KWAZULU-NATAL PROVINCE

COMMUNITY SAFETY AND LIAISON

REPUBLIC OF SOUTH AFRICA

2022-23 ANNUAL REPORT

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PART A: GENERAL INFORMATION

DEPARTMENT GENERAL INFORMATION

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1. LIST OF ABBREVIATIONS/ACRONYMS

AGSA	Auditor-General of South Africa
AO	Accounting Officer
BBBEE	Broad Based Black Economic Empowerment
CFO	Chief Financial Officer
MEC	Member of Executive Council
HOD	Head of Department
PFMA	Public Finance Management Act
EXCO	Executive Committee
TR	Treasury Regulations
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
PGDS	Provincial Growth Development Strategy
PGDP	Provincial Growth Development Programme
SMME	Small Medium and Micro Enterprises
SCM	Supply Chain Management
EU	European Union
SITA	State Information Technology Agency
SDIP	Service Delivery Improvement Plan
SCOPA	Standing Committee on Public Accounts

DEPARTMENT SPECIFIC

BUFAC	Building a United Front Against Crime
CIDP	Communities in Dialogue Programme
CJS	Criminal Justice System
DVA	Domestic Violence Act
CPF	Community Policing Forum
JCPS	Justice, Crime Prevention and Security Cluster
KZN CCPA	Kwazulu-Natal Community Crime Prevention Association
SAPS	South African Police Services
VFF	Victim Friendly Facilities

FOREWORD TO THE 2022/23 ANNUALREPORT BY SIPHO HLOMUKA KZN MEC FOR TRANSPORT, COMMUNITY SAFETY AND LIAISON.

As we delve into this year's annual report, I am filled with both pride and concern. The KwaZulu Natal Provincial Government, led by the Honourable Premier Nomusa Dube-Ncube has worked tirelessly to achieve the set objectives amid the challenging backdrop of increased crime and matters surrounding safety. This past year has demanded unwavering dedication and resilience from each one of us in keeping the citizens of this province safe.

Despite the rising crime statistics, I am please with the commitment and the implementation of crime prevention strategies that have been introduced by the South African Police Service under able leadership of the provincial commissioner, Lieutenant-General Nhlanhla Mkhwanazi. The introduction of an integrated approach to crime combating is yielding the desired results. The increased number of targeted high density intelligence driven operations in crime hotspot areas has resulted in significant positive inroads in the fight against crime in our province.

I am also delighted to see how the Acting Head of Department Ms Glen Xaba, officials in the department have raised the bar and set high uncompromising standards in the execution of their core mandate of oversight on police performance.

Through rigorous analysis and innovative strategies, we have made considerable strides towards achieving our goals. However, it is vital for us to remain vigilant and adaptable in the face of ever-evolving threats to safety and security.
As we celebrate our achievements, we must also acknowledge that there is still much work to be done. The dedication of our law enforcement personnel and the collaboration with various community stakeholders have been instrumental in making our KwaZulu Natal safer. I extend my heartfelt gratitude to all the individuals who have contributed to these accomplishments.

In the pages that follow, you will find an in-depth review of our initiatives, accomplishments, and areas that require further attention. It is my hope that this report will serve as a roadmap for our future endeavours, guiding us towards even greater success in the pursuit of a secure and safe province.

The department has achieved its first clean audit report for the 2022/2023 fiscal year. I applaud the Acting Head of Department, Ms. Xaba, importantly, we also recognise and appreciate the contribution made by her predecessor Mr. Luvuyo Goniwe. We also thank and congratulate management and all staff for their emphatic display of dedication to the cause of efficient management of public finances as prescribed in the Public Finance Management Act (PFMA). I wish to challenge the department to continue working towards sustaining this clean audit report outcome in the future.

The attainment of this clean audit report is a clear indication that the department is indeed tightening its internal controls that are informed by its risk-mitigating strategy to ensure that good and clean governance is achieved and sustained.

Our department has made significant strides in the fight against the scourge of gender-based violence. This can be largely attributed to increased number of regular integrated operations targeting liquor outlets especially focussing on the compliance to liquor authority regulations.

One of the contributing factors to the rise of GBV and Femicide cases is the exposure to, and the use of alcohol and the sporadic increase in the number of liquor outlets in our communities.

An integrated approach to curb GBV has seen a 16% decrease in contact sexual offences in the 2022/2023 period. This is a clear indication that we are turning the tide against this crime and our awareness programs are having the desired effects on our communities across the province.

Great strides have been made in our efforts to curb the rise in number of stock theft cases throughout the province. The establishment and the functionality of District Anti-Stock Theft Forums has assisted our department, law enforcement and more importantly, community members many of whom are livestock breeders, to ward off would be livestock thieves. uMkhanyakude District launched its anti-stock theft forum during Safety Month (November), and already there is a significant shift in trends of stock theft in that part of the province. iLembe, King Cetshwayo, Zululand and UGU districts, all have existing and functional forums that are championing the fight against stock theft. We are working towards the establishment of a cross border anti-stock theft forum in both

uThukela and the Harry Gwala Districts. Both these district forums require the total participation and corporation of our neighbouring country, the Kingdom of Lesotho. Plans to establish these forums are at an advance stage and we wish to acknowledge the role played by the Inter-Governmental Relations role played by the office of the Premier, that has successful guided our department thus far. We remain confident that they will continue to pave the way for a successful and fully fledged and functional anti stock theft forums in both districts, to bolster our initiative to curb the scourge of stock theft.

The Provincial government recognizes the important role played by voluntary community crime fighting structures such as the KwaZulu-Natal Community Crime Prevention Association and the Community Policing Forum (CPF). These structures are critical and necessary components in our integrated approach to crime prevention and combating. We have resolved to ensure the professionalization of these structures by ensuring that they are capacitated to ensure that operate within the bonds of the law. We remain concerned by some reports of other member organizations who have been reported to have transgressed in the efforts to combat criminality in their respective areas. We are working on mechanisms with law enforcement that will ensure that they are offered regular trainings that will see their members operating with the prescripts of the law, thus ensuring a smooth and incident free partnership with law enforcement.

We are inspired by the impact made to the lives of young unemployed graduates of our province through the Graduate Development Program. This program saw the recruitment of 15 unemployed law graduates and 10 Research graduates. These graduates have been afforded a once in a lifetime opportunity by the department of Community Safety and Liaison, to gain valuable work experience and will subsequently achieve professional accreditation in their respective fields. Indeed, we are leaving no one behind.

Mr. S. E. Hlomuka
KZN MEC for Transport, Community Safety and Liaison
Date: 28/08/2023

DEPARTMENT OF COMMUNITY SAFETY AND LIAISON HOD FOREWORD ON THE 2022/23 ANNUAL REPORT: MS. G.P. XABA.

It gives me great pleasure to present the 2022/23 Annual Report for the Department of Community Safety and Liaison. It is proper that I acknowledge and appreciate the foundation laid by my predecessor Mr. RL Goniwe. His commitment to a culture of good and clean governance made it easier for me to continue steering the ship in the right direction. Mr. Goniwe was the accounting officer for the better part of the financial year under review. I also wish to express my gratitude for the unwavering support and guidance received from the MEC for Transport, Community Safety and Liaison, Honourable SE Hlomuka.

This has given me the courage and confidence to hit the ground running in the execution of my duties as the accounting officer. In the financial year under review, the department has strengthened its governance systems through the Risk and Integrity Management Directorate. The department has indeed tightened its internal controls that are informed by risk mitigating strategies that have ensured that good and clean governance is achieved, and we continue to strive to improve further.

I am especially proud that the department achieved its first clean audit report for the financial year 2022/2023 following unqualified audit opinions. This is an indictment on the emphatic commitment in the cause of efficient management of public finances as prescribed in the Public Finances Management Act (PFMA).

It is also worth mentioning that through constant dialogue and much needed guidance from the Provincial Treasury, our department has successfully implanted stringent controls on budget utilization to ensure that we abide by set regulations that guide concerted efforts of implementing austerity measures but also ensuring efficient and effective service delivery.

The department has managed to greatly improve relations between government, law enforcement especially the South African Police Service (SAPS) and voluntary community crime prevention structures. This is largely because of the work put in to foster results driven collaborations in our endeavour of creating safer communities for all our people.

Our department has played a pivotal role in the improvement and professionalization of our community crime prevention structures through the guidance and leadership of the provincial police commissioner, Lieutenant-General Nhlanhla Mkhwanazi. We remain committed to the sustainability of a fruitful working relationship towards a common goal of making our province a desirable environment for prospective investors.

The roll-out of the Sports Against Crime programme throughout the districts was well received and has the potential of removing young boys and girls from the streets and bridging the generational gap between the young and old since it also attracted the older generation in some areas. This programme also has the potential of destabilizing the tension between the Police and community members, improving police/community relations and mutual trust. The onus is to ensure that there is continuity of this programme at the local level so that kids do not 'default' and go back to their old ways.

The Safety Research and Information Management Directorate through several Consolidated Provincial Safety Priorities intervened at Amajuba District, as the Osizweni community was ravaged by the youth involved in gangsterism and violence. The research has provided a road- map for a multi-sectoral response to the situation. The approach proposed favours a concerted resilience-building series of interventions by the local stakeholders of the area. Interventions include school work, leisure activities for young people, environmental design, community development, and safety nets for young people that assist them chart a course for success as they journey toward young adulthood.

The project is now at the phase of developing a youth development alliance consisting of local Practitioners who will collaboratively intervene with targeted programs working within a defined plan of action with the DCSL Amajuba District playing a pivotal role. This is a good example of an impact-based program, where the aftermath interventions are felt long after the program was staged.

Regarding Staff compliment, eight (08) officials were appointed during the 2022/23 financial year, which has a great impact in terms of service delivery. The department also provided experiential training to 15 Law graduates and attached seven (07) of them to private law firms and eight (08) to the Office of the State Attorney to gain experience, and all of them are registered with the Law Society which sets a trend for the attainment of the objectives of the programme.
In addition, the department also recruited ten (10) researchers for experiential learning purposes. The placement will afford the graduate an opportunity to attain professional accreditation and the experience they need, whilst the department benefits by building an additional pool of expertise available of professionals contributing to its work.
We may be a small Department, but with massive responsibility on our shoulders which is why from time to time we recruit Social Crime Prevention Volunteers through a Volunteer Social Crime Prevention Programme (VSCPP). This programme enables the department to assist government in two more fundamental priorities other than the fight against crime, which are poverty and unemployment. During the period under review, the Department appointed 466 volunteers who are given a monthly stipend.
In northern KwaZulu-Natal where the community is harassed through car hijacking and Stok theft through porous borders between South Africa and Mozambique, 37 trained cross-border volunteers were placed as an intervention mechanism and that intervention has started paying dividends. About 60 vehicles have been recovered before crossing the Kosi Bay border line between Manguzi and Mozambique.

Out of 184 Police Stations, we managed to monitor and evaluate 151 Police Stations as our target and recommendations were made and submitted to the national office. We are pleased to see the response from the National South African Police Service, as we anticipate turning the tide against crime in our province. On police visibility, the targeted number of reports was 28, however, due to the high demand from the community, resulted in overachieving with 111.
The categories of service complaints against SAPS officials by the community vary from police misconduct, lack of feedback, poor investigation, poor service delivery, police negligence, complaints relating to Gender-Based Violence and Femicide (GBV & F), and poor communication. The department continued with ensuring that these complaints are investigated and concluded as prescribed in the Constitution of the Republic of South Africa. All the complaints files that were lodged and opened were closed within 30 days as prescribed in the prescripts.
Following the declaration of Gender Based Violence and Femicide (GBVF) as a second pandemic to Covid-19 by President Cyril Ramaphosa,

we took it as a matter of priority to focus on resuscitating Victim Friendly Facilities in all our police stations, starting with the top 30 priority stations. Over and above that, we placed 64 Social Crime Prevention Volunteers at various police stations to assist the GBVF survivors and the victims of crime in its entirety, especially during the period of evidence collection for prosecution purposes.

The Communities in Dialogue Programme (CiDP) remains the fundamental vehicle for bringing about social cohesion in various communities of our Province and will assist the department to remind our people about the importance of coming together and discussing issues rather than taking the law into their own hands.

The department resolved several engagements that brought about unity, co-existence, and peace between the Mavuso and Dlamini Tribal Authorities in Ntumbane, Pongolo in the Zululand District. These two had been at loggerheads as far back as 1983 due to tribal and land demarcation disputes. Moreover, conflicts between the Simelane and Dlamini Tribal Authorities have been resolved through this programme. There`s quite a number of CiDPs across the province that are still in progress and approaching finalisation.

We may have won the war but the battle against crime is far to be over, so let us regroup for a big fight ahead. We cannot win this fight alone together with the police, but we will need a concerted effort from all government departments and the private sector.

Overview of the financial results of the department:

In terms of the budget allocation for 2022/23 achieved a 100% spending of the total budget allocation. The percentage that was not spent were due to the following factors:

Programme Expenditure

2021/2022			2022/2023		
FINAL APPROPRIATION	**ACTUAL EXPENDITURE**	**(OVER)/ UNDER EXPENDITURE**	**FINAL APPROPRIATION**	**ACTUAL EXPENDITURE**	**(OVER)/ UNDER EXPENDITURE**
R’000	R’000	R’000	R’000	R’000	R’000
99 033	98 074	959	103 239	103 239	
134 345	134 345	0	138 952	139 017	65 -
233 378	232 419	959	242 191	242 256	65

The summary of the actual expenditure in comparison to the adjusted appropriation for the current year.

Virements:

• The following virements were undertaken across economic classification within Programme 1:

• Savings of R1.653 million were moved from Compensation of employees due to delays in filling the above-mentioned vacant posts. These savings were moved within the programme as follows:

- R148 000 was moved to offset pressures against Transfers and subsidies to:
- Households to cater for staff exit costs which were under-budgeted for.

- R1.440 million was moved to offset pres sures against Machinery and equipment in respect of the purchase of tools of trade which was under-budgeted for.

- R65 000 was moved to offset pressures against Payments for financial assets in respect of the unbudgeted write-off of an irrecoverable over-payment to a service provider.

• Savings of R2 000 were identified against

Transfers and subsidies to: Provinces and municipalities in Programme 1 due to lower than budgeted renewal of motor vehicle licences. These savings were moved to Transfers and subsidies to: Households to cater for staff exit costs which were under-budgeted for, as mentioned. This virement is permissible as these transfers are not gazetted for transfer to a specific institution.

• The following virements were undertaken across economic classification within Programme 2:

Savings of R718 000 were moved from Compensation of employees due to delays in filling vacant posts, such as the District Co-ordinator: uMzinyathi, King Cetshwayo and Durban North Districts, among others. These savings were moved as follows:

- R687 000 was moved to offset pressures against Goods and services within the programme, as mentioned.

- R31 000 was moved to Transfers and subsidies to: Households to cater for staff exit costs which were under-budgeted for.

• Savings of R333 000 were identified against Machinery and equipment due to over-budget- ing in respect to the purchase of tools of trade. These savings were moved to offset pressures against Goods and services within the programme, as mentioned. This decrease in capital is permissible as there is no decrease in capital for the Vote as a whole.

Note that these virements are in line with Section 43 of the PFMA, Section 6.3 of the Treasury Regulations, as well as the National Treasury guidelines and will be communicated to the Community Safety and Liaison portfolio committee for noting.

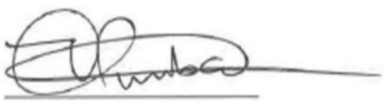
Acting Head of Department
Ms. GP Xaba
DATE: 25 August 2023

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

To the best of my knowledge and belief, I confirm the following: All information and amounts disclosed throughout the Annual Report are consistent. The Annual Report is complete, accurate and is free of any omissions. The Annual Report has been prepared in accordance with the guidelines on the Annual Report as issued by National Treasury, and this has been confirmed by the KwaZulu-Natal Provincial Treasury.

The Annual Financial Statements (Part E) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by National Treasury.
The Accounting Officer is responsible for the preparation of the Annual Financial Statements and for the judgements made in this information.
The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the Human Resources Information, and the Annual Financial Statements.

The external auditors are engaged to express an independent opinion on the Annual Financial Statement.
In my opinion, the Annual Report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the Department for the financial year ended 31 March 2023.



Acting Head of Department
Ms. GP Xaba
DATE: 31 July 2023

1 STRATEGIC OVERVIEW

Vision
Safer Communities in KwaZulu-Natal

Mission
"To promote integrated safety services towards safer communities in KwaZulu-Natal ".

Core Values
In fulfilment of its mission and towards the attainment of its vision, the Department is committed to:
- Integrity
- Collaborative
- Result-Oriented
- Proactive

2 LEGISLATIVE AND OTHER MANDATES

	THE CONSTITUTION OF THE RSA	REFERENCE
	Determine the policing needs and priorities of the province	Section 206(1)
	Monitor police conduct	Section 206(3)(a)
	Oversee the effectiveness and efficiency of the police service, including receiving reports on the police service	Section 206(3)(b)
	Promote good relations between the police and the community	Section 206(3)(c)
	Assess the effectiveness of visible policing	Section 206(3)(d)
	Liaise with the Cabinet member responsible for policing with respect to crime and policing in the province.	Section 206(3)(e)
	Investigate, or appoint a commission of inquiry into, any complaints of police inefficiency or a breakdown in relations between the police and any community	Section 206(5)(a)
	Make recommendations to the Cabinet member responsible for policing	Section 206(5)(b)

Legislative Mandates

	CIVILIAN SECRETARIAT FOR POICE SERVICE ACT, 2011	REFERENCE
	Provincial secretariats must assist the Civilian Secretariat (national) to achieve its objects and perform functions and exercise powers of the Civilian Secretariat in the provincial sphere of government in accordance with the principles of co-operative government and intergovernmental relations contained in Chapter 3 of the Constitution.	Section 4(5)
	Monitor the performance of the police service and regularly assess the extent to which the police service has adequate policies and effective systems and to recommend corrective measures	Section 6(1)(a)
	Monitor the utilisation of the budget of the police service to ensure compliance with any policy directives or instructions of the Minister	Section 206(3)(b)
	Monitor and evaluate compliance with the Domestic Violence Act, 1998 (Act 116 of 1998), and make recommendations to the police service on disciplinary procedures and measures with regard to non-compliance	Section 6(1)(c) & (d)
	Consider such recommendations, suggestions and requests concerning police and policing matters as it may receive from any source	Section 6(1)(e)
	Conduct or cause to be conducted any research as it may deem necessary	Section 6(1)(f)
	Enter into either memorandum of understanding or agreements or both, in consultation with the Minister, with civilian oversight groups and other parties and engage such groups and parties to strengthen co-operation between the various role-players	Section 6(1)(g)
	Aassess and monitor the police service's ability to receive and deal with complaints against its members	Section 6(1)(j)
	To support the objects of the Civilian Secretariat referred to in section 5 and subject to the principles of co-operative governance and intergovernmental relations contained in Chapter 3 of the Constitution, each provincial secretariat must-	Section 17(1)

	a) align its plans and operations at the provincial sphere of government with the plans, policies and operations of the Civilian Secretariat; and b) integrate its strategies and systems at the provincial sphere of government with the strategies and systems of the Civilian Secretariat.	
	The provincial secretariat must establish competencies and capabilities in its operations, to- a) monitor and evaluate the implementation of policing policy in the province; b) evaluate and monitor police conduct in the province; c) develop and evaluate safety models and monitoring tools to ensure alignment with the functions of the Civilian Secretariat; d) assist the Civilian Secretariat with any monitoring and evaluation projects; and e) promote community police relations; f) establish and promote partnerships; and g) manage the enhancement of community safety structures with the province.	Section 17(2)
	The head of a provincial secretariat in each province must, through the head of a provincial department, submit to the MEC and the Secretary quarterly reports on the activities of a provincial secretariat in the province, and on any matter as or when required by the Secretary	Section 22(1)
	The head of a provincial department must submit regular reports to the MEC and the relevant committee in the provincial legislature.	Section 22(2)
	The head of a provincial department in each province must- a) through the MEC, table an annual report in the provincial legislature on the activities of a provincial secretariat in the province; and b) submit a copy of the annual report	Section 22(3)
	The Secretary and heads of provincial departments must meet at least on a quarterly basis	Section 23(1)
	The Civilian Secretariat must monitor the implementation by the police service of the recommendations made by the Independent Police Investigative Directorate and provide the Minister with regular reports on steps taken by it to ensure compliance, and a copy thereof must be sent to the Executive Director.	Section 31(2)

	CIVILIAN SECRETARIAT FOR POLICE SERVICE REGULATIONS, 2016	REFERENCE
	The head of a provincial secretariat must issue a member with a certificate of appointment in a format substantively corresponding to either Form C or Form D as he or she may consider appropriate, with the member's photograph affixed thereto	Reg 5(1)(f)
	Members of the provincial secretariat must undergo a security screening conducted by State Security Agency in accordance with the provisions of section 2A of the National Strategic Intelligence Act, 1994 (Act No. 39 of 1994) on the category or level as determined by the head of a provincial secretariat	Reg 5(2)
	After the end of each quarter, a head of a provincial secretariat must compile and submit a written report contemplated in section 22 of the Act to the Secretary on the provincial secretariat's activities, including delivery on its aligned plans and operations, customised indicators, integration of its strategies and systems with that of the Civilian Secretariat and such duties and functions as may have been delegated or assigned in writing to the head of a provincial secretariat. The date of submission of provincial reports must coincide with the dates on which provincial secretariats are required to submit their quarterly reports to the respective Provincial Treasuries or soon thereafter as may be determined by the Secretary.	Reg 12(1) & (2)
	A complaint which falls within the mandate of the provincial secretariat must be registered in a computer-based register allocated for this purpose and the complainant must be informed in writing, within seven days of the receipt of the complaint by the provincial secretariat, that his or her complaint has been received and referred to an identified member for attention and follow-up.	Reg 19(3)
	A complaint which has been registered in terms of this regulation must be disposed of within one month or such other period that the Secretary may authorise in writing.	Reg 19(5)
	Complaints must be evaluated as prescribed	Reg 20

	The annual monitoring and evaluation plan of the Civilian Secretariat referred to in sub-regulation (1) must be used by every Provincial Secretariat to align its monitoring and evaluation plans in the respective provinces as contemplated in section 17 of the Act.	Reg 24(4)
	Prescribed reporting standards must be adhered to	Reg 28
	SOUTH AFRICAN POLICE SERVICE ACT, 1995	
	Provide direction on the establishment of Community Police Forums and Boards	Section 19 to 21
	Ensure that the conditions subject to which a municipal police service was established are complied with and that national standards are maintained	Section 64N

3. ORGANISATIONAL STRUCTURE (EXCO &MANCO)

MR. S. E. Hlomuka (MPL)
Executive Authority

MS. G. P. Xaba
Acting Head of Department

Mr. M. S. Mnqayi
Head: Provincial Secretariat for Police

Mr. N. D. Mchunu
Acting Chief Director: Corporate Management Vacant

Ms. Z. P. Gumede
Director: Security Services

Ms. N. G. Blankenberg
Director: Risk and Integrity Management Services

I. Corporate Management Branch

Adv. C. Van Niekerk
Director: Legal Services

Ms. T. N. Hlengwa
Chief Financial Officer (CFO)

Mr. C. S. Ngcobo
Acting Director: Corporate Services

Ms. X. Diko
Director: Intergovernmental Relations and Special Projects

Ms. C. M. Phungula
Director : Integrated Planning, Monitoring and Evaluation

II. Service Delivery Branch
(Provincial Secretariat for Police Service)

Mr. M. S. Mnqayi
H ad: Provincial Secretaria
for Police

Mr. R. L. Goniwe
Director: Provincial Police Performance and Provincial Safety Partnerships

Dr. L. M. Zondi
Director: Eastern Region

Ms. S. N. Chamane
Director: Coastal Region

Mr. I. Nxumalo
Director: Northern Region

Ms.Wannenburg

Director: Research and KnowledgeManagement

Mr. S. S. Kunene
Director: Midlands Region

Mrs. K. E. Mbongwe
Director: eThekwini Region

4 ENTITIES REPORTING TO THE MINISTER/MEC

There are no entities reporting to the MEC.

PART B: PERFORMANCE INFORMATION

1 AUDITOR GENERAL'S REPORT: PREDTERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with no material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 89 of the Report of the Auditor General, published as Part E: Financial Information.

2 OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

During the year under review, the Department continued to execute its oversight role over the South African Police Service as it is vital to note that the vulnerability to crime and violence remains a key priority for the government of the Republic of South Africa and is reflected in policy pronouncements and imperatives at the highest level. The high rate of crimes in the country and the levels of violence associated with the crimes, has required a dual approach to the State's response – to increase the capacity for both the operations and administration of the SAPS, and to address the underlying root causes contributing to the crime and violence.

The department has responded effectively with provincial priority research and police monitoring interventions to identify service delivery challenges and has supplemented monitoring reports with implementation recommendations and frameworks. The next few years will bring in processes that see the realisation of these recommendations through robust follow-up interventions. Police visibility monitoring, assessment of victim satisfaction and other monitoring initiatives will be focused on the top 30 high crime stations identified after each statistical release. Community safety structure mobilisation and crime prevention programmes would also be strengthened at the priority stations.

Strengthening policing requires that the South African Police Service adapts to smarter policing approaches and technologies. The department has a responsibility through its oversight role to ensure that emphasis is placed on preparation for technological advancement such as the Fourth Industrial Revolution which will contribute to making the oversight role of monitoring and evaluation, policy development and research easier.

Department of Community Safety and Liaison continues to lead Action Work Group M which deals with matters of the Justice Crime Prevention and Security (JCPS) Cluster, The JCPS Cluster responds to MTSF Priority / Provincial Priority No. 6 - Social Cohesion and Safe Communities and the MTSF Area of Emphasis No. 2 - Building a united and cohesive society/Social cohesion and safe communities.

The MTSF JCPS Cluster Implementation Plan 2022/23 responded to the following outcomes: improvement in corruption perception index rating; reduced organised crime; increased feelings of safety in communities; secured cyber space; effectively defended, protected, safeguarded border; successful reintegration of offenders into society; levels of marginalization, stigmatization and discrimination and violence against women, girls and persons with disabilities reduced.

The department was heavily involved in quelling the violence that was meted out to the road freight drivers, especially foreign drivers. This was also linked to the department's involvement in strengthening monitoring of cross-border crime whilst creating work opportunities through the Departmental Expanded Public Works Programme implemented.

