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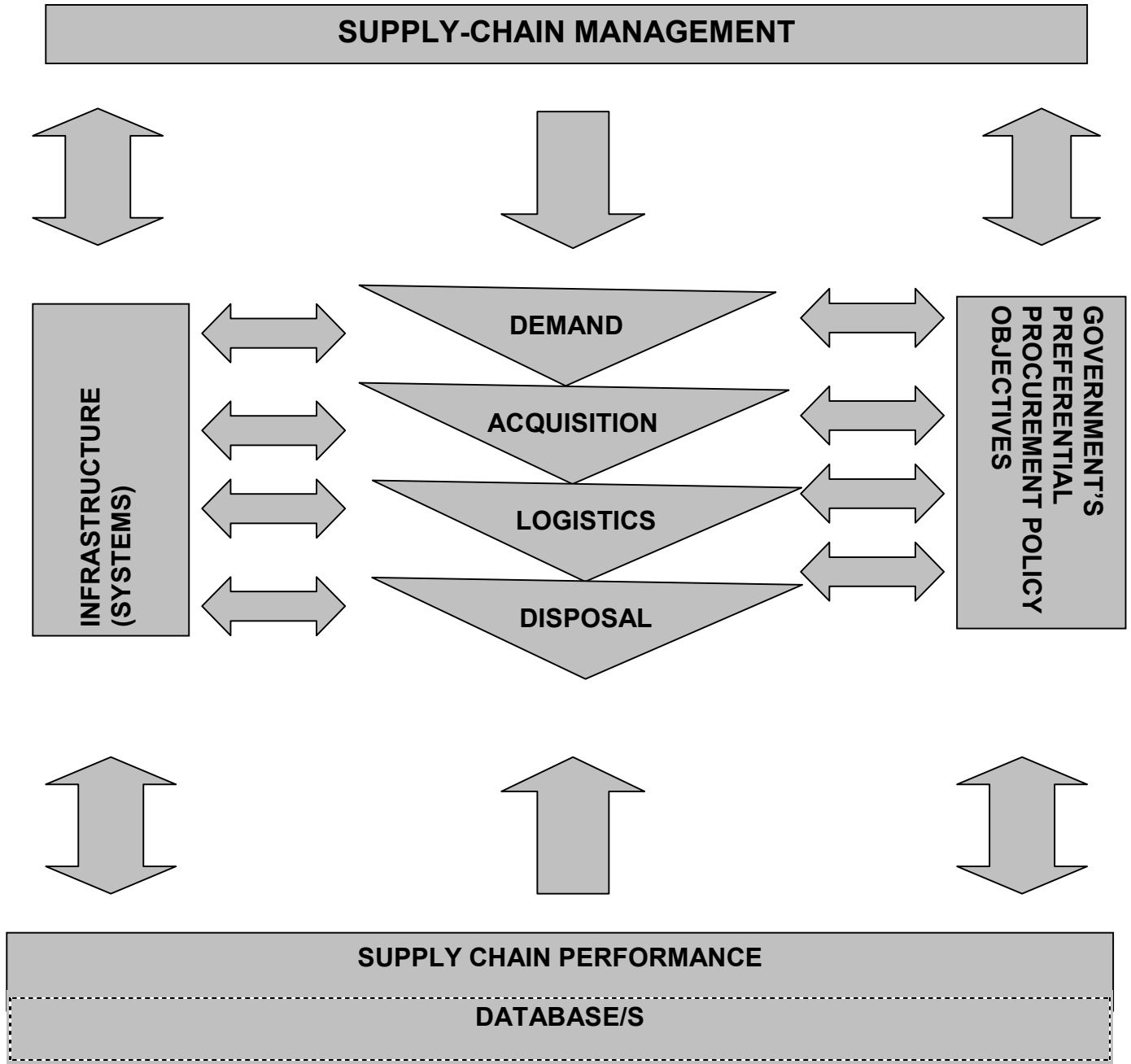
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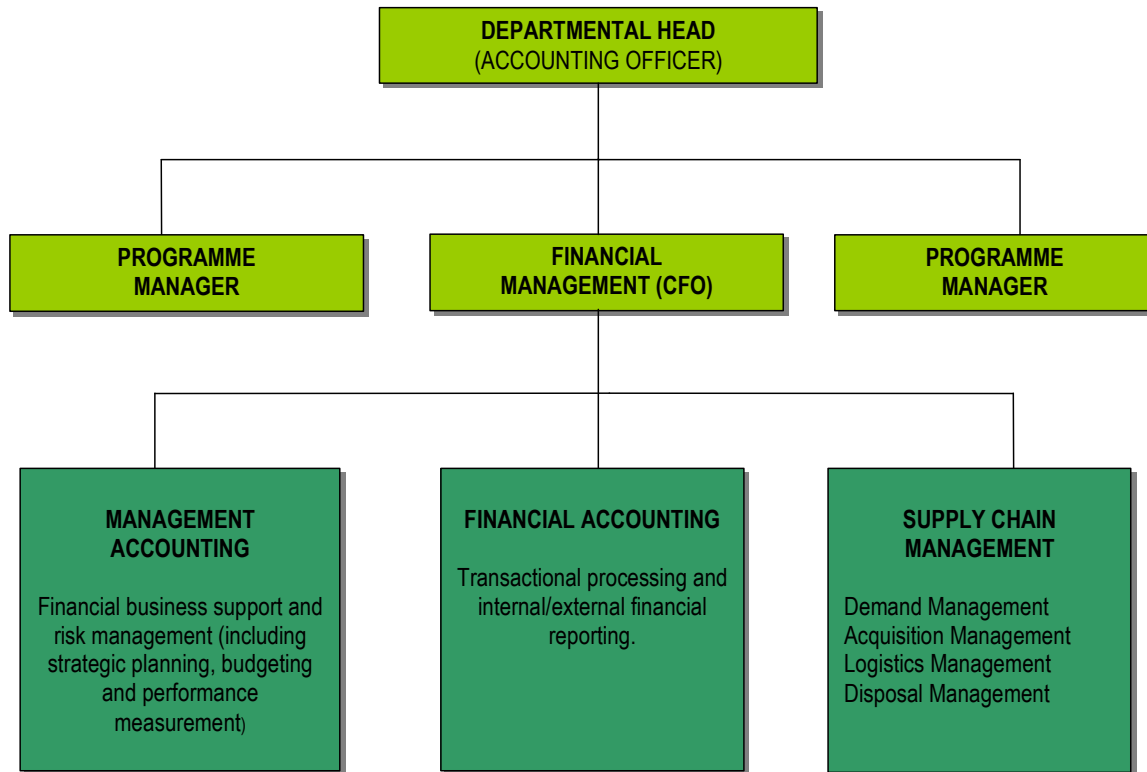
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ANNEXURE A: SUPPLY-CHAIN MANAGEMENT MODEL (SCM)



