



A U D I T O R - G E N E R A L

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE FINANCIAL STATEMENTS OF THE EQUIPMENT TRADING ACCOUNT FOR THE YEAR ENDED 31 MARCH 2005

1 AUDIT ASSIGNMENT

The financial statements as set out on pages 211 to 216 for the year ended 31 March 2005, have been audited in terms of section 188 of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996), read with sections 4 and 20 of the Public Audit Act, 2004 (Act No. 25 of 2004). These financial statements, the maintenance of effective control measures and compliance with relevant laws and regulations are the responsibility of the accounting officer. My responsibility is to express an opinion on these financial statements, based on the audit.

2 NATURE AND SCOPE

The audit was conducted in accordance with Statements of South African Auditing Standards. Those standards require that I plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

An audit includes:

- examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements,

- assessing the accounting principles used and significant estimates made by management, and
- evaluating the overall financial statement presentation.

Furthermore, an audit includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to my attention and are applicable to financial matters.

The audit was completed in accordance with Auditor-General Directive No. 1 of 2005.

I believe that the audit provides a reasonable basis for my opinion.

3 QUALIFICATION

The trading account's financial statements need to be prepared in accordance with Statements of Generally Accepted Accounting Practice, but the recording of the transactions are done on the Basic Accounting System, which is a cash recording system. This system does not provide for any accrual accounting and the relevant journal entries and as a result, information from manual and various computer systems are used to compile the financial statements.

Material misstatements are present on the financial statements and impacts on the fair presentation of:

- **Property, plant and equipment and related depreciation in that:**
 - R944 000 disclosed as thefts and losses in the income statement are not included in disclosure note 4.
 - R8 978 000 of rebuilding costs disclosed as expenses and not fixed assets,

- sale of equipment to the amount of R9 087 000 was not included in note 4.
 - assets with a book value of R106 101 000 relating to the 2003-04 financial year have been restated and decreased to one Rand. This is not consistent with the accounting policy and results in the contravention of Statements of Generally Accepted Accounting Practice.
- **Retained earning:**
 - R1 522 000 of revenue relating to prior periods was included in the year under review but sufficient documentation could not be furnished to support the amounts.

4 ADVERSE AUDIT OPINION

In my opinion, because of the effect on the financial statements of the matters referred to in paragraph 3, the financial statements do not fairly present, in all material respects, the financial position of the Equipment Trading Account at 31 March 2005 and the results of its operations and cash flows for the year then ended, in accordance with Generally Accepted Accounting Practice and in the manner required by the Public Finance Management Act, 1999 (Act No. 1 of 1999).

5 EMPHASIS OF MATTER

Without further qualifying the audit opinion expressed above, attention is drawn to the following matter:

5.1 Re-submission of financial statements

Financial statements submitted on 31st May 2005, have officially, withdrawn, and re-submitted on 29th July 2005 due to material misstatements.

This is due to the lack of an appropriate, documented and approved policy and procedure framework.

6 APPRECIATION

The assistance rendered by the staff of the Equipment Trading Account during the audit is sincerely appreciated.



**N Manik for Auditor-General
Pretoria
14/09/2005**

MANAGEMENT REPORT OF EQUIPMENT
TRADING ACCOUNT FOR THE YEAR ENDING 31
MARCH 2005. REPORT BY THE ACCOUNTING
OFFICER TO THE EXECUTIVE AUTHORITY AND
PARLIAMENT OF THE REPUBLIC OF SOUTH
AFRICA

Operation Overview

The business of Equipment Trading Account is to hire out construction equipment to Departmental projects and schemes for their normal operation. The tariffs on rental equipment are based on recovery of a usage charge and maintenance recoupment.

Revenue collection is not a problem because the renting is mainly done within the operations of the Department: Water Affairs and Forestry.

Operating revenue increased by 26% because of increase in demand for equipment rental created by increase in construction and maintenance projects.

Progress with Financial Management Improvement

The Department is developing SAP financial module for Trading Accounts which will go live on 1 April 2006. This will enable the department to operate accrual accounting on integrated basis.

