	67%
Salary Level 14	8	6	75%	2	25%
Salary Level 13	18	16	89%	2	11%
Total	30	24	80%	6	20%

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2022 and 31 March 2023

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	-	-	-
Salary Level 15	2	0	2
Salary Level 14	2	-	2
Salary Level 13	1	-	1
Total	5	0	5

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 2022 and 31 March 2023

Reasons for vacancies not advertised within twelve (12) months
The Department advertised the SMS vacant posts during the 2020/2021 financial year and these posts were not filled during that period.
The SMS posts were re-advertised during 2022/23 financial year, with a view of being filled during the 2023/2024 financial year.
Reasons for vacancies not filled within twelve (12) months
Lack of support from other employees as panel members.
Delays caused by administration challenges between the department and external stakeholders.

Notes

In terms of the Public Service Regulations Chapter 1, Part VII C.1A.3, departments 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 2022 and 31 March 2023

Reasons for vacancies not advertised within six months
Some posts were advertised, but not filled within six months due administration challenges.
Reasons for vacancies not filled within six months
The challenge was when conducting interviews as the travel office is not functional, shortlisted candidates need to make own travel arrangements.
Delays caused by administration challenges between the department and external stakeholders.

3.4 Job Evaluation

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2022 and 31 March 2023

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)	5,00	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	45,00	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	75,00	-	-	-	-	-	-
Senior Management Service Band A	18,00	-	-	-	-	-	-
Senior Management Service Band B	8,00	-	-	-	-	-	-
Senior Management Service Band C	3,00	-	-	-	-	-	-
Senior Management Service Band D	-	-	-	-	-	-	-
Total	154,00	0,00	0,00	0,00	0,00	0,00	0,00

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2022 and 31 March 2023

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

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2022 and 31 March 2023

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				
Percentage of total employed				

The following table summarises the beneficiaries of the above in terms of race, gender, and disability.

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2022 and 31 March 2023

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

Notes

- If there were no cases where the salary levels were higher than those determined by job evaluation, keep the heading and replace the table with the following:

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 salary band for the period 1 April 2022 and 31 March 2023

Salary band	Number of employees at beginning of period-1 April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	-	-	-	-
Skilled (Levels 3-5)	3	2	-	-
Highly skilled production (Levels 6-8)	40	-	-	-
Highly skilled supervision (Levels 9-12)	61	3	5	3%
Senior Management Service Bands A	16	-	2	1%
Senior Management Service Bands B	6	-	-	-
Senior Management Service Bands C	1	-	-	-
Senior Management Service Bands D	1	-	-	-
Contracts	48	1	5	3%
Total	176	6	12	7%

NB: This table includes contract workers, the turnover is not the same as Table 3.5.2 below

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2022 and 31 March 2023

Critical occupation	Number of employees at beginning of period- April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Elementary occupation (Levels 1-5)	3	2	0	0%
Administrative office workers (Levels 6-9)	43	1	1	1%
Professionals and managers (Levels 10-16)	82	2	4	3%
TOTAL	128	5	5	4%

NB: This table excludes contract workers, as such the turnover will not be the same as Table 3.5.1 above

Table 3.5.3 Reasons why staff left the department for the period 1 April 2022 and 31 March 2023

Termination Type	Number	% of Total Resignations
Death	-	-
Resignation	6	50%
Expiry of contract	4	33%
Dismissal – operational changes	-	-
Dismissal – misconduct	-	-
Dismissal – inefficiency	-	-
Discharged due to ill-health	-	-
Retirement	-	-
Transfer to other Public Service Departments	2	17%
Other	-	-
Total	12	100%
Total number of employees who left as a % of total employment	-	-

Table 3.5.4 Promotions by critical occupation for the period 1 April 2022 and 31 March 2023

Occupation	Employees 1 April 2022	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)	3	-	-	-	-
Administrative office workers (Levels 6-9)	43	-	-	-	-
Professionals and managers (Levels 10-16)	82	-	-	-	-
TOTAL	128	-	-	-	-

Table 3.5.5 Promotions by salary band for the period 1 April 2022 and 31 March 2023

Salary Band	Employees 1 April 2022	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)	43	-	-	-	-
Highly skilled supervision (Levels 9-12)	82	-	-	-	-
Senior Management (Level 13-16)	3	-	-	-	-
Total	128	-	-	-	-

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 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	3	-	-	-	4	-	-	-	7
Professionals	4	-	-	-	12	-	-	-	16
Technicians and associate professionals	57	1	-	-	59	-	1	1	119
Clerks	8	1	-	-	7	-	-	-	17
Service and sales workers	3	-	-	-	-	-	-	-	3
Skilled agriculture and fishery workers	-	-	-	-	-	-	-	-	-
Craft and related trades workers	5	-	-	-	5	-	-	-	10
Plant and machine operators and assemblers	-	-	-	-	-	-	-	-	-
Elementary occupations	-	-	-	1	-	-	-	-	-
Total	80	2	-	1	87	-	1	1	172
Employees with disabilities	-	-	-	1	1	-	-	-	2

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	-	-	-	-	2	-	-	-	2
Senior Management	10	-	-	-	11	-	-	-	21
Professionally qualified and experienced specialists and mid-management	29	2	-	-	27	-	-	1	59
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	32	-	-	1	41	-	1	-	75
Semi-skilled and discretionary decision making	9	-	-	-	6	-	-	-	15
Unskilled and defined decision making	-	-	-	-	-	-	-	-	-
Total	80	2	-	1	87	-	1	1	172

Table 3.6.3 Recruitment for the period 1 April 2022 to 31 March 2023

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 3.6.4 Promotions for the period 1 April 2022 to 31 March 2023

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 2022 to 31 March 2023

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	5	-	-	-	3	-	-	-	8
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	-	-	-	-	-	-	-	-	-
Semi-skilled and discretionary decision making	1	-	-	-	-	-	-	-	1
Unskilled and defined decision making									
Total	7	-	-	-	3	-	-	-	10
Employees with Disabilities	-	-	-	1	-	-	-	-	1

Table 3.6.6 Disciplinary action for the period 1 April 2022 to 31 March 2023

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 2022 to 31 March 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	-	-	-	-	2	-	-	-	2
Professionals	6	-	-	-	36	-	-	-	42
Technicians and associate professionals	18	-	-	-	25	-	-	1	44
Clerks	20	-	-	-	32	-	-	-	52
Service and sales workers	4	-	-	-	1	-	-	-	5
Skilled agriculture and fishery workers	-	-	-	-	-	-	-	-	-
Craft and related trades workers	-	-	-	-	-	-	-	-	-
Plant and machine operators and assemblers	-	-	-	-	-	-	-	-	-
Elementary occupations	4	-	-	-	8	-	-	-	12
Total	52	-	-	-	104	-	-	-	157
Employees with disabilities	-	-	-	-	-	-	-	-	-

3.7 Signing of Performance Agreements by SMS Members

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

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2023

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	1	1	0	0%
Salary Level 16	-	-	-	-
Salary Level 15	3	1	0	0%
Salary Level 14	8	6	3	50%
Salary Level 13	18	15	13	86%
Total	30	23	19	82%

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2023

Reasons
Three Chief-Directors were on precautionary suspension.
The DDG was on precautionary suspension.
The two Directors could not comply despite reminders by HR.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2023

Reasons
None

3.8 Performance Rewards

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

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2022 to 31 March 2023

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	-	-	-	-	-
Male	-	-	-	-	-
Female	-	-	-	-	-
Asian	-	-	-	-	-
Male	-	-	-	-	-
Female	-	-	-	-	-
Coloured	-	-	-	-	-
Male	-	-	-	-	-
Female	-	-	-	-	-
White	-	-	-	-	-
Male	-	-	-	-	-
Female	-	-	-	-	-
Total	-	-	-	-	-

NB: There were no performance cash bonuses paid in the period under review

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2022 to 31 March 2023

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)	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-	-	-
Total	-	-	-	-	-	-

NB: There were no performance cash bonuses paid in the period under review

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2022 to 31 March 2023

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)	-	-	-	-	-
Administrative Office Workers (Levels 6-9)	-	-	-	-	-
Professionals and managers (Levels 10-16)	-	-	-	-	-
Total	-	-	-	-	-

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2022 to 31 March 2023

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	-	-	-	-	-	-
Band B	-	-	-	-	-	-
Band C	-	-	-	-	-	-
Band D	-	-	-	-	-	-
Total	-	-	-	-	-	-

3.9 Foreign Workers

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

Table 3.9.1 Foreign workers by salary band for the period 1 April 2022 and 31 March 2023

Salary band	01 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% 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 2022 and 31 March 2023

Major occupation	01 April 2022		31 March 2023		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

The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

Table 3.10.1 Sick leave for the period 1 January 2022 to 31 December 2022

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 (Level 1-2)	-	-	-	-	-	-
Skilled (Levels 3-5)	87	94,70	10,00	9.9	20,00	70,00
Highly skilled production (Levels 6-8)	341	89,30	40,00	39.6	17,00	452,00
Highly skilled supervision (Levels 9-12)	361	86,40	37,00	36.7	17,00	1 032,00
Top and Senior management (Levels 13-16)	103	93,20	14,00	13.90	7,00	482,00
Total	892	87,00	101,00	100,00	9,00	2 037,00

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2022 to 31 December 2022

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
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 2022 to 31 December 2022

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	-	-	-
Skilled (Levels 3-5)	269	15,00	33,00
Highly skilled production (Levels 6-8)	1 278	70,00	38,00
Highly skilled supervision (Levels 9-12)	1 143	66,00	34,00
Senior management (Levels 13-16)	456	24,00	20,00
Total	3 146	18,00	175,00

Table 3.10.4 Capped leave for the period 1 January 2022 to 31 December 2022

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 2023
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 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 2022 and 31 March 2023

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave pay-out for 2022/23 due to non-utilisation of leave for the previous cycle	-	-	-
Capped leave pay-outs on termination of service for 2022/23	-	-	-
Current leave pay-out on termination of service for 2022/23	-	-	-
Total	-	-	-

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 the toilet facilities

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		Director: HRM Mr Mondli Makhonza
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		Only 1 staff member, i.e. Assistant Director: Employee Health and Wellness. No ring-fenced budget allocated specifically for this purpose.
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 still not been appointed, as a result employee assistance services like 24 hour counselling and intensive health promotion programs have not been established. However, Education, Awareness and Prevention programs in alignment with the National Health Calendar are done to some extent.

Question	Yes	No	Details, if yes
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	x		The health and safety committee is comprised of : <ul style="list-style-type: none"> • Mr. B Makhonza (Section 16.1 appointee) • Mr. S Rakomane: Deputy Director Corporate Services • Mr. M Kondilati: Deputy Director Safety and Security • Mr. Jabu Moche: Labour Representative and Transport Officer • Ms. NJ Ntshani: Deputy Director Auxiliary and Registry • Ms. C Tun Fong: Assistant Director EHW • Mr. S Mncube: Supervisor of the cleaners • Mr. M Tshimeloane: Safety and Security • Mr. S Mogoloa: Facility Manager; • Ms. K Gaotilwe: SES branch • Mr. L Ngani: ESM branch • Mr. N Nemaulumma: ESM branch. • Mr. R Makena: Database
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 this 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 you achieved.	x		Various Wellness Screening tests initiatives have been arranged for the staff which include HIV testing and counselling. Staff are encouraged to participate.
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 the department to help put these measures in place.

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2022 and 31 March 2023

Subject matter	Date
Performance Management and Development System Policy	14 October 2022
Education Training and Development Policy	14 October 2022

Notes

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

Total number of Collective agreements	02
---------------------------------------	----

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 2022 and 31 March 2023

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0
Verbal warning	0	0
Written warning	02	16%
Final written warning	0	0
Suspended without pay	0	0
Fine	0	0
Demotion	0	0
Dismissal	01	08%
Not guilty	0	0
Case withdrawn	0	0
Total	03	24%

Notes

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

Total number of Disciplinary hearings finalised	None
-------------------------------------------------	------

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2022 and 31 March 2023

Type of misconduct	Number	% of total
Assault	0	0
Contravention of policy or regulation	10	100%
Gross dishonesty	0	0
Sexual harassment	0	0
Total	10	100%

Table 3.12.4 Grievances logged for the period 1 April 2022 and 31 March 2023

Grievances	Number	% of Total
Number of grievances resolved	13	65%
Number of grievances not resolved	07	35%
Total number of grievances lodged	20	100%

Table 3.12.5 Disputes logged with Councils for the period 1 April 2022 and 31 March 2023

Disputes	Number	% of Total
Number of disputes upheld	4	40%
Number of disputes dismissed	6	60%
Total number of disputes lodged	10	100%

Table 3.12.6 Strike actions for the period 1 April 2022 and 31 March 2023

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

Table 3.12.7 Precautionary suspensions for the period 1 April 2022 and 31 March 2023

Number of people suspended	8
Number of people whose suspension exceeded 30 days	4
Average number of days suspended	365
Cost of suspension (R'000)	R3 778 958, 91

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 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2022	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	12	-	7	1	8
	Male	10	-	4		4
Professionals	Female	31	-	39	2	41
	Male	15	-	15	3	18
Technicians and associate professionals	Female	18	-	32	13	45
	Male	23	-	20	9	29
Clerks	Female	25	-	38	1	39
	Male	26	-	34	2	36
Service and sales workers	Female	-	-	-	-	-
	Male	4	-	8	-	8
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	6	-	15	-	15
	Male	5	-	14	-	14
Sub Total	Female	-	-	-	-	-
	Male	-	-	-	-	-
Total		175	-	226	31	257

Table 3.13.2 Training provided for the period 1 April 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2022	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	12	-	1	1	2
	Male	10	-	-	-	-
Professionals	Female	31	-	35	1	36
	Male	15	-	6	-	6
Technicians and associate professionals	Female	18	-	14	12	26
	Male	23	-	5	13	18
Clerks	Female	25	-	27	5	32
	Male	26	-	19	1	20
Service and sales workers	Female	-	-	-	1	1
	Male	4	-	3	1	4
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	6	-	8	-	8
	Male	5	-	4	-	4
Sub Total	Female	-	-	-	-	-
	Male	-	-	-	-	-
Total		175	-	122	35	157

3.14 Injury on duty

The following table provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2022 and 31 March 2023

Nature of injury on duty	Number	% of total
Required basic medical attention only	1	0,006
Temporary Total Disablement	0	-
Permanent Disablement	0	-
Fatal	0	-
Total	1	0,006

3.15 Utilisation of Consultants

The following tables relates information on the utilisation of consultants in the department.