Source: National Treasury (2004)

ANNEXURE B: FINANCIAL MANAGEMENT



Source: National Treasury, 2003

**ANNEXURE C: STATISTICS ON FINANCIAL DISCLOSURE FORMS SUBMITTED
BY SMS MEMBERS AS PER PUBLIC SERVICE REGULATIONS**

**NUMBER OF FINANCIAL DISCLOSURE FORMS RECEIVED FOR THE FINANCIAL
YEAR: 2003-2004**

NAME OF DEPARTMENT	NUMBER OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Department of Agriculture	45	0	45
Department of Arts and Culture	28	0	28
Department of Communications	24	24	0
Department of Correctional Services	133	120	13
Department of Defence	275	233	42
Department of Education	75	71	4
Department of Environmental Affairs and Tourism	63	43	20
Department of Foreign Affairs	186	178	8
Department of Government Communications and Information System	27	20	7
Department of Health	77	65	12
Department of Home Affairs	39	0	39
Department of Housing	26	0	26
Department of Justice and Constitutional Development	153	0	153
Department of Labour	57	25	32
Department of Land Affairs	68	59	9
Dept of Minerals and Energy	64	64	0
Department of Provincial and Local Government	50	50	0
Department of Public Enterprises	26	26	0

NAME OF DEPARTMENT	NUMBER OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Department of Public Service and Administration	59	51	8
Department of Public Works	91	49	42
Department of Safety and Security (SAPS)	625	625	0
Dept of Science and Technology	47	44	3
Dept of Social Development	45	26	19
Dept of Sport and Recreation	4	3	1
Dept of Trade and Industry	147	123	24
Department of Transport	41	41	0
Dept of Water Affairs & Forestry	128	112	16
National Intelligence Agency	Not available	Not available	Not available
National Treasury	178	178	0
Office of the Public Service Commission	37	37	0
Presidency (including Youth Comm.)	60	44	16
South African Management and Development Institute	17	17	0
Statistics South Africa	93	93	0
Independent Complaints Directorate	12	12	0
South African Secret Service	Not available	Not available	Not available
TOTAL	3000	2433	567

