



human settlements

Department:
Human Settlements
North West Provincial Government
REPUBLIC OF SOUTH AFRICA



ANNUAL REPORT

2023/2024 FINANCIAL YEAR



Let's Grow
North West
Together



Contents

PART A: GENERAL INFORMATION	3
1. DEPARTMENT GENERAL INFORMATION	4
2. LIST OF ABBREVIATIONS/ACRONYMS	5
3. FOREWORD BY THE MEC	6
4. DEPUTY MINISTER STATEMENT (N/A)	8
5. REPORT OF THE ACCOUNTING OFFICER	8
6. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT	13
7. STRATEGIC OVERVIEW	14
7.1. Vision Mission	14
7.2. Mission	14
7.3. Values	14
8. LEGISLATIVE AND OTHER MANDATES	14
9. ORGANISATIONAL STRUCTURE	16
10. ENTITIES REPORTING TO THE MINISTER/MEC	16
PART B: PERFORMANCE INFORMATION	17
1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES	18
2. OVERVIEW OF DEPARTMENTAL PERFORMANCE	18
2.1 Service Delivery Environment	18
3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES	23
4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION	26
PART C: GOVERNANCE	52
1. INTRODUCTION	53
2. RISK MANAGEMENT	53
3. FRAUD AND CORRUPTION	55
4. MINIMISING CONFLICT OF INTEREST	56
5. CODE OF CONDUCT	56
6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES	56
7. PORTFOLIO COMMITTEES	57

8. SCOPA RESOLUTIONS.....	57
9. PRIOR MODIFICATIONS TO AUDIT REPORTS	58
10. INTERNAL CONTROL UNIT	58
11. INTERNAL AUDIT AND AUDIT COMMITTEES	59
12. AUDIT COMMITTEE REPORT	61
13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION	61
PART D: HUMAN RESOURCE MANAGEMENT	62
PART E: PFMA COMPLIANCE REPORT	85
1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES	86
2. LATE AND/OR NON-PAYMENT OF SUPPLIERS.....	95
3. SUPPLY CHAIN MANAGEMENT	95
PART F: FINANCIAL INFORMATION	105

PART A: GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

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2. LIST OF ABBREVIATIONS/ACRONYMS

The below description of the acronyms intends to assist users to understand meanings of acronyms utilized in the annual report:

APP	Annual Performance Plan
CCP	Creditor Central Payment
CRU	Community Residential Units
DLG&HS	Department of Local Government and Human Settlements
DORA	Divisions of Revenue Act
DPSA	Department of Public Service and Administration
EAP	Employee Assistance Programme
EHW	Employee Health and Wellness
EHWP	Employee Health and Wellness Programme
EXCO	Executive Committee
FEED	Finance, Economic and Enterprise Development
FLISP	Finance Linked Individual Subsidy Programme
GEMS	Government Employee Medical Scheme
HCE	Housing Consumer Education
HDA	Housing Development Agency
HOD	Head of Department
HRM	Human Resource Management
HSDG	Human Settlements Development Grant
HSS	Housing Subsidy System
LIC	Labour Intense Methods of Construction
MEC	Member of Executive Council
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
NDoHS	National Department of Human Settlements
NWDC	North West Development Corporation
PFMA	Public Finance Management Act
PMDS	Performance Management and Development Strategy
SCOPA	Standing Committee on Public Accounts
SHERQ	Safety, Health, Environment, Risk and Quality

3. FOREWORD BY THE MEC



Mr. G.O. Molapisi

MEC: Cooperative Governance, Human Settlements and Traditional Affairs

We descend from the 6th administration into the 7th administration with similar commitment and renewed dedication to deliver on our mandate. We are resolute in our efforts to realise sustainable human settlements ensuring restoration of dignity for the people of the North West Province.

Our objectives as supported by the National Development Plan (2030) continue to gain momentum displaying our capabilities over the years. We provide much-needed services to our communities as enshrined in the Constitution. We continue to raise the bar and this enlightenment is evident through the changed and improved landscape as envisioned by the Freedom Charter.

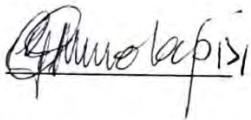
The District Development Model (DDM) has enabled consultation with other spheres of government and stakeholders. Our mantra is to leave no one behind. This attitude has been our pillar to ensure that we deliver equitable services at the set timeframes according to the needs identified which is also in the best interest of our people.

The department hosted a successful summit on Alternative Building Technology (ABT). As a result over five (05) families received houses built with alternative technology models across the province. We are thankful and wish to applaud the Provincial Government for the implementation of the successful programme aimed at improving service delivery. Over nine (09) months, the government hosted the Accelerated Service Delivery Programme (ASDP) referred to as “Thuntsha Lerole”. The ASDP Thuntsha Lerole activities took place across provincial, district and local municipalities.

Its primary objective is to reinforce and redefine our commitment and dedication to providing services to our communities. During the ASDP Thuntsha Lerole programme, the department managed to hand over title deeds and houses across the four (04) districts to those deserving. Municipalities also continued to resolve issues of basic services such as water, sanitation, and refuse removal in all areas. I must say without an iota of doubt that the programme made serious and lasting impact to the communities.

We acknowledge that in the past not all was glossy but over the years we learn from these mishaps. Our commitment to make necessary amends and strive to improve where possible shows great progress. Previously we indicated that we have adopted a smart approach in undertaking our work, albeit with challenges including budget constraints. We are proud that this approach has tremendously improved our work and we continue to close the gaps.

The Human Settlements sector is a huge industry comprising other strategic housing partners. Our relationships centre on a commitment and dedication to work as one. We are proud that we continue to serve and deliver on our commitments. I present to you the annual report for the 2023/24 financial year as a testament to the work we continue to do to grow the North West Province together—leaving no one behind.



Mr. G.O. Molapisi

MEC: Cooperative Governance, Human Settlements and Traditional Affairs

Date 28/08/2024

4. DEPUTY MINISTER STATEMENT (N/A)

5. REPORT OF THE ACCOUNTING OFFICER



Ms. M.K. Mahlobo

Accounting Officer: Department of Human Settlements

- Overview of the operations of the department:
 - The department experienced various challenges in relation to the following :-
 - Poor contractor performance
 - Title deeds restoration programme challenges
 - Budget cuts which affected the non-achievement of most targets
 - Increasing irregular expenditure
- Overview of the financial results of the department:
 - Departmental receipts

Departmental receipts	2023/2024			2022/2023		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts						
Casino taxes						
Horse racing taxes						
Liquor licences						
Motor vehicle licences						
Sale of goods and services other than capital assets	100	158	(58)	100	144	(44)
Transfers received						
Fines, penalties and forfeits						
Interest, dividends and rent on land						
Sale of capital assets	0	43	(43)	0	0	0
Financial transactions in assets and liabilities	0	1 083	(1 083)	-	7 367	(7 367)
Total	100	1 284	(1 184)	100	7 511	(7 411)

- The Department is not in the business of generating revenue in its nature. Main source of revenue is commission earned from third party deductions and sale of tender documents. No tariff is levied by the Department for housing development provided to the communities.
- The Department has over collected on its revenue target as substantial amount was collected from sale of tender documents for the development of the database of service providers for housing development projects, recovery of monies from overpaid invoices and staff debts.
- Programme Expenditure

Programme Name	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
ADMINISTRATION	166 660	166 295	365	159,575	156,028	3,547
HOUSING NEEDS, PLANNING AND RESEARCH	30 358	29 848	510	32.808	30,813	1,995
HOUSING DEVELOPMENT	1 597 783	1 508 824	88 959	1,786,279	1,774,394	11,885
Total	1 794 801	1 704 967	89 834	1,978,662	1,961,235	17,427

- The Department has spent R 1 704 967 000 of its total allocation of R1 794 801 000 in the 2023/24 financial year. This translates to a percentage spending of 95 percent. Underspensing is recorded for all expenditure economic classes for the following reasons. Late submission of

claims by developers and late conclusion of contract for lease of office space resulted in the non-payment for lease payments. Slow recruitment processes also contributed to under-expenditure on compensation of employees and payments for capital assets.