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2022 and 31 March 2023

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
-	-	-	-
Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
-	-	-	-

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2022 and 31 March 2023

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
-	-	-	-

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2022 and 31 March 2023

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
-	-	-	-
Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
-	-	-	-

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2022 and 31 March 2023

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
-	-	-	-
-	-	-	-

3.16 Severance Packages

Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2022 and 31 March 2023

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

PFMA COMPLIANCE REPORT

1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2021/2022	2022/2023
	R'000	R'000
Opening balance	117 618	156 160
Add: Irregular expenditure confirmed	40 542	86 986
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	156 160	243 146

Management will re-establish its loss control committee whose duty is to assess, determine all irregular expenditure items and recommend corrective consequence management to the Accounting Officer.

Reconciling notes

Description	2021/2022	2022/2023
	R'000	R'000
Irregular expenditure that was under assessment in 2022/23	-	-
Irregular expenditure that relates to 2021/22 and identified in 2022/23	22 093	48 791
Irregular expenditure for the current year	18 449	38 195
Total	40 542	86 986

b) Details of current and previous year irregular expenditure (under assessment, determination, and investigation)

Description ¹	2021/2022	2022/2023
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	156 160	243 156
Irregular expenditure under investigation	-	-
Total²	156 160	243 156

There is a possibility of further irregular expenditure related travel management that the department is yet to quantify in line with the overall audit opinion. The Department intends engaging with external services to obtain a fair and complete determination of such irregular transactions and the financial impact thereof.

c) Details of current and previous year irregular expenditure condoned

Description	2021/2022	2022/2023
	R'000	R'000
Irregular expenditure condoned	-	-
Total	-	-

There were no condonements approved during the 2022/23 financial year.

1 Group similar items

2 Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

d) Details of current and previous year irregular expenditure removed - (not condoned)

Description	2021/2022	2022/2023
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	-	-
There were no irregular expenditure removed during the 2022/23 financial year.		

e) Details of current and previous year irregular expenditure recovered

Description	2021/2022	2022/2023
	R'000	R'000
Irregular expenditure recovered	-	-
Total	-	-
No irregular expenditure was recovered during the 2022/23 financial year		

f) Details of current and previous year irregular expenditure written off (irrecoverable)

Description	2021/2022	2022/2023
	R'000	R'000
Irregular expenditure written off	-	-
Total	-	-
No items or cases classified as irrecoverable during the 2022/23 financial year		

Additional disclosure relating to Inter-Institutional Arrangements

g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution *is not* responsible for the non-compliance)

Description
There was no cases identified for disclosure during the 2022/23 financial year

h) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)

Description	2021/2022	2022/2023
	R'000	R'000
There was no cases identified for disclosure during the 2022/23 financial year		

i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
No Disciplinary steps taken during the 2022/23 financial year

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2021/2022	2022/2023
	R'000	R'000
Opening balance	6 377	6 390
Add: Fruitless and wasteful expenditure confirmed	91	-
Less: Fruitless and wasteful expenditure written off	-	-
Less: Fruitless and wasteful expenditure recoverable	(78)	-
Closing balance	6 390	6 390

Due to administrative challenges in the department, it was not possible to identify and quantify fruitless and wasteful expenditure during the 2022/23 financial year.

Reconciling notes

Description	2021/2022	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2022/23	-	-
Fruitless and wasteful expenditure that relates to 2021/22 and identified in 2022/23	-	-
Fruitless and wasteful expenditure for the current year	13	-
Total	13	0

b) Details of current and previous year fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description ³	2021/2022	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	6 390	6 390
Fruitless and wasteful expenditure under investigation	-	-
Total⁴	6 390	6 390

The department has been unable to conclude the determination process so that appropriate action can be taken against those who caused fruitless and wasteful expenditure.

c) Details of current and previous year fruitless and wasteful expenditure recovered

Description	2021/2022	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure recovered	-	-
Total	-	-

There was no recovered fruitless and wasteful expenditure during the 2022/23 financial year.

d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2021/2022	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	-	-

There was no write off of fruitless expenditure during the 2022/23 financial year.

³ Group similar items

⁴ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

e) **Details of current and previous year disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure**

Disciplinary steps taken
As per the Audit Report, there were no steps taken by the department during the 2022/23 financial year.

1.3. Unauthorised expenditure

a) **Reconciliation of unauthorised expenditure**

Description	2021/2022	2022/2023
	R'000	R'000
Opening balance	-	-
Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable	-	-
Less: unauthorised not recovered and written off ⁵	-	-
Closing balance	-	-
During the year under review, the department did not incur unauthorised expenditure		

Reconciling notes

Description	2021/2022	2022/2023
	R'000	R'000
Unauthorised expenditure that was under assessment in 2022/23	-	-
Unauthorised expenditure that relates to 2021/22 and identified in 2022/23	-	-
Unauthorised expenditure for the current year	-	-
Total	-	-

b) **Details of current and previous year unauthorised expenditure (under assessment, determination, and investigation)**

Description ⁶	2021/2022	2022/2023
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total⁷	-	-
There was no unauthorised expenditure to report during the 2022/23 financial year		

5 This amount may only be written off against available savings

6 Group similar items

7 Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)

1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii)

a) Details of current and previous year material losses through criminal conduct

Material losses through criminal conduct	2021/2022	2022/2023
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	-	-
There was no material losses to report during the 2022/23 financial year		

b) Details of other material losses

Nature of other material losses	2021/2022	2022/2023
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
	-	-
	-	-
Total	-	-
There was no material losses to report during the 2022/23 financial year		

c) Other material losses recovered

Nature of losses	2021/2022	2022/2023
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
	-	-
	-	-
	-	-
Total	-	-
There was no material losses recovered during the 2022/23 financial year		

d) Other material losses written off

Nature of losses	2021/2022	2022/2023
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
	-	-
	-	-
	-	-
Total	-	-
There was no material losses to report during the 2022/23 financial year		

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated value
		R'000
Valid invoices received	27 210	477 982
Invoices paid within 30 days or agreed period	18 501	456 374
Invoices paid after 30 days or agreed period	1 093	12 376
Invoices older than 30 days or agreed period (unpaid and without dispute)	-	-
Invoices older than 30 days or agreed period (unpaid and in dispute)	7 616	9 232
Invoices paid outside the 30 days as well as invoices not paid after 30 days were mainly related to the travel agent used by the departments dating back to 2021/22 financial year. There was a dispute which caused a backlog with this account. The department is clearing the disputes and the account is being cleared.		

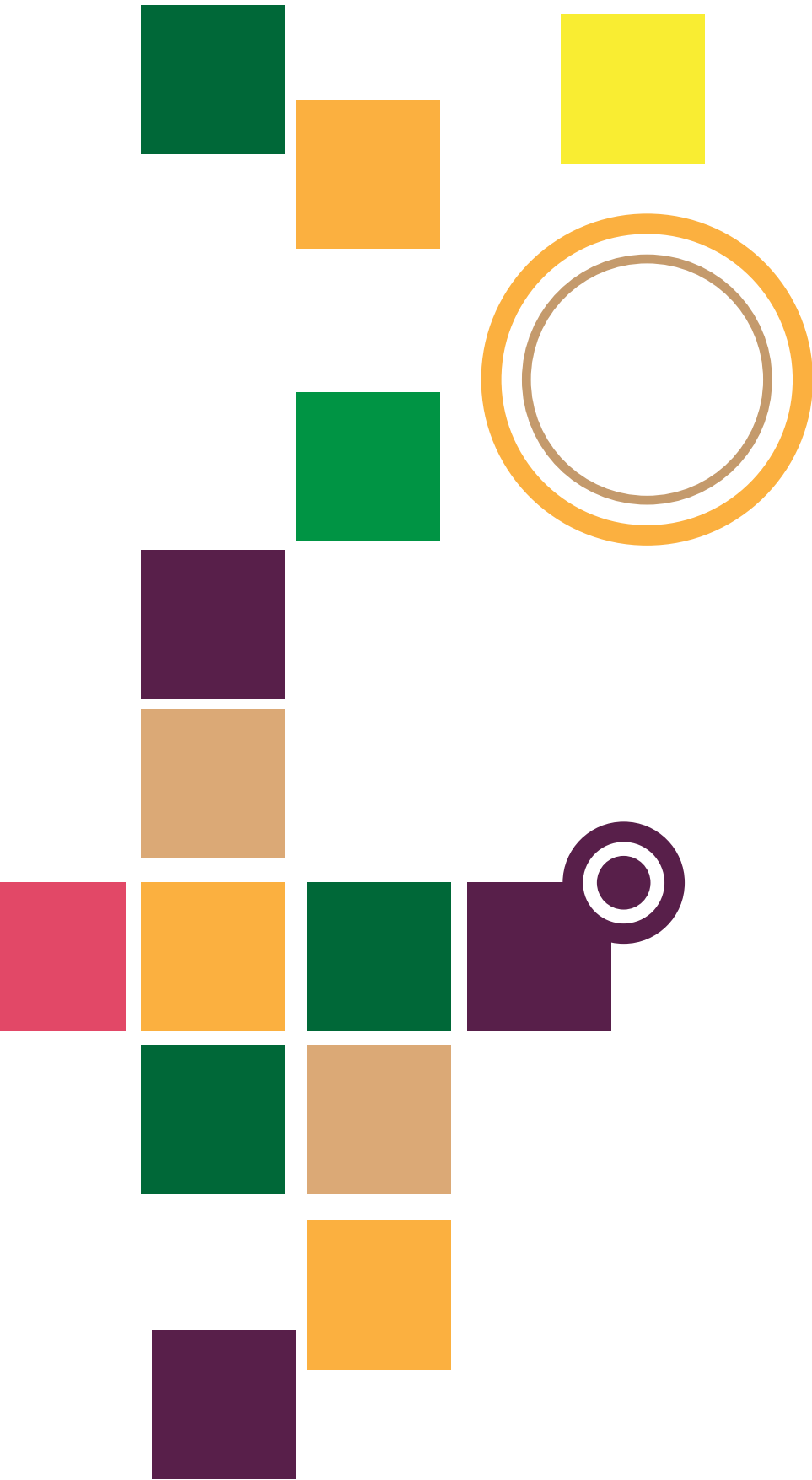
3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Assistance with the development of a Macro Organisational Structure for the Department of Military Veterans	Government Technical Advisory Centre	Deviation from following open bid process	N/A	1 244
Strategic Workshop	Scientific and Industrial Research (CSRI)	Failure to obtain three quotations	DMV/PQ/124/2022	132
To administer and disburse military veterans pension to military veterans	Government Pension Administration Agency	Deviation from open bidding process	N/A	37 800
Total				39 176

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Procurement of ICT Equipment's (Laptops and Desktops)	Mokopa Tso Trading	Increase in exchange rates	AI-916751	2 622	N/A	2 806





PART F

FINANCIAL INFORMATION

4. REPORT OF THE AUDITOR GENERAL

Report of the Auditor-General to Parliament on Vote no 26: Department of Military Veterans

Report on the audit of the financial statement

Qualified opinion

1. I have audited the financial statements of the Department of Military Veterans set out on pages xx to xx, which comprise the appropriation statement, statement of financial position as at 31 March 2023, 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, except for the effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Department of Military Veterans as at 31 March 2023, and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for qualified opinion

Irregular expenditure

3. The department did not fully record irregular expenditure in the notes to the financial statements, as required by section 40(3)(b)(i) of the PFMA. This was due to inadequate systems to detect, record and appropriately disclose this expenditure in the financial statements. Consequently, I was unable to determine the full extent of the understatement of irregular expenditure, stated at R38,2 million in note 22 to the financial statements, as it was impracticable to do so.