PERCENTAGE RECEIVED 81%

EASTERN CAPE PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL YEAR 1 APRIL 2003 TO 31 MARCH 2004

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Eastern Cape (Office of the Premier)	31	6	25
Department of Agriculture	18	13	5
Department of Economic Affairs, Environment and Tourism	17	0	17
Department of Education	63	0	63
Provincial Treasury	23	21	2
Department of Health	119	0	119
Department of Housing and Local Government	14	5	9
Department of Public Works and Roads	20	16	4
Department of Safety and Liaison	3	1	2
Department of Sport, Arts, Culture and Recreation	13	12	1
Department of Transport	21	10	11
Dept of Social Development	21	12	9
TOTAL	363	96	267

PERCENTAGE RECEIVED 26%

FREE STATE PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL YEAR 1 APRIL 2003 TO 31 MARCH 2004

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Free State (Office of the Premier)	18	15	3
Department of Agriculture	10	0	10
Department of Education	26	0	26
Department of Tourism, Environmental and Economic Affairs	13	0	13
Department of Finance and Expenditure (Prov. Treasury)	15	14	1
Department of Health	104	82	22
Department of Local Government and Housing	12	0	12
Department of Public Works, Roads and Transport	17	17	0
Department of Social Welfare	17	11	6
Department of Safety, Security and Liaison	6	6	0
Department of Sport, Arts, Culture, Science and Technology	5	4	1
TOTAL	243	149	94

PERCENTAGE RECEIVED 61%

GAUTENG PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL YEAR 1 APRIL 2003 TO 31 MARCH 2004

Name of the Department	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Gauteng (Office of the Premier)	22	21	1
Department of Agriculture, Conservation & Environment	21	21	0
Department of Development Planning and Local Government	9	0	9
Gauteng Shared Services Centre	27	0	27
Finance and Economic Affairs	31	25	6
Department of Education	48	3	45
Department of Health	266	171	95
Department of Housing	28	18	10
Department of Transport and Public Works	32	1	31
Department of Safety and Liaison	7	0	7
Department of Social Services and Population Development	25	20	5
Department of Sport, Recreation, Arts and Culture	12	1	11
TOTAL	528	281	247

TOTAL PERCENTAGE RECEIVED 53%

KWAZULU-NATAL PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL YEAR 1 APRIL 2003 TO 31 MARCH 2004

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: KZN (Office of the Premier)	34	26	8
Department of Agriculture and Environmental Affairs	25	0	25
Department of Economic Affairs, Tourism	14	0	14
Department of Education and Culture	83	0	83
Provincial Treasury	22	21	1
Department of Health	138	29	109
Department of Housing	17	4	13
Department of Royal Household	3	0	3
Department of Traditional and Local Government Affairs	31	0	31
Department of Transport	29	29	0
Department of Welfare and Population Development	25	13	12
Department of Works	21	0	21
Dept of Safety and Security	5	0	5
TOTAL	447	122	325

PERCENTAGE RECEIVED 27%

LIMPOPO PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL
YEAR 1 APRIL 2003 TO 31 MARCH 2004

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Limpopo (Office of the Premier)	36	29	7
Department of Agriculture	26	25	1
Department of Education	37	32	5
Department of Finance, Economic Affairs and Tourism	57	50	7
Department of Health and Welfare	86	77	9
Department of Local Government and Housing	21	17	4
Department of Public Works	28	28	0
Department of Safety, Security and Liaison	7	7	0
Department of Transport	22	20	2
Department of Sport, Arts and Culture	12	10	2
TOTAL	332	295	37

TOTAL PERCENTAGE RECEIVED 89%

MPUMALANGA PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL YEAR 1 APRIL 2003 TO 31 MARCH 2004