The rate of unemployment in South Africa and KwaZulu-Natal presents an opportunity to introduce meaningful interventions to realize the KwaZulu-Natal's PGDS priorities of inclusive economic growth through improving the efficiency, innovation and variety of goverment-led job creation.

In in total there are 1666 Volunteers on the Volunteer Social Crime Prevention Programme (VSCPP), the department has deployed 37 volunteers from the programme along the Mozambique and Swaziland borders.

The Department considered that inclusion of key strategic outputs that align to national and provincial priorities an also contribution to Radical Socio-Economic Transformation (RASET) outputs that relates to procurement spent on vulnerable groups i.e. (Women, Youth, People living with disability and Military Veterans). Political instability is one of the major issues that the department deals with. In pursuance of this objective, the department has established the Multi-Party-Political Intervention Committee which is chaired by the MEC responsible for Policing in the Province.

This committee identifies any political instability that may happen between political parties or within political parties, i.e., inter and intra political parties' violence. The department has over the years established relations with the number of safety structures in safety promotions and fight against crime. Some of these structures have representation at provincial, district and local level.

These structures are as follows: Community Policing Forum (including the CPF Youth Crime Prevention Desk), Community Safety Forum (CSF), KwaZulu Natal Community Crime Prevention Association (KZNCCPA), Ward Safety Committees, School Safety Committees, and other safety structures. The department through the MEC and HOD convene the JCPS cluster which entails the number departments, agencies, and other organisations with an objective of strengthening coordination so that there is better communication between the work of different departments within the cluster. The department also convenes the Action Work Group 9 which operates across JCPS cluster government departments and other external stakeholders to promote collaborative planning, resource allocation, implementation, and reporting.

The government continues to enforce initiatives aimed to tackle the challenge of high unemployment, particularly among the youth population. The Department is responding to this challenge which require appropriate interventions through a range of initiatives through a range of initiatives aimed at alleviating unemployment through provision of short-term paid work opportunities coupled with skills training. The Department's Volunteer Social Crime Prevention Project is a poverty alleviation and crime combating initiative.

2.2 <u>Service Delivery Improvement Plan</u>

The Department's service delivery principles are derived from the Civilian Secretariat for Police Services Act 2011 (Act No. 2 of 2011). The Department established the provincial secretariat to assist the Civilian Secretariat to achieve its objectives and to perform functions and exercise powers of the Civilian Secretariat in the province. Each service is delivered as follows:

Service 1: Provincial Secretariat for Police The key service was chosen due to the challenges that are being encountered with regards to facilitating the establishment of Community Safety Structures and assessing them thereof. The aim of having it as a key service is to ensure that there is Improved partnerships in the fight against crime in the province of KwaZulu-Natal.

The tables below highlight the service delivery plan and the achievements to date.
Main services and standards

MAIN SERVICES	BENEFICIARIES	CURRENT/ACTUAL STANDARD OF SERVICE 21/22	DESIRED STANDARD OF SERVICE 22/23	ACTUAL ACHIEVEMENT 2022/23
Improved partnerships in the fight against crime	**External Clients:** KZN Communities, SAPS Civilian Secretariat for Police Community crime fighting structures. Community Policing Forums (including the Youth Desk); National and Provincial Departments Justice, Crime Prevention and Security cluster (JCPS) Traditional Authorities Local and district municipalities Community Based Organizations Non-governmental organizations Faith based organizations. Operation Sukuma Sakhe Oversight bodies (Council Against Crime, Portfolio Committee) Business Sector **Internal Clients:** MEC-Community Safety and Liaison Management Staff	33 Community safety forum including safety forums that were assessed in previous years assessed and initiative to supported community safety structures were conducted	All 41 Community safety forum were planned to be assessed in 2022/23 financial year.	33 Community safety forum were assessed and initiative to supported community safety structures were conducted

AREA OF IMPROVEMENT IN TERMS OF APPLICABLE LEGAL STANDARDS	CURRENT/ACTUAL ARRANGEMENTS 2022/2023	DESIRED ARRANGEMENTS 2022/2023	ACTUAL ACHIEVEMENTS 2022/23
Legal standards if applicable (including Standard Operating Procedures SOPS)	N/A	N/A	N/A

Batho Pele arrangements with beneficiaries (Consultation access etc.)

CURRENT/ACTUAL ARRANGEMENTS	DESIRED ARRANGEMENTS 22/23	ACTUAL ACHIEVEMENTS 22/23
Consultation Consultation with councillors, local mayors, community members and traditional leaders	Assessment of functionality of CSFs and put in place remedial plans	33 Community Safety Forums were assessed
Access Safer communities through the established safety structures and multi-political party committee in order to inter- and intra-political conflict at voting district level and provincial level	Quarterly yearly review sessions with CSFs	33 Community Safety Forums were assessed
Courtesy Satisfaction Survey not done to assess gaps on service rendered and impact made by having SDIP in place.	Impact assessment to be done	No impact assessment was conducted
Openness and Transparency Invited representatives from Community Crime Fighting structures to strategic planning sessions and Crime Summits	Invite representatives from Community Safety Forums to Regional half yearly business review meetings to present their achievements and plans for the upcoming financial year	Invited representatives from Community Crime Fighting structures to strategic planning sessions and Crime Summits Invited representative from Community Safety Forums to Regional half yearly business review meetings to present the progress on their plans
Redress Volunteers are deployed at a ward level, each ward has volunteers	Annual consultative meetings will be used to address complaints	Representatives were present at Departmental Strategic meeting to address complaints and strategize resolution.

CURRENT/ACTUAL ARRANGEMENTS	DESIRED ARRANGEMENTS 22/23	ACTUAL ACHIEVEMENTS 22/23
Value for money: Ensure strict compliance to the provincial cost cutting measures issued by the Provincial Treasury	Develop a funding model for CSFs activities that will commit municipalities on the budgeting for CSFs programmes as per the policy	Mayors chairing CSFs, however there are still serious gaps in the ac tual owning of CSFs by the councils.
Information The department conducts workshops, crime awareness, crime imbizos, station evaluations and administer complaints management	Convene annual stakeholders' forums at a regional level	The department conducted work shops, crime awareness, crime imbizos, station evaluations and at tended to and resolved complaints received against SAPS
Service Delivery Impact Satisfaction Survey not done to assess gaps on service rendered and impact made by having SDIP in place.	Impact assessment to be done	No impact assessment was conducted
Openness and Transparency Assessed departmental services by research and information management directorate.	Put in place feedback mechanisms from members of CSFs on the effectiveness of the structure	33 Community Safety Forums were assessed for functionality which includes providing support.

Service Delivery Information Tool		
CURRENT/ACTUAL ARRANGEMENTS	DESIRED INFORMATION TOOLS	ACTUAL ACHIEVEMENTS
Ineffective implementation of signage guide	Proper signage throughout the department	The signage's are not in place in most offices however, the Depart ment has engaged municipalities to address this matter
Departmental website not continuously updated	Updated website	The departmental Website is currently under reconstruction

Complaints Mechanism		
CURRENT/ACTUAL ARRANGEMENTS	DESIRED INFORMATION TOOLS	ACTUAL ACHIEVEMENTS
No integrated Complaints / Compliments Management System in place	Integrated Complains Management System be in place	Complaints procedure is in place to improve complaints handling systems within the department. Departmental WhatsApp Hotline is in place.
Suggestion/Compliments and complaint boxes not in all offices	Suggestion/Compliments and complaint boxes be in all offices	Suggestion box placed in visible areas at all district and regional Community Safety and Liaison Offices

2.3 Organisational environment

The Provincial Department of Community Safety and Liaison is a constitutional organisation that has as one of its core missions to ensure the transformation of the SAPS by promoting accountability and transparency in the police service. It is responsible for performing advisory functions on various matters including but not limited to, SAPS policy and strategy, legislation, police performance through conducting follow up on the implementation of recommendations made during the evaluation of Police station, communication, and community mobilization on crime prevention.

During the current financial year 2022/2023, the Department conducted a client and victim satisfaction survey, as part of the oversight on SAPS. The Provincial Secretariat for Police Service is tasked with a duty to gauge the perception and experiences of public (customers) on the quality of services rendered by SAPS within the province. Hence, the survey identified areas of focus as recommendations to SAPS to introduce interventions aimed at enhancing customer experience.

The survey was in two phases, the first phase being general participants residing within each policing district and the other being victims of crime, who have opened cases at respective police stations within the province of KwaZulu-Natal. Sixty-eight (68) victims of crime were sampled across 11 District. Client satisfaction survey had a total of 529 participants across all 11 District that were sampled to complete satisfaction on police performance in year 2022. Clients who were not satisfied with process of how police are handling cases were 35,2% and 64,7% were satisfied.

The report will be shared and presented to the KZN Provincial Commissioner and will also be shared with the Civilian Secretariat for Police Service.

The department is currently reviewing its organisational structure with an aim to improve its capacity to deliver on its mandate and strengthen its visibility and impact at a district level in line with the District Development model (DDM).
Information and Communication Technology (ICT) systems and infrastructure is being improved to enable effective and efficient ICT support in line with 4th industrial revolution.

2.4 Key policy developments and legislative changes

There were no significant revisions to the Department’s legislative or other mandates during the planning and implementation periods of the 2022/2023 Annual Performance Plan.

3 STRATEGIC OUTCOMES

3.1 PROGRAMME 1: ADMINISTRATION

In terms of the budget allocation for 2022/23 achieved a 100% spending of the total budget allocation. The percentage that was not spent were due to the following factors:

Programme Expenditure

Outcome 1	**Improved operation excellence**
Outcome indicator	To ensure internal excellence in practices sup porting the department in effectively delivering on its mandate through provision of efficient and effective strategic planning, internal monitoring and evaluation, intergovernmental relations, and special project management, financial, legal, corporate and security services
Justification	This aims to ensure that the Department func tions optimally through effective business pro cesses and resource support services.
Links	This aims to ensure that the Department func tions optimally through effective business pro cesses and resource support services. Good Governance, cooperative government, efficient administration and elimination of fraud and corruption. MTSF priority 1: Capable, Ethical and Developmental State. PGDS/PGDP MTSF priority 2: Job creation and economic transformation

3.2 PROGRAMME 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE

Outcome 2	**Improved quality of policing**
Outcome statement	To monitor and evaluate police conduct, over see the effectiveness and efficiency of the police service and to investigate complaints alleging to police inefficiency in the province
Baseline	The baselines in the annual performance plan have reference
Justification	Communities rely on effective policing to be and feel safe

Links	MTSF Priority 6 Lekgotla resolutions Provincial Growth and Development Plan National Development Plan State of the Province Address State of the Nation Address Civilian Secretariat for Police Act All other policies applicable to the department
Outcome 3	**Improved Community Police relation and safety promotion**
Outcome Indicator	To establish and mobilise community safety structures, promote good community-police relations, strengthen crime prevention partner ships and ensure effective conflict resolution within and/or between communities
Baseline	The baselines in the annual performance plan have reference
Justification	The provincial government recognizes that it is not possible to prevent crime without community involvement
Links	MTSF Priority 6 South African Constitution Holistic community liaison framework SAPS Act White Paper on Safety and Security The Civilian Secretariat for Police Act Lekgotla resolution Provincial Growth and Development Plan: Goal 3 National Development Plan State of the Nation Address State of the Province Address All other policies applicable to the department

3.2.1 PROVINCIAL SECRETARIAT FOR POLICE SERVICE

In the current Medium Term Strategic Framework (MTSF), the Department has contributed to the National Development Plan and significant achievements made are in line with the outcomes approach adopted by Cabinet in 2019. One of the Strategic Outcome related to Improved Quality of policing in order to monitor and evaluate police conduct, oversee the effectiveness and efficiency of the police service and to investigate complaints alleging to police inefficiency in the province as well as determining provincial policing needs and priorities and conduct best practice research into safety and security matters and the other strategic outcome relates to improved community police relations which seeks to mobilize community safety structures, promote good community-police relations, strengthen crime prevention partnerships and ensure effective conflict resolution within and/or between communities.

The Department is the custodian of community safety and liaison in KwaZulu-Natal and has ensured the following key strategic achievements in the current financial year.

3.2.1.1 Monitoring and Evaluation of police performance

The 2022/23 financial year is the fifth year after the census project, which evaluated all 184 police stations in the province of KwaZulu-Natal with the purpose of establishing a national baseline in terms of status of all police stations across the country. The main purpose of the baselines was to assist the National Secretariat to determine and identify areas of concern or areas of focus in terms service delivery for each of the 184 police stations within the province of KwaZulu-Natal.

This approach assisted the Department to further evaluate 151 Police Station across KwaZulu-Natal province using the National Monitoring Tool, although improvement is noted in the performance and conduct of the Police concerning maters were noted in other Police station such as Human Resource, state of buildings, shortage of functional vehicles, unequaldistribution of tools of trade and poor police performance in terms of enforcement in the fight against crime. Intervention was made to enhance the performance/conduct of the Police.

The Department also conducted a Domestic Violence Audit (DVA) at the Police station to measure the level of compliance with the DVA Act. This process assisted the Department to identify stations that have less than 50% level of compliance. Interventions such as training, capacitation, facilitation was made to the identified underperforming stations.

3.2.1.2 SAPS Specialised units and Head Office Monitoring

The Department has another responsibility of monitoring SAPS specialised units for functionality and performance. The specialised units include Stock Theft Units (STUs) and Family Violence, Child Protection and Sexual Offences Units (FCS)., SAPS Garage. The Department managed to monitor 16 specialized during the year under review. FCS and STU Units findings included the limitations of resources (human and tools of trade), lack of specialised skills and expertise and backlog in case management processing. The Provincial FCS Office was also monitored by the Department including its Coordinator. Findings in this institution (FCS) included were shortage and suitability of vehicles, shortage of human resources, shortage of specialist sexual offences courts and shortage of specialist sexual offences prosecutors.

3.2.1.3 Durban Metro Police Monitoring

The Department has another responsibility of monitoring SAPS specialised units for functionality and performance. The specialised units include Stock Theft Units (STUs) and Family Violence, Child Protection and Sexual Offences Units (FCS)., SAPS Garage. The Department managed to monitor 16 specialized during the year under review. FCS and STU Units findings included the limitations of resources (human and tools of trade), lack of specialised skills and expertise and backlog in case management processing. The Provincial FCS Office was also monitored by the Department including its Coordinator. Findings in this institution (FCS) included were shortage and suitability of vehicles, shortage of human resources, shortage of specialist sexual offences courts and shortage of specialist sexual offences prosecutors.

3.2.1.4 Service delivery complaints against SAPS

The Department continued through its police oversight function to manage complaints received against SAPS. The complaints against the police arise as the result of the following root causes, lack of feedback, poor service, poor investigation, poor response and poor police conduct.

3.2.1.5 Safety Promotion, Partnerships and Community Police Relations

Assessment of Community Safety Structures

The Department has established safety structure during the previous financial years, during 2022/23 financial year the Department has embarked on the plan to assess the functionality and performance of the established safety structures using a specific tool. The Department through assessment function completed 33 Community Safety Structures (CSFs) assessment and 165 Community Police Forum (CPFs) assessments. The transversal findings from the assessments are the failure of community structures to meet regularly in accordance with the constitution or terms of reference, lack of planning, misunderstanding the mission or purpose, lacking tools of trade, lack of general support and buy-in. The formation of structures is based on voluntarism by community members and as the result of that the effectiveness and sustainability remain threatened.

3.2.1.6 Maintenance and support of Community Safety Structure

Capacity building initiatives for community safety structures continued during 2022/23 and it's included workshop, training and meeting with structures which required a face to face interaction with the committee and community. During the year under review, the Department has conducted 122 initiatives to support community safety structures.

3.2.1.7 Crime Prevention Programmes

The Department continued to stage crime prevention programmes across the province as part crime prevention machinery which puts the citizens in partnership with law enforcement agencies in creating safer communities. The Department staged the crime prevention programmes under 4 categories; Rural Safety, Youth Safety, Vulnerable Groups, and Public Participation.

3.2.1.8 Job Creation and Transformation

The Department had made strides to align itself towards the achievement of Priority 1 "Job creation and transformation "the department has managed to create 1666 work opportunities against the target of 1300 and 1151 Full Time Equivalents (FTE's) against the target of 1089 by end of March 2023 through various programmes such as law and Researchers Post graduate, social crime prevention volunteers etc. These programmes aimed at providing work opportunities to beneficiaries thus contributing positively to the fight against crime in the Province of KwaZulu-Natal and also undertakes research and reports on common social crimes in the wards,

Currently, there are 37 crime prevention volunteers who were deployed along the province's border for cross-border crime prevention projects, such as stock theft along the border between South Africa and Mozambique. According to the Civilian Secretariat for Police Services Act, the SAPS should have VFFs to attend to victims of violence and, social crime volunteers were allocated to VFFs to assist SAPS in attending to victims of violence, as part of the Department's intervention, therefore, appointed 60 volunteers to focus on victim friendly facilities (VFFs).

3.2.1.9 Court Watching Briefing Programme

During 2022/23 financial year the Department adopted the implementation of Court Watching Brief project by employing six docket auditors with- in the Department. The implementation of the CWB programme is in line with the Constitutional Oversight Mandate of the Provincial Secretariat in monitoring police conduct and overseeing their efficiency and effectiveness in providing services to the community, regarding court processes. The main aim of the programme is to promote professionalism in how the police handle their responsibilities in court and enhancing the Criminal Justice System by reducing the number of service delivery related complaints due to poor performance by the police at the courts and ensuring that cases are dealt with speedily without unnecessary delays on the side of the police.

Furthermore, the programme contributes to the reduction of courts workloads caused by unnecessary remands and postponements of cases and reduce pressure on both the police and Department of Correctional Services (DCS) detention facilities by ensuring that cases are not remanded unnecessarily due to systemic failures on the side of SAPS in performing their court duties. The ultimate goal of the CWB programme is to ensure that citizens get justice and their cases are prosecuted speedily without unnecessary delays on the side of the police. The department conducted Court Watching Brief visits to (48) Magistrate Courts. The cases withdrawn in court were followed up at the station through Docket Audit exercise to check the reason for withdrawal, recommendation are made depending on the reason for withdrawal to put cases back on the roll.

4 PERFORMANCE INFORMATION BY PROGRAMME

The activities of the KZN Department of Community Safety and Liaison are organized according to the following programmes:

During the year under review the Department remained with two programme budget structures. The activities of the Department during the 2022-2023 financial year were implemented through the programme structure depicted below:

4.1 Programme 1: Administration

4.2 Programme 2: Provincial Secretariat for Police Service

The Department's performance is captured as per the aforementioned budget structure in the table below during the year under review:

PROGRAMME NAME	TOTAL NUMBER OF PLANNED INDICATORS	TOTAL NUMBER OF INDICATORS ACHIEVED	TOTAL NUMBER OF INDICATORS NOT ACHIEVED	PERCENTAGE % ACHIEVED
1. Administration	23	22	1	96%
2. Provincial Secretariat for Police Service	25	22	3	88%
OVERALL PERFORMANCE	**48**	**44**	**4**	**92%**

Safety Promotion, Partnerships and Community Police Relations

Purpose of the Programme: The programme is responsible for providing strategic leadership, management, administrative, financial management, human resource, and information technology services to enable the department to achieve its strategic and operational goals.

Sub-programmes:

- Administrative support to the Head of Department
- Internal Control and Risk Management
- Financial Management
- Corporate Services
- Integrated Planning and Internal Monitoring and Evaluation
- Security Services
- Legal Services
- Intergovernmental Relations and Special Projects

Strategic outcomes are as follows:

Improved Operational Excellence

Output Indicators Programme 1: Administration

PROGRAMME 1: Administration								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual Achievements 2022/2023**		
Improved Operational Excellence	1.1 Departmental Risk Register approved by March 2023	4	4	4	1	1	0	Target met
	1.2 Number of awareness campaigns conducted on fraud prevention and ethics within the department	4	4	4	6	6	0	Target met
	1.3 Annual Financial statements submitted	1	1	1	1	1	0	Target met
	1.4 Number of procurement plan developed and submitted	1	1	1	1	1	0	Target met

PROGRAMME 1: Administration								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual Achievements 2022/2023**		
	1.5 % Procurement spend on women owned businesses	New	New	New	40%	90%	+50%	All suppliers are invited from CSD, There were more women responded to Bids/quotations and were considered
	1.6 % Procurement spend on youth owned businesses	New	New	New	30%	36%	+6%	All suppliers are invited from CSD, There was response from Youth category and were considered
	1.7% Procurement spend on people with disabilities owned businesses	New	New	New	2%	2%	0	Target met
	1.8 % Procurement spend on military veterans	New	New	New	10%	0.75%	-9.25%	All suppliers are invited from CSD, Less

PROGRAMME 1: Administration								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual Achievements 2022/2023**		
								bids/quotation received from the military veterans category
	1.9 % Internal Audit recommendations implemented within specified timeframe	New	New	New	100%	100%	0	Target met
	1.10 % External Audit recommendations implemented within specified timeframe	New	New	New	100%	100%	0	Target met
	1.11 Departmental Annual Performance Plan submitted and published	1	1	1	1	1	0	Target met
	1.12 Departmental Annual Report	1	1	1	1	1	0	Target met

PROGRAMME 1: Administration								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual Achievements 2022/2023**		
	submitted and published							
	1.13 Number of MOUs signed with various spheres of government on the establishment of safety structures by March 2023	New	New	New	1	1	0	Target met
	1.14 Number of reports produced on special projects implemented	4	4	4	4	4	0	Target met
	1.15 Number of work opportunities created through departmental projects	New	New	New	1300	1666	+366	The department has over-achieved its target owing the implementation of additional projects, thus

PROGRAMME 1: Administration								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual Achievements 2022/2023**		
								including the Graduates recruitment programme, EPWP administration assistants and District data collectors, as part of responding to mass job creation programme.
	1.16 Number of interventions to market the services of the Department	New	New	New	12	12	0	Target met
	1.17 Workplace skills plan produced and submitted	1	1	1	1	1	0	Target met

PROGRAMME 1: Administration								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual Achievements 2022/2023**		
	1.18 Number of personnel who attended development courses	New	New	New	190	190	0	Target met
	1.19 Number of Employee Health and Wellness interventions conducted.	4	4	4	4	4	0	Target met
	1.20 % posts filled by employees with disabilities	New	New	New	2%	2%	0	Target met
	1.21 % Representation of women at SMS	New	New	New	50%	50%	0	Target met
	1.22 Number of ICT Steering Committee meetings held	New	New	New	4	4	0	Target met

PROGRAMME 1: Administration								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual Achievements 2022/2023**		
	1.23 Number of ICT SLA administered and reported on.	New	New	New	4	4	0	Target met

Strategy to overcome areas of under-performance.

Monthly reporting and mid-year review of performance against planned target will be emphasised to ensure that the department is warned at an early stage if there is a potential of underperformance and provide intervention.

Changes to planned targets.

There were no changes to the planned targets during the financial year under programme 1: Administration.

Linking performance with budgets

Sub-Programmes	2021/2022			2022/2023		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the HOD	5 041	5 041	-	4 768	4 768	
Financial Management	14 378	13 984	394	15 324	15 324	
Corporate Services	64 339	63 774	565	64 284	64 284	
Legal	3 355	3 355	-	3 374	3 374	
Security	11 920	11 920	-	15 489	15 489	
Total	**99 033**	**98 074**	**959**	**103 239**	**103 239**	

Programme 2: Provincial Secretariat for Police Service

Purpose of the Programme: The programme is responsible for performing the functions of the Provincial Secretariat for Police for the Province of KwaZulu-Natal which includes the following functions:

- To provide research, information analysis and conceptualisation services to the Provincial Secretary.
- Monitor and evaluate the service delivery of all police service units in the province to determine their level of efficiency and effectiveness.
- Address complaints against police service delivery;
- Develop and maintain community safety structures;
- Conducting crime prevention programmes
- Represent the Provincial Secretariat for Police Service at the KZN Justice, Crime Prevention and Security Cluster.

Provincial Secretariat for Police Service programme has three strategic outcomes:

1. Effective and efficient police service and improved police conduct
2. Effective and efficient community safety partnerships and implemented crime prevention initiatives
3. Effective and efficient police policies, practices, methodologies, safety models, monitoring
4. tools and accurate policing needs.

The outcome, output, output indicator and targets and actual performance for 2022-2023 financial year are detailed below:

Outcomes:

2. Improved quality of policing.
3. Improved community police relations and safety promotion

PROGRAMME 2: Provincial Secretariat for Police Service								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual 2022/2023**		
Improved quality of policing	2.1 Number of reports compiled on police stations monitored based on the NMT per year	130	130	158	151	151	0	Target met
	2.2 Number of Police Station monitored for compliance with Lockdown Regulations (COVID-19)	-	46	52	122	24	-98	The National State of Disaster (COVID-19) was terminated on the 4 April 2022 (Disaster Management Act no 57 of 2022) the indicator is no longer applicable. APP was approved by the 31 March 2022 although the Department could not continue performing the activity, they could not also remove the

PROGRAMME 2: Provincial Secretariat for Police Service								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual 2022/2023**		
								indicator from Annual Performance Plan since it was already approved.
	2.3 Number of monitoring reports on compliance and Implementation of Domestic Violence Act (DVA) compiled per year	-	-	-	4	4	0	Target met
	2.4 Number of reports compiled on implementation of IPID recommendations by SAPS	4	4	4	4	4	0	Target met
	2.5 Number of specialised units monitored	16	12	16	16	16	0	Target met
	2.6 Number of reports on police visibility during events	52	77	52	28	111	+83	The indicator is demand driven, overachievement was due to unplanned public protest and

PROGRAMME 2: Provincial Secretariat for Police Service								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual 2022/2023**		
								events
	2.7 Number of police customer satisfaction surveys conducted	-	-	60	1	1	0	Target met
	2.8 Number of reports on implementation of school safety crime prevention protocol	52	11	52	84	111	+27	Over-achievement was due to an increase of cases of crime, burglary, vandalism of infrastructure in schools, more intervention needed in schools, in respond to this the Department had to monitor school safety committee functionality.