➤ **Virements & Roll overs**

The Department was approved a virement as follows;

Programme 1: Administration was reduced by (R12 614 000) Programme 2: Housing Needs, Planning and Research: additional amount of R236 000 & Housing Development: R12 378 000.

➤ **Reason for the Virement**

It came to light when the department was conducting a final assessment of the 2023/24 budget performance and prior to the finalisation of period 12 closure and has identified a possible budget overrun in COE under Programme 1: Administration; while Programme 2, Housing Planning and Research was affected by the journals passed due to correction of Misallocations and Programme 3: Housing Development will result in excess of the allocated COE budgets and over expenditure under G&S while staying within the overall budgets.

- It is requested that the Department be granted rollover of unspent budget allocation totalling R57 899 582.34 this is only for ISUPG and there are no rollovers requested for Equitable Shares.
- A description of the reasons for unauthorised, fruitless and wasteful expenditure and the amounts involved as well as steps taken to address and prevent a recurrence.
 - o Unauthorised expenditure

The Department did not incur any unauthorised expenditure during 2023/24 Financial Year.
 - o Irregular Expenditure
 - The Department incurred a cumulative irregular expenditure amount to R 5 279 112 924.87 as at 31 March 2024. This is as a result of prior year contracts which were declared irregular by AG(SA) as a result of the sourcing strategy and the database which is not in line with section 217 of the constitution. The Department has a draft sourcing strategy and terms of reference for a new database which will be submitted to Provincial Internal Audit for review.
 - o Fruitless and Wasteful Expenditure

-
- The Internal Control is currently in a process of conducting a determination test in order to confirm if the expenditure amounting to R 25 436.90 meets the definition of Fruitless and wasteful expenditure
 - Strategic focus over the short to medium term period
 - Public Private Partnerships
 - No PPP's were entered into during the year under review.
 - Discontinued key activities / activities to be discontinued
 - None.
 - New or proposed key activities
None
 - **Supply chain management**
There were no unsolicited bid proposals concluded for the year under review
 - Indicate whether SCM processes and systems are in place to prevent irregular expenditure
Yes, SCM processes and systems are in place to prevent irregular expenditure
 - Challenges experienced in SCM and how they were resolved
 - Increased Irregular expenditure due to the database for infrastructure projects and the selection criteria that is not clearly specific on the selection criteria of the service providers registered on the database for infrastructure projects. The department is in the process of advertising the database and review the sourcing strategy to ensure that the selection criteria is in line with section 217 of the Constitution
 - Late payment of service providers due to non-availability of funds
 - Gifts and Donations received in kind from non related parties
None.
 - Exemptions and deviations received from the National Treasury
None
 - Events after the reporting date
 - There were no events that occurred after the reporting date.
 - Other
 - There are no other material facts or circumstances which may have an effect the understanding of the financial state of affairs.

- Acknowledgement/s or Appreciation

I appreciate the hard work and commitment demonstrated by the entire management team and the staff compliment of the Department and the support provided by the North West Housing Cooperation, the HDA and all stakeholders in moving the North West Province forward and providing much needed housing services to the citizens of the North West.

- Conclusion

In conclusion, I do confirm that the work contained in this report is a true reflection of the work done by the Department during the year under review.



Ms. M.K. Mahlobo

Accounting Officer

Department of Human Settlements

Date: 27/08/2024

6. 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 from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part F) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the 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 statements.

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.

Yours faithfully



Ms. M.K. Mahlobo

Accounting Officer

Date: 27/08/2024

7. STRATEGIC OVERVIEW

7.1. Vision Mission

A community in an integrated and sustainable human settlement.

7.2. Mission

To provide adequate and sustainable human settlements that enable improved quality of life.

7.3. Values

Our organisational culture is depicted by the following attributes:

- Commitment
- Integrity
- Quality
- Courtesy
- Resourceful
- Diligence
- Efficient
- Batho Pele Principles

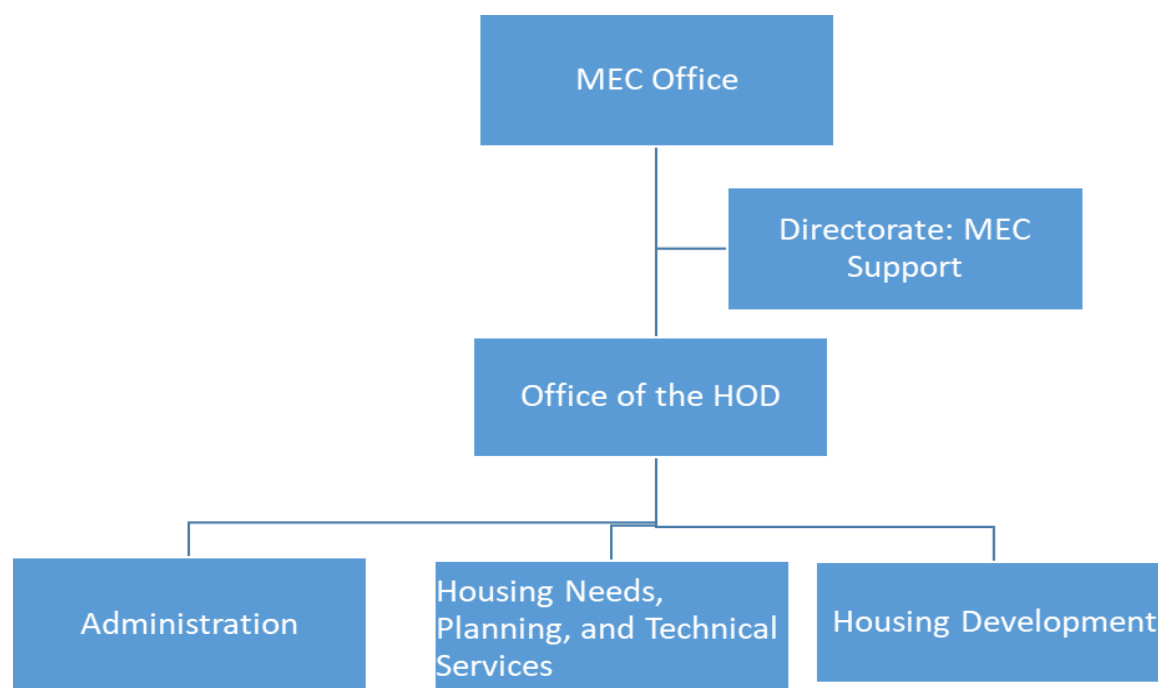
8. LEGISLATIVE AND OTHER MANDATES

Department of Human Settlements derives its mandate from Chapter 2 of the Bill of Rights in the Constitution of the Republic of South Africa which states that everyone has the right to access adequate housing.