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Mpumalanga (Office of Premier)	32	29	3
Department of Agriculture, Conservation and Environment	13	13	0
Department of Education	19	19	0
Department of Finance, Econ. Dev. and Planning	17	14	3
Department of Health	22	21	1
Department of Local Government and Housing	19	16	3
Department of Public Works	10	9	1
Dept of Roads and Transport	13	13	0
Department of Safety and Security	3	3	0
Department of Social Services, Population and Development	13	12	1
Department of Sport, Recreation, Arts and Culture	6	6	0
TOTAL	167	155	12

PERCENTAGE RECEIVED 93%

NORTHERN CAPE PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL
YEAR 1 APRIL 2003 TO 31 MARCH 2004

NAME OF DEPARTMENT	NUMBER OF SMS MEMBERS	NUMBER OF FORMS RECEIVED	NUMBER OF FORMS OUTSTANDING
Provincial Administration: Northern Cape (Office of Premier)	12	10	2
Department of Agriculture, and Land Reform	6	6	0
Department of Economic Affairs	3	0	3
Department of Education	11	11	0
Department of Finance	4	3	1
Department of Health	21	20	1
Department of Housing and Local Government	11	11	0
Department of Provincial Safety and Liaison	3	2	1
Department of Social Services and Population Development	5	5	0
Department of Sport, Arts and Culture	4	2	2
Department of Transport, Roads and Public Works	8	7	1
Department of Tourism, Environment and Conservation	2	2	0
TOTAL	90	79	11

PERCENTAGE RECEIVED 88%

NORTH WEST PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL YEAR 1 APRIL 2003 TO 31 MARCH 2004

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: North West (Office of the Premier)	34	34	0
Department of Agriculture, Conservation, Environment and Tourism	21	16	5
Department of Education	28	28	0
Department of Finance and Economic Development	25	21	4
Department of Health	39	34	5
Department of Developmental Local Government and Housing	13	13	0
Department of Transport	15	13	2
Department of Public Works and Roads	18	18	0
Department of Safety and Liaison	7	7	0
Department of Social Development	21	19	2
TOTAL	221	203	18

PERCENTAGE RECEIVED 92%

WESTERN CAPE PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL YEAR 1 APRIL 2003 TO 31 MARCH 2004

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Western Cape (Office of the Premier)	33	29	4
Department of Community Safety	9	9	0
Department of Agriculture	9	0	9
Department of Education	41	41	0
Dept of Environmental Affairs and Development Planning	10	10	0
Dept of Economic Developm. And Tourism	9	9	0
Department of Cultural Affairs and Sport	7	0	7
Provincial Treasury	14	14	0
Department of Health	108	96	12
Department of Housing	7	7	0
Department of Social Services and Poverty Alleviation	13	13	0
Department of Local Government	7	7	0
Department of Transport and Public Works	21	21	0
TOTAL	288	256	32

PERCENTAGE RECEIVED 89%

NUMBER OF FINANCIAL DISCLOSURE FORMS RECEIVED FOR THE FINANCIAL YEAR: 2004-2005

STATISTICS AS AT 1 NOVEMBER 2005

NATIONAL DEPARTMENT/PROVINCE	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING	PERCENTAGE RECEIVED
National Departments	3309	2379	930	72%
Eastern Cape	407	132	275	32%
Free State	275	131	144	48%
Gauteng	584	130	454	22%
Kwazulu-Natal	496	222	274	45%
Limpopo	355	174	181	49%
Mpumalanga	188	122	66	65%
Northern Cape	119	63	56	53%
North West	277	225	52	81%
Western Cape	299	238	61	80%
COUNTRY AVERAGE	6309	3816	2493	60%

NATIONAL DEPARTMENTS

NAME OF DEPARTMENT	NUMBER OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Department of Agriculture	43	0	43
Department of Arts and Culture	40	38	2
Department of Communications	65	39	26
Department of Correctional Services	154	74	80
Department of Defence	281	227	54
Department of Education	73	67	6
Department of Environmental Affairs and Tourism	73	0	73
Department of Foreign Affairs	212	185	27
Department of Government Communications and Information System	29	27	2
Department of Health	77	0	77
Department of Home Affairs	55	0	55
Department of Housing	29	0	29
Department of Justice and Constitutional Development	175	0	175
Department of Labour	67	0	67
Department of Land Affairs	74	69	5
Dept of Minerals and Energy	74	36	38
Department of Provincial and Local Government	78	78	0
Department of Public Enterprises	47	47	0
Department of Public Service and Administration	55	55	0
Department of Public Works	111	40	71
Department of Safety and Security (SAPS)	651	633	18
Dept of Science and Technology	53	53	0
Dept of Social Development	52	23	29