PROGRAMME 2: Provincial Secretariat for Police Service								
Outcome	Output Indicator	Audited Performance			Actual Performance Against Target		Variance from planned target to actual achievement 2022/2023	Reasons for variance
		2019/2020	2020/2021	2021/2022	Annual Target 2022/2023	Actual 2022/2023		
	2.9 Number of evaluation reports on targeted SAPS HQ components produced	1	1	1	1	1	0	Target met
	2.10 Number of management reports compiled on service delivery complaints against SAPS	4	4	4	4	4	0	Target met
	2.11 Number of report on metro police region police monitored	2	1	1	1	1	0	Target met
	2.12 Number of reports Court watching brief conducted	-	-	-	48	48	0	Target met
	2.13 Number of M&E special projects implemented	-	-	-	1	1	0	Target met

PROGRAMME 2: Provincial Secretariat for Police Service								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual 2022/2023**		
Improved Community Police Relations	2.14 Number of Community Safety Forums assessed for functionality (Local and District Municipality)	12	27	33	41	33	-8	After Local government elections, the majority of the Municipalities changed its executive members and the department was struggling to secure appointments with a new leadership however, the Department had to embark on an exercise to facilitate and workshop the newly elected councillors about Community Safety Forums.
	2.15 Number of Community Police Forum (CPFs) CPFs assessed on functionality per year	141	111	165	150	165	+15	Over-achievement was due to an increase in cases of crime, after the floods which destroyed the infrastructure and

PROGRAMME 2: Provincial Secretariat for Police Service								
Outcome	Output Indicator	Audited Performance			Actual Performance Against Target		Variance from planned target to actual achievement 2022/2023	Reasons for variance
		2019/2020	2020/2021	2021/2022	Annual Target 2022/2023	Actual 2022/2023		
								compromise security therefore CPF structures were resuscitated in other Police stations
	2.16 Number of initiative to support district community safety structures	52	0	52	94	122	+28	Over-achievement was due to a demand to support and facilitate the re-establishment of Community Safety Forums and the CPF.
	2.17 Number of reports on provincial safety structures supported and maintained	4	4	2	4	4	0	Target met
	2.18 Number of reports on deployment of crime prevention volunteers	4	4	4	4	4	0	Target met
	2.19 Number of social crime prevention programme implemented	14	83	-	143	274	+131	Increase in cases of crime resulted in an over-achievement of this indicator, more programmes are

PROGRAMME 2: Provincial Secretariat for Police Service								
Outcome	**Output Indicator**	**Audited Performance**			**Actual Performance Against Target**		**Variance from planned target to actual achievement 2022/2023**	**Reasons for variance**
		2019/2020	**2020/2021**	**2021/2022**	**Annual Target 2022/2023**	**Actual 2022/2023**		
								required such as awareness campaigns to address different crime trends to educate the community on how they can handle and report cases of such crimes.
	2.20 Number of Communities in Dialogue (CIDP) Crime prevention programme implemented	-	-	13	23	10	-13	The indicator is demand driven and it's based on conflict resolution
Safety Research and Information Management	2.21 Number of consolidated provincial safety priorities research reports produced	1	1	1	1	1	0	Target met
	2.22 Report on safety and crime trend analysis in the Province	1	1	1	1	1	0	Target met

PROGRAMME 2: Provincial Secretariat for Police Service

Outcome	Output Indicator	Audited Performance			Actual Performance Against Target		Variance from planned target to actual achievement 2022/2023	Reasons for variance
		2019/2020	2020/2021	2021/2022	Annual Target 2022/2023	Actual 2022/2023		
	2.23 Number of research reports on special projects commissioned by the Civilian Secretariate for Police compiled	1	1	1	1	1	0	Target met
	2.24 Number of reports on policing policies and directives reviewed	1	1	1	1	1	0	Target met
	3.25 Number of research report on policing per year	-	-	-	1	1	0	Target met

Strategy to overcome areas of under-performance.

The Department is engaging SALGA to address the issue of Community Safety Forums, a presentation to address this issue will be done at a Munimec. Monthly reporting and mid-year review of performance against planned target will be emphasised at a District level to ensure that the department is warned at an early stage if there is a potential of underperformance and provide intervention.

Sub-Programmes	2022/2023			2021/2022		
	Final	Actual Expenditure	(Over)/ Under Expenditure	Final appropriation	Actual Expenditure	(Over)/ Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Policy and Research	4 266	4 266	-	4 067	4 067	
Monitoring and Evaluation	9 048	9 048	-	9 289	9 289	
Safety Promotion	84 375	84 440	(65)	74 510	74 510	
Community Police Relation	6 520	6 520	-	10 972	10 972	
Programme Support	34 743	34 743	-	35 507	35 507	
Total	138 952	139 017	(65)	134 345	134 345	

5. TRANSFER PAYMENTS

The department had no transfer payments to public entities.

Transfer payments to all organisations other than public entities

No transfer payments were made by the Department to any organization.

CONDITIONAL GRANTS AND EARMARKED FUND

The department had no transfer payments to public entities.

Conditional grants and earmarked funds received.

The department received a conditional grant to the tune of R 3 046 000 from the Department of Public Works. This grant was for the Extended Public Works Programme (EPWP). The grant was used for workshops, training and payment of Social Crime Volunteers The table below details the conditional grants received during for the period 1 April 2022 to 31 March 2023.

Department who transferred the grant	Department of Public Works
Purpose of the grant	The Expanded Public Works Programme (EPWP) is one element within a broader government strategy to reduce poverty through the alleviation and reduction of unemployment. The Programme involves creating work opportunities for unemployed persons, and so allowing them to participate economically and contribute to the development of their communities and country as a whole. other economic and social infrastructure
Expected outputs of the grant	• Number of people employed and receiving income through the VSCCP. • Increased average duration of the work opportunities created.
Actual outputs achieved	-
Amount per amended DORA	3,046 000
Amount received	3,046 000
Reasons if amount as per DORA was not received	-
Amount spent by the department	3,046 000
Reasons for the funds unspent by the entity	-
Reasons for deviations on performance	-
Measures taken to improve performance	-
Monitoring mechanism by the receiving department	Volunteer time sheets, monthly and quarterly reports

DONOR FUNDS

Donor Funds Received

The department did not receive donor funding for the period under review.

CAPITAL INVESTMENT

Capital investment, maintenance, and asset management plan.

Department has no infrastructure project.

PART C: GOVERNANCE

1 INTRODUCTION

Commitment by the department to maintain the highest standards of governance is fundamental to the management of public finances and resources. Users want assurance that the department has good governance structures in place to effectively, efficiently and economically utilize the state resources, which is funded by the tax payer.

2 RISK MANAGEMENT

Enterprise Risk Management (ERM) is the process whereby an institution looks at the risk in an integrated fashion, with the goal of achieving sustained benefit within each activity and across the portfolio of activities. ERM is an essential element of the strategic management of any organisation and should be embedded in the ongoing activities of the business. ERM is therefore recognized as the most integral part of sound organisational management and is promoted in South Africa as good practice and in terms of ISO 31000.

The long-term success of any organization relies on many things, from continually assessing and updating their offering to optimizing their processes. As if this weren't enough of a challenge, they also need to account for the unexpected in managing risk.

In accordance with the Risk Management Strategy, the department of Community Safety & Liaison, planned to conduct a strategic risk assessment review was scheduled to be undertaken and finalized in the last quarter to accompany the strategic review of the department for the 2022/2023 financial year.

The objectives of this project included to:

- Review risks associated with the strategy of the department,
- To assist the Department with the development/review of relevant mitigation strategies and opportunities that would assist in the prevention and deterrent of risks posing threats to the achievement of the department's strategy.

The department identified eight (8) risks, one (1) with the critical residual risk and seven (7) with a major residual risk exposure. Sixteen (16) mitigating action plans were put in place to strengthen controls to minimize the risk exposure level to an acceptable risk appetite.

In accordance with the Provincial Internal Audit Services PIAS Risk and Advisory Services (PIAS (RAS)) 2022/2023 risk management support plan for Department of Community Safety & Liaison, an ethics and corruption risk assessment project was scheduled to be undertaken in the second quarter of the 2022/2023 financial year.

The objectives of this project included to:

- Assist in promoting integrity and an ethical culture within the Department, through identification of gaps in the governance and management of ethics, corruption and fraud risks in the Department; and
- To assist the Department with the development/review of relevant mitigation strategies and opportunities that would assist in the prevention and deterrent of unethical conduct and acts of corruption.

This assessment was conducted through administering of an employee ethics, corruption and fraud survey which resulted in the ethics risk assessment report. The assessment has ten (10) ethical risks that were identified during this session leading to seven (7) risks with a residual risk rating of major, two (2) rated as moderate and one (1) as minor. Nineteen (19) mitigating action plans were put in place to strengthen controls to minimize the risk exposure level to an acceptable risk appetite.

The departmental Risk Management Committee (RMC) monitored the effectiveness of risk management within the department and continued to play an oversight role in ensuring cooperation with risk management activities. The RMC convened meetings as per the approved work plan.

3 FRAUD AND CORRUPTION

The Province of KwaZulu-Natal has adopted a pol- icy of zero tolerance towards corruption. In this regard, the province has adopted the ethos of "I Do Right – Even When Nobody is Watching" as a proactive initiative or campaign to enhance pro- fessional and ethical behaviour among public ser- vants in their dealings with civil society, including business, labour and the media.

The Department has a Fraud Prevention Plan with Annexures consisting of the Conflicts of Interest Policy, Gifts and Hospitality Policy, Whistle Blow- ing Policy, Code of Conduct Policy, Remunerative Work Outside Public Service Policy. All these poli- cies were adopted in 2021 and are currently under review. These policies seek to model the depart- ment's appetite to an anti-corrupt and fraud free environment.

As part of institutionalising the ethics within the department, the directorate continued to create awareness on anti-fraud and corruption in various districts. This is done as preventive measure in the fight against fraud and corruption.

4 MINIMISING CONFLICT OF INTEREST

As prescribed in Chapter 2 Part 2 of the Public Service Regulations, 2016. During April 2022, 100% of SMS members declared their financial interests via the e-Disclosure System for the 2021/22 financial year and the Head of Department and MEC submitted all the disclosures electronically to the Public Service Commission before 31 May 2022. SMS members who joined the department during the financial year submitted within one (1) month of employment.
Furthermore, as per the "Determination on other categories of designated employees to disclose their financial interest and directive on the form, date and financial interests to be disclosed" issued by the Minister of the Department for the Public Service and Administration, all level 09 and 10 personnel had to disclose their financial interests electronically via the e-Disclosure System for the 2021/22 financial year by 31 July 2022. 86% employees in this category complied and submitted their disclosures as of 31 July 2022. Also, all officials engaged with decision making processes, such as tender adjudications and personnel appointments, are obliged to sign declarations in this regard.

5 CODE OF CONDUCT

All officials have been provided with copies of the new Public Service Code of Conduct as contained in Chapter 2 Part 1 of the Public Service Regulations, 2016.
The Guide on the "Ethical Conduct of Public Servants" is regularly updated as amendments are made to legislation/directives and distributed to employees.
On a continuous basis workshops and training are offered to officials in the Department on the Code of Conduct .

6 HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The task of ensuring that the workplace remains clean and free from any health risks and hazards is central in ensuring that the workplace environment is safe and healthy and in this regard the Department has been working closely with the Department of Employment and Labour to ensure that its buidings are safe and risk free and that they comply with relevant legislation

Departmental Safety, Health, Environment, Risk and Quality (SHERQ) Committee has been ap- pointed and first aid and firefighting training has been provided to appointed staff representatives.

SHEQ Inspections are carried out in all offices on a quarterly basis and any issues identified are re- ported to management and if necessary to the landlord via Department of Public Works to rectify.

The Department of Employment and Labour has conducted information sessions iro Injury on Duty to employees. Should an employee be attacked and killed in the line of duty the Department ensures that the processes as per the COIDA are followed to submit the matter to Department of Employment and Labour.

7 PORTFOLIO COMMITTEES

The Portfolio Committee on Community Safety and Liaison performed oversight over the functioning of the department. The Committee scrutinised the departmental budget, expenditure and service delivery performance in order to ensure that the lives of the citizens of the Province are improved. Portfolio Committee meetings were held quarterly and matters raised by the committee were addressed by the department.

Resolution Number	Matters Raised By The Committee	Resolution Taken	How The Department Dealt With The Matters
CSL 01/04/22	The Expanded Public Works Programme (EPWP) is one element within a broader government strategy to reduce poverty through the alleviation and reduction of unemployment. The Programme involves creating work opportunities for unemployed persons, and so allowing them to participate economically and contribute to the development of their communities and country as a whole. other economic and social infrastructure	It was resolved that the department must ensure the filling of advertised vacant posts before the end of the first quarter.	The vacancy rate as at 31 December 2022 was at 4.71%, out of 191 posts in the Department, only nine (9) are yet to be filled. All posts were subjected to the Departmental moratorium during Quarter 3. A post of Secretary to the Director was filled on 01 December 2022, however due to the exit of one official on the same month, the vacancy rate remains the same. The Department recorded 4 staff exits during the period from 01 January to 31 March 2023, which resulted to the increase of the vacancy rate from 4.2% to 6.28% (12 vacant posts out of 191 posts); Two more staff exits were recorded in April 2023 which resulted to the increase of vacant posts to 14 and vacancy rate to 7.32%; The nature of staff exits can be summarised as follows: • 2 exits result from resignations; • 2 exits result from horizontal transfer to other Departments; • 1 exit result from retirement; • 1 exit results from death. • The main contributing factors to delays In reducing the vacancy rate are as follows: • Delays in getting approvals to fill vacant posts from Provincial Treasury and OTP; • Internal promotions (for example, 3 posts that were filled since 01 January 2023 were made filled through internal promotions).

CSL 01/08/22	The Expanded Public The HOD post had not yet been filled. There was still an acting HOD.	It was resolved that in the next meeting, the department will provide update regarding the recruit ment process on the permanent filling of the HOD post.	The process is handled by the Of fice of the Premier. In terms of the received update, the first advert was issued in May 2022 however the post had to be readvertised as the wrong salary level was put in the advert. The post was re-advertised in Oc tober 2022, only two applications were received and the shortlisting could not be processed. The post was advertised for the third time in April 2023 and the closing date was 05 May 2023. Office of the Premier reported on 08 June 2023 that the post is in the shortlisting stage.
CSL 01/10/22	The Expanded Public Having noted that The Chairperson referred the meeting to a resolution to undertake an oversight visit to the Durban Har bour. The Committee agreed that the Provincial Com missioner had expressed his wish for the Committee to visit the harbour and see its operations, however the Committee had not arrived at a firm resolution.	It was resolved that the committee will prioritize the visit to the Durban Harbour as before as soon as a slot is available in the current quarter	The Expanded Public The resolution has not been imple mented. The Secretariat reported that the Committee had prioritized the oversight visit to Inchanga and that the visit to the harbour will be implemented when opportunity arises.
CSL 02/10/22	Noting that the informa tion on deployment of Volunteers is lacking.	The Committee re solved that at the next meeting the Depart ment should present an Annexure detailing Wards where the Vol unteers are stationed and the numbers.	Reports to the Portfolio Committee were presented as requested during oversight visits to Umkhanyakude and Zululand district offices of the department. A copy of the VSCPP database was submitted to the Portfolio Committee indicating the wards where volunteers are stationed.

30/03/2023	The Portfolio Committee members noted the pre sentations by the depart ment though certain con cerns were raised such as: Conditions in the police stations and the shortages of resources. Concerns over the 2% budgeted on people with disabilities. Posts filled with people with disabilities is also on 2% which is also a major concern. Targets not met. Department always sets low targets. are often way too low e.g., DVA target – 2022/23 that decreased from 4 and dropped to 1 as well as target for feedback from SAPS also decreased with no clear explanation provided Questions were raised about how the areas deemed as hotspots were identified with respect to the R11.5 million allocation. Ethekwini is not included yet it usually features high on the crime statistics. Clarity was sought on whether the allocation is for Amakhosi or identified hotspot areas. Members raised concerns about the budget alloca tion for the department in the 2023/24 year. There should be a clear direction and partnerships in relation to the security of Amakhosi and Izinduna (Traditional Leaders). The department must men tion who they are working with to try and solve those challenges. • The committee needs to find a solution to address this serious crime issue. • Issues of police com pensation were raised as demotivating factors.	The Committee voted in support of the bud get presented by the department.	Matters have received attention and being attended to accordingly.

	The committee high lighted the need for the department to be support ed, noting its budgetary constraints. The budget must be increased if any improve ments are to be realised in the fight against crime. Collaboration is needed between SAPS, and other security cluster and private security to maintain law enforcement in the prov ince. The partnership can assist to mitigate the chal lenges that are prominent in the province. • The committee proposed that some of the targets must be changed, e.g., police visibility cannot be limited to when there are major events or not. • Formalisation and in-depth training of volun teers, CSFs and commu nity safety structured is needed. Issues of police visibility were also raised noting that crime happens every day. Community structures should be able to help with visibility. Community participation is important when fighting crime.		

8 SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
Resolution No.	Predetermined Objectives: Slow Response from Management and Leadership	Resolution 177/2022	Continuous quarterly validation of perfor mance information is conducted to ensure validity, accuracy and reliability of report ed information (All Districts)	The matter has received attention and being attended to accordingly
03 March 2023	Financial Health, Accruals from previous two financial years	Resolution 178/2022	The Department has implemented Com mitment register system to prevent over-commitments and hence service de livery Accruals. Strict controls in respect of over-spending per Cost Centre's have been instituted. The Department does not envisage high service delivery Accruals in the current financial year. An instruction has been issued to all responsibility man agers to finalise their projects by the end of February to avoid payments falling in the new financial year.	

03 March 2023	Compliance with Key legislations, Consequence Management	Resolution 179/2022:	Consequence management is almost complete on those officials that had been highlighted on previous investiga tion reports. Plans are in place to train all SMS and middle managers on consequence man agement. Programme 1: All em ployees have been issued with their let ters to effect conse quence manage ment. Programme 2: All em ployees have been is sued with their letters to effect consequence man agement.	Resolved Consequence management was implemented to employees that transgress the Irreg ular Expenditure for the FR07/2013 and the application for condonation was submitted to Pro vincial Treasury on the 3rd of March 2023. No response has been received yet.
	Resolution 180/2022	Irregular Expendi ture R36,06 million in 2021/22 (Balance of prior years' irreg ular expenditure not yet condoned: R32.63 million)	2021/22 irregular expenditure of R3.4 Million the deter mination test was conducted by Inter nal Control and have submitted the report to Unauthorized, Irregular, fruitless and wasteful expenditure advisory committee (UIFW Committee) finalisation of conse quence manage ment. One case amounting to R1,5 million, Inter nal Control has con ducted determina tion test and pre sented it to the UIFW Committee. Currently the case is with AHOD for approval of the recommenda tions.	The Determina tion test has been conducted and presented to UIFW Committee who are assisting in fast tracking the inves tigations of irreg ular expenditure. The Cases will be presented to AHOD with the recom mendations to be implemented. Resolved The amount of R352K was success fully condoned on the 14 December 2022. The matter was handed over to the Office of the Pre mier for Forensic investigation.

			The Internal Con trol unit is currently conducting a deter mination test for three cases amount ing to R 3,2 million.	The cases amount ing to R1,9 million consequence man agement has been implemented and the application for condonation has been submitted to KZNPT.
	Resolution 181/2022	Investigations	FR 23/2014 – two (2) employees were outstanding. Both the outstanding employees have since resigned.	
	Resolution 181/2022	Investigations	FR 07/2013 – Consequence Man agement needed to be implemented for 18 employees. One employee (1) is deceased. Five employees (5) are no longer in the employ of the department. All the other employ ees have received and accepted their cautionary letters	Resolved Consequence management was implemented to employees that transgress the Irreg ular Expenditure for the FR07/2013 and the application for condonation was submitted to Provin cial Treasury on the 3rd of March 2023. No response has been received yet.

Matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
The contracts for secu rity services were for six months and the same suppliers were re-ap pointed at the end of the contract. According to the Department's SCM Policy paragraph 20.1, competitive bids must be invited for all procurement above R500 000.	2019/20	The matter was handed over to the Office of the Premier for Forensic investigation.
There has been a slow response by manage ment in ensuring that there are adequate con trols in place to prevent and detect irregular expenditure as well as to effectively deal with employees who have transgressed the rele vant SCM polices and processes. This is evi dent from the repeat findings on irregular expenditure that were identified during the current and prior years.	2019/20	The Department has a backlog of irregular expen diture not investigated since 2014. Internal control is facing capacity challenges within the Department. The Accounting Officer has then established an unau thorized, Irregular, Fruitless and Wasteful Expenditure Advisory (UIFW) Committee who are assisting in fast tracking the investigations of irregular expenditure.
During the audit of con sequence manage ment, it was noted that the following cases of irregular expenditure have not been investi gated.	2021/22	The Department has a backlog of irregular expenditure not investigated since 2014. Internal control is facing capacity challenges within the Department. The Accounting Officer has then established an unau thorized, Irregular, Fruitless and Wasteful Expenditure Advisory (UIFW) Committee who are assisting in fast tracking the investigations of irregular expenditure. Determination tests totaling +- R 10 million have been conducted. R 352 160 was condoned by the Provincial Treasury. Other cases are under forensic investigations and cannot be finalised by the Department.

Taxi councils'non-compliances with legislation.	2021/2022	Taxi operators are issued with operating licenses by the Provincial Regulatory Entity (PRE) in terms of section 24 of the National Land Transport Act, 2009 (Act 5 of 2009), in respect of specific routes. Operators are not allowed to operate outside of the specified routes and doing so is an offence. The KZN Land Transport Regulations, 2019 requires all taxi associations and non-members to register with the PRE and in Regulation 16 provides that "An organ of state, a transport authority or a core city may not award a contract, for any purpose relating to public transport, to any operators of minibus taxi-type services who are not registered or provisionally registered members or non-members, or to any associations that are not registered, except assistance relating to training or instruction". The Regulations also contain a Code of Conduct. The Department is no longer contracting those non-compliant taxi associations, the compliant structure is utilised. Department has engaged none compliance Taxi associations to request them to be compliance with regulations. Department has stopped using Taxi associations until they are compliant. Provincial (SANTACO) and regional structure is used where area taxi associations are not compliant. Department has stopped using Taxi associations until they are compliant. Provincial (SANTACO) and regional structure is used where area taxi associations are not compliant. Engagements between DOT and taxi associations are continuing which led to using Provincial structure while area taxi associations not yet compliant.

9 INTERNAL CONTROL UNIT

The internal Control Unit is a sub-directorate under the Finance Management Directorate. This unit has been faced with staff complement challenges. Two Compliance Officers were appointed in September 2021 and the Deputy Director was struck with an illness until the post became vacant in March 2022, however recruitment process has commenced to fill this position. The department has a backlog of performing determination tests for irregular expenditure cases dating as far back as 2013/2014 financial year. To address this, the department appointed the Irregular Expenditure Advisory Committee to provide advisory services on determination tests conducted and to provide guidance and recommendations to the Head of department on issues concerning reported cases of Irregular expenditure. The unit also co-ordinates audits from both the internal audit assignments that were undertaken as per Provincial Internal Audit Service operational plan and statutory audits that are conducted in terms of the Public Audit Act. The unit also coordinated information that is submitted to Cluster Audit and Risk Committee (CARC) on a quarterly basis.

10 INTERNAL AUDIT AND AUDIT COMMITTEES

The department's internal audit requirements are being serviced by the Provincial Internal Audit Services (PIAS) located within Provincial Treasury, a function that was set up under sections 38(1)(a)(i) and 76(4) of the PFMA, as a shared function for the KwaZulu-Natal Provincial Administration (KZNPA), and in terms of paragraph 3.2.3 of the Treasury Regulations. The strategic objective of PAIS is to provide an independent and objective assurance and consulting service designed to add value and improve KwaZulu-Natal Provincial Administration operations through evaluations of the systems of internal control, risk management and corpo- rate governance processes. PIAS consists of three sub-programmes viz. assurance services that is responsible for conducting internal audit assignments in terms of the identified risk areas; risk and advisory services that provides risk management support and consulting services; and forensic services which is responsible for conducting forensic investigations.

Internal audit work was carried out in line with the Operational and Strategic Internal Audit Plan.
Provincial Treasury is responsible for the appointment of members and management of the Audit Committee. The Provincial Audit and Risk Committee (PARC) was established by
KwaZulu-Natal Provincial Government (KZNPG) in terms of section 77(a)(ii) of the Public Finance Management Act (PFMA) No. 1 of 1999 as amend- ed, read together with Chapter 3 of the Treasury Regulations. KZNPG also established three Clus- ter Audit and Risk Committees (CARC) which re- port directly to the PARC. The abovementioned committees were established to assist the KZNPG in fulfilling their oversight responsibilities for the integrity of Government's financial reporting process, system of internal controls, audit process, process for monitoring compliance with laws and regulations and KZNPG's code of conduct, fraud prevention, the risk management process and any other good governance processes.

11 AUDIT COMMITTEE REPORT

REPORT OF THE AUDIT & RISK COMMITTEE ON VOTE 9 COMMUNITY SAFETY AND LIAISON

The Audit Committee herewith presents its report for the financial year ended 31 March 2023, as required by Treasury Regulation 3.1.13 read with section 77 of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended by Act No. 29
of 1999).

The Provincial Audit and Risk Committee (PARC) is the shared audit and risk committee for the provincial departments, and is further sub-divided into three Cluster Audit & Risk Committees (CARC's) that provide oversight of key functions to the KZN Provincial Government Departments.
The Department of Community Safety and Liaison is served by the Governance, State Capacity and Institutional Development (GSCID) Cluster Audit & Risk Committee.

The Audit Committee reports that it has adopted formal terms of reference contained in its Audit and Risk Committee Charter. The Committee complied with its responsibilities arising from the Public
Finance Management Act and Treasury Regulation.

Audit Committee Members and Attendance

The PARC and GSCID CARC consisted of the members listed hereunder who have met as reflected below.

#	Name of Member	PARC Meetings Attended	GSCID CARC Meetings Attended
1.	Mr. Z. Zulu – **PARC Chairperson**	5 of 5	4 of 4
2	Ms. S. Makhathini – **GSCID CARC Chairperson**	5 of 5	4 of 4
3.	Mr. M. Tarr	5 of 5	4 of 4
4.	Mr. S. Mthethwa	4 of 5	N/A*
5.	Ms. R. Ramphal	5 of 5	N/A*
6.	Mr. S. Maharaj	5 of 5	N/A*

* refers to PARC members who did not serve on the GSCID CARC

The Effectiveness of Internal Control

The reports of the Provincial Internal Audit Service (PIAS), as well as the Auditor General were reviewed by the Committee during the period under review, and weaknesses in controls in the following areas were noted:

- Procurement and Expenditure
- IT Continuity Audit
- Cyber Security Assessment
- Maintenance of Community Structures

The Committee considered the appropriateness of management's planned interventions to improve the overall control environment and advised management to implement these measures urgently, to avoid the recurrence of audit findings.

