



# **OVERVIEW OF FINANCIAL MISCONDUCT FOR THE 2004/2005 FINANCIAL YEAR**





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## *FOREWORD BY THE CHAIRPERSON OF THE PUBLIC SERVICE COMMISSION*

I am pleased to present this Overview on Financial Misconduct for the 2004/05 financial year by the Public Service Commission in fulfillment of its mandate to investigate, monitor and evaluate the organization and administration, and the personnel practices of the public service.

In terms of the provisions of the Public Finance Management Act (PFMA), 1999, read with the Treasury Regulations, departments are compelled to report finalised financial misconduct cases to the Public Service Commission (PSC). Thus far, the Commission has published two comprehensive reports on financial misconduct since the PFMA came into effect on 1 April 2000. It was therefore decided to provide a statistical overview and brief analysis of financial misconduct cases reported to the PSC for the financial year 2004/2005. The information in this report will serve as baseline information through which trends can be identified for future analysis. To this end, the PSC has decided that it will publish a comprehensive report on financial misconduct on a bi-annual basis.

Accountability and transparency are key cornerstones of public administration. Despite this, some departments are not complying fully in reporting finalized financial misconduct cases in terms of the PFMA. Yet financial misconduct has an adverse impact on service delivery and ultimately society, in particular the unemployed and poor. However, it is encouraging to observe that there has been a decrease in the total number of reported financial misconduct cases as departments have recovered 81% of the total cost emanating from unauthorized, irregular and fruitless and wasteful expenditure.

Monitoring and evaluation of the application, and compliance with the above legislation and regulations are critical to upholding public confidence in Public Administration.

A handwritten signature in black ink, appearing to read 'Sangweni', written over a light blue background.

**PROFESSOR STAN S SANGWENI**  
**CHAIRPERSON: PUBLIC SERVICE COMMISSION**

# 1. INTRODUCTION

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The public expects government to operate in an open, transparent and accountable manner. This expectation includes effective accountability in respect of public funds, and the management of government programmes and services. It imbues the public with confidence that public resources are administered in an accountable manner.

The State and public servants are the custodians of public resources, and should administer public resources in an accountable and transparent manner on behalf of the entire citizenry. Effective accountability in respect of public funds is also one measure strengthening the fight against corruption, but it will not make sense if acts of fraud and corruption are discovered and nothing is done about such acts. In this regard, Chapter 10 of the Public Finance Management Act, 1999 (PFMA), which came into effect on 1 April 2000, defines financial misconduct, and stipulates with the procedures for disciplining those public officials found guilty of financial misconduct. It also includes a provision for criminal prosecution to apply where there is gross financial misconduct.

In addition, section 85(1)(a) of the PFMA determines that the Minister must make regulations prescribing the manner, form and circumstances in which allegations and disciplinary and criminal charges of financial misconduct must be reported to the National Treasury, the relevant provincial treasury and the Auditor-General.

Treasury Regulation 4.3 determines that the accounting officer must, as soon as the disciplinary proceedings are completed, report to the executive authority, the Department of Public Service and Administration and the Public Service Commission (PSC) on the outcome, including-

- (a) the name and rank of the official against whom the proceedings were instituted;
- (b) the charges, indicating the financial misconduct the official is alleged to have committed;
- (c) the findings;
- (d) any sanction imposed on the official; and
- (e) any further action to be taken against the official, including criminal charges or civil proceedings.

Departments have been reporting finalized financial misconduct cases to the PSC since the 2001/2002 financial year. The analysis of this information has culminated in two Reports on Financial Misconduct, one for the 2001/2002 financial year and one for the 2002/2003 and 2003/2004 financial years. Such reports have been critical in monitoring financial misconduct in the Public Service, and have served as important instruments to deepen

accountability reporting. Recommendations from these reports have resulted in a prescribed format to report on financial misconduct, reporting on the amount involved in the financial misconduct and the recovery of the amount.

The PSC is pleased to provide a statistical overview and brief analysis of the information from national and provincial departments on financial misconduct cases reported to the PSC for the financial year 2004/2005. Where appropriate, reference is made to information published in the two reports referred to above in order to draw comparisons, enhance the statistical overview and establish trends.

## 2. METHODOLOGY

Departments are compelled to report the outcome of finalized disciplinary cases to the PSC. Experience has shown that most departments do not comply with the prescripts and must therefore be reminded on a continuous basis to provide such reports. For this purpose a circular dated 09 May 2005, was sent to all national and provincial departments, requesting them to report finalized financial misconduct cases for the financial year 2004/2005 to the PSC.

As a result of poor responses reminders were sent, on 28 July 2005, to those departments that had not provided responses to the PSC for the 2004/2005 financial year.

In order to ensure uniformity, departments were requested to provide information in a prescribed format.

A database was established to capture the information.

## 3. RESPONSES RECEIVED

Table 1 below reflects those national and provincial departments that have reported finalized financial misconduct cases, those who did not submit a report and those departments that submitted a nil report.

*Table 1: National and provincial departments that have reported finalized financial misconduct cases, those who did not submit a report and those departments that submitted a nil report*

National/Provincial	Department	Response received	No response	Nil input
National	Agriculture	X		
	Arts and Culture			X
	Communications	X		
	Correctional Services	X		
	Defence	X		
	Education			X
	Environmental Affairs and Tourism		X	
	Foreign Affairs	X		
	Government Communication and Information System	X		
	Health	X		
	Home Affairs		X	
	Housing	X		
	Independent Complaints Directorate			X
	Justice and Constitutional Development		X	
	Labour	X		
	Land Affairs			X
	Minerals and Energy	X		
	National Treasury			X
	Presidency	X		
	Provincial and Local Government	X		
	Public Enterprises	X		
	Public Service and Administration	X		
	Public Service Commission	X		
	Public Works		X	
	Science and Technology	X		
	Secretariat for Safety and Security			X
	Social Development	X		
	South African Management Development Institute	X		
	South African Police Service	X		
	Sport and Recreation South Africa	X		
	Statistics South Africa			X
	Trade and Industry		X	
	Transport	X		
	Water Affairs and Forestry	X		

