



Accruals are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial performance but are included in the disclosure notes.

5.4 Contingent Liability

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the department; or

A contingent liability is a present obligation that arises from past events but is not recognised because:

- It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- The amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are included in the disclosure notes.

5.5 Commitments

Commitments represent goods/services that have been approved and/or contracted, but where no delivery has taken place at the reporting date.

Commitments are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial performance but are included in the disclosure notes.

6. Net Assets

6.1 Capitalisation reserve

The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are transferred to the National Revenue Fund on disposal, repayment or recovery of such amounts.

6.2 Recoverable revenue

Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a

debtor in the current financial year.

7. Related party transactions

Related parties are departments that control or significantly influence entities in making financial and operating decisions. Specific information with regards to related party transactions is included in the disclosure notes.

8. Key management personnel

Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department.

Compensation paid to key management personnel including their family members where relevant, is included in the disclosure notes.

9. Public private partnerships

A public private partnership (PPP) is a commercial transaction between the department and a private party in terms of which the private party:

- Performs an institutional function on behalf of the institution; and/or
- acquires the use of state property for its own commercial purposes; and
- assumes substantial financial, technical and operational risks in connection with the performance of the institutional function and/or use of state property; and
- receives a benefit for performing the institutional function or from utilizing the state property, either by way of:
 - consideration to be paid by the department which derives from a Revenue Fund;
 - charges fees to be collected by the private party from users or customers of a service provided to them; or
 - a combination of such consideration and such charges or fees.

A description of the PPP arrangement, the contract fees and current and capital expenditure relating to the PPP arrangement is included in the disclosure notes.



NATIONAL DEPARTMENT OF HEALTH - VOTE 16
APPROPRIATION STATEMENT
for the year ended 31 March 2007

Appropriation per Programme	2006/07							2005/06	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.Administration									
Current payment	178 618	-	(7 705)	170 913	168 624	2 289	98.7%	122 883	117 624
Transfers and subsidies	363	-	34	397	390	7	98.2%	624	591
Payment for capital assets	9 012	-	11	9 023	3 828	5 195	42.4%	12 401	10 614
2.Strategic Health Programmes									
Current payment	404 802	-	(78)	404 724	340 928	63 796	84.2%	387 607	330 464
Transfers and subsidies	1 742 686	-	170	1 742 856	1 732 982	9 874	99.4%	1 411 934	1 409 584
Payment for capital assets	6 082	-	1 922	8 004	6 460	1 544	80.7%	10 595	9 530
3.Health Service Delivery									
Current payment	137 195	-	(22 671)	114 524	102 124	12 400	89.2%	92 976	88 431
Transfers and subsidies	8 888 130	-	130	8 888 260	8 876 788	11 472	99.9%	7 843 149	7 842 492
Payment for capital assets	22 002	-	387	22 389	15 955	6 434	71.3%	14 470	8 701
4.Human Resources									
Current payment	58 281	-	(8 822)	49 459	46 885	2 574	94.8%	55 864	31 706
Transfers and subsidies	15	-	16	31	28	3	90.3%	62	60
Payment for capital assets	6 807	-	36 606	43 413	43 055	358	99.2%	296	258
TOTAL	11 453 993	-	-	11 453 993	11 338 047	115 946	99.0%	9 952 861	9 850 055
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				33 303				59 924	
Local and foreign aid assistance received				33 499				105 634	
Actual amounts per Statements of Financial Performance (Total revenue)				11 520 795				10 118 419	
Add:									
Local and foreign aid assistance					31 404				50 786
Actual amounts per Statements of Financial Performance (Total expenditure)					11 369 451				9 900 841

NATIONAL DEPARTMENT OF HEALTH - VOTE 16
APPROPRIATION STATEMENT PER ECONOMIC CLASSIFICATION
for the year ended 31 March 2007