NAME OF DEPARTMENT	NUMBER OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Dept of Sport and Recreation	4	0	4
Dept of Trade and Industry	125	107	18
Department of Transport	65	62	3
Dept of Water Affairs & Forestry	125	118	7
National Intelligence Agency	Not available	Not available	
National Treasury	196	196	0
Office of the Public Service Commission	42	42	0
Presidency (including Youth Commission)	59	51	8
South African Management and Development Institute	18	18	0
Statistics South Africa	94	94	0
Independent Complaints Directorate	13	0	13
South African Secret Service	Not Available	1 (DG)	
TOTAL	3309	2379	930

PERCENTAGE RECEIVED 72%

EASTERN CAPE PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL
 YEAR 1 APRIL 2004 TO 31 MARCH 2005

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Eastern Cape (Office of the Premier)	33	22	11
Department of Agriculture	20	14	6
Department of Economic Affairs, Environment and Tourism	19	14	5
Department of Education	63	0	63
Provincial Treasury	24	19	5
Department of Health	139	10	129
Department of Housing and Local Government	20	0	20
Department of Public Works and Roads	15	10	5
Department of Safety and Liaison	6	4	2
Department of Sport, Arts, Culture and Recreation	19	19	0
Department of Transport	22	19	3
Dept of Social Development	27	1	26
TOTAL	407	132	275

PERCENTAGE RECEIVED 32%

FREE STATE PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL YEAR 1 APRIL 2004 TO 31 MARCH 2005

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Free State (Office of the Premier)	22	19	3
Department of Agriculture	18	9	9
Department of Education	29	0	29
Department of Tourism, Environmental and Economic Affairs	11	0	11
Department of Finance and Expenditure (Prov. Treasury)	16	13	3
Department of Health	108	54	54
Department of Local Government and Housing	21	0	21
Department of Public Works, Roads and Transport	16	15	1
Department of Social Welfare or Social Development	18	18	0
Department of Safety, Security and Liaison	6	0	6
Department of Sport, Arts, Culture, Science and Technology	10	3	7
TOTAL	275	131	144

PERCENTAGE RECEIVED 48%

GAUTENG PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL
 YEAR 1 APRIL 2004 TO 31 MARCH 2005

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Gauteng (Office of the Premier)	19	18	1
Department of Agriculture, Conservation & Environment	25	20	5
Department of Development Planning and Local Government	17	9	8
Gauteng Shared Services Centre	31	0	31
Finance and Economic Affairs	41	4	37
Department of Education	40	22	18
Department of Health	283	0	283
Department of Housing	35	32	3
Department of Transport and Public Works	40	0	40
Department of Safety and Liaison (Community Safety)	14	14	0
Department of Social Services and Population Development	27	0	27
Department of Sport, Recreation, Arts and Culture	12	11	1
TOTAL	584	130	454

TOTAL PERCENTAGE RECEIVED 22%

KWAZULU-NATAL PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL YEAR 1
 APRIL 2004 TO 31 MARCH 2005

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: KZN (Office of the Premier)	46	0	46
Department of Agriculture and Environmental Affairs	29	0	29
Department of Economic Development	16	16	0
Department of Education	66	1	65
Department of Arts and Culture	15	0	15
Provincial Treasury	22	18	4
Department of Health	160	92	68
Department of Housing	13	0	13
Department of Royal Household	2	0	2
Department of Traditional and Local Government Affairs	36	32	4
Department of Transport	31	31	0
Department of Welfare and Population Development	31	15	16
Department of Works	19	11	8
Dept of Safety and Security	4	0	4
Department of Sport and Recreation	6	6	0
TOTAL	496	222	274

PERCENTAGE RECEIVED 45%

LIMPOPO PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL
YEAR 1 APRIL 2004 TO 31 MARCH 2005

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Limpopo (Office of the Premier)	46	42	4
Department of Agriculture	33	16	17
Department of Education	35	35	0
Department of Finance, Economic Affairs and Tourism	60	29	31
Department of Health and Welfare	89	36	53
Department of Local Government and Housing	22	12	10
Department of Public Works	27	0	27
Department of Safety, Security and Liaison	5	0	5
Department of Transport	27	0	27
Department of Sport, Arts and Culture	11	4	7
TOTAL	355	174	181

