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

# 2023-24

# ANNUAL REPORT

PR 64/2024
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# PART A: GENERAL INFORMATION

## DEPARTMENT GENERAL INFORMATION

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**INFORMATION OFFICER : The Head of Department**

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## 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 BY HONOURABLE PREMIER A.T. NTULI

It comes with great pleasure for me to pen down the foreword of the 2023/24 Annual Report for the Department of Community Safety and Liaison (DCSL) which now reports to the Premier. The Department exists to implement, amongst other legislations, the Civilian Secretariat for Police Service Act of 2011. Section 6(1)(a) of the Act states that the Department must 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. The decision for the Department to report to the Premier was announced during the Premier`s inauguration. The decision also signifies one of the key priorities of the seventh administration which is to prioritise the safety of the People of KwaZulu-Natal (KZN) and together achieve the vision of growing the economy for the people of KwaZulu-Natal as means of inspiring new hope.

On that note, let me appreciate the good work done by my former Colleagues, both the Premier and the MEC in ensuring that the province is stable and conducive for all who live in it, however, a lot more work still needs to be done. The Department achieved an unqualified audit opinion during the audit for the year under review. As the Executive Authority, I have directed the Head of Department to work with management and staff to ensure that matters that were raised by the Auditor-General are fully addressed, with the aim of improving the audit outcome in the 2024/25 financial year.

It is our responsibility to protect vulnerable people of this Province. The Department will continue to explore technological methods of collecting data to strengthen the area of police visibility. During the benchmarking visits the department was exposed to a relationship that gives effect to the notion that combating crime and closing all the ranks is a collective responsibility between government, business, and communities. This allowed the Department to tap into innovations such as the use of drones by law enforcement agencies to help strengthen crime intelligence. Following the benchmarking visits, a Crime Prevention business plan was drafted and implemented, through amongst other things, the donation of 52 vehicles to 51 functional Community Safety Structures that operate under 30 priority police stations. These vehicles are used for patrols in crime-stricken areas, and 36 more vehicles will be donated to SAPS as means of enhancing provision of support police in the province.

During 2023/24 financial year, the Department managed to create 1 300 new work opportunities. This was done through the implementation of various programmes such as the Law graduates, Postgraduate Researchers, and social crime prevention volunteers. These programmes were aimed at providing work opportunities to beneficiaries thus contributing positively to the fight against crime in the Province of KwaZulu-Natal. Through the Graduate Research Programme, the Department was able to conduct research on common social crimes in all the municipal wards throughout the province. Of the 15 recruited Law graduates, 1 has already been admitted as the Attorney of the High Court of South Africa, 2 are awaiting their admission confirmations, while the remaining are still serving their articles and have written some of the board exams.

The Department will continue to be visible in the community by conducting tangible programmes that will bring change and instil hope. Our flagship programme like, Communities in Dialogue Programmes (CiDP), where departmental officials and communities engage in dialogues to address challenges causing conflict which could turn violent or unrest in communities. It has come to our attention that root causes of these conflicts range from faction fights, business related disruptions, land invasions, and taxi violence. The Department intervened through this program at uMzinyathi (KwaNgqulu Eqhudeni), uMkhanyakude (Nkanini), Zululand (Nongoma & Ulundi). Through its rural safety programme, the Department conducted stock theft awarenesses in different areas within the province including Mthonjaneni under Zululand district, Umzumbe at uGu, Mxhakeni at Amajuba district, Impendle under uMgungundlovu.

In responding to reports on gender-based violence, the Department conducted research on the policing needs and priorities focusing on victim friendly facilities at the top 30 priority stations. This research sought to determine the needs and priorities for better deployment of resources and improvement of victim friendly facilities. The Department also continues with awarenesses in different districts as part of crime prevention. In responding to Lekgotla Resolutions, the Department also runs programmes such as school safety campaigns and Sports Against Crime in the communities to eliminate social ills. In collaboration with National Department of Police and the National Department of Basic Education, the Department will continue to monitor the implementation of the School Safety Crime Prevention Protocol. This will assist in ensuring that schools operate in a peaceful and stable environment.

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**PREMIER OF KWAZULU-NATAL**

**Honourable. A.T. Ntuli**

**DATE:**

**REPORT OF THE ACCOUNTING OFFICER**

The 2023/2024 fiscal year was quite a daunting year! The department had an unprecedented task following a pronouncement by the former Premier, Nomusa Dube-Ncube, of managing and coordinating a first-of-its-kind business plan whose main objective was to heighten the province's response to the eradication of crime, with the view of building a safer and prosperous KwaZulu-Natal.

All governments departments were asked to set aside R10 million, or department was commended with this mammoth task to ensure that all these funds were channelled towards programs to drastically reduce the alarmingly high rate of crime plaguing our province.

Our department drew up a well-coordinated business plan which was executed with impeccable leadership from the executive authority in the form of the former MEC for Transport, Community safety and Liaison, Honourable Sipho Hlomuka and Former Premier Honourable Nomusa Dube-Ncube.

Through the business plan our department managed to acquire and handover much needed tools of trade to various voluntary crime prevention structures. These tools of trade include 95 brand new vehicles, uniforms, torches, two-way radios and safety boots. These were handed over to members of the KwaZulu-Natal Community Crime Prevention association (KZNCCPA), Community police Form (CPF), CPF Youth Crime Prevention Desk and various community patrols and neighbourhood watches.

This exercise provided these crucial crime prevention structures with much needed resources to assist them in their endeavour to better augment the work of law enforcement agencies in the noble course of crime prevention and combating in our communities.

To safeguard the lives of traditional leaders the department collaborating with the South African Police Service, State Security Agency (SSA) and the Department of Cooperative Governance and Traditional Affairs (COGTA), undertake a groundbreaking exercise to install Close Circuit Television (CCTV) cameras at the residence of Amakhosi.

This exercise was done with the help of industry experts following threat assessment conducted by the Justice Crime Prevention and Security (JCPS) cluster. Our department continues to be the lead department in the government's effort to preserve and protect the dignity of Amakhosi.

The department also capacitated representatives of community crime prevention structures from all districts to equip them with necessary skills set and knowledge which will be useful when they are deployed to serve in the Traditional Councils of Amakhosi. These individuals will be at the coal face of government's attempts to curb the scourge of killing of Amakhosi and Izinduna. Their key objective is to report all threats targeting the livelihood of traditional leadership to the relevant authorities in their locality.

Through the Multi-Party-Political Intervention Committee, the department and the Independent Electoral Commission (IEC) managed to ensure that the province had free and fair General and Provincial Elections on May 29.

The establishment of district Multi-Party-Political Intervention Committees was a catalyst to ensure that our province had elections with out any hinderances. The level of political maturity and tolerance is commended.

In pursuit of improved and sustained partnerships with stakeholders, we convened a successful multi-sectoral stakeholders' consultative engagement with Amakhosi, Law Enforcement, private security sector, business fraternity to engage and formulate innovative strategies to sharpen our integrated approach to fight crime. Constant engagement with stakeholders and industry experts remains key for the department to learn and adopt contemporary trends and innovations that will assist us to better serve the people of our province. We must strive for excellence!

I am pleased to report that in the previous fiscal year, the department managed to fill critical posts in various levels of the spectrum. The post of the Head of Department and the Chief Director for Corporate Management in particular. Furthermore, ten posts were filled including District managers and the head of the Internal Control Unit.

Through the Risk and Integrity Management Services Unit, the department has an ethics Management strategy in place and continues to conduct anti-fraud and corruption programs at various districts to institutionalize and enhance ethical behaviour in the working environment.

**Overview of the financial results of the department:**

In terms of the budget allocation for 2023/24 achieved a 75.3 percent spending of the total budget allocation. The percentage that was not spent were due to the following factors:

| | 2023/2024 | | | 2022/2023 | | |
|---|---|---|---|---|---|---|
| Programme Name | 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 |
| Programme 1 | 109 592 | 109 592 | - | 103 239 | 103 239 | |
| Programme 2 | 261 964 | 170 188 | 91 776 | 138 952 | 139 017 | 65 - |
| Totals | 371 556 | 279 780 | 91 776 | 242 191 | 242 256 | 65 |

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

***Virements:***

The post Adjustments Estimate virements and shifts will be 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 their noting.

**Expenditure versus Final Appropriation**

As reflected in the tables above, the department under-spent by R91.747 million at year-end, spending 75.3 per cent of the 2023/24 Final Appropriation. The areas of over- and under-spending at programme and economic classification level are commented on below:

Spending in respect of economic classification can be summarised as follows:

- *Compensation of employees* was at 101.1 per cent of the Final Appropriation, with over-spending of R1.334 million due to the payment of pay progression of five SMS level employees within the department that was inadequately budgeted for, as well as pressure caused by the unfunded 2023 wage agreement, as mentioned. This over-expenditure was offset by under-expenditure because of the non-filling of seven budgeted vacant posts, such as Assistant Directors: Coastal Region and Eastern Region, Assistant Director: Corporate Services, Assistant Director: Court and Docket Auditing, among others.
- *Goods and services* were under-spent by R47.981 million, at 73.5 per cent of the Final Appropriation largely in respect of the specifically and exclusively allocated funding relating to the provincial Crime Fighting Initiative and Community Safety Intervention unit. With regard to the provincial Crime Fighting Initiative, there was substantial under-spending due to the timing of the receipt of the allocation of funds and the lengthy SCM processes for the procurement of various security equipment, as mentioned. In addition, the Community Safety Intervention unit funding was under-spent due to a delay in appointing security for *Amakhosi* because of delays

in the appointment of consultants to undertake verification of *Amakhosi* who require the security services, resulting in under-spending of R4.379 million, as mentioned. Some security services were appointed in August 2023 and the end of those contracts was January 2024, and some were only appointed in December 2023 and the end of those contracts is May 2024. The department provided 14 *Amakhosi* with security across the uMgungundlovu, Ugu, Amajuba, Harry Gwala, Zululand, uMkhanyakude, King Cetshwayo, and uThukela Districts in 2023/24.

- *Transfers and subsidies to: Provinces and municipalities* was under-spent by R163 000, at 40.1 per cent of the Final Appropriation, due to delays in billing by DOT for departmental motor vehicle licences. In addition, there were delays in the procurement process of some motor vehicles for the provincial Crime Fighting Initiative which resulted in delays in payment of some motor vehicle licences, as mentioned. Some vehicles were ordered and paid for, but delivery had not taken place by year-end, hence the under-expenditure. At the time of writing, the department was still in possession of the motor vehicles and had not donated these to CPF members, as per the business plan for the implementation of the provincial Crime Fighting Initiative.
- *Transfers and subsidies to: Households* was over-spent by R36 000 in respect of staff exit costs that were higher than budgeted for due to resignations, promotions and natural attrition, as mentioned.

Spending on *Machinery and equipment* was far below budget at only 37.7 per cent of the Final Appropriation spent, with net under-spending of R44.973 million, largely in respect of the specifically and exclusively allocated funding relating to the provincial Crime Fighting Initiative.

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**Head of Department**
**Ms. GP Xaba-Makhetha**
**DATE:**

## 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 2024.

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**Head of Department**
**Ms. GP Xaba-Makhetha**
**DATE:**

## 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

## LEGISLATIVE AND OTHER MANDATES

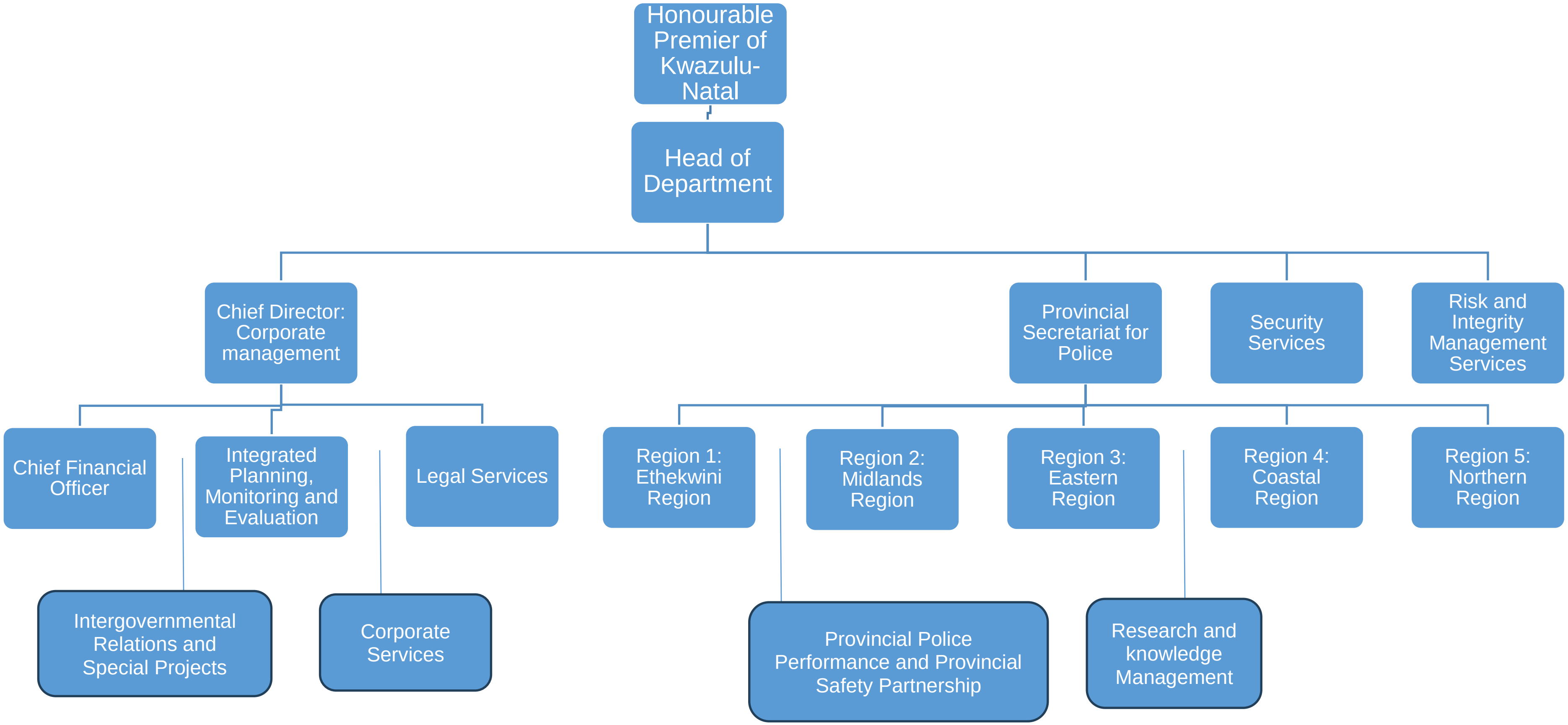
| No | THE CONSTITUTION OF THE RSA | REFERENCE |
|---|---|---|
| 1. | Determine the policing needs and priorities of the province | Section 206(1) |
| 2. | Monitor police conduct | Section 206(3)(a) |
| 3. | Oversee the effectiveness and efficiency of the police service, including receiving reports on the police service | Section 206(3)(b) |
| 4. | Promote good relations between the police and the community | Section 206(3)(c) |
| 5. | Assess the effectiveness of visible policing | Section 206(3)(d) |
| 6. | Liaise with the Cabinet member responsible for policing with respect to crime and policing in the province. | Section 206(3)(e) |
| 7. | Make recommendations to the Cabinet member responsible for policing | Section 206(5)(b) |

| | CIVILIAN SECRETARIAT FOR POICE SERVICE ACT, 2011 | REFERENCE |
|---|---|---|
| 8. | 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) |
| 9. | Monitor the utilisation of the budget of the police service to ensure compliance with any policy directives or instructions of the Minister | Section 6(1)(b) |
| 10. | 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) |
| 11. | Consider such recommendations, suggestions and requests concerning police and policing matters as it may receive from any source | Section 6(1)(e) |
| 12. | Conduct or cause to be conducted any research as it may deem necessary | Section 6(1)(f) |
| 13. | 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) |
| 14. | Aassess and monitor the police service's ability to receive and deal with complaints against its members | Section 6(1)(j) |
| 15. | 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-<br>a) align its plans and operations at the provincial sphere of government with the plans, policies and operations of the Civilian Secretariat; and | Section 17(1) |

| | | |
|---|---|---|
| | b) integrate its strategies and systems at the provincial sphere of government with the strategies and systems of the Civilian Secretariat. | |
| 16. | The provincial secretariat must establish competencies and capabilities in its operations, to-<br>a) monitor and evaluate the implementation of policing policy in the province;<br>b) evaluate and monitor police conduct in the province;<br>c) develop and evaluate safety models and monitoring tools to ensure alignment with the functions of the Civilian Secretariat;<br>d) assist the Civilian Secretariat with any monitoring and evaluation projects; and<br>e) promote community police relations;<br>f) establish and promote partnerships; and<br>g) manage the enhancement of community safety structures with the province. | Section 17(2) |
| 17. | 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) |
| 18. | The head of a provincial department must submit regular reports to the MEC and the relevant committee in the provincial legislature. | Section 22(2) |
| 19. | The head of a provincial department in each province must-<br>a) through the MEC, table an annual report in the provincial legislature on the activities of a provincial secretariat in the province; and<br>b) submit a copy of the annual report tabled in terms of paragraph (a) to the Secretary. | Section 22(3) |
| 20. | The Secretary and heads of provincial departments must meet at least on a quarterly basis | Section 23(1) |
| 21. | 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** |
| 22. | The head of a provincial secretariat must issue a member with a certificate of appointment in a format substantively corresponding to either Form C | Reg 5(1)(f) |

| | | |
|---|---|---|
| | or Form D as he or she may consider appropriate, with the member's photograph affixed thereto | |
| 23. | 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) |
| 24. | 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) |
| 25. | 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) |
| 26. | 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) |
| 27. | Complaints must be evaluated as prescribed | Reg 20 |
| 28. | 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) |
| 29. | Prescribed reporting standards must be adhered to | Reg 28 |
| | **SOUTH AFRICAN POLICE SERVICE ACT, 1995** | |
| 30. | Provide direction on the establishment of Community Police Forums and Boards | Section 19 to 21 |
| 31. | Ensure that the conditions subject to which a municipal police service was established are complied with and that national standards are maintained | Section 64N |

## ORGANISATIONAL STRUCTURE (EXCO &MANCO)



## ENTITIES REPORTING TO THE MINISTER/PREMIER

There are no entities reporting to the Premier.

# PART B: PERFORMANCE INFORMATION

## 1. AUDITOR GENERAL'S REPORT: PREDETERMINED 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 83 of the Report of the Auditor General, published as Part E: Financial Information.

# 2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

## 2.1. Service Delivery Environment

In responding to the social challenges identified during the situational analysis, a number of intervention programmes were conducted by the department as follows:

The department was determined to explore technological methods of collecting data to strengthen the area of police visibility. Benchmark visits to other provinces' sector departments (Gauteng, Mpumalanga and Western Cape) were conducted from May 2023. The department was exposed to a relationship that gives effect to the notion that crime fighting is a collective responsibility between government, business, and communities. This allowed the department to tap into innovations such as use of drones by law enforcement agencies to help strengthen crime intelligence. The department was tasked with the responsibility of leading the JCPS cluster in the development and implementation of crime fighting business plan.

On the 29th August 2023 the Premier of KwaZulu Natal together with the MEC for Transport Community Safety and liaison as part of the series of the continuous efforts in attaining stability within the province, hosted a multi-sectoral stakeholder consultative at Mayville. This engagement was attended by amongst other members from the Community Policing structures, Private Sector Security Management, Religious Sector, NGOs and various government departments. These following resolutions were taken:

a. Mobilizing and Provision of Support to SAPS.
b. Strengthening of Multi Sectoral Approach for efficiency to Crime Fighting (Community Policing, Private Security Industry and Business Sector).
c. Focused Approach and collaboration in dealing with Stock Theft and School Safety

The department finalised an electronic reporting tool for complaints against police service delivery and is available on the department's website in English and Zulu language. The aim of developing this tool was to improve accessibility and extension of department's services. The department continued to address complaints received against the police service ranging from poor communication, lack of feedback, poor investigation etc. From the complaints received, the department was able to identify serious cases which were then handed over to docket auditing unit. The department through the court watching brief unit, conducted various docket audits to address SAPS poor in docket management, as a result of this exercise, recommendations are made for reinstatement of cases withdrawn from courts.

The department the police stations census project to collect accurate, reliable and comprehensive baseline information on SAPS performance in relation to serve delivery, implementation and compliance to regulation. The census project emanated from the directive of the Parliament's Portfolio committee on Police to have a national picture of SAPS performance in various policing areas. The census project was conducted successfully in all 184 police station. This exercise painted a clear picture of various key performance areas of the police service, such as detective services, management services, visible policing, custody management, support services, etc. thus, the sector will respond to the gaps identified and direct resources where needed.

Communities in Dialogue Programmes, where departmental officials and communities engage in dialogues to address challenges causing conflict which could turn violent or unrest in communities. Root causes of these conflicts range from faction fights, business related disruptions, land invasions, taxi violence and many more. The department intervened through this program at Umzinyathi (KwaNgqulu Eqhudeni), Umkhanyakude (Nkanini), Zululand (Nongoma & Ulundi) conflicts etc.

The department conducted awarenesses to promote safety and crime prevention in various district. For rural safety, the department conducted stock theft awarenesses in different areas within the province including at Mthonjaneni under Zululand district in quarter 1, Umzumbe at uGu district in quarter 2, Mxhakeni at Amajuba district in quarter 3, Impendle under Umgungundlovu in quarter 4 etc.

In responding to escalated reports on gender-based violence, the department conducted research on the policing needs and priorities focusing on victim friendly facilities at the top 30 priority station. This report sought to determine the needs and priorities for better deployment of resources and improvement of victim friendly facilities. The department also continues with awarenesses in different district as part of crime prevention. Ezakheni GBV awareness was held at UThukela district in quarter 2, Newcastle walk against gender based violence and femicide was held at Amajuba district in quarter 3, GBV awareness at Mphelandaba under Umkhanyakude district in quarter 4 etc. In addition, the department also deployed VSCPP volunteers to victim friendly facilities.

Other vulnerable groups programmes implemented by the department included child protection campaign held at Harry Gwala district in quarter 1, Bayview child abuse awareness at Durban South district in quarter 1, UMzinyathi district on people with albinism in quarter 2, 16 days of activisim against women and children was held at Msinga ward 08 at UMzinyathi District etc.

In responding to Lekgotla Resolutions, the department also runs programmes such as school safety campaigns and Sports Against Crime in the communities eliminate social ills. In collaboration with National Department of Police and the National Department of Basic Education, the department also monitors the implementation of the School Safety Protocol.

The department takes lead on public protests, as it is the convenor of the Public Protest Task Team which is a multidisciplinary committee that involves the police, state security, municipalities and other departments.

The department through the MEC and HOD convene the JCPS cluster which entails the number departments, agencies, and other organizations 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 M which operates across JCPS cluster government departments and other external stakeholders to promote collaborative planning, resource allocation, implementation, and reporting.

