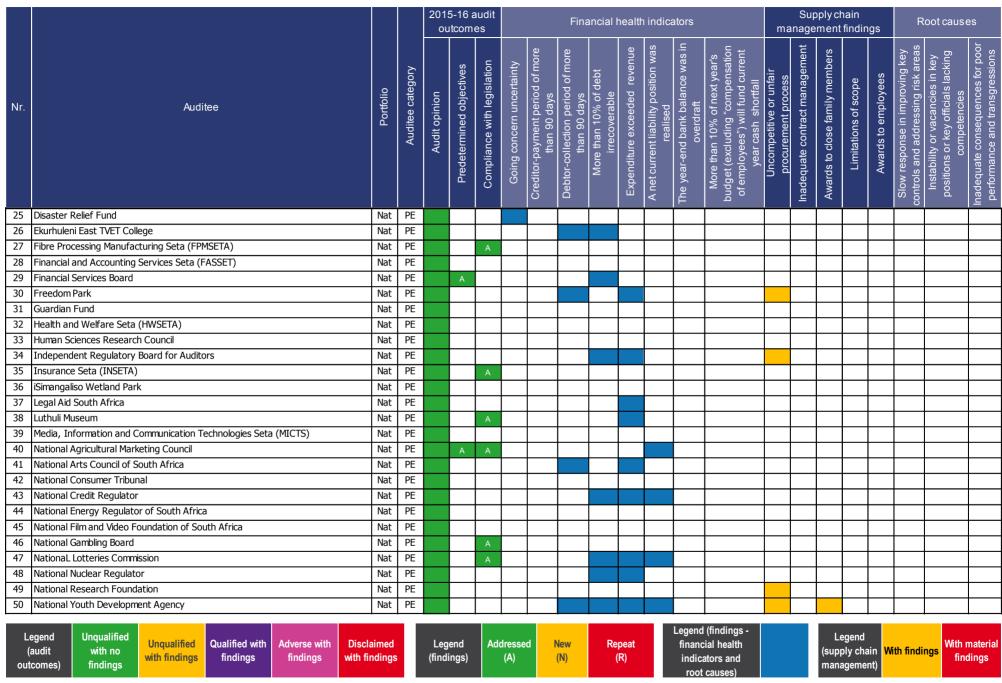
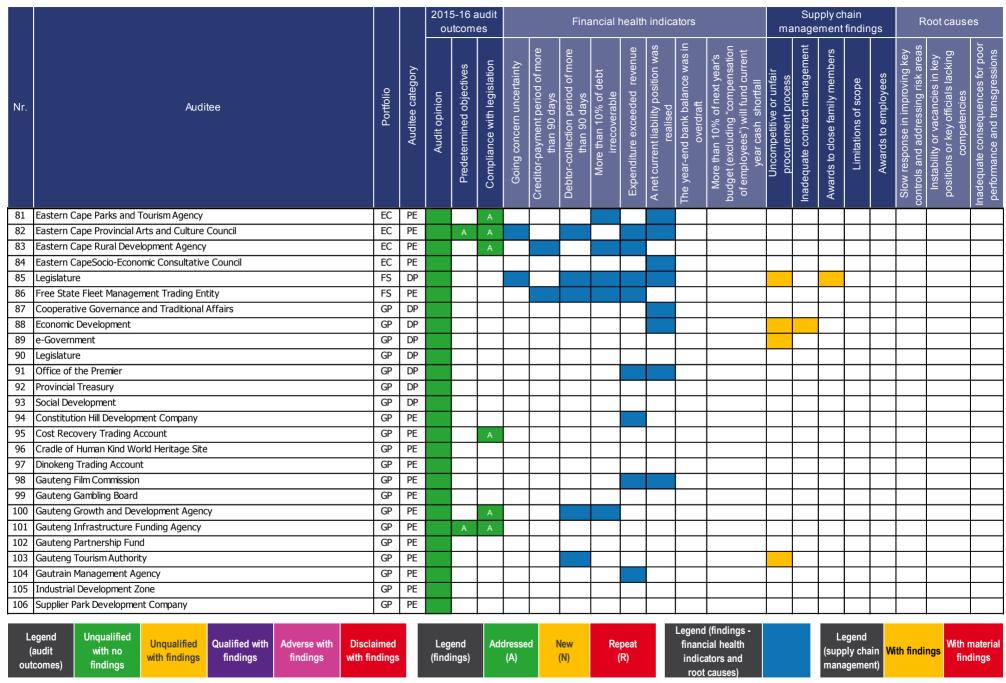
Annexure 2: Auditees' financial health indicators, supply chain management findings and root causes

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Nr.	Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days More than 10% of debt	irrecoverable Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions
Fina	ncially unqualified with no findings																				
1	Communications	Nat	DP																		
2	Energy	Nat	DP																		
3	Government Communication and Information System	Nat	DP																		
4	Parliament	Nat	DP																		
5	Planning, Monitoring and Evaluation	Nat	DP																		
6	Public Service and Administration	Nat	DP			Α															
7	Social Development	Nat	DP																		
8	Sport and Recreation of South Africa	Nat	DP																'		
9	Statistics South Africa	Nat	DP																		
10	Tourism	Nat	DP			Α															
11	Agricultural Land Holding Account	Nat	PE			Α															
12	Armaments Corporation of SA	Nat	PE																		
13	Artscape	Nat	PE																	.	
14	Banking Seta (Bankseta)	Nat	PE																<u> </u>	.	
15	Castle Control Board	Nat	PE		Α	Α													<u> </u>	.	
16	Centre for Public Service Innovation	Nat	PE																—	<u> </u>	
17	Chemical Industries Seta (CHIETA)	Nat	PE PE																	-	
18 19	Companies Tribunal Construction Seta (CETA)	Nat	PE			A															
20	Council for Medical Schemes	Nat Nat	PE		Α	A				_									$\vdash \vdash \vdash$		
21	Council for Medical Schemes Council for Scientific and Industrial Research	Nat	PE			Α													$\vdash \vdash \vdash$		
22	Council of Mineral Technology	Nat	PE																\vdash		
23	Cross-Border Road Transport Agency	Nat	PE			А													$\vdash \vdash$	i	
24	Culture, Arts, Tourism, Hospitality and sports Seta (CATHSSETA)	Nat	PE		А	A													$\vdash \vdash$		
													/C !!	!							
(audit with no	aimed ndings		Leg (find	end ings)	Add	dressed (A)		ew N)	Repea (R)	nt	financ indica	(findings - ial health ators and causes)			(supp	egend oly cha agemer		ith findii	nae	naterial lings



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Nr.	Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days	More than 10% of debt irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	vility or vacancies ns or key officials I competencies	Inadequate consequences for poor performance and transgressions
51	Ombudsman for Financial Services Providers	Nat	PE																			
52	Onderstepoort Biological Products	Nat	PE		Α	Α																
53	Ports Regulator of South Africa	Nat	PE																			
54	President's Fund	Nat	PE																			
55	Refugee Relief Fund	Nat	PE																			
56	Road Traffic Management Corporation	Nat	PE			Α																
57	Robben Island Museum	Nat	PE																			
58	SA Civil Aviation Authority	Nat	PE																			
59	SA Human Rights Commission	Nat	PE			Α																
60	SA Medical Research Council	Nat	PE																			
61	SANDF Fund	Nat	PE																		<u>. </u>	
62	SARS - Own Accounts	Nat	PE																		<u>. </u>	
63	Service Sector Education and Training Authority	Nat	PE																		<u>. </u>	
64	Small Enterprise Development Agency	Nat	PE			Α																
65	Social Relief Fund	Nat	PE																			
66	South Africa Diamond and Precious Metals Regulator	Nat	PE			Α															<u>. </u>	
67	South African Bureau of Standards	Nat	PE																			
68	South African Local Government Association (SALGA)	Nat	PE																			
69	South African National Parks	Nat	PE		Α	Α																
70	South African Tourism	Nat	PE																			
71	South African Weather Service	Nat	PE																			