Appropriation per economic classification									
	2006/07							2005/06	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	240 030	-	-	240 030	231 729	8 301	96.5%	209 169	209 138
Goods and services	538 866	-	(39 276)	499 590	423 309	76 281	84.7%	450 161	358 309
Financial transactions in assets and liabilities	-	-	-	-	3 523	(3 523)	0.0%	-	778
Transfers and subsidies									
Provinces and municipalities	10 206 719	-	-	10 206 719	10 206 711	8	100.0%	8 853 090	8 853 087
Departmental agencies and accounts	295 460	-	100	295 560	282 711	12 849	95.7%	249 855	249 854
Universities and technikons	1 250	-	-	1 250	-	1 250	0.0%	4 000	4 000
Foreign governments and international organisations	1 000	-	-	1 000	-	1 000	0.0%	1 000	1 000
Non-profit institutions	126 303	-	-	126 303	120 067	6 236	95.1%	146 397	143 417
Households	462	-	250	712	699	13	98.2%	1 427	1 369
Payments for capital assets									
Buildings and other fixed structures	5 000	-	-	5 000	265	4 735	5.3%	6 193	6 193
Machinery and equipment	33 029	-	(152)	32 877	24 126	8 751	73.4%	22 259	13 770
Software and other intangible assets	5 874	-	39 078	44 952	44 907	44	99.9%	9 310	9 140
Total	11 453 993	-	-	11 453 993	11 338 047	115 946	99.0%	9 952 861	9 850 055

NATIONAL DEPARTMENT OF HEALTH - VOTE 16
DETAIL PER PROGRAMME 1: ADMINISTRATION
for the year ended 31 March 2007

Programme per subprogramme	2006/07							2005/06	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.1 Minister									
Current payment	887	-	-	887	885	2	99.8%	843	837
1.2 Deputy Minister									
Current payment	721	-	-	721	719	2	99.7%	685	680
1.3 Management									
Current payment	20 661	-	(3 656)	17 005	16 093	912	94.6%	15 755	12 547
Transfers and Subsidies	13	-	12	25	23	2	92.0%	25	25
Payment for capital assets	255	-	11	266	266	-	100.0%	1 923	1 877
1.4 Corporate Services									
Current payment	121 323	-	(4 049)	117 274	117 089	185	99.8%	105 600	103 560
Transfers and Subsidies	350	-	22	372	367	5	98.7%	599	566
Payment for capital assets	8 757	-	-	8 757	3 562	5 195	40.7%	10 478	8 737
1.5 Property Management									
Current payment	35 026	-	-	35 026	33 838	1 188	96.6%	-	-
TOTAL	187 993	-	(7 660)	180 333	172 842	7 491	95.8%	135 908	128 829

Economic Classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	64 666	-	2 340	67 006	66 908	98	99.9%	60 355	60 355
Goods and services	113 952	-	(10 045)	103 907	101 647	2 260	97.8%	62 528	57 223
Financial transactions in assets and liabilities	-	-	-	-	69	(69)	0.0%	-	46
Transfers and subsidies									
Provinces and municipalities	50	-	-	50	48	2	96.0%	186	187
Departmental agencies and accounts	241	-	-	241	240	1	99.6%	210	209
Households	72	-	34	106	102	4	96.2%	228	195
Payments for capital assets									
Buildings and other fixed structures	5 000	-	-	5 000	265	4 735	5.3%	6 193	6 193
Machinery and equipment	4 012	-	(855)	3 157	2 697	460	85.4%	4 656	2 914
Software and other intangible assets	-	-	866	866	866	-	100.0%	1 552	1 507
Total	187 993	-	(7 660)	180 333	172 842	7 491	95.8%	135 908	128 829

NATIONAL DEPARTMENT OF HEALTH - VOTE 16
DETAIL PER PROGRAMME 2: STRATEGIC HEALTH PROGRAMMES
for the year ended 31 March 2007