The department of community Safety and Liaison continued to serve as a lead department in the MTSF Action Workgroup (AWG) M. The task entailed coordination of plans, reports and mobilizing sector and institutions contributing to 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.

In implementing priority 6 of the MTSF plan, during the adjustment budget process, the cluster, through the department's vote received a substantial additional allocation from Provincial Treasury. This was in respect of the Crime Fighting Initiatives. This specific and exclusive allocation was mentioned during the honorable Premier's State of the province address. This allocation of R 121,224,186.33 was added to the Departmental budget. The funds are meant to source resources that will aid in building a capacity to fight crime within the province. These funds could however not be fully spent as at the end of the financial year due to the timing factor and complexity of items that were to be procured as per the business plan.

The department successfully launched the safety month at Hammarsdale on the 07 November 2023. Izimbizo/outreach programmes led by Premier in the hot spot areas to create awareness focusing on reported crime trends for the province. In addition, the department successfully coordinated the Multi Party Political launch ahead of National and provincial government elections at Zululand district (kwaNongoma) on the 22 March 2024.

## 2.2. Service Delivery Improvement Plan

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:

**SDIP key Service: Police Oversight**

The key service was chosen based on the following weaknesses identified during performance of the oversight function:

- Inadequate capacity to manage police service delivery inefficiencies.
- Inadequate coordination of integrated law enforcement initiatives.
- Inadequate mechanisms of police oversight initiatives/coordination.
- Inefficient management of complaints against South African Police Service (SAPS) service delivery.
- Inadequate mechanism of monitoring police visibility.
- Lack of instruments to assess impact made by Community Police Forums (CPF). (Currently, the tool focuses more on administrative compliance than partnerships and impact)

**The tables below** highlight the service delivery plan and the achievements to date.

| Key Performance Indicator | Specific standard | Baseline 22/23 | Actual achievement 2023/24 | Portfolio of Evidence |
|---|---|---|---|---|
| Number of reports compiled on police stations monitored based on the NMT per year | Fully completed National Monitoring Tool (NMT) accompanied by a quality assured narrative report within 7 working days after station monitoring & evaluation. | 151 NMTs and narrative reports were submitted. | 184 fully NMT and quality assured narrative reports submitted within 7 working days after station monitoring & evaluation. | NMT<br><br>Quality Assured Narrative reports<br><br>Within 7 working days after station monitoring & evaluation.<br><br>Minutes of feedback sessions and<br><br>Attendance Register |

| Key Performance Indicator | Specific standard | Baseline 22/23 | Actual achievement 2023/24 | Portfolio of Evidence |
|---|---|---|---|---|
| Number of reports on police visibility during events | Fully completed Police Visibility Tool accompanied by a quality assured narrative report within 7 working days. | 111 Police Visibility Tools and narrative reports were submitted. | 52 Communication of norms and standard on police visibility/ deployment during major event and report<br><br>Feedback sessions held with station management | Police Visibility Tools<br>Narrative report<br>Minutes of feedback sessions and Attendance Register |
| Number of reports on implementation of school safety crime prevention protocol | Fully completed School Safety Protocol accompanied by a quality assured narrative report within 7 working days. | 48 monitoring the implementation of scho0l safety crime prevention protocol and narrative report provided | 122 reports produced to confirm that monitoring the implementation of school safety crime prevention protocol was conducted | Tool<br>Report<br>Minutes of feedback sessions and Attendance Register |
| Number of management reports compiled on service delivery complaints against SAPS | Complaints investigated and reported within 30 days | 4 consolidated quarterly reports and complains management schedule | % complaints investigated and reported within 30 days<br><br>Develop a complaints management marketing strategy<br><br>Digitalization of Complaints Management System. | Monthly Complaints Schedule<br><br>Quarterly quality assured narrative reports<br><br>Complaints Management Marketing<br><br>Reports on methods used to implement the complaints |

| Key Performance Indicator | Specific standard | Baseline 22/23 | Actual achievement 2023/24 | Portfolio of Evidence |
|---|---|---|---|---|
| | | | | management strategy |

| Batho Pele Principles | Desired achievement 23/24 | Actual achievements 23/24 |
|---|---|---|
| ACCESS STANDARDS: Management reports compiled on service delivery complaints received against SAPS. | Turnaround time to finalise complains received 30 days | 90% of Complains received were attended and finalised within 30 days of receipts |
| CONSULTATION STANDARDS: Reports compiled on police stations monitored based on the NMT per year. Feedback session conducted at the station with station management. | Notice letter to secure appointment at the station sent prior 7 days of visit. | 184 Police stations were successfully monitored in 2023/24 financial year- appointment made were successfully honored by the stations. 13 Feedback session with station management were successfully conducted |

**Service delivery information tool**

| Current/actual information tools | 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 Department 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 complaints mechanism | Desired complaints mechanism | Actual achievements |
|---|---|---|
| Complains are received at the office of HOD via WhatsApp Hotline and forwarded to the relevant section/district for processing/investigation | Complains received and managed via HOD office.<br>Follow up to ensure complains is addressed within a specific turnaround time must be conducted.<br>Complains register to track complains received and finalised properly kept | During 2023/24 financial year no internal complains received |

## 2.3. Organisational environment

The department is in the process of revising the organisational structure to filter the strategic and operational needs of the department. The approved structure has 191 funded post while the department functions are decentralised, and administration is partially centralised for cost saving purposes. Consultations with Office of the Premier (OTP) and Department of Public Service and Administration to provide input and comments on the process were conducted, recommendations and input made were taken into consideration and corrected.

Department filled 11 post that were critical for the functioning of the organisation including the position Chief Director: Corporate Management and Head of Department, resulted in a decrease of vacancy rate from 8% to 5,76%. This also saw the department being one of the few with female leaders through the appointment of a female Head of department.

The department conducted a workload analysis to identify gabs in service delivery. Challenges were noted, majority of the districts are operating with skeleton staff, duplication of duties between administrative officer and clerk, etc. Recommendations made on the identified gabs during workload analysis is included in 2024/25 plans for successful implementation.

Department is also in a process to finalise the organisational functionality assessment report to assist identifying existing gabs that might affect the rendering of services.

## 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 2023/2024 Annual Performance Plan. In preparation of the 4th Industrial Revolution, the department reviewed and approved its Information and Communication Technology strategy.

## 3. STRATEGIC OUTCOMES

### 3.1. 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 2023-2024 financial year were implemented through the programme structure depicted below:

- Programme 1: Administration
- Programme 2: Provincial Secretariat for Police Service

The Department's performance is captured as per the 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 | 13 | 8 | 5 | 62% |
| 2. Provincial Secretariat for Police Service | 19 | 17 | 2 | 89% |
| **Overall Performance** | **32** | **25** | **7** | **78%** |

### 3.2. PROGRAMME 1: ADMINISTRATION

**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:**

| **Outcome 1** | **Improved operational excellence** |
|---|---|
| **Outcome indicator** | To ensure internal excellence in practices supporting 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 functions optimally through effective business processes and resource support services. |
| **Links** | Good Governance, cooperative government, efficient administration and elimination of fraud and corruption.<br>MTSF priority 1: Capable, Ethical and Developmental State.<br>PGDS/PGDP<br>MTSF priority 2: Job creation and economic transformation |

### 3.2.1. 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, in the 2023/2024 financial year, create 1300 work opportunities against the target of 1300 and 1100 Full Time Equivalents (FTE’s) against the target of 1095. This was done through the implementation of various programmes such as the Law graduates, Postgraduate Researchers, 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 undertakes research and reports on common social crimes in all the municipal wards throughout the province. Of the 15 recruited Law graduates, 1 has already been admitted as the Attorney of the High Court of South Africa, 2 are awaiting their admission confirmations, while the remaining are still serving their articles and have written some of the board exams.

Currently, there are 33 crime prevention volunteers who are 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 Domestic Violence Act, 1998 (Act No. 116 of 1998) and the SAPS National Instruction 7/1999 on Domestic Violence, all police stations must have Victim Friendly Facilities (VFFs) to attend to victims of domestic violence and gender-based violence, as such, the department deployed social crime volunteers to VFFs to assist SAPS in attending to victims of violence, as part of the Department's intervention. A total of 60 volunteers were appointed in the 2023/2024 financial year to focus on victim friendly facilities (VFFs). Through this deployment of volunteers in the VFFs, a total of 3 157 victims received assistance during the 2023/2024 financial year.

## 3.3. PROGRAM 1: ANNUAL PERFORMANCE

| PROGRAMME 1: ADMINISTRATION | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Outcome | Output Indicator | Audited Performance | | | Actual Performance Against Target 2023/2024 | | Variance | Reasons for variance |
| | | 2020/2021 | 2021/2022 | 2022/2023 | Annual Target | Actual Achievements | | |
| Improved Operational Excellence | 1.1. Departmental Risk Register approved by March 2023 | 4 | 4 | 1 | 1 | 1 | 0 | Target met |
| | 1.2. % of invoice received paid within 30 days | New | New | 100% | 100% | 99,62% | -0,38% | Banking details as per BAS differ to those on the CSD. Companies' details are subsequently updated delaying payment within set deadlines. |
| | 1.3. % Procurement spend on women owned businesses | New | New | 90% | 40% | 93,87% | +53,87% | All quotations are sources from CSD, more women owned business meet the specification resulted in the over-achievement of the indicator. |
| | 1.4. % Procurement spend on youth owned businesses | New | New | 36% | 30% | 93,74% | +63,74% | All quotations are sources from CSD, more youth owned business meet the specification resulted in the over-achievement of the indicator |

| PROGRAMME 1: ADMINISTRATION | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Outcome | Output Indicator | Audited Performance | | | Actual Performance Against Target 2023/2024 | | Variance | Reasons for variance |
| | | 2020/2021 | 2021/2022 | 2022/2023 | Annual Target | Actual Achievements | | |
| Improved Operational Excellence | 1.5. % Procurement spend on people with disabilities owned businesses | New | New | 2% | 5% | 0,08% | -4,92% | All quotations are sourced from the CSD & department has also allocated specific goal points to be awarded to people with disabilities when evaluating their quotations. Lots of service providers whom department awards might have some form of disability but becomes difficult to report on as they do not provide sufficient proof. |
| | 1.6. % Procurement spend on military veterans | New | New | 0.75% | 10% | 0 | -10% | All quotations are sourced from the CSD & department has also allocated specific goal points to be awarded to people who are Military Veterans when evaluating their quotations. Suppliers do not provide proof that they are Military Veterans therefore make it difficult to score them and achieve percentage required. veteran's category |

| PROGRAMME 1: ADMINISTRATION | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Outcome | Output Indicator | Audited Performance | | | Actual Performance Against Target 2023/2024 | | Variance | Reasons for variance |
| | | 2020/2021 | 2021/2022 | 2022/2023 | Annual Target | Actual Achievements | | |
| Improved Operational Excellence | 1.7. % Internal Audit recommendations implemented within specified timeframe | New | New | 100% | 100% | 100% | 0 | Target met |
| | 1.8. % External Audit recommendations implemented within specified timeframe | New | New | 100% | 100% | 100% | 0 | Target met |
| | 1.9. Number of work opportunities created through departmental projects | New | New | 1666 | 1300 | 1300 | 0 | Target met |
| | 1.10. % Posts filled on the approved Human Resource Provisioning Plan (HRPP) | New | New | New | 75% | 95% | +20% | The Department follows vacancy rate of 5% in filling vacant post therefore the department target of 75% may result in 25% vacancy rate not in line with approved vacancy rate |
| | 1.11. % posts filled by employees with disabilities | New | New | New | 5% | 2.2% | -2,7% | The Department targeted 5% percent as per the directive by Department of Women, Children and People with disabilities. However, during implementation it was noted |

| PROGRAMME 1: ADMINISTRATION | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Outcome | Output Indicator | Audited Performance | | | Actual Performance Against Target 2023/2024 | | Variance | Reasons for variance |
| | | 2020/2021 | 2021/2022 | 2022/2023 | Annual Target | Actual Achievements | | |
| | | | | | | | | that DPSA has not yet adopted these standards therefore, HRM continued implementing as per DPSA directive of 2%. The misalignment between the two National Departments has effect in the planning processes. |
| | 1.12. % Representation of women at SMS | New | New | 50% | 50% | 58,82% | +8,82% | The department has achieved 50% target of women in senior management positions. In the recently filled position women were the most qualifying candidates in the interview processes that resulted in the over-achievement of this indicator |
| | 1.13. % representation of youth on staff establishment | New | New | New | 30% | 11,54% | -18,46% | Due to size of department and low number of vacant posts plus the small staff turnover indicator not achieved, concentrated effort to encourage youth to apply will be made to ensure that this target is 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 | 2023/2024 | | | 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 | 6 257 | 6 257 | - | 4 768 | 4 768 | - |
| Financial Management | 17 593 | 17 593 | | 15 324 | 15 324 | - |
| Corporate Services | 65 244 | 65 244 | | 64 284 | 64 284 | - |
| Legal | 3 556 | 3 556 | - | 3 374 | 3 374 | - |
| Security | 16 942 | 16 942 | - | 15 489 | 15 489 | - |
| Total | 109 592 | 109 592 | | 103 239 | 103 239 | - |

## 3.4. 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;
- Assess the functionality of community safety structures;
- Conducting crime prevention programmes
- Represent the Provincial Secretariat for Police Service at the KZN Justice, Crime Prevention and Security Cluster.

Sub-programmes:

- Provincial Police Oversight
- Community Police Relation & Partnerships
- Research and Information Management

Provincial Secretariat for Police Service programme has three strategic outcomes:

**Outcomes:**

| **Outcome 2** | **Improved quality of policing** |
|---|---|
| **Outcome statement** | 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 |
| **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<br>Lekgotla resolutions<br>Provincial Growth and Development Plan<br>National Development Plan<br>State of the Province Address<br>State of the Nation Address |

| | |
|---|---|
| | Civilian Secretariat for Police Act<br>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 partnerships 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<br>South African Constitution<br>Holistic community liaison framework<br>SAPS Act<br>White Paper on Safety and Security<br>The Civilian Secretariat for Police Act<br>Lekgotla resolution<br>Provincial Growth and Development Plan: Goal 3<br>National Development Plan<br>State of the Nation Address<br>State of the Province Address<br>All other policies applicable to the department |

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.

### 3.4.1. Monitoring and Evaluation of police performance

During 2023/24 financial year the department has conducted census project in all 184 Police Station to collect baseline information to use for the for the next four financial years in improving SAPS compliance with administration of Domestic Violence cases. The purpose of the audit was to collect baseline data using a National Monitoring Tool to identified areas of concern under service delivery and recommend improvement plans. Out of 184 Police Station Audited for DVA compliance 32 Police station were found by Nation Civilian Secretariat to be non-compliance with DVA improvement plans recommended is included in 2024/25 plans.

The information such as station profile, Human Resource, Infrastructure (condition and accessibility of SAPS building), availability of vehicle at the station, process of handling service delivery complains, turnaround time to respond to case reported, custody management, any other administration and service delivery duties provided by the police to the community collected in all 184 Police station of KZN were used as a baseline in the next four financial years to improve service delivery by the Police.

### 3.4.2. 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)., and 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.

### 3.4.3. Durban Metro Police Monitoring

The Department through executing the civilian oversight mandates extends the monitoring function to Durban Metro Police, which is a strategic law enforcement over the eThekwini Metro area. The following areas of concern were identified during monitoring; shortage of resources (human resources and vehicles), delays in the filling of vacancies and centralized procurement.

### 3.4.4. 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.

### 3.4.5. Court Watching Brief Conducted

As part of responding to service delivery complains against the police, The Department conducted court watching brief project by inspecting all charge sheet that were withdrawn due to police inefficiencies in court thereafter serious cases withdrawn due to police inefficiencies were identified and further audited at the police station through docket audit project to check reason for withdrawal. Out of 183 cases proceeded to docket audit 53 were recommended to be put back to court roll (re-instated) while 29 cases were re-instated by courts.

### 3.4.6. Police visibility during major events/ public protest/community conflict

The Department continued monitored the visibility of the police to ensure that the community feel safe especially during festive season, roadblocks during easter holidays, public protest, planned events.

### 3.4.7. Assessment of Community Forums

The Department assessed 32 community safety Forum and 153 Community Police Forum for functionality during 2023/24 financial year using their specific toolkit. Challenges were experience in assessment of Safety structures were: - Majority of the structure were not established due to changes in the Municipality executive members, the Department had to conduct workshop on CSF policy and explain roles and responsibilities. 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.

### 3.4.8. Maintenance and support of Community Safety Structure

Capacity building initiatives for community safety structures continued during 2023/24 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 106 initiatives to support community safety structures.

### 3.4.9. Crime Prevention Programmes

The Department continued implementing crime awarenesses programme as a machinery to fight different crime trend in the province. During 2023/24 financial year 162 crime awarenesses were conducted under 4 categories of crime namely:- Rural Safey, Vulnerable groups, Youth and Public Participation.

### 3.4.10. Communities in Dialogue

The Department continued to resolve conflict between two parties, during 2023/24 financial year majority of conflict dealt with arise from hostel fights, faction fights, land invasion, taxi violence etc. Conflict might take more than a year to be finalise, while others can resolve and resume at a later stage depending on the complexity of the case. Challenges were noted at Zululand District conflict had to resolved through services of the provider and Harry Gwala conflict was transferred to other stakeholders for continue with implementation of resolution which require follow up on progress by the department.

## 3.5. Programme 2: Provincial Secretariat for Police Service Annual Performance

| PROGRAMME 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Outcome | Output Indicator | Audited Performance | | | Actual Performance Against Target 2023/2024 | | Variance | Reasons for variance |
| | | 2020/2021 | 2021/2022 | 2022/2023 | Annual Target | Actual | | |
| Improved quality of policing | 2.1. Number of reports compiled on police stations monitored based on the NMT per year. | 130 | 158 | 151 | 184 | 184 | 0 | Target met |
| | 2.2. Number of monitoring reports on compliance and implementation of Domestic Violence Act (DVA) compiled per year. | - | - | 4 | 1 | 1 | 0 | Target met |
| | 2.3. Number of feedback sessions to SAPS management on oversight assessment conducted | - | - | - | 13 | 13 | 0 | Target met |
| | 2.4. Number of reports compiled on implementation of IPID recommendations by SAPS | 4 | 4 | 4 | 4 | 4 | 0 | Target met |

| PROGRAMME 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Outcome | Output Indicator | Audited Performance | | | Actual Performance Against Target 2023/2024 | | Variance | Reasons for variance |
| | | 2020/2021 | 2021/2022 | 2022/2023 | Annual Target | Actual | | |
| | 2.5. Number of specialised units monitored | 12 | 16 | 16 | 16 | 16 | 0 | Target met |
| | 2.6. Number of reports on police visibility during events | 77 | 52 | 111 | 52 | 52 | 0 | Target met |
| | 2.7. Number of evaluation reports on targeted SAPS HQ components produced | 1 | 1 | 1 | 1 | 1 | 0 | Target met |
| | 2.8. Number of management reports compiled on service delivery complaints against SAPS | 4 | 4 | 4 | 4 | 4 | 0 | Target met |
| | 2.9. Number of report on metro police region police monitored | 1 | 1 | 1 | 1 | 1 | 0 | Target met |
| | 2.10. Number of reports Court watching brief conducted | - | - | 48 | 48 | 48 | 0 | Target met |

| PROGRAMME 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Outcome | Output Indicator | Audited Performance | | | Actual Performance Against Target 2023/2024 | | Variance | Reasons for variance |
| | | 2020/2021 | 2021/2022 | 2022/2023 | Annual Target | Actual | | |
| Improved Community Police Relations | 2.11. Number of Community Safety Forums assessed for functionality | 27 | 33 | 33 | 38 | 32 | -6 | After the department conducted facilitation and workshop of newly elected executive leadership, The Municipality had to relaunch/establish its safety structure before the Department can be able to conduct assessment. |
| | 2.12. Number of Community Police Forums (CPFs) assessed on functionality per year. | 111 | 165 | 165 | 153 | 153 | 0 | Targe met |
| | 2.13. Number of initiative to support district community safety structures | 0 | 52 | 52 | 75 | 106 | +31 | Over-achievement was due to a demand to support and facilitate the re-establishment of Community Safety Forums and the CPF. |

| PROGRAMME 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Outcome | Output Indicator | Audited Performance | | | Actual Performance Against Target 2023/2024 | | Variance | Reasons for variance |
| | | 2020/2021 | 2021/2022 | 2022/2023 | Annual Target | Actual | | |
| | 2.14. Number of reports on provincial safety structures supported and maintained | 4 | 2 | 4 | 4 | 4 | 0 | Target met |
| | 2.15. Number of social crime prevention programme implemented | 83 | - | 274 | 115 | 163 | +48 | Increase in cases of crime resulted in an over-achievement of this indicator, more programmes are 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. |
| | 2.16. % communities in Dialogue (CIDP) crime prevention programme completed per year | - | - | 13 | 80% | 67% | -13% | The indicator is demand driven and it's based on conflict resolution some of the cases were not finalised at the end of the financial year |

| PROGRAMME 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Outcome | Output Indicator | Audited Performance | | | Actual Performance Against Target 2023/2024 | | Variance | Reasons for variance |
| | | 2020/2021 | 2021/2022 | 2022/2023 | Annual Target | Actual | | |
| | | | | | | | | resulted in the under-achievement of this indicator since its measures the percentage of completion. |
| Safety Research and Information Management | 2.17. Report on safety and crime trend analysis in the Province. | 1 | 1 | 1 | 1 | 1 | 0 | Target met |
| | 2.18. Number of research reports on policing per year | 1 | 1 | 1 | 1 | 1 | 0 | Target met |
| | 2.19. Impact analysis conducted on safety structures support | New | New | New | 1 | 1 | 0 | Target met |

**Strategy to overcome areas of under-performance.**

The Department is engaging Department of Corporative Governance and Traditional Affairs CoGTA and South African Local Governance Association (SALGA) through facilitation of signed Memorandum of Understanding (MOU).

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.

**Linking performance with budgets**

| Sub-Programmes | 2023/2024 | | | 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 |
| Policy and Research | 4 396 | 4 313 | 83 | 4 266 | 4 266 | |
| Monitoring and Evaluation | 10 604 | 9 308 | 1 296 | 9 048 | 9 048 | |
| Safety Promotion | 206 036 | 118 432 | 87 604 | 84 375 | 84 440 | (65) |
| Community Police Relation | 5 872 | 3 166 | 2 706 | 6 520 | 6 520 | |
| Programme Support | 35 056 | 34 969 | 87 | 34 743 | 34 743 | |
| Total | 261 964 | 170 188 | 91 776 | 138 952 | 139 017 | (65) |

## 4. TRANSFER PAYMENTS

The department had no transfer payments to public entities.

### 4.1. Transfer payments to all organisations other than public entities

| | |
|---|---|
| 2023/2024 | |
| Provincial & Local Governments | |
| TRNSF & SUB: Provincial | 240 064 |
| PD: FINES & PENATLIES | 132 328 |
| PD: VEHICLE LICENCES | 107 735 |

## 5. CONDITIONAL GRANTS AND EARMARKED FUND

The department did not pay, or earmarked funds paid during the year under review.