Effect of implementation of National Treasury Guideline (Asset Management Framework)

The implementation of this practise note has the effect of reducing the value of all pre 2003 assets to R1. As a consequence, the depreciation and profit reported do not reflect the commercial position of the trading account.

Approval

The annual financial statements have been approved by the Accounting Officer.



A.M. Muller
DIRECTOR-GENERAL

BASIS OF PREPARATION

1 Accounting Policies

The financial statements have been prepared in accordance with South African Statements of Generally Accepted Accounting Practice. The financial statements have been prepared on a historical cost basis.

The financial statements incorporate the following principal accounting policies, which were incorporated during the current financial year:

1.1 Revenue

Rental income and maintenance revenue excluding Value Added Taxes are recognised and recorded in the financial statements on the date the service is rendered to a customer.

Interest income is recognised on a time proportion basis, taking account of the principal outstanding and effective rate over the period to maturity, when it is determined that income will accrue to equipment account.

Vote funds are the amounts appropriated to the trading entity in accordance with the final budget known as capital augmentation

Revenue from sale of equipment is recognised in the income statement when the risk and rewards are transferred to the buyer of equipment.

1.2 Property, plant and equipment

Property, plant and equipment is carried at book value while industrial and synthetic drilling diamonds are carried at market value. The revaluation of drilling diamonds is done by a professional valuator on an annual basis.

1.3 Depreciation

Depreciation on plant and equipment for equipment account is written off at the rate of 12,5 per annum. Drilling diamonds are depreciated at a rate of 50% per annum on straight-line method.

1.4 Revaluation surplus

Surplus on valuation of equipment is transferred directly to a revaluation reserve. Valuation surplus realised on sale is transferred from the revaluation reserve to the income statement. Valuation of the drilling diamonds is done on annual basis by the professional independent valutors. These valutors use market prices at the date of valuation in determining the market value of drilling diamonds.

1.5 Financial instruments

Receivables are carried at the original invoice amount less provision made for the impairment of these receivables. Such provision for the impairment of receivables is established if there is objective evidence that that the Equipment Trading Account will not be able to collect the amounts due according to the original terms of the receivables. Receivables for services rendered are recognised in the balance sheet as a current asset and as income in the income statement as the financial statements are prepared on an accrual basis of accounting and supported by separate disclosure in the notes to enhance the usefulness of the financial statements.

Payables are carried at the fair of the consideration to be paid in future for services that have been supplied and invoiced or formally agreed with the supplier. Payables for services delivered are recognised in the balance sheet as a current liabilities and as expenditure in the income statement as the financial statements are prepared on an accrual basis of accounting and supported by a separate disclosure in the notes to enhance the usefulness of the financial statements.

Investment deposit is classified as current asset as they can be realised anytime within twelve months of the balance sheet date.

1.6 Impairment loss

At each balance sheet date, the equipment trading account reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets may be impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount for an individual asset, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

If the recoverable amount of the asset (cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its carrying amount. Impairment losses are immediately recognised as an expense, unless the relevant asset is carried at a revalued amount under another standard, in which case the impairment loss is treated as a revaluation decrease under the standard.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised as income immediately, unless the relevant asset is carried at a revalued amount under another standard, in which case the reversal of the impairment loss is treated as a revaluation increase under that other standard.

1.8 Investment income

Interest receivable on the investment deposit with the Corporation for Public Deposits is not accounted for on the Equipment Trading Account. The interest receivable is paid directly to Treasury and

is not recognised as revenue as it is not available for use on the equipment account.

1.9 Government grant

Government grants are recorded as deferred income when they become receivable and are then recognised as income on a systematic basis over the period necessary to match the grants with the related costs which they are intended to compensate.

1.10 Comparative figures

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year. The comparative figures shown in these financial statements are limited to the figures shown in the previous year's audited financial statement and such other comparative figures that the department may reasonably have available for reporting.