National/Provincial	Department	Response received	No response	Nil input
Eastern Cape	Agriculture	X		
	Economic Affairs, Environment and Tourism	X		
	Education	X		
	Health	X		
	Housing, Local Government and Traditional Affairs	X		
	Office of the Premier			X
	Provincial Treasury	X		
	Public Works			X
	Safety and Liaison			X
	Social Development			X
	Sport, Recreation, Arts and Culture			X
	Transport	X		
Free State	Agriculture	X		
	Department of the Premier	X		
	Education	X		
	Health	X		
	Local Government and Housing			X
	Provincial Treasury			X
	Public Safety, Security and Liaison			X
	Public Works, Roads and Transport	X		
	Social Development	X		
	Sport, Arts, Culture, Science and Technology	X		
	Tourism, Environmental and Economic Affairs			X
Gauteng	Agriculture, Conservation & the Environment	X		
	Community Safety			X
	Education		X	
	Finance		X	
	Health Services		X	
	Housing	X		
	Local Government			X
	Office of the Premier			X
	Public Transport, Roads and Works			X
	Social Development	X		
	Sport, Recreation, Arts and Culture			X
KwaZulu-Natal	Agriculture and Environmental Affairs	X		
	Arts, Culture and Tourism		X	
	Community Safety and Liaison			X



National/Provincial	Department	Response received	No response	Nil input
KwaZulu-Natal  (continues)	Economic Development			X
	Education		X	
	Health	X		
	Housing			X
	Local Government and Traditional Affairs	X		
	Office of the Premier			X
	Provincial Treasury			X
	Social Services and Population Development		X	
	Sports and Recreation		X	
	Transport	X		
	Works			X
Limpopo	Agriculture	X		
	Education	X		
	Finance	X		
	Health and Welfare			X
	Local Government and Housing	X		
	Office of the Premier			X
	Public Works	X		
	Roads and Transport		X	
	Safety, Security and Liaison			X
	Sport, Arts and Culture			X
Mpumalanga	Agriculture and Land Administration			X
	Culture, Sport and Recreation	X		
	Economic Development and Planning	X		
	Education		X	
	Health and Social Services			X
	Local Government and Housing			X
	Office of the Premier			X
	Public Works		X	
	Roads and Transport			X
	Safety and Security	X		
North West	Agriculture Conservation Environment and Tourism	X		
	Developmental Local Government and Housing			X
	Education	X		
	Finance and Economic Development	X		
	Health Services	X		
	Office of the Premier	X		
	Public Works	X		
	Safety and Liaison	X		

National/Provincial	Department	Response received	No response	Nil input
North West (continues)	Social Development	X		
	Sport, Arts and Culture			X
	Transport and Roads	X		
Northern Cape	Agriculture and Land Reform	X		
	Economic Affairs			X
	Education	X		
	Finance		X	
	Health Services		X	
	Housing and Local Government			X
	Office of the Premier		X	
	Safety and Liaison	X		
	Social Services and Population Development	X		
	Sport, Arts and Culture			X
	Tourism, Environment and Conservation			X
	Transport, Roads and Public Works			X
Western Cape	Agriculture			X
	Community Safety			X
	Cultural Affairs and Sport	X		
	Department of the Premier			X
	Education	X		
	Environmental Affairs and Development Planning			X
	Health	X		
	Local Government and Housing			X
	Provincial Treasury			X
	Social Services and Poverty Alleviation			X
	Transport and Public Works			X
Note: A nil report connotes that such a department finalized no financial misconduct cases during a particular financial year.				

Despite the efforts to ensure that departments provide feedback on financial misconduct cases, the above table reflects that 5 national departments and 13 provincial departments failed to submit any input by the due date of 26 August 2005.

The reporting responsibility allocated to accounting officers by Treasury Regulation 4.3 read with section 85(1)(a) and (e) of the PFMA is a peremptory requirement. The failure to report finalized financial misconduct cases to the PSC is therefore regarded in a serious light, especially in view of the fact that good governance and accountability are essential to sound public management.

## 4. STATISTICAL OVERVIEW AND ANALYSIS

### 4.1 The number of officials charged with financial misconduct

The total number of reported finalized cases relating to financial misconduct for the previous four financial years are as follows:

Table 2: Number of employees charged with financial misconduct per financial year

Financial year	Total number of cases
2001/2002	434
2002/2003	849
2003/2004	582
2004/2005	513

The decrease in the number of cases reported for the 2004/2005 financial year must be weighed against the fact that some departments referred to in Table 1 did not provide any input to the PSC.

Figure 1 below provides an overview of the 198 cases reported at national level for the 2004/05 financial year.