Context for opinion

4. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
5. 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.
6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of matters

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

Uncertainty relating to the future outcome of exceptional litigation

8. With reference to contingent liabilities as disclosed in note 17.1 to the financial statements, the department is the defendant in various lawsuits. The department is opposing the lawsuits. The ultimate outcome of these matters cannot presently be determined and therefore no provision for any liability that may result has been made in the financial statements.

Payables exceed voted funds to be surrendered

9. As disclosed in note 19 to the financial statements, payables of R95,2 million exceeded the payment term of 30 days, as required by treasury regulation 8.2.3. This amount, in turn, exceeded the R54,4 million of voted funds to be surrendered by R40,8 million as per the statement of financial performance. Therefore, the amount of R40,8 million would have constituted unauthorised expenditure had the amounts due been paid in time.

Other matters

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

Unaudited supplementary schedules

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

National Treasury Instruction No.4 of 2022-23: PFMA Compliance and reporting framework

12. On 23 December 2022, the National Treasury issued Instruction No. 4 of 2022-23, which came into effect on 3 January 2023, in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a) and (c) of the PFMA. The instruction deals with the PFMA compliance and reporting framework and addresses, amongst others, the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure. Irregular expenditure and fruitless and wasteful expenditure incurred in prior financial years and not yet addressed no longer need to be disclosed in either the annual report or the disclosure notes to the annual financial statements. Only the current year and prior year figures are disclosed in note 22 to the financial statements of the Department of Military Veterans. Movements in respect of irregular expenditure and fruitless and wasteful expenditure also no longer need to be disclosed in the notes to the annual financial statements. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) is now included as part of the other information in the annual report of the Department of Military Veterans.
13. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

Responsibilities of the accounting officer for the financial statements

14. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Modified Cash Standard and the requirements of the Public Finance Management Act 1 of 1999 (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.
15. 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.

Responsibilities of the auditor-general for the audit of the financial statements

16. 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.

17. 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

18. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

19. I selected the following programmes presented in the annual performance report for the year ended 31 March 2023 for auditing. I selected programmes that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page numbers	Purpose
Socio-economic support	[XX]	The main purpose of the programme is to develop and monitor the implementation of legislation, policy frameworks and service-delivery cooperation agreements on compensation for injury in military service, counselling, healthcare, public transport, pension and housing benefits to military veterans eligible for such support
Empowerment and stakeholder management	[XX]	The main purpose of this programme is to manage and facilitate the implementation of military veteran empowerment and stakeholder management programmes

20. I evaluated the reported performance information for the selected programmes against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the department's planning and delivery on its mandate and objectives.

21. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives
- the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

22. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion.

23. The material findings on the performance information of the selected programmes are as follows:

Socio-economic support

PPI 202: Number of military veterans approved to access newly built houses per year

24. An achievement of 222 was reported against a target of 355. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the underachievement against the target was more than reported.

PPI 205: Strategy on subsidised public transport approved

25. I could not determine if the reasons for the differences between the reported achievement against the planned target were correct, as adequate supporting evidence was not provided for auditing. Consequently, I could not confirm the reliability of the reasons for the reported underachievement.

Empowerment and stakeholder management

26. Based on audit evidence, the actual achievements for three indicators did not agree to what was reported. I could not determine the actual achievements, but I estimated them to be materially less. Consequently, it is likely that the under achievements against the targets were more than reported.

Indicator	Reported Achievement	Target
PPI 302: Percentage of approved burial claims paid within 30 days	73%	100%
PPI 303: Military veterans and their dependants approved for skills development programmes	915	3 500
PPI305: Number of military veterans provided with access to business facilitation programmes	105	110

27. I could not determine if the reasons for the differences between the reported achievements against the planned targets were correct, as adequate supporting evidence was not provided for auditing. Consequently, I could not confirm the reliability of the reasons for the reported under achievements.

Indicator	Reported Achievement	Target
PPI 302: Percentage of approved burial claims paid within 30 days	73%	100%
PPI 303: Military veterans and their dependants approved for skills development programmes	915	3 500
PPI 305: Number of military veterans' businesses provided with access to business facilitation programmes	105	110
PPI 306: Number of military veterans provided with access to employment placement opportunities	0	30
PPI 307: Number of military veterans' memorial sites facilitated per year	0	3

Other matters

28. I draw attention to the matters below.

Achievement of planned targets

29. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and under achievements. This information should be considered in the context of the material findings on the reported performance information.

Material misstatements

30. 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 and programme 3: empowerment and stakeholder management. Management did not correct all the misstatements and I reported material findings in this regard.

Report on compliance with legislation

31. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.
32. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
33. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
34. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, performance and annual report

35. Financial statements were not submitted for auditing within the prescribed timeframe after the end of financial year, as required by section 40(1)(c)(i) of the PFMA.
36. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework as required by section 40(1)(b) of the PFMA. Material misstatements of disclosure items identified by the auditors in the submitted financial statements were corrected, but the uncorrected material misstatement resulted in the financial statements receiving a qualified opinion.

Expenditure management

37. Effective and appropriate steps were not taken to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. As reported in the basis for qualified opinion, the value of R38, 2 million as disclosed in note 22 of the financial statements does not reflect the full extent of the irregular expenditure incurred. The majority of the irregular expenditure disclosed in the financial statements was caused by non-compliance with SCM laws and regulations.
38. Effective steps were not taken to prevent fruitless and wasteful expenditure, 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 duplicate payments made for education support.
39. Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by treasury regulation 8.2.3.

Consequence management

40. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into irregular expenditure were not performed.
41. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into fruitless and wasteful expenditure were not performed.

42. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps had been taken against officials who had incurred/permitted irregular expenditure in the prior years, as required by section 38(1)(h)(iii) of the PFMA. This was because supporting evidence for disciplinary steps taken was not provided.

Procurement and contract management

43. Some of the goods and services of a transaction value of R2 000 but not exceeding R1 000 000 were procured without following quotation process, as required by treasury regulation 16A6.1, paragraph 3.2.1 of NTI 02 of 2021/22, paragraph 4.1 of NTI 03 of 2021/22 and TR 16A6.4.

Strategic planning

44. Specific information systems were not implemented to enable the monitoring of progress made towards achieving targets, core objectives and service delivery, as required by public service regulation 25(1)(e)(i) and (iii).

Other information in the annual report

45. The accounting officer is responsible for the other information included in the annual report. The other information referred to 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 on in this auditor's report.
46. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation, do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
47. My responsibility is to read this other information and, in doing so, consider whether it 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.
48. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

49. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
50. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
51. Leadership did not exercise sufficient oversight over financial and performance reporting, compliance with laws and regulations and related internal controls. The action plans developed to address prior year internal control deficiencies were not adequate, and they were also not effectively implemented and monitored, resulting in recurring audit findings.
52. Consequence management was not implemented to create a culture of compliance with policies and legislation and to deter further irregularities.

53. Management did not prepare regular, accurate and complete financial and performance reports that were always supported and evidenced by reliable information. This was mainly due to a lack of sufficiently skilled staff within the department and insufficient controls over daily and monthly processing and reconciling of transactions. Additionally, reviewing and monitoring controls over compliance with laws and regulations were not effective to detect and prevent non-compliance.

Material irregularities

54. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Material irregularities in progress

55. I identified a material irregularity during the audit and notified the accounting officer, as required by material irregularity regulation 3(2). By the date of this auditor's report, I had not yet completed the process of evaluating the response from the accounting officer. This material irregularity will be included in next year's auditor's report.

Other reports

56. I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
57. The Directorate for Priority Crime Investigation (the Hawks) is conducting investigations into allegations of non-compliance with procurement and contract management regulations within the department. The investigations are still in progress.

Auditor-General

Pretoria

30 September 2023



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- the auditor-general's responsibility for the audit
- the selected legislative requirements for compliance testing.

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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 priorities and on the department's compliance with selected requirements in key legislation.

Financial statements

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
- conclude on the appropriateness of the 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 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 the 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.
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

Communication with those charged with governance

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.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and to 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.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	Section 1 Section 38(1)(a)(iv); 38(1)(b); PFMA 38(1)(c); 38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii); Section 39(1)(a); 39(2)(a); Section 40(1)(a); 40(1)(b); 40(1)(c)(i) Section 43(4); 44; 44 (1) and (2) ; 45(b);
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Treasury Regulation 4.1.1; 4.1.3 Treasury Regulation 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1 Treasury Regulation 6.3.1 (a); 6.3.1 (b); 6.3.1 (c); 6.3.1 (d); 6.4.1 (b) Treasury Regulation 7.2.1 Treasury Regulation 8.1.1; 8.2.1; 8.2.2; 8.2.3; 8.4.1 Treasury Regulation 9.1.1; 9.1.4 Treasury Regulation 10.1.1 (a); 10.1.2 Treasury Regulation 11.4.1; 11.4.2; 11.5.1 Treasury Regulation 12.5.1 Treasury Regulation 15.10.1.2(c) Treasury Regulation 16A 6.1; 16A6.2(a) ,(b) ; 16A 6.3(a);16A 6.3(b); 16A 6.3(c) ; 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A7.1; 16A.7.3; 16A.7.6; 16A.7.7;TR 16A8.2 (1) and (2); 16A 8.3 16A8.3 (d); 16A 8.4; 16A 9.1(d); 16A 9.1(e); 16A9.2(a)(ii) Treasury Regulation 17.1.1 Treasury Regulation 18.2 Treasury Regulation 19.8.4
Public Service Regulation	Public service regulation 18; 18 (1) and (2); 25(1)(e)(i); 25(1)(e)(iii)
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA)	Section 34(1)
Construction Industry Development Board Act No.38 of 2000 (CIDB)	Section 18(1)
Construction Industry Development Board Regulations	CIDB regulation 17: & 25(7A)
PPPFA	Section 2.1(a); 2.1(b); 2.1(f)
PPR 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5.7 Paragraph 6.8 Paragraph 7.8 Paragraph 8.2; 8.5 Paragraph 9.1;10.1;10.2 Paragraph 11.1
PPR 2022	Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
SITA ACT	Section 7(3)
National treasury instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
NT SCM instruction note 03 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4; 4.4 (a);4.4 (c) -(d); Paragraph 5.4 Paragraph 7.2
NT SCM instruction note 11 2020/21	Paragraph 3.1; and (b); 3.9
NT SCM instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.4(a) and 3.3.1;
NT instruction note 4 of 2015/16	Paragraph 3.4
Second amendment of NTI 05 of 2020/21	Paragraph 4.8; 4.9 ; 5.3
Erratum NTI 5 of 202/21	Paragraph 1
Erratum NTI 5 of 202/21	Paragraph 2



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

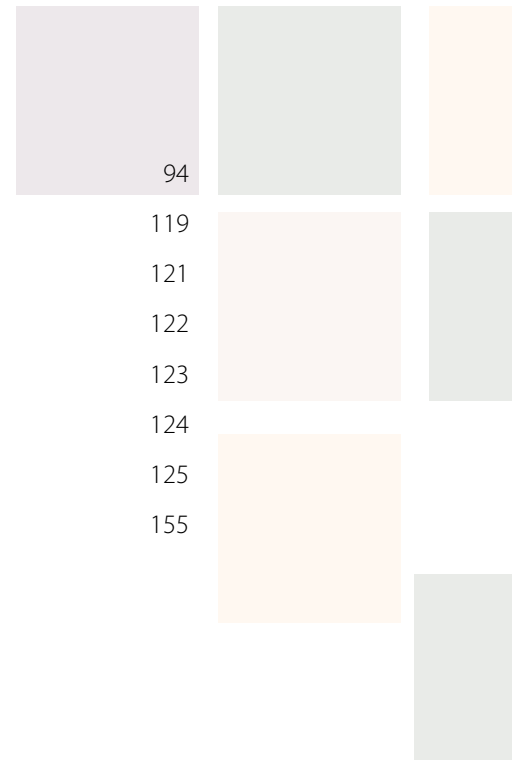


DEPARTMENT OF MILITARY VETERANS ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
 for the year ended 31 March 2023

Appropriation per programme									
2022/23									
2021/22									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Voted funds and Direct charges									
Programme									
1. Administration	135 431	-	18 000	153 431	144 902	8 529	94.4%	145 892	134 151
2. Socio economic support	379 278	-	(17 200)	362 078	319 170	42 908	88.1%	305 254	233 880
3. Empowerment and stakeholder management	155 323	-	(800)	154 523	151 536	2 987	98.1%	156 242	147 564
TOTAL	670 032	-	-	670 032	615 608	54 424	91.9%	607 388	515 595
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				350				585	
NRF Receipts				-				-	
Aid assistance				-				-	
Actual amounts per Statement of Financial Performance (Total Revenue)				670 382				607 973	
Add:									
Aid assistance					-				-
Prior year unauthorised expenditure approved without funding					-				-
Actual amounts per Statement of Financial Performance Expenditure					615 608				515 595