Effectiveness of Internal Audit

PIAS activities were reviewed by the Committee during the special PARC and CARC monitoring processes. The Committee evaluated PIAS' reports detailing the assessment of the adequacy and effectiveness of controls designed to mitigate the risks associated with the operational and strategic activities of the department.

The PIAS planned to perform eleven (11) audit assignments for the period under review, of which all eleven (11) were finalised.

The Committee is satisfied that PIAS performed effectively during the period under review. During the 2023/24 financial year, the Committee will continue to monitor the progress made by the PIAS against its operational plans in order to ensure that it continues to fulfil its mandate and add val- ue to the Department.

Risk Management

The responsibilities of the Committee with respect to risk management are formally defined in its Charter. For the period under review, the Committee's responsibilities have been focused, amongst other things, on the quarterly review of the Department's risk register and monitoring progress against the risk management operational plan.

As at the end of the 2022/23 financial year, the Department's risk register status was as follows:

Risk Magnitude	Nr of Risks	No of agreed action plans	Completed action plans	Action plans in progress	Removed action plans	% Completed action plans
Critical	9	28	15	13	0	54%
Major	**39**	64	27	35	2	42%
Moderate	**16**	26	14	12	0	54%
Minor	1	7	1	6	0	14%
Insignificant	**3**	4	2	2	0	50%
Total	**68**	129	59	68	2	46%

In terms of the departmental risk register, as summarised in the above table, the Committee noted with appreciation the strides made by the Department on consolidating various risk assessments that have been performed throughout the Department. The Department was urged to timeously implement outstanding risk mitigation plans, particularly for risks classified as critical and major, and to consider adding risks that are relevant to its mandate – i.e. risks associated with inadequate or failing crime intelligence, taking into account high crime levels in the province. The Committee felt the need for the Department to advocate for intelligence-led (or risk-based) policing in order to predict and respond to crime before it arises. The Committee further advised for crime intelligence risks to be included in the provincial risk register.

The Department is further advised to increase capacity within its risk management function and to continue implementing the revised provincial risk management framework and combined assurance framework, including the identification and escalation of transversal risks to the recently established provincial risk management committee.

Quality of in year management and monthly/quarterly reports

The Committee was satisfied with the content and quality of quarterly reports in respect of in year management and quarterly performance, prepared and issued by the Accounting Officer of the Department during the year under review, in terms of the PFMA and the Division of Revenue Act.

Evaluation of Financial Statements

The Committee has:

- Reviewed and discussed the Annual Financial Statements, including the audit report, with the Accounting Officer, Auditor General and PIAS;
- Reviewed the Auditor General's Management Report;
- Reviewed the Department's processes for compliance with legal and regulatory provisions, and did not identify any instances of material non-compliance; and
- Reviewed the conclusion on the usefulness and reliability of performance information resulting from the external audit of the Department.

• Reviewed the conclusion on the usefulness and reliability of performance information resulting from the external audit of the Department.

Auditor-General's Report

The Committee has met with the Auditor General of South Africa to discuss and evaluate the issues that emanated from the current regulatory audit.

The Committee will ensure that corrective actions in respect of the detailed findings emanating from the current regulatory audit continue to be monitored on a quarterly basis through the CARC processes.

The Committee concurs with and accepts the conclusion of the Auditor General's opinion on the Annual Financial Statements of an unqualified audit opinion with no findings, and is of the opinion that the Audited Annual Financial Statements be accepted and read together with the report of the Auditor General.

Appreciation

The Committee wishes to express its appreciation to the Management of the Department, the Auditor General of South Africa, and the Provincial Internal Audit Services for the co-operation and support they have provided to enable us to compile this report.

Mr. Z. Zulu
Acting Chairperson: Provincial Audit and Risk Committee
04 August 2023

12 B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the compliance to the BBBEE requirements of the BBBEE Act of 2013 and as determined by the Department of Trade and Industry.

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following: Discussion(include a discussion on your response and indicate what measures have been taken to comply)		
Criteria	**Response Yes / No**	**Discussion (include a discussion on your response and indicate what measures have been taken to comply)**
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	N/A
Developing and implementing a preferential procurement policy?	Yes	The department is using National Treasury's Preferential Procure ment Policy Framework Act, 2000: Preferential Procurement Regula tions, 2017
Determining qualification criteria for the sale of state-owned enterprises?	N/A	N/A
Developing criteria for entering into partnerships with the private sector?	N/A	N/A
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	N/A

PART D:
HUMAN RESOURCE MANAGEMENT

1 INTRODUCTION

The information contained in this part of the annual report has been prescribed by the Minister for the Public Service and Administration for all departments in the public service.

2 OVERVIEW OF HUMAN RESOURCES

During 2022/23 financial year, the Department identified a need to assess its capacity to deliver on its mandate through human resources. The issue of capacity was looked into from the perspective of number and quality of human resources in terms of the availability of core and critical set of skills.

As part of addressing some of the challenges associated with lack of capacity in terms of number of personnel, consultations on the structure were made with the Executive Authority and Office of the Premier. Notwithstanding the slow pace of the process of reviewing the structure but the quality of information received through inputs made by various stakeholders confirms that the final product will improve work processes and address most of the service delivery challenges.

To address some of the compliance issues and pressing service delivery challenges, one of the interventions made was to conduct an organisational functionality assessment and workload analysis. The aim of the exercise is to identify existing human resource gaps that require immediate interventions whilst the process of the reviewing the organisational structure is underway.

The establishment of the Department did to grow during the 2022/2023 Financial Year and remained constant at 191 permanent posts with 3 Interns employed.

The vacancy rate decreased substantially from 1 April 2021 when it was 16,75% to 5.7% as at 31 March 2023. This was achieved through a concerted effort of Human Resources and Management to ensure that selection panels convene timeously to finalise the filling of vacant posts.

The Department spent 47,40 % of the total voted expenditure for compensation. The largest amount percentage of personnel cost relates to the compensation of employees on salary levels 13 and higher (Senior Management).

Due to the stability of the structure with no new posts being created no job evaluations were undertaken during this period under review.

The staff profile of the Department as at 31 March 2023, as follows: 58,47% black female, 32,79% black male, 1,09% white female, 0.55% white male, 0,55% coloured female, 0% coloured male, 4,37% Indian female and 2,19% Indian male. The representatively of females at Senior Management Service level (Levels 13 - 16) has remained constant at is 50% up in the 2022/2023 reporting period which is in line with the national target of 50% women on SMS level.

The department has reached a target of 2,72% insofar as of employment of people living with disabilities.

The management of performance was done in line with Employee Performance Management and Development System (EPMDS) with no performance rewards paid during this reporting period as is prescribed in the DPSA incentive policy framework for Public Servants.

Various interventions were employed to improve the capacity of staff members to deliver towards the achievement of the Department's performance goals as per the annual performance plan. A total of 81 Skills Programmes & other short courses and 19 other training and development programmes were rolled out. Staff members were encouraged to enrol for the free online course offered by the National School of Government to improve their capacity on areas where they were found to be lacking however the uptake of this has been poor thus far.

A total of 36 employees were awarded bursaries during 2022/2023 (16 new and 20 ongoing) as a way of promoting a culture of life-long learning amongst staff. The advertisement of new bursaries was published more than once.
Staff members were continuously encouraged to apply for bursaries and pursue qualifications that are relevant to the core and critical functions of the Department.

Safety, Health, Environment, Risk Quality (SHERQ) inspections are conducted on an ongoing basis as part of ensuring that the workplace is safe, healthy and free from health risks and hazards. In this regard the officials from the Department of Employment and Labour have conducted various inspections to ensure that office buildings are in a safe and sound condition.
No employee suffered an injury on duty during the reporting period.

As part of improving sound labour relations the Departmental Management and Labour Forum continued to be used as a platform to discuss issues that affect workers and bring about solutions that makes the workplace harmonious. Throughout the reporting period, human resource sub-directorate remained a strategic partner by providing guidance in all human resource practices in support of the achievement of the Department's strategic goals. It also served as the employee champion through ensuring that personal circumstances of all employees are taken care of by providing ongoing care and support. In playing its role as the administrative expert, the sub-directorate ensured that all statistical human resource information required for planning and decision making is made available in whichever format and accurate.

3 HUMAN RESOURCES OVERSIGHT STATISTICS

The department must provide the following key in- formation on its human resources. All the financial amounts must agree with the amounts disclosed in the annual financial statements. Provide rea- sons for any variances.

3.1 Personnel related expenditure

The following tables summarises the final audited personnel related expenditure by programme and by salary bands. In particular, it provides an indication of the following:
- amount spent on personnel
- amount spent on salaries, overtime, homeowner's allowances and medical aid.

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2022 and 31 March 2023

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	103 322	41 868	0	0	40,50	581
Provincial Secretary for Police Services	138 954	72 998	0	0	52,50	46
Total	**242 276**	**114 866**	**0**	**0**	**47,40**	**70**

Table 3.1.2 Personnel costs by salary band for the period 1 April 2022 and 31 March 2023

Salary Band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
01 Lower skilled (Levels 1-2)	165	0,10	1	165 000
02 Skilled (Levels 3-5)	9 434	6,20	33	285 879
03 Highly skilled production (Levels 6-8)	19 677	12,90	47	418 660
04 Highly skilled supervision (Levels 9-12)	64 743	42,40	82	789 549
05 Senior management (Levels >= 13)	17 772	11,60	14	1 269 429
13 Contract (Levels 9-12)	229	0,10	1	229 000
14 Contract (Levels >= 13)	2 217	1,50	2	1 108 500
18 Contract Other	1 000	0,70	3	333 333
19 Periodical Remuneration	30 774	20,10	1 422	21 639
20 Abnormal Appointment	2 167	1,40	44	49 452
TOTAL	**148 178**	**97,00**	**1 649**	**89 860**

Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2022 and 31 March 2023

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	35 132	0.81	3	0,00	1 025	2,40	1 995	4,60
Provincial Secretary for Police Services	92 720	0.85	14	0,00	1 375	1,30	3 029	2,80
Total	**127 851**	**0.84**	**17**	**0,00**	**2 400**	**1,60**	**5 024**	**3,30**

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2022 and 31 March 2023

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
01 Lower skilled (Levels 1-2)	132	80,00	0	0,00	19	11,50	0	0,00
02 Skilled (Levels 3-5)	7 009	74,10	0	0,00	425	4,50	1 134	12,00
03 Highly skilled production (Levels 6-8)	15 500	78,30	0	0,00	762	3,80	1 593	8,00
04 Highly skilled supervision (Levels 9-12)	55 270	81,70	17	0,00	976	1,40	2 183	3,20
05 Senior management (Levels >= 13)	15 931	83,50	0	0,00	199	1,00	114	0,60
13 Contract (Levels 9-12)	229	100,00	0	0,00	0	0,00	0	0,00
14 Contract (Levels >= 13)	2 063	85,70	0	0,00	18	0,70	0	0,00
18 Contract Other	943	92,00	0	0,00	0	0,00	0	0,00
19 Periodical Remuneration	30 774	100,00	0	0,00	0	0,00	0	0,00
20 Abnormal Appointment	0	0,00	0	0,00	0	0,00	0	0,00
TOTAL	**127 851**	**83,70**	**17**	**0,00**	**2 400**	**1,60**	**5 024**	**3,30**

3.2 Employment and Vacancies

The tables in this section summarise the position with regard to employment and vacancies.

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment.

This information is presented in terms of three key variables:

- programme
- salary band
- critical occupations (see definition in notes below).

Table 3.2.1 Employment and vacancies by programme as on 31 March 2023

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration, Permanent	77	72	6,50	2
Provincial Secret for Police Ser, Permanent	117	111	5,10	1
Total	**194**	**183**	**5,70**	**3**

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2023

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
01 Lower Skilled (Levels 1-2), Permanent	1	1	0,00	0
02 Skilled (Levels 3-5), Permanent	35	33	5,70	0
03 Highly Skilled Production (Levels 6-8), Permanent	48	47	2,10	0
04 Highly Skilled Supervision (Levels 9-12), Permanent	89	82	7,90	0
05 Senior Management (Levels >= 13), Permanent	15	14	6,70	0
09 Other, Permanent	3	3	0,00	3
13 Contract (Levels 9-12), Permanent	1	1	0,00	0
14 Contract (Levels >= 13), Permanent	2	2	0,00	0
TOTAL	**194**	**183**	**5,70**	**3**

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2023

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administrative Related, Permanent	93	88	5,40	3
Communication And Information Related, Permanent	4	4	0,00	0
Finance And Economics Related, Permanent	5	5	0,00	0
Financial And Related Professionals, Permanent	3	2	33,30	0
Financial Clerks And Credit Controllers, Permanent	2	2	0,00	0
Food Services Aids And Waiters, Permanent	1	1	0,00	0
Head Of Department/Chief Executive Officer, Permanent	1	0	100,00	0
Human Resources & Organisat Developm & Relate Prof, Permanent	8	7	12,50	0
Human Resources Clerks, Permanent	2	2	0,00	0
Human Resources Related, Permanent	2	2	0,00	0
Information Technology Related, Permanent	2	2	0,00	0
Legal Related, Permanent	2	2	0,00	0
Messengers Porters And Deliverers, Permanent	2	1	50,00	0
Other Administrative & Related Clerks And Organisers, Permanent	12	11	8,30	0
Other Administrative Policy and Related Officers, Permanent	22	21	4,50	0
Secretaries & Other Keyboard Operating Clerks, Permanent	17	17	0,00	0
Senior Managers, Permanent	16	16	0,00	0
TOTAL	**194**	**183**	**5,70**	**3**

3.3 Filling of SMS Posts

The tables in this section provide information on employment and vacancies as it relates to members of the Senior Management Service by salary level. It also provides information on advertising and filling of SMS posts, reasons for not complying with prescribed timeframes and disciplinary steps taken.

Table 3.3.1 SMS post information as on 31 March 2023

SMS Level	Number of posts on approved establishment	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1		5,88	1	5,88
Salary Level 16					
Salary Level 15					
Salary Level 14	2	1	11,76		5,88
Salary Level 13	14	14	82,35	1	0,00
Total	**17**	**15**	**88,24**	**2**	**11,76**

Table 3.3.2 SMS post information as on 30 September 2022

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	0	0,00	1	5,88
Salary Level 16					
Salary Level 15					
Salary Level 14	2	2	11,76	0	0,00
Salary Level 13	14	14	82,35	0	0,00
Total	**17**	**16**	**94,12**	1	**5,88**

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2022 and 31 March 2023

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	1	1	1
Salary Level 16			
Salary Level 15			
Salary Level 14	1	1	
Salary Level 13		0	
Total	**0**	**0**	1

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2022 and 31 March 2023

Reasons for vacancies not advertised within six months
Due to low number of applicants for the of Head: Community Safety and Liaison post, it was readvertised by the Premier.

Reasons for vacancies not filled within twelve months
Due to low number of applicants for the of Head: Community Safety and Liaison post, it was readvertised by the Premier.

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2022 and 31 March 2023

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within six months
N/A

3.4 Job Evaluation

Within a nationally determined framework, executing authorities may evaluate or re-evaluate any job in his or her organisation. In terms of the Regulations all vacancies on salary levels 9 and higher must be evaluated before they are filled. The following table summarises the number of jobs that were evaluated during the year under review. The table also provides statistics on the number of posts that were upgraded or downgraded.

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2022 and 31 March 2023

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
01 Lower Skilled (Levels 1-2)	1	1	100	0	0	0	0
02 Skilled (Levels 3-5)	35	35	100	0	0	0	0
03 Highly Skilled Production (Levels 6-8)	48	48	100	0	0	0	0
04 Highly Skilled Supervision (Levels 9-12)	89	89	100	0	0	0	0
05 Senior Management Service Band A	13	13	100	0	0	0	0
06 Senior Management Service B and B	1	1	100	0	0	0	0
07 Senior Management Service Band C	1	1	100	0	0	0	0
13 Contract (Levels 9-12)	1	1	100	0	0	0	0
15 Contract Band B	2	2	100	0	0	0	0
TOTAL	**191**	**191**	**100**	**0**	**0**	**0**	**0**

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2022 and 31 March 2023

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

Employees with a disability	**0**

The following table summarises the number of cases where remuneration bands exceeded the grade determined by job evaluation, Reasons for the deviation are provided in each case,

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2022 and 31 March 2023

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Director: Provincial Police Oversight & Community Police Relations	1	13	14	Restructuring as at 1 April 2013
Deputy Director: Statistical Analysis & Research	1	11	12	Restructuring as at 1 April 2013
Deputy Director: Human Resource Management	1	11	12	DPSA circular 4 of 2014
Deputy Director: Provincial Commu nity Police Relations & Partnerships	1	11	12	Grade Progression
Deputy Director: Human Resource Management	1	11	12	DPSA circular 4 of 2014
Deputy Director: HRD Policy Planning & EHW	1	11	12	Grade Progression
Assistant Director: Asset Management & Logistics	1	9	10	DPSA circular 4 of 2014
Administrative Officer	1	7	8	Grade Progression
Principal Personnel Officer	1	7	8	Restructuring as at 1 April 2013
Total number of employees whose salaries exceeded the level determined by job evaluation				9
Percentage of total employed				5%

The following table summarises the beneficiaries of the above in terms of race, gender, and disability,

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2022 and 31 March 2023

Gender	African	Asian	Coloured	White	Total
Female	2	1	2		5
Male	2		1	1	4
Total	**4**	**1**	**1**	**1**	**9**
Employees with a disability	**0**	**0**	**0**	**0**	**0**

3.5 Employment Changes

This section provides information on changes in employment over the financial year, Turnover rates provide an indication of trends in the employment profile of the department, The following tables provide a summary of turnover rates by salary band and critical occupations (see definition in notes below),

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Employment at Beginning of Period	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
01 Lower Skilled (Levels 1-2) Permanent	1	0	0	0,00
02 Skilled (Levels 3-5) Permanent	32	2	1	3,10
03 Highly Skilled Production (Levels 6-8) Permanent	46	1	0	0,00
05 Senior Management Service Band A Permanent	13	0	0	0,00
06 Senior Management Service Band B Permanent	2	0	1	50,00
09 Other Permanent	20	2	19	95,00
13 Contract (Levels 9-12) Permanent	0	1	0	0,00
15 Contract Band B Permanent	1	1	0	0,00
17 Contract Band D Permanent	1	0	1	100,00
TOTAL	**201**	**8**	**24**	**11,90**

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2022 and 31 March 2023

Critical Occupation	Employment at Beginning of Period	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrative Related Permanent	106	5	21	19,80
Communication and Information Related Permanent	4	0	0	0,00
Finance And Economics Related Permanent	5	0	0	0,00
Financial And Related Professionals Permanent	2	0	0	0,00
Financial Clerks and Credit Controllers Permanent	2	0	0	0,00
Food Services Aids and Waiters Permanent	1	0	0	0,00
Head Of Department/ChiefExecutive Officer Permanent	1	0	1	100,00
Human Resources & Organisational Development & Related Professional Permanent	7	0	0	0,00
Human Resources Clerks Permanent	2	0	0	0,00
Human Resources Related Permanent	2	0	0	0,00
Information Technology Related Permanent	2	0	0	0,00
Legal Related Permanent	1	1	0	0,00
Information Technology Related Permanent	2	0	0	0,00
Messengers Porters And Deliverers Permanent	2	0	1	50,00
Other Administrative & Related Clerks and Organisers Permanent	11	0	0	0,00
Other Administrative Policy and Related Officers Permanent	21	0	0	0,00
Secretaries & Other Keyboard Operating Clerks Permanent	16	1	0	0,00
Senior Managers Permanent	16	1	1	6,30
TOTAL	**201**	**8**	**24**	**11,90**

The table below identifies the major reasons why staff left the department,

Table 3.5.3 Reasons why staff left the department for the period 1 April 2022 and 31 March 2023

Termination Type	Number	% of Total Resignations
02 Resignation, Permanent	106	5
03 Expiry of contract, Permanent	17	70,80
09 Retirement, Permanent	2	8,30
TOTAL	**24**	**100,00**
Total number of employees who left as a % of total employment	**13,10**	

Table 3.5.4 Promotions by critical occupation for the period 1 April 2022 and 31 March 2023

Occupation	Employment at Beginning of Period	Promotions to another Salary Level	Salary Level Promotions as a % of Employment	Progressions to another Notch within Salary Level	Notch progressions as a % of Employment
Administrative Related	106	1	0,50%	43	21,39%
Communication and Information Related	4	0	0,00%	1	0,50%
Finance and Economics Related	5	0	0,00%	3	1,49%
Financial and Related Professionals	2	0	0,00%	2	1,00%
Financial Clerks and Credit Controllers	2	0	0,00%	2	1,00%
Food Services Aids and Waiters	1	0	0,00%	1	0,50%
Head Of Department/Chief Executive Officer	1	0	0,00%	0	0,00%
Human Resources & Organisational Development & Related Professionals	7	0	0,00%	6	2,99%
Human Resources Clerks	2	0	0,00%	0	0,00%
Human Resources Related	2	0	0,00%	1	0,50%
Information Technology Related	2	0	0,00%	1	0,50%
Legal Related	1	0	0,00%	0	0,00%
Messengers Porters And Deliverers	2	0	0,00%	0	0,00%
Other Administrative & Related Clerks and Organisers	11	0	0,00%	8	3,98%
Other Administrative Policy and Related Officers	21	0	0,00%	14	6,97%
Secretaries & Other Keyboard Operating Clerks	16	0	0,00%	10	4,98%
Senior Managers	16	0	0,00%	0	0,00%
Total	**201**	1	**0,50%**	**92**	**45,77%**

Table 3.5.5 Promotions by salary band for the period 1 April 2022 and 31 March 2023

Salary Band	Employment at Beginning of Period	Promotions to another Salary Level	Salary Level Promotions as a % of Employment	Progressions to another Notch within Salary Level	Notch progressions as a % of Employment
01 Lower Skilled (Levels 1-2), Permanent	1	0	0,00	1	100,00
02 Skilled (Levels 3-5), Permanent	32	0	0,00	16	50,00
03 Highly Skilled Production (Levels 6-8), Permanent	46	0	0,00	28	60,90
04 Highly Skilled Supervision (Levels 9-12), Permanent	85	1	1,20	47	55,30
05 Senior Management (Levels >= 13), Permanent	15	0	0,00	0	0,00
09 Other, Permanent	20	0	0,00	0	0,00
14 Contract (Levels >= 13), Permanent	2	0	0,00	0	0,00
TOTAL	**201**	**1**	**0,50**	**92**	**45,80**

3.6 Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2023

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Officials And Managers	7		0	1	7			1	16
Professionals	7		2	1	11	1	2		24
Technicians And Associate Professionals	35		2		67		5		109
Clerks	10				21		1		32
Service And Sales Workers									0
Skilled Agriculture And Fishery Workers									0
Craft And Related Trades Workers									0
Plant And Machine Operators And Assemblers									0
Labourers And Related Workers	1				1				2

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Total	60	0	4	2	107	1	8	1	183
Employees With Disabilities	0	0	0	0	3	0	0	0	4

Table 6.1B - Total number of Employees with disabilities

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Employees With Disabilities	0	0	0	0	3	0	1	0	4

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2023

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
02 Senior Management, Permanent	5			1	7			1	14
03 Professionally qualified and experienced specialists and mid-management, Permanent	29		4	1	43		5		82
04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	9				36	1	2		48
05 Semi-skilled and discretionary decision making, Permanent	12				20		1		33
06 Unskilled and defined decision making, Permanent					1				1
08 Contract (Top Management), Permanent	1								1
09 Contract (Senior Management), Permanent	1								1
TOTAL	**57**	**0**	**4**	**2**	**107**	**1**	**8**	**1**	**180**

Table 3.6.3 Recruitment for the period 1 April 2022 and 31 March 2023

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
03 Professionally qualified and experienced specialists and mid-management, Permanent	1								1
04 Skilled technical and ac ademically qualified workers, junior management, supervi sors, foremen, Permanent							1		1
05 Semi-skilled and discre tionary decision making, Permanent	2				2				4
09 Contract (Senior Management), Permanent	1								1
10 Contract (Professionally qualified), Permanent	1								1
TOTAL	**5**	**0**	**0**	**0**	**2**	**0**	1	**0**	**8**
Employees with disabilities	1	**0**	**0**	**0**	**3**	**0**	1	**0**	**5**

Table 3.6.4 Promotions for the period 1 April 2022 and 31 March 2023

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
03 Professionally qualified and experienced specialists and mid-management, Permanent	15		3		27		3		48
04 Skilled technical and ac ademically qualified workers, junior management, supervi sors, foremen, Permanent	5				21	1	1		28
05 Semi-skilled and discre tionary decision making, Permanent	6				9		1		16
06 Unskilled and defined de cision making, Permanent		0			1				1
TOTAL	**26**	**0**	**3**	**0**	**58**	1	**5**	**0**	**93**
Employees with disabilities	**0**	**0**	**0**	**0**	**3**	**0**	1	**0**	**0**

Table 3.6.5 Terminations for the period 1 April 2022 and 31 March 2023

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
02 Senior Management, Permanent	1								1
03 Professionally qualified and experienced specialists and mid-management, Permanent	2								2
05 Semi-skilled and discretionary decision making, Permanent	7				13				20
08 Contract (Top Management), Permanent	1								1
10 Contract (Professionally qualified), Permanent	1								1
TOTAL	**11**	**0**	**0**	**0**	**13**	**0**	**0**	**0**	**24**
Employees with Disabilities									

Table 3.6.6 Disciplinary action for the period 1 April 2022 and 31 March 2023

Disciplinary Action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Total	0	0	0	0	0	0	0	0	0

Table 3.6.7 Skills development for the period 1 April 2022 and 31 March 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, Senior Officials and Managers	1	0	0	1	5	0	0	0	7
Professionals	0	0	0	1	5	0	0	0	7
Technicians and Associate Professionals	8	0	1	0	45	0	0	0	54
Clerks	4	0	0	0	22	0	0	0	26
Service and Sales Workers	0	0	0	0	0	0	0	0	0

Skilled Agriculture and Fishery Workers	0	0	0	0	0	0	0	0	0
Craft and related Trades Workers	0	0	0	0	0	0	0	0	0
Plant and Machine Operators and Assemblers	0	0	0	0	0	0	0	0	0
Elementary Occupations	0	0	0	0	0	0	0	0	0
10 Contract (Professionally qualified), Permanent	1								1
Total	**13**	**0**	1	1	**82**	**0**	**0**	**0**	**100**
Employees with disabilities	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

3.7 Signing of Performance Agreements by SMS Members

All members of the SMS must conclude and sign performance agreements within specific timeframes. Information regarding the signing of performance agreements by SMS members. the reasons for not complying within the prescribed timeframes and disciplinary steps taken is presented here.