Programme per subprogramme	2006/07							2005/06	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
2.1 Maternal, Child and Women's Health and Nutrition									
Current payment	25 771	-	(2 866)	22 905	25 206	(2 301)	110.0%	23 646	19 295
Transfers and subsidies	954	-	6	960	960	-	100.0%	124 474	124 301
Payment for capital assets	352	-	5	357	357	-	100.0%	271	263
2.2 Medicines Regulatory Affairs									
Current payment	28 804	-	13 074	41 878	41 890	(12)	100.0%	31 286	32 217
Transfers and subsidies	30	-	74	104	102	2	98.1%	131	132
Payment for capital assets	260	-	680	940	940	-	100.0%	541	410
2.3 HIV and AIDS									
Current payment	286 818	-	(2 707)	284 111	221 560	62 551	78.0%	270 033	226 825
Transfers and subsidies	1 736 306	-	31	1 736 337	1 728 639	7 698	99.6%	1 278 959	1 276 802
Payment for capital assets	2 752	-	1 061	3 813	3 106	707	81.5%	8 186	8 175
2.4 Pharmaceutical Policy and Planning									
Current payment	24 168	-	(3 713)	20 455	19 238	1 217	94.1%	29 754	20 941
Transfers and subsidies	35	-	27	62	61	1	98.4%	255	254
Payment for capital assets	671	-	856	1 527	1 058	469	69.3%	640	267
2.5 Communicable Diseases									
Current payment	39 241	-	(3 866)	35 375	33 034	2 341	93.4%	32 888	31 186
Transfers and subsidies	5 361	-	32	5 393	3 220	2 173	59.7%	8 115	8 095
Payment for capital assets	2 047	-	(680)	1 367	999	368	73.1%	957	415
TOTAL	2 153 570	-	2 014	2 155 584	2 080 370	75 214	96.5%	1 810 136	1 749 578

NATIONAL DEPARTMENT OF HEALTH - VOTE 16
DETAIL PER PROGRAMME 2: STRATEGIC HEALTH PROGRAMMES
for the year ended 31 March 2007

Economic Classification	2006/07							2005/06	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	83 568	-	5 814	89 382	89 074	308	99.7%	82 042	82 024
Goods and services	321 234	-	(5 892)	315 342	248 625	66 717	78.8%	305 565	248 320
Financial transactions in assets and liabilities	-	-	-	-	3 229	(3 229)	0.0%	-	120
Transfers and subsidies									
Provinces and municipalities	1 616 282	-	-	1 616 282	1 616 280	2	100.0%	1 273 751	1 273 751
Departmental agencies and accounts	2 100	-	-	2 100	-	2 100	0.0%	5 000	5 000
Universities and technicians	1 250	-	-	1 250	-	1 250	0.0%	4 000	4 000
Foreign governments and international organisations	1 000	-	-	1 000	-	1 000	0.0%	1 000	1 000
Non-profit institutions	121 884	-	-	121 884	116 364	5 520	95.5%	127 135	124 792
Households	170	-	170	340	338	2	99.4%	1 048	1 041
Payments for capital assets									
Machinery and equipment	6 082	-	624	6 706	5 162	1 544	77.0%	3 104	2 134
Software and other intangible assets	-	-	1 298	1 298	1 298	-	100.0%	7 491	7 396
Total	2 153 570	-	2 014	2 155 584	2 080 370	75 214	96.5%	1 810 136	1 749 578

NATIONAL DEPARTMENT OF HEALTH - VOTE 16
DETAIL PER PROGRAMME 3: HEALTH SERVICE DELIVERY
for the year ended 31 March 2007

