

NATIONAL ASSEMBLY
QUESTION FOR WRITTEN REPLY
QUESTION NUMBER: 391 [NW1363E]
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391. Ms B M van Minnen (DA) to ask the Minister of Finance:

(a) Which (i) national and (ii) provincial Government (aa) departments and (bb) entities did not submit their audited financial statements to the National Treasury since 1 April 2018 and (b) what were the reasons for the failure to submit audited financial statements in each case?

NW1363E

REPLY

The Public Finance Management Act, Act 1 of 1999 requires departments and public entities to submit within five months after the end of a financial year (i.e 31 August of each year) to submit to the relevant treasury the annual report, financial statements and Auditor-General's report on these statements.

The information outlined below is for the National departments and public entities for the financial year ended 31 March 2018 as well as 31 March 2019.

The relevant provincial treasury of each province should be contacted for the provincial Government information.

LIST OF NATIONAL DEPARTMENTS THAT SUBMITTED LATE

2018/19

No.	Name of Department	Date Submitted	Reason for late submission
1	Tourism	30 September 2019	Audit finalised late
2	Environmental Affairs	30 September 2019	Delayed audit process
3	Water Affairs	12 September 2019	Delayed audit process
4	National Treasury	11 September 2019	Audit delayed

5	Defence	16 September 2019	Audit finalisation was delayed due to disagreements between AGSA and DOD
6	Cooperative Governance	Still Draft	Delays in audit finalisation due to confirmation and verification of Community Work Programme assets as well as large number of expenditure journals that needed to be passed.
7	Arts & Culture	02 September 2019	Audit delayed

2017/18

No.	Name of Department	Date Submitted	Reason for late submission
1	Energy	4 December 2018	Dispute with AG over accounting for IPP Office
2	Environmental Affairs	2 October 2018	Dispute with AG over accounting for EPWP transfers
3	Water Affairs	31 August 2018	Audit finalised late
4	Arts and Culture	18 August 2018	Dispute over classification of Transfers and subsidy/Goods and services
5	Basic Education	7 September 2018	Dispute over disclosure of Infrastructure assets from ASIDI (understatement)

LIST OF NATIONAL PUBLIC ENTITIES THAT SUBMITTED LATE (after 31 August 2019 / 2018)

2018/19

No	ENTITY NAME	REASONS
1	Amatola Water Board	Year end 30 June - Audit in process
2	Bloem Water	Year end 30 June - Audit in process
3	Compensation Commissioner for Occupational Diseases	Not submitting since 2010, entity recapturing transactions of previous years
4	DENEL	Audit not yet finalised

5	Estate Agency Affairs Board	Audit not yet finalised
6	Government Pensions Administration Agency	Audit not yet finalised
7	Government Printing Works	Audit not yet finalised
8	Housing Development Agency	Audit not yet finalised
9	Independent Development Trust	Audit not yet finalised
10	Lepelle Northern Water	Year end 30 June - Audit in process
11	Magalies Water	Year end 30 June - Audit in process
12	Mhlathuze Water	Year end 30 June - Audit in process
13	National Regulator for Compulsory Specifications	Audit not yet finalised
14	National Student Financial Aid Scheme	Audit not yet finalised
15	Passenger Rail Agency of South Africa	Audit not yet finalised
16	Property Management Trading Entity	Audit not yet finalised
17	Rand Water	Year end 30 June - Audit in process
18	Represented Political Parties Fund	Audit not yet finalised
19	Sedibeng Water	Year end 30 June - Audit in process
20	South African Airways	Audit not yet finalised
21	South African Broadcasting Corporation	Audit not yet finalised
22	South African Council for Educators	Audit not yet finalised
23	South African Express	Audit not yet finalised
24	South African Health Products Regulatory Authority	Audit not yet finalised
25	South African Nuclear Energy Corporation	Audit not yet finalised
26	South African Weather Service	Audit not yet finalised
27	State Diamond Trader	Audit not yet finalised
28	Trans-Caledon Tunnel Authority	Audit not yet finalised
29	Umgeni Water	Year end 30 June - Audit in process
30	Water Trading Account	Audit not yet finalised

2017/18

No	ENTITY NAME	REASONS
1	Air Traffic and Navigation Services Company Limited	Audit not yet finalised
2	Amatola Water Board	Audit not yet finalised
3	Bloem Water	Year end 30 June - Audit in process
4	Compensation Commissioner For Occupational Diseases	Not submitting since 2010, entity recapturing transactions of previous years
5	Denel	Audit not yet finalised

6	Estate Agency Affairs Board	Audit not yet finalised
7	Ingonyama Trust Board	Audit not yet finalised
8	Independent Development Trust	Audit not yet finalised
9	Lepelle Northern Water	Year end 30 June - Audit in process
10	Magalies Water	Year end 30 June - Audit in process
11	Mhlathuze Water	Year end 30 June - Audit in process
12	National Home Builders Registration Council	Audit not yet finalised
13	Overberg Water	Year end 30 June - Audit in process
14	Passenger Rail Agency of South Africa	Audit not yet finalised
15	Property Management Trading Entity	Audit not yet finalised
16	Rand Water	Year end 30 June - Audit in process
17	Represented Political Parties Fund	Audit not yet finalised
18	SAFCOL	Audit not yet finalised
19	Sedibeng Water	Year end 30 June - Audit in process
20	Social Housing Regulatory Authority	Audit not yet finalised
21	South African Airways	Audit not yet finalised
22	South African Bureau of Standards	Audit not yet finalised
23	South African Express (Pty) Ltd	Audit not yet finalised
24	South African National Biodiversity Institute	Audit not yet finalised
25	South African Nuclear Energy Corporation Limited	Audit not yet finalised
26	Umgeni Water	Year end 30 June - Audit in process
27	Water Trading Entity	Audit not yet finalised