### 5.1. Conditional grants and earmarked funds received.

The department received a conditional grant to the tune of R 3 847 000 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 2023 to 31 March 2024.

| | |
|---|---|
| **Department who transferred the** | **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** | 1300 volunteers employed and receiving income through the VSCCP. |

| | |
|---|---|
| **Actual outputs achieved** | 1300 volunteers were employed |
| **Amount per amended DORA** | 3,847 000 |
| **Amount received** | 3,571 000 |
| **Reasons if amount as per DORA was** | There was a budget cut during the adjustment period of R276 000 |
| **Amount spent by the department** | 3,571 000 |
| **Reasons for the funds unspent by** | |
| **Reasons for deviations on** | - |
| **Measures taken to improve** | - |
| **Monitoring mechanism by the receiving** | Volunteer time sheets, monthly and quarterly reports |

## 6. DONOR FUNDS

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

## 7. CAPITAL INVESTMENT

Department has no infrastructure project.

# PART C: GOVERNANCE

## 8. 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 taxpayer.

## 9. 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, planned to conduct a risk assessment at Umkhanyakude, Zululand and Harry Gwala districts. The reports were compiled and communicated with districts for implementation of action plans.

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 continues with monitoring of risk treatments for the Strategic Risk register, IT Risk register, SHERQ risk register and top 20 operational risk registers and reported progress to various oversight bodies.

In accordance with the Provincial Internal Audit Services PIAS Risk and Advisory Services (PIAS (RAS)) 2023/2024 risk management support plan for department, an IT risk maturity assessment was undertaken in 2023/2024 financial year.

The below paragraphs reflect on the implementation of risk mitigating action plans:

- Progress on the monitoring of the departmental strategic risk register reflected 53% completion of mitigating action plans, 40% of plans being in progress and only 7% outstanding.
- Progress on the monitoring of the departmental top 20 operational risk register reflected 50% completion of mitigating action plans, 46% of plans being in progress and only 4% outstanding.
- Progress on the monitoring of the departmental IT risk register reflected 69% completion of mitigating action plans, 31% of plans being in progress and only 0% outstanding.

The departmental Risk & Business Continuity Management Committee (RBMC) monitored the effectiveness of risk management within the department and continued.

## 10. FRAUD AND CORRUPTION

The Province of KwaZulu-Natal has adopted a policy 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 professional and ethical behaviour among public servants 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 Blowing Policy, Code of Conduct Policy, Remunerative Work Outside Public Service Policy. All these policies were adopted in February 2024. These policies seek to model the department'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.

## 11. MINIMISING CONFLICT OF INTEREST

The department has an effective Ethics Committee which seats on a quarterly basis. One of the responsibilities of the committee is to play oversight on all functions relating to ethics with the department.

The status of compliance with the Public Service Act and it’s regulations, 2016 is as follows:

a. During April 2024, 100% of SMS members declared their financial interests via the e-Disclosure System for the 2023/24 financial year and the Head of Department and MEC submitted all the disclosures electronically to the Public Service Commission before 31 May 2024. SMS members who joined the department during the financial year submitted within one (1) month of employment.
b. Furthermore, the department compiled the conflict of interest register which seeks to prevent employees from doing business with the state and to ensure that employees comply with the Remunerative Works Outside the Public Service regulations and the departmental policy, in terms of seeking approval from the Executive Authority and or delegated official.
c. Gifts, hospitality, and donations registers were reported which indicated a nil reporting for the 2023/2024 financial year.
d. A register with applications to perform remunerative work outside the department was reported.

Also, all officials engaged with decision making processes, such as tender adjudications and personnel appointments, are obliged to sign declarations in this regard.

## 12. 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.

## 13. 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 appointed 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 reported 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.

## 14. 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 01/05/23 | Filling of funded vacant posts - Having noted that there are 14 funded vacant posts in the department: | *It was resolved that the department must provide a detailed report on when they when fill those vacant posts by. The report is required in the next 7 days.* | To be presented in the next committee meeting. |
| CSL 02/05/23 | Tracking of the Youth Parliament Resolutions- Noting that the Youth Parliament resolutions from the previous parliament in 2022 had not been implemented: | *It was resolved that the Department must present a progress report on the implementation of the youth parliament resolutions as taken in youth parliament held in 2022* | To be presented in the next committee meeting. |

| RESOLUTION NUMBER | MATTERS RAISED BY THE COMMITTEE | RESOLUTION TAKEN | HOW THE DEPARTMENT DEALT WITH THE MATTERS |
|---|---|---|---|
| CSL 03/05/23 | Funding for AmaKhosi – R11.5 million- Noting the budget allocation of R11.5 | *It was resolved that in the next meeting the department must present a report detailing how the R11.5 million would be utilized for the safety and security of Traditional Leaders.* | To be presented in the next committee meeting. |
| CSL 04/05/23 | VSCPP – Volunteer Programme - Noting the roll out of the VSCPP programme in all districts across the province: | *It was resolved that the department must submit a list of all Volunteers they have on their data base across the various districts.* | To be presented in the next committee meeting. |

15. SCOPA RESOLUTIONS

| RESOLUTION NO. | SUBJECT | DETAILS | RESPONSE BY THE DEPARTMENT | RESOLVED (YES/NO) |
|---|---|---|---|---|
| *Resolution 22/2023* | *Irregular Expenditure R36,06 million in 2021/22 (prior years): : R32.63 million not yet condoned) (relating to Resolution 180/2022)* | The Committee resolves: - That the Accounting Officer provide a progress report to the Committee by the 30th of June 2023 on:<br>[1] Progress made in the implementation of consequence management in relation to the 2013/14 irregular expenditure and a report on what steps have been taken. | Following the advice given in 2018 by the then MEC, all implicated employees who are still part of the Department were served with cautionary letters.<br><br>All of them signed cautionary letters and the matter was officially closed in the last quarter of 2022/23 financial year. | Yes |
| | | [2] Progress made in the determination testing for the balance of irregular | Investigation was concluded by forensic investigation. The request for condonation was | |

| RESOLUTION NO. | SUBJECT | DETAILS | RESPONSE BY THE DEPARTMENT | RESOLVED (YES/NO) |
|---|---|---|---|---|
| | | expenditure for 2021/22 and prior years not yet condoned, as well as time frames for finalising the investigations. | submitted on 13 March 2023 to Provincial Treasury for cases worth R1,9 million. The condonation is in progress.<br><br>The Office of the Premier is still in progress with the forensic investigation. Internally investigated cases are planned to be finalised b quarter 2 of the 2024/2025 financial year. | |
| Resolution 180/2022 | Irregular Expenditure R36,06 million in 2021/22 (Balance of prior years' irregular expenditure not yet condoned: R32.63 million) | Five cases amounting to R6,6 million were investigated by the internal control unit and the reports were submitted to UIFW Committee. The committee went through the reports and identified some deficiencies, and the Legal Service Directorate is supporting the unit for improvement. | Cases under forensic investigation by the Office of the Premier amounts to R 16 423 765.00.<br><br>The request for condonation was submitted on the 24 January 2024 to Provincial Treasury for cases amounting to R 7 532 877.00.<br><br>3 Cases investigated by Internal control Unit worth R3.2 million. These cases waiting to be presented to UIFW Committee during quarter 01 of 2024/25 financial year. | |

| RESOLUTION NO. | SUBJECT | DETAILS | RESPONSE BY THE DEPARTMENT | RESOLVED (YES/NO) |
|---|---|---|---|---|
| | | | Cases not yet investigated restatement on condonation worth R6,6 million. | |

## 16. PRIOR MODIFICATIONS TO AUDIT REPORTS

| MATTERS OF NON-COMPLIANCE | FINANCIAL YEAR IN WHICH IT FIRST AROSE | PROGRESS MADE IN CLEARING / RESOLVING THE MATTER |
|---|---|---|
| The contracts for security services were for six months and the same suppliers were re-appointed 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 and is in progress of being finalised by OTP. |
| Salary paid to employee in error after transfer to another department not recovered.<br>There are inadequate systems of expenditure control and procedures to detect or prevent payments to employees who are no longer employed in the department. | 2022/23 | Human Resources will ensure that should the employee resign after PERSAL cutoff date, the forms to stop payment are sent to the bank. Inter Departmental Account has been sent to OTP for payment processing. |

## 17. 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. The Deputy Director was appointed in November 2023.

Internal control unit is responsible for monitoring of the implementation of internal and external audit recommendations/ action plans and to provide regular progress reports on the implementation thereof.

Conduct compliance reviews to ensure compliance with prescripts, policies and procedures and manage enquiries/determination tests on irregular and fruitless and wasteful 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.

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.

## 18. 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 corporate 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 amended, read together with Chapter 3 of the Treasury Regulations. KZNPG also established three Cluster Audit and Risk Committees (CARC) which report 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.

Provincial Internal Audit Services (PIAS) planned and conducted the following reviews for 2023/24 financial year:

- Human resources management audit,
- Information Technology (IT) Governance audit,
- Follow up on IT Audit findings and other resolved findings,
- Audit of Performance information
- Procurement and expenditure management,
- Consequence management,
- Review of AFS before submission to Auditor General, Review of Audit improvement Plan, follow- up on resolved AG findings and
- KZN Community Safety Structures (Community Safety Forum - Crime prevention)

## 19. 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: | | |
|---|---|---|
| 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 |

| Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following: | | |
|---|---|---|
| Criteria | Response Yes / No | Discussion (*include a discussion on your response and indicate what measures have been taken to comply*) |
| Developing and implementing a preferential procurement policy? | Yes | The department is using National Treasury's Preferential Procurement Policy Framework Act, 2000: Preferential Procurement Regulations, 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 |

## 20. 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 2024, 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.

### 20.1. Audit Committee Members and Attendance

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

| # | Name of Member | CARC Meetings Attended |
|---|---|---|
| 1. | Mr Z Zulu – **PARC Chairperson** | *4 of 4* |
| 2. | Ms S Makhathini – **CARC Chairperson** | *4 of 4* |
| 3. | Dr M Zakwe | *3 of 4* |

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

| # | Name of Member | Ordinary Meetings Attended | Special Meetings Attended |
|---|---|---|---|
| 1. | Mr Z Zulu – **PARC Chairperson** | *4 of 4* | *1 of 1* |
| 2. | Ms S Makhathini | *4 of 4* | *1 of 1* |
| 3. | Dr M Zakwe | *3 of 4* | *1 of 1* |
| 4. | Mr S Maharaj | *4 of 4* | *1 of 1* |
| 5. | Mr M Tarr | *4 of 4* | *1 of 1* |
| 6. | Ms B Jojo | *3 of 4* | *1 of 1* |
| 7. | Mr S Mthethwa | *4 of 4* | *1 of 1* |
| 8. | Ms R Ramphal | *4 of 4* | *1 of 1* |
| 9. | Mr S Magagula | *3 of 4* | *1 of 1* |

On 4th September 2023, three new Provincial Audit and Risk Committee members, namely, Dr M Zakwe; Ms B Jojo and Mr S Magagula were appointed by the MEC for Finance for a period of 3 years.

### 20.2. 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:

- Performance Information
- KZN Crime Prevention (Community Safety Forums)
- ICT Governance
- Consequence Management.

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

### 20.3. 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 ten (10) audit assignments for the period under review, of which all ten (10) were finalised.

The Committee is satisfied that PIAS performed effectively during the period under review. During the 2024/25 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 value to the Department.

### 20.4. 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 made by the Department on various risk management initiatives.

With regard to the Department's strategic risk register as at 31 March 2024, as summarised in the table below, the Committee noted the progress made by the Department on implementing 53% of its risk mitigation plans. The Department was urged to address the remaining risk mitigation plans and to consolidate its various risk registers into a departmental risk register to ensure consolidated reporting of risks.

| Focus Area | Risk Grouping | | | | | Total |
|---|---|---|---|---|---|---|
| | Critical | Major | Moderate | Minor | Insignificant | |
| Number of identified risks. | 1 | 7 | 0 | 0 | 0 | 8 |
| Number of agreed risk mitigation plans. | 8 | 22 | 0 | 0 | 0 | 30 |
| Number of completed risk mitigation plans. | 3 | 13 | 0 | 0 | 0 | 16 |
| % of completed risk mitigation plans. | 38% | 59% | N/A | N/A | N/A | 53% |

The Committee noted progress made by the Department on implementing minimum risk management standards as prescribed by the 2021 Provincial Risk Management Framework.

From the assessment performed by PIAS (Risk and Advisory Services) during the period under review, the Department fully complied with 11 of the 15 standards and partly complied with four. The Department was encouraged to increase its efforts to fully comply with all standards, including capacitating the Department's risk management function and developing an assessment tool to review the effectiveness of the Department's risk management committee.

The Committee encouraged the Department to enhance its business continuity management (BCM) practices through customisation and adoption of various BCM templates and guidelines as provided by the PIAS (Risk and Advisory Services). The Department was also advised to link its BCM practices with disaster management plans (as required by the Disaster Management Act) to ensure seamless resumption of business operations and critical services in the event of emergencies.

### 20.5. 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. However, the Committee raised concerns over the potential inability of the Department in spending the allocated funding. The Department was urged to fast-track spending to avoid compromising the main objective that the Province sought to improve crime fighting initiatives. This concern was realized in the material underspending of the budget noted by the AGSA in their regulatory audit.

The Committee monitored the implementation of corrective actions in respect of the detailed findings emanating from the previous regulatory audit as well as PIAS audits on a quarterly basis through the CARC processes.

### 20.6. Evaluation of Financial Statement

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 noted material non-compliance in relation to consequence management identified by the AGSA.
- Reviewed the conclusion on the usefulness and reliability of performance information resulting from the external audit of the Department.

The Committee noted the regression in audit opinion to an unqualified opinion with emphasis of matter being the material underspending of the budget by R91,77 million relating to the funds allocated for Crime Fighting Initiatives, which occurred due to the late receipt of the allocation thus resulting in delays in SCM processes.

The Committee noted that the auditors were unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure. This was due to investigations that were not performed for some instances of prior years' irregular expenditure due to limitations pertaining to supporting documents for transactions. This resulted in a non-compliance with legislation. The Committee will follow-up on these matters throughout the next financial year as part of conducting its oversight responsibilities.

### 20.7. Forensic Investigations

The Committee noted two (2) investigations relating to procurement irregularities and human resources recruitment processes covering period 2011 to 2021 had been conducted and were still in progress at year-end. The Committee will follow-up on the process of these matter throughout the next financial year as part of conducting its oversight responsibilities.

### 20.8. 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; and is of the opinion that the Audited Annual Financial Statements be accepted and read together with the report of the Auditor General.

### 20.9. 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**
**Chairperson: Provincial Audit and Risk Committee**
**08 August 2024**

# PART D: HUMAN RESOURCE MANAGEMENT

## 21. INTRODUCTION

During 2023/24 financial, Human Resource Management component continued to play its role as a strategic partner through ensuring the provision of adequate human resource capacity in the organisation to deliver on performance targets outlined in the Annual Performance Plan for 2023/24 financial year, thereby support the achievement of its vision and mission.

Remarkable progress was made in reviewing the organisational structure with the aim to align it with the current work demands particularly in districts. However, due to financial constraints the process had to be halted as the Department could not confirm the availability of additional budget to cater for the proposed structure from 191 to 284 posts at a cost of R178 617 182 per annum.

Despite numerous challenges that are associated with staffing, including limited budget for compensation of employees, remarkable progress was made in filling a total of 11 posts which are critical in the functioning of the organisations. The list of posts filled during the financial year are as follows:

i. Administration Clerk: Fleet Management
ii. Deputy Director: HRD Policy Planning & Employee Health and Wellness
iii. Administration Officer: District Support - Durban West
iv. Assistant Director: Police Performance, M&E – Zululand
v. District Coordinator: uMzinyathi
vi. Deputy Director: Internal Control
vii. District Coordinator: King Cetshwayo
viii. District Coordinator: Durban North
ix. Head: Community Safety and Liaison
x. Deputy Director: IGR and Special Projects
xi. Chief Director: Corporate Management

The management and processing of staff benefits which include, capturing of normal leaves, PILLIR cases, housing allowances, medical aid, pay progression and other service conditions was done on time and in a humanly manner. Various interventions to support managers to manage their staff properly were done, this includes the monitoring of submission of leave registers by respective Directorates.

Capacity development interventions were successfully implemented to ensure that some of the identified capacity deficiencies are addressed. Challenges associated with budget were also experienced as some of the scheduled training programmes could not be attended by all nominated employees due to limited budget for accommodation and travelling. Various methods of training and capacity building interventions, including online training, were offered. The list of some of the capacity development programmes implemented covered the following areas:

i. Various Persal Courses
ii. ETELLA
iii. Compulsory Induction Programme, and
iv. Supply Chain Management for Practitioners
v. Initiating and chairing disciplinary hearing
vi. Avoid fruitless & Unauthorized expenditure
vii. Introduction to Monitoring & Evaluation
viii. Advanced Management & Development Programme
ix. Mentoring Programme for Public Service Managers
x. Records Management; Knowledge Management
xi. Essential graphic design
xii. Consequence Management

Systems and processes to manage performance were implemented. Performance management information for staff was processed through various internal committees that play oversight role in the implementation of performance management. As part of implementing the outcomes of performance management processes, 10 SMS members and 115 employees on SL 1-12 employees qualified for pay progression and all performance incentives they qualified for were processed on time.

The strengthening of sound labour relations in the Department through creating and sustaining platforms for resolving labour issues was done. This included reviewing the terms of reference for the Management and Labour Forum and ensuring that all matters raised in the Management and Labour Forum are tabled to MANCO meeting for speedy resolution of matters before the stability in the Department is affected. Various presentation were done to all staff raising awareness on practices and behaviours that may affect labour peace. Policies, guidelines and various prescripts were shared with them with the aim to improve their level of understanding of these critical matters. The process of putting in place systems and processes to implement consequence management commenced by the training of all Managers and Deputy Directors on Consequence Management and Disciplinary code. This was followed by the drafting of Departmental Policy on Consequence Management and establishment of a Departmental Consequence Management Committee.

## 22. HUMAN RESOURCES OVERSIGHT STATISTICS

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

### 22.1. 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 22.1.1 Personnel expenditure by programme for the period 1 April 2023 and 31 March 2024*

| 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 | 109 621 | 45 254 | 0 | 0 | 41 | 620 |
| Provincial Secretary for Police Services | 170 194 | 73 173 | 0 | 0 | 43 | 51 |
| **Total** | **279 815** | **118 427** | **0** | **0** | **42** | **79** |

*Table 22.1.2 Personnel costs by salary band for the period 1 April 2023 and 31 March 2024*

| 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) | 174 | 0,10 | 1 | 174 000 |
| 02 Skilled (Levels 3-5) | 10 538 | 6,90 | 33 | 319 333 |
| 03 Highly skilled production (Levels 6-8) | 21 316 | 13,90 | 46 | 463 391 |
| 04 Highly skilled supervision (Levels 9-12) | 65 063 | 42,30 | 83 | 783 892 |
| 05 Senior management (Levels >= 13) | 17 646 | 11,50 | 15 | 1 176 400 |
| 13 Contract (Levels 9-12) | 361 | 0,20 | 0 | 0 |
| 14 Contract (Levels >= 13) | 1 697 | 1,10 | 2 | 848 500 |
| 18 Contract Other | 217 | 0,10 | 2 | 108 500 |
| 19 Periodical Remuneration | 29 090 | 18,90 | 1 233 | 23 593 |
| 20 Abnormal Appointment | 3 037 | 2,00 | 87 | 34 908 |
| **TOTAL** | **149 139** | **97,00** | **1 502** | **99 294** |

*Table 22.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2023 and 31 March 2024*

| 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 | 35 174 | 79,80 | 0 | 0 | 1 139 | 2,60 | 2 038 | 4,60 |
| Provincial Secretary for Police Services | 90 517 | 82,50 | 22 | 0 | 1 443 | 1,30 | 3 233 | 2,90 |
| Total | **125 690** | **81,70** | **22** | **0** | **2 583** | **1,70** | **5 270** | **3,40** |

*Table 22.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2023 and 31 March 2024*

| Salary Band | 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) | 138 | 79,30 | 0 | 0,00 | 20 | 11,50 | 0 | 0,00 |
| 02 Skilled (Levels 3-5) | 7 626 | 72,10 | 0 | 0,00 | 501 | 4,70 | 1 235 | 11,70 |
| 03 Highly skilled production (Levels 6-8) | 16 326 | 76,30 | 0 | 0,00 | 886 | 4,10 | 1 744 | 8,10 |
| 04 Highly skilled supervision (Levels 9-12) | 54 643 | 80,40 | 22 | 0,00 | 957 | 1,40 | 2 175 | 3,20 |
| 05 Senior management (Levels >= 13) | 15 773 | 83,10 | 0 | 0,00 | 199 | 1,00 | 114 | 0,60 |
| 13 Contract (Levels 9-12) | 361 | 100,00 | 0 | 0,00 | 0 | 0,00 | 0 | 0,00 |
| 14 Contract (Levels >= 13) | 1 522 | 81,00 | 0 | 0,00 | 20 | 1,10 | 2 | 0,10 |
| 18 Contract Other | 211 | 90,20 | 0 | 0,00 | 0 | 0,00 | 0 | 0,00 |
| 19 Periodical Remuneration | 29 090 | 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** | **125 690** | **81,70** | **22** | **0,00** | **2 583** | **1,70** | **5 270** | **3,40** |

## 22.3. 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 22.3.1* *Employment and vacancies by programme as on 31 March 2024*

| Programme | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|---|---|---|---|---|
| Administration | 77 | 73 | 5,19% | 2 |
| Provincial Secretary for Police Services | 116 | 109 | 6,03% | 0 |
| **Total** | **193** | **182** | 5,70% | **2** |

*Table 22.3.2* *Employment and vacancies by salary band as on 31 March 2024*

| 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 | 34 | 33 | 2,94% | 0 |
| 03 Highly Skilled Production (Levels 6-8), Permanent | 49 | 46 | 6,12% | 0 |
| 04 Highly Skilled Supervision (Levels 9-12), Permanent | 90 | 83 | 7,78% | 0 |
| 05 Senior Management (Levels >= 13), Permanent | 15 | 15 | 0,00% | 0 |
| 09 Other, Permanent | 2 | 2 | 0,00% | 2 |
| 14 Contract (Levels >= 13), Permanent | 2 | 2 | 0,00% | 0 |
| **TOTAL** | **193** | **182** | 5,70% | **2** |

*Table 22.3.3* *Employment and vacancies by critical occupations as on 31 March 2024*

| Critical occupation | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|---|---|---|---|---|
| ADMINISTRATIVE RELATED, Permanent | 86 | 86 | 0,00% | 2 |
| 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 | 3 | 0,00% | 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 | 1 | 0,00% | 0 |
| HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF, Permanent | 5 | 5 | 0,00% | 0 |
| HUMAN RESOURCES CLERKS, Permanent | 2 | 2 | 0,00% | 0 |

| Critical occupation | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|---|---|---|---|---|
| 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 | 1 | 1 | 0,00% | 0 |
| Not Available, Permanent | 11 | 0 | 100,00% | 0 |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS, Permanent | 12 | 12 | 0,00% | 0 |
| OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS, Permanent | 21 | 21 | 0,00% | 0 |
| SECRETARIES & OTHER KEYBOARD OPERATING CLERKS, Permanent | 17 | 17 | 0,00% | 0 |
| SENIOR MANAGERS, Permanent | 16 | 16 | 0,00% | 0 |
| **TOTAL** | **193** | **182** | 5,70% | **2** |

## 22.4. <u>Filling of SMS Posts</u>

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 22.4.1 SMS post information as on 31 March 2024*

| 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 | 1 | **100%** | 0 | 0% |
| Salary Level 16 | | | | | |
| Salary Level 15 | | | | | |
| Salary Level 14 | 2 | 2 | **100%** | 0 | 0% |
| Salary Level 13 | 14 | 14 | **100%** | 0 | 0% |
| **Total** | **17** | **17** | **100%** | 0 | 0% |

*Table 22.4.2 SMS post information as on 30 September 2023*

| 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 | | 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 22.4.3* *Advertising and filling of SMS posts for the period 1 April 2023 and 31 March 2024*

| 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 | 1 |
| Salary Level 13 | | 0 | |
| **Total** | **0** | **0** | **1** |

*Table 22.4.4* *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 2023 and 31 March 2024*

| 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 22.4.5* *Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2023 and 31 March 2024*

| Reasons for vacancies not advertised within six months |
|---|
| N/A |

| Reasons for vacancies not filled within six months |
|---|
| N/A |

## 22.5. 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 22.5.1* *Job Evaluation by Salary band for the period 1 April 2023 and 31 March 2024*

| 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 Band B | 1 | 1 | 100 | 0 | 0 | 0 | 0 |

| 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 |
| 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** |

The following table provides a summary of the number of employees whose positions were upgraded due to their post being upgraded, The number of employees might differ from the number of posts upgraded since not all employees are automatically absorbed into the new posts and some of the posts upgraded could also be vacant.

