

**NATIONAL DEPARTMENT OF HEALTH
VOTE 14**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2009**

**ANNEXURE 1G
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS**

DEPARTMENT/ AGENCY/ ACCOUNT	TRANSFER ALLOCATION					TRANSFER		2007/08 Appropriation Act R'000
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred		
	R'000	R'000	R'000	R'000	R'000	%		
Compensation Fund	2 355	-	-	2 355	2 355	100%	2 630	
Human Science Research Council	400	-	-	400	400	100%	3 000	
Medical Research Council	233 133	-	3 000	236 133	236 133	100%	223 290	
Medical Schemes Council	6 151	-	-	6 151	6 151	100%	3 283	
National Health Laboratory Services	67 271	2 952	-	70 223	70 223	100%	72 038	
National Health Laboratory Services (Cancer Register)	376	-	-	376	376	100%	358	
Service Sector Education and Training Authority	279	-	-	279	278	100%	252	
	309 965	2 952	3 000	315 917	315 916		304 851	

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**ANNEXURE 1H
STATEMENT OF TRANSFERS TO UNIVERSITIES AND TECHNIKONS**

UNIVERSITY/TECHNIKON	TRANSFER ALLOCATION					TRANSFER			2007/08 Appropriation Act
	Adjusted Appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Amount not transferred R'000	% of Available funds Transferred %	R'000	
University of Cape Town	500	-	-	500	233	267	47%	500	
Medunsa	500	-	-	500	500	-	100%	500	
	1 000	-	-	1 000	733	267		1 000	

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**ANNEXURE 1K
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2007/08 Appropriation Act R'000
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds Trans- ferred	
	R'000	R'000	R'000	R'000	R'000	%	
Transfers							
Health Systems Trust	2 626	-	-	2 626	2 626	100%	2 501
Life Line	11 000	-	5 000	16 000	16 000	100%	15 000
Love Life	63 000	13 000	-	76 000	55 000	72%	53 000
National Council Against Smoking	-	-	-	-	-	-	252
SA Council for the Blind	525	-	-	525	525	100%	500
Soul City	14 000	-	-	14 000	14 000	100%	17 000
South African Depression and Anxiety Group	-	-	-	-	-	-	723
South Africa Inherited Disorder Association	-	-	-	-	-	-	300
South African Aids Vaccine Institute	12 000	-	-	12 000	10 000	83%	23 000
South African Community Epidemiology Network on Drug Abuse	200	-	-	200	200	100%	200
South African Federation for Mental Health	234	-	-	234	234	100%	223
Health Promotion: NGO: Food Gardens Foundation	935	-	-	935	-	-	638
Maternal, Child and Women's Health: NGO: IPAS South Africa	1 030	-	-	1 030	-	-	677
Tuberculosis: NGO: TADSA	3 483	-	-	3 483	3 483	100%	3 303
Environmental Health: NGO's	91 000	-	-	91 000	-	-	87
Mental Health and Substance Abuse: NGO's	261	-	-	261	-	-	239
HIV and AIDS: NGO's	58 390	1 751	-	60 141	-	97%	54 644
ASHYO	-	-	-	-	3 760	-	-
Amadele Aluhlaza CBO	-	-	-	-	200	-	-
Bokamoso	-	-	-	-	1 600	-	-
Catcha	-	-	-	-	2 060	-	-
Centre for Positive Care	-	-	-	-	1 008	-	-
Christiana Care and Support Centre	-	-	-	-	200	-	-
Community Health Media Trust	-	-	-	-	1 411	-	-
Community Responsiveness Programme	-	-	-	-	1 595	-	-