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023

Economic classification	Appropriation per economic classification									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure	2021/22
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
Current payments	444 892	45 542	-	490 434	459 682	30 752	93.7%	391 773	358 188	
Compensation of employees	133 413	-	-	133 413	124 797	8 616	93.5%	141 387	116 372	
Salaries and wages	119 023	-	1 346	120 369	113 715	6 654	94.5%	126 712	105 934	
Social contributions	14 390	-	(1 346)	13 044	11 082	1 962	85.0%	14 675	10 438	
Goods and services	311 479	45 542	-	357 021	334 885	22 136	93.8%	250 386	241 816	
Administrative fees	2 475	-	-	2 475	3 734	(1 259)	150.9%	2 034	1 989	
Advertising	9 989	270	-	10 259	5 588	4 671	54.5%	4 534	4 450	
Minor assets	1 846	270	-	2 116	182	1 934	8.6%	474	37	
Audit costs: External	7 396	1 000	-	8 396	6 760	1 636	80.5%	8 286	8 286	
Bursaries: Employees	599	-	-	599	736	(137)	122.9%	790	758	
Catering: Departmental activities	2 493	270	-	2 763	1 946	817	70.4%	978	587	
Communication (G&S)	7 809	(2 870)	-	4 939	2 778	2 161	56.2%	3 775	3 433	
Computer services	15 221	1 200	-	16 421	13 426	2 995	81.8%	11 363	11 363	
Consultants: Business and advisory services	11 250	(1 440)	(2 200)	7 610	2 421	5 189	31.8%	3 635	2 363	
Legal services	5 261	(1 000)	-	4 261	4 504	(243)	105.7%	2 017	1 016	
Contractors	101 993	48 300	-	150 293	143 940	6 353	95.8%	89 841	89 739	
Agency and support / outsourced services	6 320	-	2 200	8 520	3 910	4 610	45.9%	4 174	4 174	
Entertainment	10	-	-	10	-	10	-	4	-	
Fleet services (including government motor transport)	7 718	-	-	7 718	3 792	3 926	49.1%	2 478	2 478	



DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023

Appropriation per economic classification									
Economic classification	2022/23					2021/22			
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Inventory: Other supplies	(6)	430	-	424	32 797	(32 373)	7735.1%	21 111	21 111
Consumable supplies	6 182	(200)	-	5 982	254	5 728	4.2%	1 035	841
Consumable: Stationery, printing and office supplies	7 321	75	-	7 396	664	6 732	9.0%	4 283	3 679
Operating leases	14 492	1 500	-	15 992	22 445	(6 453)	140.4%	25 389	25 387
Property payments	6 166	(2 888)	-	3 278	434	2 844	13.2%	6 812	6 735
Transport provided: Departmental activity	1 320	-	-	1 320	11 554	(10 234)	875.3%	-	-
Travel and subsistence	57 516	(75)	-	57 441	44 378	13 063	77.3%	20 721	19 294
Training and development	28 246	-	-	28 246	24 978	3 268	88.4%	32 688	31 687
Operating payments	149	250	-	399	432	(33)	108.3%	338	332
Venues and facilities	9 713	150	-	9 863	3 140	6 723	31.8%	2 349	2 077
Rental and hiring	-	300	-	300	92	208	30.7%	1 277	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	214 706	(45 112)	-	169 594	152 814	16 780	90.1%	172 229	129 055
Foreign governments and international organisations	600	-	-	600	-	600	-	31	31
Households	214 106	(45 112)	-	168 994	152 814	16 180	90.4%	172 198	129 024

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023

Appropriation per economic classification									
	2022/23					2021/22			
Economic classification	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Social benefits	48 113	41	4 000	52 154	16 980	35 174	32.6%	29 173	21 446
Other transfers to households	165 993	(45 153)	(4 000)	116 840	135 834	(18 994)	116.3%	143 025	107 578
Payments for capital assets	10 434	(430)	-	10 004	3 112	6 892	31.1%	43 369	28 335
Machinery and equipment	9 387	(430)	-	8 957	3 112	5 845	34.7%	42 336	28 335
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	9 387	(430)	-	8 957	3 112	5 845	34.7%	42 336	28 335
Heritage assets	100	-	-	100	-	100	-	-	-
Software and other intangible assets	947	-	-	947	-	947	-	1 033	-
Payment for financial assets	-	-	-	-	-	-	-	17	17
	670 032	-	-	670 032	615 608	54 424	91.9%	607 388	515 595



DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 1: ADMINISTRATION									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Management	7 596	-	6 080	13 676	12 566	1 110	91.9%	11 769	9 785
2. Corporate services	72 652	2 888	3 187	78 727	76 355	2 372	97.0%	67 237	61 183
3. Financial administration	13 565	-	7 119	20 684	19 267	1 417	93.1%	22 556	19 708
4. Internal audit	11 184	-	1 287	12 471	10 817	1 654	86.7%	11 107	10 858
5. Strategic planning, policy development, and monitoring and evaluation	12 618	-	327	12 945	12 477	468	96.4%	14 743	14 214
6. Office accommodation	17 816	(2 888)	-	14 928	13 420	1 508	89.9%	18 480	18 403
	135 431	-	18 000	153 431	144 902	8 529	94.4%	145 892	134 151
Economic classification									
Current payments	131 698	(2 888)	18 000	146 810	138 930	7 880	94.6%	141 841	132 937
Compensation of employees	48 392	-	18 000	66 392	65 521	871	98.7%	66 332	64 236
Salaries and wages	42 165	-	17 732	59 897	59 062	835	98.6%	59 187	58 070
Social contributions	6 227	-	268	6 495	6 459	36	99.4%	7 145	6 166
Goods and services	83 306	(2 888)	-	80 418	73 409	7 009	91.3%	75 509	68 701
Administrative fees	212	-	-	212	566	(354)	267.0%	370	325
Advertising	5 384	270	-	5 654	4 968	686	87.9%	896	812
Minor assets	1	270	-	271	173	98	63.8%	447	13
Audit costs: External	7 396	1 000	-	8 396	6 760	1 636	80.5%	8 286	8 286
Bursaries: Employees	599	-	-	599	736	(137)	122.9%	790	758
Catering: Departmental activities	118	270	-	388	104	284	26.8%	414	23

DEPARTMENT OF MILITARY VETERANS
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 1: ADMINISTRATION											
2022/23											2021/22
Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure			
R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000	R'000
7 809	(2 870)	-	4 939	2 778	2 161	56.2%	3 775	3 433			
14 579	1 200	-	15 779	13 426	2 353	85.1%	11 356	11 356			
5 755	(1 440)	-	4 315	1 934	2 381	44.8%	2 040	1 721			
5 261	(1 000)	-	4 261	4 504	(243)	105.7%	2 017	1 016			
5 441	300	-	5 741	157	5 584	2.7%	140	38			
-	-	-	-	-	-	-	-	-			
10	-	-	10	-	10	-	4	-			
1 006	-	-	1 006	3 792	(2 786)	376.9%	2 478	2 478			
-	-	-	-	-	-	-	-	-			
1 362	100	-	1 462	213	1 249	14.6%	721	527			
2 749	75	-	2 824	446	2 378	15.8%	3 890	3 591			
11 850	1 500	-	13 350	22 445	(9 095)	168.1%	25 389	25 387			
6 166	(2 888)	-	3 278	434	2 844	13.2%	6 812	6 735			
-	-	-	-	55	(55)	-	-	-			
5 064	(75)	-	4 989	8 038	(3 049)	161.1%	2 800	1 874			
1 954	-	-	1 954	1 094	860	56.0%	1 077	76			
97	250	-	347	287	60	82.7%	252	246			
493	150	-	643	448	195	69.7%	278	6			
-	-	-	-	51	(51)	-	1 277	-			



DEPARTMENT OF MILITARY VETERANS
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 1: ADMINISTRATION											
2022/23											
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure	2021/22	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
Interest and rent on land	-	-	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	100	2 888	-	2 988	2 888	100	96.7%	905	905	905	905
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-	-
Households	100	2 888	-	2 988	2 888	100	96.7%	905	905	905	905
Social benefits	100	41	-	141	128	13	90.8%	460	460	460	460
Other transfers to households	-	2 847	-	2 847	2 760	87	96.9%	445	445	445	445
Payments for capital assets	3 633	-	-	3 633	3 084	549	84.9%	3 146	3 146	3 146	3 09
Machinery and equipment	2 733	-	-	2 733	3 084	(351)	112.8%	2 626	2 626	2 626	309
Transport equipment	-	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	2 733	-	-	2 733	3 084	(351)	112.8%	2 626	2 626	2 626	309
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	900	-	-	900	-	900	-	520	520	520	-
Payment for financial assets	-	-	-	-	-	-	-	-	-	-	-
	135 431	-	18 000	153 431	144 902	8 529	94.4%	145 892	144 902	145 892	134 151

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 1: ADMINISTRATION									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	7 305	-	6 080	13 385	12 566	819	93.9%	11 346	9 530
Compensation of employees	4 475	-	6 080	10 555	9 172	1 383	86.9%	9 138	8 696
Goods and services	2 830	-	-	2 830	3 394	(564)	119.9%	2 208	834
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	58	58
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	58	58
Payments for capital assets	291	-	-	291	-	291	-	365	197
Machinery and equipment	291	-	-	291	-	291	-	365	197
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	7 596	-	6 080	13 676	12 566	1 110	91.9%	11 769	9 785



DEPARTMENT OF MILITARY VETERANS
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Subprogramme: 1.2: Corporate Services									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	2021/22 Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	70 252	-	3 187	73 439	70 396	3 043	95.9%	64 770	60 552
Compensation of employees	23 384	-	3 187	26 571	24 189	2 382	91.0%	25 089	23 995
Goods and services	46 868	-	-	46 868	46 207	661	98.6%	39 681	36 557
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	100	2 888	-	2 988	2 888	100	96.7%	581	581
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Households	100	2 888	-	2 988	2 888	100	96.7%	581	581
Payments for capital assets	2 300	-	-	2 300	3 071	(771)	133.5%	1 886	50
Machinery and equipment	1 400	-	-	1 400	3 071	(1 671)	219.4%	1 366	50
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	900	-	-	900	-	900	-	520	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	72 652	2 888	3 187	78 727	76 355	2 372	97.0%	67 237	61 183

DEPARTMENT OF MILITARY VETERANS
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APPROPRIATION STATEMENT
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Subprogramme: 1.3: Financial Administration									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	2021/22 Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	12 873	-	7 119	19 992	19 267	725	96.4%	21 770	19 535
Compensation of employees	10 217	-	7 119	17 336	18 531	(1 195)	106.9%	18 802	18 276
Goods and services	2 656	-	-	2 656	736	1 920	27.7%	2 968	1 259
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	111	111
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	111	111
Payments for capital assets	692	-	-	692	-	692	-	675	62
Machinery and equipment	692	-	-	692	-	692	-	675	62
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	13 565	-	7 119	20 684	19 267	1 417	93.1%	22 556	19 708



DEPARTMENT OF MILITARY VETERANS
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Subprogramme: 1.4: Internal Audit									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	2021/22 Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	11 034	-	1 287	12 321	10 804	1 517	87.7%	11 007	10 858
Compensation of employees	1 907	-	1 287	3 194	3 505	(311)	109.7%	3 384	3 380
Goods and services	9 127	-	-	9 127	7 299	1 828	80.0%	7 623	7 478
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	150	-	-	150	13	137	8.7%	100	-
Machinery and equipment	150	-	-	150	13	137	8.7%	100	-
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	11 184	-	1 287	12 471	10 817	1 654	86.7%	11 107	10 858

DEPARTMENT OF MILITARY VETERANS
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Subprogramme: 1.5: Strategic Planning, Policy Development, and Monitoring and Evaluation									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	12 418	-	327	12 745	12 477	268	97.9%	14 468	14 059
Compensation of employees	8 409	-	327	8 736	10 124	(1 388)	115.9%	9 919	9 889
Goods and services	4 009	-	-	4 009	2 353	1 656	58.7%	4 549	4 170
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	155	155
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	155	155
Payments for capital assets	200	-	-	200	-	200	-	120	-
Machinery and equipment	200	-	-	200	-	200	-	120	-
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	12 618	-	327	12 945	12 477	468	96.4%	14 743	14 214



DEPARTMENT OF MILITARY VETERANS
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Subprogramme: 1.6: Office Accommodation									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	2021/22 Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	17 816	(2 888)	-	14 928	13 420	1 508	89.9%	18 480	18 403
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	17 816	(2 888)	-	14 928	13 420	1 508	89.9%	18 480	18 403
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	17 816	(2 888)	-	14 928	13 420	1 508	89.9%	18 480	18 403

DEPARTMENT OF MILITARY VETERANS
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 2: SOCIOECONOMIC SUPPORT									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	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	33 473	-	(4 630)	28 843	11 512	17 331	39.9%	15 978	8 918
2. Health care and wellbeing support	115 230	48 000	(1 359)	161 871	161 459	412	99.7%	106 114	104 065
3. Socioeconomic support management	230 575	(48 000)	(11 211)	171 364	146 199	25 165	85.3%	183 162	120 897
	379 278	-	(17 200)	362 078	319 170	42 908	88.1%	305 254	233 880
Economic classification									
Current payments	169 150	48 430	(13 200)	204 380	179 286	25 094	87.7%	141 214	117 677
Compensation of employees	43 857	-	(11 000)	32 857	26 658	6 199	81.1%	42 544	20 769
Salaries and wages	41 441	-	(11 000)	30 441	25 259	5 182	83.0%	38 145	19 438
Social contributions	2 416	-	-	2 416	1 399	1 017	57.9%	4 399	1 331
Goods and services	125 293	48 430	(2 200)	171 523	152 628	18 895	89.0%	98 670	96 908
Administrative fees	443	-	-	443	257	186	58.0%	560	560
Advertising	1 526	-	-	1 526	572	954	37.5%	2 184	2 184
Minor assets	505	-	-	505	5	500	1.0%	27	24
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	370	-	-	370	84	286	22.7%	71	71
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	642	-	-	642	-	642	-	-	-