TOTAL PERCENTAGE RECEIVED 49%

MPUMALANGA PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL
 YEAR 1 APRIL 2004 TO 31 MARCH 2005

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Mpumalanga (Office of Premier)	31	27	4
Department of Agriculture, Conservation and Environment	14	14	0
Department of Education	23	22	1
Department of Finance	10	0	10
Department of Finance, Econ. Dev. and Planning	14	14	0
Department of Health and Social Services	33	29	4
Department of Local Government and Housing	13	0	13
Department of Public Works	17	0	17
Dept of Roads and Transport	23	9	14
Department of Safety and Security	3	0	3
Department of Culture, Sport and Recreation	7	7	0
TOTAL	188	122	66

PERCENTAGE RECEIVED 65%

NORTHERN CAPE PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL
YEAR 1 APRIL 2004 TO 31 MARCH 2005

NAME OF DEPARTMENT	NUMBER OF SMS MEMBERS	NUMBER OF FORMS RECEIVED	NUMBER OF FORMS OUTSTANDING
Provincial Administration: Northern Cape (Office of Premier)	17	5	12
Department of Agriculture, and Land Reform	6	6	0
Department of Economic Affairs	9	9	0
Department of Education	15	12	3
Department of Finance	5	0	5
Department of Health	25	0	25
Department of Housing and Local Government	12	11	1
Department of Provincial Safety and Liaison	5	4	1
Department of Social Services and Population Development	5	5	0
Department of Sport, Arts and Culture	4	0	4
Department of Transport, Roads and Public Works	11	10	1
Department of Tourism, Environment and Conservation	5	1	4
TOTAL	119	63	56

PERCENTAGE RECEIVED 53%

NORTH WEST PROVINCE

FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL YEAR 1 APRIL 2004 TO 31 MARCH 2005

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: North West (Office of the Premier)	33	33	0
Department of Agriculture, Conservation, Environment and Tourism	22	17	5
Department of Education	39	35	4
Department of Finance and Economic Development	28	26	2
Department of Health	53	37	16
Department of Developmental Local Government and Housing	20	19	1
Department of Transport and Roads	16	12	4
Department of Public Works	17	17	0
Department of Safety and Liaison	7	7	0
Department of Social Development	21	14	7
Department of Sport, Arts and Culture	21	8	13
TOTAL	277	225	52