*Table 22.5.2* *Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2023 and 31 March 2024*

| 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 22.5.3* *Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2023 and 31 March 2024*

| 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 Commissioner & Specialised Units Oversight | 1 | 11 | 12 | Grade Progression |
| Assistant Director: Asset Management & Logistics | 1 | 9 | 10 | Restructuring as at 1 April 2013 |
| Administrative Officer | 1 | 7 | 8 | Grade Progression |
| Director: Provincial Police Oversight & Community Police Relations | 1 | 13 | 14 | Restructuring as at 1 April 2013 |
| **Total number of employees whose salaries exceeded the level determined by job evaluation** | | | | **7** |
| **Percentage of total employed** | | | | **3,85%** |

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

*Table 22.5.4* *Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2023 and 31 March 2024*

| Gender | African | Asian | Coloured | White | Total |
|---|---|---|---|---|---|
| Female | 2 | 2 | | | **4** |
| Male | 1 | 1 | | 1 | **3** |
| **Total** | **3** | **3** | **0** | **1** | **7** |
| **Employees with a disability** | 2 | 2 | | | **4** |

## 22.6. 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 22.6.1* *Annual turnover rates by salary band for the period 1 April 2023 and 31 March 2024*

| Salary band | Employment at Beginning of Period | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|---|---|---|---|---|
| ADMINISTRATIVE RELATED Permanent | 172 | 3 | 5 | 2,90 |
| COMMUNICATION AND INFORMATION RELATED Permanent | 8 | 0 | 0 | 0,00 |
| FINANCE AND ECONOMICS RELATED Permanent | 10 | 0 | 0 | 0,00 |
| FINANCIAL AND RELATED PROFESSIONALS Permanent | 4 | 1 | 0 | 0,00 |
| FINANCIAL CLERKS AND CREDIT CONTROLLERS Permanent | 4 | 0 | 0 | 0,00 |
| FOOD SERVICES AIDS AND WAITERS Permanent | 2 | 0 | 0 | 0,00 |
| HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF Permanent | 14 | 0 | 1 | 7,10 |
| HUMAN RESOURCES CLERKS Permanent | 4 | 0 | 0 | 0,00 |
| HUMAN RESOURCES RELATED Permanent | 4 | 0 | 0 | 0,00 |
| INFORMATION TECHNOLOGY RELATED Permanent | 4 | 0 | 0 | 0,00 |
| LEGAL RELATED Permanent | 4 | 0 | 0 | 0,00 |
| MESSENGERS PORTERS AND DELIVERERS Permanent | 2 | 0 | 0 | 0,00 |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS Permanent | 22 | 1 | 0 | 0,00 |
| OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS Permanent | 42 | 0 | 0 | 0,00 |
| PROGRAMME OR PROJECT MANAGER Permanent | 0 | 1 | 0 | 0,00 |
| SECRETARIES & OTHER KEYBOARD OPERATING CLERKS Permanent | 34 | 0 | 0 | 0,00 |
| SENIOR MANAGERS Permanent | 30 | 0 | 0 | 0,00 |
| **TOTAL** | **360** | **6** | **6** | **1,70** |

*Table 22.6.2* *Annual turnover rates by critical occupation for the period 1 April 2023 and 31 March 2024*

| 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 |

| Critical Occupation | Employment at Beginning of Period | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|---|---|---|---|---|
| Head Of Department/Chief Executive 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 |
| 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 22.6.3* *Reasons why staff left the department for the period 1 April 2023 and 31 March 2024*

| Termination Type | Number | % of Total Resignations |
|---|---|---|
| 01 Death, Permanent | 2 | 33,30 |
| 02 Resignation, Permanent | 1 | 16,70 |
| 03 Expiry of contract, Permanent | 3 | 50,00 |
| **TOTAL** | **6** | **100,00** |
| **Total number of employees who left as a % of total employment** | | **3.3%%** |

*Table 22.6.4* *Promotions by critical occupation for the period 1 April 2023 and 31 March 2024*

| 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 | 172 | 2 | 0,56% | 55 | 15,28% |
| COMMUNICATION AND INFORMATION RELATED | 8 | 0 | 0,00% | 3 | 0,83% |
| FINANCE AND ECONOMICS RELATED | 10 | 0 | 0,00% | 3 | 0,83% |
| FINANCIAL AND RELATED PROFESSIONALS | 4 | 0 | 0,00% | 2 | 0,56% |
| FINANCIAL CLERKS AND CREDIT CONTROLLERS | 4 | 0 | 0,00% | 1 | 0,28% |
| FOOD SERVICES AIDS AND WAITERS | 2 | 0 | 0,00% | 0 | 0,00% |
| HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF | 14 | 1 | 0,28% | 5 | 1,39% |
| HUMAN RESOURCES CLERKS | 4 | 0 | 0,00% | 0 | 0,00% |
| HUMAN RESOURCES RELATED | 4 | 0 | 0,00% | 1 | 0,28% |

| 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 |
|---|---|---|---|---|---|
| INFORMATION TECHNOLOGY RELATED | 4 | 0 | 0,00% | 1 | 0,28% |
| LEGAL RELATED | 4 | 0 | 0,00% | 0 | 0,00% |
| MESSENGERS PORTERS AND DELIVERERS | 2 | 0 | 0,00% | 1 | 0,28% |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS | 22 | 0 | 0,00% | 8 | 2,22% |
| OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS | 42 | 0 | 0,00% | 19 | 5,28% |
| SECRETARIES & OTHER KEYBOARD OPERATING CLERKS | 34 | 0 | 0,00% | 13 | 3,61% |
| SENIOR MANAGERS | 30 | 1 | 0,28% | 10 | 2,78% |
| **Total** | **360** | **4** | **1,11%** | **122** | 33,89% |

*Table 22.6.5* *Promotions by salary band for the period 1 April 2023 and 31 March 2024*

| 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 | 2 | 0 | 0,00% | 0 | 0,00% |
| 02 Skilled (Levels 3-5), Permanent | 66 | 0 | 0,00% | 17 | 4,72% |
| 03 Highly Skilled Production (Levels 6-8), Permanent | 94 | 0 | | 38 | |
| 04 Highly Skilled Supervision (Levels 9-12), Permanent | 160 | 3 | | 57 | |
| 05 Senior Management (Levels >= 13), Permanent | 28 | 0 | 0,00% | 10 | 2,78% |
| 09 Other, Permanent | 6 | 0 | 0,00% | 0 | 0,00% |
| 13 Contract (Levels 9-12), Permanent | 2 | 0 | 0,00% | 0 | 0,00% |
| 14 Contract (Levels >= 13), Permanent | 2 | 1 | 0,28% | 0 | 0,00% |
| **TOTAL** | **360** | **4** | **1,11%** | **122** | **33,89%** |

## 22.7. Employment Equity

*Table 22.7.1* *Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2024*

| Occupational Category | Male | | | | Female | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| Senior Officials And Managers | 6 | 0 | 0 | 1 | 8 | 0 | 0 | 1 | **16** |
| Professionals | 6 | 0 | 2 | 1 | 11 | 0 | 2 | | **22** |
| Technicians And Associate Professionals | 34 | 0 | 2 | | 69 | 0 | 4 | | **109** |
| Clerks | 11 | 0 | 0 | | 21 | 0 | 1 | | **33** |
| Service And Sales Workers | | | | | | | | | **0** |

| Occupational Category | Male | | | | Female | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| 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 | 0 | 0 | | **2** |
| **Total** | **58** | **0** | **4** | **2** | **110** | **0** | **7** | **1** | **182** |
| Employees With Disabilities | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 0 | **4** |

*TABLE 22.7.1B - 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 22.7.2* *<u>Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2024</u>*

| Occupational band | Male | | | | Female | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| 02 Senior Management, Permanent | 5 | 0 | 0 | 1 | 8 | 0 | 0 | 1 | **15** |
| 03 Professionally qualified and experienced specialists and mid-management, Permanent | 28 | 0 | 4 | 1 | 46 | 0 | 4 | 0 | **83** |
| 04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent | 9 | 0 | 0 | 0 | 34 | 0 | 3 | 0 | **46** |
| 05 Semi-skilled and discretionary decision making, Permanent | 13 | 0 | 0 | 0 | 20 | 0 | 0 | 0 | **33** |
| 06 Unskilled and defined decision making, Permanent | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | **1** |
| 07 Not Available, Permanent | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **2** |
| 08 Contract (Top Management), Permanent | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | **1** |
| 09 Contract (Senior Management), Permanent | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **1** |
| **TOTAL** | **58** | **0** | **4** | **2** | **110** | **0** | **7** | **1** | **182** |

*Table 22.7.3 Recruitment for the period 1 April 2023 and 31 March 2024*

| Occupational band | Male | | | | Female | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| 02 Senior Management, Permanent | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | **1** |
| 03 Professionally qualified and experienced specialists and mid-management, Permanent | 1 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | **3** |
| 05 Semi-skilled and discretionary decision making, Permanent | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | **1** |
| 10 Contract (Professionally qualified), Permanent | 1 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | **1** |
| **TOTAL** | **1** | **0** | **0** | **0** | **3** | **0** | **1** | **0** | **5** |
| **Employees with disabilities** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

*Table 22.7.4 Promotions for the period 1 April 2023 and 31 March 2024*

| Occupational band | Male | | | | Female | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| 02 Senior Management, Permanent | 4 | 0 | 0 | 1 | 4 | 0 | 0 | 1 | **10** |
| 03 Professionally qualified and experienced specialists and mid-management, Permanent | 16 | 0 | 3 | 0 | 37 | 0 | 4 | 0 | **60** |
| 04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent | 7 | 0 | 0 | 0 | 29 | 1 | 1 | 0 | **38** |
| 05 Semi-skilled and discretionary decision making, Permanent | 8 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | **17** |
| 08 Contract (Top Management), Permanent | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | **1** |
| **TOTAL** | **35** | **0** | **3** | **1** | **80** | **1** | **5** | **1** | **126** |
| ***Employees with disabilities*** | **0** | **0** | **0** | **0** | **1** | **0** | **1** | **0** | **2** |

*Table 22.7.5 Terminations for the period 1 April 2023 and 31 March 2024*

| Occupational band | Male | | | | Female | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| 03 Professionally qualified and experienced specialists and mid-management, Permanent | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 2 |
| 04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 07 Not Available, Permanent | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 10 Contract (Professionally qualified), Permanent | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| **TOTAL** | **3** | **0** | **0** | **0** | **1** | **1** | **1** | **0** | **6** |
| **Employees with Disabilities** | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | **1** |

*Table 22.7.6* *Disciplinary action for the period 1 April 2023 and 31 March 2024*

| Disciplinary action | Male | | | | Female | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| | | | | | | | | | |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

*Table 22.7.7* *Skills development for the period 1 April 2023 and 31 March 2024*

| Occupational category | Male | | | | Female | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| Legislators, Senior Officials and Managers | 3 | 0 | 0 | 1 | 5 | 0 | 0 | 0 | **9** |
| Professionals | 6 | 0 | 0 | 0 | 13 | 0 | 1 | 0 | **20** |
| Technicians and Associate Professionals | 11 | 0 | 1 | 0 | 35 | 0 | 1 | 0 | **48** |
| Clerks | 3 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | **6** |
| 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** |
| **Total** | **23** | **0** | **1** | **1** | **56** | **0** | **2** | **0** | **83** |
| Employees with disabilities | **0** | **0** | **0** | **0** | **0** | **0** | **1** | **0** | **1** |

## 22.8. 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.

*Table 22.8.1* *Signing of Performance Agreements by SMS members as on 31 May 2023*

| 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 | 0,00% |
| Salary Level 16 | 0 | 0 | 0 | 0,00% |
| Salary Level 15 | 0 | 0 | 0 | 0,00% |
| Salary Level 14 | 2 | 1 | 1 | 6,67% |
| Salary Level 13 | 14 | 14 | 14 | 93,33% |
| **Total** | **17** | **15** | **15** | 100% |

*Table 22.8.2* *<u>Reasons for not having concluded Performance agreements for all SMS members as on 31 May 2023</u>*

| Reasons |
|---|
| N/A |

*Table 22.8.3* *<u>Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2024</u>*

| Reasons |
|---|
| N/A |

## 22.9. 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 22.9.1* *<u>Performance Rewards by race. gender and disability for the period 1 April 2022 to 31 March 2023</u>*

| Race and Gender | 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 22.9.2* *<u>Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2022 to 31 March 2023</u>*

| 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 22.9.3* *Performance Rewards by critical occupation for the period 1 April 2022 to 31 March 2023*

| 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 22.9.4* *Performance related rewards (cash bonus). by salary band for Senior Management Service for the period 1 April 2022 to 31 March 2023*

| 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 |
| Band D | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | **0** | **16** | **0** | **0** | **0** | **0** |

## 22.10. Foreign Workers

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

*Table 22.10.1* *Foreign workers by salary band for the period 1 April 2023 and 31 March 2024*

| Salary band | 01 April 2023 | | 31 March 2024 | | Change | |
|---|---|---|---|---|---|---|
| | Number | % of total | Number | % of total | Number | % Change |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** |

*Table 22.10.2* *Foreign workers by major occupation for the period 1 April 2023 and 31 March 2024*

| Major occupation | 01 April 2023 | | 31 March 2024 | | Change | |
|---|---|---|---|---|---|---|
| | Number | % of total | Number | % of total | Number | % Change |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** |

## 22.11. 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 22.11.1* *Sick leave for the period 1 January 2023 to 31 December 2023*

| 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 Other | 2 | 0,00 | 1,00 | 0,80 | 2,00 | 1,00 |
| Highly skilled production (Levels 6-8) | 249 | 88,80 | 34,00 | 28,60 | 7,00 | 417,00 |
| Highly skilled supervision (Levels 9-12) | 463 | 86,60 | 52,00 | 43,70 | 9,00 | 1 399,00 |
| Lower skilled (Levels 1-2) | 3 | 100,00 | 1,00 | 0,80 | 3,00 | 2,00 |
| Senior management (Levels 13-16) | 61 | 96,70 | 8,00 | 6,70 | 8,00 | 281,00 |
| Skilled (Levels 3-5) | 183 | 89,60 | 23,00 | 19,30 | 8,00 | 197,00 |
| **TOTAL** | **961** | **88,20** | **119,00** | **100,00** | **8,00** | **2 296,00** |

*Table 22.11.2* *Disability leave (temporary and permanent) for the period 1 January 2023 to 31 December 2023*

| 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 production (Levels 6-8) | 1,00 | 100,00 | 1,00 | 20,00 | 1,00 | 2,00 |
| Highly skilled supervision (Levels 9-12) | 325,00 | 100,00 | 3,00 | 60,00 | 108,00 | 1 041,00 |
| Senior management (Levels 13-16) | 7,00 | 100,00 | 1,00 | 20,00 | 7,00 | 32,00 |
| **TOTAL** | **333,00** | **100,00** | **5,00** | **100,00** | **67,00** | **1 074,00** |

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 22.11.3* *Annual Leave for the period 1 January 2023 to 31 December 2023*

| Salary band | Total days taken | Number of Employees using annual leave | Average per employee |
|---|---|---|---|
| Contract (Levels 13-16) | 8 | 8 | 1 |
| Contract (Levels 9-12) | 4 | 4 | 1 |
| Contract Other | 33 | 11 | 3 |
| Highly skilled production (Levels 6-8) | 1 037 | 22 | 48 |
| Highly skilled supervision (Levels 9-12) | 1 620 | 20 | 81 |
| Lower skilled (Levels 1-2) | 20 | 20 | 1 |
| Senior management (Levels 13-16) | 277 | 20 | 14 |
| Skilled (Levels 3-5) | 713 | 22 | 33 |
| **TOTAL** | **3 712** | **20** | **182** |

*Table 22.11.4* *<u>Capped leave for the period 1 January 2022 to 31 March 2024</u>*

| Salary band | Total days of capped leave taken | Number of Employees using capped leave | Average number of days taken per employee | Average capped leave per employee as on 31 March 2024 |
|---|---|---|---|---|
| Contract (Levels 13-16) | 0 | 0 | 0 | 0 |
| Contract Other | 0 | 0 | 0 | 0 |
| Highly skilled production (Levels 6-8) | 0 | 0 | 0 | 18 |
| Highly skilled supervision (Levels 9-12) | 0 | 0 | 0 | 44 |
| Lower skilled (Levels 1-2) | 0 | 0 | 0 | 0 |
| Senior management (Levels 13-16) | 0 | 0 | 0 | 149 |
| Skilled (Levels 3-5) | 0 | 0 | 0 | 25 |
| TOTAL | 0 | 0 | 0 | **48** |

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

*Table 22.11.5* *<u>Leave pay outs for the period 1 April 2023 and 31 March 2024</u>*

| Reason | Total amount (R'000) | Number of employees | Average per employee (R'000) |
|---|---|---|---|
| ANNUAL - DISCOUNTING WITH RESIGNATION (WORK DAYS) | 54,00 | 1 | 54 000 |
| ANNUAL - DISCOUNTING: CONTRACT EXPIRY (WORK DAYS) | 5,00 | 1 | 5 000 |
| ANNUAL - GRATUITY: DEATH/RETIREMENT/MEDICAL RETIREMENT(WORK | 157,00 | 2 | 78 500 |
| CAPPED - GRATUITY: DEATH/RETIREMENT/MEDICAL RETIREMENT(WORK | 549,00 | 1 | 549 000 |
| **TOTAL** | **766,00** | | |

## 22.12. <u>HIV/AIDS & Health Promotion Programmes</u>

*Table 22.12.1* *<u>Steps taken to reduce the risk of occupational exposure</u>*

| 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 22.12.2* *<u>Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)</u>*

| 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 |

| Question | Yes | No | Details. if yes |
|---|---|---|---|
| 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 Mtetwa, Ms S Mvelase, Ms T Nzimande, Ms N Mtolo, Ms P Ntombela and Ms N Shandu plus representatives from NEHAWU, POPCRU and PSA |
| 5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so. list the employment 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 measures 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 discriminates them will be dealt with in terms of the PS disciplinary measures. |
| 7. Does the department encourage its employees to undergo Voluntary Counselling 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 & evaluate 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 plan targets. 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-annually the Department of Health provides Wellness clinics, and the results thereof will be used to determine action plans. |

## 22.13. Labour Relations

*Table 22.13.1* *Collective agreements for the period 1 April 2023 and 31 March 2024*

| | |
|---|---|
| **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 22.13.2* *Misconduct and disciplinary hearings finalised for the period 1 April 2023 and 31 March 2024*

| Outcomes of disciplinary hearings | Number | % of total |
|---|---|---|
| **Correctional counselling** | 11 | 100% |
| **Verbal warning** | | |
| **Written warning** | | |
| **Final written warning** | | |
| **Suspended without pay** | | |
| **Demotion** | | |
| **Dismissal** | | |
| **Not guilty** | | |
| **Case withdrawn** | | |
| **Total** | **11** | **100%** |

*Table 22.13.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2023 and 31 March 2024*

| Type of misconduct | Number | % of total |
|---|---|---|
| Nil | **0** | **0%** |
| **Total** | **0** | **0%** |

*Table 22.13.4 Grievances logged for the period 1 April 2023 and 31 March 2024*

| Grievances | Number | % of Total |
|---|---|---|
| Number of grievances resolved | 3 | 42,85% |
| Number of grievances not resolved | 4 | 57,14% |
| **Total number of grievances lodged** | **7** | **100%** |

*Table 22.13.5 Disputes logged with Councils for the period 1 April 2023 and 31 March 2024*

| Disputes | Number | % of Total |
|---|---|---|
| Number of disputes upheld | 2 | 33,33% |
| Number of disputes dismissed | | |
| Number of disputes ongoing | 4 | 66,66% |
| **Total number of disputes lodged** | **6** | **100%** |

*Table 22.13.6 Strike actions for the period 1 April 2023 and 31 March 2024*

| | |
|---|---|
| **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 22.13.7 Precautionary suspensions for the period 1 April 2023 and 31 March 2024*

| | |
|---|---|
| **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 |

## 22.14. Skills development

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

*Table 22.14.1 Training needs identified for the period 1 April 2023 and 31 March 2024*

| Occupational category | Gender | Number of employees as at 1 April 2023 | 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 and managers | Female | 8 | 0 | 4 | 1 | **5** |
| | Male | 7 | 0 | 4 | 0 | **4** |
| Professionals | Female | 14 | 0 | 10 | 5 | **15** |
| | Male | 9 | 0 | 5 | 2 | **7** |
| Technicians and associate professionals | Female | 70 | 0 | 50 | 7 | **57** |
| | Male | 34 | 0 | 20 | 2 | **22** |
| Clerks | Female | 23 | 0 | 12 | 5 | **17** |
| | Male | 10 | 0 | 5 | 2 | **7** |
| 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 | 0 | 0 | 0 | 0 | **0** |
| | Male | 0 | 0 | 0 | 0 | **0** |
| Elementary occupations | Female | 1 | 0 | 0 | 0 | **0** |
| | Male | 1 | 0 | 0 | 0 | **0** |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Sub Total** | **Female** | **116** | **0** | **76** | **18** | **94** |
| | **Male** | **61** | **0** | **34** | **8** | **42** |
| **Total** | | **177** | **177** | **0** | **110** | **26** |

*Table 22.14.2 Training provided for the period 1 April 2023 and 31 March 2024*

| Occupational category | Gender | Number of employees as at 1 April 2023 | Training provided within the reporting period 31 March 2021 | | | |
|---|---|---|---|---|---|---|
| | | | Learnerships | Skills Programmes & other short courses | Other forms of training | Total |
| Legislators. senior officials and managers | Female | 8 | 0 | 4 | 1 | **5** |
| | Male | 7 | 0 | 4 | 0 | **4** |
| Professionals | Female | 14 | 0 | 10 | 3 | **13** |
| | Male | 9 | 0 | 5 | 1 | **6** |
| Technicians and associate professionals | Female | 70 | 0 | 25 | 11 | **36** |
| | Male | 34 | 0 | 10 | 2 | **12** |
| Clerks | Female | 23 | 0 | 0 | 3 | **3** |
| | Male | 10 | 0 | 1 | 2 | **3** |
| Service and sales workers | Female | 0 | 0 | 0 | 0 | **0** |
| | Male | 0 | 0 | 0 | 0 | **0** |
| 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 | 1 | 0 | 0 | 0 | **0** |
| **Sub Total** | **Female** | **116** | **0** | **39** | **18** | **57** |
| | **Male** | **61** | **0** | **20** | **5** | **25** |
| **Total** | | **177** | **177** | **0** | **59** | **23** |

## 22.15. Injury on duty

The following tables provide basic information on injury on duty.