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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 2: SOCIOECONOMIC SUPPORT											
2022/23											2021/22
Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure			
R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000	R'000
5 495	-	(2 200)	3 295	487	2 808	14,8%	1 595	642			
-	-	-	-	-	-	-	-	-			
96 353	48 000	-	144 353	143 779	574	99,6%	89 650	89 650			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
5 000	-	-	5 000	-	5 000	-	-	-			
(6)	430	-	424	107	317	25,2%	116	116			
133	-	-	133	14	119	10,5%	42	42			
2 060	-	-	2 060	138	1 922	6,7%	393	88			
1 450	-	-	1 450	-	1 450	-	-	-			
-	-	-	-	-	-	-	-	-			
20	-	-	20	684	(664)	3420,0%	-	-			
10 924	-	-	10 924	6 432	4 492	58,9%	4 026	3 525			
-	-	-	-	-	-	-	-	-			
52	-	-	52	-	52	-	-	-			
326	-	-	326	69	257	21,2%	6	6			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			

DEPARTMENT OF MILITARY VETERANS
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APPROPRIATION STATEMENT
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Programme 2: SOCIOECONOMIC SUPPORT									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	2021/22 Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	208 105	(48 000)	(4 000)	156 105	139 867	16 238	89.6%	159 139	115 965
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Households	208 105	(48 000)	(4 000)	156 105	139 867	16 238	89.6%	159 139	115 965
Social benefits	42 112	-	-	42 112	6 793	35 319	16.1%	16 675	8 948
Other transfers to households	165 993	(48 000)	(4 000)	113 993	133 074	(19 081)	116.7%	142 464	107 017
Payments for capital assets	2 023	(430)	-	1 593	17	1 576	1.1%	4 884	221
Machinery and equipment	1 976	(430)	-	1 546	17	1 529	1.1%	4 846	221
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 976	(430)	-	1 546	17	1 529	1.1%	4 846	221
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	47	-	-	47	-	47	-	38	-
Payment for financial assets	-	-	-	-	-	-	-	17	17
	379 278	-	(17 200)	362 078	319 170	42 908	88.1%	305 254	233 880



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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Subprogramme: 2.1: Database and Benefits Management									
		2022/23					2021/22		
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	32 833	-	(4 630)	28 203	11 495	16 708	40.8%	12 068	8 718
Compensation of employees	9 829	-	(2 430)	7 399	7 333	66	99.1%	9 140	7 549
Goods and services	23 004	-	(2 200)	20 804	4 162	16 642	20.0%	2 928	1 169
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	640	-	-	640	17	623	2.7%	3 910	200
Machinery and equipment	593	-	-	593	17	576	2.9%	3 872	200
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	47	-	-	47	-	47	-	38	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	33 473	-	(4 630)	28 843	11 512	17 331	39.9%	15 978	8 918

DEPARTMENT OF MILITARY VETERANS
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APPROPRIATION STATEMENT
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Subprogramme: 2.2: Health Care and Wellbeing Support									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	2021/22 Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	109 100	48 430	(1 359)	156 171	154 666	1 505	99.0%	101 311	99 854
Compensation of employees	10 532	-	(1 359)	9 173	9 232	(59)	100.6%	10 306	8 852
Goods and services	98 568	48 430	-	146 998	145 434	1 564	98.9%	91 005	91 002
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	5 200	-	-	5 200	6 793	(1 593)	130.6%	4 211	4 211
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Households	5 200	-	-	5 200	6 793	(1 593)	130.6%	4 211	4 211
Payments for capital assets	930	(430)	-	500	-	500	-	592	-
Machinery and equipment	930	(430)	-	500	-	500	-	592	-
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	115 230	48 000	(1 359)	161 871	161 459	412	99.7%	106 114	104 065



DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023

Subprogramme: 2.3: Socio Economic Support Management									
Economic classification	2022/23					2021/22			
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	27 217	-	(7 211)	20 006	13 125	6 881	65.6%	27 835	9 105
Compensation of employees	23 496	-	(7 211)	16 285	10 093	6 192	62.0%	23 098	4 368
Goods and services	3 721	-	-	3 721	3 032	689	81.5%	4 737	4 737
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	202 905	(48 000)	(4 000)	150 905	133 074	17 831	88.2%	154 928	111 754
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Households	202 905	(48 000)	(4 000)	150 905	133 074	17 831	88.2%	154 928	111 754
Payments for capital assets	453	-	-	453	-	453	-	382	21
Machinery and equipment	453	-	-	453	-	453	-	382	21
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	17	17
Total	230 575	(48 000)	(11 211)	171 364	146 199	25 165	85.3%	183 162	120 897

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 3: EMPOWERMENT AND STAKEHOLDER MANAGEMENT									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Provincial offices and stakeholder relations	63 057	-	(7 000)	56 057	47 660	8 397	85.0%	37 801	32 399
2. Empowerment and skills development	67 602	-	-	67 602	79 782	(12 180)	118.0%	95 520	95 251
3. Heritage, memorials, burials and honours	24 664	-	6 200	30 864	24 094	6 770	78.1%	22 921	19 914
	155 323	-	(800)	154 523	151 536	2 987	98.1%	156 242	147 564
Economic classification									
Current payments	144 044	-	(4 800)	139 244	141 466	(2 222)	101.6%	108 718	107 574
Compensation of employees	41 164	-	(7 000)	34 164	32 618	1 546	95.5%	32 511	31 367
Salaries and wages	35 417	-	(5 386)	30 031	29 394	637	97.9%	29 380	28 426
Social contributions	5 747	-	(1 614)	4 133	3 224	909	78.0%	3 131	2 941
Goods and services	102 880	-	2 200	105 080	108 848	(3 768)	103.6%	76 207	76 207
Administrative fees	1 820	-	-	1 820	2 911	(1 091)	159.9%	1 104	1 104
Advertising	3 079	-	-	3 079	48	3 031	1.6%	1 454	1 454
Minor assets	1 340	-	-	1 340	4	1 336	0.3%	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	2 005	-	-	2 005	1 758	247	87.7%	493	493
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-



DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 3: EMPOWERMENT AND STAKEHOLDER MANAGEMENT									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	199	-	-	199	4	195	2.0%	51	51
Agency and support / outsourced services	6 320	-	2 200	8 520	3 910	4 610	45.9%	4 174	4 174
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	1 712	-	-	1 712	-	1 712	-	-	-
Inventory: Other supplies	-	-	-	-	32 690	(32 690)	-	20 995	20 995
Consumable supplies	4 687	(300)	-	4 387	27	4 360	0.6%	272	272
Consumable: Stationery, printing and office supplies	2 512	-	-	2 512	80	2 432	3.2%	-	-
Operating leases	1 192	-	-	1 192	-	1 192	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	1 300	-	-	1 300	10 815	(9 515)	831.9%	-	-
Travel and subsistence	41 528	-	-	41 528	29 908	11 620	72.0%	13 895	13 895
Training and development	26 292	-	-	26 292	23 884	2 408	90.8%	31 611	31 611
Operating payments	-	-	-	-	145	(145)	-	86	86
Venues and facilities	8 894	-	-	8 894	2 623	6 271	29.5%	2 065	2 065
Rental and hiring	-	300	-	300	41	259	13.7%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 3: EMPOWERMENT AND STAKEHOLDER MANAGEMENT									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	2021/22 Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers and subsidies	6 501	-	4 000	10 501	10 059	442	95.8%	12 185	12 185
Foreign governments and international organisations	600	-	-	600	-	600	-	31	31
Households	5 901	-	4 000	9 901	10 059	(158)	101.6%	12 154	12 154
Social benefits	5 901	-	4 000	9 901	10 059	(158)	101.6%	12 038	12 038
Other transfers to households	-	-	-	-	-	-	-	116	116
Payments for capital assets	4 778	-	-	4 778	11	4 767	0.2%	35 339	27 805
Machinery and equipment	4 678	-	-	4 678	11	4 667	0.2%	34 864	27 805
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	4 678	-	-	4 678	11	4 667	0.2%	34 864	27 805
Heritage assets	100	-	-	100	-	100	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	475	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	155 323	-	(800)	154 523	151 536	2 987	98.1%	156 242	147 564



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VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023



Subprogramme: 3.1: Provincial Offices and Stakeholder Relations											
2022/23											2021/22
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure		
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
Current payments	58 896	-	(7 000)	51 896	47 577	4 319	91.7%	32 855	32 283		
Compensation of employees	29 631	-	(7 000)	22 631	21 343	1 288	94.3%	20 198	19 626		
Goods and services	29 265	-	-	29 265	26 234	3 031	89.6%	12 657	12 657		
Interest and rent on land	-	-	-	-	-	-	-	-	-		
Transfers and subsidies	72	-	-	72	72	-	100.0%	116	116		
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-		
Households	72	-	-	72	72	-	100.0%	116	116		
Payments for capital assets	4 089	-	-	4 089	11	4 078	0.3%	4 830	-		
Machinery and equipment	4 089	-	-	4 089	11	4 078	0.3%	4 830	-		
Heritage assets	-	-	-	-	-	-	-	-	-		
Software and other intangible assets	-	-	-	-	-	-	-	-	-		
Payment for financial assets	-	-	-	-	-	-	-	-	-		
Total	63 057	-	(7 000)	56 057	47 660	8 397	85.0%	37 801	32 399		

DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023

Subprogramme: 3.2: Empowerment and Skills Development									
		2022/23					2021/22		
Economic classification	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	67 215	-	-	67 215	79 672	(12 457)	118.5%	67 455	67 455
Compensation of employees	8 392	-	-	8 392	8 043	349	95.8%	8 645	8 645
Goods and services	58 823	-	-	58 823	71 629	(12 806)	121.8%	58 810	58 810
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	128	-	-	128	110	18	85.9%	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Households	128	-	-	128	110	18	85.9%	-	-
Payments for capital assets	259	-	-	259	-	259	-	28 065	27 796
Machinery and equipment	259	-	-	259	-	259	-	28 065	27 796
Heritage assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	67 602	-	-	67 602	79 782	(12 180)	118.0%	95 520	95 251



DEPARTMENT OF MILITARY VETERANS
VOTE 26
APPROPRIATION STATEMENT
for the year ended 31 March 2023



Subprogramme: 3.3: Heritage, Memorials, Burials and Honours									
2022/23									
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	2021/22 Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	17 933	-	2 200	20 133	14 217	5 916	70.6%	8 408	7 836
Compensation of employees	3 141	-	-	3 141	3 232	(91)	102.9%	3 668	3 096
Goods and services	14 792	-	2 200	16 992	10 985	6 007	64.6%	4 740	4 740
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	6 301	-	4 000	10 301	9 877	424	95.9%	12 069	12 069
Foreign governments and international organisations	600	-	-	600	-	600	-	31	31
Households	5 701	-	4 000	9 701	9 877	(176)	101.8%	12 038	12 038
Payments for capital assets	430	-	-	430	-	430	-	2 444	9
Machinery and equipment	330	-	-	330	-	330	-	1 969	9
Heritage assets	100	-	-	100	-	100	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	475	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	24 664	-	6 200	30 864	24 094	6 770	78.1%	22 921	19 914

DEPARTMENT OF MILITARY VETERANS
VOTE 26
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2023

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, and Annexure 1A-H of the Annual Financial Statements.

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

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

3. Detail on payments for financial assets

Detail of these transactions 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 Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Administration	153 431	144 902	8 529	6%

The Spend shortfall was driven by outstanding invoices for Public Works, SITA and Human Science Research Council that were not processed at yearend due to internal challenges.

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Socio Economic Support	362 078	319 170	42 908	12%

The above saving was as a result of delayed implementation of military veterans pension as well as the challenged delivery through the Department of Human Settlement.

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Empowerment and Stakeholder Management	154 523	151 536	2 987	2%

Empowerment and stakeholder management performed well in terms expenditure management however, the department is also assessing the quality of spend.



DEPARTMENT OF MILITARY VETERANS
VOTE 26
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2023

4.2 Per economic classification

Economic classification	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Current payments	490 434	459 682	30 725	6%
Compensation of employees	133 413	124 797	8 616	6%
Goods and services	357 021	334 885	22 136	6%
Transfers and subsidies	169 594	152 814	16 780	10%
Foreign governments and international organisations	600	-	600	100%
Households	168 994	152 814	16 180	10%
Payments for capital assets	10 004	3 112	6 892	69%
Machinery and equipment	8 957	3 112	5 845	65%
Heritage assets	100	-	100	100%
Intangible assets	947	-	947	100%
Total	670 032	615 608	54 424	8%

An underspend on Households was mainly related to the delayed rollout of military veterans pension and underperformance on housing support benefit. The underspend on capital assets was related to incomplete procurement process for KwaZulu Natal Provincial office furniture and the payment of microsoft licenses.