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	0	0	0
Salary Level 16				
Salary Level 15				
Salary Level 14	2	2	2	12,50
Salary Level 13	14	14	14	87,50
Total	**16**	**15**	**15**	**100%**

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2022

Reasons
N/A

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2023

Reasons
N/A

3.8 Performance Rewards

To encourage good performance. the department has granted the following performance rewards during the year under review. The information is presented in terms of race. gender. disability. salary bands and critical occupations (see definition in notes below).

Table 3.8.1 Performance Rewards by race. gender and disability for the period 1 April 2022 to 31 March 2023

Beneficiary Profile	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African, Female	0	104	0,00	0	0
African, Male	0	59	0,00	0	0
Asian, Female	0	7	0,00	0	0
Asian, Male	0	4	0,00	0	0
Coloured, Female	0	1	0,00	0	0
Coloured, Male	0	0	0,00	0	0
Total Blacks, Female	0	112	0,00	0	0
Total Blacks, Male	0	63	0,00	0	0
White, Female	0	1	0,00	0	0
White, Male	0	2	0,00	0	0
TOTAL	0	178	0,00	0	0
Employees with a disability	0	4	0,00	0	0

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2022 to 31 March 2023

Salary band	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee
01 Lower Skilled (Levels 1-2)	0	1	0,00	0	0
02 Skilled (Levels 3-5)	0	33	0,00	0	0
03 Highly Skilled Production (Levels 6-8)	0	47	0,00	0	0
04 Highly Skilled Supervision (Levels 9-12)	0	82	0,00	0	0
09 Other	0	3	0,00	0	0
13 Contract (Levels 9-12)	0	1	0,00	0	0
TOTAL	**0**	**167**	**0,00**	**0**	**0**

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2020 to 31 March 2021

Critical Occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Financial Clerks and Credit Controllers	0	2	0,00	0	0
Human Resources Clerks	0	2	0,00	0	0
Messengers Porters And Deliverers	0	1	0,00	0	0
Human Resources & Organizational Development & Relate Professionals	0	7	0,00	0	0
Finance And Economics Related	0	5	0,00	0	0
Other Administrative & Related Clerks and Organisers	0	11	0,00	0	0
Legal Related	0	2	0,00	0	0
Financial And Related Professionals	0	2	0,00	0	0
Administrative Related	0	88	0,00	0	0
Communication And Information Related	0	4	0,00	0	0
Secretaries & Other Keyboard Operating Clerks	0	17	0,00	0	0
Human Resources Related	0	2	0,00	0	0
Other Administrative Policy and Related Officers	0	21	0,00	0	0
Food Services Aids and Waiters	0	1	0,00	0	0
Information Technology Related	0	2	0,00	0	0
Total	0	167	0,00	0	0

Table 3.8.4 Performance related rewards (cash bonus). by salary band for Senior Management Service for the period 1 April 2020 to 31 March 2021

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	0	14	0	0	0	0
Band B	0	2	0	0	0	0
Band C	0	0	0	0	0	0

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band D	0	0	0	0	0	0
TOTAL	**0**	**16**	**0**	**0**	**0**	**0**

3.9 Foreign Workers

The tables below summarise the employment of foreign nationals in the department in terms of salary band and major occupation.

Table 3.9.1 Foreign workers by salary band for the period 1 April 2022 and 31 March 2023

Salary band	01 April 2019		31 March 2020		Change	
	Number	% of total	Number	% of total	Number	% Change
TOTAL	0	0	0	0	0	0

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2022 and 31 March 2023

Major occupation	01 April 2019		31 March 2020		Change	
	Number	% of total	Number	% of total	Number	% Change
TOTAL	0	0	0	0	0	0

3.10 Leave utilisation

The Public Service Commission identified the need for careful monitoring of sick leave within the public service. The following tables provide an indication of the use of sick leave and disability leave. In both cases. the estimated cost of the leave is also provided.

Table 3.10.1 Sick leave for the period 1 January 2022 to 31 December 2022

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Contract (Levels 13-16)	7	100,00	1	0,80	7	53
Senior management (Levels 13-16)	55	94,50	7	5,30	8	236

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Contract (Levels 13-16)	7	100,00	1	0,80	7	53
Senior management (Levels 13-16)	55	94,50	7	5,30	8	236
Highly skilled supervision (Levels 9-12)	530	87,00	61	46,20	9	1 552
Highly skilled production (Levels 6-8)	233	87,60	33	25,00	7	342
Skilled (Levels 3-5)	159	89,90	23	17,40	7	149
Lower skilled (Levels 1-2)	3	100,00	1	0,80	3	2
Intern	32	78,10	6	4,50	5	9
TOTAL	**1 019**	**87,80**	**132**	**100,00**	**8**	**2 344**

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2022 to 31 December 2022

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Highly skilled supervision (Levels 9-12)	355	100,00	4	100,00	89	979
TOTAL	**355**	**100,00**	**4**	**100,00**	**89**	**979**

The table below summarises the utilisation of annual leave. The wage agreement concluded with trade unions in the PSCBC in 2000 requires management of annual leave to prevent high levels of accrued leave being paid at the time of termination of service.

Table 3.10.3 Annual Leave for the period 1 January 2022 to 31 December 2022

Salary band	Total days	Number of Employees using annual leave	Average per employee
Contract (Levels 13-16)	40	20	2
Senior management (Levels 13-16)	268	19	14
Highly skilled supervision (Levels 9-12)	1 799	22	82
Highly skilled production (Levels 6-8)	878	19	47

Salary band	Total days	Number of Employees using annual leave	Average per employee
Skilled (Levels 3-5)	572	17	33
Lower skilled (Levels 1-2)	29	29	1
Intern	336	15	23
TOTAL	**3 922**	**19**	**202**

Table 3.10.4 Capped leave for the period 1 January 2022 to 31 December 2022

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average per employee	Average capped leave per employee as on 31 March 2023
Contract (Levels 13-16)	0	0	0	0
Senior management (Levels 13-16)	0	0	149	0
Highly skilled production (Levels 6-8)	0	0	18	0
Highly skilled supervision (Levels 9-12)	4	4	53	1
Skilled (Levels 3-5)	0	0	25	0
Lower skilled (Levels 1-2)	0	0	0	0
Intern	0	0	0	0
TOTAL	**4**	**4**	**55**	1

The following table summarise payments made to employees as a result of leave that was not taken.

Table 3.10.5 Leave pay outs for the period 1 April 2022 and 31 March 2023

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Annual - Discounting: Contract Expiry (Work Days)	57	16	3 563
Annual - Gratuity: Death/Retirement/ Medical Retirement(Work	40	2	20 000
TOTAL	**97**	**18**	**23 563**

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
NIL	N/A

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details. if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations? 2001? If so. provide her/his name and position.	Yes		Mr CS Ngcobo: Director:Corporate Services
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so. indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	Yes		Due to the size of the Department (191 permanent posts) has 1 Employee Health and Wellness Practitioner post which is vacant at the present time
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so. indicate the key elements/services of this Programme.	Yes		The department offers guidance and assistance via the EHW Practitioner. However. we also utilise service providers on a case by case basis.
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations. 2001? If so. please provide the names of the members of the committee and the stakeholder(s) that they represent.	Yes		Yes. Mr S Ngcobo, Ms N Shange, Ms M Khubone, Ms M Phungula, Ms N Blankenberg, Ms A Nkambule, Ms A Sigwaza, Ms N Dlamini, Mr S Nzimande, Mr M Ferreira, Ms S Mvelase, Ms T Nzimande, Ms N Mtolo, Ms P Ntombela and Ms N Shandu plus representatives from NEHAWU, POPCRU and PSA

Question	Yes	No	Details. if yes
5. Has the department reviewed its em ployment policies and practices to en sure that these do not unfairly discrim inate against employees on the basis of their HIV status? If so. list the employ ment policies/practices so reviewed.	Yes		As and when a new policy is developed the department takes into consideration HIV related issues
6. Has the department introduced mea sures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so. list the key elements of these measures.	Yes		If any employee discriminated against the person who discrim-inates them will be dealt with in terms of the PS disciplinary measures.
7. Does the department encourage its employees to undergo Voluntary Coun selling and Testing? If so. list the results that you have you achieved.	Yes		No feedback has been received from employees. However. there is generally a good uptake on VCT when provided at events and employees are encouraged to undergo testing and counselling.
8. Has the department developed measures/indicators to monitor & eval uate the impact of its health promotion programme? If so. list these measures/ indicators.	Yes		On a quarterly basis the department completed a report as per the annual operational plantargets. The EHW Practitioner keeps detailed reports indicating the types of interventions provided to employees and this report is then analysed to determine impact etc. of the services offered. Furthermore. bi-annu-ally the Department of Health provides Wellness clinics, and the results thereof will be used to determine action plans.

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2022 and 31 March 2023

Total number of Collective agreements	None

The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2022 and 31 March 2023

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling		
Verbal warning		
Written warning	1	50%
Final written warning		
Suspended without pay	1	50%
Demotion		
Dismissal		
Not guilty		
Case withdrawn		
Total	**2**	**100%**

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2022 and 31 March 2023

Type of misconduct	Number	% of total
Absence without authority	2	100%
Total	**2**	**2**

Table 3.12.4 Grievances logged for the period 1 April 2022 and 31 March 2023

Grievances	Number	% of Total
Number of grievances resolved	0	0%
Number of grievances not resolved	1	100%
Total number of grievances lodged	1	**100%**

Table 3.12.5 Disputes logged with Councils for the period 1 April 2022 and 31 March 2023

Disputes	Number	% of Total
Number of disputes upheld		
Number of disputes dismissed		
Number of disputes ongoing	1	100%
Total number of disputes lodged	**1**	**100%**

Table 3.12.6 Strike actions for the period 1 April 2022 and 31 March 2023

Total number of persons working days lost	0
Total costs working days lost	0
Amount recovered because of no work no pay (R'000)	0

Table 3.12.7 Precautionary suspensions for the period 1 April 2022 and 31 March 2023

Number of people suspended	0
Number of people who's suspension exceeded 30 days	0
Average number of days suspended	0
Cost of suspension(R'000)	0

3.13 Skills development

This section highlights the efforts of the department with regard to skills development.

Table 3.13.1 Training needs identified for the period 1 April 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2020	Training needs identified at start of the reporting period 1 April 2020			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators. senior officials & managers	Female	6	0	4	1	5
	Male	8	0	6	0	6
Professionals	Female	10	0	8	4	12
	Male	11	0	5	4	9
Technicians & associ ate professionals	Female	76	0	50	5	55
	Male	40	0	20	5	25
Clerks	Female	20	0	15	4	19
	Male	9	0	4	4	8

Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	20	0	15	4	19
	Male	9	0	4	4	8
Elementary occupations	Female	1	0	0	0	0
	Male	2	0	0	0	0
Sub Total	**Female**	**113**	**0**	**67**	**14**	**81**
	Male	**70**	**0**	**35**	**13**	**48**
Total		183	0	102	27	129

Table 3.13.2 Training provided for the period 1 April 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2020	Training provided within the reporting period 31 March 2021			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators. senior officials & managers	Female	6	0	4	1	**5**
	Male	8	0	2	0	**2**
Professionals	Female	10	0	7	3	**10**
	Male	11	0	0	3	**3**
Technicians and associate professionals	Female	76	0	40	5	**45**
	Male	40	0	7	2	**9**
Clerks	Female	20	0	19	3	**22**
	Male	9	0	2	2	**4**
Skilled agriculture and fis7hery workers	Female	0	0	0	0	**0**
	Male	0	0	0	0	**0**
Craft and related trades workers	Female	0	0	0	0	**0**
	Male	0	0	0	0	**0**
Plant and machine operators and assemblers	Female	0	0	0	0	**0**
	Male	0	0	0	0	**0**
Elementary occupations	Female	1	0	0	0	**0**
	Male	2	0	0	0	**0**
Sub Total	**Female**	1	**0**	**0**	**0**	**0**
	Male	**2**	**0**	**0**	**0**	**0**
Total		**183**	**0**	**81**	**19**	**100**

3.14 Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2022 and 31 March 2023

Nature of injury on duty	Number	% of total
Required basic medical attention only	0	0
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total	0	0

3.15 Utilisation of Consultants

The following tables relates information on the utilisation of consultants in the department. In terms of the Public Service Regulations "consultant' means a natural or juristic person or a partnership who or which provides in terms of a specific contract on an ad hoc basis any of the following professional services to a department against remuneration received from any source:

(a) The rendering of expert advice;

(b) The drafting of proposals for the execution of specific tasks; and

(c) The execution of a specific task which is of a technical or intellectual nature. but excludes an employee of a department

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2022 and 31 March 2023

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
N/A			

Total number of projects	Total individual consultants	Total duration Work days	Contract value in Rand
N/A			

Table 3.15.2 Analysis of consultant appointments using appropriated funds. in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2022 and 31 March 2023

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
N/A			

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2022 and 31 March 2023

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
N/A			

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A			

Table 3.15.4 Analysis of consultant appointments using Donor funds. in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2022 and 31 March 2023

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
N/A			

3.16 Severance Packages

Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2022 and 31 March 2023

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of applications supported by MPSA
Lower skilled (Levels 1-2)				
Skilled Levels 3-5)				
Highly skilled production (Levels 6-8)				
Highly skilled supervision(Levels 9-12)				
Senior management (Levels 13-16)				
Total	**0**	**0**	**0**	**0**

PART E: FINANCIAL MANAGEMENT

REPORT OF THE AUDITOR-GENERAL TO THE KWAZULU-NATAL PROVINCIAL ON VOTE NO. 9: DEPARTMENT OF COMMUNITY SAFETY AND LIAISON

Report on the Audit of the Financial Statements

Opinion

1. I have audited the financial statements of the Department of Community Safety and Liaison set out on pages 03 to 115, which comprise the appropriation statement, statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Community Safety and Liaison as at 31 March 2023, and its financial performance and cash flows for the year then ended, in accordance with the Modified Cash Standard (MCS) as prescribed by the National Treasury and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the Division of Revenue Act of South Africa, 2022 (Act No. 5 of 2022) (Dora).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other matter

6. I draw attention to the matters below. My opinion is not modified in respect of these matters.

National Treasury Instruction Note No. 4 of 2022-23: PFMA Compliance and Reporting Framework

7. On 23 December 2022 National Treasury issued Instruction Note No. 4: PFMA Compliance and Reporting Framework of 2022-23 in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a) and (c) of the PFMA, which came into effect on 3 January 2023. The PFMA Compliance and Reporting Framework also addresses the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure. Among the effects of this framework is that irregular and fruitless and wasteful expenditure incurred in previous financial years and not addressed is no longer disclosed in the disclosure notes of the annual financial statements, only the current year and prior year figures are disclosed in note 30 to the financial statements. The movements in respect of irregular expenditure and fruitless and wasteful expenditure are no longer disclosed in the notes to the annual financial statements of the Department of Community Safety and Liaison. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) are now required to be included as part of other information in the annual report of the auditees.
8. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

Unaudited supplementary schedules

9. The supplementary information set out on pages 116 to 143 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion thereon.

Responsibilities of the accounting officer for the financial statements

10. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS and the requirements of the PFMA and Dora; and for such internal control as the accounting officer determines is necessary to enable the from material misstatement, whether due to fraud or error.

11. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the department or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the Auditor General for the audit of the financial statements

12. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement accordance with the ISAs will always detect a material misstatement.

13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

14. In accordance with the Public Audit Act of South Africa, 2004 (Act No.25 of 2004) (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected programme presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

15. I selected the following programme presented in the annual performance report for the year ended 31 March 2023 for auditing. I selected a programme that measures the department's performance on its primary mandated functions and that is of significant national, community or public interest.

Programme	Page numbers	Purpose
Provincial secretariat for police service	30-38	**The programme is responsible for performing the functions of the Provincial Secretariat for Police for the Province of KwaZulu-Natal which includes the following functions:** • Monitor and evaluate the service delivery of all police service units in the province to determine their level of efficiency and effectiveness. • Address complaints against police service delivery. • Develop and maintain community safety structures. • Conducting crime prevention programmes

16. I evaluated the reported performance information for the selected programme against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the department's planning and delivery on its mandate and objectives.

17. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives
- the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there are adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

18. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion.

19. I did not identify any material findings on the reported performance information of the secretariat for police service.

Other matters

20. I draw attention to the matters below.

Achievement of planned targets

21. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and underachievements.

Material misstatements

22. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of the provincial secretariat for police service programme. Management subsequently corrected all the misstatements and I did not include any material findings in this report.

Report on compliance with legislation

23. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.

24. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

25. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

26. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

27. The accounting officer is responsible for the other information included in the annual report. The other information comprises the information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that has been specifically reported on in this auditor's report.

28. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation, do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

29. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

30. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

31. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

32. I did not identify any significant deficiencies in internal control.

Other reports

33. I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

34. Two investigations were conducted by the Office of the Premier Forensics Unit covering the period 2011 to 2021. One investigation related to procurement irregularities on a security tender while the other related to irregularities in human resource recruitment processes. Phase one of the investigation into human resource irregularities was completed in 2018 while the second phase is still in progress as at year end. The investigation into procurement irregularities was still in progress as at year-end.

Auditor General

Pietermaritzburg
31 July 2023

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

ANNUAL FINANCIAL STATEMENTS FOR DEPARTMENT OF COMMUNITY SAFETY AND LIAISON

For the year ended 31 March 2023

TABLE OF CONTENTS

Appropriation per programme									
	2022/23							2021/22	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. Programme 1	104 374	-	(1 135)	103 239	103 239	-	100,0%	99 033	98 074
2. Programme 2	137 817	-	1 135	138 952	139 017	(65)	100,0%	134 345	134 345
....									
Subtotal	242 191	-	-	242 191	242 256	(65)	100,0%	233 378	232 419
Statutory Appropriation									
President and Deputy President salary									
Members' remuneration									
Debt service costs									
Provincial equitable share									
General fuel levy sharing with metropolitan municipalities									
National Revenue Fund payments									
Skills levy and sector education and training authorities									

Auditor-General of South Africa									
Land Bank									
International Oil Pollution Compensation Fund									
South African Express Airways									
South African Airways									
Denel									
National Skills Fund									
Judges' and magistrates' salaries									
TOTAL	**242 191**	**-**	**-**	**242 191**	**242 256**	**(65)**	**100,0%**	**233 378**	**232 419**

	2022/23				2021/22	
	Final Budget	**Actual Expenditure**			**Final Budget**	**Actual Expenditure**
	R'000	**R'000**			**R'000**	**R'000**
TOTAL (brought forward)						
Reconciliation with statement of financial performance						
ADD						
Departmental receipts	**334**				**309**	
NRF Receipts						
Aid assistance						

Actual amounts per statement of financial performance (total revenue)	242 525				233 687	
ADD						
Aid assistance						
Prior year unauthorised expenditure approved without funding						
Actual amounts per statement of financial performance (total expenditure)		242 256				232 419

Appropriation per economic classification

	2022/23							2021/22	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	238 739	-	(1351)	237 388	237 453	(65)	100,0%	226 392	225 548
Compensation of employees	117 446	-	(2580)	114 866	114 866	-	100,0%	106 978	106 134
Goods and services	121 293	-	1 229	122 522	122 587	(65)	100,1%	119 414	119 414
Interest and rent on land									
Transfers and subsidies	71	-	179	250	250	-	100,0%	122	75
Provinces and municipalities	40	-	(2)	38	38	-	100,0%	98	51
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households	31	-	181	212	212	-	100,0%	24	24
Payments for capital assets	3 381	-	1 107	4 488	4 488	-	100,0%	6 864	6 796

Buildings and other fixed structures									
Machinery and equipment	3 381	-	1 107	4 488	4 488	-	100,0%	6 457	6 389
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Intangible assets	-	-	-	-	-	-	-	407	407
Payments for financial assets	-	-	65	65	65	-	100,0%	-	-
Total	242 191	-	-	242 191	242 256	(65)	100,0%	233 378	232 419

Statutory appropriation per economic classification

	2022/23							2021/22	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees									
Goods and services									
Interest and rent on land									
Transfers and subsidies									
Provinces and municipalities									

Departmental agencies and accounts	
Higher education institutions	
Foreign governments and international organisations	
Public corporations and private enterprises	
Non-profit institutions	
Households	
Payments for capital assets	
Buildings and other fixed structures	
Machinery and equipment	
Heritage assets	
Specialised military assets	
Biological assets	
Land and subsoil assets	
Intangible assets	
Payments for financial assets	
Total	

	2022/23							2021/22	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. OFFICE OF THE HOD	5 036	-	(268)	4 768	4 768	-	100,0%	5 041	5 041
2. FINANCIAL MANAGEMENT	15 971	-	(647)	15 324	15 324	-	100,0%	14 378	13 984
3. CORPORATE SERVICES	63 529	-	755	64 284	64 284	-	100,0%	64 339	63 774
4. LEGAL	3 575	-	(201)	3 374	3 374	-	100,0%	3 355	3 355
5. SECURITY	16 263	-	(774)	15 489	15 489	-	100,0%	11 920	11 920
Total for sub programmes	104 374	-	(1135)	103 239	103 239	-	100,0%	99 033	98 074
Economic classification									
Current payments	101 927	-	(2788)	99 139	99 139	-	100,0%	93 702	92 858
Compensation of employees	43 730	-	(1862)	41 868	41 868	-	100,0%	39 916	39 072
Goods and services	58 197	-	(926)	57 271	57 271	-	100,0%	53 786	53 786
Interest and rent on land									
Transfers and subsidies	71	-	148	219	219	-	100,0%	98	51
Provinces and municipalities	40	-	(2)	38	38	-	100,0%	98	51
Departmental agencies and accounts									

Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households	31	-	150	181	181	-	100,0%	-	-
Payments for capital assets	2 376	-	1 440	3 816	3 816	-	100,0%	5 233	5 165
Buildings and other fixed structures									
Machinery and equipment	2 376	-	1 440	3 816	3 816	-	100,0%	4 826	4 758
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Intangible assets	-	-	-	-	-	-	-	407	407
Payments for financial assets	-	-	65	65	65	-	100,0%	-	-
Total	104 374	-	(1 135)	103 239	103 239	-	100,0%	99 033	98 074

Programme 2: [NAME]

	2022/23							2021/22	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. POLICY AND RESEARCH	4 221	-	45	4 266	4 266	-	100,0%	4 067	4 067

2. **MONITORING AND EVALUATION**	12 310	-	(3 262)	9 048	9 048	-	100,0%	9 289	9 289
3. **SAFETY PROMOTION**	82 423	-	1 952	84 375	84 440	(65)	100,1%	74 510	74 510
4. **COMMUNITY POLICE RELATIONS**	4 076	-	2 444	6 520	6 520	-	100,0%	10 972	10 972
5. **PROGRAMME SUPPORT**	34 787	-	(44)	34 743	34 743	-	100,0%	35 507	35 507
Total for sub programmes	137 817	-	1 135	138 952	139 017	(65)	100,0%	134 345	134 345
Economic classification									
Current payments	136 812	-	1 437	138 249	138 314	(65)	100,0%	132 690	132 690
Compensation of employees	73 716	-	(718)	72 998	72 998	-	100,0%	67 062	67 062
Goods and services	63 096	-	2 155	65 251	65 316	(65)	100,1%	65 628	65 628
Interest and rent on land									
Transfers and subsidies	-	-	31	31	31	-	100,0%	24	24
Provinces and municipalities									
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households	-	-	31	31	31	-	100,0%	24	24
Payments for capital assets	1 005	-	(333)	672	672	-	100,0%	1 631	1 631
Buildings and other fixed structures									
Machinery and equipment	1 005	-	(333)	672	672	-	100,0%	1 631	1 631

Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Intangible assets									
Payments for financial assets									
Total	**137 817**	**-**	**1 135**	**138 952**	**139 017**	**(65)**	**100,0%**	**134 345**	**134 345**

1. Detail of transfers and subsidies as per Appropriation Act (after Virement)
Detail of these transactions can be viewed in the note on Transfers and Subsidies, and Annexure 1A-H of the Annual Financial Statements.

2. Detail of specifically and exclusively appropriated amounts voted (after Virement)
Detail of these transactions can be viewed in the note on Annual Appropriation to the Annual Financial Statements.

3. Detail on payments for financial assets
Detail of these transactions can be viewed in the note on Payments for financial assets to the Annual Financial Statements.