Programme per subprogramme	2006/07							2005/06	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
3.1 Non-Communicable Diseases									
Current payment	42 002	-	(26)	41 976	38 330	3 646	91.3%	34 206	33 454
Transfers and subsidies	627 648	-	26	627 674	617 580	10 094	98.4%	155 053	154 858
Payment for capital assets	18 772	-	-	18 772	13 269	5 503	70.7%	12 340	6 911
3.2 Hospital Services									
Current payment	16 778	-	(872)	15 906	9 779	6 127	61.5%	10 829	8 407
Transfers and subsidies	8 028 787	-	2	8 028 789	8 028 789	-	100.0%	7 485 388	7 485 387
Payment for capital assets	887	-	367	1 254	1 244	10	99.2%	219	173
3.3 Health Economics									
Current payment	12 584	-	(3 840)	8 744	8 237	507	94.2%	5 365	5 290
Transfers and subsidies	15 893	-	-	15 893	15 016	877	94.5%	4 830	4 828
Payment for capital assets	96	-	20	116	116	-	100.0%	130	107
3.4 Health Information, Research and Evaluation									
Current payment	23 684	-	(5 112)	18 572	17 662	910	95.1%	14 434	12 970
Transfers and subsidies	214 840	-	2	214 842	214 841	1	100.0%	196 916	196 914
Payment for capital assets	1 320	-	-	1 320	856	464	64.8%	1 156	949
5.5 PHC, District Health & Development									
Current payment	22 890	-	(5 760)	17 130	16 921	209	98.8%	16 957	17 126
Transfers and subsidies	951	-	100	1 051	552	499	52.5%	932	475
Payment for capital assets	284	-	-	284	250	34	88.0%	213	196
3.6 Office of Standard Compliance									
Current payment	19 257	-	(7 061)	12 196	11 195	1 001	91.8%	11 185	11 184
Transfers and subsidies	11	-	-	11	10	1	90.9%	30	30
Payment for capital assets	643	-	-	643	220	423	34.2%	412	365
TOTAL	9 047 327	-	(22 154)	9 025 173	8 994 867	30 306	99.7%	7 950 595	7 939 624

NATIONAL DEPARTMENT OF HEALTH - VOTE 16
DETAIL PER PROGRAMME 3: HEALTH SERVICE DELIVERY
for the year ended 31 March 2007

Economic Classification	2006/07							2005/06	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	71 162	-	(8 154)	63 008	55 857	7 151	88.7%	49 961	49 953
Goods and services	66 033	-	(14 517)	51 516	46 053	5 463	89.4%	43 015	37 867
Financial transactions in assets and liabilities	-	-	-	-	214	(214)	0.0%	-	611
Transfers and subsidies									
Provinces and municipalities	8 590 372	-	-	8 590 372	8 590 370	2	100.0%	7 579 103	7 579 100
Departmental agencies and accounts	293 119	-	100	293 219	282 471	10 748	96.3%	244 645	244 645
Non-profit institutions	4 419	-	-	4 419	3 703	716	83.8%	19 262	18 625
Households	220	-	30	250	244	6	97.6%	139	122
Payments for capital assets									
Machinery and equipment	21 628	-	(227)	21 401	14 968	6 433	69.9%	14 203	8 464
Software and other intangible assets	374	-	614	988	987	1	99.9%	267	237
Total	9 047 327	-	(22 154)	9 025 173	8 994 867	30 306	99.7%	7 950 595	7 939 624

NATIONAL DEPARTMENT OF HEALTH - VOTE 16
DETAIL PER PROGRAMME 4: HUMAN RESOURCES
for the year ended 31 March 2007

Programme per subprogramme	2006/07							2005/06	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
4.1 Human Resources									
Current payment	15 613	-	(2 537)	13 076	11 797	1 279	90.2%	10 024	9 968
Transfers and subsidies	6	-	2	8	7	1	87.5%	23	23
Payment for capital assets	5 737	-	36 367	42 104	42 060	44	99.9%	102	102
4.2 Bargaining Council & Employee Relations									
Current payment	7 584	-	(2 003)	5 581	4 398	1 183	78.8%	5 785	3 048
Transfers and subsidies	2	-	3	5	4	1	80.0%	9	8
Payment for capital assets	597	-	-	597	283	314	47.4%	41	41
4.3 International Health Liaison									
Current payment	35 084	-	(4 282)	30 802	30 690	112	99.6%	40 055	18 690
Transfers and subsidies	7	-	11	18	17	1	94.4%	30	29
Payment for capital assets	473	-	239	712	712	-	100.0%	153	115
TOTAL	65 103	-	27 800	92 903	89 968	2 935	96.8%	56 222	32 024