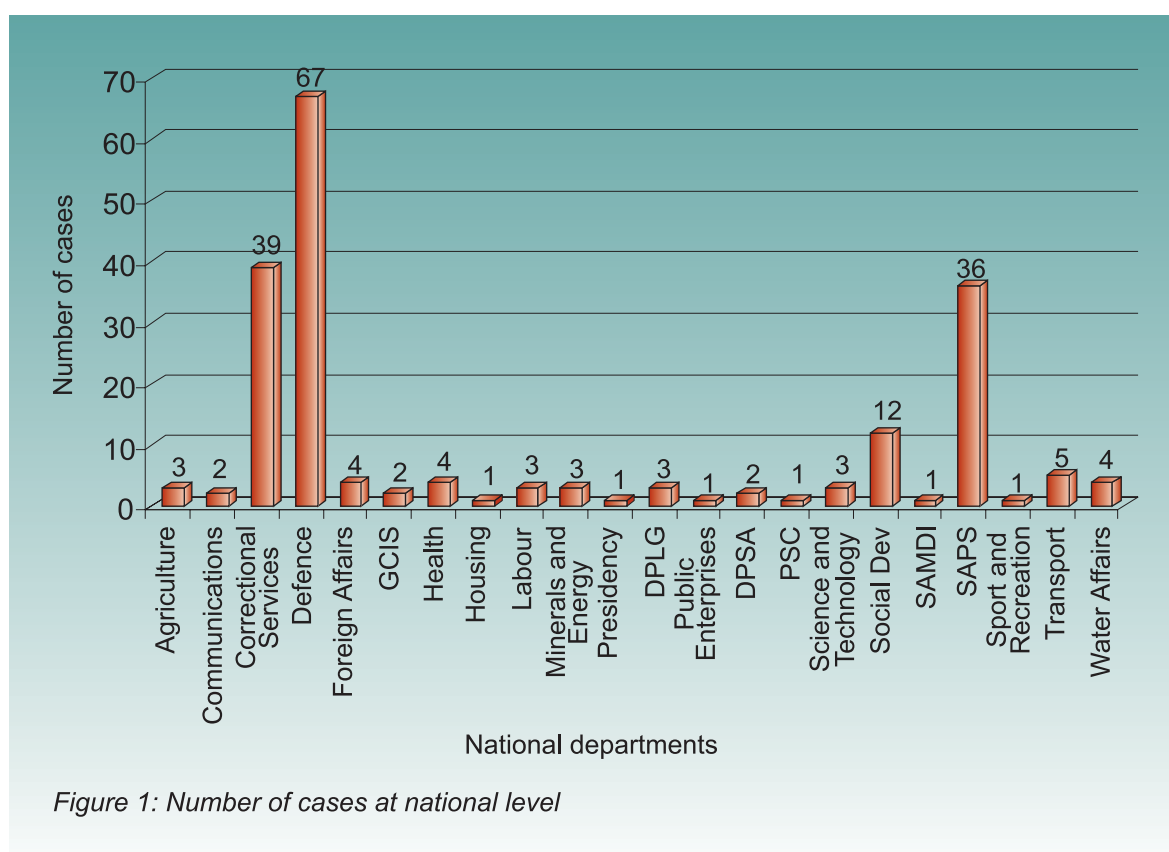


Figure 1: Number of cases at national level

Figure 2 below provides an overview of the 315 cases reported at provincial level for the 2004/05 financial year.

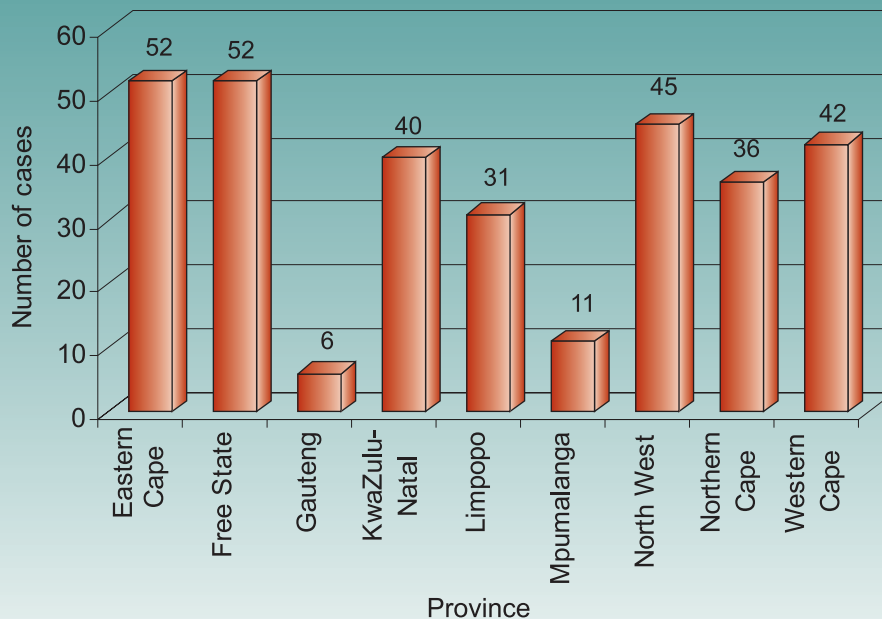


Figure 2: Number of cases at provincial level

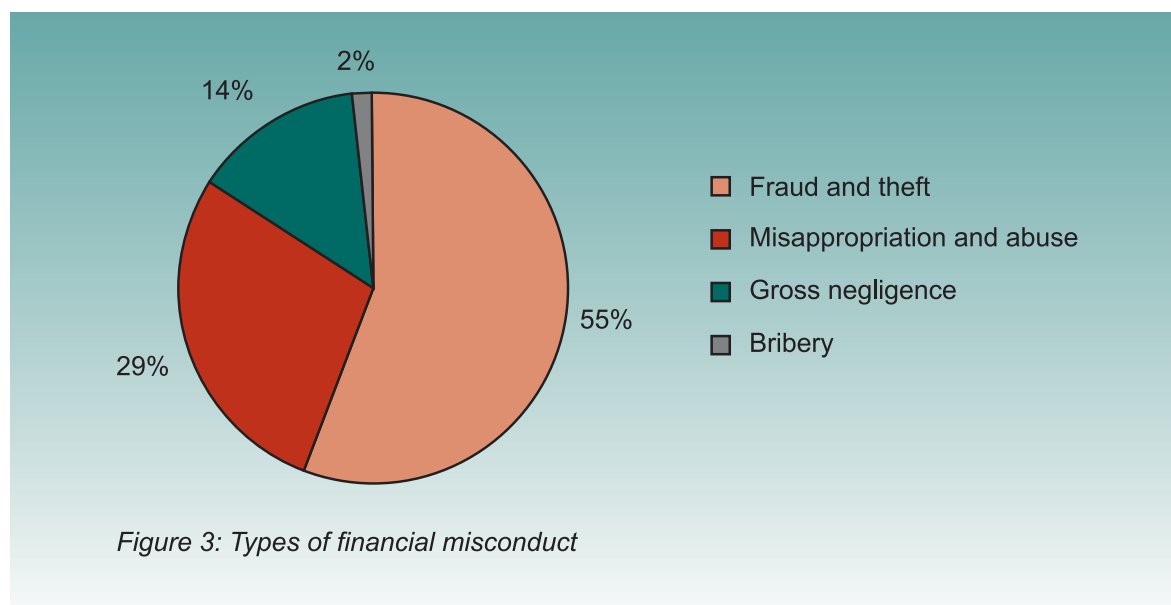
The highest number of cases (39%) were reported by national departments, followed by the Free State and Eastern Cape provinces (10% respectively). This trend is similar to the 2002/2003 and 2003/2004 financial years, where national departments reported the most number of cases. In the latter financial year, the Eastern Cape also reported the second highest number of cases.