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

4.1 Per programme

Programme	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
ADMINISTRATION	103 239	103 239	0	0,00%
PROVINCIAL SECRETARIAT FOR POLICE SERVICE	138 952	139 017	-65	-0,05%
Total	242 191	242 256	-65	-0,03%

4.2 Per economic classification

Economic classification	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Current payments	237 388	237 453	-65	-0,03%
Compensation of employees	114 866	114 866	0	0,00%
Goods and services	122 522	122 587	-65	-0,05%
Interest and rent on land				
Transfers and subsidies	250	250	0	0,00%
Provinces and municipalities	38	38	0	0,00%
Departmental agencies and accounts				
Higher education institutions				

Public corporations and private enterprises				
Foreign governments and international organisations				
Non-profit institutions				
Households	212	212	0	0,00%
Payments for capital assets	4 488	4 488	0	0,00%
Buildings and other fixed structures				
Machinery and equipment	4 488	4 488	0	0,00%
Heritage assets				
Specialised military assets				
Biological assets				
Land and subsoil assets				
Intangible assets				
Payments for financial assets	65	65	0	0,00%
Total	242 191	242 256	-65	-0,03%

Include discussion here where deemed relevant

4.3 **Per conditional grant**

Conditional grant	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Variance as a percentage of Final Budget %
EPWP Conditional Grant	3046	3046	0	0,00%
Total	3046	3046	0	0,00%

STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
REVENUE			
Annual appropriation	1	242 191	233 378
Statutory appropriation	2	-	-
Departmental revenue	3	334	309
NRF Receipts			
Aid assistance			
TOTAL REVENUE		242 525	233 687
EXPENDITURE			
Current expenditure			
Compensation of employees	5	114 866	106 134
Goods and services	6	122 587	119 414
Interest and rent on land	7		
Aid assistance	4		
Transfers and subsidies			
Transfers and subsidies	9	250	75
Aid assistance	4		
Expenditure for capital assets			
Tangible assets	10	4 488	6 389
Intangible assets	10	-	407
Unauthorised expenditure approved without funding			
Payments for financial assets	8	65	-

TOTAL EXPENDITURE		242 256	232 419
SURPLUS/(DEFICIT) FOR THE YEAR		269	1 268
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds		-65	959
Annual appropriation			959
Statutory appropriation			-
Conditional grants		-65	-
Departmental revenue and NRF receipts	18	334	309
Aid assistance	4		
SURPLUS/(DEFICIT) FOR THE YEAR		269	1 268

STATEMENT OF FINANCIAL POSITION
as at 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
ASSETS			
Current assets		587	384
Cash and cash equivalents	11	5	96
Other financial assets	12	-	-
Prepayments and advances	13	-	-
Receivables	14	582	288
Loans	16		
Aid assistance prepayments	4		
Aid assistance receivable	4		
Non-current assets		898	884
Investments	15	-	-
Prepayments and advances	13	-	-
Receivables	14	898	884
Loans	16		
Other financial assets	12		
TOTAL ASSETS		**1 485**	**1 268**

LIABILITIES

	Note	2022/23 R'000	2021/22 R'000
Current liabilities		1 424	1 091
Voted funds to be surrendered to the Revenue Fund	17	-	936
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	18	140	117
Bank overdraft	19	1 284	-
Payables	20		
Aid assistance repayable	4		
Aid assistance unutilised	4		
Non-current liabilities		11	11

	Note	2022/23 R'000	2021/22 R'000
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		115	166
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-65	-
TOTAL		50	166

STATEMENT OF CHANGES IN NET ASSETS
as at 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
Capitalisation reserves			
Opening balance			
Transfers			
Movement in equity			
Movement in operational funds			
Other movements			
Closing balance			
Recoverable revenue			
Opening balance		166	127
Transfers:		-51	39
Irrecoverable amounts written off	8.3	-65	-
Debts revised		14	39
Debts recovered (included in departmental revenue)			-
Debts raised			-
Closing balance		115	166
Retained funds			
Opening balance			
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)			
Utilised during the year			
Other transfers			
Closing balance			
Revaluation reserve			
Opening balance			
Revaluation adjustment (Human Settlements departments)			
Transfers			
Other			
Closing balance			

Unauthorised expenditure		
Opening balance		
Unauthorised expenditure - current year	-65	-
Relating to overspending of the vote or main division within the vote	-65	-
Incurred not in accordance with the purpose of the vote or main division		-
Less: Amounts approved by Parliament/Legislature with funding		-
Less: Amounts approved by Parliament/Legislature without funding and derecognised	-	-
Current	-	-
Capital		-
Transfers and subsidies		-
Less: Amounts recoverable		-
Less: Amounts written off		-
Closing Balance	-65	-
TOTAL	50	166

CASH FLOW STATEMENT
for the year ended 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		242 525	233 687
Annual appropriation funds received	*1.1*	242 191	233 378
Statutory appropriation funds received	*2*	-	-
Departmental revenue received	*3*	334	309
Interest received	*3.3*	-	-
NRF receipts		-	-
Aid assistance received	*4*	-	-
Net (increase)/decrease in net working capital		-332	-272
Surrendered to Revenue Fund		-1 247	-9 549
Surrendered to RDP Fund/Donor		-	-
Current payments		-237 453	-225 548
Interest paid	*7*	-	-
Payments for financial assets		-65	-
Transfers and subsidies paid		-250	-75
Net cash flow available from operating activities	*22*	3 178	-1 757

CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	10	-4 488	-6 796
Proceeds from sale of capital assets	3.4	-	-
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	14	-14	-68
Net cash flow available from investing activities		-4 502	-6 864
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		-51	39
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		-51	39
Net increase/(decrease) in cash and cash equivalents		-1 375	-8 582
Cash and cash equivalents at beginning of period		96	8 678
Unrealised gains and losses within cash and cash equivalents			
Cash and cash equivalents at end of period	23	-1 279	96

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.

The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.

Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

1	**Basis of preparation** The financial statements have been prepared in accordance with the Modified Cash Standard.
2	**Going concern** The financial statements have been on a going concern basis.
3	**Presentation currency** Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department
4	**Rounding** Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5	**Foreign currency translation** Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6	**Comparative information**
6.1	**Prior period comparative information** Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.
6.2	**Current year comparison with budget** A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.
7	**Revenue**

7.1	**Appropriated funds** Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation). Appropriated funds are recognised in the statement of financial performance on the date the appropria tion becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective. Appropriated funds are measured at the amounts receivable. The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.
7.2	**Departmental revenue** Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Departmental revenue is measured at the cash amount received. In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.
7.3	**Accrued departmental revenue** Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when: • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents. Write-offs are made according to the department’s debt write-off policy.
8	**Expenditure**
8.1	**Compensation of employees**
8.1.1	**Salaries and wages** Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	**Social contributions** Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment. Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.
8.2	**Other expenditure** Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold. Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.

8.3	**Accruals and payables not recognised** Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.
8.4	**Leases**
8.4.1	**Operating leases** Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue. The operating lease commitments are recorded in the notes to the financial statements.
8.4.2	**Finance leases** Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of: • cost, being the fair value of the asset; or • the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.
9	**Aid assistance**
9.1	**Aid assistance received** Aid assistance received in cash is recognised in the statement of financial performance when received. Inkind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value. CARA Funds are recognised when receivable and measured at the amounts receivable. Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.
9.2	**Aid assistance paid** Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.
10	**Cash and cash equivalents** Cash and cash equivalents are stated at cost in the statement of financial position. Bank overdrafts are shown separately on the face of the statement of financial position as a current liability. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.
11	**Prepayments and advances** Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost. <Indicate when prepayments and advances are expensed and under what circumstances>

12	**Loans and receivables** Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.
13	**Investments** Investments are recognised in the statement of financial position at cost.
14	**Financial assets**
14.1	**Financial assets (not covered elsewhere)** A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset. At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.
14.2	**Impairment of financial assets** Where there is an indication of impairment of a financial asset, an estimation of the reduction in the re corded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.
15	**Payables** Payables recognised in the statement of financial position are recognised at cost.
16	**Capital assets** Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.
16.1	**Immovable capital assets** Immovable assets reflected in the asset register of the department are recorded in the notes to the fi nancial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.
16.2	**Movable capital assets** Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Biological assets are subsequently carried at fair value. *[Add this sentence on biological assets if the department has elected to revalue its biological assets at reporting date]* Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.

16.3	**Intangible capital assets** Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.
16.4	**Project costs: Work-in-progress** Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.
17	**Provisions and contingents**
17.1	**Provisions** Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
17.2	**Contingent liabilities** Contingent liabilities are recorded in the notes to the financial statements when there 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 within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.
17.3	**Contingent assets** Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.
17.4	**Capital commitments** Capital commitments are recorded at cost in the notes to the financial statements.
18	**Unauthorised expenditure** Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either: • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or

	23. transferred to receivables for recovery. Unauthorised expenditure recorded in the notes to the financial statements comprise of 24. unauthorised expenditure that was under assessment in the previous financial year; unauthorised expenditure relating to previous financial year and identified in the current year; and 25. Unauthorised incurred in the current year.
	Fruitless and wasteful expenditure Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-rec ognised when settled or subsequently written-off as irrecoverable. Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of. • fruitless and wasteful expenditure that was under assessment in the previous financial year; • fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and • fruitless and wasteful expenditure incurred in the current year.
20	**Irregular expenditure** Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of: • irregular expenditure that was under assessment in the previous financial year; • irregular expenditure relating to previous financial year and identified in the current year; and • irregular expenditure incurred in the current year.
22	**Events after the reporting date** Changes in accounting estimates are applied prospectively in accordance with MCS requirements. Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific ef fects or the cumulative effect of the error. In such cases the department shall restate the opening balanc es of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable..
22	**Intangible capital assets** Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.
23	**Principal-Agent arrangements** The department is party to a principal-agent arrangement for [include details here]. In terms of the arrangement the department is the [principal / agent] and is responsible for [include details here]. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the rel evant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.
24	**Departures from the MCS requirements** [Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]
25	**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 recognised in the capitalisation reserves when

	identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.
26	**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. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.
27	**Related party transactions** Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.
28	**Inventories** At the date of acquisition, inventories are recognised at cost in the statement of financial performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value. The cost of inventories is assigned by using the weighted average cost basis.
29	**Public-Private Partnerships** Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies. A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial state ments.
30	**Employee benefits** The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note. Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date. The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
31	**Transfer of functions** Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer. Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.
32	**Mergers** Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger. Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.

PART B: EXPLANATORY NOTES

1. **Annual Appropriation**

1.1 Annual Appropriation

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for National Departments (Voted funds) and Provincial Departments:

	2022/23			2021/22		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropria-tion Received	Funds not requested / not received
Programmes	R'000	R'000	R'000	R'000	R'000	R'000
Programme 1	104 374	104 374	-	106 968	106 968	-
Programme 2	137 817	137 817	-	126 410	126 410	-
Total	242 191	242 191	-	233 378	233 378	-

1.2 Conditional grants

	Note	2022/23 R'000	2021/22 R'000
Total grants received	45	3 046	4 161
Provincial grants included in total grants received			

2. **Statutory Appropriation**

	Note	2022/23 R'000	2021/22 R'000
President and Deputy President salaries			
Members' remuneration			
Debt service costs			
Provincial equitable share			
General fuel levy sharing with metropolitan municipalities			

Auditor-General of South Africa		
Land Bank		
International Oil Pollution Compensation Fund		
South African Express Airways		
South African Airways		
Denel		
National Skills Fund		
Magistrates salaries		
Judges salaries		
Total		
Actual Statutory Appropriation received		

3. Departmental revenue

	Note	2022/23 R'000	2021/22 R'000
Tax revenue			
Sales of goods and services other than capital assets	3.1	334	309
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	-	-
Sales of capital assets	3.4	-	-
Transactions in financial assets and liabilities	3.5	-	-
Transfer received	3.6	-	-
Total revenue collected		334	309

3.1 Sales of goods and services other than capital assets

	Note	R'000	R'000
Sales of goods and services produced by the department		334	309
Sales by market establishment		123	110
Administrative fees		-	-
Other sales		211	199
Sales of scrap, waste and other used current goods		-	-
Total	3	334	309

3.2 Fines, penalties and forfeits

	Note	2022/23 R'000	2021/22 R'000
Fines			
Penalties			
Forfeits			
Total	3		

3.3 Interest, dividends and rent on land

	Note	2022/23 R'000	2021/22 R'000
Interest			
Dividends			
Rent on land			
Total	3		

3.4 Sales of capital assets

	Note	2022/23 R'000	2021/22 R'000
Tangible capital assets			
Buildings and other fixed structures			
Machinery and equipment			
Heritage assets			
Specialised military assets			
Land and subsoil assets			
Biological assets			
Intangible capital assets			
Software			
Mastheads and publishing titles			
Patents, licences, copyright, brand names and trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			
Total	3		

3.5 Transactions in financial assets and liabilities

	Note	2022/23 R'000	2021/22 R'000
Loans and advances			
Receivables			
Forex gain			
Other receipts including Recoverable Revenue			
Gains on GFECRA			
Total	3		

3.6 Transfers received

	Note	2022/23 R'000	2021/22 R'000
Other governmental units			
Higher education institutions			
Foreign governments			
International organisations			
Public corporations and private enterprises			
Households and non-profit institutions			
Total	3		

3.6.1 Donations received in-kind (not included in the main note or sub note)

	Note	2022/23 R'000	2021/22 R'000
List in-kind donations received			
Total			

Name of entity	Amount received R'000	Amount paid to the revenue fund R'000	Balance R'000
Please specify			
Total			

	2021/22		
	Amount received	Amount paid to the revenue fund	Balance
Name of entity	**R'000**	**R'000**	**R'000**
Please specify			
Total			

4. Aid assistance

	Note	2022/23 R'000	2021/22 R'000
Opening balance			
Prior period error			
As restated			
Transferred from statement of financial performance			
Transfers to or from retained funds			
Paid during the year			
Closing balance			

4.1 Analysis of balance by source

	Note	2022/23 R'000	2021/22 R'000
Aid assistance from RDP			
Aid assistance from other sources			
CARA Funds			
Closing balance	*4*		

4.2. Analysis of balance

	Note	2022/23 R'000	2021/22 R'000
Aid assistance receivable			
Aid assistance prepayments (not expensed)			
Aid assistance unutilised			
Aid assistance repayable			
Closing balance	4		

4.2.1. Aid assistance prepayments (expensed)

	2022/23				
	Amount as at 1 April 2022	Less: Received in the current year	Add / Less: Other	Add Current year prepay-ments	Amount as at 31 March 2023
Name of entity	R'000	R'000	R'000	R'000	R'000
Goods and services					
Interest and rent on land					
Transfers and subsidies					
Capital assets					
Other					
Total					

	2021/22				
	Amount as at 1 April 2021	Less: Received in the current year	Add / Less: Other	Add Current year prepay-ments	Amount as at 31 March 2022
Name of entity	R'000	R'000	R'000	R'000	R'000
Goods and services					
Interest and rent on land					
Transfers and subsidies					
Capital assets					
Other					
Total					

4.3. Prior period error

Nature of prior period error	Note	2021/22 R'000
Relating to 20WW/XX *[affecting the opening balance]*		
Relating to 2021/22		
Total prior period errors		

4.4. Aid assistance expenditure per economic classification

	Note	2022/23 R'000	2021/22 R'000
Current			
Capital	*10*		
Transfers and subsidies			
Total aid assistance expenditure			

Include discussion here where deemed relevant.

4.5. Donations received in kind (not included in the main note)

	Note	2022/23 R'000	2021/22 R'000
List in-kind donations received			
Total			

	Note	2022/23 R'000	2021/22 R'000
List in-kind donations received			
Total			

Include discussion here where deemed relevant.

5. Compensation of employees

5.1 Analysis of balance

	Note	2022/23 R'000	2021/22 R'000
Basic salary		80 205	74 725
Performance award		33	32
Service based		33	44
Compensative/circumstantial		153	357
Periodic payments		-	-
Other non-pensionable allowances		18 981	17 098
Total		99 405	92 256

5.2 Social contributions

Employer contributions	Note	2022/23 R'000	2021/22 R'000
Pension		10 238	9 466
Medical		5 046	4 294
UIF		21	4
Bargaining council		21	19
Official unions and associations		-	-
Insurance		135	95
Total		15 461	13 878
Total compensation of employees		114 866	106 134
Average number of employees		194	193

6. Goods and services

	Note	R'000	R'000
Administrative fees		1 098	1 191
Advertising		2 855	5 293
Minor assets	6.1	485	1 053
Bursaries (employees)		136	404
Catering		8 034	9 556
Communication		2 491	2 285
Computer services	6.2	7 986	8 720
Consultants: Business and advisory services	6.9	2 695	1 895
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		14	1 241
Contractors		2 251	3 251
Agency and support / outsourced services		-	433
Entertainment		-	-
Audit cost - external	6.3	3 663	3 127
Fleet services		4 050	2 460
Inventories	6.4	-	-
Consumables	6.5	2 890	5 562
Housing		-	-
Operating leases		12 216	9 465
Property payments	6.6	16 717	14 495
Rental and hiring		-	-
Transport provided as part of the departmental activities		1 518	2 639
Travel and subsistence	6.7	15 256	16 762
Venues and facilities		4 525	6 205
Training and development		-	156
Other operating expenditure	6.8	33 707	23 221
Total		122 587	119 414

6.1 Minor assets

	Note	R'000	R'000
Tangible capital assets		485	1 053
Buildings and other fixed structures		-	-
Machinery and equipment		485	1 053
Heritage assets			
Specialised military assets			
Land and subsoil assets			
Biological assets			
Intangible capital assets			
Software			
Mastheads and publishing titles			
Patents, licences, copyright, brand names and trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			
Total	6	485	1 053

6.2 Computer services

	Note	2022/23 R'000	2021/22 R'000
SITA computer services		6 198	5 644
External computer service providers		1 788	3 076
Total	6	7 986	8 720

6.3 Audit cost - external

	Note	2022/23 R'000	2021/22 R'000
Regularity audits		3 663	3 127
Performance audits			
Investigations			
Environmental audits			
Computer audits			
Total	6	3 663	3 127

6.4 Inventories

	Note	2022/23 R'000	2021/22 R'000
Clothing material and accessories			
Farming supplies			
Food and food supplies			
Fuel, oil and gas			
Learning, teaching and support material			
Materials and supplies			
Medical supplies			
Medicine			
Medsas inventory interface			
Other supplies	6.4.1		
Total	6		

6.4.1 Other supplies

	Note	R'000	R'000
Ammunition and security supplies			
Assets for distribution			
Machinery and equipment			
School furniture			
Sports and recreation			
Library material			
Other assets for distribution			
Other			
Total	6.4		

Include discussion here where deemed relevant.

6.5 Consumables

	Note	2022/23 R'000	2021/22 R'000
Consumable supplies		1 439	3 281
Uniform and clothing		944	1 442
Household supplies		24	129
Building material and supplies		-	-
Communication accessories		-	-
IT consumables		51	80
Other consumables		420	1 630
Stationery, printing and office supplies		1 451	2 281
Total	6	2 890	5 562

6.6 Property payments

	Note	2022/23 R'000	2021/22 R'000
Municipal services		1 590	1 594
Property management fees		-	-
Property maintenance and repairs		-	26
Other		15 127	12 875
Total	6	16 717	14 495

6.7 Travel and subsistence

	Note	2022/23 R'000	2021/22 R'000
Local		15 256	16 762
Foreign		-	-
Total	6	15 256	16 762

6.8 Other operating expenditure

	Note	2022/23 R'000	2021/22 R'000
Professional bodies, membership and subscription fees			
Resettlement costs		-	212
Other		33 707	23 009
Total	6	33 707	23 221

6.9 Remuneration of members of a commission or committee of inquiry (Included in Consultants: Business and advisory services)

Name of Commission / Committee of Inquiry	Note 6	2022/23 R'000	2021/22 R'000
Total			

7. Interest and rent on land

	Note	2022/23 R'000	2021/22 R'000
Interest paid			
Rent on land			
Total			

8. Payments for financial assets

	Note	2022/23 R'000	2021/22 R'000
Material losses through criminal conduct			
Theft	8.4		
Other material losses	8.1		
Purchase of equity			
Extension of loans for policy purposes			
Other material losses written off	8.2		
Debts written off	8.3	65	
Forex losses	8.5		
Debt take overs			
Losses on GFECRA			
Total		**65**	

8.1 Other material losses

Nature of other material losses	Note	2022/23 R'000	2021/22 R'000
Group major categories, but list material items			
Total	8		

8.2 Other material losses written off

Nature of losses	Note	2022/23 R'000	2021/22 R'000
Group major categories, but list material items			
Total	8		

8.3. Debts written off

Nature of debts written off	Note	2022/23 R'000	2021/22 R'000
Group major categories, but list material items			
Irregular expenditure written off			
Total			
Recoverable revenue written off			
Total			
Other debt written off		65	
Total		65	
Total debt written off	8	**65**	
Total		65	
Total debt written off	8	**65**	

8.4. Details of theft

Nature of theft	Note	2022/23 R'000	2021/22 R'000
Group major categories, but list material items			
Total	*8*		

8.5. Forex losses

Nature of losses	Note	2022/23 R'000	2021/22 R'000
Group major categories, but list material items			
Total	*8*		

9. Transfers and subsidies

	Note	2022/23 R'000	2021/22 R'000
Provinces and municipalities	*46,47*	37	51
Departmental agencies and accounts	*Annex 1B*	-	-
Higher education institutions	*Annex 1C*	-	-
Foreign governments and international organisations	*Annex 1E*	-	-
Public corporations and private enterprises	*Annex 1D*	-	-
Non-profit institutions	*Annex 1F*	-	-
Households	*Annex 1G*	213	24
Total		250	75

Include discussion here where deemed relevant.

9.1. Donations made in kind (not included in the main note)

	Note	2022/23 R'000	2021/22 R'000
List in-kind donations made	*Annex 1J*		
Total			

Include discussion here where deemed relevant.

10. Expenditure for capital assets

	Note	2022/23 R'000	2021/22 R'000
Tangible capital assets		4 488	6 389
Buildings and other fixed structures	39	-	-
Machinery and equipment	37	4 488	6 389
Heritage assets	37,39		
Specialised military assets	37	-	-
Land and subsoil assets	39	-	-
Biological assets	37	-	-
Intangible capital assets			
Software	38		407
Mastheads and publishing titles	38	-	
Patents, licences, copyright, brand names and trademarks	38	-	-
Recipes, formulae, prototypes, designs, models	38	-	-
Services and operating rights	38	-	-
		-	-
Total		4 488	6 796

	Note	2022/23 R'000	2021/22 R'000
The following amounts have been included as project costs in Expenditure for capital assets			
Compensation of employees			
Goods and services			
Total			

10.1. Analysis of funds utilised to acquire capital assets - Current year

	2022/23		
	Voted funds	Aid assistance	Total
Name of entity	R'000	R'000	R'000
Tangible capital assets	4 488		4 488
Buildings and other fixed structures			
Machinery and equipment	4 488		4 488
Heritage assets			
Specialised military assets			
Land and subsoil assets			
Biological assets			
Intangible capital assets			
Software			
Mastheads and publishing titles			
Patents, licences, copyright, brand names and trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			
Total	4 488		4 488

10.2. Analysis of funds utilised to acquire capital assets - Prior year

	2021/22		
	Voted funds	Aid assistance	Total
Name of entity	R'000	R'000	R'000
Tangible capital assets	6 389		6 389
Buildings and other fixed structures			
Machinery and equipment	6 389		6 389
Heritage assets			
Specialised military assets			
Land and subsoil assets			
Biological assets			
Intangible capital assets	407		407
Software	407		407
Mastheads and publishing titles			
Patents, licences, copyright, brand names and trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			
Total	6 796		6 796

10.3. Finance lease expenditure included in Expenditure for capital assets

	Note	R'000	R'000
Tangible capital assets			
Buildings and other fixed structures			
Machinery and equipment		335	399
Heritage assets			
Specialised military assets			
Land and subsoil assets			
Biological assets			
Total		335	399

11. Cash and cash equivalents

	Note	2022/23 R'000	2021/22 R'000
Tangible capital assets			
Buildings and other fixed structures			
Machinery and equipment		335	399
Heritage assets			
Specialised military assets			
Land and subsoil assets			
Biological assets			
Total		335	399

12. Other financial assets

Current	Note	2022/23 R'000	2021/22 R'000
Local			
Group major categories, but list material items			
Total			
Foreign			
Group major categories, but list material items			
Total			
Total Current other financial assets			

Non-current	Note	2022/23 R'000	2021/22 R'000
Local			
Group major categories, but list material items			
Total			
Foreign			
Group major categories, but list material items			
Total			
Total Non-current other financial assets			

Include discussion here where deemed relevant.

13. Prepayments and advances

	Note	2022/23 R'000	2021/22 R'000
Staff advances			
Travel and subsistence			
Prepayments (Not expensed)	*13.2*		
Advances paid (Not expensed)	*13.1*		
SOCPEN advances			
Total			

Analysis of Total Prepayments and advances		
Current Prepayments and advances		
Non current Prepayments and advances		
Total		

13.1. Advances paid (Not expensed)

		2022/23				
		Amount as at 1 April 2022	Less: Amounts expensed in current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 2023
	Note	R'000	R'000	R'000	R'000	R'000
National departments						
Provincial departments						
Public entities						
Other entities						
Total	*13*					

		2021/22				
		Amount as at 1 April 2021	Less: Amounts expensed in current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 2022
	Note	R'000	R'000	R'000	R'000	R'000
National departments						
Provincial departments						
Public entities						
Other entities						
Total	*13*					

13.2. Prepayments (Not expensed)

		2022/23				
		Amount as at 1 April 2022	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepay-ments	Amount as at 31 March 2023
	Note	R'000	R'000	R'000	R'000	R'000
Goods and services						
Interest and rent on land						
Transfers and subsidies						
Capital assets						
Other						
Total	*13*					

		2021/22				
		Amount as at 1 April 2021	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepay-ments	Amount as at 31 March 2022
	Note	R'000	R'000	R'000	R'000	R'000
Goods and services						
Interest and rent on land						
Transfers and subsidies						
Capital assets						
Other						
Total	*13*					

13.3. Prepayments (Expensed)

	2022/23				
	Amount as at 1 April 2022	Less: Received in the current year	Add / Less: Other	Add Current year prepay-ments	Amount as at 31 March 2023
	R'000	R'000	R'000	R'000	R'000
Goods and services					
Interest and rent on land					
Transfers and subsidies					
Capital assets					
Other					
Total					

Include discussion here where deemed relevant.

	2021/22				
	Amount as at 1 April 2021	Less: Received in the current year	Add / Less: Other	Add Current year prepay-ments	Amount as at 31 March 2022
	R'000	R'000	R'000	R'000	R'000
Goods and services					
Interest and rent on land					
Transfers and subsidies					
Capital assets					
Other					
Total					

Include discussion here where deemed relevant.

13.4. Advances paid (Expensed)

	2022/23				
	Amount as at 1 April 2022	Less: Received in the current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 2023
	R'000	R'000	R'000	R'000	R'000
National departments					
Provincial departments					
Public entities					
Other entities					
Total					

	2021/22				
	Amount as at 1 April 2021	Less: Received in the current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 2022
	R'000	R'000	R'000	R'000	R'000
National departments					
Provincial departments					
Public entities					
Other entities					
Total					

14. Receivables

		2022/23			2021/22		
		Current	Non-current	Total	Current	Non-current	Total
	Note	R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	*14.1*	82	560	642	-	560	560
Trade receivables	*14.2*						
Recoverable expenditure	*14.3*						
Staff debt	*14.4*	130	248	378	94	196	290
Other receivables	*14.5*	370	90	460	194	128	322
Total		582	898	1 480	288	884	1 172

14.1. Claims recoverable

	Note	2022/23 R'000	2021/22 R'000
National departments			
Provincial departments		414	332
Foreign governments			-
Public entities		83	83
Private enterprises			-
Higher education institutions			-
Households and non-profit institutions		145	145
Local governments			-
Total	*14*	642	560

14.2. Trade receivables

	Note	2022/23 R'000	2021/22 R'000
Group major categories, but list material items			
Total	*14*		

14.3. Recoverable expenditure

	Note	2022/23 R'000	2021/22 R'000
Group major categories, but list material items			
Total	14		

14.4. Staff debt

	Note	2022/23 R'000	2021/22 R'000
Salary Reversal		118	107
SAL:TAX DEBT:CA		75	73
DEBT ACCOUNT:CA		138	63
DAMAGED VEHICLE		47	47
Total	14	378	290

14.5. Other receivables

	Note	2022/23 R'000	2021/22 R'000
Statutory Appropriation receivables			
Unauthorised expenditure			
Irregular expenditure			
Fruitless and wasteful expenditure			
Online Travel		193	140
Pension Rec		16	16
Sal PensionFund CL		12	12
Income Tax CL		176	32
Debt Account		63	122
Total	14	460	322

14.6. Impairment of receivables

	Note	2022/23 R'000	2021/22 R'000
Estimate of impairment of receivables			
Total			

15. Investments

Non-current	Note	2022/23 R'000	2021/22 R'000
Shares and other equity			
List investments at cost			
Total			
Securities other than shares	*Annex 2A*		
List investments at cost			
Total			
Total non-current investments			

Analysis of non-current investments	Note	2022/23 R'000	2021/22 R'000
Opening balance			
Additions in cash			
Disposals for cash			
Non-cash movements			
Closing balance			

Include discussion here where deemed relevant.