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**ANNEXURE 1K
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION					EXPENDITURE		2007/08 Appropriation Act R'000
	Adjusted Appropriation Act R'000	Roll overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Trans- ferred %		
Cotlands	-	-	-	-	2 050	-	-	
Dhlabeng Development Initiative	-	-	-	-	200	-	-	
Disabled People South Africa	-	-	-	-	1 340	-	-	
Dumbe HIV/AIDS Action Group	-	-	-	-	200	-	-	
Eagle Training and Development	-	-	-	-	200	-	-	
Education Support Service Trust	-	-	-	-	2 000	-	-	
ESSA Christian Aids Program	-	-	-	-	200	-	-	
ESST	-	-	-	-	4 390	-	-	
Friends for Life	-	-	-	-	841	-	-	
Gold Peer Education Development	-	-	-	-	2 500	-	-	
HEAPS	-	-	-	-	2 483	-	-	
Highway Hospice Sherwood	-	-	-	-	200	-	-	
Hospice Moeder Theresa	-	-	-	-	200	-	-	
Ikusasa Lesizwe	-	-	-	-	1 000	-	-	
Johannesburg Society for the Blind	-	-	-	-	415	-	-	
Lesedi Lechabile	-	-	-	-	200	-	-	
Lethimpilo Youth Organisation	-	-	-	-	200	-	-	
Makotse Womens Club	-	-	-	-	200	-	-	
Masikhulisane	-	-	-	-	200	-	-	
Muslim Aida Programme	-	-	-	-	912	-	-	
Nacosa – Western Cape	-	-	-	-	2 304	-	-	
Naledi Hospice	-	-	-	-	200	-	-	
NAPWA	-	-	-	-	3 751	-	-	
NICDAM	-	-	-	-	882	-	-	
Nightingale Hospice	-	-	-	-	200	-	-	
Noordkaap Vigs Forum	-	-	-	-	200	-	-	
SA network of religious	-	-	-	-	275	-	-	

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**ANNEXURE 1K
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION					EXPENDITURE	
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	2007/08 Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Ntshuxeko Health Development	-	-	-	-	200	-	-
PPASA – Eastern Cape	-	-	-	-	463	-	-
SAOP (for carers network project)	-	-	-	-	2 191	-	-
SARCS – National	-	-	-	-	2 396	-	-
Seboka Training & Support Network	-	-	-	-	863	-	-
Siyaphila CBO	-	-	-	-	200	-	-
South African Men's Action Group	-	-	-	-	997	-	-
South Coast Hospice Association	-	-	-	-	200	-	-
St. Clement Home Based Care	-	-	-	-	200	-	-
The Aids Response Trust	-	-	-	-	797	-	-
Thusanang Youth Activity	-	-	-	-	725	-	-
Training Institute for Primary Health	-	-	-	-	200	-	-
Tshwaraganang	-	-	-	-	731	-	-
Ukhamba Projects	-	-	-	-	1 584	-	-
Winterveldt Finding & Projects	-	-	-	-	2 505	-	-
Zakheni Training & Development Centre	-	-	-	-	3 912	-	-
Zisebenzele – KwaZulu/Natal	-	-	-	-	200	-	-
Msunduzi Hospice Association	-	-	-	-	200	-	-
Total	167 775	14 751	5 000	187 526	160 209		172 287
Subsidies							
Total	167 775	14 751	5 000	187 526	160 209		172 287

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**ANNEXURE 1L
STATEMENT OF TRANSFERS TO HOUSEHOLDS**

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2007/08 Appropriation Act R'000
	Adjusted Appropriation Act	Roll Overs	Adjust- ments	Total Available	Actual Transfer	% of Available funds Transferred	
	R'000	R'000	R'000	R'000	R'000	%	
Transfers							
Leave gratuities	-	-	303	303	299	99%	685
Refund as an Act of Grace	-	-	-	-	-		3
Donation	300	-	6	306	306	100%	5
Total	300	-	309	609	605		693
Subsidies							
Total	300	-	309	609	605		693

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**ANNEXURE 1M
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED**