DEPARTMENT OF MILITARY VETERANS
VOTE 26
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
REVENUE			
Annual appropriation	1	670 032	607 388
Departmental revenue	2	350	585
TOTAL REVENUE		670 382	607 973
EXPENDITURE			
Current expenditure			
Compensation of employees	4	124 797	116 372
Goods and services	5	334 887	241 817
Total Current expenditure		459 684	358 189
Transfers and subsidies			
Transfers and subsidies	7	152 812	129 055
Total Transfers and subsidies		152 812	129 055
Expenditure for capital assets			
Tangible assets	8	3 112	28 334
Total Expenditure for capital assets		3 112	28 334
Payments for financial assets	6	-	17
TOTAL EXPENDITURE		615 608	515 595
SURPLUS/(DEFICIT) FOR THE YEAR		54 774	92 378
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds		54 421	91 793
Annual appropriation		54 421	91 793
Departmental revenue and NRF receipts	13	350	585
SURPLUS/(DEFICIT) FOR THE YEAR		54 774	92 378



DEPARTMENT OF MILITARY VETERANS
VOTE 26
STATEMENT OF FINANCIAL POSITION
as at 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
ASSETS			
Current assets		54 669	91 844
Cash and cash equivalents	9	49 888	82 230
Prepayments and advances	10	2 729	7 858
Receivables	11	2 052	1 756
TOTAL ASSETS		54 669	91 844
LIABILITIES			
Current liabilities		54 524	91 794
Voted funds to be surrendered to the Revenue Fund	12	54 424	91 794
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	13	51	-
Payables	14	49	1
TOTAL LIABILITIES		54 524	91 794
NET ASSETS		145	50
Represented by:			
Recoverable revenue		145	50
TOTAL		145	50



DEPARTMENT OF MILITARY VETERANS
VOTE 26
STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
Recoverable revenue			
Opening balance		50	37
Transfers:		95	13
Debts recovered (included in departmental revenue)		95	(2)
Debts raised		-	15
Closing balance		145	50
TOTAL		145	50



DEPARTMENT OF MILITARY VETERANS

VOTE 26

CASH FLOW STATEMENT

for the year ended 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		670 382	607 973
Annual appropriation funds received	1.1	670 032	607 388
Departmental revenue received	2	345	585
Interest received	2.2	5	-
Net (increase)/decrease in net working capital		4 881	(5 366)
Surrendered to Revenue Fund		(92 092)	(52 115)
Current payments		(459 684)	(358 189)
Interest paid		-	-
Payments for financial assets	6	-	(17)
Transfers and subsidies paid		(152 812)	(129 055)
Net cash flow available from operating activities	15	(29 325)	63 231
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	8	(3 112)	(28 334)
Net cash flow available from investing activities		(3 112)	(28 334)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		95	13
Net cash flows from financing activities		95	13
Net increase/(decrease) in cash and cash equivalents		(32 342)	34 910
Cash and cash equivalents at beginning of period		82 230	47 320
Cash and cash equivalents at end of period	9	49 888	82 230

DEPARTMENT OF MILITARY VETERANS
VOTE 26
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

Summary of significant accounting policies

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

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

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

1. Basis of preparation

The financial statements have been prepared in accordance with the Modified Cash Standard.

2. Going concern

The financial statements have been on a going concern basis.

3. Presentation currency

Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department

4. Rounding

Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).

5. Foreign currency translation

Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.

6. Comparative information

6.1 Prior period comparative information

Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.

6.2 Current year comparison with budget

A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.



DEPARTMENT OF MILITARY VETERANS
VOTE 26
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

7. Revenue

7.1 Appropriated funds

Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).

Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.

Appropriated funds are measured at the amounts receivable.

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.

7.2 Departmental revenue

Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.

Departmental revenue is measured at the cash amount received.

In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value.

Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.

7.3 Accrued departmental revenue

Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:

- 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.

The accrued revenue is measured at the fair value of the consideration receivable.

Accrued tax revenue (and related interest and/penalties) is measured at amounts receivable from collecting agents.

Write-offs are made according to the department's debt write-off policy.

DEPARTMENT OF MILITARY VETERANS
VOTE 26
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

8. Expenditure

8.1 Compensation of employees

8.1.1 Salaries and wages

Salaries and wages are recognised in the statement of financial performance on the date of payment.

8.1.2 Social contributions

Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.

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.

8.2 Other expenditure

Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.

Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.

8.3 Accruals and payables not recognised

Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.

8.4 Leases

8.4.1 Operating leases

Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue.

The operating lease commitments are recorded in the notes to the financial statements.

8.4.2 Finance leases

Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue.

The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.

Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:

- 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.



DEPARTMENT OF MILITARY VETERANS
VOTE 26
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

9. Aid assistance

9.1 Aid assistance received

Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.

CARA Funds are recognised when receivable and measured at the amounts receivable.

Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.

9.2 Aid assistance paid

Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.

10. Cash and cash equivalents

Cash and cash equivalents are stated at cost in the statement of financial position.

Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.

11. Prepayments and advances

Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.

Prepayments and advances are initially and subsequently measured at cost.

12. Loans and receivables

Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.

13. Investments

Investments are recognised in the statement of financial position at cost.



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14. Financial assets

14.1 Financial assets (not covered elsewhere)

A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.

At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.

14.2 Impairment of financial assets

Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.

15. Payables

Payables recognised in the statement of financial position are recognised at cost.

16. Capital assets

16.1 Immovable capital assets

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.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.

16.2 Movable capital assets

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.

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.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.

Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

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.



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16.3 Intangible capital assets

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.

Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.

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.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.

Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

16.4 Project costs: Work-in-progress

Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.

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.

Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.

17. Provisions and contingents

17.1 Provisions

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.

17.2 Contingent liabilities

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.

17.3 Contingent assets

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.

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17.4 Capital commitments

Capital commitments are recorded at cost in the notes to the financial statements.

18. Unauthorised expenditure

Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.

Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either:

- 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.

Unauthorised expenditure recorded in the notes to the financial statements comprise of

- unauthorised expenditure that was under assessment in the previous financial year;
- unauthorised expenditure relating to previous financial year and identified in the current year; and
- Unauthorised incurred in the current year.

19. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of:

- fruitless and wasteful expenditure that was under assessment in the previous financial year;
- fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and
- fruitless and wasteful expenditure incurred in the current year.

20. Irregular expenditure

Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.

Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:

- irregular expenditure that was under assessment in the previous financial year;
- irregular expenditure relating to previous financial year and identified in the current year; and
- irregular expenditure incurred in the current year.



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21. Changes in accounting estimates and errors

Changes in accounting estimates are applied prospectively in accordance with MCS requirements.

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.

22. Events after the reporting date

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.

23. Principal-Agent arrangements

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.

24. Departures from the MCS requirements

There were no departures from the MCS requirements.

25. Capitalisation reserve

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.

26. Recoverable revenue

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.

27. Related party transactions

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.

The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.

28. Inventories (Effective from date determined by the Accountant-General)

At the date of acquisition, inventories are recognised at cost in the statement of financial performance.



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Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition.

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.

The cost of inventories is assigned by using the weighted average cost basis.

29. Public-Private Partnerships

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.

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.

30. Employee benefits

The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note.

Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date.

The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

31. Transfer of functions

Transfer 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.

Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.

32. Mergers

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.

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.



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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:

	2022/23			2021/22		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropriation Received	Funds not requested / not received
	R'000	R'000	R'000	R'000	R'000	R'000
Programmes						
Administration	153 431	153 431	-	145 892	145 892	-
Socio Economic support	362 078	362 078	-	305 254	305 254	-
Empowerment and stakeholder management	154 523	154 523	-	156 242	156 242	-
Total	670 032	670 032	-	607 388	607 388	-

The Department requested and received the appropriated funds during the year under review.

2. Departmental revenue

	Note	2022/23	2021/22
		R'000	R'000
Sales of goods and services other than capital assets	2.1	40	38
Interest, dividends and rent on land	2.2	5	-
Transactions in financial assets and liabilities	2.3	305	547
Total revenue collected		350	585
Total		350	585

Total revenue collected including 5% commission on administering garnishee orders as well as credit notes processed where the expenditure relates to the previous financial year/s.

2.1. Sales of goods and services other than capital assets

	Note	2022/23	2021/22
		R'000	R'000
Sales of goods and services produced by the department	2	40	38
Other sales		40	38
Total		40	38

This is the 5% commission on administering garnishee orders on behalf of other departments.

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2.2. Interest, dividends and rent on land

	Note	2022/23 R'000	2021/22 R'000
Interest	2	5	-
Total		5	-

2.3. Transactions in financial assets and liabilities

	Note	2022/23 R'000	2021/22 R'000
Other receipts including Recoverable Revenue	2	305	547
Total		305	547

This relates to credit notes related to the travel account where such credit notes relates to the previous financial year and thus cannot be offset against the related invoice or expenditure. This is therefore collected and surrendered to National Revenue Fund.

3. Donations received in kind

	Note	2022/23 R'000	2021/22 R'000
Donation of notebooks and pens received by attendees at the Women's Day event hosted by SITA		-	32
Total		-	32

Management is not aware of donations received during the year under review.

4. Compensation of employees

4.1. Analysis of balance

	Note	2022/23 R'000	2021/22 R'000
Basic salary		86 027	78 774
Performance award		-	541
Service based		65	31
Compensative/circumstantial		4 327	3 592
Periodic payments		14	27
Other non-pensionable allowances		23 281	22 969
Total		113 714	105 934

** Included in the basic salary is R6.2 million for additional capacity as provided by the Department of Defence.*

** Service Bonus is higher than the previous year due to a larger number of officials completing their differing years of service.*



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4.2. Social contributions

	Note	2022/23	2021/22
		R'000	R'000
Employer contributions			
Pension		8 994	8 531
Medical		2 069	1 888
Bargaining council		20	19
Total		11 083	10 438
Total compensation of employees		124 797	116 372
Average number of employees		174	182

Social Contribution increase on medical aid was related to inflationary increase as imposed by medical schemes. The decrease in the average number of employees is due to the higher vacancy during the year under review.

5. Goods and services

	Note	2022/23	2021/22
		R'000	R'000
Administrative fees		3 734	1 989
Advertising		5 588	4 450
Minor assets	5.1	182	38
Bursaries (employees)		736	758
Catering		1 946	587
Communication		2 778	3 433
Computer services	5.2	13 426	11 363
Consultants: Business and advisory services		2 421	2 363
Legal services		4 504	1 016
Contractors		143 940	89 739
Agency and support / outsourced services		3 910	4 174
Audit cost - external	5.3	6 760	8 286
Fleet services		3 792	2 478
Inventories	5.4	32 797	21 111
Consumables	5.5	919	4 520
Operating leases		22 446	25 387
Property payments	5.6	434	6 735
Rental and hiring		93	-
Transport provided as part of the departmental activities		11 554	-
Travel and subsistence	5.7	44 378	19 294
Venues and facilities		3 139	2 077
Training and development		24 978	31 687
Other operating expenditure	5.8	432	332
Total		334 887	241 817

The increase is mainly driven by higher medical costs for health services rendered to military veterans of which there is still a higher value of payables as of 31 March 2023. There was also a higher expenditure on travel and subsistence mainly driven events including the database verification, MK Unification conference, Presidential Tast Team Imbizos, amongst other events. The department further bought 6 250 tablets during the years under review. These tablets were to be used during the digitisation training of military veterans.



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5.1. Minor assets

	Note	2022/23 R'000	2021/22 R'000
Tangible capital assets	5	182	38
Machinery and equipment		182	38
Total		182	38

The spend is mainly related to the bulk procurement of computer adapter/USD Multi Converters for management laptops

5.2. Computer services

	Note	2022/23 R'000	2021/22 R'000
SITA computer services	5	13 426	11 349
External computer service providers		-	14
Total		13 426	11 363

The increase is mainly related to payments catch up on invoices not paid in the previous financial year. There was also an outstanding balance of R4.2 million payable as at 31 March 2023. The department will ensure frequent reconcillation of this account going forward.

5.3. Audit cost - external

	Note	2022/23 R'000	2021/22 R'000
Regularity audits	5	6 760	7 206
Investigations		-	1 080
Total		6 760	8 286

The increase excluding payment for investigations in the previous financial year is inflation driven.

5.4. Inventories

	Note	2022/23 R'000	2021/22 R'000
Other supplies	5	32 797	21 111
Total	5.4.1	32 797	21 111

The department procured Tablets intended for the Digitisation Training for military veterans.



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5.4.1. Other supplies

	Note	2022/23 R'000	2021/22 R'000
Assets for distribution	5.4	32 797	21 111
Machinery and equipment		32 797	21 111
Total		32 797	21 111

The department procured Tablets intended for the Digitisation Training for military veterans.

5.5. Consumables

	Note	2022/23 R'000	2021/22 R'000
Consumable supplies	5	256	841
Uniform and clothing		-	12
Household supplies		77	803
Building material and supplies		5	1
IT consumables		102	12
Other consumables		72	13
Stationery, printing and office supplies		663	3 679
Total		919	4 520

There was lesser activities in the department which led to decreased expenditure in consumables.