INCOME STATEMENT FOR THE YEAR ENDED 31 MARCH 2005

	Note	2005 R'000	2004 R'000
		69 705	53 458
Revenue	1	58 071	45 997
Other income	2	11 622	7 433
Interest received		12	28
Operating expenses	7	(37 321)	(16 182)
Operating profit for the year		32 384	37 276
Net profit for the year		32 384	37 276

BALANCE SHEET AS AT 31 MARCH 2005

	Note	2005 R'000	2004 R'000
ASSETS			
Non-current assets			
Plant and equipment	4	62 471	31 892
Current assets			
Cash and cash equivalents	3	3 867	2 732
Accounts receivable	8	4 209	5 854
TOTAL ASSETS		70 547	40 478
EQUITY AND LIABILITIES			
Equity			
Retained earnings		68 335	35 951
Revaluation reserve		597	516
Current liabilities			
Accounts payable		1 615	4 011
TOTAL EQUITY AND LIABILITIES		70 547	40 478

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2005

	Revaluation Reserve	Note	Capital Augmentation	Retained Earnings	Total
Balance at 1 April 2003	455		2 500	135 274	138 229
Net profit for the year	-		-	37 276	37 276
Capital augmentation	-		-	-	-
Revaluation on assets	61		-	-	61
Capital repayment	-		-	(615)	(615)
Balance at 31 March 2004	516		2 500	171 935	174 951
Balance at 1 April 2004 (Restated)	516		2 500	171 935	174 951
Effect of restatement (Government Grant)	-	11	-	(284)	(284)
Effect of restatement on fixed assets		10		(106 101)	(106 101)
Capital augmentation written off		12	(2 500)		(2 500)
Depreciation written off				(29 599)	(29 599)
Restated Retained Earnings 2004	516		-	35 951	36 467
Net profit for the year				32 384	32 384
Capital augmentation	-		-	-	-
Revaluation on assets	81		-	-	81
Capital repayment	-		-	-	-
Balance at 31 March 2005	597		-	68 335	68 932

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2005

	Notes	2005 R'000	2004 R'000
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts from customers	9	57 507	51 438
Interest received		12	
Cash paid to suppliers and employees		(27 252)	(33 457)
Bank charges		(16)	
Net cash inflow from operating activities	5	<u>30 251</u>	<u>17 981</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to fixed assets	6	(38 203)	(33 189)
Proceeds on sale of fixed assets	2	9 087	9 079
Net cash outflow from investing activities		<u>(29 116)</u>	<u>(24 110)</u>
Net cash inflow from financing activities			
Net decrease/decrease in cash and cash equivalents		1 135	(6 129)
Cash and cash equivalents at the beginning of the year		2 732	8 861
Cash and cash equivalents at the end of the year		<u>3 867</u>	<u>2 732</u>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE ENDED 31 MARCH 2005

	Note	2005 R'000	2004 R'000
1 Revenue			
Rental of equipment with book value		36 508	32 412
Rental of equipment without book value		15 034	13 167
Maintenance costs collected		514	418
Main account and water trading account		4 493	-
Main account		1 522	-
		<u>58 071</u>	<u>45 997</u>
2 Other income			
Government grant		2 535	2 500
Profit from sale of equipment		9 087	4 933
		<u>11 622</u>	<u>7 433</u>
3 Cash with Paymaster-General			
Bank account		3 767	2 632
Investment deposit		100	100
		<u>3 867</u>	<u>2 732</u>
4 Property, Plant and Equipment Equipment (Restated – 2005)			
Cost		71 361	33 158
Acc Depreciation		(8 971)	(1 688)
Net book value		62 390	31 470
Total plant and equipment		62 390	31 470

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE ENDED 31 MARCH 2005

Property, plant and equipment: 2005

A summary of fixed assets movements during the year is set out below:

Year ended 31 March 2005	Opening net book value	Addi- tions R'000	Dispo- sals R'000	Depre- ciation R'000	Acc depre- ciation	Closing net book value R'000
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Equipment	33 158	38 203	-	(7 283)	(8 971)	62 390
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Property, plant and equipment: 2004

A summary of fixed assets movements during the year is set out below:

Year ended 31 March 2004	Opening net book value	Restated	Addi- tions R'000	Dispo- sals R'000	Depre- ciation R'000	Acc depre- ciation	Closing net book value R'000
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Equipment	106 101	(106 101)	33 158	-	(1 688)	(1 688)	31 470
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	2005 R'000	2004 R'000
Drilling diamonds		
Carrying value	827	781
Additions	-	31
Depreciation	(211)	-
Accumulated depreciation	(616)	(405)
Impairment	-	(31)
Revaluation on diamonds	81	46
Carrying value at end of year	81	422
Industrial diamonds	-	376
Synthetic diamonds	81	46
Total carrying value	62 471	31 892

Drilling diamonds are valued on annual basis by Atlas Copco (Pty) Ltd who are independent professional valuers. They used the market price indices at 31 March 2005 to determine the replacement cost. The movement on revaluation surplus is shown as follows,

- Revaluation surplus	81	46
- Movement for the period	40	
- Depreciation charge for the period	40	

	2005 R'000	2005 R'000
5 Cash generated by operations		
Net profit	32 384	37 276
Adjusted for:		
Depreciation	7 494	2 093
Non cash item - debtor	2500	(568)
Impairment of equipment	-	1 311
Proceeds on sale of plant and quipment	(9 087)	(9 079)
Increase/decrease in debtors	(855)	(5 854)
Increase/decrease in creditors	(2 396)	2 730
Interest received (not operations)	(12)	(28)
Bank charges	16	18
Difference in assets purchased	-	35
Theft and Losses	944	-
Rebuilt cost	-	(10 237)
Non Cash items	(737)	284
	<u>30 251</u>	<u>17 981</u>
6 Additions to plant and equipment		
Purchase of drilling diamonds	-	(31)
New equipment	(38 203)	(33 158)
Rebuilt equipment	-	-
	<u>(38 203)</u>	<u>(33 189)</u>
7 Expenditure		
The following items have been charged in arriving at the operating profit:		
Depreciation	7 494	2 093
Maintenance costs	18 274	12 791
Impairment	-	1 280
Bank charges	16	18
Theft & Losses	944	-
Central construction workshop	1 615	-
Rebuilt Cost	8 978	-
	<u>37 321</u>	<u>16 182</u>

	2005 R'000	2005 R'000
8 Accounts Receivable		
Exchequer account	3 740	2 954
Water trading account	753	684
Government grant	(284)	2 216
	<u>4 209</u>	<u>5 854</u>
9 Cash Received from Customers		
Proceed from sale of equipment	-	9 079
Rental of equipment with book value	36 508	28 774
Rental of equipment without book value	15 034	13 167
Maintenance cost	514	418
Government Grants	4 751	-
Main Account	700	-
	<u>57 507</u>	<u>51 438</u>

10 Change in accounting policy

Assets prior to 1 April 2003 were taken on at their cost value when they were supposed to be capitalised at R1.00 each as per National Treasury guidelines. The assets on CEMS (Construction Equipment Management System) had a book value of R106 101 000 which was capitalised. The assets have been taken on at R1.00 each in order to comply with National Treasury guidelines (Asset Management Framework). The resultant effect is as indicated below:

		R'000 Gross	Taxation
Decrease in assets	2004	106 101	nil
Decrease in retained earnings	2004	106 101	nil

The R29 599 000 which was depreciated from the cost value of R135 700 000 and left book value of R106 101 000 has been transferred from depreciation under expenditure to retained income of 2003/04 as a write off.

11 Fundamental error

In 2004 financial year the amount to the value of R284 458 was wrongly included in the revenue account which led to overstatement of revenue by that mentioned amount at 31 March 2004. The effects are shown below.

		R'000 Gross	Taxation
Decrease in accounts receivable	2004	284	nil
Decrease in retained earnings	2004	284	nil

12 Fundamental error

Capital Augmentation of R2 500 000 was suppose to be included as revenue only in 2002/3 but it was credited in revenue and equity and debited in the bank account and accounts receivables. This lead to overstatement of equity and accounts receivables. The effects are shown below.