- The Housing Act 107 of 1997;
- The Housing Consumers Protection Measure Act 19 of 1998;
- The Rental Housing Act 50, 1999;
- Public Service Act 103 of 1994
- Public Finance Management Act 1 of 1999; as amended
- Labour Relations Act 66 of 1995;
- Development Facilitation Act 67 of 1995;
- Breaking New Ground;
- Construction Industry Development Board Act 2000
- Employment Equity Act 55 of 1998;

-
- Skills Development Act 97 of 1998;
 - Public Service Collective Bargaining Chamber (PSCBC) Resolutions;
 - Occupational Health and Safety Act 85 of 1993;
 - RDP White Paper;
 - The Public Service Regulations 2001;
 - The Promotion of Access to Information Act 2 of 2000;
 - National Minimum Information Security Standard Policy of 1996;
 - The Protection of Information Act 84 of 1982;
 - Constitution of the Republic of South Africa, 1996;
 - Division of Revenue Act, 7 of 2003;

9. ORGANISATIONAL STRUCTURE



10. ENTITIES REPORTING TO THE MINISTER/MEC

The table below indicates the entities that report to the MEC.

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
North West Housing Corporation	North West Housing Corporation Act 24 of 1982 as amended	Public Entity of the Department	The Corporation operate under the leadership of the North West Housing Corporation Board.

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 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 105 of the Report of the Auditor General, published as Part F: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

The right to adequate housing is clearly recognised in international human rights law, including in the International Covenant on Economic, Social and Cultural Rights, which provides for 'the right of everyone to an adequate standard of living for himself and his family, including adequate food, clothing and housing, and to the continuous improvement of living conditions' (United Nations Publication, 2012). The South African Constitution states that everyone has the right to have access to adequate housing and the state must take reasonable legislative and other measures, within its available resources, to achieve the progressive realization of this right.

The North West Provincial Government is also faced with a mammoth task of ensuring that its communities who are in need of quality houses get those houses. Two major contributing factors to the slow delivery of houses during the 2023/24 financial year were contractors who abandoned sites due to non-payment of their claims as a result of budget cuts, as well as those who were performing at snail pace. The department has terminated contracts of the contractors who were not on site.

Blocked Projects

The department has contracted twenty (20) developers to unblock 5401 units across all the four districts. To date all contractors have established sites and projects are at various stages of implementation whilst others are awaiting NHBRC responses on pending Geo-Tech studies. Most of the contractors could not register sufficient progress due to departmental cash flow issues. The overall percentage on completions is at 3,6% across the province. Projects will be implemented in the 2024/25 financial year.

Title Deeds Restoration Programme

The Department has appointed a panel of 25 conveyancers for the period of three years as part of the intervention on Title deeds Restoration Program. Since the appointment of conveyancers; there has been significant progress in the registration of title deeds. The First Phase (Title Deeds initially allocated to contractors) is now nearing completion. The Second Phase is due to start in the new financial year.

The registration of Title Deeds encountered a number of challenges namely;

- Refusal by some municipalities to exempt rates and taxes for first time transfers and as such, the municipalities could not issue out rates clearance certificates.
- Dysfunctional Municipal Planning Tribunals (MPTs) in most municipalities affected the process of township establishment.

However, the Department has engaged the Department of Local Government and Traditional Affairs to include in their training programme members of the MPTs.

Regarding the refusal by some municipalities to exempt rates and taxes for first time transfers, the department has engaged three affected Municipalities, namely: Ditsobotla, Mahikeng and Ramotshere Moilwa. Emanating from the engagements, various lodgments were submitted to the Deeds office with positive progress of title deeds registration.

Internal Environment Analysis

The Department has a draft organisational structure that is fit for purpose. The structure was developed with the full support of the National Department of Human Settlements and in consultation with the Department Public Service Administration.

The department has prioritised the filling of critical vacant posts. The vacancy rate is still above the DPSA's norms and standards.

The department did extremely well in addressing the delay of procurement of contractors and developers by reconstituting the bid committees. These committees are convening regularly to deal with all related procurement issues.

Analysis of Women, Youth and Persons with Disabilities (WYPD)

The Department set aside 40% of the infrastructure budget targeting Women, 10% Youth and 5% Persons with Disabilities. The department has done well in respect of infrastructure towards women, 31.01% of women benefited in the construction of houses through direct or sub-contracting. The Department has also done well in ensuring that 9% of the infrastructure

budget was spent towards youth and 0% for persons with disabilities because no appointment of contractors/developer appointed in 2023/24 on Persons with Disabilities.

2.2 Service Delivery Plan

The department has a draft service delivery improvement plan. The tables below highlight the service delivery plan and the achievements to date.

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Title Deed Restoration Programme	North-West citizens and legal permanent residents that are approved beneficiaries in all programmes excluding rural projects and CRU and rental units.	Title deeds to eradicate post 1994 backlog	10045 post 1994 title deeds to be registered	2 579 post 1994 title deeds transferred to homeowners
		Title deeds registered for new homeowners	2 167 title deeds to be registered	131 title deeds registered to new homeowners.
		Post 2014 Title Deeds to be registered	1 580 title deeds to be registered	2 136 Post 2014 title deeds registered
		Pre 94 Title Deeds registered	1 419 Title deeds to be registered	166 Pre 94 title deeds registered
Housing Units	Approved beneficiaries	Breaking New Grounds to be delivered	5 409 Breaking New Grounds to be delivered	3 070 Breaking New Grounds delivered
Financial Linked Individual Subsidy Programme	Approved beneficiaries	FLIPS applications approved and paid to beneficiaries	212 FLISP applications to be approved	48 applications were approved for beneficiaries.

Batho Pele arrangements with beneficiaries (Consultation access, etc.)

Current Arrangements	Desired Arrangements	Actual Achievements
Consultation	Informed citizenry	6 125 consumer education conducted across the province.
Access	- Effective and efficient front / help desk at NWDC Ground Floor Office 1 and 2 from 08h00 – 16h30 (Housing Subsidy Claims) and availability of personnel at Head Office during department operational hours for all title deed - Availability of department operations at district level enquiries and processing	- Department still centralized at Head Office Only (Mafikeng), although Housing officials are assigned per district and rely on weekly/daily travelling to their respective service sites. - The department is currently looking at the options of establishing regional offices.
Courtesy	- Use of batho pele community feedback questionnaire; - Develop title deed and housing delivery satisfaction survey to circulate to community members / beneficiaries at departmental project sites; - Display of Batho Pele Principles at departmental sites; - Provision of nametags for outstanding officials.	All calls and title deed queries directed to relevant section.
Redress	- Development of complaints and compliments framework; - Suggestion box and complaints register at departmental sites; - Provision of feedback and resolution mechanism from provincial toll free administered by the Municipal admin unit; - Liaison with ward councillors, war	Departmental Complaints and compliments framework were circulated.

	room and service delivery outreach.	
Information	- Housing Consumer Education Awareness campaigns to include title deed restoration programme; - Provision of signage at NWDC and service charter at departmental sites.	5 806 beneficiaries provided with consumer education across the province
Openness and Transparency	Availability of the following to the public: APP, Strategic Plan, Annual Report, Service Charter and Contact list	Approved 2023/24 Annual Performance Plan available and shared with officials through the departmental intranet. Approved Strategic Plan in Place.
Service Standards	Title deeds transferred to new and existing homeowners who are subsidised by the department.	Title deeds transferred to correct homeowners
Value for money	Title deed restoration programme utilized within allocated budget	5 012 title deeds transferred to correct homeowners

Service delivery information tool

Current Arrangements	Desired Arrangements	Actual Achievement
Community Information contact sessions	To educate service recipients, community members and housing consumers on access, entitlement and regulations on housing opportunities.	Consumer education provided across the province.