*Table 22.15.1 Injury on duty for the period 1 April 2023 and 31 March 2024*

| Nature of injury on duty | Number | % of total |
|---|---|---|
| **Required basic medical attention only** | 1 | 0.6% |
| **Temporary Total Disablement** | 0 | 0 |
| **Permanent Disablement** | 0 | 0 |
| **Fatal** | 0 | 0 |
| **Total** | **1** | **0.6%** |

## 22.16. 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 22.16.1 Report on consultant appointments using appropriated funds for the period 1 April 2023 and 31 March 2024*

| 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 | Total contract value in Rand |
|---|---|---|---|
| **N/A** | | | |

*Table 22.16.2 Analysis of consultant appointments using appropriated funds. in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2023 and 31 March 2024*

| 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 22.16.3 Report on consultant appointments using Donor funds for the period 1 April 2023 and 31 March 2024*

| 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 22.16.4 Analysis of consultant appointments using Donor funds. in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2023 and 31 March 2024*

| 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** | | | |

## 22.17. Severance Packages

*Table 22.17.1 Granting of employee-initiated severance packages for the period 1 April 2023 and 31 March 2024*

| Salary band | Number of applications received | Number of applications referred to the MPSA | Number of applications supported by MPSA | Number of packages approved by department |
|---|---|---|---|---|
| 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

KwaZulu-Natal Department of Community Safety and Liaison

2023-24

# Report of the auditor-general to the KwaZulu-Natal Provincial Legislature 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 91 to 221, which comprise the appropriation statement, statement of financial position as at 31 March 2024, 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 2024 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 1 of 1999 (PFMA) and the Division of Revenue Act 5 of 2023 (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 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.

## Emphasis of matter

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

### Material underspending of the budget

7. As disclosed in the appropriation statement, the department materially underspent the budget for provincial secretariat for police service by R91,78 million. This was mainly due to the late receipt of the funds allocated for the Provincial Crime Fighting Initiative resulting in delays in procurement processes.

## Other matter

8. I draw attention to the matter below. My opinion is not modified in respect of this matter.

### Unaudited supplementary schedules

9. The supplementary information set out on pages 222 to 233 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 preparation of financial statements that are free 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 when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is provided on page 8, forms part of our auditor's report.

## Report on the annual performance report

14. In accordance with the Public Audit Act 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 information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

15. I selected the following material performance indicators related to provincial secretariat for police service presented in the annual performance report for the year ended 31 March 2024. I selected those indicators that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

- Number of reports compiled on implementation of IPID recommendations by SAPS
- Number of specialised units monitored
- Number of reports on police visibility during events
- Number of evaluations on targeted SAPS HQ components produced
- Number of management reports compiled on service delivery complaints against SAPS
- Number of reports on metro region police monitored
- Number of reports on court watching brief conducted
- Number of Community Safety Forums assessed on functionality
- Number of Community Police Forums (CPFs) assessed on functionality per year
- Number of initiatives to support district community safety structures
- Number of reports on safety structures supported
- Number of social crime prevention programmes implemented
- Percentage of communities in dialogue (CIDP) crime prevention programme completed per year
- Impact analysis conducted on safety structures support

16. I evaluated the reported performance information for the selected material performance indicators 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
- all the indicators relevant for measuring the department's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so 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 those 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 is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

18. I performed the procedures only to report material findings not to express an assurance opinion or conclusion.

19. I did not identify any material findings on the reported performance information for the selected indicators.

### Other matter

20. I draw attention to the matter below.

#### Achievement of planned targets

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

22. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 33 and 35.

### Programme 2 – Provincial secretariat for police service

| Targets achieved: 89%<br>Budget spent: 65% | | |
|---|---|---|
| **Key indicators not achieved** | **Planned target** | **Reported achievement** |
| Number of community safety forums assessed for functionality | 38 | 32 |
| Percentage of communities in dialogue (CIDP) crime prevention programme completed per year | 80% | 67% |

## 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, and clear to allow for 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. The material finding on compliance with the selected legislative requirements, presented per compliance theme, is as follows:

### Consequence management

27. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure, as required by section 38(1)(h)(iii) of

the PFMA. This was due to investigations that were not performed for some instances of irregular expenditure.

## Other information in the annual report

28. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report, and those selected material indicators in the scoped-in programme presented in the annual performance report that have been specifically reported on in this auditor's report.

29. 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.

30. 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 material indicators in the scoped-in programme presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

31. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, and 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

32. 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.

33. The matter reported below is limited to the significant internal control deficiency that resulted in the material finding on compliance with legislation included in this report.

34. The accounting officer did not ensure adequate oversight and monitoring of compliance with legislation.

## Other reports

35. 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.

36. 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 was still in progress at year-end. The investigation into procurement irregularities was still in progress at year-end.

Auditor-General

Pietermaritzburg

31 July 2024

AUDITOR-GENERAL
SOUTH AFRICA

*Auditing to build public confidence*

## Annexure to the auditor’s report

The annexure includes the following:

- The auditor-general’s responsibility for the audit
- The selected legislative requirements for compliance testing.

### Auditor-general’s responsibility for the audit

#### Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected material performance indicators and on the department’s compliance with selected requirements in key legislation.

#### Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor’s report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department’s internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the department to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor’s

report. However, future events or conditions may cause a department to cease operating as a going concern

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

### Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

1. **Compliance with legislation – selected legislative requirements**

2. The selected legislative requirements are as follows:

| Selected legislation and regulations | Consolidated firm level requirements |
|---|---|
| Public Finance Management Act 1 of 1999 | Section 1; 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii);<br>Section 38(1)(d); 38(1)(h)(iii); 38(1)(j); 39(1)(a);<br>Section 39(2)(a); 40(1)(a); 40(1)(b); 40(1)(c)(i);<br>Section 43(1); 43(4); 44(1); 44(2); 45(b) |
| Treasury Regulations, 2005 | Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a);<br>Regulation 5.2.3(d); 5.3.14; 6.3.1(a); 6.3.1(b);<br>Regulation 6.3.1(c); 6.3.1(d); 6.4.1(b); 7.2.1;<br>Regulation 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4;<br>Regulation 10.1.1(a); 10.1.2; 11.4.1; 11.4.2;<br>Regulation 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2;<br>Regulation 16A3.2(a); 16A6.1; 16A6.2(a);<br>Regulation 16A6.2(b); 16A6.3(a); 16A6.3(b);<br>Regulation 16A6.3(c); 16A 6.3(e); 16A6.4;<br>Regulation 16A6.5; 16A6.6; 16A7.1; 16A7.3;<br>Regulation 16A7.6; 16A7.7; 16A8.2(1);<br>16A8.2(2);<br>Regulation 16A8.3; ; 16A8.4; 16A9.1(b)(ii);<br>Regulation ; 16A 9.1(d); 16A 9.1(e); 16A9.1(f);<br>Regulation 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2;<br>Regulation 19.8.4 |
| Construction Industry Development Board Act 38 of 2000 | Section 18(1) |
| Construction Industry Development Board Regulations, 2004 | Regulation 17; 25(7A) |
| Division of Revenue Act 5 of 2023 | Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i);<br>Section 16(3)(a)(ii)(bb) |

| Selected legislation and regulations | Consolidated firm level requirements |
|---|---|
| Second amendment National Treasury instruction note 5 of 2020-21 | Paragraph 1 |
| Erratum National Treasury instruction note 5 of 2020-21 | Paragraph 2 |
| National Health Act 61 of 2003 | Section 13 |
| National Treasury instruction note 5 of 2020-21 | Paragraph 4.8; 4.9; 5.3 |
| National Treasury instruction note 1 of 2021-22 | Paragraph 4.1 |
| National Treasury instruction note 4 of 2015-16 | Paragraph 3.4 |
| National Treasury SCM instruction note 4A of 2016-17 | Paragraph 6 |
| National Treasury SCM instruction note 3 of 2021-22 | Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6 |
| National Treasury SCM instruction note 11 of 2020-21 | Paragraph 3.4(a); 3.4(b); 3.9 |
| National Treasury SCM instruction note 2 of 2021-22 | Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1; |
| Practice note 11 of 2008-09 | Paragraph 2.1; 3.1 (b) |
| Practice note 5 of 2009-10 | Paragraph 3.3 |
| Practice note 7 of 2009-10 | Paragraph 4.1.2 |
| Preferential Procurement Policy Framework Act 5 of 2000 | Section 1; 2.1(a); 2.1(f) |
| Preferential Procurement Regulations, 2022 | Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4 |
| Preferential Procurement Regulations, 2017 | Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3;<br>Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8;<br>Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2; |
| Prevention and Combating of Corrupt Activities Act 12 of 2004 | Section 34(1) |
| State Information Technology Agency Act 88 of 1998 | Section 7(3) |

# ANNUAL FINANCIAL STATEMENTS FOR DEPARTMENT OF COMMUNITY SAFETY & LIAISON

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For the year ended
31 March 2024

**Date authorised for issue:** ___________________________

**Authorised by:** ___________________________

## Table of Contents

**Appropriation per programme**

| | 2023/24 | | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|---|
| | 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** | | | | | | | | | |
| ADMINISTRATION | 106 792 | - | 2 800 | 109 592 | 109 592 | - | 100,0% | 103 239 | 103 239 |
| PROVINCIAL SECRETARIAT FOR POLICE SERVICE | 264 764 | - | (2 800) | 261 964 | 170 188 | 91 776 | 65,0% | 138 952 | 139 017 |
| | | | | | | | | | |
| | | | | | | | | | |
| ………… | | | | | | | | | |
| **Subtotal** | 371 556 | - | - | 371 556 | 279 780 | 91 776 | 75,3% | 242 191 | 242 256 |
| **Statutory Appropriation** | | | | | | | | | |
| **TOTAL** | 371 556 | - | - | 371 556 | 279 780 | 91 776 | 75,3% | 242 191 | 242 256 |

**_DEPARTMENT OF COMMUNITY, SAFETY & LIAISON_**
**_VOTE 9_**
**_APPROPRIATION STATEMENT_**
**_for the year ended 31 March 2024_**

| | 2023/24 | | | | 2022/23 | |
|---|---|---|---|---|---|---|
| | 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 | 235 | | | | 334 | |
| NRF Receipts | | | | | | |
| Aid assistance | | | | | | |
| | | | | | | |
| **Actual amounts per statement of financial performance (Total revenue)** | 371 791 | | | | 242 525 | |
| | | | | | | |
| **ADD** | | | | | | |
| Aid assistance | | | | | | |
| | | | | | | |
| Prior year unauthorised expenditure approved without funding | | | | | | |
| | | | | | | |
| **Actual amounts per statement of financial performance (Total expenditure)** | | 279 780 | | | | 242 256 |

| Appropriation per economic classification | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2023/24 | | | | | | | 2022/23 | |
| | 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** | 298 402 | - | (47) | 298 355 | 251 575 | 46 780 | 84,3% | 237 388 | 237 453 |
| Compensation of employees | 117 088 | - | 1 273 | 118 361 | 118 361 | - | 100,0% | 114 866 | 114 866 |
| Goods and services | 181 314 | - | (1 320) | 179 994 | 133 214 | 46 780 | 74,0% | 122 522 | 122 587 |
| Interest and rent on land | | | | | | | | | |
| | | | | | | | | | |
| **Transfers and subsidies** | 995 | - | 47 | 1 042 | 1 000 | 42 | 96,0% | 250 | 250 |
| Provinces and municipalities | 272 | - | 10 | 282 | 240 | 42 | 85,1% | 38 | 38 |
| Departmental agencies and accounts | | | | | | | | | |
| Higher education institutions | | | | | | | | | |
| Foreign governments and international organisations | | | | | | | | | |
| Public corporations and private enterprises | | | | | | | | | |
| Non-profit institutions | | | | | | | | | |
| Households | 723 | - | 37 | 760 | 760 | - | 100,0% | 212 | 212 |
| | | | | | | | | | |
| **Payments for capital assets** | 72 159 | - | - | 72 159 | 27 205 | 44 954 | 37,7% | 4 488 | 4 488 |
| Buildings and other fixed structures | | | | | | | | | |
| Machinery and equipment | 72 159 | - | - | 72 159 | 27 205 | 44 954 | 37,7% | 4 488 | 4 488 |
| Heritage assets | | | | | | | | | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Specialised military assets | | | | | | | | | |
| Biological assets | | | | | | | | | |
| Land and subsoil assets | | | | | | | | | |
| Intangible assets | | | | | | | | | |
| | | | | | | | | | |
| **Payments for financial assets** | - | - | - | - | - | - | - | 65 | 65 |
| **Total** | 371 556 | - | - | 371 556 | 279 780 | 91 776 | 75,3% | 242 191 | 242 256 |

| **Statutory appropriation per economic classification** | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **2023/24** | | | | | | | **2022/23** | |
| | **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** | | | | | | | | | |

**Programme 1: ADMINISTRATION**

| | 2023/24 | | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|---|
| | **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 | 5 504 | - | 753 | 6 257 | 6 257 | - | 100,0% | 4 768 | 4 768 |
| 2. FINANCIAL MANAGEMENT | 16 227 | - | 1 366 | 17 593 | 17 593 | - | 100,0% | 15 324 | 15 324 |
| 3. CORPORATE SERVICES | 64 186 | - | 1 058 | 65 244 | 65 244 | - | 100,0% | 64 284 | 64 284 |
| 4. LEGAL | 3 846 | - | (290) | 3 556 | 3 556 | - | 100,0% | 3 374 | 3 374 |
| 5. SECURITY | 17 029 | - | (87) | 16 942 | 16 942 | - | 100,0% | 15 489 | 15 489 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Total for sub programmes** | 106 792 | - | 2 800 | 109 592 | 109 592 | - | 100,0% | 103 239 | 103 239 |
| **Economic classification** | | | | | | | | | |
| **Current payments** | 104 661 | - | 2 421 | 107 082 | 107 082 | - | 100,0% | 99 139 | 99 139 |
| Compensation of employees | 43 137 | - | 2 050 | 45 187 | 45 187 | - | 100,0% | 41 868 | 41 868 |
| Goods and services | 61 524 | - | 371 | 61 895 | 61 895 | - | 100,0% | 57 271 | 57 271 |
| Interest and rent on land | | | | | | | | | |
| | | | | | | | | | |
| **Transfers and subsidies** | 237 | - | 41 | 278 | 278 | - | 100,0% | 219 | 219 |
| Provinces and municipalities | 177 | - | 10 | 187 | 187 | - | 100,0% | 38 | 38 |
| Departmental agencies and accounts | | | | | | | | | |
| Higher education institutions | | | | | | | | | |
| Foreign governments and international organisations | | | | | | | | | |
| Public corporations and private enterprises | | | | | | | | | |
| Non-profit institutions | | | | | | | | | |
| Households | 60 | - | 31 | 91 | 91 | - | 100,0% | 181 | 181 |
| | | | | | | | | | |
| **Payments for capital assets** | 1 894 | - | 338 | 2 232 | 2 232 | - | 100,0% | 3 816 | 3 816 |
| Buildings and other fixed structures | | | | | | | | | |
| Machinery and equipment | 1 894 | - | 338 | 2 232 | 2 232 | - | 100,0% | 3 816 | 3 816 |
| Heritage assets | | | | | | | | | |
| Specialised military assets | | | | | | | | | |
| Biological assets | | | | | | | | | |
| Land and subsoil assets | | | | | | | | | |
| Intangible assets | | | | | | | | | |
| | | | | | | | | | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Payments for financial assets** | - | - | - | - | - | - | - | 65 | 65 |
| **Total** | 106 792 | - | 2 800 | 109 592 | 109 592 | - | 100,0% | 103 239 | 103 239 |

| **Programme 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE** | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **2023/24** | | | | | | | **2022/23** | |
| | **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 | 4 396 | - | - | 4 396 | 4 313 | 83 | 98,1% | 4 266 | 4 266 |
| 2. MONITORING AND EVALUATION | 13 066 | - | (2 462) | 10 604 | 9 308 | 1 296 | 87,8% | 9 048 | 9 048 |
| 3. SAFETY PROMOTION | 206 036 | - | - | 206 036 | 118 432 | 87 604 | 57,5% | 84 375 | 84 440 |
| 4. COMMUNITY POLICE RELATIONS | 5 872 | - | - | 5 872 | 3 166 | 2 706 | 53,9% | 6 520 | 6 520 |
| 5. PROGRAMME SUPPORT | 35 394 | - | (338) | 35 056 | 34 969 | 87 | 99,8% | 34 743 | 34 743 |
| **Total for sub programmes** | 264 764 | - | (2 800) | 261 964 | 170 188 | 91 776 | 65,0% | 138 952 | 139 017 |
| **Economic classification** | | | | | | | | | |
| **Current payments** | 193 741 | - | (2 468) | 191 273 | 144 493 | 46 780 | 75,5% | 138 249 | 138 314 |
| Compensation of employees | 73 951 | - | (777) | 73 174 | 73 174 | - | 100,0% | 72 998 | 72 998 |
| Goods and services | 119 790 | - | (1 691) | 118 099 | 71 319 | 46 780 | 60,4% | 65 251 | 65 316 |
| Interest and rent on land | | | | | | | | | |
| | | | | | | | | | |
| **Transfers and subsidies** | 758 | - | 6 | 764 | 722 | 42 | 94,5% | 31 | 31 |
| Provinces and municipalities | 95 | - | - | 95 | 53 | 42 | 55,8% | - | - |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Departmental agencies and accounts | | | | | | | | | |
| Higher education institutions | | | | | | | | | |
| Foreign governments and international organisations | | | | | | | | | |
| Public corporations and private enterprises | | | | | | | | | |
| Non-profit institutions | | | | | | | | | |
| Households | 663 | - | 6 | 669 | 669 | - | 100,0% | 31 | 31 |
| | | | | | | | | | |
| **Payments for capital assets** | 70 265 | - | (338) | 69 927 | 24 973 | 44 954 | 35,7% | 672 | 672 |
| Buildings and other fixed structures | | | | | | | | | |
| Machinery and equipment | 70 265 | - | (338) | 69 927 | 24 973 | 44 954 | 35,7% | 672 | 672 |
| Heritage assets | | | | | | | | | |
| Specialised military assets | | | | | | | | | |
| Biological assets | | | | | | | | | |
| Land and subsoil assets | | | | | | | | | |
| Intangible assets | | | | | | | | | |
| | | | | | | | | | |
| **Payments for financial assets** | | | | | | | | | |
| **Total** | 264 764 | - | (2 800) | 261 964 | 170 188 | 91 776 | 65,0% | 138 952 | 139 017 |

***NOTES TO THE APPROPRIATION STATEMENT***
***for the year ended 31 March 2024***

**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 R'000 | Actual Expenditure R'000 | Variance R'000 | Variance as a % of Final Budget % |
|---|---|---|---|---|
| ADMINISTRATION | 109 592 | 109 592 | 0 | 0% |
| PROVINCIAL SECRETARIAT FOR POLICE SERVICE | 261 964 | 170 188 | 91 776 | 35% |
| | | | | |
| **Total** | 371 556 | 279 780 | 91 776 | **25%** |

**4.2 Per economic classification**

| Economic classification | Final Budget R'000 | Actual Expenditure R'000 | Variance R'000 | Variance as a % of Final Budget % |
|---|---|---|---|---|
| **Current payments** | 298 355 | 251 575 | 46 780 | 16% |
| Compensation of employees | 118 361 | 118 361 | 0 | 0% |
| Goods and services | 179 994 | 133 214 | 46 780 | 26% |
| Interest and rent on land | | | | |
| | | | | |
| **Transfers and subsidies** | 1 042 | 1 000 | 42 | 4% |
| Provinces and municipalities | 282 | 240 | 42 | 15% |
| Departmental agencies and accounts | | | | |
| Higher education institutions | | | | |

| | | | | |
|---|---|---|---|---|
| Public corporations and private enterprises | | | | |
| Foreign governments and international organisations | | | | |
| Non-profit institutions | | | | |
| Households | 760 | 760 | 0 | 0% |
| | | | | |
| **Payments for capital assets** | 72 159 | 27 205 | 44 954 | 62% |
| Buildings and other fixed structures | 72 159 | 27 205 | 44 954 | 62% |
| Machinery and equipment | | | | |
| Heritage assets | | | | |
| Specialised military assets | | | | |
| Biological assets | | | | |
| Land and subsoil assets | | | | |
| Intangible assets | | | | |
| | | | | |
| **Payments for financial assets** | 0 | 0 | | |
| **Total** | 371 556 | 279 780 | 91 776 | 25% |

*The main reason for the under-expenditure in the Department's budget is due to the substantial under-spending against its specific and exclusive allocation. The Department during the Adjustment Budget process received a substantial additional allocation from Provincial Treasury. This was in respect of its second specifically and exclusively appropriated funds. This specific and exclusive allocation is named, the Crime Fighting Initiative. This specific and exclusive allocation was mentioned during the honourable Premier's State of the province address. This allocation of R 121,224 million was added to the Departmental budget. The Department's spending against this allocation is approximately 29%. The substantial under-spending can be attributed to the timing of the receipt of the allocation and the inherent natural timing of SCM processes.*