		R'000 Gross	Taxation
Decrease in accounts receivable	2004	2 500	nil
Decrease in equity	2004	2 500	nil



A U D I T O R - G E N E R A L

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE FINANCIAL STATEMENTS OF THE NATIONAL FOREST RECREATION AND ACCESS TRUST FOR THE YEAR ENDED 31 MARCH 2005

1 AUDIT ASSIGNMENT

The financial statements as set out on pages 219 to 221 for the year ended 31 March 2005, have been audited in terms of section 188 of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996), read with sections 4 and 20 of the Public Audit Act, 2004 (Act No. 25 of 2004).

These financial statements, the maintenance of effective control measures and compliance with relevant laws and regulations are the responsibility of the accounting authority. My responsibility is to express an opinion on these financial statements, based on the audit.

2 NATURE AND SCOPE

The audit was conducted in accordance with Statements of South African Auditing Standards. Those standards require that I plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

An audit includes:

- examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements,
- assessing the accounting principles used and significant estimates made by management, and
- evaluating the overall financial statement presentation.

Furthermore, an audit includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations, which came to my attention and are applicable to financial matters.

The audit was completed in accordance with Auditor-General Directive No. 1 of 2005.

I believe that the audit provides a reasonable basis for my opinion.

3 AUDIT OPINION

In my opinion, the financial statements fairly present, in all material respects, the financial position of the National Forest Recreation and Access Trust at 31 March 2005 and the results of its operations and cash flows for the year then ended, in accordance with prescribed accounting practice and in the manner required by the Public Finance Management Act, 1999 (Act No. 1 of 1999).

4 EMPHASIS OF MATTER

Without qualifying the audit opinion expressed above, attention is drawn to the following matters:

4.1 Operation of the National Forest Recreation and Access Trust

In terms of the National Forest Act, 1998 (Act No. 84 of 1998) the National Forest Recreation and Access Trust was established with effect from 1 April 1999.

During the 1999-2000 financial year the National Hiking Way Fund was dissolved. An amount of R1 669 293 was transferred from the fund to the trust.

The trust has remained dormant since inception. Formal approval by the Minister of Water Affairs & Forestry to commence with the operational activities has not been given.

4.2 Progress with previous SCOPA resolutions

As per SCOPA's ninety-fourth report of 2003, the department was to seek clarity from the National Treasury as to whether the trust should be listed as a public entity. The National Treasury's response was that the trust did not meet the listing requirements of a public entity in terms of the Public Finance Management Act.

No progress was made regarding the recommendation that the trust should commence with the utilisation of the trust funds as noted in paragraph 4.1.

5 APPRECIATION

The assistance rendered by the staff of the National Forest Recreation and Access Trust during the audit is sincerely appreciated.



A H Muller for Auditor-General
Pretoria

NATIONAL FOREST RECREATION AND ACCESS TRUST

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 MARCH 2005

	Notes	2004/05 R	2003/04 R
Assets			
Current assets		2 969 140	2 754 648
Amounts immediately recoverable		2 966 411	2 751 919
Cash with		2 729	2 729
Paymaster-General		2 969 140	2 754 648
Equity			
Capital fund	2	2 969 140	2 754 648
		2 969 140	2 754 648

Department of Water Affairs
and Forestry, Pretoria,

Dr. T.L. Simelane
Accounting Officer
National Forest Recreation
and Access Trust

NATIONAL FOREST RECREATION AND ACCESS TRUST

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2005

	2004/05 R	2003/04 R
Income	214 492	241 327
Investment income	214 492	241 327
Expenditure	-	-
Net income for the year	214 492	241 327

NATIONAL FOREST RECREATION AND ACCESS TRUST

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2005

	2004/05 R	2003/04 R
Cash flows from operating activities		
Interest received	214 492	241 327
Cash generated by operations	<u>214 492</u>	<u>241 327</u>
Cash flows from investing activities		
Increase in investment	(214 492)	(241 327)
Net cash outflow from investing activities	<u>(214 492)</u>	<u>(241 327)</u>
Net increase in cash and cash equivalent	-	-
Cash and cash equivalent at the beginning of the year	2 728	2 729
Cash and cash equivalent at the end of the year	<u>2 728</u>	<u>2 729</u>