Complaints mechanism

Current Arrangements	Desired Arrangements	Actual Achievement
Department Front Desk	Effective and efficient front-desk (personnel) which deals with all housing related complaints	2 offices allocated for all housing enquiries, applications and status. Offices are based at no 24 and 26 Ground Floor, NWDC Building.

2.3 Organisational Environment

As at the 31 March 2024, the Department has four hundred and twenty nine (429) positions in the organizational structure, of which 282 are filled and 147 are vacant. The Department is unable to fill all vacant posts in the organizational structure as the cost of employee budget awarded to the Department since 2019 is not sufficient enough to fill all vacant positions. The following is the outline of the posts in the Department:

Salary Band	Number of posts	Number of posts filled	Number of posts vacant	Vacancy rate
Salary 1-2	18	17	1	5 %
Salary 3-5	111	81	30	27 %
Salary 6-8	165	94	71	43 %
Salary 9-12	115	74	41	36 %
Salary 13-15	20	16	4	20%
Total number of posts	429	282	147	34 %

2.4 Key policy developments and legislative changes

There were no major changes to relevant policies or legislation that may have affected the operations of the Department operations during the period under review or future financial periods.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The department aims to improve the living conditions of the people of the North West Province through the realisation of its Impact Statement and Outcomes, namely:

Impact Statement: Improved living conditions through the provision of integrated sustainable human settlements in the North West Province.

The above-mentioned impact statement will be realized through the achievement of one of the following three (3) departmental outcomes:

Outcomes:

Programme 1 Outcome: Improved good governance and accountability.

The department has planned to contribute towards the achievement of the outcome improved good governance and accountability. The following four (4) output indicators are set to measure the extent to which the department is achieving its output. The achieved outputs will contribute towards the achievement of the five-year outcome target, i.e.

Improved good governance and accountability through the following indicators: -

- Percentage of post audit findings resolved
- Compliance levels with HRM legislative prescripts
- Percentage of compliant invoices paid within 30 days.
- Number of performance reports received from the North West Housing Corporation for oversight monitoring

The department has performed fairly well on the first two indicators in relation to the contribution towards the achievement of the above-mentioned outcome. However, the department did not do well on the following indicators: “Percentage of post audit findings resolved and Percentage of compliant invoices paid within 30 days”

Programme 2 Outcome: Creation of a conducive environment for the implementation of human settlements programmes.

Programme 2 did well on four (4) out of five (5) output indicators that were planned to be achieved.

Notable achievement has been realized in the following output indicators namely;

- Number of potential beneficiaries provided with consumer education
- Percentage of investment of the total human settlements allocation in PDAs
- Number of Human Settlements Development Grant Business Plan produced.
- Number of Human Settlements policies guidelines developed.

Over-achievement was due to the improved stakeholder relations with municipalities on the Housing Consumer Education Programme and the Housing Development Agency. All 13 priority development areas planned to be achieved on the outer years were all achieved in one financial year.

Programme 3 Outcome: Sustainable Human Settlements and improved quality of household life

Programme 3: Out of the nine (9) output indicators only two (2) were achieved whilst seven (7) indicators were not achieved. Contributing factors to non-achievement of these targets was as a result of the following factors:

- Developers appointed on turnkey which includes title deeds registration and they failed to register title deeds.
- Refusal by municipalities to exempt rates and taxes for first time transfers(issue rates clearance certificate)
- Under- achievement as a result of most contractors who abandoned sites due to non-payment of claims as a result of budget cuts
- Under-achievement as a result of some of the beneficiaries who were not approved in the programme

The Department adopted the following mitigation strategies to address the challenges experienced:

- The department engaged with the relevant parties to agree on a seamless process that will Fastrack the process to ensure that the target committed to is achieved.
- The department engaged the Deeds Office to address the lodgement challenges.
- The department has strengthened project implementation and contract management through weekly project implementation meetings.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme 1: Administration

Purpose: To provide corporate support to the entire Department as well as strategic administration and political direction through the offices of the Head of Department and the Executive Authority respectively. This programme consists of the following sub-programmes: -

- Office of the HOD
- Financial Management
- Corporate services

Purpose of the sub-programmes:

- **Office of the HOD:** To provide strategic leadership in ensuring provision of integrated and sustainable human settlements in the North West Province
- **Financial Management:** To manage the department's finances
- **Corporate services:** To oversee the provision of corporate support services

Institutional outcomes that each programme contributes.

Sub-programme	Outcome that each programme contributes to.
Office of the HOD	• Improved good governance and accountability • Creation of a conducive environment for the implementation of human settlements programmes. • Sustainable Human Settlements and improved quality of household life
Financial Management	• Improved good governance and accountability
Corporate Services	• Improved good governance and accountability

Table 2.4.4.1: Originally Tabled APP

NB: The deviation from the planned target to the actual achievement 2023/2024 is against the Q1 and Q2 targets.

Programme 1: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
Improved good governance and accountability	Reduced audit findings in the PAAP register	Percentage of post audit findings resolved	New KPI	98%	25%	32%	+7%	The over-achievement is as a result of improved monitoring of the PAAP register. The target for Q1 & Q2 was 0% and 25% respectively prior APP re-tabling.
	HRM legislative compliance checklist	Compliance levels with HRM legislative prescripts.	New KPI	Level 3	Level 3	Level 3	None	None
	100% of compliant invoices paid within 30 days	Percentage of compliant invoices paid within 30 days.	New KPI	100%	100%	100%	None	None
	Performance reports	Number of performance reports received from the	New KPI	N/A	2	2	0	None (Q2) was 1

		North West Housing Corporation for oversight monitoring						
--	--	--	--	--	--	--	--	--

Outcomes. Outputs. Output Indicators. Targets and Actual Achievements

The department has planned to contribute towards the achievement of the outcome Improved good governance and accountability through the following four (4) output indicators. The achieved outputs will contribute towards the achievement of the above- mentioned outcome through the following indicators: -

- Percentage reduction of post audit findings
- Compliance levels with HRM legislative prescripts
- Percentage of compliant invoices paid within 30 days.
- Number of performance reports received from the North West Housing Corporation for oversight monitoring

The Department has performed well on two output indicators. This is an average performance towards the realization of the outcome. Although the Department has not fully achieved the target of the two (2) indicators, positive progress has been registered on the “Percentage of reduction of post audit findings” and “Percentage of compliant invoices paid within 30 days” indicators

Table 2.4.4.2: Re Tabled APP

Programme 1: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
Improved good governance and accountability	Reduced audit findings in the PAAP register	Percentage of post audit findings resolved	New KPI	98%	100%	95%	-5%	The under-achievement is due to the irregular expenditure which is still under investigation as well as Risk Committee meeting which was not held in the 4 th Quarter.
	HRM legislative compliance checklist	Compliance levels with HRM legislative prescripts.	New KPI	Level 3	Level 3	Level 3	None	None
	100% of compliant invoices paid within 30 days	Percentage of compliant invoices paid within 30 days	New KPI	100%	100%	88% 2=152/2)	-12%	The under-achievement is as a result of the budget cuts implemented in the 3 rd quarter which led to most invoices not paid within 30 days.

Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
	Performance reports	Number of performance reports received from the North West Housing Corporation for oversight monitoring	New KPI	N/A	4	4	0	None

Linking performance with budgets

The Department spent R166 295 of its allocated budget in 2023/24 financial year. This translates to 99.8 percent of total budget compared to 98 percent in 2022/23. The increase is as a result of increase in number of employee wellness programs hosted and, progress registered in staff recruitment with related increase for Microsoft licences, subsistence and travel, Legal fees and purchase of tools of trade for new staff.

Sub-programme expenditure

Sub- Programme Name	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	-	-	-	-	-	-
Financial Management	-	-	-	-	-	-
Corporate Services	166 660	166 295	365	159 575	156 028	3 547
Total	166 660	166 295	365	159 575	156 028	3 547

Strategy to overcome areas of under performance

The department to strengthen the monitoring and implementation of Post Audit Action Plans. Improve on monitoring of payments to suppliers within 30 days

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

No standardised indicators for programme 1

4.2 Programme 2: Housing Needs, Research, Planning and Technical Services

Purpose: To research, develop policies, and plans that respond to various housing programmes

Sub-Programmes:

- Human settlements planning monitoring and evaluation
- Research and policy development
- Statutory bodies secretariat support services
- Human settlements stakeholder engagement and capacity development

Institutional outcomes that each programme contributes.

Sub-programme	Outcome that each programme contributes to.
Human settlements planning monitoring and evaluation	• Improved good governance and accountability • Creation of a conducive environment for the implementation of human settlements programmes.
Research and policy development	• Improved governance and accountability • Creation of a conducive environment for the implementation of human settlements programmes.
Statutory bodies secretariat support services	• Improved governance and accountability • Creation of a conducive environment for the implementation of human settlements programmes.
Human settlements stakeholder engagement and capacity development	• Improved governance and accountability • Sustainable Human Settlements and improved quality of household life

Outcomes. Outputs. Output Indicators. Targets and Actual Achievements

Programme 2 has performed fairly well. The programme has achieved four (4) out of five (5) planned indicators. The outputs will contribute towards the achievement of the outcome.

The programme has achieved on the following output indicators:-

- Number of potential beneficiaries provided with consumer education.
- Percentage of investment of the total Human Settlements allocation in PDAs
- Number of Human Settlements Development Grant Business Plan produced
- Number of Human Settlements policies guidelines develop

The over-achievement on these indicators above is as a result of positive response by potential beneficiaries as well as, good work performed by Housing Development Agency.

Table 2.4.4.1

NB: The deviation from the planned target to the actual achievement 2023/2024 is against the Q1 and Q2 targets.

Programme 2: Housing Needs, Research, Planning and Technical Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
Creation of a conducive environment for the implementation of human settlement programmes	HSDG/IS UPG Business Plans developed	Number of Human Settlements Development Grant Business Plan produced	1	1	0	0	0	None
	Potential beneficiaries provided with consumer education	Number of potential beneficiaries provided with consumer education	9764	5806	3000	3605	+605	The over-achievement is as a result of improved stakeholder management . The target per quarter (Q1 & Q2) was 1500 prior APP re-tabling.
	Investment of the total Human Settlements in PDAs	Percentage of investment of the total Human Settlements allocation in PDAs	New KPI	64.75 %	25%	65%	+40%	The over-achievement is as a result of improved contract and project management . The target for quarter Q1 & Q2 was 10% and 15% respectively prior APP re-tabling.

	Acquired land during 2014-2019 falling within the PDAs rezoned	Percentage of land acquired during 2014-2019 within the PDAs rezoned	New KPI	0	0	0	0	None
	Human Settlements policy developed	Number of Human Settlements policies developed	0	1	0	0	0	None
		Number of integrated implementation programmes for priority development areas completed per year	New KPI	14	0	0	0	The indicator was exempted for implementation in 2023/24 financial year because the MTEF target was achieved in 2022/23 financial year.

Table 2.4.4.2

Programme 2: Housing Needs, Research, Planning and Technical Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
Creation of a conducive environment for the implementation of human settlement programmes	HSDG/ISUPG Business Plans developed	Number of Human Settlements Development Grant Business Plan produced	1	1	1	1	None	None
	Potential beneficiaries provided with consumer education	Number of potential beneficiaries provided with consumer education	9764	5806	6000	6125	+125	The over-achievement is as a result of positive response by potential beneficiaries
	Investment of the total Human Settlements in PDAs	Percentage of investment of the total Human Settlements allocation in PDAs	New KPI	64.75 %	41%	449%	+408%	Over-achievement is as a result of improved performance by contractors in the PDAs
	Acquired land during 2014-2019 falling within the PDAs rezoned	Percentage of land acquired during 2014-2019 within the PDAs rezoned	New KPI	0	10%	0	-10	The under-achievement is as a result of non-functionality of the Municipal Planning Tribunals (MPTs)

	Human Settlements policy developed	Number of Human Settlements policies developed	0	1	1	1	None	None
	Integrated implementation programmes for priority development areas	Number of integrated implementation programmes for priority development areas completed per year	New KPI	14	0	0	0	The indicator was exempted for implementation in 2023/24 financial year because the MTEF target was achieved in 2022/23 financial year.

Linking performance with budgets

Total budget allocation of R30 358 million is spent at R29 848 million, translating into 98.3 percent while 94 percent was spent in the prior year. Under-expenditure is attributed to delays in approvals in difference stages of recruitment and cost containment affected operations of this programme.

Sub-programme expenditure

Sub-Programme Name	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
Administration: Housing Needs, Planning, Research and Technical Services	14 193	16 306	(2 113)	17 659	16 530	1 129
Policy: Housing needs and, Research and planning	4 366	2 349	2 017	3 504	3 635	(131)
Planning: Housing needs and, Research and planning	8 398	8 389	9	8 738	8 877	(139)
Research: Housing needs and, Research and planning	3 401	2 804	597	2 907	1 771	1 136

Total	30 358	29 848	510	32 808	30 813	1 995
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Strategy to overcome areas of under performance

The department to improve integrated planning and effective participation in the District Development Model.

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

The department has achieved four (4) out of five (5) standardised indicators. The department has not done well on the “Percentage of land acquired during 2014-2019 within the PDAs rezoned.