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2008/09	2007/08
		R'000	R'000
Received in kind			
CDC	Attendance of meeting	-	184
Department of International Development	Support to MACH, TTT and IST; support to reorient and revitalize Aids Policy; development of policy and guidelines on fertility options	210 570	4 520
GMP Applicants	Travel and Subsistence: Inspection of GMP	333	255
Instituto Superiore de Sanita	Study tour	-	50
International Atomic Energy Agency	Attendance of meeting on Radio-pharmaceutical approval	-	30
Investec	Attendance of meeting	-	5
Other	Various	216	85
PEPFAR	Attendance of meeting; Implementers' meeting	89	162
Pharmaceutical Industry	Training course on Pharmaco-economics	-	345
PHSDSBC	Attendance of International Industrial Relations Association	-	238
Public Service Co-ordinating Bargaining Council	Attending a congress; study tour	-	56
Roll Back Malaria	Attendance of workshop	-	50
Southern Africa Developing Countries Secretariat	Attendance of workshops and study tour on traditional medicine; various meetings	127	813
UNAIDS	Attending a workshop; a conference and a meeting on HIV & AIDS prevention	51	20
UNFPA	Conference; attendance of workshop	-	191
UNICEF	Various travel and subsistence expenditure, conferences, courses and workshops	1 074	507
USAID	Travel and Subsistence, courses; workshop on human resources development	308	55
World Health Organisation	Various travel and subsistence expenditure, conferences, meetings, seminars, workshops, etcetera	3 147	1 990
Drexel University	Minister's visit	180	-
GlaxoSmithKline	Training on new vaccines	1 065	-

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2009**

**ANNEXURE 1M
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED**

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2008/09	2007/08
Organizing Committee for the Inter Conference on Racism	Attendance of conference	156	-
Tuberculosis Free SAFELTP	Roadshow and related activities	2 378	-
Tokai University Graduate School of medicine	Training programme	74	-
International Council for Nurses	Training on Health planning	62	-
Format Travel Counsellors	TB and Lung Disease Conference	99	-
USDA	Forum on TB	69	-
Chinese Government	Workshop and course in Biotechnology	58	-
Department of Health, England	Training workshop in telemedicine network design	38	-
DIA Conference Organisers	Conference in closing the gap in a generation	30	-
Namibian Ministry of Health and Social Services	8 th Middle East Regulatory Conference	30	-
JTCA	Malaria Elimination meeting	46	-
Committee for Research and Development	Attendance of workshop	-	18
Management Sciences Health	Attendance of Forum	-	29
	Training of Trainers	-	26
TOTAL		220 200	9 629

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**ANNEXURE 1N
STATEMENT OF LOCAL AND FOREIGN AID ASSISTANCE RECEIVED**

NAME OF DONOR	PURPOSE	OPENING BALANCE	REVENUE	EXPENDITURE	CLOSING BALANCE
		R'000	R'000	R'000	R'000
Received in kind					
Local					
GMP Applicants	Travel and Subsistence: Inspection of GMP	-	333	333	-
Local	Various	-	25	25	-
Foreign					
Department of International Development	Support to MACH, TTT and IST; support to reorient and revitalize Aids Policy; development of policy and guidelines on fertility options	-	210 570	210 570	-
Other	Various	-	191	191	-
PEPFAR	Attendance of meeting; Implementers' meeting	-	89	89	-
Southern Africa Developing Countries Secretariat	Attendance of workshops and study tour on traditional medicine; various meetings	-	127	127	-
UNAIDS	Attending a workshop; a conference and a meeting on HIV & AIDS prevention	-	51	51	-
UNICEF	Various travel and subsistence expenditure, conferences, courses and workshops	-	1 074	1 074	-
USAID	Travel and Subsistence, courses; workshop on human resources development	-	308	308	-
World Health Organisation	Various travel and subsistence expenditure, conferences, meetings, seminars, workshops, etcetera	-	3 147	3 147	-
Drexel University	Minister's visit	-	180	180	-
GlaxoSmithKline	Training on new vaccines	-	1 065	1 065	-
Organizing Committee for the Inter Conference on Racism	Attendance of conference	-	156	156	-
Tuberculosis Free	Roadshow and related activities	-	2 378	2 378	-
SAFELTP	Training programme	-	74	74	-

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**ANNEXURE 1N
STATEMENT OF LOCAL AND FOREIGN AID ASSISTANCE RECEIVED**