NATIONAL FOREST RECREATION AND ACCESS TRUST

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2005

	Accumulated profit R	Total R
Balance 1 April 2003	2 513 321	2, 513 321
Interest received	241 327	241 327
Balance 31 March 2004	<u>2 754 648</u>	<u>2 754 648</u>
Balance 1 April 2004	2 754 648	2 754 648
Interest received	214 492	214 092
Balance 31 March 2005	<u>2 969 140</u>	<u>2 968 740</u>

NATIONAL FOREST RECREATION AND ACCESS TRUST

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policy

1.1 The financial statements are, unless indicated otherwise, prepared on an historical cost basis according to the undermentioned policy which, in all significant respects, is applied consistently.

1.2 Income is acknowledged on an cash basis.

1.3 Cash and bank

The Fund does not have a formal counter party policy, but the credit risk in respect of cash resources is limited as the counter party is a high quality credit institution with a sound reputation. Fund management consider that the carrying amount of cash and bank approximates to their fair value.

1.4 Investment risk management

The Corporation for Public Deposits (CPD) manages the investments of the Fund. The CPD is independent from the Fund and has a sound reputation. The investment strategy is to maximise long-term growth and return on the investment portfolio while maintaining a low level of risk within the portfolio. In order for this objective to be achieved, significant investments include government bonds, bills and securities, deposits and cash. Of the total investments, approximately 21% are held in deposits and cash.

1.5 Price risk

Due to the nature and extent of the Fund's investments, the Fund is not unduly exposed to price risks as investments are held to maturity or in cash and deposits.

1.6 Interest rate risk

Investments in the form of bills, bonds and securities held by the Fund will normally be exposed to interest rate risk. Since these investments are held to maturity, they are not unduly exposed to interest rate risk.

1.7 Other risks

Cash flow and liquidity risks of the Fund are minimal as the majority of investments are held in cash and deposits. The Fund does not have any foreign accounts receivables, foreign accounts payable or derivative market instruments.

2 Capital fund

	2004/05	2003/04
	R	R
Balance at the beginning of the year	2 754 648	2 513 321
Net income for the year	214 492	241 327
Balance at the end of the year	<u>2 969 140</u>	<u>2 754 648</u>

GLOSSARY

ABBREVIATION	DESCRIPTION
ABET	ADULT BASED EDUCATION AND TRAINING
AMCOW	AFRICAN MINISTERS' COUNCIL ON WATER
APO	ANNUAL PLANS OF OPERATIONAL
BAS	BASIC ACCOUNTING SYSTEM
CAS	CORPORATE ASSESSMENT SOLUTION
CEIMP	CONSOLIDATED ENVIRONMENTAL IMPLEMENTATION MANAGEMENT PLAN
CMAs	CATCHMENT MANAGEMENT AGENCIES
CMIP	CONSOLIDATED MUNICIPAL INFRASTRUCTURE PROGRAMME
CMS	CATCHMENT MANAGEMENT STRATEGY
CSIR	COUNCIL OF SCIENTIFIC AND INDUSTRIAL RESEARCH
DPLG	DEPARTMENT OF LOCAL GOVERNMENT
DWAF	DEPARTMENT OF WATER AFFAIRS AND FORESTRY
DBC	DEPARTMENTAL BARGAINING CHAMBER
DTT	DEPARTMENTAL TASK TEAM
DORA	DIVISION OF REVENUE ACT
EAP	EMPLOYEE ASSISTANCE PROGRAMME
EEP	EMPLOYMENT EQUITY PLAN
EWS	EARLY WARNING SYSTEM
EXCO	EXECUTIVE COMMITTEE
FIS	FORESTRY INFORMATION SYSTEM
FTFA	FOOD AND TREES FOR AFRICA