5.6. Property payments

	Note	2022/23 R'000	2021/22 R'000
Municipal services	5	434	2 075
Property maintenance and repairs		-	124
Other		-	4 536
Total		434	6 735

The decrease on "Other" is related to non-payment of security services claims related to Department of Defense as the claim was not ready for payment as at 31 March 2023.

5.7. Travel and subsistence

	Note	2022/23 R'000	2021/22 R'000
Local	5	44 354	19 189
Foreign		24	105
Total		44 378	19 294

The higher expenditure on travel management depicts the external events held by the department including the MK Unification Conference, Database Verification, Presidential Task Team Imbizos, amongst other events. In addition, the management of this account was a challenge to the department and it was cancelled in December 2022. As at 31 March 2023, there was still an outstanding amount of about R9 million.



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5.8. Other operating expenditure

	Note	2022/23 R'000	2021/22 R'000
Professional bodies, membership and subscription fees	5	2	9
Resettlement costs		254	148
Other		176	175
Total		432	332

The increase is mainly driven by resettling of transferred officials to other provinces.

5.9. Remuneration of members of a commission or committee of inquiry (Included in Consultants: Business and advisory services)

Name of Commission / Committee of Inquiry	Note	2022/23 R'000	2021/22 R'000
Appeals Board	5	15	318
Advisory Council		54	-
Risk Committee Chair		85	177
Database Verification Panel		487	642
Audit Committee		212	76
Total		853	1 213

This is the payment to the Statutory Organisations as regulated by the Military Veterans Act, Public Finance Management Act together with the Treasury Regulations.

6. Payments for financial assets

	Note	2022/23 R'000	2021/22 R'000
Other material losses written off	6.1	-	17
Total		-	17

The department did not write off costs during the year under review.

6.1. Other material losses written off

Nature of losses	Note	2022/23 R'000	2021/22 R'000
<i>Group major categories, but list material items</i>			
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.	6	-	17
Total		-	17

The department did not write off costs during the year under review.



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7. Transfers and subsidies

	Note	2022/23 R'000	2021/22 R'000
Foreign governments and international organisations	Annex 1E	-	31
Households	Annex 1G	152 812	129 024
Total		152 812	129 055

The increase is driven by a timely payout of bursaries to military veterans and their dependants vs the previous financial year.

8. Expenditure for capital assets

	Note	2022/23 R'000	2021/22 R'000
Tangible capital assets	25	3 112	28 334
Machinery and equipment		3 112	28 334
Total		3 112	28 334

The department bought bulk computers during the year under review (Laptops and Desktops) to the value of R2.7 million, the remaining items are office and audio visual equipment.

8.1. Analysis of funds utilised to acquire capital assets - Current year

	2022/23		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	3 112		3 112
Machinery and equipment	3 112		3 112
Total	3 112		3 112

The department bought bulk computers during the year under review (Laptops and Desktops) to the value of R2.4 million. The purchase of the Basic Accounting System (BAS) Server of R678k. The remaining items is office and audio visual equipment to the value of R41k.

8.2. Analysis of funds utilised to acquire capital assets - Prior year

	2021/22		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	28 334		28 334
Machinery and equipment	28 334		28 334
Total	28 334		28 334

During the previous financial year, the department bought pothole machines.

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9. Cash and cash equivalents

	Note	2022/23 R'000	2021/22 R'000
Consolidated Paymaster General Account		49 888	82 230
Total		49 888	82 230

There were no significant cash and cash equivalent balances held by the department that were not available for use. The difference between the two financial years is as a result of a higher spend during the year under review.

10. Prepayments and advances

	Note	2022/23 R'000	2021/22 R'000
Travel and subsistence		-	14
Advances paid (Not expensed)	10.1	2 729	7 844
Total		2 729	7 858
Analysis of Total Prepayments and advances			
Current Prepayments and advances		2 729	7 858
Total		2 729	7 858

10.1. Advances paid (Not expensed)

	Note	2022/23				Amount as at 31 March 2023 R'000
		Amount as at 1 April 2022 R'000	Less: Amounts expensed in current year R'000	Add / Less: Other R'000	Add Current year advances R'000	
National departments	10	7 844	(6 840)	-	1 725	2 729
Total		7 844	(6 840)	-	1 725	2 729

This denotes funds paid to GCIS for marketing and advertising campaigns as well as R900 thousands paid to SARA for sealing of graves not utilised as at 31 March 2023.

	Note	2021/22				Amount as at 31 March 2022 R'000
		Amount as at 1 April 2021 R'000	Less: Amounts expensed in current year R'000	Add / Less: Other R'000	Add Current year advances R'000	
National departments	10	2 802	(13 439)	-	18 481	7 844
Total		2 802	(13 439)	-	18 481	7 844



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11. Receivables

	Note	2022/23			2021/22		
		Current	Non-current	Total	Current	Non-current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	11.1	-	-	-	6	-	6
Recoverable expenditure	11.2	211	-	211	126	-	126
Other receivables	11.3	1 841	-	1 841	1 624	-	1 624
Total		2 052	-	2 052	1 756	-	1 756

These are costs related to losses incurred on logistical support rendered by the department to military veterans. Consideration for impairment is underway to clear these amounts due to prescription period.

11.1. Claims recoverable

	Note	2022/23	2021/22
		R'000	R'000
National departments	11	-	6
Total		-	6

11.2. Recoverable expenditure

	Note	2022/23	2021/22
		R'000	R'000
Debt Account	11	211	112
Sal: Income Tax: CL		-	14
Total		211	126

11.3. Other receivables

	Note	2022/23	2021/22
		R'000	R'000
Fruitless and wasteful expenditure	11	847	829
Disallowances Damages & Losses		994	795
Total		1 841	1 624



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12. Voted funds to be surrendered to the Revenue Fund

	Note	2022/23 R'000	2021/22 R'000
Opening balance		91 793	51 140
Prior period error		-	-
As restated		91 793	51 140
Transferred from statement of financial performance (as restated)		54 424	91 793
Paid during the year		(91 793)	(51 140)
Closing balance		54 424	91 793

R54.4 million is to be surrendered to the National Revenue Fund

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

	Note	2022/23 R'000	2021/22 R'000
Opening balance		-	390
Prior period error		-	-
As restated		-	390
Transferred from statement of financial performance (as restated)		350	585
Paid during the year		(299)	(975)
Closing balance		51	-

14. Payables - current

	Note	2022/23 R'000	2021/22 R'000
Clearing accounts	14.1	49	1
Total		49	1

These balances were caused by interface timing difference between Persal and BAS as at 31 March 2023.

14.1. Clearing accounts

Description	Note	2022/23 R'000	2021/22 R'000
Sal:Income Tax:CL	14	53	-
Sal:Medical Aid :CL		(4)	-
Sal: Reversal Control: CA		-	1
Total		49	1

These balances were caused by interface timing difference between Persal and BAS as at 31 March 2023.



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15. Net cash flow available from operating activities

	Note	2022/23 R'000	2021/22 R'000
Net surplus/(deficit) as per Statement of Financial Performance		54 774	92 378
Add back non-cash/cash movements not deemed operating activities		(84 099)	(29 147)
(Increase)/decrease in receivables		(296)	(133)
(Increase)/decrease in prepayments and advances		5 129	(5 014)
Increase/(decrease) in payables - current		48	(219)
Proceeds from sale of capital assets		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		3 112	28 334
Surrenders to Revenue Fund		(92 092)	(52 115)
Voted funds not requested/not received		-	-
Other non-cash items		-	-
Net cash flow generating		(29 325)	63 231

The decline in net cash flow resulted from higher payment to the revenue fund of the previous year's unspent funds.

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

	Note	2022/23 R'000	2021/22 R'000
Consolidated Paymaster General account		49 888	82 230
Total		49 888	82 230

17. Contingent liabilities and contingent assets

17.1. Contingent liabilities

Liable to	Nature	Note	2022/23 R'000	2021/22 R'000
Claims against the department		Annex 3B	210 579	208 019
Intergovernmental payables		Annex 5	123 119	137 486
Total			333 698	345 505

These matters are litigation in nature and are pending court ruling. The cash outflow is uncertain.



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17.2. Contingent assets

Nature of contingent asset	Note	2022/23	2021/22
		R'000	R'000
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
Gautayatem- Breach of contract to offer training to military veterans on driver training		693	693
SITA ICT Training		461	461
Total		1 899	1 899

18. Capital commitments

	Note	2022/23	2021/22
		R'000	R'000
Machinery and equipment		36	3 307
Total		36	3 307

Capital commitments in the 2021/22 financial year was higher due a bulk computer equipment that had not been delivered during the 2021/22 financial year, and hence still formed part of the commitments balance at the end of that year.

19. Accruals and payables not recognised

19.1. Accruals

Listed by economic classification	Note	2022/23			2021/22
		30 Days	30+ Days	Total	Total
		R'000	R'000	R'000	R'000
Goods and services		216	7 708	7 924	38 268
Transfers and subsidies		3 380	25 182	28 562	61 134
Total		3 596	32 890	36 486	99 402

Listed by programme level	Note	2022/23	2021/22
		R'000	R'000
Administration		19	1 475
Socio Economic Support		1 170	85 705
Empowerment and Stakeholder Management		35 297	12 222
Total		36 486	99 402

Accruals are mainly related to approved beneficiaries for Education Support and Skills Development. The decline in value on the year under review is mainly related to a higher bursaries being paid before year end.



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19.2. Payables not recognised

Listed by economic classification	Note	2022/23			2021/22
		30 Days	30+ Days	Total	Total
		R'000	R'000	R'000	R'000
Goods and services		-	89 280	89 280	45 471
Transfers and subsidies		-	5 968	5 968	9 801
Total		-	95 248	95 248	55 272

Listed by programme level	Note	2022/23	2021/22
		R'000	R'000
Administration		21 706	5 128
Socio Economic Support		65 886	23 960
Empowerment and Stakeholder Management		7 656	26 184
Total		95 248	55 272

This amount outstanding is related to the balance payable for healthcare services to military veterans rendered by South African Military Healthcare Services of R65.0 million. There was also R4 million payable to SITA during the year end closure for the Administration payables included Microsoft licences and Travel Management of R7 million and R9 million, respectively.

Included in the above totals are the following:	Note	2022/23	2021/22
		R'000	R'000
Confirmed balances with other departments	Annex 5	65 882	13 063
Confirmed balances with other government entities	Annex 5	4 004	-
Total		69 886	13 063

This amount outstanding is related to the balance payable for healthcare services to military veterans rendered by South African Military Healthcare Services. There was also R4 million payable to SITA during the year end closure.

20. Employee benefits

	Note	2022/23	2021/22
		R'000	R'000
Leave entitlement		7 397	8 329
Service bonus		2 793	2 771
Performance awards		-	415
Capped leave		468	449
Other		-	-
Total		10 658	11 964

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

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21. Lease commitments

21.1. Operating leases

	2022/23				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	2 073	218	2 291
Later than 1 year and not later than 5 years	-	-	3 062	-	3 062
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	5 135	218	5 353

	2021/22				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	1 964	2 849	4 813
Later than 1 year and not later than 5 years	-	-	5 184	700	5 884
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	7 148	3 549	10 697

The leases comprise of the rental of provincial offices in the North West, Free State, Western Cape and the Northern Cape as well as the rental of photocopiers through the RT3 contract.

22. Unauthorised, Irregular and Fruitless and wasteful expenditure

	2022/23	2021/22
	R'000	R'000
Unauthorised expenditure - current year	-	-
Irregular expenditure - current year	38 195	68 583
Fruitless and wasteful expenditure - current year	-	13
Total	38 195	68 596

This is related to the procurement of tablets for digitisation training for R32 million, Burial Support paid above the Regulated amount (R3.3 million) and procurement for logistical services for the PTT in KZN for R524k. Further disclosures are contained on the Annual Report.



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23. Related party transactions

	Note	2021/22 R'000	2022/23 R'000
Revenue received			
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			
Compensation of employees		-	-
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	-
Payments for financial assets		-	-
Transfers and subsidies		-	-
Total		-	-
Year end balances arising from revenue/payments			
Receivables from related parties		-	-
Payables to related parties		-	-
Total		-	-
Loans to/from related parties			
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
Total		-	-
Other			
Guarantees issued/received		-	-
Total		-	-
Grand Total		-	-



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As at 31 March 2023 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.

24. Key management personnel

	2022/23 R'000	2021/22 R'000
Political office bearers (provide detail below)	-	-
Officials:		
Level 15 to 16	2 243	2 486
Level 14 (Including CFO if lower level)	7 299	8 267
Family members of key management personnel	315	305
Total	9 857	11 058

Some members of key management remained on suspension for the greater part of the financial year under review. They have since been recalled during March of the same financial year.

25. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	2022/23				
	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
Machinery and Equipment	56 134		3 112		59 246
Transport assets	6	-	-	-	6
Computer equipment	12 116	-	3 071	-	15 187
Furniture and office equipment	8 208	-	13	-	8 221
Other machinery and equipment	35 804	-	28	-	35 832
Total movable tangible capital assets	56 134	-	3 112	-	59 246

The department procured computer equipment in bulk during the year under review.