PERCENTAGE RECEIVED 81%

WESTERN CAPE PROVINCE

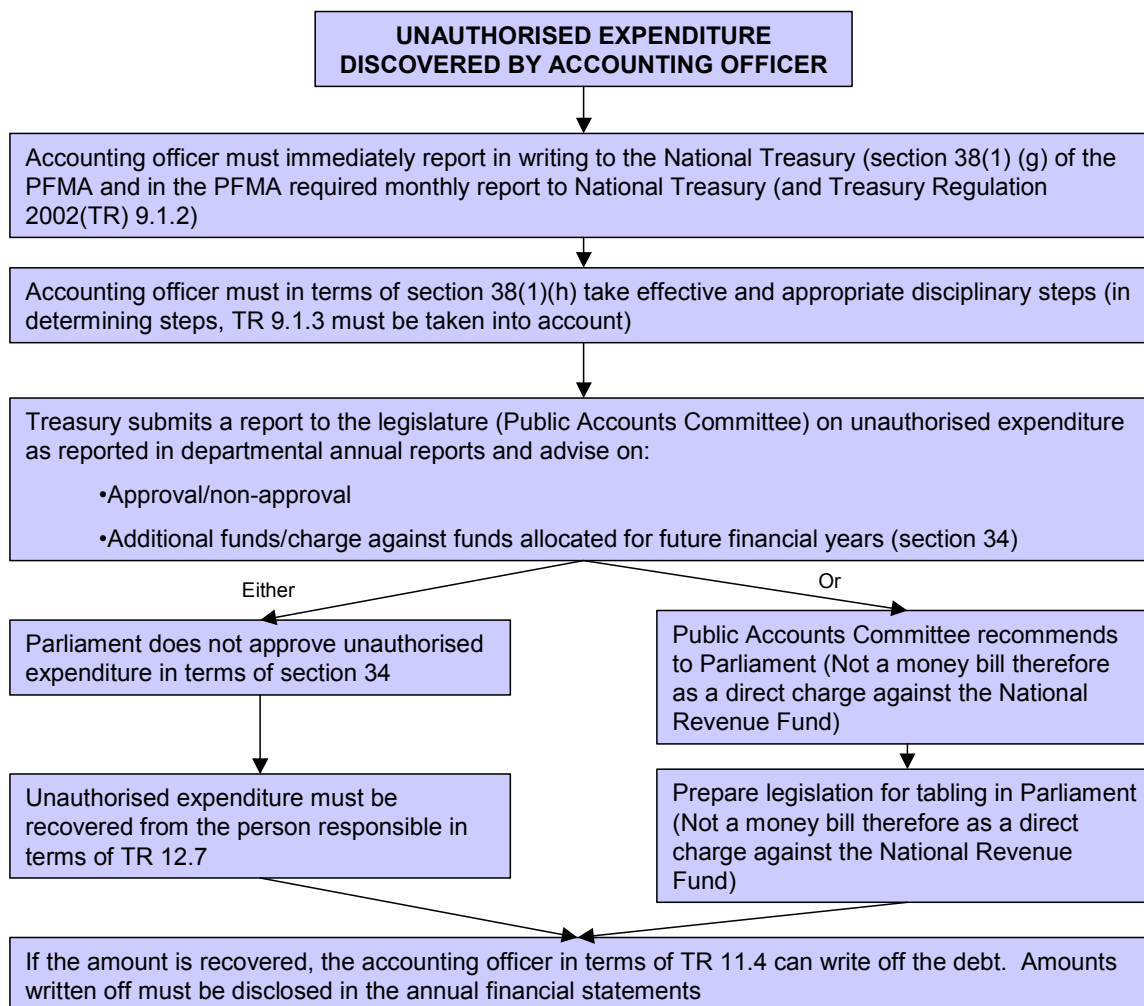
FINANCIAL DISCLOSURE FORMS RECEIVED AND OUTSTANDING FOR THE FINANCIAL
YEAR 1 APRIL 2004 TO 31 MARCH 2005

NAME OF DEPARTMENT	NO. OF SMS MEMBERS	NO. OF FORMS RECEIVED	NO. OF FORMS OUTSTANDING
Provincial Administration: Western Cape (Office of the Premier)	34	0	34
Department of Community Safety	12	11	1
Department of Agriculture	10	9	1
Department of Education	40	40	0
Dept of Environmental Affairs and Development Planning	12	12	0
Dept of Economic Development. and Tourism	8	0	8
Department of Cultural Affairs and Sport	9	9	0
Provincial Treasury	14	14	0
Department of Health	97	96	1
Department of Housing	22	21	1
Department of Social Services and Poverty Alleviation	13	0	13
Department of Transport and Public Works	28	26	2
TOTAL	299	238	61

PERCENTAGE RECEIVED 80%

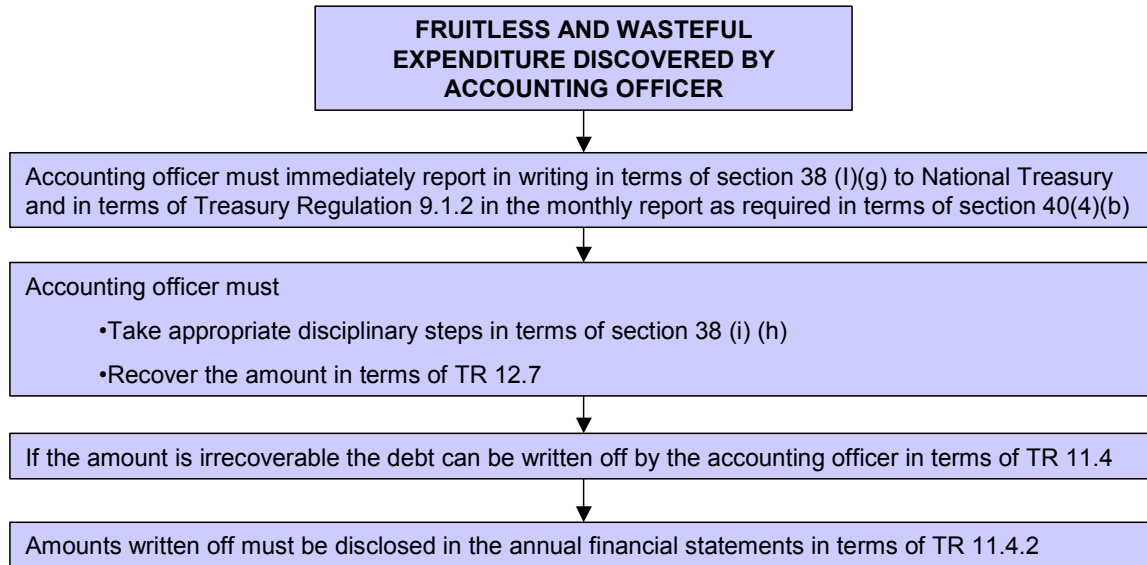
Source: Public Service Commission (2006)