ABBREVIATION	DESCRIPTION
FPA	FIRE PROTECTION ASSOCIATION
FBS	FREE BASIC SANITATION
FBW	FREE BASIC WATER
HDIIs	HISTORICALLY DISADVANTAGED INDIVIDUALS
HRD	HUMAN RESOURCE DEVELOPMENT
HRM	HUMAN RESOURCE MANAGEMENT
IS	INFORMATION SYSTEM
IT	INFORMATION TECHNOLOGY
IRWM	INTERGRATED WATER RESOURCE MANAGEMENT
ISRDP	INTEGRATED SUSTAINABLE RURAL DEVELOPMENT PROGRAMME
KFA	KEY FOCUS AREAS
KOBWA	KOMATI RIVER BASIN WATER AUTHORITY
LHWP	LESOTHO HIGHLAND WATER PROJECT
MANCO	MANAGEMENT COMMITTEE
MDA	MINE WORKERS DEVELOPMENT AGENCY
MIS	MANAGEMENT INFORMATION SYSTEM
MISS	MINIMUM INFORMATION SECURITY STANDARDS
MITT	MUNICIPAL INFRASTRUCTURAL TASK TEAM
MIG	MUNICIPAL INFRASTRUCTURE GRAND
MTC	MINISTERIAL TRANSFORMATION COUNCIL
MTO	MOUNTAIN TO OCEANS
NEPAD	NEW PARTNERSHIP FOR AFRICA'S DEVELOPMENT
NFAC	NATIONAL FORESTS ADVISORY COUNCIL
NIA	NATIONAL INTELLIGENCE AGENCY

ABBREVIATION	DESCRIPTION
NSTT	NATIONAL SANITATION TASK TEAM
NT	NATIONAL TREASURY
NTF	NATIONAL TRANSFORMATION FORUM
NVIS	NATIONAL VELD FIRE INFORMATION SYSTEM
NWA	NATIONAL WATER ACT
NWRS	NATIONAL WATER RESOURCE STRATEGY
NGO	NON GOVERNMENT ORGANISATION
ORWRDP	OLIFANT RIVER WATER RESOURCE DEVELOPMENT PROJECT
PANA FCON	PARTNERSHIP CONFERENCE ON WATER
PDI	PREVIOUSLY DISADVANTAGED INDIVIDUALS
PSP	PROFESSIONAL SERVICE PROVIDERS
PFMA	PUBLIC FINANCE MANAGEMENT ACT
PMDS	PERFORMANCE MANAGEMENT AND DEVELOPMENT SYSTEMS
PSC	PUBLIC SERVICE COMMISSION
PSU	PROVINCIAL SUPPORT UNIT
RCC	RESTRUCTURING CORE COMMITTEE
REGIS	REGIONAL GEOHYDROLOGICAL INFORMATION SYSTEM
SAAWU	SOUTH AFRICAN ASSOCIATION FOR WATER USERS
SADC	SOUTH AFRICAN DEVELOPMENT COMMUNITY
SAFCOL	SOUTH AFRICAN FORESTRY COMPANY LIMITED
SALGA	SOUTH AFRICAN LOCAL GOVERNMENT ASSOCIATION
STATS	STATISTICS SOUTH AFRICA
SFM	SUSTAINABLE FOREST MANAGEMENT

ABBREVIATION	DESCRIPTION
SFWS	STRATEGIC FRAMEWORK FOR WATER SERVICES
TCTA	TRANS CALEDON TUNNEL AUTHORITY
WARMS	WATER USE AUTHORISATION AND REGISTRATION MANAGEMENT SYSTEM
WASH	WATER AND SANITATION HYGIENE
WDCS	WASTE DISCHARGE CHARGERS SYSTEM
WFW	WORKING FOR WATER
WQM	WATER QUALITY MANAGEMENT
WRC	WATER RESEARCH COMMISSION
WRFMC	WATER RESOURCE FUNCTIONAL MANAGEMENT COMMITTEE
WS	WATER SERVICES
WSA	WATER SERVICE ASSOCIATION
WSDP	WATER SERVICE DEVELOPMENT PLAN
WSSD	WORLD SUMMIT ON SUSTAINABLE DEVELOPMENT
WUA	WATER USE ASSOCIATION