Economic Classification	2006/07							2005/06	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
Compensation of employees	20 634	-	-	20 634	19 890	744	96.4%	16 811	16 806
Goods and services	37 647	-	(8 822)	28 825	26 984	1 841	93.6%	39 053	14 899
Financial transactions in assets and liabilities	-	-	-	-	11	(11)	0.0%	-	1
Transfers and subsidies									
Provinces and municipalities	15	-	-	15	13	2	86.7%	50	49
Households	-	-	16	16	15	1	93.8%	12	11
Payments for capital assets									
Machinery and equipment	1 307	-	306	1 613	1 299	314	80.5%	296	258
Software & other intangible assets	5 500	-	36 300	41 800	41 756	44	99.9%	-	-
Total	65 103	-	27 800	92 903	89 968	2 935	96.8%	56 222	32 024

NATIONAL DEPARTMENT OF HEALTH - VOTE 16
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2007

1. Detail of transfers and subsidies as per Appropriation Act (after Virement):

Detail of these transactions can be viewed in note 7 (Transfers and subsidies) and Annexure 1 (A-L) to the annual financial statements.

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

Detail of these transactions can be viewed in note 1 (Annual Appropriation) to the Annual Financial Statements.

3. Detail on financial transactions in assets and liabilities

Detail of these transactions per programme can be viewed in note 6 (Details of special functions (theft and losses) to the annual financial statements.

4. Explanations of material variances from Amounts Voted (after Virement):

4.1 Per Programme

<i>Programme name</i>	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	%
Administration	180 333	172 842	7 491	95.85

Saving is attributable to the fact that the funds that were allocated for the upgrading of the MBOD building were not spent as planned.

<i>Programme name</i>				
Strategic Health Programmes	2 155 584	2 080 370	75 214	96.51

Vacancies resulted in underspending on compensation of employees, travel and subsistence and various smaller items. The funds allocated for the Mid Term Review or Process Evaluation of the implementation of the operational plan for HIV and Aids Care Management Treatment Plan did not flow as anticipated.

<i>Programme name</i>				
Health Service Delivery	9 025 173	8 994 867	30 306	99.66

Vacancies resulted in underspending on compensation of employees, travel and subsistence and various smaller items. Specialized laboratory equipment was only delivered late march 2007, resulting in the payment only processed in 2007/08. Funds which was supposed to be transferred to NIOH were not transferred as planned and resulted in an underspending.

<i>Programme name</i>				
Human Resources	92 903	89 968	2 935	96.84

Vacancies resulted in underspending on compensation of employees, travel and subsistence and various smaller items.



4.2 Per Economic classification

2006/07

R'000

Current payment:

Compensation of employees	8 301
Goods and services	76 281
Financial transactions in assets and liabilities	(3 523)

Transfers and subsidies:

Provinces and municipalities	8
Departmental agencies and accounts	12 849
Universities and Technikons	1 250
Foreign governments and international organisations	1 000
Non-profit institutions	6 236
Households	13

Payments for capital assets:

Buildings and other fixed structures	4 735
Machinery and equipment	8 751
Software and other intangible assets	44

Current Payments

Compensation of Employees: The vacancies, which were not filled, resulted in the underspending on compensation of employees.

Goods and Services

The funds that were allocated for conducting a Mid Term Review or Process Evaluation of the implementation of the operational plan for HIV and Aids Care Management Treatment Plan will only flow in the 2007/08 financial year.

Late receiving of invoices from the suppliers also resulted in a saving.

Printing and distribution of nutrition guidelines and the saving mother's report were delayed by the government printing works.

Transfers and Subsidies

Departmental Agencies and Accounts. The funds allocated for the Mid Term Review or Process Evaluation of the implementation of the operational plan for HIV and Aids Care Management Treatment Plan did not flow as anticipated.

Funds allocated for transfers did not flow as anticipated due to certain logistical errors that occurred during the financial year.

Payments and Equipment

Building and other fixed structures.

Funds allocated for the upgrading of electricity at the Johannesburg Forensic Laboratory did not flow and the funds will be used in 2007/08 financial year for the upgrading of the MBOD building.

Machinery and Equipment

The procurement process of procuring the equipment started early in the 2006/07 financial year, however due to the fact that most of these equipment are specialised and not readily available, they are to be imported and that delays delivery, hence the saving under this item.