### 4.3 Per conditional grant

| | Final Budget | Actual Expenditure | Variance | Variance as a percentage of Final Budget |
|---|---|---|---|---|
| **Conditional grant** | **R'000** | **R'000** | **R'000** | **%** |
| | | | | |
| Social Sector EPWP Incentive Grant | 3 571 | 3 571 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| **Total** | 3 571 | 3 571 | 0 | 0 |

## *DEPARTMENT OF COMMUNITY, SAFETY & LIAISON*
## *VOTE 9*

## *STATEMENT OF FINANCIAL PERFORMANCE*
## *for the year ended 31 March 2024*

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| **REVENUE** | | | |
| Annual appropriation | 1 | 371 556 | 242 191 |
| Statutory appropriation | 2 | - | - |
| Departmental revenue | 3 | 235 | 334 |
| NRF Receipts | | | |
| Aid assistance | | | |
| **TOTAL REVENUE** | | 371 791 | 242 525 |
| **EXPENDITURE** | | | |
| **Current expenditure** | | | |
| Compensation of employees | 5 | 118 362 | 114 866 |
| Goods and services | 6 | 133 213 | 122 587 |
| Interest and rent on land | 7 | | |
| Aid assistance | 4 | | |
| **Transfers and subsidies** | | | |
| Transfers and subsidies | 9 | 1 000 | 250 |
| Aid assistance | 4 | | |
| **Expenditure for capital assets** | | | |
| Tangible assets | 10 | 27 205 | 4 488 |
| Intangible assets | 10 | | |
| Unauthorised expenditure approved without funding | | | |
| **Payments for financial assets** | 8 | - | 65 |
| **TOTAL EXPENDITURE** | | 279 780 | 242 256 |
| **SURPLUS/(DEFICIT) FOR THE YEAR** | | 92 011 | 269 |

**Reconciliation of Net Surplus/(Deficit) for the year**

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Voted funds | | 91 776 | -65 |
| Annual appropriation | | 91 776 | - |
| Statutory appropriation | | | - |
| Conditional grants | | | -65 |
| Departmental revenue and NRF receipts | 19 | 235 | 334 |
| Aid assistance | 4 | | |

*STATEMENT OF FINANCIAL PERFORMANCE*
*for the year ended 31 March 2024*

| | | |
|---|---|---|
| **SURPLUS/(DEFICIT) FOR THE YEAR** | 92 011 | 269 |

*DEPARTMENT OF COMMUNITY, SAFETY & LIAISON*
*VOTE 9*

## *STATEMENT OF FINANCIAL POSITION*
### *as at 31 March 2024*

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| **ASSETS** | | | |
| **Current assets** | | 90 830 | 587 |
| Cash and cash equivalents | 11 | 90 111 | 5 |
| Other financial assets | 12 | - | - |
| Prepayments and advances | 13 | - | - |
| Receivables | 14 | 719 | 582 |
| Loans | 16 | | |
| Aid assistance prepayments | 4 | | |
| Aid assistance receivable | 4 | | |
| **Non-current assets** | | 1 043 | 898 |
| Investments | 15 | | |
| Prepayments and advances | 13 | | |
| Receivables | 14 | 1 043 | 898 |
| Loans | 16 | | |
| Other financial assets | 12 | | |
| **TOTAL ASSETS** | | 91 873 | 1 485 |
| **LIABILITIES** | | | |
| **Current liabilities** | | 91 829 | 1 424 |
| Voted funds to be surrendered to the Revenue Fund | 17 | 91 776 | - |
| Statutory Appropriation to be surrendered to the Revenue Fund | 18 | | |
| Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund | 19 | 49 | 140 |
| Bank overdraft | 20 | - | 1 284 |
| Payables | 21 | 4 | - |
| Aid assistance repayable | 4 | | |
| Aid assistance unutilised | 4 | | |
| **Non-current liabilities** | | | |
| Payables | 22 | 11 | 11 |
| **TOTAL LIABILITIES** | | 91 840 | 1 435 |
| **NET ASSETS** | | 33 | 50 |

## *STATEMENT OF FINANCIAL POSITION*
## *as at 31 March 2024*

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| **Represented by:** | | | |
| Capitalisation reserve | | | |
| Recoverable revenue | | 98 | 115 |
| Retained funds | | - | - |
| Revaluation reserves | | - | - |
| Unauthorised expenditure | | -65 | -65 |
| **TOTAL** | | 33 | 50 |

**DEPARTMENT OF COMMUNITY, SAFETY & LIAISON**
**VOTE 9**

**STATEMENT OF CHANGES IN NET ASSETS**
**as at 31 March 2024**

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| **Capitalisation reserves** | | | |
| Opening balance | | | |
| Transfers | | | |
| Movement in equity | | | |
| Movement in operational funds | | | |
| Other movements | | | |
| Closing balance | | | |
| | | | |
| **Recoverable revenue** | | | |
| Opening balance | | 115 | 166 |
| Transfers: | | -17 | -51 |
| Irrecoverable amounts written off | 8.3 | | -65 |
| Debts revised | | -17 | 14 |
| Debts recovered (included in departmental revenue) | | | - |
| Debts raised | | | - |
| Closing balance | | 98 | 115 |
| | | | |
| **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 | | -65 | - |
| 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 | -65 |
| **TOTAL** | 33 | 50 |

***NOTES TO THE ANNUAL FINANCIAL STATEMENTS***
***for the year ended 31 March 2024***

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| Receipts | | **371 791** | **242 525** |
| Annual appropriation funds received | 1.1 | 371 556 | 242 191 |
| Statutory appropriation funds received | 2 | - | - |
| Departmental revenue received | 3 | 235 | 334 |
| Interest received | 3.3 | | |
| NRF receipts | | | |
| Aid assistance received | 4 | | |
| Net (increase)/decrease in net working capital | | -133 | -332 |
| Surrendered to Revenue Fund | | -326 | -1 247 |
| Surrendered to RDP Fund/Donor | | - | - |
| Current payments | | -251 575 | -237 453 |
| Interest paid | 7 | - | - |
| Payments for financial assets | | - | -65 |
| Transfers and subsidies paid | | -1 000 | -250 |
| **Net cash flow available from operating activities** | 23 | **118 757** | **3 178** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Distribution/dividend received | | | |
| Payments for capital assets | 10 | -27 205 | -4 488 |
| 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 | -145 | -14 |
| **Net cash flow available from investing activities** | | **-27 350** | **-4 502** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| Increase/(decrease) in net assets | | -17 | -51 |
| Increase/(decrease) in non-current payables | | - | - |
| **Net cash flows from financing activities** | | **-17** | **-51** |
| Net increase/(decrease) in cash and cash equivalents | | 91 390 | -1 375 |
| Cash and cash equivalents at beginning of period | | -1 279 | 96 |
| Unrealised gains and losses within cash and cash equivalents | | | |
| **Cash and cash equivalents at end of period** | 24 | **90 111** | **-1 279** |

## *23. 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**<br><br>The financial statements have been prepared in accordance with the Modified Cash Standard. |
| **2.** | **Going concern**<br><br>The financial statements have been on a going concern basis. |
| **3.** | **Presentation currency**<br><br>Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department |
| **4.** | **Rounding**<br><br>Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000). |
| **5.** | **Foreign currency translation**<br>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**<br><br>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**<br>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).<br>Appropriated funds are recognised in the statement of financial performance on the date the appropriation 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.<br>Appropriated funds are measured at the amounts receivable.<br>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**<br>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.<br>Departmental revenue is measured at the cash amount received.<br>In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value.<br>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**<br>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:<br>• it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and<br>• the amount of revenue can be measured reliably.<br>The accrued revenue is measured at the fair value of the consideration receivable.<br>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.<br>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**<br>Salaries and wages are recognised in the statement of financial performance on the date of payment. |
| **8.1.2** | **Social contributions**<br>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.<br>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.<br><br>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**<br><br>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**<br><br>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.<br><br>The operating lease commitments are recorded in the notes to the financial statements. |
| **8.4.2** | **Finance leases**<br><br>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.<br><br>The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.<br><br>*[Select the appropriate accounting policy for finance lease assets and delete the one that does not apply]*<br><br>Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:<br><br>cost, being the fair value of the asset; or<br><br>the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.<br><br>*OR*<br><br>Finance lease assets acquired at the commencement of the lease term are recorded and measured at the lower of:<br><br>the fair value of the leased asset; or if lower,<br><br>the present value of the minimum lease payments. |
| **9.** | **Aid assistance** |
| **9.1** | **Aid assistance received**<br><br>Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.<br><br>CARA Funds are recognised when receivable and measured at the amounts receivable.<br><br>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 recorded 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**

**16.1 Immovable capital assets**

Immovable assets reflected in the asset register of the department are recorded in the notes to the financial 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**<br>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.<br>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.<br>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.<br>Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.<br>Biological assets are subsequently carried at fair value<br>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**<br>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.<br>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.<br>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.<br>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.<br>Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.<br>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**<br>Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.<br>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.<br>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**<br>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**<br>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**<br>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**<br>Capital commitments are recorded at cost in the notes to the financial statements. |
| **18.** | **Unauthorised expenditure**<br>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.<br>Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either:<br>• approved by Parliament or the Provincial Legislature with funding and the related funds are received; or<br>• approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or<br>• transferred to receivables for recovery.<br>Unauthorised expenditure recorded in the notes to the financial statements comprise of<br>• unauthorised expenditure that was under assessment in the previous financial year;<br>• unauthorised expenditure relating to previous financial year and identified in the current year; and<br>• Unauthorised incurred in the current year. |
| **19.** | **Fruitless and wasteful expenditure**<br>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-recognised when settled or subsequently written-off as irrecoverable.<br>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of:<br>• fruitless and wasteful expenditure that was under assessment in the previous financial year;<br>• fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and<br>• 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.<br><br>Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:<br><br>• irregular expenditure that was under assessment in the previous financial year;<br>• irregular expenditure relating to previous financial year and identified in the current year; and<br>• irregular expenditure incurred in the current year. |
| **21.** | **Changes in accounting policies, estimates and errors**<br><br>Changes in accounting policies are applied in accordance with MCS requirements.<br><br>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.<br><br>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 effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable. |
| **22.** | **Events after the reporting date**<br><br>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**<br><br>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 relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate. |
| **24.** | **Departures from the MCS requirements**<br><br>[*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**<br><br>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**<br><br>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.<br><br>The full compensation of key management personnel is recorded in the notes to the financial statements. |
| **28.** | **Inventories**<br><br>At the date of acquisition, inventories are recognised at cost in the statement of financial performance.<br><br>Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition.<br><br>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.<br><br>The cost of inventories is assigned by using the weighted average cost basis. |
| **29.** | **Public-Private Partnerships**<br><br>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.<br><br>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 statements. |
| **30.** | **Employee benefits**<br><br>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note.<br><br>Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date.<br><br>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**<br><br>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.<br><br>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**<br><br>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.<br><br>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. |

*24. 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:

| | 2023/24 | | | 2022/23 | | |
|---|---|---|---|---|---|---|
| | 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** |
| ADMINISTRATION | 106 792 | 106 792 | 0 | 104 374 | 104 374 | 0 |
| PROVINCIAL SECRETARIAT FOR POLICE SERVICE | 264 764 | 264 764 | 0 | 137 817 | 137 817 | 0 |
| **Total** | **371 556** | **371 556** | **0** | **242 191** | **242 191** | **0** |

### 1.2. Conditional grants

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Total grants received | 46 | 3 571 | 3 046 |
| Provincial grants included in total grants received | | | |

## 2. Statutory Appropriation

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| President salary | | | |
| Deputy President salary | | | |
| Members' remuneration | | | |
| Land Bank | | | |
| 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 | | | |
| Debt service costs | | | |
| ESKOM | | | |
| 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 | | | |
| Statutory Appropriation not requested / not received | | | |

## 3. Departmental revenue

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Tax revenue | | | |
| Sales of goods and services other than capital assets | *3.1* | 235 | 334 |
| 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* | | |
| Transfers received | *3.6* | | |
| **Total revenue collected** | | 235 | 334 |
| Less: Own revenue included in appropriation | *19* | | |
| **Total** | | 235 | 334 |

### 3.1. Sales of goods and services other than capital assets

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Sales of goods and services produced by the department | | 235 | 334 |
| Sales by market establishment | | 120 | 123 |
| Administrative fees | | - | - |
| Other sales | | 115 | 211 |
| Sales of scrap, waste and other used current goods | | | |
| **Total** | *3* | 235 | 334 |

### 3.2. Fines, penalties and forfeits

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Fines | | | |
| Penalties | | | |
| Forfeits | | | |
| **Total** | *3* | | |

### 3.3. Interest, dividends and rent on land

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Interest | | | |
| Dividends | | | |
| Rent on land | | | |
| **Total** | *3* | | |

### 3.4. Sales of capital assets

| | *Note* | 2023/24 R'000 | 2022/23 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* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Loans and advances | | | |
| Receivables | | | |
| Forex gain | | | |
| Other receipts including Recoverable Revenue | | | |
| Gains on GFECRA | | | |
| **Total** | *3* | | |

### 3.6. Transfers received

| | *Note* | **2023/24 R'000** | **2022/23 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. Gifts, donations and sponsorships received in-kind (*not included in the main note or sub note)*

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| | *Annex 1H* | | |
| Gifts | | | |
| Donations | | | |
| Sponsorships | | | |

| | | |
|---|---|---|
| **Total gifts, donations and sponsorships received in kind** | | |

### 3.7. Cash received not recognised *(not included in the main note)*

| | 2023/24 | | |
|---|---|---|---|
| | Amount received | Amount paid to the revenue fund | Balance |
| **Name of entity** | **R'000** | **R'000** | **R'000** |
| *Please specify* | | | |
| **Total** | | | |

| | 2022/23 | | |
|---|---|---|---|
| | 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* | 2023/24 R'000 | 2022/23 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 | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Aid assistance from RDP | | | |
| Aid assistance from other sources | | | |
| CARA Funds | | | |
| **Closing balance** | *4* | | |

### 4.2. Analysis of balance

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Aid assistance receivable | | | |
| Aid assistance prepayments (not expensed) | | | |
| Aid assistance unutilised | | | |
| Aid assistance repayable | | | |
| **Closing balance** | *4* | | |
| | | | |
| Aid assistance not requested/not received | | | |

### 4.2.1. Aid assistance prepayments (expensed)

| | 2023/24 | | | | |
|---|---|---|---|---|---|
| | **Amount as at 1 April 2023** | **Less: Received in the current year** | **Less: Other** | **Add Current year prepay-ments** | **Amount as at 31 March 2024** |
| **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** | | | | | |

| | 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** | | | | | |

### 4.3. Prior period error

| **Nature of prior period error** | *Note* | **2022/23 R'000** |
|---|---|---|
| Relating to 20WW/XX *[affecting the opening balance]* | | |
| | | |
| Relating to 2022/23 | | |
| | | |
| **Total prior period errors** | | |

### 4.4. Aid assistance expenditure per economic classification

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Current | | | |
| Capital | *10* | | |
| Transfers and subsidies | | | |
| **Total aid assistance expenditure** | | | |

### 4.5. Aid assistance received in-kind (*not included in the main note)*

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| *List aid assistance received in-kind* | *Annex 1I* | | |
| **Total aid assistance received in kind** | | | |

## 5. Compensation of employees

### 5.1. Analysis of balance

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Basic salary | | 83 907 | 80 205 |
| Performance award | | - | 33 |
| Service based | | 120 | 33 |
| Compensative/circumstantial | | 132 | 153 |
| Periodic payments | | 592 | - |
| Other non-pensionable allowances | | 15 763 | 18 981 |
| **Total** | | **100 514** | **99 405** |

### 5.2. Social contributions

| **Employer contributions** | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Pension | | 12 219 | 10 238 |
| Medical | | 5 342 | 5 046 |
| UIF | | 30 | 21 |
| Bargaining council | | 21 | 21 |
| Official unions and associations | | - | - |
| Insurance | | 236 | 135 |
| **Total** | | 17 848 | 15 461 |
| | | | |
| **Total compensation of employees** | | 118 362 | 114 866 |
| | | | |
| Average number of employees | | 180 | 194 |

## 6. Goods and services

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Administrative fees | | 723 | 1 098 |
| Advertising | | 1 581 | 2 855 |
| Minor assets | *6.1* | 272 | 485 |
| Bursaries (employees) | | 312 | 136 |
| Catering | | 6 378 | 8 034 |
| Communication | | 3 620 | 2 491 |
| Computer services | *6.2* | 12 281 | 7 986 |
| Consultants: Business and advisory services | *6.9* | 3 019 | 2 695 |
| Infrastructure and planning services | | - | - |
| Laboratory services | | - | - |
| Scientific and technological services | | - | - |
| Legal services | | 64 | 14 |
| Contractors | | 9 353 | 2 251 |
| Agency and support / outsourced services | | - | - |
| Entertainment | | - | - |
| Audit cost - external | *6.3* | 4 881 | 3 663 |
| Fleet services | | 3 617 | 4 050 |
| Inventories | *6.4* | 4 292 | - |
| Consumables | *6.5* | 2 651 | 2 890 |
| Housing | | - | - |
| Operating leases | | 16 447 | 12 216 |
| Property payments | *6.6* | 18 748 | 16 717 |
| Rental and hiring | | - | - |
| Transport provided as part of the departmental activities | | 454 | 1 518 |
| Travel and subsistence | *6.7* | 10 340 | 15 256 |
| Venues and facilities | | 1 631 | 4 525 |
| Training and development | | 130 | - |
| Other operating expenditure | *6.8* | 32 419 | 33 707 |
| **Total** | | 133 213 | 122 587 |

### 6.1. Minor assets

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| **Tangible capital assets** | | **272** | **485** |
| Buildings and other fixed structures | | | |
| Biological assets | | | |
| Heritage assets | | | |
| Machinery and equipment | | 272 | 485 |
| Land and subsoil assets | | | |
| Specialised military 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 | **272** | **485** |

### 6.2. Computer services

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| SITA computer services | | 6 317 | 6 198 |
| External computer service providers | | 5 964 | 1 788 |
| **Total** | 6 | **12 281** | **7 986** |

### 6.3. Audit cost - external

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Regularity audits | | 4 881 | 3 663 |
| Performance audits | | | |
| Investigations | | | |
| Environmental audits | | | |
| Computer audits | | | |
| **Total** | 6 | **4 881** | **3 663** |

### 6.4. Inventories

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Clothing material and accessories | | 4 265 | |
| Farming supplies | | - | |
| Food and food supplies | | 27 | |
| 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 | **4 292** | |

### 6.4.1. Other supplies

| | Note | 2023/24 R'000 | 2022/23 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 | | |

### 6.5. Consumables

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Consumable supplies | | 1 173 | 1 439 |
| Uniform and clothing | | 498 | 944 |
| Household supplies | | 44 | 24 |
| Building material and supplies | | - | - |
| Communication accessories | | - | - |
| IT consumables | | 103 | 51 |
| Other consumables | | 528 | 420 |

| | | | |
|---|---|---|---|
| Stationery, printing and office supplies | | 1 478 | 1 451 |
| **Total** | *6* | 2 651 | 2 890 |

### 6.6. Property payments

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Municipal services | | 1 674 | 1 590 |
| Property management fees | | - | - |
| Property maintenance and repairs | | - | - |
| Other | | 17 074 | 15 127 |
| **Total** | *6* | 18 748 | 16 717 |

### 6.7. Travel and subsistence

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Local | | 10 340 | 15 256 |
| Foreign | | | |
| **Total** | *6* | 10 340 | 15 256 |

### 6.8. Other operating expenditure

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Professional bodies, membership and subscription fees | | | |
| Resettlement costs | | 315 | - |
| Other | | 32 104 | 33 707 |
| **Total** | *6* | 32 419 | 33 707 |

### 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* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| **Total** | | | |

## 7. Interest and rent on land

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Interest paid | | | |
| Rent on land | | | |
| **Total** | | | |

## 8. Payments for financial assets

| | *Note* | 2023/24 R'000 | 2022/23 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* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| *Group major categories, but list material items* | | | |

| | | | |
|---|---|---|---|
| **Total** | *8* | | |

*Information on any criminal or disciplinary steps taken as a result of such losses is included in the annual report under the PFMA Compliance Report.*

### 8.2. Other material losses written off

| **Nature of losses** | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| *Group major categories, but list material items* | | | |
| **Total** | *8* | | |

### 8.3. Debts written off

| **Nature of debts written off** | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| *Group major categories, but list material items* | | | |
| Irregular expenditure written off | | | |
| **Total** | | | |
| Recoverable revenue written off | | - | 65 |
| **Total** | | | |
| Other debt written off | | | |

| | Note | | |
|---|---|---|---|
| **Total** | | | |
| **Total debt written off** | *8* | - | 65 |

**8.4. Details of theft**

| Nature of theft | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| *Group major categories, but list material items* | | | |
| **Total** | *8* | | |

**8.5. Forex losses**

| Nature of losses | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| *Group major categories, but list material items* | | | |
| **Total** | *8* | | |

## 9. Transfers and subsidies

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Provinces and municipalities | *47,48* | 240 | 37 |
| 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* | 760 | 213 |
| **Total** | | 1 000 | 250 |

### 9.1. Gifts, donations and sponsorships made in kind (*not included in the main note)*

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| | *Annex 1J* | | |
| Gifts | | | |
| Donations | | 418 | |
| Sponsorships | | | |
| **Total** | | **418** | |

## 10. Expenditure for capital assets

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| **Tangible capital assets** | | 27 205 | 4 488 |
| Buildings and other fixed structures | | | |
| Heritage assets | | | |
| Machinery and equipment | | 27 205 | 4 488 |
| 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** | | 27 205 | 4 488 |

| | | |
|---|---|---|
| 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

| | 2023/24 | | |
|---|---|---|---|
| | Voted funds | Aid assistance | Total |
| **Name of entity** | **R'000** | **R'000** | **R'000** |
| **Tangible capital assets** | 27 205 | | 27 205 |
| Buildings and other fixed structures | | | |
| Heritage assets | | | |
| Machinery and equipment | 27 205 | | 27 205 |
| 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** | 27 205 | | 27 205 |

### 10.2. Analysis of funds utilised to acquire capital assets - Prior 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 | | | |
| Heritage assets | | | |
| Machinery and equipment | 4 488 | | 4 488 |
| 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 |

### 10.3. Finance lease expenditure included in Expenditure for capital assets

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| **Tangible capital assets** | | | |
| Buildings and other fixed structures | | | |
| Heritage assets | | | |
| Machinery and equipment | | | |
| Specialised military assets | | | |
| Land and subsoil assets | | | |
| Biological assets | | | |
| **Total** | | | |

## 11. Cash and cash equivalents

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Consolidated Paymaster General Account | | 90 106 | - |
| Cash receipts | | - | - |
| Disbursements | | - | - |
| Cash on hand | | 5 | 5 |
| Investments (Domestic) | | - | - |
| Investments (Foreign) | | - | - |
| **Total** | | 90 111 | 5 |

## 12. Other financial assets

| **Current** | *Note* | 2023/24 R'000 | 2022/23 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* | **2023/24 R'000** | **2022/23 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** | | | |