72	State President Fund	Nat	PE																			
73	The Commission on Gender Equality	Nat	PE			Α																
74	The Financial and Fiscal Commission	Nat	PE			Α																
75	The Playhouse Company	Nat	PE					<u> </u>														
76	The South African International Marketing Council Trust/Brand South Africa	Nat	PE			Α		<u> </u>														
77	Provincial Treasury	EC	DP			Α																
78	Safety and Liaison	EC	DP																			
79	East London Industrial Development Zone Corporation	EC	PE			Α																
80	Eastern Cape Gambling and Betting Board	EC	PE																			



DP - department PE - I

PE - public entity

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			ory	00			inty	ofmore	of more	bt	enue	on was	e was in	of next year's compensation I fund current hortfall						ng key k areas	n key acking	for poor ssions
Nr.	Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period o than 90 days	More than 10% of debt irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensatic of employees") will fund curren year cash shortfall	Uncompetitive or unfair process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk area	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions
107	The Innovation Hub	GP	PE																			
	Provincial Treasury	KZN	DP																			
	Amafa aKwaZulu-Natali	KZN	PE																			
	Dube TradePort Corporation	KZN	PE																			
	Gaming and Betting Board	KZN	PE		Α	Α																
	Kwazulu-Natal Property Development Holdings	KZN	PE																			
	KwaZulu-Natal Sharks Board	KZN	PE			Α																
	KZN Film Company KZN Growth Fund Trust	KZN	PE			Α																
		KZN	PE																			
116 117	KZN Liquor Authority KZN Tourism Authority	KZN KZN	PE PE			Α																
	Moses Kotane Institute																					
	Trade and Investment	KZN KZN	PE PE			Α																
119	Cooperative Governance and Traditional Affairs	MP	DP																			
	Economic Development and Tourism	MP	DP																			
	Provincial Treasury	MP	DP			Α																
	Social Development	MP	DP						-													
	Mpumalanga Gambling Board	MP	PE			Α																
	Legislature	NC	DP			^																$\overline{}$
	Office of the Premier	NC	DP			A A																
	Provincial Treasury	NC	DP			A																
	Social Development	NC	DP																			
	Northern Cape Gambling Board	NC	PE			А																
	Northern Cape Tourism Authority	NC	PE																			-
	Economic and Enterprise Development	NW	DP			А																
	Provincial Treasury	NW	DP																			
	North West Agricultural Bank	NW	PE			А																
	Agriculture	WC	DP																			
	Community Safety	WC	DP																			-
136	Cultural Affairs and Sport	WC	DP																			
	Economic Development and Tourism	WC	DP																			
	Education	WC	DP																			
	Environmental Affairs and Development Planning	WC	DP																			
	Human Settlements	WC	DP																			

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Nr.	Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days	More than 10% of debt irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions
141	Local Government	WC	DP																			
142	Office of the Premier	WC	DP																			
143	Provincial Parliament	WC	DP																			
144	Provincial Treasury	WC	DP																			