## 4.2 Types of financial misconduct reported

In terms of the PFMA, financial misconduct entails any material losses through criminal conduct, unauthorized, irregular, fruitless and wasteful expenditure. Departments reported various types of misconduct committed by officials. For statistical purposes, the types of financial misconduct reported by departments were categorized as follows:

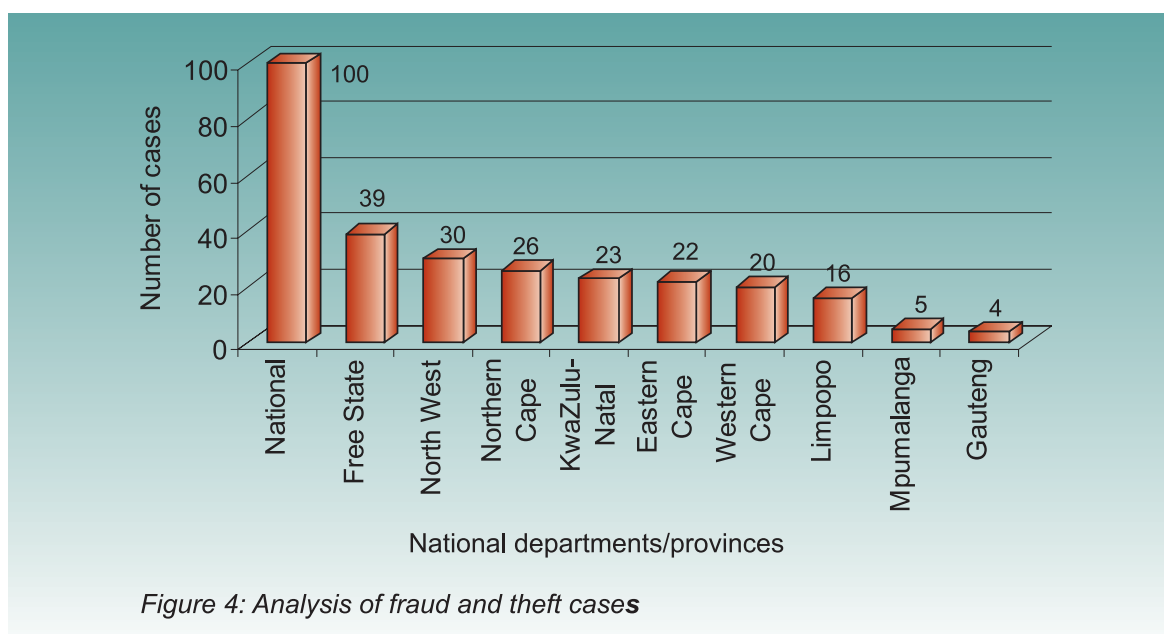
- Bribery, which involves the promise, offering or giving of a benefit that improperly affects the actions or decisions of public servants. This benefit may accrue to the public servant, another person or an entity.
- Fraud and theft. Fraud is defined as the unlawful and intentional making of a misrepresentation which causes actual and or potential prejudice to another, whilst theft is defined as the unlawful taking with the intent to steal of a thing capable of being stolen.
- Misappropriation and abuse, which involve the wrongful, improper or excessive use of public funds and/or assets in a person's care.
- Gross negligence can be defined as any act or omission without considering the possible consequences thereof.

Figure 3 gives an exposition of the types of financial misconduct reported by departments during the 2004/2005 financial year.



Transgressions in the category fraud and theft were committed in the majority of instances (73%) in the 2002/2003 and 2003/2004 financial years. Although there has been a substantial decrease in fraud and theft cases in the 2004/2005 financial year (55%), it remains the category with the highest number of cases. However, transgressions in the category misappropriation and abuse have increased from 12% in the 2003/2004 financial year, to 29% in the 2004/2005 financial year. This category of cases typically involves the unauthorized use of government vehicles, malicious damage of state property and abuse of petrol cards. The increase in cases of this nature could point to a weak internal control environment where written policies and procedures do not exist or are not well enforced where they do exist, and where the system is open to abuse.

Figure 4 provides an analysis of fraud and theft cases.



For the 2004/2005 financial year, the highest number of fraud and theft cases were reported by national departments (34%), followed by the Free State Province (14%). This trend is similar to the 2002/2003 and 2003/2004 financial years, where national departments were in the top two positions in regard to the highest number of fraud cases. It is, however, the first financial year that the Free State Province is amongst the top two positions.

Table 3 below provides an analysis of fraud and theft cases at provincial departmental level.