NAME OF DONOR	PURPOSE	OPENING BALANCE	REVENUE	EXPENDITURE	CLOSING BALANCE
		R'000	R'000	R'000	R'000
Tokai University Graduate School of medicine	Training on Health planning	-	62	62	-
International Council for Nurses	TB and Lung Disease Conference	-	99	99	-
Format Travel Councillors	Forum on TB	-	69	69	-
USDA	Workshop and course in Biotechnology	-	58	58	-
Chinese Government	Training workshop in telemedicine network design	-	38	38	-
Department of Health, England	Conference in closing the gap in a generation	-	30	30	-
DIA Conference Organisers	8 th Middle East Regulatory Conference	-	30	30	-
Namibian Ministry of Health and Social Services	Malaria Elimination meeting	-	46	46	-
Subtotal		-	220 200	220 200	-
TOTAL		-	220 200	220 200	-

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**ANNEXURE 10
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE AND REMISSIONS, REFUNDS AND
PAYMENTS MADE AS AN ACT OF GRACE**

NATURE OF GIFT, DONATION OR SPONSORSHIP (Group major categories but list material items including name of organisation)	2008/09	2007/08
	R'000	R'000
Made in kind		70
Sponsoring of conference bags, banners, name tags, etc.	-	
Gifts to delegation attending UK/SA Nursing and Education Seminar	1	-
Donation to Public Health Association of SA to host the 4 th PHASA Conference	100	-
Donation to SA Spinal Cord Association for International Spinal Cord Conference	100	-
Donation to Foundation for Professional Development for 1 st TB Conference	100	-
Purchasing of garden implements for Clinic	1	-
Purchasing of vegetable seed to community	1	-
Purchasing of gifts for caregivers at Daycare Centre	2	-
Purchasing of flowers for deceased officials' families	1	-
TOTAL	306	70

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2009

ANNEXURE 3A
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2009 – LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2008	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced/ released during the year	Revaluations	Closing balance 31 March 2009	Guaranteed interest for year ended 31 March 2009	Realised losses not recoverable i.e. claims paid out
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles								
	Stannic	1 251	622	271	215	-	678	-	-
		1 251	622	271	215	-	678	-	-
	Housing								
	ABSA	595	199	26	121	-	104	-	-
	Boe Bank Ltd (Including NBS)	130	87	-	-	-	87	-	-
	First Rand Bank (FNB)	511	174	54	-	-	228	-	-
	Nedbank	444	377	12	189	-	200	-	-
	Old Mutual (Permanent Bank)	229	81	-	40	-	41	-	-
	Peoples Bank	49	32	-	15	-	17	-	-
	Standard Bank	393	166	-	15	-	151	-	-
		2 351	1 116	92	380	-	828	-	-
	Other								
	Total	3 602	1 738	363	595	-	1 506	-	-

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2009**

Nature of Liability	Opening Balance 01/04/2008 R'000	Liabilities incurred during the year R'000	Liabilities paid/ cancelled/reduced during the year R'000	Liabilities recoverable(Provide details hereunder) R'000	Closing Balance 31/03/2009 R'000
Claims against the department					
Court cases against the Department	5 137	-	5 137	-	-
Subtotal	5 137	-	5 137	-	-
Total	5 137	-	5 137		-

Note:

Liabilities have been cancelled due to proper classification. Prior year disclosure amounts referred to expenditure for legal costs. The liabilities are only at Provincial level.

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2009**

**ANNEXURE 4
CLAIMS RECOVERABLE**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2009	31/03/2008	31/03/2009	31/03/2008	31/03/2009	31/03/2008
	R'000	R'000	R'000	R'000	R'000	R'000
Department						
Provincial Health Eastern Cape	2 584	-	-	2 477	2 584	2 477
Provincial Health Gauteng	1 100	-	-	1 154	1 100	1 154
Provincial Health KwaZulu/Natal	2 866	-	-	2 006	2 866	2 006
Provincial Health Mpumalanga	1 234	-	-	499	1 234	499
Provincial Health Northern Cape	1 986	-	-	1 364	1 986	1 364
Provincial Health Limpopo	1 981	-	-	674	1 981	674
Provincial Health North West	769	-	-	930	769	930
Provincial Health Free State	87	-	-	87	87	87
Provincial Public Works KwaZulu/Natal	-	-	-	12	-	12
Provincial Agriculture Gauteng	-	-	-	16	-	16
National Department of Justice and Constitutional Development	6	-	-	13	6	13
National Department of Public Works	-	-	-	20	-	20
National Department of Water Affairs and Forestry	223	-	-	195	223	195
National Department of Transport	8	-	-	6	8	6
SASSA	-	-	-	29	-	29