15.1 Impairment of investments

	Note	2022/23 R'000	2021/22 R'000
Estimate of impairment of investments			
Total			

16. Loans

	Note	2022/23 R'000	2021/22 R'000
Public corporations			
Higher education institutions			
Foreign governments			
Private enterprises			
Non-profit institutions			
Staff loans			
Total			

Analysis of balance	Note	2022/23 R'000	2021/22 R'000
Opening balance			
New issues			
Repayments			
Write-offs			
Closing balance			

Include discussion here where deemed relevant.

16.1. Impairment of loans

	Note	2022/23 R'000	2021/22 R'000
Estimate of impairment of loans			
Total			

Include discussion here where deemed relevant.

17. Voted funds to be surrendered to the Revenue Fund

	Note	2022/23 R'000	2021/22 R'000
Opening balance		936	9 269
Prior period error	17.2		
As restated		936	9 269
Transferred from statement of financial performance (as restated)		-65	959
Add: Unauthorised expenditure for the current year		65	-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure *(Parliament/Legislatures)*	17.1		-
Conditional grants surrendered by the provincial department	17.3	-	
Paid during the year		-936	-9 292
Closing balance		-	936

17.1 Voted funds / (Excess expenditure) transferred to retained funds (Parliament / Legislatures ONLY)

	Note	R'000	R'000
Opening balance			
Transfer from statement of financial performance			
Transfer from Departmental Revenue to defray excess expenditure	18		
Total	17		

17.2 Prior period error

Nature of prior period error	Note	2021/22 R'000
Relating to 20WW/XX		
Relating to 2021/22		
Total prior period errors		

17.3 Reconciliation on unspent conditional grants

	Note	2022/23 R'000	2021/22 R'000
Total conditional grants received	1.2	3 046	
Total conditional grants spent		-3 046	
Unspent conditional grants to be surrendered			
Less: Paid to the Provincial Revenue Fund by Provincial department			
Approved for rollover			
Not approved for rollover			
Add: Received from provincial revenue fund by national department	17		
Due by the Provincial Revenue Fund		-	

18. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund

	Note	2022/23 R'000	2021/22 R'000
Opening balance		117	65
Prior period error	18.1		
As restated		117	65
Transferred from statement of financial performance (as restated)		334	309
Own revenue included in appropriation		-	-
Transfer from aid assistance	4		-

18.1. Prior period error

Nature of prior period error	Note		2021/22 R'000
Relating to 20WW/XX			
Relating to 2021/22			
Total prior period errors			
Transferred to voted funds to defray excess expenditure *(Parliament/Legislatures)*	17.1		-
Paid during the year		-311	-257
Closing balance		140	117

19. Bank overdraft

	Note	2022/23 R'000	2021/22 R'000
Consolidated Paymaster General account		1 284	
Fund requisition account			
Overdraft with commercial banks (Local)			
Overdraft with commercial banks (Foreign)			
Total		1 284	

20. Payables - current

	Note	2022/23 R'000	2021/22 R'000
Amounts owing to other entities			
Advances received	*20.1*		
Clearing accounts	*20.2*		38
Other payables	*20.3*		-
Total			38

20.1. Advances received

	Note	2022/23 R'000	2021/22 R'000
National departments			
Provincial departments			
Public entities			
Other institutions			
Total	*20*		

Include discussion here where deemed relevant.

20.2. Clearing accounts

Description	Note	2022/23 R'000	2021/22 R'000
			38
Total	*20*		**38**

Include discussion here where deemed relevant.

20.3. Other payables

Description	Note	2022/23 R'000	2021/22 R'000
Identify major categories, but list material items			
Total	*20*		

Include discussion here where deemed relevant.

21. Payables - non-current

		2022/23				2021/22
		One to two years	Two to three years	Older than three years	Total	Total
	Note	R'000	R'000	R'000	R'000	R'000
Amounts owing to other entities						
Advances received	*21.1*					
Other payables	*21.2*			11	11	11
Total				11	11	11

21.1. Advances received

	Note	2022/23 R'000	2021/22 R'000
National departments			
Provincial departments			
Public entities			
Other institutions			
Total	*21*		

21.2. Other payables

Description	Note	2022/23 R'000	2021/22 R'000
DISALL DAMAGE&LOSSES:RECOVER:CA		11	11
Total	*21*	11	11

22. Net cash flow available from operating activities

	Note	2022/23 R'000	2021/22 R'000
Net surplus/(deficit) as per Statement of Financial Performance		269	1 268
Add back non-cash/cash movements not deemed operating activities		2 909	-3 025
(Increase)/decrease in receivables		-294	-87
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets			86
Increase/(decrease) in payables - current		-38	-271
Proceeds from sale of capital assets			-
Proceeds from sale of investments			-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		4 488	6 796
Surrenders to RDP Fund/Donors		-1 247	-9 549
Voted funds not requested/not received			-
Own revenue included in appropriation			-
Other non-cash items			-
Net cash flow generating		3 178	-1 757

23. Reconciliation of cash and cash equivalents for cash flow purposes

	Note	2022/23 R'000	2021/22 R'000
Consolidated Paymaster General account		-1 284	91
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		5	5
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		-1 279	96

24. Contingent liabilities and contingent assets

24.1. Contingent liabilities

Liable to	Nature	Note	2022/23 R'000	2021/22 R'000
Motor vehicle guarantees	Employees	*Annex 3A*		
Housing loan guarantees	Employees	*Annex 3A*		
Other guarantees		*Annex 3A*		
Claims against the department		*Annex 3B*	20 739	18 607
Intergovernmental payables		*Annex 5*		-
Environmental rehabilitation liability		*Annex 3B*		-
Other		*Annex 3B*		-
Total			20 739	18 607

24.2. Contingent assets

Nature of contingent asset	Note	2022/23 R'000	2021/22 R'000
MOTOR VEHICLE ACCIDENT		135	135
RECOVERY PENDING		233	233
Total		368	368

25. Capital commitments

	Note	2022/23 R'000	2021/22 R'000
Buildings and other fixed structures			
Heritage assets			
Machinery and equipment			
Specialised military assets			
Land and subsoil assets			
Biological assets			

26. Accruals and payables not recognised

26.1. Accruals

		2022/23			2021/22
		30 Days	30+ Days	Total	Total
Listed by economic classification	*Note*	R'000	R'000	R'000	R'000
Goods and services		5 099	21	5 120	5 223
Interest and rent on land				-	-
Transfers and subsidies				-	-
Capital assets				-	-
Other				-	-
Total		5 099	21	5 120	5 223

Listed by programme level	*Note*	2022/23 R'000	2021/22 R'000
Programme 1		4 133	3 210
Programme 2		987	2 013
Total		5 120	5 223

26.2. Payables not recognised

		2022/23			2021/22
		30 Days	30+ Days	Total	Total
Listed by economic classification	*Note*	R'000	R'000	R'000	R'000
Goods and services		485	51	536	3 915
Interest and rent on land				-	-
Transfers and subsidies				-	-
Capital assets				-	-
Other				-	-
Total		485	51	536	3 915

Listed by programme level	*Note*	2022/23 R'000	2021/22 R'000
Programme 1		480	1 214
Programme 2		56	2 701
Total		536	3 915

Included in the above totals are the following:	*Note*	2022/23 R'000	2021/22 R'000
Confirmed balances with other departments	*Annex 5*		
Confirmed balances with other government entities	*Annex 5*		
Total			

27. Employee benefits

	Note	2022/23 R'000	2021/22 R'000
Leave entitlement		6 147	6 774
Service bonus		3 033	2 987
Performance awards		-	-
Capped leave		2 366	2 166
Other		110	-
Total		11 656	11 927

28. Lease commitments

28.1. Operating leases

	2022/23				
	Specialised military equipment	**Land**	**Buildings and other fixed structures**	**Machinery and equipment**	**Total**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**
Not later than 1 year			6 925	719	7 644
Later than 1 year and not later than 5 years			4 331	661	4 992
Later than 5 years					-
Total lease commitments			11 256	1 380	12 636

	2021/22				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year			4 030	614	4 644
Later than 1 year and not later than 5 years			10 676	531	11 207
Later than 5 years			-	-	-
Total lease commitments			14 706	1 145	15 851

The leases for Machinery and equipment has 3 expired leases. The following Districts iLEMBE, Durban west and Planning contracts expired in the last financial year. They were extended on the basis they only pay for copy charges. This has now also expired. The latter 2 offices have loan machines and are only paying for copy charges. The machines for Ugu, SCM and 3rd floor have also expired at time of reporting. They were also only paying copy charges. The terms of most contracts for the photocopying machines sees that the Department has the option of only paying for copy charges after the initial rental period.

	Note	2022/23 R'000	2021/22 R'000
Rental earned on sub-leased assets	3		
Total			

28.2. Finance leases

	2022/23				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year				167	167
Later than 1 year and not later than 5 years				47	47
Later than 5 years					
Total lease commitments				214	214

	2021/22				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year				320	320
Later than 1 year and not later than 5 years				103	103
Later than 5 years				-	-
Total lease commitments				423	423

** This note excludes leases relating to public private partnerships as they are separately disclosed in the note on *Public Private Partnerships*.

Provide a general description of the material leasing arrangements.

Provide a general discussion on any assets that are sub-leased (if any), indicating the nature of the asset and the lessee (occupant/user of the asset).

28.2. Finance leases

	Note	2022/23 R'000	2021/22 R'000
Rental earned on sub-leased assets	3		
Total			

Provide a description of renewal or purchase options as well as escalation clauses (if any) per lease agreement.

Describe any restrictions imposed by on the department through any lease agreement (such as restrictions relating to enhancements, repairs & maintenance, sub-leasing and disposal)

Provide an indication as to whether a reduction in the lease payments was granted in lieu of actual cash from the sale of the asset in a sale and leaseback arrangement.

28.3. Operating lease future revenue

	Note	2022/23 R'000	2021/22 R'000
Rental earned on sub-leased assets	3		
Total			

Provide a description of renewal or purchase options as well as escalation clauses (if any) per lease agreement.

Describe any restrictions imposed by on the department through any lease agreement (such as restrictions relating to enhancements, repairs & maintenance, sub-leasing and disposal)

Provide an indication as to whether a reduction in the lease payments was granted in lieu of actual cash from the sale of the asset in a sale and leaseback arrangement.

	2021/22				
	Specialised military equipment	**Land**	**Buildings and other fixed structures**	**Machinery and equipment**	**Total**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**
Not later than 1 year					
Later than 1 year and not later than 5 years					
Later than 5 years					
Total operating lease revenue receivable					

Provide a of the leasing arrangement including renewal or purchase options as well as escalation clauses (if any).

29. Accrued departmental revenue

	Note	2022/23 R'000	2021/22 R'000
Tax revenue			
Sales of goods and services other than capital assets			
Fines, penalties and forfeits			
Interest, dividends and rent on land			
Sales of capital assets			
Transactions in financial assets and liabilities			
Transfers received			
Other			
Total			

Include discussion here where deemed relevant.

29.1. Analysis of accrued departmental revenue

	Note	2022/23 R'000	2021/22 R'000
Opening balance			
Less: amounts received			
Less: services received in lieu of cash			
Add: amounts recorded			
Less: amounts written off/reversed as irrecoverable			
Less: amounts transferred to receivables for recovery			
Other (*Specify)*			
Closing balance			

Include discussion here where deemed relevant.

29.2. Accrued departmental revenue written off

Nature of losses	Note	2022/23 R'000	2021/22 R'000
Total			

Include discussion here where deemed relevant.

29.3. Impairment of accrued departmental revenue

	Note	2022/23 R'000	2021/22 R'000
Estimate of impairment of accrued departmental revenue			
Total			

Include discussion here where deemed relevant.

30. Unauthorised, Irregular and Fruitless and wasteful expenditure

	Note	2022/23 R'000	2021/22 R'000
Unauthorised expenditure - current year		65	-
Irregular expenditure - current year		224	3 425
Fruitless and wasteful expenditure - current year		-	3
Total		289	3 428

31. Related party transactions

Revenue received	Note	2022/23 R'000	2021/22 R'000
Tax revenue			
Sales of goods and services other than capital assets			
Fines, penalties and forfeits			
Interest, dividends and rent on land			
Sales of capital assets			
Transactions in financial assets and liabilities			
Transfers received			
Total			

Payments made	Note	2022/23 R'000	2021/22 R'000
Compensation of employees			
Goods and services			
Interest and rent on land			
Expenditure for capital assets		987	2 504
Payments for financial assets			-
Transfers and subsidies		38	51
Total		1 025	2 555

Year end balances arising from revenue/payments	Note	2022/23 R'000	2021/22 R'000
Receivables from related parties		332	332
Payables to related parties			-
Total		332	332

Loans to/from related parties	Note	2022/23 R'000	2021/22 R'000
Non-interest bearing loans to/(from)			
Interest bearing loans to/(from)			
Total			

Other	Note	2022/23 R'000	2021/22 R'000
Guarantees issued/received			
List other contingent liabilities between the department and related party			
Total			

In-kind goods and services provided/received	Note	2022/23 R'000	2021/22 R'000
List in goods and services between the department and related party			
Total			

List related party relationships and the nature thereof

Include discussion here where deemed relevant.

32. Key management personnel

	2022/23 R'000	2021/22 R'000
Political office bearers (*provide detail below)*		
Officials:		
Level 15 Acting		2 010
Level 14	4 313	4 142
Level 13 CFO	1 156	1 143
		-
Family members of key management personnel		
Total	5 469	7 295

Key management personnel (Parliament/Legislatures)	**2022/23 R'000**	**2021/22 R'000**
Speaker to Parliament/Legislature		
Deputy Speaker		
Secretary to Parliament/Legislature		
Deputy Secretary		
Chief Financial Officer		
Legal advisor		
Other		
Total		

Include discussion here where deemed relevant.

3.3 Public private partnership

	Note	2022/23 R'000	2021/22 R'000
Concession fee received			
Base fee received			
Variable fee received			
Other fees received (*Specify)*			
Unitary fee paid			
Fixed component			
Indexed component			
Analysis of indexed component			
Compensation of employees			
Goods and services (excluding lease payments)			
Operating leases			
Interest			
Capital / (Liabilities)			
Tangible rights			
Intangible rights			
Property			
Plant and equipment			
Loans			
Other			
Prepayments and advances			
Pre-production obligations			
Other obligations			

Any guarantees issued by the department are disclosed in the Note on Contingent liabilities.

Provide a summary of the significant terms of the agreement, along with the parties to the agreement, and the date of commencement thereof

34. Impairment (other than receivables, accrued departmental revenue, loans and investments)

	Note	2022/23 R'000	2021/22 R'000
Please specify			
Total			

Include discussion here where deemed relevant.

35. Provisions

	Note	2022/23 R'000	2021/22 R'000
Please specify			
Total			

Include discussion here where deemed relevant.

35.1. Reconciliation of movement in provisions - Current year

	2022/23			
	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance				
Increase in provision				
Settlement of provision				
Unused amount reversed				
Reimbursement expected from third party				
Change in provision due to change in estimation of inputs				
Closing balance				

Include discussion here where deemed relevant.

Reconciliation of movement in provisions - Prior year

	2022/23			
	Provision 1	**Provision 2**	**Provision 3**	**Total provisions**
	R'000	**R'000**	**R'000**	**R'000**
Opening balance				
Increase in provision				
Settlement of provision				
Unused amount reversed				
Reimbursement expected from third party				
Change in provision due to change in estimation of inputs				
Closing balance				

Include discussion here where deemed relevant.

	2022/23			
	Provision 1	**Provision 2**	**Provision 3**	**Total provisions**
	R'000	**R'000**	**R'000**	**R'000**
Opening balance				
Increase in provision				
Settlement of provision				
Unused amount reversed				
Reimbursement expected from third party				
Change in provision due to change in estimation of inputs				
Closing balance				

Include discussion here where deemed relevant.

Provide a brief description of the nature of each obligation and the expected timing of any resulting outflows of economic benefits or service potential.

Reconciliation of movement in provisions - Prior year

	2022/23			
	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance				
Increase in provision				
Settlement of provision				
Unused amount reversed				
Reimbursement expected from third party				
Change in provision due to change in estimation of inputs				
Closing balance				

Include discussion here where deemed relevant.

	2022/23			
	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance				
Increase in provision				
Settlement of provision				
Unused amount reversed				
Reimbursement expected from third party				
Change in provision due to change in estimation of inputs				
Closing balance				

Include discussion here where deemed relevant.

Provide a brief description of the nature of each obligation and the expected timing of any resulting outflows of economic benefits or service potential.

Provide a description of the uncertainties/estimates applied for each provision. Where necessary, provide information on the major assumptions made concerning future events.

Where the disclosure requirements of the Standards are not done due to the sensitivity of the information, disclose this fact with reasons.

36. Non-adjusting events after reporting date

Nature of the event	Note	2022/23 R'000
Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made		
Total		

Include discussion here where deemed relevant.

37. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS					
Heritage assets					
MACHINERY AND EQUIPMENT	39 377		4 137	3 068	40 446
Transport assets	18 691		987	820	18 858
Computer equipment	11 374		1 114	836	11 652
Furniture and office equipment	3 727		425	35	4 117
Other machinery and equipment	5 585		1 611	1 377	5 819
SPECIALISED MILITARY ASSETS					
Specialised military assets					
BIOLOGICAL ASSETS					
Biological assets					
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	39 377	-	4 137	3 068	40 446

Movable Tangible Capital Assets under investigation

	Note	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:			
Heritage assets			
Machinery and equipment		5	1 245
Specialised military assets			
Biological assets			
Total			

These Assets which include Motor Vehicles and Cellphones have been stolen and or lost. The department has referred these cases to the State Attorney.

37.1. **MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:			
Heritage assets			
Machinery and equipment		5	1 245
Specialised military assets			
Biological assets			
Total			

These Assets which include Motor Vehicles and Cellphones have been stolen and or lost. The department has referred these cases to the State Attorney.

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

37.1.1. Prior period error

Nature of prior period error	Note	R'000
Relating to a previous financial period		49
		49
Relating to 2021/22		
Total prior period errors		49

37.2. Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance		30	-	4 611		4 641
Value adjustments						-
Additions				493		493
Disposals				309		309
Total Minor assets		30	-	4 795		4 825

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets						
Number of minor assets at cost						
Total number of minor assets						

Minor capital assets under investigation

	Note	Number	Value R'000
Included in the above total of the minor capital assets per the asset register that are under investigation:			
Specialised military assets			
Intangible assets			
Heritage assets			
Machinery and equipment		2	8
Biological assets			

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	2021/22					
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance		30	-	3 919		3 949
Prior period error		-	-	-		-
Additions		-	-	692		692
Disposals		-	-	-		-
Total Minor assets		30	-	4 611		4 641

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets						
Number of minor assets at cost						
Total number of minor assets						

37.2.1. Prior period error

Nature of prior period error	*Note*	**2021/22 R'000**
Relating to 20WW/XX *[affecting the opening balance]*		
Relating to 2021/22		
Total prior period errors		

Include discussion here where deemed relevant.

37.3. Movable tangible capital assets written off

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2023

	2022/23					
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off						
Total movable assets written off						

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2022

	2021/22					
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off						
Total movable assets written off						

37.4. Movable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023

		2022/23			
		Opening balance 1 April 2022	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2023
	Note	R'000	R'000	R'000	R'000
Heritage assets					
Machinery and equipment					
Specialised military assets					
Biological assets					
Total					

Include discussion here where deemed relevant.

Payables not recognised relating to Capital WIP	*Note*	**2022/23** **R'000**	**2021/22** **R'000**
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress			
Total			

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022

		2021/22				
		Opening balance 1 April 2021	**Prior period error**	**Current Year WIP**	**Ready for use (Assets to the AR) / Contracts terminated**	**Closing balance 31 March 2022**
	Note	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Heritage assets						
Machinery and equipment						
Specialised military assets						
Biological assets						
Total	*Annex 7*					

Include discussion here where deemed relevant.

38. Intangible Capital Assets

	2022/23			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	437		22	415
MASTHEADS AND PUBLISHING TITLES				
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS				

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS				
SERVICES AND OPERATING RIGHTS				
TOTAL INTANGIBLE CAPITAL ASSETS	**437**		**22**	**415**

Intangible Capital Assets under investigation

	Note	Number	Value R'000
Included in the above total of the intangible capital assets per the asset register that are under investigation:			
Software			
Mastheads and publishing titles			
Patents, licences, copyright, brand names, trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			

38.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	2021/22				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	30	-	407		437
MASTHEADS AND PUBLISHING TITLES	-	-	-		
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-		
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-		
SERVICES AND OPERATING RIGHTS	-	-	-		
TOTAL INTANGIBLE CAPITAL ASSETS	30	-	407		437

38.1.1. Prior period error

Nature of prior period error	Note	2021/22 R'000
Relating to 20WW/XX *[affecting the opening balance]*		
Relating to 2021/22		
Total prior period errors		

Include discussion here where deemed relevant.

38.2. Intangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023

	Note	Opening balance 1 April 2022 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing balance 31 March 2023 R'000
Intangible assets	*Annex 7*				
Total					

Include discussion here where deemed relevant.

Payables not recognised relating to Capital WIP

	Note	2022/23 R'000	2021/22 R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress			
Total			

Include discussion here where deemed relevant.

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022

	Note	Opening balance 1 April 2021	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2022
		R'000	R'000	R'000	R'000	R'000
Intangible assets						
Total						

Include discussion here where deemed relevant.

39. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	2022/23			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES				
Dwellings				
Non-residential buildings				
Other fixed structures				
HERITAGE ASSETS				
Heritage assets				
LAND AND SUBSOIL ASSETS				
Land				
Mineral and similar non-regenerative resources				
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS				

Include discussion here where deemed relevant.

Immovable Tangible Capital Assets under investigation

	Note	Number	Value R'000
Included in the above total of the immovable tangible capital assets per the asset register that are under investigation:			
Buildings and other fixed structures			
Heritage assets			
Land and subsoil assets			
Total			

Provide reasons why assets are under investigation and actions being taken to resolve the matters.

39.1. MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	2021/22				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES					
Dwellings					
Non-residential buildings					
Other fixed structures					
HERITAGE ASSETS					
Heritage assets					
LAND AND SUBSOIL ASSETS					
Land					
Mineral and similar non-regenerative resources					
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS					

Include discussion here where deemed relevant.

39.1.1. Prior period error

Nature of prior period error	Note	2021/22 R'000
Relating to 20WW/XX *[affecting the opening balance]*		
Relating to 2021/22		
Total prior period errors		

Include discussion here where deemed relevant.

39.2 Immovable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023

		2022/23			
		Opening balance 1 April 2022	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2023
	Note Annex 7	R'000	R'000	R'000	R'000
Heritage assets					
Buildings and other fixed structures					
Land and subsoil assets					
Total					

Include discussion here where deemed relevant.

Payables not recognised relating to Capital WIP

	Note	2022/23 R'000	2021/22 R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress			
Total			

Include discussion here where deemed relevant.

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022

	Note	2021/22				
		Opening balance 1 April 2021	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2022
		R'000	R'000	R'000	R'000	R'000
Heritage assets						
Buildings and other fixed structures						
Land and subsoil assets						
Total						

Include discussion here where deemed relevant.

39.3. Immovable tangible capital assets written off

IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2023

	2022/23			
	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Total =
	R'000	R'000	R'000	R'000
Assets written off				
Total Immovable capital assets written off				

Include discussion here where deemed relevant.

IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2022

	2021/22			
	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Total
	R'000	R'000	R'000	R'000
Assets written off				
Total immovable capital assets written off				

Include discussion here where deemed relevant.

39.4. Immovable capital assets (additional information)

		Note	2022/23	2021/22
	Estimated completion date		Area	Area
a) **Unsurveyed land**		Annex 9		
b) **Properties deemed vested**		Annex 9		
Land parcels				
Facilities				
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				
c) **Facilities on unsurveyed land**	**Duration of use**	Annex 9		
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				

d) **Facilities on right to use land**	**Duration of use**	*Annex 9*
Schools		
Clinics		
Hospitals		
Office buildings		
Dwellings		
Storage facilities		
Other		
e) **Agreement of custodianship**		*Annex 9*
Land parcels		
Facilities		
Schools		
Clinics		
Hospitals		
Office buildings		
Dwellings		
Storage facilities		
Other		

Include discussion here where deemed relevant.

40. Principal-agent arrangements

40.1. Department acting as the principal

	Note	2022/23 R'000	2021/22 R'000
Include a list of the entities acting as agents for the department, the fee paid as compensation to the agent and any other transactions undertaken			
Total			

For each of the individual principal-agent arrangements of the department, provide a description of the nature, circumstances, significant judgment applied, significant terms and conditions, any significant risks and benefits relating to the arrangements with the agents

In instances where the department has numerous principal-agent arrangements that are similar in nature, circumstances and terms, these can be grouped to provide a summary of the description of the nature, circumstances and terms relating to the similar arrangements.

For each of the individual principal-agent arrangements include a discussion of the resource or cost implications for the principal if the principal-agent arrangement is terminated.

For each of the individual principal-agent arrangements include a discussion of the resources (including assets and liabilities) that are under the custodianship of the agent and whether or not those resources have been recognised or recorded by the agent.

40.2. Department acting as the agent

40.2.1. Revenue received for agency activities

	Note	2022/23 R'000	2021/22 R'000
Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties			
Total			

For each of the individual principal-agent arrangements of the department, provide a description of the nature, circumstances, significant judgment applied, significant terms and conditions, any significant risks and benefits relating to the arrangements with the agents

In instances where the department has numerous principal-agent arrangements that are similar in nature, circumstances and terms, these can be grouped to provide a summary of the description of the nature, circumstances and terms relating to the similar arrangements.