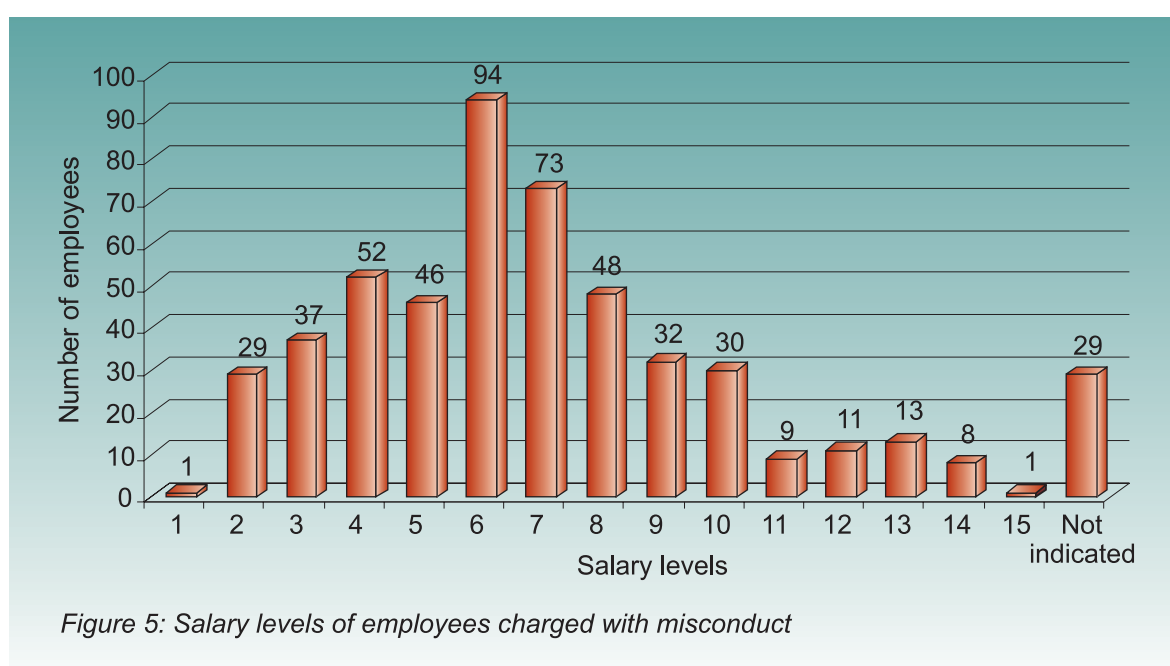
*Table 3: Breakdown of fraud and theft cases at provincial departmental level*

Province	Department	Number of cases
Eastern Cape	Economic Affairs, Environment and Tourism	2
	Education	17
	Health	1
	Housing, Local Government and Traditional Affairs	1
	Provincial Treasury	1
Free State	Agriculture	1
	Department of the Premier	1
	Education	12
	Health	7
	Public Works, Roads and Transport	13
	Social Development	3
	Sport, Arts, Culture, Science and Technology	2
Gauteng	Agriculture, Conservation & the Environment	2
	Social Development	2
KwaZulu-Natal	Agriculture and Environmental Affairs	7
	Health	5
	Local Government and Traditional Affairs	3
	Transport	8
Limpopo	Agriculture	2
	Education	2
	Finance	1
	Local Government and Housing	5
	Public Works	6
Mpumalanga	Culture, Sport and Recreation	2
	Economic Development and Planning	3
North West	Education	9
	Finance and Economic Development	1
	Health Services	9
	Public Works	4
	Social Development	2
	Transport and Roads	5
Northern Cape	Agriculture and Land Reform	3
	Education	3
	Safety and Liaison	2
	Social Services and Population Development	18
Western Cape	Education	18
	Health	2
Total		185

### 4.3 Levels of officials charged with financial misconduct

In terms of Treasury Regulation 4.3.1, departments are required to indicate the ranks of the officials that have been charged with financial misconduct. Due to the use of different domestic rank designations by departments, as well as the fact that employees in the Department of Defence and the South African Police Service are appointed in terms of either the Defence Act, 1957, and the South African Police Services Act, 1995, respectively, it was problematic to analyse the information provided. Departments were therefore with effect from the 2002/2003 financial year requested to indicate the salary levels of employees.

Figure 5 below depicts the distribution of the 513 financial misconduct cases according to salary level.



Although it is noted that financial misconduct prevails at all levels of the public service, it is found that employees on salary levels 6 and 7 have committed the highest number of financial misconduct cases. Employees at this level typically hold posts of Senior Accounting Clerk, Chief Accounting Clerk and Inspector (in the case of SAPS). This trend might therefore be ascribed to the fact that at these salary levels employees are often placed in supervisory positions for the first time, and an increased level of trust is placed in employees. Employees then abuse this trust position by committing financial misconduct.

Figure 6 provides a comparison of the number of misconduct cases per salary category in the Public Service.