**NATIONAL DEPARTMENT OF HEALTH
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2009**

**ANNEXURE 4
CLAIMS RECOVERABLE**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2009	31/03/2008	31/03/2009	31/03/2008	31/03/2009	31/03/2008
	R'000	R'000	R'000	R'000	R'000	R'000
South African Police Services	5	-	-	5	5	5
National Department of Agriculture	31	-	-	-	31	-
National Department of Communication	61	-	-	-	61	-
National Department of Home Affairs	6	-	-	-	6	-
National Department of Social Development	9	-	-	-	9	-
Government Employees Pension Fund	7	-	-	-	7	-
Presidency	331	-	-	-	331	-
Office of the Premier: KwaZulu/Natal	5	-	-	-	5	-
Provincial Education of Gauteng	37	-	-	-	37	-
National Department of Foreign Affairs	3 312	-	-	-	3 312	-
South African Revenue Services	123	-	-	-	123	-
TOTAL	16 771	-	-	9 487	16 771	9 487

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**ANNEXURE 5
INTER-GOVERNMENT PAYABLES**

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2009 R'000	31/03/2008 R'000	31/03/2009 R'000	31/03/2008 R'000	31/03/2009 R'000	31/03/2008 R'000
DEPARTMENTS						
Current						
Provincial Health Eastern Cape	4 536	-	-	3 145	4 536	3 145
Provincial Health Gauteng	733	-	-	733	733	733
Provincial Health KwaZulu/ Natal	3 176	-	-	2 235	3 176	2 235
Provincial Health Mpumalanga	229	-	-	1 198	229	1 198
Provincial Health Limpopo	8 988	-	-	2 992	8 988	2 992
Provincial Health Northern Cape	861	-	-	2 090	861	2 090
Provincial Health North West	2 771	-	-	1 514	2 771	1 514
National Department of Agriculture	-	-	14	-	14	-
Subtotal	21 294	-	14	13 907	21 308	13 907
Total	21 294		14	13 907	21 308	13 907

SOUTH AFRICAN NATIONAL AIDS TRUST**FINANCIAL STATEMENTS OF SOUTH AFRICA NATIONAL AIDS TRUST
for the year ended 31 March 2009**

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Approval of the Financial Statements

The Annual Financial Statements are approved by the Board of Trustees on and are signed on its behalf by:



MR TD MSELEKU
Accounting Authority for Board of Trustees
South African National Aids Trust
Date: 28 May 2009

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION OF THE SOUTH AFRICAN NATIONAL AIDS TRUST FOR THE YEAR ENDED 31 MARCH 2009

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the accompanying financial statements of the South African National Aids Trust which comprise the statement of financial position as at 31 March 2009, statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes, as set out on pages 214 to 220.

The accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation of these financial statements in accordance with the basis of accounting determined by the National Treasury, as set out in accounting policy note 2, and in the manner required by the Public Finance Management Act, 1999 (Act No. 1 of 1999) (PFMA) and the Deed of Trust 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.

The Auditor-General's responsibility

3. As required by section 188 of the Constitution of the Republic of South Africa, 1996, read with section 4 of the Public Audit Act, 2004 (Act No. 25 of 2004), my responsibility is to express an opinion on these financial statements based on my audit.
4. I conducted my audit in accordance with the International Standards on Auditing and *General Notice 616 of 2008*, issued in *Government Gazette No. 31057 of 15 May 2008*. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

7. In my opinion the financial statements present fairly, in all material respects, the financial position of the South African National Aids Trust as at 31 March 2009 and its financial performance and its cash flows for the year then ended, in accordance with the basis of accounting determined by the National Treasury, as set out in accounting policy note 2 and in the manner required by the PFMA and the Deed of Trust.