145	Social Development	WC	DP																			
146	Transport and Public Works	WC	DP																			
147	Gambling and Racing Board	WC	PE																			
148	Government Motor Transport	WC	PE																			
149	Saldanha Bay IDZ Licencing Company	WC	PE																			
	Western Cape Cultural Commission	WC	PE																			
	Western Cape Language Committee	WC	PE																			
	Western Cape Tourism, Trade and Investment Promotion Agency	WC	PE			Α																
	icially unqualified with findings																					
	Agriculture, Forestry and Fisheries	Nat	DP		R	R																
154	Arts and Culture	Nat	DP		R	R																
155	Basic Education	Nat	DP		R	R																
156	Correctional Services	Nat	DP		R	R																
157	Defence	Nat	DP			R																
158	Economic Development	Nat	DP		N	R																
159	Health	Nat	DP DP		R	R		-														
160 161	Higher Education and Training Human Settlements	Nat			R	R																
		Nat	DP DP		Α	R																
162 163	Independent Police Investigative Directorate Justice and Constitutional Development	Nat Nat	DP			R		1														
164	Labour	Nat	DP		-	R		1														
165	Mineral Resources	Nat	DP		R	R																
166	National School of Government	Nat	DP		N	R		-														
100	Tradicital School of Soverilletic	INAL	DF		N	R		1														
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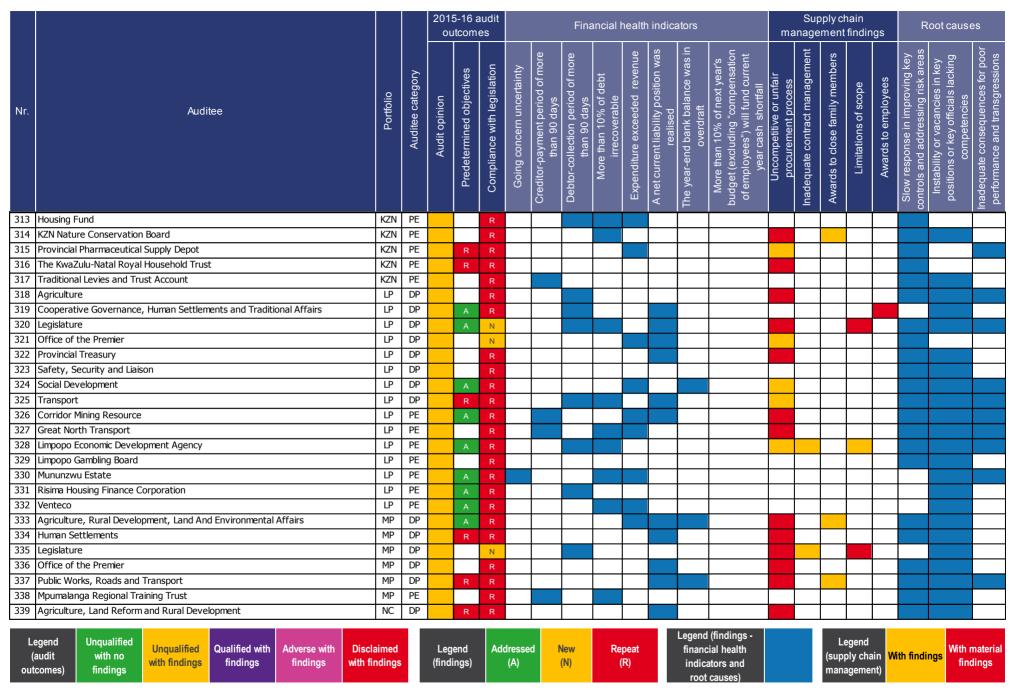
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Nr.	Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days	More than 10% of debt irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions
167	National Treasury	Nat	DP		R	N																
168	Office of the Chief Justice	Nat	DP		N	N																
169	Police	Nat	DP		R	R																
170	Public Enterprises	Nat	DP			R																
171	Public Service Commission	Nat	DP			N																
172	Public Works	Nat	DP		R	R																
173	Rural Development and Land Reform	Nat	DP			R																
174	Science and Technology	Nat	DP			N																
175	Small Business Development	Nat	DP		N	N																
176	Telecommunications and Postal Services	Nat	DP			R																
177	The Presidency	Nat	DP		N	N																
178	Trade and Industry	Nat	DP		N	N																
179	Traditional Affairs	Nat	DP			R																
180	Water and Sanitation	Nat	DP		R	R																
181	Women	Nat	DP		R	R																
182	African Renaissance and International Co-operation Fund	Nat	PE			R																
183	Agricultural Research Council	Nat	PE			R																
184	Agriculture Seta (AGRISETA)	Nat	PE		R	Α																
185	Boxing SA	Nat	PE		R	R																
186	CEF	Nat	PE			R																
187	Commission for Conciliation, Mediation and Arbitration	Nat	PE		N	R																
188	Commission for the Promotion and Protection of the Rights of Cultural Religious	Nat	PE			R																
189	Community Schemes Ombuds Service	Nat	PE		N	R																
190	Companies and Intellectual Property Commission	Nat	PE		Α	N																
191	Competition Commission	Nat	PE			N																
192	Competition Tribunal	Nat	PE			R																
193	Construction Industry Development Board	Nat	PE			R																
194	Co-operative Banks Development Agency	Nat	PE		N	R																
195	Council for Geoscience	Nat	PE			R																