NATIONAL DEPARTMENT OF HEALTH - VOTE 16
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2007

	Notes	2006/07 R'000	2005/06 R'000
REVENUE			
Annual appropriation	1	11 453 993	9 952 861
Departmental revenue	2	33 303	59 924
Local and foreign aid assistance	3	33 499	105 634
TOTAL REVENUE		11 520 795	10 118 419
EXPENDITURE			
Current expenditure			
Compensation of employees	4	231 729	209 138
Goods and services	5	423 309	358 309
Financial transactions in assets and liabilities	6	3 523	778
Local and foreign aid assistance	3	31 101	50 599
Total current expenditure		689 662	618 824
Transfers and subsidies	7	10 610 188	9 252 727
Expenditure for capital assets			
Buildings and other fixed structures	8	265	6 193
Machinery and equipment	8	24 126	13 770
Software and other intangible assets	8	44 907	9 140
Local and foreign aid assistance	3	303	187
Total expenditure for capital assets		69 601	29 290
TOTAL EXPENDITURE		11 369 451	9 900 841
SURPLUS/(DEFICIT) FOR THE YEAR		151 344	217 578
Reconciliation of Surplus/(Deficit) for the year			
Voted Funds	13	115 946	102 806
Departmental revenue to be surrendered to the revenue fund	14	33 303	59 924
Local and foreign aid assistance	3	2 095	54 848
SURPLUS/(DEFICIT) FOR THE YEAR		151 344	217 578

NATIONAL DEPARTMENT OF HEALTH - VOTE 16
STATEMENT OF FINANCIAL POSITION
for the year ended 31 March 2007

	Notes	2006/07 R'000	2005/06 R'000
ASSETS			
Current assets			
		189 163	178 694
Fruitless and wasteful expenditure	9	-	25
Cash and cash equivalents	10	159 530	168 474
Prepayments and advances	11	338	3 676
Receivables	12	29 295	6 519
TOTAL ASSETS		189 163	178 694
LIABILITIES			
Current liabilities			
		188 554	173 509
Voted funds to be surrendered to the Revenue Fund	13	115 946	102 806
Departmental revenue to be surrendered to the Revenue Fund	14	612	1 012
Payables	15	6 203	5 993
Local and foreign aid assistance unutilised	3	65 793	63 698
Non-current liabilities			
Payables	16	42	4 718
TOTAL LIABILITIES		188 596	178 227
NET ASSETS		567	467
Represented by:			
Recoverable revenue		567	467
TOTAL		567	467

NATIONAL DEPARTMENT OF HEALTH - VOTE 16
STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2007

	2006/07	2005/06
	R'000	R'000
Recoverable revenue		
Opening balance	467	503
Transfers	100	(36)
Debts recovered (included in departmental revenue)	(530)	(1 234)
Debts raised	630	1 198
Closing balance	567	467
TOTAL	567	467

NATIONAL DEPARTMENT OF HEALTH - VOTE 16
CASH FLOW STATEMENT
for the year ended 31 March 2007

	Notes	2006/07 R'000	2005/06 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		11 520 795	10 118 419
Annual appropriated funds received	1.1	11 453 993	9 952 861
Departmental revenue received		33 303	59 924
Local and foreign aid assistance received	3	33 499	105 634
Net (increase)/decrease in working capital		(19 203)	16 504
Surrendered to Revenue Fund		(136 509)	(337 484)
Current payments		(689 662)	(618 824)
Transfers and subsidies paid		(10 610 188)	(9 252 727)
Net cash flow available from operating activities	17	<u>65 233</u>	<u>(74 112)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets		(69 601)	(29 290)
Net cash flows from investing activities		<u>(69 601)</u>	<u>(29 290)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		100	(36)
Increase/(decrease) in non-current payables		(4 676)	4 489
Net cash flows from financing activities		<u>(4 576)</u>	<u>4 453</u>
Net increase/(decrease) in cash and cash equivalents		(8 944)	(98 949)
Cash and cash equivalents at the beginning of the period		168 474	267 423
Cash and cash equivalents at end of period	10	<u><u>159 530</u></u>	<u><u>168 474</u></u>