Basis of accounting

8. Without qualifying my opinion, I draw attention to accounting policy note 2, which describes the basis of accounting. The Trust's policy is to prepare financial statements on the basis of accounting determined by the National Treasury.

Other matter

Without qualifying my opinion, I draw attention to the following matter that relates to my responsibilities in the audit of the financial statements:

Governance framework

9. The governance principles that impact the auditor's opinion on the financial statements are related to the responsibilities and practices exercised by the accounting officer and executive management and are reflected in the key governance responsibilities addressed below:

Key governance responsibilities

10. The PFMA tasks the accounting officer with a number of responsibilities concerning financial and risk management and internal control. Fundamental to achieving this is the implementation of key governance responsibilities, which I have assessed as follows.

No.	Matter	Y	N
Clear trail of supporting documentation that is easily available and provided in a timely manner			
1.	No significant difficulties were experienced during the audit concerning delays or the availability of requested information.	✓	
Quality of financial statements and related management information			
2.	The financial statements were not subject to any material amendments resulting from the audit.	✓	
3.	The annual report was submitted for consideration prior to the tabling of the auditor's report.		✓
Timeliness of financial statements and management information			
4.	The annual financial statements were submitted for auditing as per the legislated deadlines in section 55 of the PFMA.	✓	
Availability of key officials during audit			
5.	Key officials were available throughout the audit process.	✓	
Development of, and compliance with, risk management, effective internal control and governance practices			
6.	Audit committee		
	<ul style="list-style-type: none"> The Trust had an audit committee in operation throughout the financial year. 	✓	
	<ul style="list-style-type: none"> The audit committee operates in accordance with approved, written terms of reference. 		✓
	<ul style="list-style-type: none"> The audit committee substantially fulfilled its responsibilities for the year, as set out in section 77 of the PFMA and Treasury Regulation 27.1.8 		✓
7.	Internal audit		
	<ul style="list-style-type: none"> The Trust had an internal audit function in operation throughout the financial year. 	✓	
	<ul style="list-style-type: none"> The internal audit function operates in terms of an approved internal audit plan. 		✓
	<ul style="list-style-type: none"> The internal audit function substantially fulfilled its responsibilities for the year, as set out in Treasury Regulation 27.2 		✓
8.	There are no significant deficiencies in the design and implementation of internal control in respect of financial and risk management.		✓
9.	There are no significant deficiencies in the design and implementation of internal control in respect of compliance with applicable laws and regulations.		✓
10.	The information systems were appropriate to facilitate the preparation of the financial statements.		✓
11.	A risk assessment was conducted on a regular basis and a risk management strategy, which includes a fraud prevention plan, was documented and used as set out in Treasury Regulation 27.2		✓
12.	Powers and duties have been assigned, as set out in section 56 of the PFMA.	✓	

No.	Matter	Y	N
Follow-up of audit findings			
13.	The prior year audit findings have been substantially addressed.		✓
14.	SCOPA resolutions have been substantially implemented.		✓
Issues relating to the reporting of performance information			
15.	The information systems were appropriate to facilitate the preparation of a performance report that is accurate and complete.		✓
16.	Adequate control processes and procedures are designed and implemented to ensure the accuracy and completeness of reported performance information.		✓
17.	A strategic plan was prepared and approved for the financial year under review for purposes of monitoring the performance in relation to the budget and delivery by the Trust against its mandate, predetermined objectives, outputs, indicators and targets Treasury Regulation 30.1.		✓
18.	There is a functioning performance management system and performance bonuses are only paid after proper assessment and approval by those charged with governance.		✓

11. The Trust has had limited operations during the year. This matter has been reported for the past four financial years. As a result;

- The audit committee and the internal audit did not review the activities of the Trust.
- A strategic plan risk assessment and a fraud prevention plan were not prepared.
- Instances of non-compliance with the PFMA and the Deed of Trust were noted.
- SCOPA resolutions were not addressed.
- Preparation of and reporting on performance information did not occur.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Report on performance information

12. I was engaged to review the performance information.

The accounting officer's responsibility for the performance information

13. The accounting authority has additional responsibilities as required by section 55(2)(a) of the PFMA to ensure that the annual report and audited financial statements fairly present the performance against predetermined objectives of the public entity.