196	Council for the Built Environment	Nat	PE		N	R																

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Nr.	Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days	More than 10% of debt irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions
197	Council on Higher Education	Nat	PE		N	N																
198	Die Afrikaanse Taalmuseum: Paarl	Nat	PE			N																
199	Driving License Card Trading Account	Nat	PE			R																
200	Education, Training and Development Practices SETA (ETDP)	Nat	PE			N																
201	Electoral Commission	Nat	PE		R	R																
202	Energy and Water Seta (EWSETA)	Nat	PE		R	R																
203	Equalisation Fund	Nat	PE			R																
204	Esayidi TVET College	Nat	PE			R																
205	Film and Publication Board	Nat	PE			R																
	Financial Intelligence Centre	Nat	PE		N	R											igsqcup					
	Food and Beverages Manufacturing Industry (FOODBEV)	Nat	PE		N	R																
208	Government Pensions Administration Agency	Nat	PE			R											igsqcurve					
209	Government Printing Works	Nat	PE			N											igsquare					
	International Trade Administration Commission	Nat	PE		N	R																
211	Land and Agricultural Bank of SA	Nat	PE			N											igsquare					
212	Local Government Seta (LGSETA)	Nat	PE		R	Α											<u> </u>					
	Maluti TVET College	Nat	PE			R											<u> </u>					
	Manufacturing and Enginering Seta (MERSETA)	Nat	PE			R																
	Marine Living Resources Fund	Nat	PE			N																
216	Market Theatre Foundation	Nat	PE			R											igwdapprox					
217	Media Development and Diversity Agency	Nat	PE			R																
218	Mine Health and Safety Council	Nat	PE PE			R											igwdapprox					
219 220	Mnambithi TVET College Mthashana TVET College	Nat Nat	PE			R											igwdapprox					
221	Municipal Demarcation Board		PE			R											igwdapprox					
221	National Consumer Commission	Nat Nat	PE		N	R R											igwdapprox					
	National Development Agency	Nat	PE		Α																	
223	national Development Agency	IVal	rc_			R																
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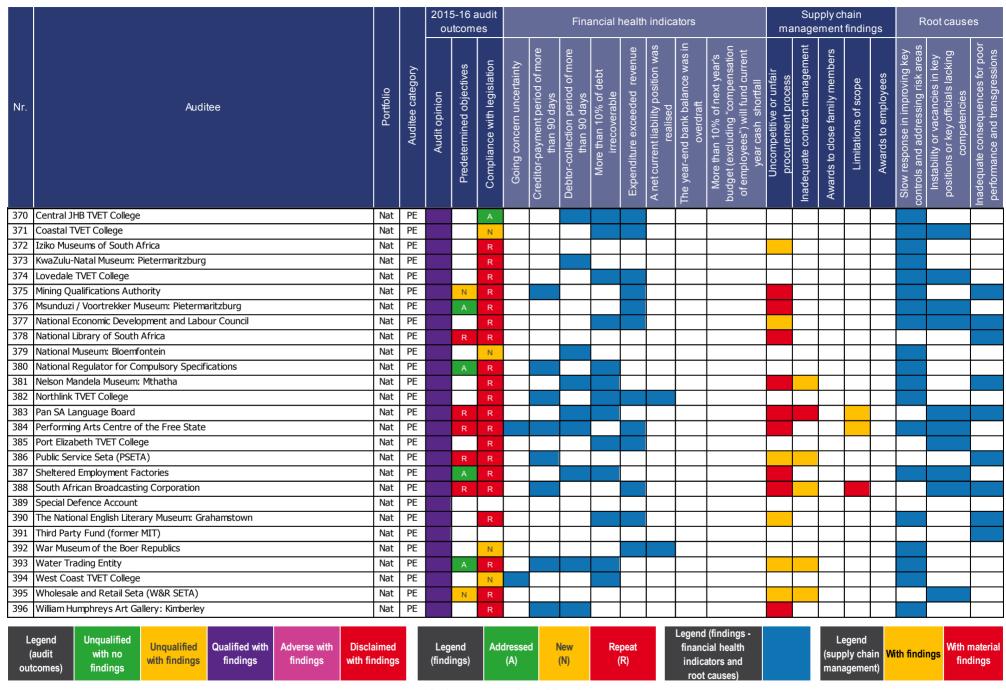
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Nr.	Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days	More than 10% of debt irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair procurement process	ement	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions
224	National Electronic Media Institute of SA	Nat	PE		N	R																
225	National Heritage Council	Nat	PE		R	Α																
226	National Home Builders Registration Council	Nat	PE		R	R																
227	National School of Government Trading Entity	Nat	PE		N	R																
228	National Skills Fund	Nat	PE		Α	R																
229	National Student Financial Aid Scheme	Nat	PE		R	R																
230	Northern Cape Urban TVET College	Nat	PE			R																
231	Office of the Health Standard Compliance	Nat	PE			N																
232	Pension Funds Adjudicator	Nat	PE			R																
233	Private Security Industry Regulatory Authority	Nat	PE		R	R																
234	Public Investment Corporation Limited	Nat	PE			R																
235	Quality Council for Trades and Occupations	Nat	PE			N																
236	Railway Safety Regulator	Nat	PE		N	R																