## 13. Prepayments and advances

| | *Note* | **2023/24 R'000** | **2022/23 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)

| | | 2023/24 | | | | |
|---|---|---|---|---|---|---|
| | | **Amount as at 1 April 2023** | **Less: Amounts expensed in current year** | **Add / Less: Other** | **Add Current year advances** | **Amount as at 31 March 2024** |
| | *Note* | **R'000** | **R'000** | **R'000** | **R'000** | **R'000** |
| National departments | | | | | | |
| Provincial departments | | | | | | |
| Public entities | | | | | | |
| Other entities | | | | | | |
| **Total** | *13* | | | | | |

| | | 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* | | | | | |

## 13.2. Prepayments (Not expensed)

| | | 2023/24 | | | | |
|---|---|---|---|---|---|---|
| | | **Amount as at 1 April 2023** | **Less: Amounts expensed in current year** | **Add / Less: Other** | **Add Current year prepay-ments** | **Amount as at 31 March 2024** |
| | *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* | | | | | |

| | | 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* | | | | | |

### 13.3. Prepayments (Expensed)

| | 2023/24 | | | | |
|---|---|---|---|---|---|
| | **Amount as at 1 April 2023** | **Less: Received in the current year** | **Less: Other** | **Add Current year prepay-ments** | **Amount as at 31 March 2024** |
| | **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** | | | | | |

| | 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** | | | | | |

### 13.4. Advances paid (Expensed)

| | 2023/24 | | | | |
|---|---|---|---|---|---|
| | Amount as at 1 April 2023 | Less: Received in the current year | Less: Other | Add Current year advances | Amount as at 31 March 2024 |
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| National departments | | | | | |
| Provincial departments | | | | | |
| Public entities | | | | | |
| Other entities | | | | | |
| **Total** | | | | | |

| | 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** | | | | | |

## 14. Receivables

| | | 2023/24 | | | 2022/23 | | |
|---|---|---|---|---|---|---|---|
| | | 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* | 79 | 644 | 722 | 82 | 560 | 642 |
| Trade receivables | *14.2* | | | - | - | - | - |
| Recoverable expenditure | *14.3* | | | - | - | - | - |
| Staff debt | *14.4* | 96 | 303 | 399 | 130 | 248 | 378 |
| Other receivables | *14.5* | 544 | 96 | 641 | 370 | 90 | 460 |
| **Total** | | 719 | 1 043 | 1 762 | 582 | 898 | 1 480 |

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***for the year ended 31 March 2024***

### 14.1. Claims recoverable

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| National departments | | | |
| Provincial departments | | 494 | 414 |
| Foreign governments | | | - |
| Public entities | | 83 | 83 |
| Private enterprises | | | - |
| Higher education institutions | | | - |
| Households and non-profit institutions | | 145 | 145 |
| Local governments | | | - |
| **Total** | *14* | **722** | **642** |

### 14.2. Trade receivables

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| **Total** | *14* | | |

### 14.3. Recoverable expenditure

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| **Total** | *14* | | |

### 14.4. Staff debt

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Salary Reversal | | 166 | 118 |
| SAL:TAX DEBT:CA | | 105 | 75 |
| DEBT ACCOUNT:CA | | 81 | 138 |

| | | | |
|---|---|---|---|
| DAMAGED VEHICLE | | 47 | 47 |
| **Total** | *14* | 399 | 378 |

### 14.5. Other receivables

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| *Group major categories, but list material items* | | | |
| Unauthorised expenditure | | | |
| Irregular expenditure | | | |
| Fruitless and wasteful expenditure | | | |
| Online Travel | | 487 | 193 |
| Pension Rec | | 28 | 16 |
| Sal PensionFund CL | | 12 | 12 |
| Income Tax CL | | 45 | 176 |
| Debt Account | | 69 | 63 |
| **Total** | *14* | 641 | 460 |

### 14.6. Impairment of receivables

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Estimate of impairment of receivables | | | |
| **Total** | | | |

## 15. Investments

| **Non-current** | *Note* | **2023/24 R'000** | **2022/23 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* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Opening balance | | | |
| Additions in cash | | | |
| Disposals for cash | | | |
| Non-cash movements | | | |
| **Closing balance** | | | |

**15.1. Impairment of investments**

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Estimate of impairment of investments | | | |
| **Total** | | | |

## 16. Loans

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Public corporations | | | |
| Higher education institutions | | | |
| Foreign governments | | | |
| Private enterprises | | | |
| Non-profit institutions | | | |
| Staff loans | | | |
| **Total** | | | |

| **Analysis of balance** | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Opening balance | | | |
| New issues | | | |
| Repayments | | | |
| Write-offs | | | |
| **Closing balance** | | | |

### 16.1. Impairment of loans

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Estimate of impairment of loans | | | |
| **Total** | | | |

## 17. Voted funds to be surrendered to the Revenue Fund

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Opening balance | | - | 936 |
| Prior period error | *17.2* | | |
| As restated | | - | 936 |
| Transferred from statement of financial performance (as restated) | | 91 776 | -65 |
| 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* | | - |
| Paid during the year | | | -936 |
| **Closing balance** | | 91 776 | - |

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

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Opening balance | | | |
| Transfer from statement of financial performance | | | |
| Transfer from Departmental Revenue to defray excess expenditure | *19* | | |
| **Total** | *17* | | |

### 17.2. Prior period error

| Nature of prior period error | Note | 2022/23 R'000 |
|---|---|---|
| Relating to 20WW/XX *[affecting the opening balance]* | | |
| | | |
| Relating to 2022/23 | | |
| | | |
| **Total prior period errors** | | |

### 17.3. Reconciliation on unspent conditional grants

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Total conditional grants received | *1.2* | 3 571 | 3 046 |
| Total conditional grants spent | | -3 571 | -3 046 |
| Unspent conditional grants to be surrendered | | 0 | 0 |
| Less: Paid to the Provincial Revenue Fund by Provincial department | | | |
| Approved for rollover | | | |
| Not approved for rollover | | | |
| **Due by the Provincial Revenue Fund** | | **0** | **0** |

## 18. Statutory Appropriation to be surrendered to the Revenue Fund

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Opening balance | | | |
| Prior period error | *18.1* | | |
| As restated | | | |
| Transferred from statement of financial performance (as restated) | | | |
| Statutory appropriation not requested/not received | *2* | | |
| Paid during the year | | | |
| **Closing balance** | | | |

### 18.1. Prior period error

| Nature of prior period error | Note | 2022/23 R'000 |
|---|---|---|
| Relating to 20WW/XX *[affecting the opening balance]* | | |
| | | |
| Relating to 2022/23 | | |
| | | |
| **Total prior period errors** | | |

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

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Opening balance | | 140 | 117 |
| Prior period error | 19.1 | | |
| As restated | | 140 | 117 |
| Transferred from statement of financial performance (as restated) | | 235 | 334 |
| Own revenue included in appropriation | | - | - |
| Transfer from aid assistance | 4 | | - |
| Transferred to voted funds to defray excess expenditure *(Parliament/Legislatures)* | 17.1 | | - |
| Paid during the year | | -326 | -311 |
| **Closing balance** | | 49 | 140 |

### 19.1. Prior period error

| Nature of prior period error | Note | 2022/23 R'000 |
|---|---|---|
| Relating to 20WW/XX *[affecting the opening balance]* | | |
| | | |
| Relating to 2022/23 | | |
| | | |
| **Total prior period errors** | | |

## 20. Bank overdraft

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Consolidated Paymaster General account | | | 1 284 |
| Fund requisition account | | | - |
| Overdraft with commercial banks (Local) | | | - |
| Overdraft with commercial banks (Foreign) | | | - |
| **Total** | | - | 1 284 |

## 21. Payables - current

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Amounts owing to other entities | | | |
| Advances received | *21.1* | | |
| Clearing accounts | *21.2* | 4 | |
| Other payables | *21.3* | | |
| **Total** | | **4** | |

### 21.1. Advances received

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| National departments | | | |
| Provincial departments | | | |
| Public entities | | | |
| Other institutions | | | |
| **Total** | *21* | | |

### 21.2. Clearing accounts

| **Description** | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| *SAL UIF* | | 4 | |
| **Total** | *21* | **4** | |

### 21.3. Other payables

| Description | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| *Identify major categories, but list material items* | | | |
| **Total** | 21 | | |

## 22. Payables - non-current

| | Note | 2023/24 One to two years R'000 | 2023/24 Two to three years R'000 | 2023/24 Older than three years R'000 | 2023/24 Total R'000 | 2022/23 Total R'000 |
|---|---|---|---|---|---|---|
| Amounts owing to other entities | | | | | | |
| Advances received | 22.1 | | | | | |
| Other payables | 22.2 | | | 11 | 11 | 11 |
| **Total** | | | | 11 | 11 | 11 |

### 22.1. Advances received

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| National departments | | | |
| Provincial departments | | | |
| Public entities | | | |
| Other institutions | | | |
| **Total** | 22 | | |

### 22.2. Other payables

| Description | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| | | 11 | 11 |
| **Total** | 22 | 11 | 11 |

## 23. Net cash flow available from operating activities

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Net surplus/(deficit) as per Statement of Financial Performance | | 92 011 | 269 |
| Add back non-cash/cash movements not deemed operating activities | | 26 746 | 2 909 |
| (Increase)/decrease in receivables | | -137 | -294 |
| (Increase)/decrease in prepayments and advances | | - | - |
| (Increase)/decrease in other current assets | | | - |
| Increase/(decrease) in payables - current | | 4 | -38 |
| Proceeds from sale of capital assets | | | - |
| Proceeds from sale of investments | | | - |
| (Increase)/decrease in other financial assets | | - | - |
| Expenditure on capital assets | | 27 205 | 4 488 |
| Surrenders to Revenue Fund | | -326 | -1 247 |
| Surrenders to RDP Fund/Donors | | | |
| Voted funds not requested/not received | | | |
| Statutory Appropriation not requested/not received | | | |
| Own revenue included in appropriation | | | |
| Other non-cash items | | | |
| **Net cash flow generated by operating activities** | | **118 757** | **3 178** |

## 24. Reconciliation of cash and cash equivalents for cash flow purposes

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Consolidated Paymaster General account | | 90 106 | -1 284 |
| Fund requisition account | | - | - |
| Cash receipts | | - | - |
| Disbursements | | - | - |
| Cash on hand | | 5 | 5 |
| Cash with commercial banks (Local) | | | |
| Cash with commercial banks (Foreign) | | | |
| **Total** | | **90 111** | **-1 279** |

## 25. Contingent liabilities and contingent assets

### 25.1. Contingent liabilities

| Liable to | Nature | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|---|
| Motor vehicle guarantees | Employees | *Annex 3A* | | |
| Housing loan guarantees | Employees | *Annex 3A* | | |
| Other guarantees | | *Annex 3A* | | |
| Claims against the department | | *Annex 3B* | 21 731 | 20 739 |
| Intergovernmental payables | | *Annex 5* | | |
| Environmental rehabilitation liability | | *Annex 3B* | | |
| Other | | *Annex 3B* | | |
| **Total** | | | **21 731** | **20 739** |

### 25.2. Contingent assets

| Nature of contingent asset | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| MOTOR VEHICLE ACCIDENT | | 213 | 135 |
| RECOVERY PENDING | | 233 | 233 |
| ABUSE OF STATE VEHICLES | | 120 | - |
| **Total** | | 566 | 368 |

## 26. Capital commitments

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Buildings and other fixed structures | | | |
| Heritage assets | | | |
| Machinery and equipment | | 9 669 | - |
| Specialised military assets | | | |
| Land and subsoil assets | | | |
| Biological assets | | | |
| Intangible assets | | | |
| **Total** | | 9 669 | - |

## 27. Accruals and payables not recognised

### 27.1. Accruals

| Listed by economic classification | Note | 2023/24 30 Days R'000 | 2023/24 30+ Days R'000 | 2023/24 Total R'000 | 2022/23 Total R'000 |
|---|---|---|---|---|---|
| Goods and services | | 1 986 | | 1 986 | 5 120 |
| Interest and rent on land | | | | | - |
| Transfers and subsidies | | 1 | | 1 | - |
| Capital assets | | - | | - | - |
| Other | | | | | - |
| **Total** | | 1 987 | | 1 987 | 5 120 |

| Listed by programme level | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Programme 1 | | 1 848 | 4 133 |
| Programme 2 | | 139 | 987 |
| **Total** | | 1 987 | 5 120 |

### 27.2. Payables not recognised

| Listed by economic classification | Note | 2023/24 30 Days R'000 | 2023/24 30+ Days R'000 | 2023/24 Total R'000 | 2022/23 Total R'000 |
|---|---|---|---|---|---|
| Goods and services | | 26 | 6 | 32 | 536 |
| Interest and rent on land | | | | | - |
| Transfers and subsidies | | | | | - |
| Capital assets | | | | | - |
| Other | | | | | - |
| **Total** | | 26 | 6 | 32 | 536 |

| Listed by programme level | Note | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Programme 1 | | 30 | 480 |
| Programme 2 | | 2 | 56 |
| **Total** | | 32 | 536 |

| ***Included in the above totals are the following:*** | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Confirmed balances with other departments | *Annex 5* | 0 | 0 |
| Confirmed balances with other government entities | *Annex 5* | 0 | 0 |
| **Total** | | **0** | **0** |

## 28. Employee benefits

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Leave entitlement | | 7 554 | 6 147 |
| Service bonus | | 3 218 | 3 033 |
| Performance awards | | - | - |
| Capped leave | | 2 287 | 2 366 |
| Other | | 29 | 110 |
| **Total** | | **13 088** | **11 656** |

| ***Included in the above totals are the following:*** | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Confirmed balances with other departments | *Annex 5* | | |
| Confirmed balances with other government entities | *Annex 5* | | |
| **Total** | | | |

## 29. Lease commitments

### 29.1. Operating leases

| | **2023/24** | | | | |
|---|---|---|---|---|---|
| | **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 | | | 10 185 | 697 | 10 882 |
| Later than 1 year and not later than 5 years | | | 31 056 | 817 | 31 873 |
| Later than 5 years | | | | | - |
| **Total lease commitments** | | | 41 241 | 1 514 | 42 755 |

| | 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 |

| | *Note* | **2023/24** | **2022/23** |
|---|---|---|---|
| | | **R'000** | **R'000** |
| Rental earned on sub-leased assets | *3* | | |
| **Total** | | | |

### 29.2. Finance leases **

| | 2023/24 | | | | |
|---|---|---|---|---|---|
| | **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 lease commitments** | | | | | |

| | 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 | | | | | |
| Later than 1 year and not later than 5 years | | | | | |
| Later than 5 years | | | | | |
| **Total lease commitments** | | | | | |

** 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).*

| | *Note* | **2023/24**<br>**R'000** | **2022/23**<br>**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.*

### 29.3. Operating lease future revenue

| | **2023/24** | | | | |
|---|---|---|---|---|---|
| | **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** | | | | | |

| | 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 | | | | | |
| 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).*

## 30. Accrued departmental revenue

| | *Note* | **2023/24 R'000** | **2022/23 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** | | | |

### 30.1. Analysis of accrued departmental revenue

| | *Note* | **2023/24 R'000** | **2022/23 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** | | | |

### 30.2. Accrued departmental revenue written off

| Nature of losses | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| | | | |
| **Total** | | | |

### 30.3. Impairment of accrued departmental revenue

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Estimate of impairment of accrued departmental revenue | | | |
| **Total** | | | |

## 31. Unauthorised, Irregular and Fruitless and wasteful expenditure

| | *Note* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Unauthorised expenditure - current year | | - | 65 |
| Irregular expenditure - current year | | - | 224 |
| Fruitless and wasteful expenditure - current year | | | - |
| **Total** | | - | 289 |

*Information on any criminal or disciplinary steps taken as a result of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure is included in the annual report under the PFMA Compliance Report.*

## 32. Related party transactions

| **Revenue received** | *Note* | **2023/24 R'000** | **2022/23 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* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Compensation of employees | | | |
| Goods and services | | | |
| Interest and rent on land | | | |
| Expenditure for capital assets | | 24 291 | 987 |
| Payments for financial assets | | | - |
| Transfers and subsidies | | 108 | 38 |
| **Total** | | 24 399 | 1 025 |

| **Year end balances arising from revenue/payments** | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Receivables from related parties | | 332 | 332 |
| Payables to related parties | | 1 | - |
| **Total** | | 333 | 332 |

| **Loans to/from related parties** | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Non-interest bearing loans to/(from) | | | |
| Interest bearing loans to/(from) | | | |
| **Total** | | | |

| **Other** | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| Guarantees issued/received | | | |
| *List other contingent liabilities between the department and related party* | | | |
| **Total** | | | |

| **In-kind goods and services (provided)/received** | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| *List in-kind goods and services between the department and related party* | | | |
| **Total** | | | |

*The Department of Community Safety and Liaison shares a common MEC with the Department of Transport (D.O.T). The Department pays the D.O.T. for the purchase of State Vehicles (payments for Capital Assets) and payment of Licence fees for the same vehicles.*

## 33. Key management personnel

| | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|
| Political office bearers (*provide detail below)* | | |
| Officials: | | |
| Level 15 | 428 | - |
| Level 14 | 2 940 | 4 313 |
| Level 13 CFO | 1 232 | 1 156 |
| Family members of key management personnel | | |
| **Total** | 4 600 | 5 469 |

| **Key management personnel (Parliament/Legislatures)** | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|
| Speaker to Parliament/Legislature | | |
| Deputy Speaker | | |
| Secretary to Parliament/Legislature | | |
| Deputy Secretary | | |
| Chief Financial Officer | | |
| Legal advisor | | |
| Other | | |
| **Total** | | |

## 34. Public private partnership

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| **Concession fee received** | | | |

| | | |
|---|---|---|
| Base fee received<br>Variable fee received<br>Other fees received (*Specify)* | | |
| **Unitary fee paid** | | |
| Fixed component<br>Indexed component | | |
| **Analysis of indexed component** | | |
| Compensation of employees<br>Goods and services (excluding lease payments)<br>Operating leases<br>Interest | | |
| **Capital / (Liabilities)** | | |
| Tangible rights<br>Intangible rights<br>Property<br>Plant and equipment<br>Loans | | |
| **Other** | | |
| Prepayments and advances<br>Pre-production obligations<br>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*

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

| | *Note* | **2023/24 R'000** | **2022/23 R'000** |
|---|---|---|---|
| *Please specify* | | | |
| **Total** | | | |

## 36. Provisions

| | Note | 2023/24<br>R'000 | 2022/23<br>R'000 |
|---|---|---|---|
| *Please specify* | | | |
| **Total** | | | |

### 36.1. Reconciliation of movement in provisions - Current year

| | 2023/24 | | | |
|---|---|---|---|---|
| | **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** | | | | |

**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** | | | | |

*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.*

## 37. Non-adjusting events after reporting date

| Nature of the event | *Note* | 2023/24 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** | | |

## 38. Movable Tangible Capital Assets

**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 March 2024**

| | 2023/24 | | | | |
|---|---|---|---|---|---|
| | **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** | 40 400 | | 27 205 | 2 613 | 64 992 |
| Transport assets | 18 858 | | 24 291 | 1 396 | 41 753 |
| Computer equipment | 11 628 | | 573 | 416 | 11 785 |
| Furniture and office equipment | 4 095 | | 670 | 481 | 4 284 |
| Other machinery and equipment | 5 819 | | 1 671 | 320 | 7 170 |
| **SPECIALISED MILITARY ASSETS** | | | | | |
| Specialised military assets | | | | | |
| **BIOLOGICAL ASSETS** | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| Biological assets | | | | | |
| **TOTAL MOVABLE TANGIBLE CAPITAL ASSETS** | 40 400 | - | 27 205 | 2 613 | **64 992** |

**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 | | 49 | 3 053 |
| Specialised military assets | | | |
| Biological assets | | | |
| **Total** | | 49 | 3 053 |

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

## 38.1. MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 March 2023

| | **2022/23** | | | | |
|---|---|---|---|---|---|
| | **Opening balance** | **Prior period error** | **Additions** | **Disposals** | **Closing balance** |
| | **R'000** | **R'000** | **R'000** | **R'000** | **R'000** |
| **HERITAGE ASSETS** | | | | | |
| Heritage assets | | | | | |
| **MACHINERY AND EQUIPMENT** | **39 377** | **-46** | **4 137** | **3 068** | **40 400** |
| Transport assets | 18 691 | | 987 | 820 | 18 858 |
| Computer equipment | 11 374 | -24 | 1 114 | 836 | 11 628 |
| Furniture and office equipment | 3 727 | -22 | 425 | 35 | 4 095 |
| 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 | -46 | 4 137 | 3 068 | **40 400** |

**38.1.1. Prior period error**

| **Nature of prior period error** | *Note* | **2022/23 R'000** |
|---|---|---|
| Relating to 20WW/XX *[affecting the opening balance]* | | -46 |
| | | -46 |
| Relating to 2022/23 | | |
| | | |
| **Total prior period errors** | | **-46** |

**38.2. Minor assets**

**MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 March 2024**

| | **2023/24** | | | | | |
|---|---|---|---|---|---|---|
| | **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 | - | 4 795 | | 4 825 |
| Value adjustments | | | | | | - |
| Additions | | | | 282 | | 282 |
| Disposals | | | | 343 | | 343 |
| **Total Minor assets** | | 30 | - | 4 734 | | 4 764 |

| | **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 | | | |
| Biological assets | | | |

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

**MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER 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** |
| Opening balance | | 30 | - | 4 611 | | 4 641 |
| Prior period error | | - | - | - | | - |
| 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** | | | | | | |

### 38.2.1. Prior period error

| Nature of prior period error | *Note* | 2022/23 R'000 |
|---|---|---|
| Relating to 20WW/XX *[affecting the opening balance]* | | |
| | | |
| Relating to 2022/23 | | |
| | | |
| **Total prior period errors** | | |

### 38.3. Movable tangible capital assets written off

**MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 March 2024**

| | 2023/24 | | | | | |
|---|---|---|---|---|---|---|
| | 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 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** | | | | | | |

**38.4. Movable tangible capital assets: Capital Work-in-progress**

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 March 2024**

| | | 2023/24 | | | |
|---|---|---|---|---|---|
| | | Opening balance 1 April 2023 | Current Year WIP | Ready for use (Assets to the AR) / Contracts terminated | Closing balance 31 March 2024 |
| | *Note* | R'000 | R'000 | R'000 | R'000 |
| Heritage assets | | | | | |
| Machinery and equipment | | | | | |
| Specialised military assets | | | | | |
| Biological assets | | | | | |
| **Total** | | | | | |

| **Payables not recognised relating to Capital WIP** | *Note* | 2023/24 R'000 | 2022/23 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 2023**

| | | 2022/23 | | | | |
|---|---|---|---|---|---|---|
| | | Opening balance 1 April 2022 | Prior period error | 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 | R'000 |
| Heritage assets | | | | | | |
| Machinery and equipment | | | | | | |
| Specialised military assets | | | | | | |
| Biological assets | | | | | | |
| **Total** | *Annex 7* | | | | | |