40.2.2. Reconciliation of funds and disbursements - Current year

	2022/23	
	Total funds received	Expenditure incurred against funds
Category of revenue or expenditure per arrangement	R'000	R'000
Total		

Reconciliation of funds and disbursements - Prior year

	2021/22	
	Total funds received	Expenditure incurred against funds
Category of revenue or expenditure per arrangement	R'000	R'000
Total		

Provide a narrative description and explanation of assets held or liabilities incurred on behalf of the principal and shown in the department's own financial statements.

40.2.3. Reconciliation of carrying amount of receivables and payables - current year Receivables

	2022/23				
	Opening balance 1 April 2022	Revenue principal is entitled to	Less: Write offs / settlements / waivers	Cash received on behalf of principal	Closing balance 31 March 2023
Name of principal entity	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Total					

Payables

	2022/23			
	Opening balance 1 April 2022	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 2023
Name of principal entity	**R'000**	**R'000**	**R'000**	**R'000**
Total				

Include discussion here where deemed relevant.

Reconciliation of carrying amount of receivables and payables - prior year

	2021/22				
	Opening balance 1 April 2022	Revenue principal is entitled to	Less: Write offs / settlements / waivers	Cash received on behalf of principal	Closing balance 31 March 2023
Name of principal entity	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Total					

Payables

	2021/22			
	Opening balance 1 April 2021	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 2022
Name of principal entity	R'000	R'000	R'000	R'000
Total				

Include discussion here where deemed relevant.

41. Changes in accounting estimates

During the year the following changes were made to the estimations employed in the accounting for transactions, assets, liabilities, events and circumstances

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
	R'000	R'000	R'000
Accounting estimate change 1: Provide a description of the change in estimate			
Line item 1 affected by the change			
Line item 2 affected by the change			
Line item 3 affected by the change			
Line item 4 affected by the change			
Line item 5 affected by the change			

Provide a description of the estimated impact on future periods.

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
	R'000	R'000	R'000
Accounting estimate change 3: Provide a description of the change in estimate			
Line item 1 affected by the change			
Line item 2 affected by the change			
Line item 3 affected by the change			
Line item 4 affected by the change			
Line item 5 affected by the change			

42. Prior period errors

42.1. Correction of prior period errors

	Note	2021/22 Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
Revenue: (E.g. Annual Appropriation, Departmental revenue, Aid assistance, etc.)				
Line item 1 affected by the change				
Line item 2 affected by the change				
Line item 3 affected by the change				

Provide a description of the nature of the prior period error as well as why the correction was required.

	Note	2021/22 Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
Expenditure: (E.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)				
Line item 1 affected by the change				
Line item 2 affected by the change				
Line item 3 affected by the change				
Net effect				

Provide a description of the nature of the prior period error as well as why the correction was required.

		2021/22		
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Assets: (E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
Receivables	14	1 185	-13	1 172
Net effect		1 185	-13	1 172

The Receivables were overstated and therefore had to be restated. This was after reviewing the Departments financial position during the preparation of the AFS 2022 2023. The Department realised that an employee Debt should not have been instated in the prior year. The Department has therefore acknowledged a prior period error so that the Department presents its Financial position credibly. This has the effect of decreasing Receivables in the Prior year and also a decrease in the Debt receivable Income (Recoverable Revenue). This affects the Statement of Net Assets

		2021/22		
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Liabilities: (E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
Line item 1 affected by the change				
Line item 2 affected by the change				
Line item 3 affected by the change				
Net effect				

	Note	2021/22 Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
Other: ***(E.g. Unauthorised expenditure, Irregular expenditure, Fruitless and wasteful expenditure, etc.)***				
"Recoverable Revenue - Statement of Changes in Net Assets	SCNA	179	-13	166
Fruitless & Wasteful	30	-	3	3
Movement in Movable Tangible Assets - 2021 2022	37.1.	39 328	49	39 377
Net effect		39 507	39	39 546

The Receivables were overstated and therefore had to be restated. This was after reviewing the Departments financial position during the preparation of the AFS 2022 2023. The Department realised that an employee Debt should not have been instated in the prior year. The Department has therefore acknowledged a prior period error so that the Department presents its Financial position credibly. This has the effect of decreasing Receivables in the Prior year and also a decrease in the Debt receivable Income (Recoverable Revenue). This affects the Statement of Net Assets. The Department also erroneously stated nil under Fruitless & Wastefull. It should be R 3000.

43. Inventories

43.1. Inventories for the year ended 31 March 2023

	2022/23				
	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Total
	R'000	R'000	R'000	R'000	R'000
Opening balance					
Add/(Less): Adjustments to prior year balances					
Add: Additions/Purchases - Cash					
Add: Additions/Purchases - Non-cash					
(Less): Disposals					
(Less): Issues					
Add/(Less): Received current, not paid (Paid current year, received					
Add/(Less): Adjustments					
Closing balance					

Include discussion here where deemed relevant.

Inventories for the year ended 31 March 2022

	2021/22				
	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Total
	R'000	R'000	R'000	R'000	R'000
Opening balance					
Add/(Less): Adjustments to prior year balances					
Add: Additions/Purchases - Cash					
Add: Additions/Purchases - Non-cash					
(Less): Disposals					
(Less): Issues					
Add/(Less): Received current, not paid (Paid current year, received					
Add/(Less): Adjustments					
Closing balance					

Include discussion here where deemed relevant.

43.2. Land parcels held for human settlement

	Note	2022/23 R'000	2021/22 R'000
Opening balance			
Add/(Less): Adjustments to prior year balances			
Add: Additions/Purchases – Cash			
Add: Additions - Non-cash			
(Less): Disposals			
(Less): Issues			
Add/(Less): Received current, not paid			
(Paid current year, received prior year)			
Add/(Less): Adjustments			
Closing balance			

Include discussion here where deemed relevant.

43.3. Inventories Work-in-progress

Work-in-progress for the year ended 31 March 2023

	2022/23			
	Opening balance	**Additions during the year**	**(Ready for use / Suspended)**	**Closing balance**
	R'000	**R'000**	**R'000**	**R'000**
Clearing				
Infrastructure				
Structure of houses				
Adjustments				
Total				

Include discussion here where deemed relevant.

Accruals/Payables not recognised relating to Inventories WIP	*Note*	**2022/23**	**2021/22**
		R'000	**R'000**
Certificates/Invoices received not paid			
Clearing			
Infrastructure			
Structure of houses			
Total			

Include discussion here where deemed relevant.

43.4. Houses ready for use

	Quantity	2022/23	Quantity	2021/22
		R'000		R'000
Opening balance				
Add/(Less): Adjustment to prior year balances				
Add: Ready for use in current year				
Less: Issued to beneficiaries				
Add/(Less): Adjustments				
Closing balance				

44. Transfer of functions and mergers

44.1. Transfer of functions

Provide a brief description of the functions transferred or acquired and the reason for undertaking the transaction or event.

44.1.1. Statement of Financial Position

	Note	Balance before transfer date	Functions (transferred) / received	Functions (transferred) / received	Functions (transferred) / received	Balance after transfer date
			Dept name *(Specify)*	Dept name *(Specify)*	Dept name *(Specify)*	
		R'000	R'000	R'000	R'000	R'000
ASSETS						
Current Assets						
Cash and cash equivalents						
Other financial assets						
Prepayments and advances						
Receivables						
Loans						
Aid assistance prepayments						
Aid assistance receivable						

Non-Current Assets	
Investments	
Receivables	
Loans	
Other financial assets	
TOTAL ASSETS	
LIABILITIES	
Current liabilities	
Voted funds to be surrendered to the Revenue Fund	
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	
Bank Overdraft	
Payables	
Aid assistance repayable	
Aid assistance unutilised	
Non-Current liabilities	
Payables	
TOTAL LIABILITIES	
NET ASSETS	

44.1.2. Notes

	Note	Balance before transfer date	Functions (transferred) / received	Functions (transferred) / received	Functions (transferred) / received	Balance after transfer date
			Dept name *(Specify)*	Dept name *(Specify)*	Dept name *(Specify)*	
	Note	R'000	R'000	R'000	R'000	R'000
Contingent liabilities						
Contingent assets						
Accruals						
Payables not recognised						
Employee benefits						
Lease commitments - Operating leases						
Lease commitments - Finance leases						
Lease commitments - Operating lease revenue						
Accrued departmental revenue						
Impairment						
Provisions						
Movable tangible capital assets						
Immovable tangible capital assets						
Intangible capital assets						

Include discussion here where deemed relevant.

44.1.2. Notes

	Note	Balance before transfer date	Functions (transferred) / received	Functions (transferred) / received	Functions (transferred) / received	Balance after transfer date
			Dept name *(Specify)*	**Dept name *(Specify)***	**Dept name *(Specify)***	
	Note	R'000	R'000	R'000	R'000	R'000
Contingent liabilities						
Contingent assets						
Accruals						
Payables not recognised						
Employee benefits						
Lease commitments - Operating leases						
Lease commitments - Finance leases						
Lease commitments - Operating lease revenue						
Accrued departmental revenue						
Impairment						
Provisions						
Movable tangible capital assets						
Immovable tangible capital assets						
Intangible capital assets						

Include discussion here where deemed relevant.

Provide a reference to the proclamation or declaration giving effect to the transfer of functions

Indicate whether there was an agreement drawn up, and provide a description of roles, responsibilities and accountability arrangements.

Disclose the revenue and expenditure attributable to the transfer of functions subsequent to the transfer.

Where the accounting for the transfer of functions is incomplete, include information as required by paragraph .40

44.2. Mergers

Provide a brief description of the merger and the reason for undertaking the transaction or event.

44.2.1. Statement of Financial Position

	Note	Balance before merger date	Balance before merger date	Balance before merger date	Balance before merger date	Balance after transfer date
		Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combined Dept (Specify)
		R'000	R'000	R'000	R'000	R'000
ASSETS						
Current Assets						
Cash and cash equivalents						
Other financial assets						
Prepayments and advances						
Receivables						
Loans						
Aid assistance prepayments						
Aid assistance receivable						
Non-Current Assets						
Investments						
Receivables						
Loans						
Other financial assets						
TOTAL ASSETS						

LIABILITIES	
Current liabilities	
Voted funds to be surrendered to the Revenue Fund	
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	
Bank Overdraft	
Payables	
Aid assistance repayable	
Aid assistance unutilised	
Non-Current liabilities	
Payables	
TOTAL LIABILITIES	
NET ASSETS	

44.2.2. Notes

	Note	Balance before merger date	Balance before merger date	Balance before merger date	Balance before merger date	Balance after transfer date
		Combining Dept *(Specify)*	Combining Dept *(Specify)*	Combining Dept *(Specify)*	Combining Dept (Specify)	Combined Dept (*Specify*)
		R'000	R'000	R'000	R'000	R'000
Contingent liabilities						
Contingent assets						
Accruals						
Payables not recognised						
Employee benefits						
Lease commitments - Operating leases						
Lease commitments - Finance leases						
Lease commitments - Operating lease revenue						
Accrued departmental revenue						
Impairment						
Provisions						
Movable tangible capital assets						
Immovable tangible capital assets						
Intangible capital assets						

Include discussion here where deemed relevant.

Provide a reference to the proclamation or declaration giving effect to the merger along with the merger date.

Indicate whether there was an agreement drawn up, and provide a description of roles, responsibilities and accountability arrangements.

Combining departments: For each asset transferred and liability derecognised/removed, the carrying amount of the assets transferred and the liabilities derecognised/removed.

Where the accounting for the merger is incomplete, include information as required by paragraph .39.

45. Statement of conditional grants received

	2022/23									2021/22	
	GRANT ALLOCATION					SPENT					
	Division of Revenue Act / Provincial grants	Roll overs	DORA Adjust-ments	Other Adjust-ments	Total Available	Amount received by depart-ment	Amount spent by depart-ment	Under- / (Overspe nding)	% of available funds spent by depart-ment	Division of Revenue Act / Provincial grants	Amount spent by depart-ment
Name of grant	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
EPWP Conditional Grant	3 046				3 046	3 046	3 046		100%	4 161	4 218
TOTAL	3 046				3 046	3 046	3 046	-	100%	4 161	4 218

Departments are reminded of the requirement to certify that all transfers in terms of this Act were deposited into the primary bank account of the province or, where appropriate, into the CPD account of the province.

46. Statement of conditional grants paid to the provinces

Name of Province / Grant	2022/23											2021/22	
	GRANT ALLOCATION				TRANSFER			SPENT					
	Division of Revenue Act	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury or National depart-ment	Amount received by depart-ment	Amount spent by depart-ment	Unspent funds	% of available funds spent by depart-ment	Division of Revenue Act / Provincial grants	Actual transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Summary by province													
Eastern Cape													
Free State													
Gauteng													
Kwazulu-Natal													
Limpopo													
Mpumalanga													
Northern Cape													
North West													
Western Cape													
TOTAL													
Summary by grant													

TOTAL		
1. ***[Grant name]***		
Eastern Cape		
Free State		
Gauteng		
Kwazulu-Natal		
Limpopo		
Mpumalanga		
Northern Cape		
North West		
Western Cape		
TOTAL		
2. ***[Grant name]***		
Eastern Cape		
Free State		
Gauteng		
Kwazulu-Natal		
Limpopo		
Mpumalanga		
Northern Cape		
North West		
Western Cape		
TOTAL		
3. ***[Grant name]***		

47. Statement of conditional grants and other transfers paid to municipalities

	2022/23							2021/22	
	GRANT ALLOCATION				TRANSFER				
	DORA and other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury / National Department	DORA and other transfers	Actual transfer
Name of municipality	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
TOTAL									

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.

Departments are required to include a summary of expenditure per conditional grant to aid in the identification of under- / over spending of such funds and to allow the department to provide an explanation for the variance

48. Broad Based Black Economic Empowerment performance

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

49. COVID 19 Response expenditure

	Note	2022/23 R'000	2021/22 R'000
Compensation of employees			
Goods and services		2	146
Transfers and subsidies		-	-
Expenditure for capital assets		-	-
Other		-	-
Total	*Annex 11*	2	146

ANNEXURE 1A

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

	2022/23											2021/22	
	GRANT ALLOCATION				TRANSFER			SPENT					
Name of Municipality	DoRA and Other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Re-allocations by National Treasury or National depart-ment	Amount received by depart-ment	Amount spent by depart-ment	Unspent funds	% of available funds spent by depart-ment	DORA and other transfers	Actual transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
TOTAL													

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.

Departments are required to include a summary of expenditure per conditional grant to aid in the identification of under- / over spending of such funds and to allow the department to provide an explanation for the variance

ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

Departmental Agency or Account	2022/23						2021/22	
	TRANSFER ALLOCATION				TRANSFER			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
TOTAL								

ANNEXURE 1C
STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

Higher Education Institution	2022/23							2021/22	
	TRANSFER ALLOCATION				TRANSFER				
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	Amount not transferred	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
TOTAL									

ANNEXURE 1D
STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

	2022/23								2021/22	
	GRANT ALLOCATION				EXPENDITURE					
Name of public corporation / private enterprise	Adjusted Budget	Roll overs	Adjust-ments	Total Available	Actual transfer	% of Available funds transferred	Capital	Current	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
Public Corporations										
Transfers										
Total										
Subsidies										
Total										
Private Enterprises										
Transfers										
Total										
Subsidies										
Total										
TOTAL										

ANNEXURE 1E
STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

	2022/23						2021/22	
	TRANSFER ALLOCATION				EXPENDITURE			
Foreign government / International organisation	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Total								
Subsidies								
Total								
TOTAL								

ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

	2022/23						2021/22	
	TRANSFER ALLOCATION				EXPENDITURE			
Non-profit institutions	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Total								
Subsidies								
Total								
TOTAL								

ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

Household	2022/23						2021/22	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Leave Gratuity				-	212			
Injury on duty				-	1			
Total					213			
Subsidies								
Total								
TOTAL					**213**			

ANNEXURE 1H
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

Name of organisation	Nature of gift, donation or sponsorship	2022/23 R'000	2021/22 R'000
Received in cash			
Subtotal			
Received in kind			
Subtotal			
TOTAL			

ANNEXURE 1I
STATEMENT OF AID ASSISTANCE RECEIVED

Name of donor	Purpose	Opening balance R'000	Revenue R'000	Expenditure R'000	Paid back on / by 31 March R'000	Closing balance R'000
Received in cash						
Subtotal						
Received in kind						
Subtotal						
TOTAL						

ANNEXURE 1J
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

Nature of gift, donation or sponsorship *(Group major categories but list material items including name of organisation)*	2022/23	2021/22
	R'000	R'000
Made in kind		
TOTAL		

ANNEXURE 1K
STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

Grant Type	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Old age													
War veterans													
Disability													
Grant in Aid													
Foster care													
Care dependency													
Child Support Grant													
Other													
TOTAL													

ANNEXURE 1L

STATEMENT OF INDIRECT GRANTS BETWEEN NATIONAL DEPARTMENTS AND MUNICIPALITIES

Name of Grant	GRANT ALLOCATION				SPENT
	Division of Revenue Act	Roll overs	Adjustments	Total Available	Amount
	R'000	R'000	R'000	R'000	R'000
TOTAL					

ANNEXURE 2A

STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO NATIONAL/PROVINCIAL PUBLIC ENTITIES

Name of public entity	State Entities' PFMA Schedule type (state year end if not 31 March)	% Held YY/ZZ	% Held XX/YY	Number of shares held		Cost of investments		Net asset value of investments		Profit/(Loss) for the year		Losses guaran-teed
				R'000		R'000		R'000		R'000		
				2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	Yes/No
National / Provincial Public entity												
Subtotal												
Other												
Subtotal												
TOTAL												

ANNEXURE 2B
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO ENTITIES (CONTINUED)

Name of entity	Nature of business	Cost of investments		Net Asset value of investments		Amounts owing to entities		Amounts owing by entities	
		R'000		R'000		R'000		R'000	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Controlled entities									
Subtotal									
Non-controlled entities									
	Associates								
	Subtotal								
	Joint Ventures								
	Subtotal								
	Other non-controlled entities								
	Subtotal								
TOTAL									

ANNEXURE 3A
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2023 - LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2022	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2023	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2023
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles								
	Subtotal								
	Housing								
	Subtotal								
	Other								
	Subtotal								
	TOTAL								

ANNEXURE 3A (Continued)

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2023 - FOREIGN

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2022	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2023	Revaluation due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2023
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles								
	Subtotal								
	Housing								
	Subtotal								
	Other								
	Subtotal								
	TOTAL								

ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2023

Nature of liability	Opening balance 1 April 2022	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2023
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Labour Claims	9 961	2 152			12 113
MVA	20		20		-
Breach of Contract	4 769				4 769
Delictual Claim	3 857				3 857
Subtotal	18 607	2 152	20	-	20 739
Environmental liability					
Subtotal					
Other					

ANNEXURE 3B (continued)

Nature of liabilities recoverable	Details of liability and recoverability	Opening balance 1 April 2022	Movement during the year	Closing balance 31 March 2023
		R'000	R'000	R'000
TOTAL				

ANNEXURE 4
CLAIMS RECOVERABLE

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2022/23	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
DEPARTMENT OF TRANSPORT			332	332	332	332		
			83		83	-		
Subtotal	-	-	415	332	415	332		
Other Government Entities								
SITA			165	83	165	83		
Subtotal			165	83	165	83		
TOTAL			580	415	580	415		

ANNEXURE 5
INTERGOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2022/23	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	Payment date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
DEPARTMENT OF TRANSPORT			15		15			
Subtotal			15		15			
Non-current								
Subtotal								
Total Departments			15		15			
OTHER GOVERNMENT ENTITIES								
Current								
Subtotal								
Non-current								
Subtotal								
Total Other Government Entities								
TOTAL INTERGOVERNMENT PAYABLES			15		15			

ANNEXURE 6
INVENTORIES

	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Total
Inventories for the year ended 31 March 2023	R'000	R'000	R'000	R'000	R'000
Opening balance					
Add/(Less: Adjustments to prior year balances					
Add: Additions/Purchases - Cash					
Add: Additions - Non-cash					
(Less): Disposals					
(Less): Issues					
Add/(Less): Received current, not paid; (Paid current year, received prior year)					
Add/(Less): Adjustments					
Closing balance					

Include discussion here where deemed relevant.

Inventories for the year ended 31 March 2022	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Total
	R'000	R'000	R'000	R'000	R'000
Opening balance					
Add/(Less: Adjustments to prior year balances					
Add: Additions/Purchases - Cash					
Add: Additions - Non-cash					
(Less): Disposals					
(Less): Issues					
Add/(Less): Received current, not paid; (Paid current year, received prior year)					
Add/(Less): Adjustments					
Closing balance					

Include discussion here where deemed relevant.

ANNEXURE 7

MOVEMENT IN CAPITAL WORK IN PROGRESS

Movement in capital work in progress for the year ended 31 March 2023

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS				
Heritage assets				
MACHINERY AND EQUIPMENT				
Transport assets				
Computer equipment				
Furniture and office equipment				
Other machinery and equipment				
SPECIALISED MILITARY ASSETS				
Specialised military assets				
BIOLOGICAL ASSETS				
Biological assets				
BUILDINGS AND OTHER FIXED STRUCTURES				
Dwellings				
Non-residential buildings				
Other fixed structures				
LAND AND SUBSOIL ASSETS				
Land				
Mineral and similar non-regenerative resources				
SOFTWARE				
Software				
MASTHEADS AND PUBLISHING TITLES				
Mastheads and publishing titles				
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS				
Patents, licences, copyright, brand names, trademarks				
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS				
Recipes, formulae, prototypes, designs, models				
SERVICES AND OPERATING RIGHTS				

Movement in capital work in progress for the year ended 31 March 2023

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS				
Heritage assets				
MACHINERY AND EQUIPMENT				
Transport assets				
Computer equipment				
Furniture and office equipment				
Other machinery and equipment				
SPECIALISED MILITARY ASSETS				
Specialised military assets				
BIOLOGICAL ASSETS				
Biological assets				
BUILDINGS AND OTHER FIXED STRUCTURES				
Dwellings				
Non-residential buildings				
Other fixed structures				
LAND AND SUBSOIL ASSETS				
Land				
Mineral and similar non-regenerative resources				
SOFTWARE				
Software				
MASTHEADS AND PUBLISHING TITLES				
Mastheads and publishing titles				
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS				
Patents, licences, copyright, brand names, trademarks				
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS				
Recipes, formulae, prototypes, designs, models				
SERVICES AND OPERATING RIGHTS				

TOTAL	

Include discussion here where deemed relevant.

for the year ended 31 March 2023

ANNEXURE 8A
INTERENTITY ADVANCES PAID (Note 13)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2023	31/03/2022	31/3/2023	31/03/2022	31/3/2023	31/03/2022
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Subtotal						
PROVINCIAL DEPARTMENTS						
Subtotal						
PUBLIC ENTITIES						
Subtotal						
OTHER ENTITIES						

Subtotal						
TOTAL						

Include discussion here where deemed relevant.

ANNEXURE 8B
INTERENTITY ADVANCES RECEIVED (Note 20 AND Note 21)

	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2023	31/03/2022	31/3/2023	31/03/2022	31/3/2023	31/03/2022
ENTITY	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Current						
Subtotal						
Non-current						
Subtotal						
PROVINCIAL DEPARTMENTS						
Current						
Subtotal						
Non-current						
Subtotal						
PUBLIC ENTITIES						

Current	
Subtotal	
Non-current	
Subtotal	
OTHER ENTITIES	
Current	
Subtotal	
Non-current	
Subtotal	
TOTAL	
Current	
Non-current	

Include discussion here where deemed relevant.

ANNEXURE 9
ADDITIONAL INFORMATION ON IMMOVABLE ASSETS

The detail for note 39.4 may be included in this annexure.
Wording to suit their specific circumstances to comply with Chapter 11 on Capital Assets:
Appendix A can be inserted here.
In addition to the detail for note 39.4 the department should address the information regarding:

1. Surveyed but unregistered land parcels and
2. Contingent assets.

ANNEXURE 10
DEPARTMENT OF HUMAN SETTLEMENTS HOUSING RELATED EXPENDITURE CLASSIFICATION

	Note	2022/23 R'000	2021/22 R'000
Inventories			
List the items for correct expenditure			
Subtotal			
Expenditure for capital assets			
List the items for correct expenditure			
Subtotal			
Transfers and subsidies			
List the items for correct expenditure			
Subtotal			
TOTAL			

Capital commitments

	Note	2022/23 R'000	2021/22 R'000
Buildings and other fixed structures			
Heritage assets			
Machinery and equipment			
Specialised military assets			
Land and subsoil assets			
Biological assets			
Intangible assets			
Total			

Include discussion here where deemed relevant.

ANNEXURE 11
COVID 19 RESPONSE EXPENDITURE
Per quarter and in total

Expenditure per economic classification	2022/23					2021/22
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees						
Goods and services						
List all applicable SCOA level 4 items	2				2	146
Transfers and subsidies						
List all applicable SCOA level 4 items						
Expenditure for capital assets						
List all applicable SCOA level 4 items						
Other expenditure not listed above						
List all applicable SCOA level 4 items						
TOTALCOVID 19 RESPONSE EXPENDITURE						

UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE BALANCES AS AT 31 March 2023

Irregular expenditure balance of R35,6 million as at the end of the financial year was recorded by the Department. These are the cases from previous financial years that the Department is busy finagling the investigations of those prior years irregular expenditure.

The fruitless and wasteful expenditure balance as at year end was R26 thousands.
This is the expenditure relating to the previous financial years relating to the advertisement for the volunteers vacancies.

Unau Irregular expenditure balance of R35,6 million as at the end of the financial year was recorded by the Department. These are the cases from previous financial years that the Department is busy finagling the investigations of those prior years irregular expenditure.

The fruitless and wasteful expenditure balance as at year end was R26 thousands.
This is the expenditure relating to the previous financial years relating to the advertisement for the volunteers vacancies.

Unauthorised expenditure amounting to R65 thousands was incurred by the Department in the 2022/23 financial year**.**
thorised expenditure amounting to R65 thousands was incurred by the Department in the 2022/23 financial year**.**

NOTES

KWAZULU-NATAL PROVINCE
COMMUNITY SAFETY AND LIAISON
REPUBLIC OF SOUTH AFRICA

ANNUAL REPORT 2022-23

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PR 85/2023 ISBN: 978-0-621-51086-7