The Auditor-General's responsibility

14. I conducted my engagement in accordance with section 13 of the PAA read with *General Notice 616 of 2008*, issued in *Government Gazette No. 31057 of 15 May 2008*.

15. In terms of the foregoing my engagement included performing procedures of an audit nature to obtain sufficient appropriate evidence about the performance information and related systems, processes and procedures. The procedures selected depend on the auditor's judgment.

16. I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for the audit findings reported below.

Findings (Performance Information)

Non-compliance with regulatory requirements

No strategic performance plan

17. The accounting officer of the Trust did not prepare a strategic plan that is consistent with the period covered

by the medium term expenditure framework for approval by the relevant executive authority, as required by Treasury Regulation 5.1.1 and the Public Finance Management Act, 1999 (Act No.1 of 1999) (PFMA).

No reporting of performance information

18. The Trust did not have a policy and procedure framework to manage and monitor the reporting of performance information.

APPRECIATION

19. The assistance rendered by the staff of the South African National Aids Trust during the audit is sincerely appreciated.

F. J. G. G. G.

Pretoria

31 July 2009



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

SOUTH AFRICAN NATIONAL AIDS TRUST
STATEMENT OF FINANCIAL POSITION
as at 31 March 2009

	<i>Notes</i>	2008/09 R	2007/08 R
Assets			
Current Assets			
Cash and Cash Equivalents	3	39 511 148	35 936 120
Lessor Deposit Receivable	4	32 358	32 358
Total Assets		39 543 506	35 968 478
Net Assets and Liabilities			
Accumulated Funds		39 543 506	35 968 478
Current Liability			
Total Net Assets		39 543 506	35 968 478

SOUTH AFRICAN NATIONAL AIDS TRUST
STATEMENT OF FINANCIAL PERFORMANCE
 as at 31 March 2009

	<i>Note</i>	2008/09 R	2007/08 R
Income			
Interest Received		3 575 868	2 251 202
Net Income		3 575 868	2 251 202
Expenses			
Administrative	1	840	1 251
Net Expense		840	1 251
Net Surplus		3 575 028	2 249 951

SOUTH AFRICAN NATIONAL AIDS TRUST**STATEMENT OF CHANGES IN NET ASSETS
as at 31 March 2009**

	2008/09 R	2007/08 R
Accumulated Funds at the beginning of the year	35 968 478	33 718 527
Net Surplus of the year	3 575 028	2 249 951
Accumulated Funds at the end of the year	39 543 506	35 968 478

SOUTH AFRICAN NATIONAL AIDS TRUST

CASH FLOW STATEMENT
as at 31 March 2009

	<i>Notes</i>	2008/2009 R	2007/2008 R
Cash Flows from Operating Activities			
Cash paid to suppliers and employees		840	852
Cash utilised in operations	2	(840)	(852)
Net Cash from operating activities			
Interest Income		3 575 868	2 251 202
Net Cash from investing activities			
		3 575 868	2 251 202
Net increase in cash and cash equivalents		3 575 028	2 250 350
Cash and cash equivalents at beginning of period		35 936 120	33 685 770
Cash and cash equivalent at end of period	3	39 511 148	35 936 120

SOUTH AFRICAN NATIONAL AIDS TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2009

1. Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are as set out below and are consistent with those of the previous year. Any changes in accounting policies are disclosed in the notes to the financial statements.