237	Reg Of Deeds Trading Account	Nat	PE			R																
238	Road Accident Fund	Nat	PE			N																
239	Road Traffic Infringement Agency	Nat	PE		N	R																
240	SA Institute for Drug Free Sport	Nat	PE			R																
241	SA Library for the Blind	Nat	PE			R																
242	SA Maritime Safety Authority	Nat	PE		R	R																
243	Safety and Security Seta	Nat	PE		R	R																
244	South Africa Heritage Resources Agency	Nat	PE			R																
245	South African Forestry Company	Nat	PE			R																
246	South African National Biodiversity Institute	Nat	PE			R																
247	South African National Energy Development Institute	Nat	PE		R	R																
248	South African National Roads Agency	Nat	PE		N	R																
249	South African Qualifications Authority	Nat	PE			R																
250	South African Social Security Agency	Nat	PE			R																
251	South Cape TVET College	Nat	PE			N																
252	Special Investigating Unit	Nat	PE			R																
	State Diamond Trader	Nat	PE			Ν																
254	State Information Technology Agency	Nat	PE			R																

					5-16 a				Fina	ancial h	health	n indica	ators		ma		oply ch ement		gs	R	oot cause	es
Nr.	Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days	More than 10% of debt irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions
255	The Independent Communication Authority SA	Nat	PE		R	R															ĺ	
256	The Public Protector of South Africa	Nat	PE			R																
257	Transport Seta (TETA)	Nat	PE		R																	
258	Unemployment Insurance Fund	Nat	PE		R	N																
259	Universal Service Agency (USAASA)	Nat	PE		N	R																
260	Universal Service Fund (USAAF)	Nat	PE			R																
261	Water Research Commission	Nat	PE			R																
262	Windybrow Theatre	Nat	PE			R																
263	CoOperative Governance and Traditional Affairs	EC	DP			R																
264	Department of Sport, Recreation, Arts and Culture	EC	DP		R	R																
265	Economic Development, Environmental Affairs and Tourism	EC	DP		N	R																
266	Health	EC	DP		R	R																
267	Human Settlements	EC	DP			R																
268	Legislature	EC	DP			N																
269	Office of the Premier	EC	DP			R																
270	Roads and Public Works	EC	DP		R	R																
271	Rural Development and Agrarian Reform	EC	DP			R																
272	Social Development	EC	DP		R	R																
273	Transport	EC	DP		R	R																
274	COEGA Development Corporation	EC	PE		Α	R																
275	Eastern Cape Development Corporation	EC	PE			R																
276	Eastern Cape Government Fleet Management Services	EC	PE		N	Α																
277	Eastern Cape Liquor Board	EC	PE			R																
278	Mayibuye Transport Corporation	EC	PE			R																
279	Cooperative Governance and Traditional Affairs	FS	DP			R																
280	Office of the Premier	FS	DP			N																
281	Police, Roads and Transport	FS	DP		R	R																
(egend undit with no findings Unqualified with findings Qualified with findings Disclaration with findings findings with findings			Leg (findi		Add	dresse (A)		New (N)		peat (R)		financ indica	(findings - ial health ators and causes)			(supp	egend oly cha agemer		th findi	nae	material dings

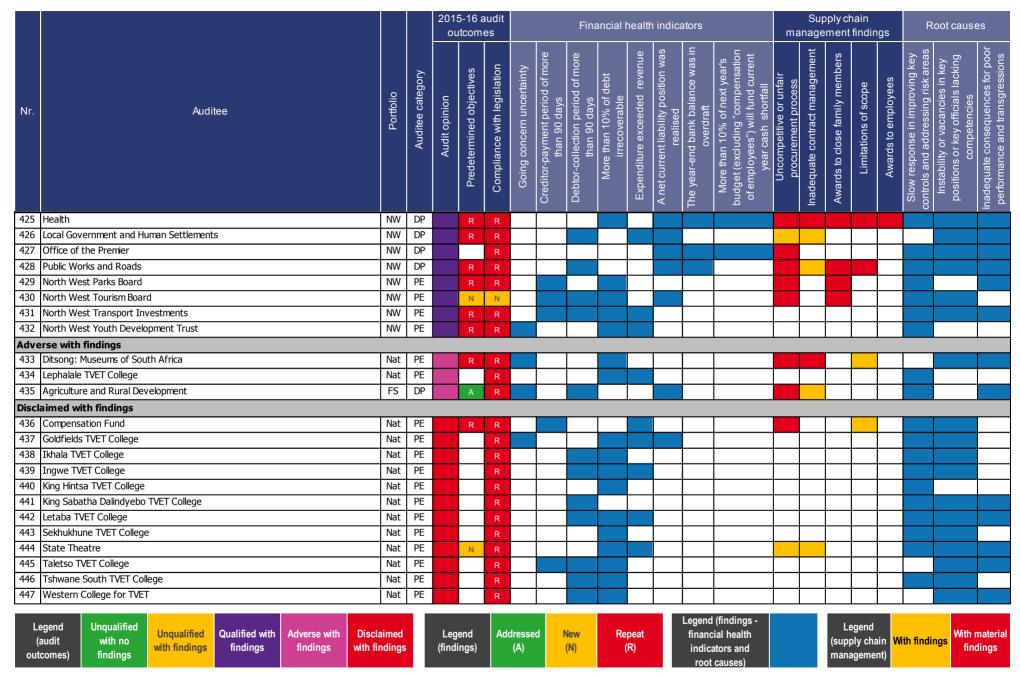