4.3 Programme 3: Housing Development

Purpose: To provide integrated and sustainable human settlements through accelerating housing opportunities and ensure security of tenure

Sub-Programmes:

- Housing subsidy management
- Human settlements project management: Bojanala District Municipality
- Human settlements project management: Dr. R.S.M. District Municipality
- Human settlements project management: NMMDM
- Human settlements project management: Dr. K.K. District Municipality

Institutional outcomes that each programme contributes

Sub-programme	Outcome that each programme contributes to.
Housing subsidy management	• Improved good governance and accountability • Sustainable Human Settlements and improved quality of household life
Human settlements project management: Bojanala District Municipality	• Improved good governance and accountability • Sustainable Human Settlements and improved quality of household life

Human settlements project management: Dr. R.S.M. District Municipality.	- Improved good governance and accountability - Sustainable Human Settlements and improved quality of household life
Human settlements project management: NMMDM	- Improved good governance and accountability - Sustainable Human Settlements and improved quality of household life
Human settlements project management: Dr. K.K. District Municipality	- Improved good governance and accountability - Sustainable Human Settlements and improved quality of household life

Outcomes. Outputs. Output Indicators. Targets and Actual Achievements

Programme 3 managed to achieve two (2) out of nine (9) indicators which translate into 22, 2% achievement. The non-achievement of the targets is as a result number of factors, namely, abandoning of sites by contractors, poor performance by contractors, contractors not prioritising registration of title deeds, delays in township proclamation.

The Directorate: SCM is monitoring the expenditure against the 40% infrastructure budget set towards Women, 10% for Youth and 5% for Persons with Disabilities. The department managed to spend only 5% of the infrastructure budget towards Women. One of the major challenge is the low appointment of designated groups' contractors, especially youth and Persons with Disabilities.

Table 2.4.4.1

NB: The deviation from the planned target to the actual achievement 2023/2024 is against the Q1 and Q2 targets.

Programme 3: Housing Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021//2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
Sustainable Human Settlements and Improved Quality of Household Life	Title deeds registered	Number of new title deeds registered	266	1275	1039	0	-1039	Developers appointed on turnkey which includes title deeds registration and they failed to register title deeds.
		Number of pre-1994 title deeds registered	24	22	781	79	-702	Refusal by municipalities to exempt rates and taxes for first time transfers(issuance rates clearance certificate)
		Number of post 1994 title deeds registered	1482	5124	5555	1056	-4499	Delay by the municipalities to sign PoA's and clearance Certificates

		Number of post 2014 title deeds registered	201	157	866	861	-5	The delays in beneficiary auditing process impacted negatively on the lodging of title deeds.
	Sites serviced	Number of serviced sites delivered	6723	7245	3618	8818	+5200	Over-achievement as a result of serviced sites that were not completed in Dr RSM and were finalized in the 2nd Quarter.
	Housing units constructed	Number of Breaking New Grounds (BNG) houses delivered	New KPI	3614	3405	1382	-2023	Under-achievement as a result of most contractors who abandoned sites due to non-payment of claims as a result of budget cuts
		Number of households that received subsidies through FLISP	147	83	50	36	-14	Under-achievement as a result of some of the beneficiaries who were not approved in the programme.
	Infrastructure expenditure reported towards designated groups	Percentage of designated groups	New KPI	5%=Women 0%=Youth 0%=PWD	10%=Women 5%=youth 2% PWD	20%=Women 9%=Youth 0%=PWD	0%=Women +4%=Youth 2%=PWD	The over-achievement is as a result of good performance by youth contractors which led to more claims being processed. No appointments were made in regard to PWD contractors

	Informal settlements upgraded	Number of informal settlements upgraded to phase 3 of the upgrading of informal settlements Programme (UISP)	3	3	5	0	0	Target was not planned for Q1 and Q2
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Table 2.4.4.2

Programme 3: Housing Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021//2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
Sustainable Human Settlements And improved Quality of household Life	Title Deeds registered	Number of new title deeds registered	266	1275	1408	131	-1277	Dysfunctional MPTs in most municipalities contributed to under-achievement of this programme.
		Number of pre-1994 title deeds registered	24	22	961	166	-795	Under-achievement is as a result of inconsistent processes by Deeds Office.
		Number of post 1994 title deeds registered	1482	5124	9180	2579	-6601	Inconsistent processes by Deeds Office when lodging title deeds resulted in rejections which affected the registration title deeds. Delays in the payments of beneficiary verification claims due to budget cuts affected the process of title deeds registration by conveyancers

		Number of post 2014 title deeds registered	201	157	1761	2136	+375	Accelerated beneficiary verification, and there was speedy submission of PoA to Municipalities and lodgements at deeds office.
	Sites serviced	Number of serviced sites delivered	6723	7245	7634	8818	+1184	Over achievement is as result of good contractors performance. The annual target on sites serviced was achieved in Q1 and Q2.
	Housing units constructed	Number of Breaking New Grounds (BNG) houses delivered	New KPI	3614	4336	3070	-1266	Under-achievement as a result of most contractors who abandoned sites due to non-payment of claims as a result of budget cuts
		Number of households that received subsidies through FLISP	147	83	85	48	-37	Under-achievement was as a result of some of the beneficiaries who were approved but could not be paid due to budget cuts.
	Infrastructure report	Percentage in respect towards designated groups	New KPI	5%= Youth 0%=PWD	30%= Women 5%=PWD 10%= Youth	31,03%= Women 9%= Youth 0%=PWD	+1.03%= Women - 1= Youth -5P	The under-Achievement for youth and PWD is as a result of budget cuts which led to most contractors not being paid

	Informal settlements upgraded	Number of informal settlements upgraded to phase 3 of the upgrading of informal settlements Programme (UISP)	3	3	5	5	0	N/A
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Linking performance with budgets

Department was allocated a budget of R1 597 783 million and spent R1 508 824 million. This translates to 94.4 percent while 99 percent was spent in 2022/23. The highest spending sub-programme is Administration at 100 followed by Rural Intervention at 100 percent, followed by Rural Intervention at 98.0 percent, Under-expenditure is as a result of late submission of claims from developers and delays in approvals in difference stages of recruitment.

Sub-programme expenditure

Sub-Programme Name	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
Administration: Housing Development	75 909	75 855	54	76 609	71 289	5 320
Financial Incremental	83 200	75 127	8 073	498 814	498 814	-
Incremental Intervention	1 014 387	941 971	72 416	748 832	745 379	3 453
Social and Rental intervention	-	-	-	4 040	1 025	3 015
Rural Intervention	424 287	415 871	8 416	457 984	457 887	97
Total	1 597 783	1 508 824	88 959	1 786 279	1 774 394	11 885

Strategy to overcome areas of under performance

- The department has taken away the function on title deeds registration and given to the appointed panel of conveyancers.
- The department engaged with the relevant parties to agree on a seamless process that will Fastrack the process to ensure that the target committed to is achieved.
- The department engaged the Deeds Office to address the lodgement challenges.
- The department has strengthened project implementation and contract management through weekly project implementation meetings.

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

Programme 3 managed to achieve two (2) out of seven (7) standardised indicators which translates into 28, 5% achievement.

5. TRANSFER PAYMENTS**5.1. Transfer payments to public entities**

The North West Housing Corporation is the public entity of the Department charged with the responsibility to become a leading real estate management and development agent of the North West provincial government, to provide and facilitate provision of housing and other buildings for the benefit of lower, middle and in some instances higher income groups within societies of the province. Performance of the entity is monitored through quarterly reporting on financial and service delivery performance. Total of R44 753 000 was allocated for transfer to the entity in 2023/24 while in 2022/23 the amount was R42 867 000 and full allocations was transferred in both financial periods. A fully operational Board of Directors was in place up to end of October and a substantive Chief Executive Officer has been appointed on a five year employment contract in 2020/21. Revenue collection has been a challenge with the entity and the bulk of its allocation from the Department is spent on operational activities.