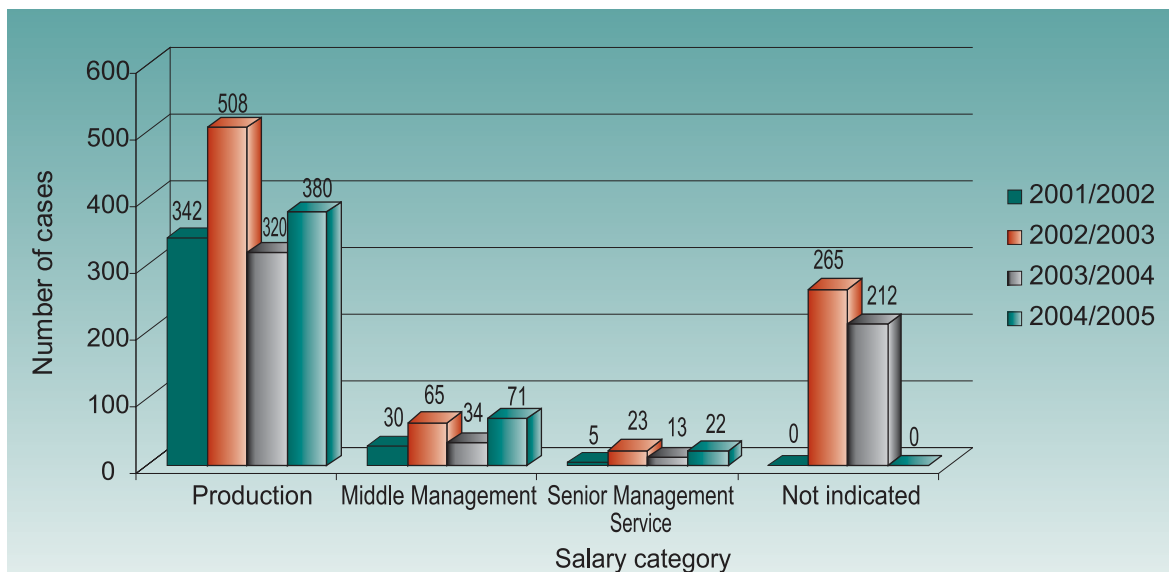


Figure 6: Number of cases per salary category

By far the largest number of financial misconduct cases is encountered at production level (Salary levels 1-8). This trend that applies throughout the four financial years could be ascribed to-

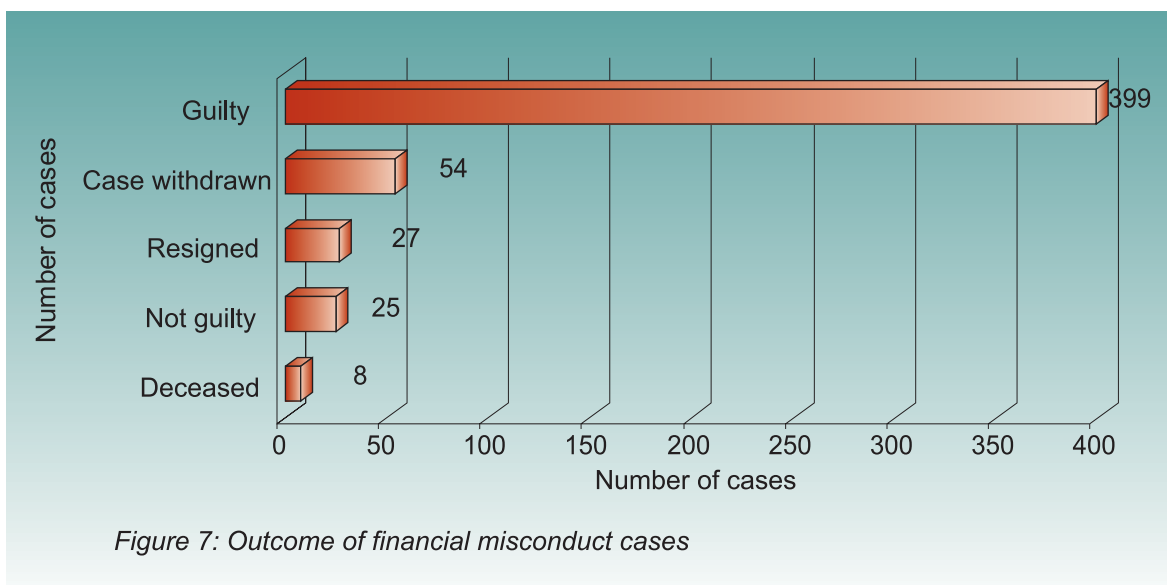
- greater financial pressures experienced by the lower income categories of staff;
- direct exposure to system related financial transactions with opportunities for fraudulent/illegal transactions presenting themselves on a daily basis; and
- potential influence from supervisors/senior officials.

At the Senior Management Service level (Salary levels 13 to 16), a total number of 22 cases was reported. Of these 41% related to gross negligence, 36% related to misappropriation and abuse, and 23% related to fraud and theft. Given the decision-making authority at this level, the figures are disturbing.



## 4.4 Outcome of disciplinary cases

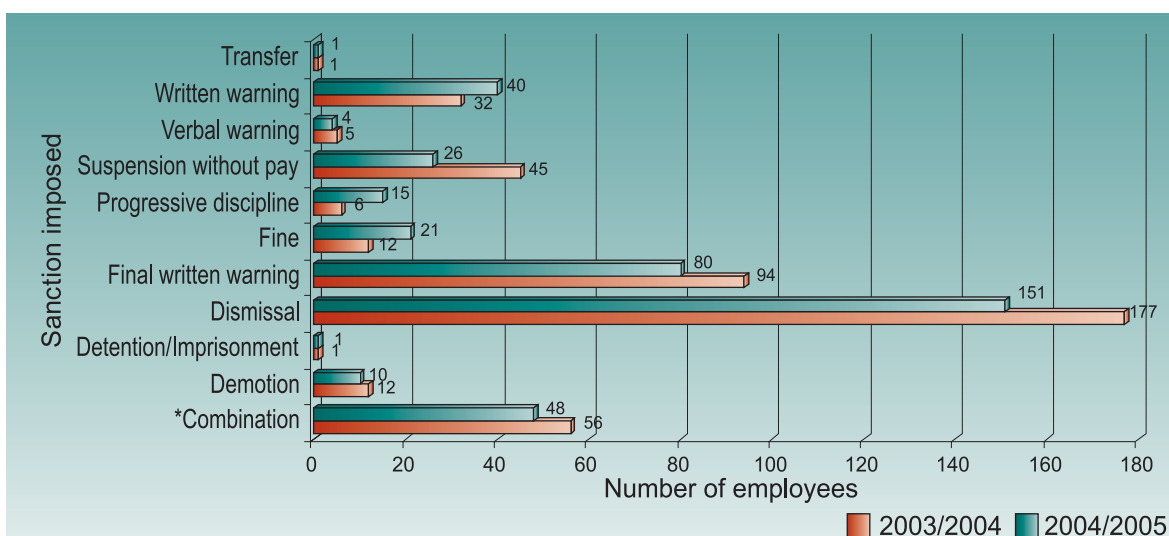
Figure 7 gives an indication of the outcome of disciplinary cases per financial year for the past three financial years



An analysis of Figure 7 reveals that in those cases where charges were brought against employees, 77% of employees were found guilty of financial misconduct. The number of employees who absconded, resigned, retired or passed away, which resulted in disciplinary action not taken against them, has remained at an average of 7% over the past three financial years.