				5-16 a				Financ	cial h	nealth	indica	ators		ma		ply ch			F	oot causes	5
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Nr. Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days More than 10% of debt	irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions
282 Public Works and Infrastructure	FS	DP			N																
283 Social Development	FS	DP		Α	R																
284 Free State Development Corporation	FS	PE		N	R																
285 Free State Gambling and Liquor Authority	FS	PE		R	R																
286 Free State Tourism Authority	FS	PE			R																
287 Agriculture and Rural Development	GP	DP			R																
288 Community Safety	GP	DP			R																
289 Education	GP	DP			R																
290 Health	GP	DP		R	R																
291 Human Settlements	GP	DP		R	R																
292 Infrastructure Development	GP	DP		Α	R																
293 Roads and Transport	GP	DP		R	R																
294 Sport, Arts, Culture and Recreation	GP	DP			R																
295 G- Fleet	GP	PE		R	R																
296 Gauteng Enterprise Propeller	GP	PE		Α	R																
297 Gauteng Housing Fund	GP	PE			R																
298 Gauteng Liquor Board	GP	PE			R																
299 Greater Newtown Development Agency	GP	PE			N																
300 Medical Supplies Depot	GP	PE		Α	R																
301 Agriculture and Rural Development	KZN	DP			R																
302 Arts and Culture	KZN	DP		R	R																
303 Community Safety and Liaison	KZN	DP		Α	R																
304 Co-operative Governance and Traditional Affairs	KZN	DP		N	N																
305 Economic Development, Environmental Affairs and Tourism	KZN	DP			R																
306 Education	KZN	DP		R	R		1														
307 Legislature	KZN	DP			N		<u> </u>														
308 Office of the Premier	KZN	DP			R																
309 Public Works - KZN	KZN	DP			R																
310 Social Development	KZN	DP			R																
311 Sport and Recreation	KZN	DP			R																
312 Agri-Business Development Agency	KZN	PE		R	R																



					5-16 a				Fina	ncial h	nealth	n indica	itors				pply ch			R	oot causes	S
				Οl	utcom	es									ma	inage	ment	findin	gs			
Nr.	Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days	More than 10% of debt irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions
340	Co-Operative Governance, Human Settlements and Traditional Affairs	NC	DP		R	R																
341 E	conomic Development and Tourism	NC	DP			R																
342 E	ducation	NC	DP		R	R																
	invironment and Nature Conservation	NC	DP			Z																
	loads and Public Works	NC	DP		Α	R																
	port, Arts and Culture	NC	DP		N	R																
	ransport, Safety and Liaison	NC	DP		R	R																
	lorthern Cape Fleet Management Trading Entity	NC	PE		R	R																
	lorthern Cape Liquor Board	NC	PE			R																
	Culture, Arts and Traditional Affairs	NW	DP		R	R																
\vdash	ducation and Sports Development	NW	DP		R	R																
	egislature	NW	DP			R																
	tural, Environment and Agricultural Development	NW	DP		R	R																
	ocial Development	NW	DP			R																
354 1		NW	DP		R	R																
	atteridgeville Bus Services	NW	PE		R	R																
	gama Wildlife Operations	NW	PE			R																
	lorth West Directorate of Entrepreneurial Development in Natural Resources	NW	PE			R																