## 39. Intangible Capital Assets

**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 March 2024**

| | 2023/24 | | | |
|---|---|---|---|---|
| | Opening balance | Additions | Disposals | Closing balance |
| | R'000 | R'000 | R'000 | R'000 |
| **SOFTWARE** | 415 | | 37 | 378 |
| **MASTHEADS AND PUBLISHING TITLES** | | | | |
| **PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS** | | | | |
| **RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS** | | | | |
| **SERVICES AND OPERATING RIGHTS** | | | | |
| **TOTAL INTANGIBLE CAPITAL ASSETS** | **415** | | **37** | **378** |

**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 | | | |

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

### 39.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 March 2023

| | 2022/23 | | | | |
|---|---|---|---|---|---|
| | Opening balance | Prior period error | Additions | Disposals | Closing balance |
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| **SOFTWARE** | 437 | - | - | 22 | 415 |
| **MASTHEADS AND PUBLISHING TITLES** | | | | | |
| **PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS** | | | | | |
| **RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS** | | | | | |
| **SERVICES AND OPERATING RIGHTS** | | | | | |
| **TOTAL INTANGIBLE CAPITAL ASSETS** | 437 | - | - | 22 | 415 |

#### 39.1.1. Prior period error

| Nature of prior period error | *Note* | 2022/23<br>R'000 |
|---|---|---|
| Relating to 20WW/XX *[affecting the opening balance]* | | |
| | | |
| Relating to 2022/23 | | |
| | | |
| **Total prior period errors** | | |

### 39.2. Intangible capital assets: Capital Work-in-progress

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 March 2024**

| | Note | Opening balance 1 April 2023 | Current Year WIP | Ready for use (Assets to the AR) / Contracts terminated | Closing balance 31 March 2024 |
|---|---|---|---|---|---|
| | | R'000 | R'000 | R'000 | R'000 |
| Intangible assets | *Annex 7* | | | | |
| **Total** | | | | | |

| **Payables not recognised relating to Capital WIP** | Note | 2023/24 | 2022/23 |
|---|---|---|---|
| | | R'000 | 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 2023**

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

## 40. Immovable Tangible Capital Assets

**MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 March 2024**

| | 2023/24 | | | |
|---|---|---|---|---|
| | 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** | | | | |

**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.*

## 40.1. MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 March 2023

| | **2022/23** | | | | |
|---|---|---|---|---|---|
| | **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** | | | | | |

### 40.1.1. Prior period error

| Nature of prior period error | Note | 2022/23 R'000 |
|---|---|---|
| Relating to 20WW/XX *[affecting the opening balance]* | | |
| | | |
| Relating to 2022/23 | | |
| | | |
| **Total prior period errors** | | |

### 40.2. Immovable tangible capital assets: Capital Work-in-progress

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 March 2024**

| | | 2023/24 | | | |
|---|---|---|---|---|---|
| | | **Opening balance 1 April 2023** | **Current Year WIP** | **Ready for use (Assets to the AR) / Contracts terminated** | **Closing balance 31 March 2024** |
| | *Note Annex 7* | **R'000** | **R'000** | **R'000** | **R'000** |
| Heritage assets | | | | | |
| Buildings and other fixed structures | | | | | |
| Land and subsoil assets | | | | | |
| **Total** | | | | | |

| Payables not recognised relating to Capital WIP | Note | 2023/24 R'000 | 2022/23 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 2023**

| | | 2022/23 | | | | |
|---|---|---|---|---|---|---|
| | | **Opening balance 1 April 2022** | **Prior period error** | **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** | **R'000** |
| Heritage assets | | | | | | |
| Buildings and other fixed structures | | | | | | |
| Land and subsoil assets | | | | | | |
| **Total** | | | | | | |

**40.3. Immovable tangible capital assets written off**

**IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 March 2024**

| | 2023/24 | | | |
|---|---|---|---|---|
| | **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** | | | | |

**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** | | | | |

## 40.4. Immovable capital assets (additional information)

| | | | *Note* | 2023/24 | 2022/23 |
|---|---|---|---|---|---|
| | | **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

## 41. Principal-agent arrangements

### 41.1. Department acting as the principal

| | Note | 2023/24 R'000 | 2022/23 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.*

### 41.2. Department acting as the agent

#### 41.2.1. Revenue received for agency activities

| | Note | 2023/24 R'000 | 2022/23 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.*

### 41.2.2. Reconciliation of funds and disbursements - Current year

| | 2023/24 | |
|---|---|---|
| | 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**

| | 2022/23 | |
|---|---|---|
| | 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.*

### 41.2.3. Reconciliation of carrying amount of receivables and payables - current year

**Receivables**

| | 2023/24 | | | | |
|---|---|---|---|---|---|
| | Opening balance 1 April 2023 | Revenue principal is entitled to | Less: Write offs / settlements / waivers | Cash received on behalf of principal | Closing balance 31 March 2024 |
| **Name of principal entity** | R'000 | R'000 | R'000 | R'000 | R'000 |

| | | | | | |
|---|---|---|---|---|---|
| **Total** | | | | | |

**Payables**

| | 2023/24 | | | |
|---|---|---|---|---|
| | **Opening balance 1 April 2023** | **Expenses incurred on behalf of the principal** | **Cash paid on behalf of the principal** | **Closing balance 31 March 2024** |
| **Name of principal entity** | **R'000** | **R'000** | **R'000** | **R'000** |
| | | | | |
| **Total** | | | | |

**Reconciliation of carrying amount of receivables and payables - prior year**

| | 2022/23 | | | | |
|---|---|---|---|---|---|
| | **Opening balance 1 April 2023** | **Revenue principal is entitled to** | **Less: Write offs / settlements / waivers** | **Cash received on behalf of principal** | **Closing balance 31 March 2024** |
| **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** | | | | |

## 42. Changes in accounting estimates and Changes in accounting policies

### 42.1. 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 2: 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 | |

*Provide a description of the estimated impact on future periods.*

### 42.2. Changes in accounting policies

| | | 2022/23 | | | | |
|---|---|---|---|---|---|---|
| | | **Opening balance before the change (1 Apr 20XX)** | **Adjust-ment of opening balance** | **Restated opening balance after the change (1 Apr 20XX)** | **Adjust-ment for 2022/23** | **Restated closing balance (31 Mar 20YY)** |
| **Nature of change in accounting policy** | *Note* | **R'000** | **R'000** | **R'000** | **R'000** | **R'000** |
| **Finance lease assets** | | | | | | |
| Movable Tangible Capital Assets | *38* | | | | | |
| Intangible Capital Assets | *39* | | | | | |
| Immovable Tangible Capital Assets | *40* | | | | | |

***[for example**: Included in the opening balances for 2022/23 and 2023/24 is a change in accounting policy made in terms of the MCS requirements whereby assets under finance leases are recorded by a department at the commencement of the lease term rather than at the end of the lease term. The change in accounting policy is applied retrospectively.]*

## 43. Prior period errors

### 43.1. Correction of prior period errors

| | | 2022/23 | | |
|---|---|---|---|---|
| | | **Amount bef error correction** | **Prior period error** | **Restated** |
| | *Note* | **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.*

| | | 2022/23 | | |
|---|---|---|---|---|
| | | **Amount bef error correction** | **Prior period error** | **Restated** |
| | *Note* | **R'000** | **R'000** | **R'000** |
| Payments for Capital Assets | 10 | 4 488 | -335 | 4 153 |
| Goods & Services | 6 | 122 587 | 335 | 122 922 |
| **Net effect** | | 127 075 | 0 | 127 075 |

*Payments for Finance Leases is corrected to be shown as Com Tel Subscr. and Services against the Goods & Services allocation*

| | | 2022/23 | | |
|---|---|---|---|---|
| | | **Amount bef error correction** | **Prior period error** | **Restated** |
| | *Note* | **R'000** | **R'000** | **R'000** |
| Movable Tangible Assets | 38.1 | 40 446 | -46 | 40 400 |
| **Net effect** | | 40 446 | -46 | 40 400 |

| | | 2022/23 | | |
|---|---|---|---|---|
| | | **Amount bef error correction** | **Prior period error** | **Restated** |
| | *Note* | **R'000** | **R'000** | **R'000** |
| ***Finance Leases*** | 29 | 214 | -214 | 0 |

| | | | | |
|---|---|---|---|---|
| **Net effect** | | 214 | -214 | 0 |

| | | 2022/23 | | |
|---|---|---|---|---|
| | | **Amount bef error correction** | **Prior period error** | **Restated** |
| | *Note* | **R'000** | **R'000** | **R'000** |
| ***Other: (E.g. Unauthorised expenditure, Irregular expenditure, Fruitless and wasteful expenditure, 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.*

## 44. Inventories

### 44.1. Inventories for the year ended 31 March 2024

| | 2023/24 | | | | |
|---|---|---|---|---|---|
| | **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** | | | | | |

**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** | | | | | |

## 44.2. Land parcels held for human settlement

| | Note | 2023/24 | 2022/23 |
|---|---|---|---|
| | | **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** | | |

### 44.3. Inventories Work-in-progress

**Work-in-progress for the year ended 31 March 2024**

| | 2023/24 | | | |
|---|---|---|---|---|
| | **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** | | | | |

| **Accruals/Payables not recognised relating to Inventories WIP** | | **2023/24** | **2022/23** |
|---|---|---|---|
| | *Note* | **R'000** | **R'000** |
| Certificates/Invoices received not paid | | | |
| Clearing | | | |
| Infrastructure | | | |

| | | |
|---|---|---|
| Structure of houses | | |
| **Total** | | |

### 44.4. Houses ready for use

| | Quantity | 2023/24 | Quantity | 2022/23 |
|---|---|---|---|---|
| | | 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** | | | | |

## Transfer of functions and mergers

### 44.5. Transfer of functions

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

### 44.5.1. 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 | | | | | | |
| Prepayments and advances | | | | | | |

| | |
|---|---|
| Receivables | |
| Loans | |
| Other financial assets | |
| | |
| **TOTAL ASSETS** | |
| | |
| **LIABILITIES** | |
| **Current liabilities** | |
| Voted funds to be surrendered to the Revenue Fund | |
| Statutory Appropriation 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** | |

**44.5.2. 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)*** | |
| | | **R'000** | **R'000** | **R'000** | **R'000** | **R'000** |
| Contingent liabilities | | | | | | |
| Contingent assets | | | | | | |
| Capital commitments | | | | | | |
| 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 | | | | | | |

| |
|---|
| *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* |

## 44.6. Mergers

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

### 44.6.1. 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 | | | | | | |
| Prepayments and advances | | | | | | |
| Receivables | | | | | | |
| Loans | | | | | | |
| Other financial assets | | | | | | |

| | |
|---|---|
| **TOTAL ASSETS** | |
| | |
| **LIABILITIES** | |
| **Current liabilities** | |
| Voted funds to be surrendered to the Revenue Fund | |
| Statutory Appropriation 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** | |

### 44.6.2. 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 | | | | | | |
| Capital commitments | | | | | | |
| 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 | | | | | | |

*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

| | 2023/24 | | | | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | 3 847 | | | -276 | 3 571 | 3 571 | 3 571 | - | 100,0% | 3 046 | 3 046 |
| **TOTAL** | 3 847 | | | -276 | 3 571 | 3 571 | 3 571 | - | 100,0% | 3 046 | 3 046 |

*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 | 2023/24 | | | | | | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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]*** | | |
| Eastern Cape | | |
| Free State | | |
| Gauteng | | |
| Kwazulu-Natal | | |
| Limpopo | | |
| Mpumalanga | | |
| Northern Cape | | |
| North West | | |
| Western Cape | | |
| **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*

**National Department surrender of unspent conditional grant not approved for rollover**

| | Related to conditional grants schedule of 2022/23 | | | |
|---|---|---|---|---|
| **Name of Province** | **Amount not approved for roll overs** | **Amount received** | **Amount surrendered to National Revenue Fund** | **Amount still due** |
| | **R'000** | **R'000** | **R'000** | **R'000** |
| | | | | |
| **TOTAL** | | | | |

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

| | 2023/24 | | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|---|
| | 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. Natural disaster or relief expenditure

| | Note | 2023/24<br>R'000 | 2022/23<br>R'000 |
|---|---|---|---|
| Compensation of employees | | | |
| Goods and services | | | |
| Transfers and subsidies | | | |
| Expenditure for capital assets | | | |
| Other | | | |
| **Total** | *Annex 11* | | |

## ANNEXURE 1A
## STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

| | 2023/24 | | | | | | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | 2023/24 | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|
| | 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

| | 2023/24 | | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|---|
| | TRANSFER ALLOCATION | | | | TRANSFER | | | | |
| Higher Education Institution | 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

| | 2023/24 | | | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 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

| Foreign government / International organisation | 2023/24 | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|
| | 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** | | | | | | | | |
| **Total** | | | | | | | | |
| **Subsidies** | | | | | | | | |
| **Total** | | | | | | | | |
| **TOTAL** | | | | | | | | |

## ANNEXURE 1F
## STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

| | 2023/24 | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|
| | 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 | 2023/24 | | | | | | 2022/23 | |
|---|---|---|---|---|---|---|---|---|
| | 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 - TRANSFERS TO EX-EMPLOYEES ON EXIT AND NATURAL ATTRITION | | | | - | 754 | | 212 | 212 |
| ACT OF GRACE | | | | - | 6 | | | |
| INJURY ON DUTY | | | | - | | | 1 | 1 |
| **Total** | - | - | - | - | 760 | | 213 | 213 |
| **Subsidies** | | | | | | | | |
| **Total** | | | | | | | | |
| **TOTAL** | - | - | - | - | 760 | | 213 | 213 |

## ANNEXURE 1H
## STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

| Name of organisation | Nature of gift, donation or sponsorship | 2023/24<br>R'000 | 2022/23<br>R'000 |
|---|---|---|---|
| **<u>Received in cash</u>** | | | |
| **Gifts** | | | |
| Total gifts | | | |
| **Donations** | | | |
| Total donations | | | |
| **Sponsorships** | | | |
| Total sponsorships | | | |
| **Subtotal - received in cash** | | | |
| **<u>Received in kind</u>** | | | |
| **Gifts** | | | |
| Total gifts | | | |

| | | |
|---|---|---|
| **Donations** | | |
| Total donations | | |
| **Sponsorships** | | |
| Total sponsorships | | |
| **Subtotal – received in kind** | | |
| **TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED** | | |

## ANNEXURE 1I
## STATEMENT OF AID ASSISTANCE RECEIVED

| Name of donor | Purpose | Opening balance | Revenue | Expenditure | Paid back on / by 31 March | Closing balance |
|---|---|---|---|---|---|---|
| | | R'000 | R'000 | R'000 | R'000 | R'000 |
| **Aid assistance received in cash** | | | | | | |
| **Subtotal** | | | | | | |
| **Aid assistance received in kind** | | | | | | |
| **Subtotal** | | | | | | |
| **TOTAL AID ASSISTANCE RECEIVED** | | | | | | |

## ANNEXURE 1J
## STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

| **Nature of gift, donation or sponsorship**<br>*(Group major categories but list material items including name of organisation)* | **2023/24**<br>**R'000** | **2022/23**<br>**R'000** |
|---|---|---|
| **Made in kind** | | |
| **Gifts** | | |
| Total gifts | | |
| **Donations** | | |
| Plotter machine | 83 | |
| Branding equipment - DEPT OF AGRICULTURE | 335 | |
| Total donations | 418 | - |
| **Sponsorships** | | |
| Total sponsorships | | |
| **TOTAL GIFTS, DONATIONS AND SPONSORSHIPS MADE IN KIND** | 418 | - |

## ANNEXURE 1K
## STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

| Grant Type | Apr 20YY | May 20YY | Jun 20YY | Jul 20YY | Aug 20YY | Sept 20YY | Oct 20YY | Nov 20YY | Dec 20YY | Jan 20ZZ | Feb 20ZZ | Mar 20ZZ | 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 spent |
| | 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 | | |
| | | | | 2023/24 | 2022/23 | 2023/24 | 2022/23 | 2023/24 | 2022/23 | 2023/24 | 2022/23 | 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 | |
| | | 2023/24 | 2022/23 | 2023/24 | 2022/23 | 2023/24 | 2022/23 | 2023/24 | 2022/23 |
| **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 2024 - LOCAL

| Guarantor institution | Guarantee in respect of | Original guaranteed capital amount | Opening balance 1 April 2023 | Guarantees draw downs during the year | Guarantees repayments/ cancelled/ reduced during the year | Revaluation due to foreign currency movements | Closing balance 31 March 2024 | Revaluations due to inflation rate movements | Accrued guaranteed interest for year ended 31 March 2024 |
|---|---|---|---|---|---|---|---|---|---|
| | | 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 2024 - FOREIGN

| Guarantor institution | Guarantee in respect of | Original guaranteed capital amount | Opening balance 1 April 2023 | Guarantees draw downs during the year | Guarantees repayments/ cancelled/ reduced during the year | Revaluation due to foreign currency movements | Closing balance 31 March 2024 | Revaluation due to inflation rate movements | Accrued guaranteed interest for year ended 31 March 2024 |
|---|---|---|---|---|---|---|---|---|---|
| | | 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 2024

| Nature of liability | Opening balance 1 April 2023 | Liabilities incurred during the year | Liabilities paid / cancelled / reduced during the year | Liabilities recoverable (Provide details hereunder) | Closing balance 31 March 2024 |
|---|---|---|---|---|---|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| **Claims against the department** | | | | | |
| Labour Claims | 12 113 | 992 | | | 13 105 |
| MVA | - | | | | - |
| Breach of Contract | 4 769 | | | | 4 769 |
| Delictual Claim | 3 857 | | | | 3 857 |
| Subtotal | 20 739 | 992 | - | - | 21 731 |
| **Environmental liability** | | | | | |
| Subtotal | | | | | |
| **Other** | | | | | |
| Subtotal | | | | | |
| **TOTAL** | 20 739 | 992 | - | - | 21 731 |

## ANNEXURE 3B (continued)

| Nature of liabilities recoverable | Details of liability and recoverability | Opening balance 1 April 2023 | Movement during the year | Closing balance 31 March 2024 |
|---|---|---|---|---|
| | | 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 2023/24 | |
|---|---|---|---|---|---|---|---|---|
| | 31/03/20ZZ | 31/03/20YY | 31/03/20ZZ | 31/03/20YY | 31/03/20ZZ | 31/03/20YY | 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** | | | | | | | | |
| Subtotal | | | | | | | | |
| **Other Government Entities** | | | | | | | | |
| Subtotal | | | | | | | | |
| **TOTAL** | | | | | | | | |

## ANNEXURE 5
## INTERGOVERNMENT PAYABLES

| GOVERNMENT ENTITY | Confirmed balance outstanding | | Unconfirmed balance outstanding | | Total | | Cash-in-transit at year end 2023/24 | |
|---|---|---|---|---|---|---|---|---|
| | 31/03/20ZZ | 31/03/20YY | 31/03/20ZZ | 31/03/20YY | 31/03/20ZZ | 31/03/20YY | 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** | | | | | | | | |
| **Subtotal** | | | | | | | | |
| **Non-current** | | | | | | | | |
| **Subtotal** | | | | | | | | |
| **Total Departments** | | | | | | | | |
| **OTHER GOVERNMENT ENTITIES** | | | | | | | | |
| **Current** | | | | | | | | |

| | |
|---|---|
| **Subtotal** | |
| **Non-current** | |
| **Subtotal** | |
| **Total Other Government Entities** | |
| **TOTAL INTERGOVERNMENT PAYABLES** | |

## 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 2024** | **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** | | | | | |

| | 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** | | | | | |

## ANNEXURE 7
## MOVEMENT IN CAPITAL WORK IN PROGRESS

### Movement in capital work in progress for the year ended 31 March 2024

| | 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** | |
| Services and operating rights | |
| **TOTAL** | |

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

| | Opening balance | Prior period error | Current year CWIP | Ready for use (Asset Register) / Contract terminated | Closing balance |
|---|---|---|---|---|---|
| | R'000 | 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** | |
| Services and operating rights | |
| **TOTAL** | |

## ANNEXURE 8A
## INTERENTITY ADVANCES PAID (Note 13)

| ENTITY | Confirmed balance outstanding | | Unconfirmed balance outstanding | | TOTAL | |
|---|---|---|---|---|---|---|
| | 31/3/20ZZ | 31/03/20YY | 31/3/20ZZ | 31/03/20YY | 31/3/20ZZ | 31/03/20YY |
| | 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** | |

## ANNEXURE 8B
## INTERENTITY ADVANCES RECEIVED (Note 21 AND Note 22)

| | Confirmed balance outstanding | | Unconfirmed balance outstanding | | TOTAL | |
|---|---|---|---|---|---|---|
| | 31/3/20ZZ | 31/03/20YY | 31/3/20ZZ | 31/03/20YY | 31/3/20ZZ | 31/03/20YY |
| **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** | | | | | | |

## *ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS*
***for the year ended 31 March 20ZZ***

**PUBLIC ENTITIES**

**Current**

**Subtotal**

**Non-current**

**Subtotal**

**OTHER ENTITIES**

**Current**

**Subtotal**

**Non-current**

**Subtotal**

**TOTAL**

**Current**

**Non-current**

## ANNEXURE 9
## ADDITIONAL INFORMATION ON IMMOVABLE ASSETS

*The detail for note 40.4 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 40.4 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* | 2023/24 R'000 | 2022/23 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* | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---|---|
| Buildings and other fixed structures | | | |
| Heritage assets | | | |
| Machinery and equipment | | | |
| Specialised military assets | | | |
| Land and subsoil assets | | | |
| Biological assets | | | |
| Intangible assets | | | |
| **Total** | | | |

## ANNEXURE 11
## NATURAL DISASTER OR RELIEF EXPENDITURE
**Per quarter and in total**

| Expenditure per economic classification | 2023/24 | | | | | 2022/23 |
|---|---|---|---|---|---|---|
| | 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* | | | | | | |
| **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* | |
| **TOTAL NATURAL DISASTER OR RELIEF EXPENDITURE** | |

## ANNEXURE 12
## ANALYSIS OF PREPAYMENTS AND ADVANCES (NOTES 4.2 AND 13)

| Name of Entity | Sector of the entity | Description of the item paid for | Classification category | Total Contract Value | Balance outstanding as at 31 March 2023 | Total amount prepaid /advanced in the current year | Less: goods, services or capital assets received in the current year | Add/Less: Other | Balance outstanding as at 31 March 2024 |
|---|---|---|---|---|---|---|---|---|---|
| | | | | R’000 | R’000 | R’000 | R’000 | R’000 | R’000 |
| **Prepayments** | | | | | | | | | |
| **Total prepayments** | | | | | | | | | |
| **Advances** | | | | | | | | | |
| **Total advances** | | | | | | | | | |
| **TOTAL PREPAYMENTS AND ADVANCES** | | | | | | | | | |

*Where the column **“Add / (Less): Other”** is completed, the reasons for this should be explained here.*