ANNEXURE D: TREATMENT OF UNAUTHORISED EXPENDITURE DISCOVERED BY THE ACCOUNTING OFFICER



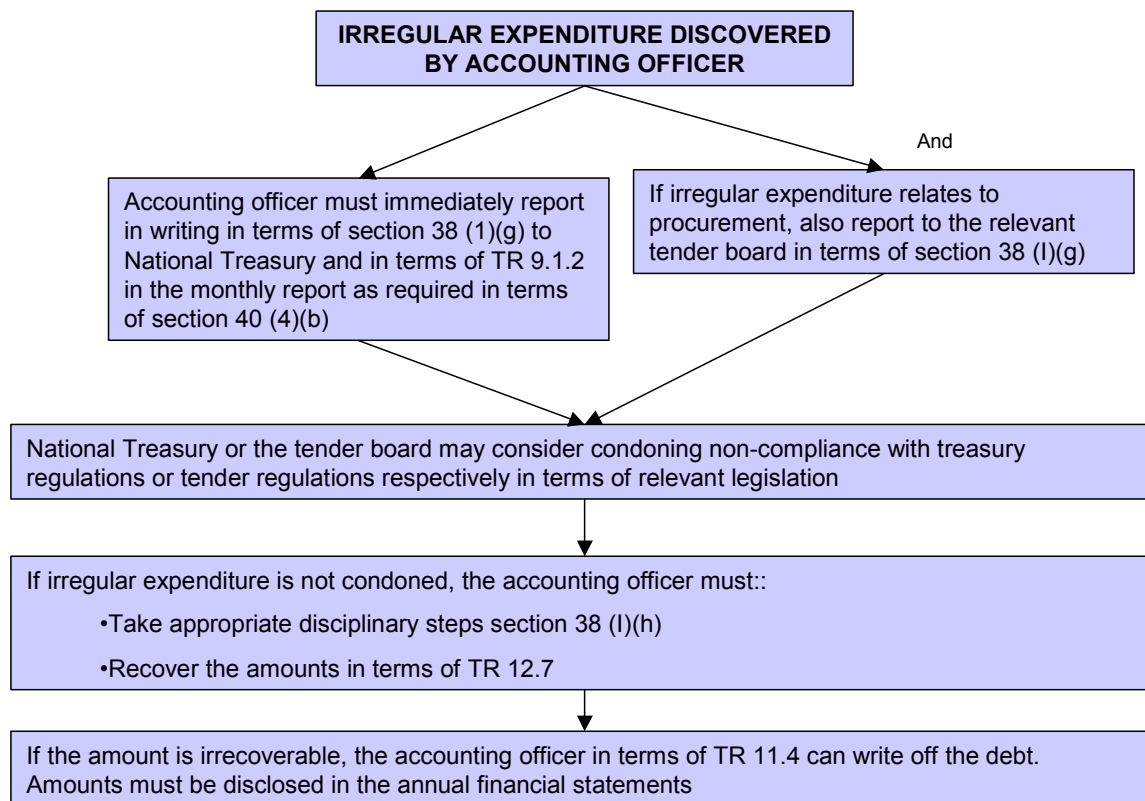
Source: Association of Public Accounts Committees (2003)

ANNEXURE E: TREATMENT OF FRUITLESS AND WASTEFUL EXPENDITURE DISCOVERED BY THE ACCOUNTING OFFICER



Source: Association of Public Accounts Committees (2003)

ANNEXURE F: TREATMENT OF IRREGULAR EXPENDITURE DISCOVERED BY THE ACCOUNTING OFFICER



Source: Association of Public Accounts Committees (2003)