Name of Public Entity	Key Outputs of the public entity	Amount transferred to the public entity	Amount spent by the public entity	Achievements of the public entity
North West Housing Corporation	Conduct feasibility studies for New Housing Projects Conclude on funding agreement for student accommodation Secure approved funding. Facilitate sale of flats units Facilitate sale of vacant stands sold (NWHC) Facilitate issuance of title deeds	R44 753 000	R44 753 000	Conducted feasibility studies for New Housing Projects Concluded on funding agreement for student accommodation Secured approved funding. Facilitate sale of flats units Facilitate sale of vacant stands sold (NWHC) Facilitate issuance of title deeds

5.2. Transfer payments to all organisations other than public entities

The Department has made a transfer of R35 million to the Housing Development Agency for services in Coligny, development planning, land assembly and Stella Phase 2 sites and service in 2023/24 financial year. The Department complied with S38 1(j), and monitoring is on the basis of monthly meetings, reports and site inspection conducted by the Department of Human Settlements provincially and nationally.

The table below reflects the transfer payments made for the period 1 April 2023 to 31 March 2024

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
Housing Development Agency	Public entity of the National Department of Human Settlements	- Land assembly or valuation - Development planning - Marikana Designs - Stella Phase 2 sites and services	Nil	R 35 000	R 29 899	Delays by the Municipal Planning Tribunals Non finalisation of the partnership between Government and Sibanye (Marikana bulk project) Insufficient budget due scope adjustment by the municipality

The table below reflects the transfer payments which were budgeted for in the period 1 April 2023 to 31 March 2024, but no transfer payments were made.

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred (R'000)	Reasons why funds were not transferred
N/A				

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

Not applicable

6.2. Conditional grants and earmarked funds received

The Department received a conditional grant allocation of R1.522 billion comprised of Human Settlements Development Grant of R1.167 billion and Upgrading of Informal Settlements Grant of R355 million. Total expenditure is R1.433 billion made up of R1.167 billion HSDG and R266.251 million for ISUPG.

The full grant allocation budgeted for 2023/24 was received from the National Department in monthly tranche payments in line with payment schedule submitted by the Department. A total of R1.522 billion; inclusive of the roll-over amount of R6.5 million, was transferred into the Provincial Exchequer grant account. The following key achievements were registered:-

- Out of 2 112 title deeds that were to be transferred to new home owners, only 1 275 were achieved;
- Out of 8 091 title deeds that were to be transferred to home owners (Pre & Post -1994 and Post 2014) only 5 303 were achieved;
- Out of 6 364 sites planned to be serviced 7 245 were serviced;

- Out of 4 879 housing units that were planned to be constructed around mining towns 3 661 units were achieved.

Reasons for under-achievement include the following:-

- Developers did not prioritize registration of title deeds.
- The pre 94 title deeds did not progress well as a result of the Housing Corporation properties that are still with different municipalities.
- Cross border province properties also posed a challenge to the North West Housing Corporation in dealing with the Pre-1994 title deeds.

Conditional Grant 1: Human Settlements Development Grant

Department/ Municipality to whom the grant has been	• Department of Human Settlements (National)
Purpose of the grant	• To finance the implementation of National Housing Programs for the creation of sustainable Human Settlements
Expected outputs of the grant	• The revised departmental target for housing units was 4336
Actual outputs achieved	• The department managed to deliver 3070 housing units
Amount per amended DORA (R'000)	• R1 167 173
Amount transferred (R'000)	• R1 167 173
Reasons if amount as per DORA not transferred	• Not applicable
Amount spent by the department/ municipality (R'000)	• R1 166 718
Reasons for the funds unspent by the entity	N/A
Monitoring mechanism by the transferring department	• Monthly and quarterly reports (delivery and financial) by regional managers

• **Conditional Grant 2: Informal settlements upgrading partnership grant**

Department/ Municipality to whom the grant has been	Department of Human Settlements (National)
Purpose of the grant	To provide funding to facilitate a programme and inclusive approach to upgrading informal settlements
Expected outputs of the grant	The department targeted to achieve 7264 serviced sites
Actual outputs achieved	The department managed to service 8821 sites
Amount per amended DORA (R'000)	R354 701
Amount transferred (R'000)	R354 701
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality (R'000)	R266 251
Reasons for the funds unspent by the entity	- Late appointment of contractors for ISUP projects - Late finalisation of the enrolled projects by NHBRC
Monitoring mechanism by the transferring department	- Monthly and quarterly reports (delivery and financial) by regional managers - Site visits conducted by monitoring and evaluation team within the strategic planning unit

7. DONOR FUNDS

7.1. Donor Funds Received

The Department did not receive any donor funding

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

The Department does not engage in any investment activities

PART C: GOVERNANCE

1. INTRODUCTION

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

2. RISK MANAGEMENT

Risk, Ethics and Fraud prevention Policies and Strategies

The Department has approved Risk, Ethics and Fraud Prevention Literature.

The Literature were reviewed and recommended for approval by the Risk, Ethics and Fraud Prevention Committee. The independent Chairperson of the Committee recommended all literatures and the Head of the Department approved them on the 28 March 2023.

The Following Policies and Strategies were approved by the Head of the Department on the 28 March 2024

- Risk Management Policy,
- Risk Management Strategy,
- Risk, Ethics and Fraud Prevention Charter,
- Fraud Prevention policy,
- Fraud Prevention Strategy,
- Whistle blowing policy,
- Ethics Strategy
- Risk Appetite Framework

Departmental Risk Assessment

The Department conduct the strategic risk assessments annually when Senior Managers review the Departmental outcomes. The core purpose of the strategic risk assessment is to identify strategic risks and identify new emerging risks that will hamper the Department from achieving its set objectives.

During the Strategic review of the Departmental outcomes and performance, the draft strategic risk register is prepared with inputs of identified strategic risks from Senior Managers.

The updated draft strategic risk register is presented to the risk management committee for recommendations. The Departmental strategic risk register was recommended by the Independent Risk Management Chairperson on the 14 March 2024 and approval by the Head the Department was on the 28 March 2024.

Operational, ICT, Fraud and Ethics Risk Assessment:-

Risk Management unit conduct the risk assessment process with all officials within the operational level in the Department.

During the risk assessment officials have to identify risk which are inclusive of new emerging risk, measure the identified risk in terms of likelihood and impact, develop control measures to mitigate the identified risks and set key dates for the implementation of the treatment plans.

The draft risk register was reviewed and updated then submitted to the risk management committee for their inputs. The updated draft register is recommended by the Chairperson on the 14 March 2024 and approved by the Head of the Department on the 28 March 2024.

Monitoring of the Treatment plans:-

On a quarterly basis Programme Managers have to report on the implementation of the treatment plans to ensure that identified risks are managed to an acceptable level. Risk Management unit on a quarterly basis have to monitor if agreed control measures have been implemented, ensure that officials re-rate the risks after the implementation of the treatment plans in order to determine if risks are at an acceptable level and identify new emerging risks.

Risk Management Challenge:

- o Non implementation of the treatment plans by the risk owners, Senior Managers,
- o The maturity level of risk management within the department has improved.