## 4.5 Sanctions imposed in cases of financial misconduct

Figure 8 below is an indication of the type of sanctions applied by departments.

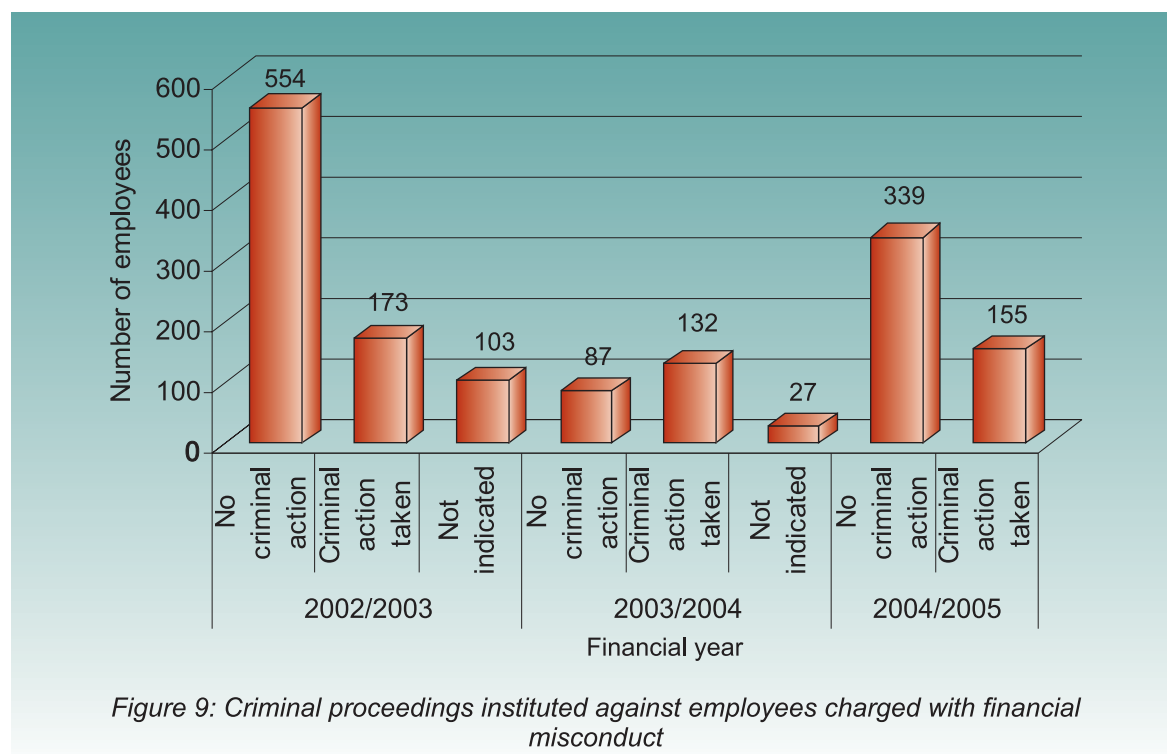


\*Note: "Combination" as reflected in Figure 8 means those cases where the chair of the disciplinary hearing pronounced a combination of sanctions as provided for in clause 7.4(a)(vi) of the Disciplinary Code and Procedures. E.g a final written warning and suspension without pay.

Any sanction should be a sensible operational response to risk management, taking into consideration the unique circumstances of each case. Therefore, the seriousness of financial misconduct depends not only on the act itself, but on the way in which it impacts on the department's functions. The decision as to a suitable sanction is also influenced by the prevailing norms and values of society. If one considers the emphasis that has been placed by civil society and government on rooting out corruption in the public service, the high incidence of the sanction of dismissal (38%) is an indication that financial misconduct will not be tolerated.

#### 4.6 Criminal proceedings instituted against officials charged with financial misconduct

Figure 9 depicts those cases where criminal proceedings were instituted against employees charged with financial misconduct during the past three financial years.



It will be observed that although the total number of financial misconduct cases has decreased in comparison with the 2003/2004 financial year, the number of cases where criminal action was taken has increased in the 2004/2005 financial year. This increase may be ascribed to the implementation of the Prevention and Combating of Corrupt Activities Act, 2004, which compels departments to report offences of theft, fraud, extortion, forgery or uttering of a forged document involving amounts of R100 000,00 or more to the South African Police Service.

## 4.7 Cost of financial misconduct

Not all departments indicated the cost of financial misconduct. The total cost emanating from unauthorized, irregular and fruitless and wasteful expenditure and losses resulting from criminal conduct reported by departments and provinces from the 2001/2002 to the 2004/2005 financial years is reflected in Table 4.

*Table 4: Total cost of financial misconduct per financial year*

Financial year	Financial cost
2001/2002	R 4,176,757.20
2002/2003	R 331,213,430.16
2003/2004	R 20,351,101.88
2004/2005	R 120,497,731.02

During the 2002/2003 financial year the cost of financial misconduct was indicated in 44% of the reported cases, and in 2003/2004 in 60% of the reported cases. This figure has improved to 77% in the 2004/2005 financial year.

Table 5 below provides an analysis of the cost of financial misconduct, as well as the amount recovered as reported at national level.