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Movable Tangible Capital Assets under investigation

	Note	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:			
Machinery and equipment		748	6 859
Total		748	6 859

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.

- FY 2013/14 assets under investigation = 121 with an amount of R1 260 283.
- FY 2014/15 assets under investigation = 97 with an amount of R 1 586 762.
- FY 2015/16 assets under investigation = 60 with an amount of R840 019.
- FY 2016/17 assets under investigation = 8 with an amount of R121 592.
- FY 2017/18 assets under investigation = 40 with an amount of R568 862.
- FY 2018/19 assets under investigation = 186 with an amount of R1 082 000 being cell phones previously on contract but due for upgrade.
- FY 2018/19 asset under investigation = 1 lost laptop amounting to R39 802.
- FY 2019/20 No assets under investigation.
- FY 2020/21 No Assets under investigation.
- FY 2021/22 Assets under investigation includes 4 lost laptops amounting to R98 755.32
- FY 2022/23 No assets under investigation.

The total value of assets under investigation is 748 assets at a value of R6 859 000 with various reasons such as assets having temporary asset numbers and missing assets with no incident reports. The asset register is being rectified to ensure completeness.

25.1. MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	2021/22				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
Machinery and Equipment	27 800	-	28 334	-	56 134
Transport assets	6	-	-	-	6
Computer equipment	11 660	-	456	-	12 116
Furniture and office equipment	8 126	-	82	-	8 208
Other machinery and equipment	8 008	-	27 796	-	35 804
Total movable tangible capital assets	27 800	-	28 334	-	56 134



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25.2. Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	2022/23					
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	5	-	6 163	-	6 168
Additions	-	-	-	182	-	182
Disposals	-	-	-	-	-	-
Total Minor assets	-	5	-	6 345	-	6 350

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	73	-	73
Total number of minor assets	-	-	-	73	-	73

Minor capital assets under investigation

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

DoD minor assets under investigation = 8 amounting to R44 618

- *FY 2013/14 assets under investigation = 128 amounting to R360 046*
- *FY 2014/15 assets under investigation = 85 amounting to R235 489*
- *FY 2015/16 assets under investigation = 105 amounting to R266 344*
- *FY 2016/17 assets under investigation = 13 amounting to R34 352*
- *FY 2017/18 assets under investigation = 45 amounting to R72 760*
- *FY 2018/19 no assets under investigation*
- *FY 2019/20 no assets under investigation*
- *FY 2020/21 no assets under investigation*
- *FY 2021/22 no assets under investigation*
- *FY 2022/23 no assets under investigation*

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 asset register adusted. The asset register 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 31 MARCH 2022

	2021/22					
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	5	-	6 125	-	6 130
Additions	-	-	-	38	-	38
Disposals	-	-	-	-	-	-
Total Minor assets	-	5	-	6 163	-	6 168

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	291	-	291
Total number of minor assets	-	-	-	291	-	291

26. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	2022/23			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
Software	38	-	-	38
Total intangible capital assets	38	-	-	38

26.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	2021/22				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
Software	38	-	-	-	38
Total intangible capital assets	38	-	-	-	38

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26.2. Immovable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023

		2022/23			
		Opening balance 1 April 2022	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2023
		R'000	R'000	R'000	R'000
Heritage assets	Note Annex 6	210	-	-	210
Total		210	-	-	210

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022

		2021/22				
		Opening balance 1 April 2021	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2022
		R'000	R'000	R'000	R'000	R'000
Heritage assets	Note	210	-	-	-	210
Total		210	-	-	-	210

27. Inventories

27.1. Inventories for the year ended 31 March 2023

		2022/23		
		Tablets and Accessories	Medical Equipment	Total
		R'000	R'000	R'000
Opening balance	Annex 6	13 845	-	13 845
Add: Additions/Purchases - Cash		32 690	107	32 797
(Less): Issues		-	(107)	(107)
Closing balance		46 535	-	46 535

These are inventories of tablets procured for digitisation training project.

Inventories for the year ended 31 March 2022

		2021/22		
		Tablets and Accessories	Medical Equipment	Total
		R'000	R'000	R'000
Opening balance		-	-	-



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Add: Additions/Purchases - Cash	20 995	116	21 111
(Less): Issues	(7 150)	(116)	(7 266)
Closing balance	13 845	-	13 845

28. 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.

29. COVID-19 Response expenditure

	2022/23	2021/22
	R'000	R'000
Annex 11		
Compensation of employees	-	-
Goods and services	-	302
Transfers and subsidies	-	1 577
Expenditure for capital assets	-	-
Other	-	-
Total	-	1 879

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ANNEXURE 1E

STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

	2022/23						2021/22	
	TRANSFER ALLOCATION			EXPENDITURE			Final Budget R'000	Actual transfer R'000
	Adjusted Budget R'000	Roll overs R'000	Adjustments R'000	Total Available R'000	Actual transfer R'000	% of available funds transferred %		
Foreign government / International organisation								
Transfers								
World Veterans Federation	600	-	-	600	-	0%	31	31
Total	600	-	-	600	-	0%	31	31
TOTAL	600	-	-	600	-	0%	31	31



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ANNEXURE 1G

STATEMENT OF TRANSFERS TO HOUSEHOLDS

Household	2022/23						2021/22	
	TRANSFER ALLOCATION			EXPENDITURE			Final Budget R'000	Actual transfer R'000
	Adjusted Budget R'000	Roll overs R'000	Adjustments R'000	Total Available R'000	Actual transfer R'000	% of available funds transferred %		
Transfers								
H/H EMPL S/BEN:LEAVE GRATUITY	-	-	341	341	333	98%	686	686
H/H SOC ASS:WARVETERANS	42 613	-	9 200	51 813	16 645	32%	16 249	16 249
H/H SOC ASS:SOCIAL RELIEF	-	-	-	-	-	-	12 238	4 512
H/H:BURSARIES(NON-EMPLOYEE)	95 493	-	10 054	105 547	126 223	120%	111 464	87 536
H/H:CLAIMS AGAINST STATE(CASH)	-	-	2 847	2 847	2 760	97%	561	561
EMERGENCY HOUSING ASSISTANCE	5 000	-	(4 000)	1 000	285	29%	9 544	2 441
INDIVIDUAL SUPPORT(HOUSING)	3 948	-	(1 884)	2 064	1 184	57%	2 456	2 456
PROJECT LINKED SUPPORT(HOUSING)	61 552	-	(56 170)	5 382	5 382	100%	19 000	14 583
	208 606	-	(39 612)	168 994	152 812	-	172 198	129 024
TOTAL	208 606	-	(39 612)	168 994	152 812	-	172 198	129 024

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ANNEXURE 1H

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

Name of organisation	Nature of gift, donation or sponsorship	2022/23	2021/22
		R'000	R'000
Received in kind			
SITA	Notebooks and pens issued to attendees at the Women's Day Event	-	32
Subtotal		-	32
TOTAL		-	32



ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2023

Nature of liability	Opening balance 1 April 2022 R'000	Liabilities incurred during the year R'000	Liabilities paid / cancelled / reduced during the year R'000	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2023 R'000
Claims against the department					
B&M Catering Services	2 075	-	-	-	2 074
Zeal Health	198 159	-	-	-	198 159
M.G Bolleurs	55	-	-	-	55
Ramatshila-Mugeru Attorneys	559	-	-	-	559
Agjricultural research council	1 321	-	-	-	1 321
J. Mayaba	620	-	-	-	620
Kenny Motsamai	5 790	-	-	-	5 790
AV Ngobeni	2 000	-	-	-	2 000
Subtotal	210 579	-	-	-	210 579
TOTAL	210 579	-	-	-	210 579

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ANNEXURE 4

CLAIMS RECOVERABLE

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2022/23 *
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	
	R'000	R'000	R'000	R'000	R'000	R'000	Receipt date up to six (6) working days after year end
Department							Amount
Department of Social Development	-	6	-	-	-	6	
Subtotal	-	6	-	-	-	6	
TOTAL	-	6	-	-	-	6	



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ANNEXURE 5**INTERGOVERNMENT PAYABLES**

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2022/23 *
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	
	R'000	R'000	R'000	R'000	R'000	R'000	Payment date up to six (6) working days after year end
DEPARTMENTS							R'000
Current							Amount
Department of Defence (SAMHS)	64 793	13 055	119 416	134 356	184 209	147 411	-
Department of Justice	623	-	10	3 130	633	3 130	-
Gauteng Province Roads and Transport - Gfleet	466	-	2 544	-	3 010	-	-
Department of Transport	-	-	2	-	2	-	-
EC Department of CoGTA	-	8	-	-	-	8	-
Mpumalanga Province	-	-	381	-	381	-	-
Subtotal	65 882	13 063	122 353	137 486	188 235	150 549	-
Total Departments	65 882	13 063	122 353	137 486	188 235	150 549	-

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GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	R'000	R'000	R'000	R'000	R'000	R'000
OTHER GOVERNMENT ENTITIES						
Current						
State Information Technology Agency	4 004	-	766	-	4 770	
Subtotal	4 004	-	766		4 770	
Total Other Government Entities	4 004	-	766	-	4 770	
TOTAL INTERGOVERNMENT PAYABLES	69 886	13 063	123 119	137 486	193 005	150 549



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ANNEXURE 6

INVENTORIES

	Tablets and Accessories R'000	Medical Equipment R'000	Total R'000
Inventories for the year ended 31 March 2023			
Opening balance	13 845	-	13 845
Add/(Less): Adjustments to prior year balances	-	-	-
Add: Additions/Purchases - Cash	32 690	107	32 797
Add: Additions - Non-cash	-	-	-
(Less): Disposals	-	-	-
(Less): Issues	-	(107)	(107)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	-	-	-
Add/(Less): Adjustments	-	-	-
Closing balance	46 535	-	46 535

	Tablets and Accessories R'000	Medical Equipment R'000	Total R'000
Inventories for the year ended 31 March 2022			
Opening balance	-	-	-
Add/(Less): Adjustments to prior year balances	-	-	-
Add: Additions/Purchases - Cash	20 995	116	21 111
(Less): Issues	(7 150)	(116)	(7 266)
Add/(Less): Adjustments	-	-	-
Closing balance	13 845	-	13 845

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ANNEXURE 7

MOVEMENT IN CAPITAL WORK IN PROGRESS

Movement in capital work in progress for the year ended 31 March 2023

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS	210	-	-	210
Heritage assets	210	-	-	210
TOTAL	210	-	-	210

Movement in capital work in progress for the year ended 31 March 2022

	Opening balance	Prior period error	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	210	-	-	-	210
Heritage assets	210	-	-	-	210
TOTAL	210	-	-	-	210



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ANNEXURE 8A

INTER-ENTITY ADVANCES PAID

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2023 R'000	31/03/2022 R'000	31/3/2023 R'000	31/03/2022 R'000	31/3/2023 R'000	31/03/2022 R'000
NATIONAL DEPARTMENTS						
Government Communication Information Systems	1 920	7 403	-	380	1 920	7 783
Subtotal	1 920	7 403	-	380	1 920	7 783
PUBLIC ENTITIES						
Freedom Park	-	-	(91)	61	(91)	61
South African Heritage Resources Agency	900	-	-	-	900	-
Subtotal	900	-	(91)	61	809	61
TOTAL	2 820	7 403	(91)	441	2 729	7 844

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ANNEXURE 11

COVID 19 RESPONSE EXPENDITURE

Per quarter and in total

Expenditure per economic classification	2022/23				2021/22
	Q1	Q2	Q3	Q4	Total
	R'000	R'000	R'000	R'000	R'000
Compensation of employees					
Goods and services List all applicable SCOA level 4 items CONS: SUPPLIES	-	-	-	-	302
Transfers and subsidies List all applicable SCOA level 4 items SOCIAL BENEFIT	-	-	-	-	1 577
TOTAL COVID 19 RESPONSE EXPENDITURE	-	-	-	-	1 879



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Furthermore, during the year under review the department started the Military Veterans Verification Process in order to enrol bona fide beneficiaries in the database, thus assisting them to access their services and social benefits.

The above progress notwithstanding, the period under review has also been challenging for the DMV. These challenges manifested themselves in a variety of ways that include the slow pace of automation of enterprise management systems, Senior Management Services vacancies, skills mismatch, weak internal financial controls, poor consequence management etc.

In line with the above, the report deals with the performance of the DMV from the perspective of the various categories in which the Department operates.

1. PERFORMANCE MANAGEMENT

The department has serious management and organisational capacity challenges and this affects its ability to deliver effectively on its mandate and obligations, as envisaged in the Military Veterans Act.

At the administrative level, the return of the previously suspended managers and the appointment of the Acting Director General, Vice Admiral M.S. Hlongwane (ret) will assist the department to overcome some of the capacity challenges. This will also be enhanced by the filling of all vacant positions in the structure of the organisation.

In conclusion, the obligation on the democratic state to improve the socio economic well-being of military veterans is an important step in our journey towards a united, peaceful, democratic and prosperous South Africa for all.

Hon T.S.P Makwetla

Deputy Minister of Defence and Military Veterans, MP

Date: 30 October 2023