2. Basis of Preparation

The financial statements have been prepared in accordance with the South African Statements of Generally Accepted Accounting Practices (GAAP) including any interpretations of such Statements issued by the Accounting Practices Board, with the prescribed Standards of Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board replacing the equivalent GAAP Statement as follows:

Standard of GRAP	Statement of GAAP
GRAP 1: Presentation of financial statements	AC101: Presentation of financial statements
GRAP 2: Cash flow statements	AC118: Cash flow statements
GRAP 3: Accounting policies, changes in accounting estimates and errors	AC103: Accounting policies, changes in accounting estimates and errors

The recognition and measurement principles in the above GRAP and GAAP Statements do not differ or result in material differences in items presented and disclosed in the financial statements. The implementation of GRAP 1, 2 & 3 has resulted in the following significant changes in the presentation of the financial statements:

a. Terminology differences:

Standard of GRAP	Replaced Statement of GAAP
Statement of financial performance	Income statement
Statement of financial position	Balance sheet
Statement of changes in net assets	Statement of changes in equity
Net assets	Equity
Surplus / deficit for the period	Profit / loss for the period
Accumulated surplus / deficit	Retained earnings
Contributions from owners	Share capital
Distributions to owners	Dividends
Reporting date	Balance sheet date

b. The cash flow statement can only be prepared in accordance with the direct method

c. Specific information such as:

- i) receivables from non - exchange transactions, including taxes and transfers;
- ii) taxes and transfers payable;
- iii) trade and other payables from non - exchange transactions;

must be presented separately on the statement of financial position

d. The amount and nature of any restrictions on cash balances is required to be disclosed.

Paragraph 11 - 15 of GRAP has not been implemented as the budget reporting standard is in the process of being developed by the international and local standard setters. Although the inclusion of budget information would enhance the usefulness of the financial statements, non - disclosure will not affect fair presentation.

3. Trade Debtors and other Receivables

Accounts receivables are carried at fair value less provisions made for impairment in the fair value of these receivables. Where circumstances reveal doubtful recovery of amounts outstanding, a provision for impaired receivables is made and charged to the income statement.

4. Trade creditors and other payables

Trade and other payables are recognised at the fair value of the consideration to be paid in future for the goods and services that have been received or supplied and invoiced or formally agreed with the supplier.

5. Revenue

Comprises of interest received on bank deposits. Interest is recognized using the effective interest rate.

6. Comparatives

Were necessary prior year comparative figures have been reclassified to conform to changes in presentation in the current year

7. Going concern

The financial position of the Trust is such that the Accounting Authority is of the view that its operations will continue for as long as its mandate remains.

8. Taxation

No provision for taxation is made because the Trust is exempt from income tax in terms of section 10(1) (cA). of the Income Tax Act, 1962 (Act No: 58 of 1962)

SOUTH AFRICAN NATIONAL AIDS TRUST
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2009

	2008/2009	2007/2008
	R	R
1. Administrative expenses		
Bank charges	840	852
Irrecoverable Debt		399
	<u>840</u>	<u>1 251</u>
2. Net Cash Flow Generated by Operating Activities		
Net Surplus as per Income Statement	3 575 028	2 249 951
Adjustment for:		
Non-Cash Items		399
Interest income	(3 575 868)	(2 251 202)
Operating surplus before working capital changes:	<u>(840)</u>	<u>(852)</u>
Working capital changes:		
Increase / (decrease) in accounts payable		
(Increase) / decrease in accounts receivable		
Cash utilised in operations	<u>(840)</u>	<u>(825)</u>
3. Cash and Cash Equivalents		
Corporate bank Account	39 511 148	35 936 120
	<u>39 511 148</u>	<u>35 936 120</u>
4. Trade and other receivables		
Deposit held by lessor	32 358	32 358
	<u>32 358</u>	<u>35 358</u>

This amount was required by the lessor as a deposit at the inception of the lease contract. It is repayable on 28 February 2006 at the end of the lease contract. The amount will only be deposited back into trust account under financial year 2009-10 when the account is in operation.

ADDENDUM

The financial statements of the King George V Silver Jubilee Fund for Tuberculosis and the Commission for Compensation of Occupational Diseases will be reported on separately. These documents will be available from the Department of Health