*Table 5: Breakdown of total cost of financial misconduct and amount recovered per national department*

National Department/Province	Amount	Amount recovered
Agriculture	R101,110.00	R1,110.00
Communications	R600.00	R600.00
Correctional Services	R216,705.93	R36,868.20
Defence	R2,230,160.00	R251,911.46
Foreign Affairs	R178,470.36	0
Government Communication	R7,021.77	R2,322.03
Health	R132,459.63	R65,000.00
Housing	R1,487.03	R1,487.03
Labour	R11,457.93	R704.30
Minerals and Energy	R17,856.00	R17,856.00
Presidency	R99,263.95	0
Provincial and Local Government	R56,192.00	0
Public Enterprises	R17,358.44	0
Public Service and Administration	R 257,732.06	R 4,709.46
Public Service Commission	R 501.00	R 501.00
Science and Technology	R 2,302,000.00	R 2,300,000.00
Social Development	R 93,595,381.67	R 92,000,000.00
South African Management and Development Institute	R 1,687.04	0
South African Police Service	R 227,925.67	R2,876.80
Sport and Recreation	R 1,498.30	0
Transport	R 96,599.18	R 11,734.60
Water Affairs and Forestry	R 1,708,786.30	R1,329,347.39
<b>Total</b>	<b>R 101,262,254.26</b>	<b>R 96,027,028.27</b>

In the Department of Social Development the high cost of financial misconduct is ascribed to one case involving gross negligence to an amount of R92 000,000.00 (Ninety two Million Rand). This amount was recovered in full and the sanction of a written warning was imposed.

Table 6 below provides an analysis of the cost of financial misconduct, as well as the amount recovered by provincial departments.

Table 6: Breakdown of total cost of financial misconduct and amount recovered at provincial departmental level

Province	Department	Amount	Amount recovered
Eastern Cape	Agriculture	R 83,000.00	R 0.00
	Economic Affairs, Environment and Tourism	R 1,462.70	R 0.00
	Education	R 987,032.63	R 151,160.49
	Health	R 240.00	R 0.00
	Housing, Local Government and Traditional Affairs	R 1,872,722.00	R 0.00
	Provincial Treasury	R 466,412.58	R 315,000.00
	Transport	R 75,080.00	R 0.00
Eastern Cape Total		<b>R 3,485,949.91</b>	<b>R 466,160.49</b>
Free State	Agriculture	R 120,000.00	R 0.00
	Department of the Premier	R 40,000.00	R 0.00
	Education	R 46,840.00	R 12,840.00
	Health	R 116,023.69	R 6,600.61
	Public Works, Roads and Transport	R 98,650.00	R 98,650.00
	Social Development	R 11,400.00	R 11,100.00
	Sport, Arts, Culture, Science and Technology	R 10,426.00	R 9,836.00
Free State Total		<b>R 443,339.69</b>	<b>R 139,026.61</b>
Gauteng	Agriculture, Conservation & the Environment	R 1,050.00	R 0.00
	Housing	R 8,723,975.00	R 0.00
	Social Development	R 3,215,031.13	R 9,777.56
Gauteng Total		<b>R 11,940,056.13</b>	<b>R 9,777.56</b>
KwaZulu-Natal	Health	R 5,159.32	R 3,624.94
	Local Government and Traditional Affairs	R 86,281.36	R 86,281.36
	Transport	R 155,010.56	R 36,411.18
KwaZulu-Natal Total		<b>R 246,451.24</b>	<b>R 126,317.48</b>
Limpopo	Agriculture	R 29,819.62	R 0.00
	Education	R 874,660.00	R 0.00
	Finance	R 72,619.76	R 12,914.76
	Local Government and Housing	R 55,846.00	R 55,846.00
Limpopo Total		<b>R 1,032,945.38</b>	<b>R 68,760.76</b>
Mpumalanga	Culture, Sport and Recreation	R 73,882.00	R 0.00
	Economic Development and Planning	R 374,925.70	R 0.00
	Safety and Security	R 7,998.27	R 7,998.27
Mpumalanga Total		<b>R 456,805.97</b>	<b>R 7,998.27</b>

Province	Department	Amount	Amount recovered
North West	Agriculture Conservation Environment and Tourism	R 2,150.00	R 2,150.00
	Education	R 184,276.40	R 24,225.00
	Finance and Economic Development	R 600.00	R 600.00
	Health Services	R 23,455.27	R 0.00
	Office of the Premier	R 2,000.00	R 2,000.00
	Public Works	R 45,303.75	R 45,303.75
	Safety and Liaison	R 10,900.00	R 10,900.00
	Social Development	R 248,375.03	R 11,620.00
	Transport and Roads	R 213,450.00	R 25,000.00
	<b>North West Total</b>	<b>R 730,510.45</b>	<b>R 121,798.75</b>
Northern Cape	Agriculture and Land Reform	R 539,831.64	R 0.00
	Education	R 68,435.00	R 4,550.00
	Safety and Liaison	R 21,238.00	R 0.00
	Social Services and Population Development	R 120,747.51	R 108,323.01
	<b>Northern Cape Total</b>	<b>R 750,252.15</b>	<b>R 112,873.01</b>
Western Cape	Cultural Affairs and Sport	R 33,193.13	R 0.00
	Education	R 91,434.00	R 48,470.00
	Health	R 24,538.71	R 24,502.71
	<b>Western Cape Total</b>	<b>R 149,165.84</b>	<b>R 72,972.71</b>
<b>Grand total</b>		<b>R 19,235,476.76</b>	<b>R 1,125,685.64</b>

The total cost of financial misconduct (R 120,497,731.02) against the amount recovered by departments (R 97,152,713.91) confirms that 81% of the total cost emanating from unauthorized, irregular and fruitless and wasteful expenditure was recovered by departments.

## 5. CONCLUSION

Despite the fact that a reporting format has been implemented by the PSC, reporting remains inadequate. It is therefore difficult to discern accurate trends from the information provided by departments and to gauge the overall picture of financial misconduct in the Public Service. As part of its efforts to enhance data analysis and determine trends in financial misconduct, the PSC will as indicated provide a comprehensive report on financial misconduct cases in national and provincial departments on a biannual basis.

Whilst this overview does not contain specific recommendations, departments are referred to those contained in the Report on Financial Misconduct for the 2002/2003 and 2003/2004 financial years, which are still applicable.

# PUBLIC SERVICE COMMISSION

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## Notes

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## Notes

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