	lorth West Gambling Board	NW	PE			R																
	lorth West Provincial Aids Council	NW	PE		R	R																
	lorth West Provincial Arts and Cultural Council	NW	PE		Α	R																
	lorth West Star	NW	PE		R	R																
	lealth	WC	DP		R	Α	<u> </u>															
	leritage Western Cape	WC	PE			N																
	Vestern Cape Housing Development Fund	WC	PE			R																
	Vestern Cape Liquor Authority	WC	PE			N	<u> </u>															
	Vestern Cape Nature Conservation Board	WC	PE		N							Ш					L					
	ed with findings	1																,				
	Civilian Secretariat for Police	Nat	DP		R	R																
	nternational Relations and Co-operation	Nat	DP			R		1														
369 N	filitary Veterans	Nat	DP		R	R																



					5-16 a tcome				Finan	ncial h	nealth	n indica	itors		ma		ply ch ment	nain findin	gs	R	oot cause	es
Nr.	Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days	More than 10% of debt irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions
397	Education	EC	DP		R	R																
398	Economic Development, Tourism and Environmental Affairs	FS	DP		Α	R																
399	Education	FS	DP		R	R																
400	Health	FS	DP		R	R																
401	Human Settlements	FS	DP		R	R																
402	Provincial Treasury	FS	DP			N																
403	Sport, Arts, Culture and Recreation	FS	DP			N																
404	Central Medical Trading Account	FS	PE			R																
405	Health	KZN	DP		R	R																
406	Human Settlements	KZN	DP			R																
407	Transport	KZN	DP		R	R																
408	Mjindi Farming	KZN	PE			R																
409	Economic Development, Environment and Tourism	LP	DP		R	R																
410	Health	LP	DP		R	R																
411	Public Works, Roads and Infrastructure	LP	DP		R	R																
412	Sport, Arts and Culture	LP	DP		N	R																
413	Gateway Airports Authority Limited	LP	PE		R	R																
	Limpopo Tourism Agency	LP	PE		R	R																
	Roads Agency Limpopo	LP	PE			R																
	Community Safety, Security and Liaison	MP	DP		Α	R																
417	Culture, Sport and Recreation	MP	DP			R																
418	Education	MP	DP		N	R																
419	Health	MP	DP		R	R																
	Mpumalanga Tourism and Parks Agency	MP	PE		R	R																
	Health	NC	DP		R	R																
422	Kalahari Kid Corporation	NC	PE		N	R																
	McGregor Museum	NC	PE		R	R																
424	Community Safety and Transport Management	NW	DP		R	R																



DP - department

PE - public entity

					5-16 a				Fina	ancial h	health	n indica	ators		ma		oply ch ement		ngs	F	loot caus e	es
Nr.	Auditee	Portfolio	Auditee category	Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days	More than 10% of debt irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions
448	KZN Business Rehabilitation Trust Fund	KZN	PE			R																
449	Education	LP	DP		R	R																
450	Mpumalanga Economic Growth Agency	MP	PE		R	R																
451	Dirapeng	NW	PE		R	R																
452	Golden Leopard Resorts	NW	PE			R																
453	Madikwe River Lodge	NW	PE			R																
454	Mmabana Arts, Culture and Sport Foundation	NW	PE		R	R																
455	North West Development Corporation	NW	PE		R	R																
456	North West Housing Corporation	NW	PE		N	R								_								
457	Signal Developments	NW	PE		R	R																