The risk management unit has developed an approved Risk Management Plan which assist in putting system in place to ensure implementation by the risk owners:-

- Monthly reporting by Senior Managers on the progress in the implementation of the agreed upon treatment plans as a measure to mitigate identified risks,
- Risk Management forms part of the Departmental Management Committee meeting agenda in order to report on progress made and challenges.
- Risk Management function forms part of the Senior Managers Key performance areas for accountability and responsibility.

Risk Management Committee:-

The Department has a Risk Management Committee. The Head of the Department has appointed an independent Chairperson and 2 (two) External/Independent Member to serve in the committee in order to play an oversight role in assessing the effectiveness of the Departmental risk management system/processes.

Risk Management Committee Meeting

The appointed Risk Management Committee has an approved schedule of meetings which was approved by the Independent Risk Management Chairperson on the 23 March 2024.

As per the approved schedule of meeting, risk management committee meetings have to be attended quarterly in order to assess the implementation of the risk management process within the department.

For the year under review only three (3) meetings were conducted only 4th quarter didn't sit. The reason for non-compliance is due to the fact that most Senior Managers who are appointed in the Committee were committed with their other work schedules resulting in meeting being postponed.

3. FRAUD AND CORRUPTION

- The department has an approved fraud prevention strategy with a plan. The plan is implemented on a quarterly basis in order to ensure that adequate preventative and detective measures are put in place in order to mitigate fraud risks.
- The Department has an approved Whistle blowing policy. The officials of the Department and the community reports all allegation of fraud and corrupt practices using the National hotline. The Office of the Premier and the Public Service Commission provide the Department with all reported alleged fraud and corruption cases.
- Minimum Information Security Services within the Department with the assistance of the South African Police Service conduct investigations on all reported alleged fraud and corruption cases.
- Within the period under review the Department has not reported any case of allegations of fraud and corruption activities.

4. MINIMISING CONFLICT OF INTEREST

- The Department has an Ethics Strategy which is approved by the Head of the Department. According to the strategy all Senior Managers, Middle Management, officials within the Supply Chain Management and Finance unit are required to declare their financial interest and assets.
- After the disclosure period the ethics unit verify all disclosures and a report any identified conflict of interest. A report on the conflict of interest is prepared and submitted to the office of the Head of the Department.
- Formal letters through the office of the Accounting Officer are written to all officials who have conflict of interest in their disclosures. The officials are required to report within a month on the identified conflict of interest.
- Non response to the identified conflict of interest result in misconduct. Action is then taken against the official responsible for the misconduct.

5. CODE OF CONDUCT

The Department uses the Public Service Regulation Code of Conduct.

Yearly training on the Code of Conduct is conducted to all officials within the Department. For the period under review training for officials was done on second quarter of the new financial year.

It is the responsibility of each Manager to ensure that their staff comply to the Code of Conduct. If non-compliance is found, Managers are required to prepare formal letter to Labour Relations unit in order to report about the matter.

The Labour relations unit then conduct their own investigation and prepare a report to the Accounting Officer within a reasonable time.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Employee Health and Wellness Programme is implemented in the Department. The Programme has four Strategic Pillars, and they are as follows:

- Safety, Health, Environment, Risk and Quality Assurance which focuses mainly on the health and safety of employees and department's clients/ customers
- Wellness Management Pillar- focuses on Individual Wellness and Organizational Wellness

- HIV and AIDS and TB Management- focuses on Awareness and Education, Prevention on HIV and AIDS and TB
- Health and Productivity Management- focuses on Health Promotion and Awareness on Communicable and Non- Communicable Diseases

7. PORTFOLIO COMMITTEES

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
216	Report on Ga Modisenyana Housing Project	Portfolio Committee oversight report on Gamodisenyane housing project – Kagisano Molopo Local Municipality	Reports on all matters were prepared and submitted to the Portfolio Committee.	N/A
217	Report on Glaudina Housing Project	Portfolio Committee Oversight Report On The Glaudina Housing Project – Mamusa Local Municipality	Reports on all matters were prepared and submitted to the Portfolio Committee.	
223	Report on Takaneng, Mokgareng And Lokgabeng Housing Project –	Portfolio Committee Oversight Report On Takaneng, Mokgareng And Lokgabeng Housing Project – Greater Taung Local Municipality	Reports on all matters were prepared and submitted to the Portfolio Committee.	

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
	N/A	No SCOPA meeting was held during the year under review	N/A	N/A

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

The Department has developed a post-Audit-Action Plan for implementation during the financial year. The internal control unit monitors and reports to Provincial Treasury on progress registered. Staff in the finance unit have been appointed to ensure that activities linked to compilation, verification and application of various guidelines such as for purposes of addressing irregular expenditure and gaps identified in reporting on accruals and payables are implemented fully. Records management is still a serious challenge as the Department is short of office space. A steering committee chaired by the Accounting Officer comprising of all senior managers and other line managers has been established to closely monitor implementation of the post audit action plan.

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
Disclaimer	2019/2020	Improved to qualified audit opinion
Qualification	2020/2021	Implementation of post audit action plan in progress
Qualification	2021/2022	Implementation of post audit action plan in progress
Unqualified	2022/23	Implementation of post audit action plan in progress

10. INTERNAL CONTROL UNIT

Internal control function is currently operating at 66% staff capacity, with only two vacant positions.

Main work performed included:

- Developing the post-audit action plans and monitoring their implementation
- Facilitating audits performed by both the Auditor-General and Provincial Internal Audit
- Identification of unauthorised, irregular, and fruitless and wasteful expenditure through post-verification of payment vouchers
- Reporting on progress registered on the implementation of post audit action plans

11. INTERNAL AUDIT AND AUDIT COMMITTEES

- **Key activities and objectives of the internal audit**

Key activities:

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Key objectives:

Provide a value add risk based internal audit service to the department.

- **Summary of audit work done**

For the financial year under review 27 internal audit assignments were performed. Work performed was based on a risk based internal audit plan and included audits of: risk management, supply chain management; financial statements, reporting on pre-determined objectives, transfer payments, conditional grants and the implementation of audit action plans etc. Based on the internal audit work performed recommendations have been made to the Department for the enhancement and improvement of the effectiveness of internal control, risk management and governance processes.

- **Key activities and objectives of the audit committee;**

Key activities:

The audit committee, amongst others, reviews the following:

- (a) the effectiveness of the internal control systems;
- (b) the effectiveness of the internal audit function;
- (c) the risk areas of the institution's operations to be covered in the scope of internal and external audits;
- (d) the adequacy, reliability and accuracy of the financial information provided to management and other users of such information;
- (e) any accounting and auditing concerns identified as a result of internal and external audits;
- (f) the institution's compliance with legal and regulatory provisions;
- (g) the activities of the internal audit function, including its annual work programme, coordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations

Key objectives:

To contribute to the oversight function of the design and implementation of effective corporate governance, financial and performance management, risk management and internal controls with a view of achieving quality service delivery.

- Attendance of audit committee meetings by audit committee members;**

Name	Qualifications	Internal or external	Role	Date appointed	Date resigned	meetings attended
Central Audit Committee						
Ms P. Mzizi	CA(SA)	External	Chairperson	14 February 2022		6
Mr P. Tjie	B.Com, PMD	External	Member	14 February 2022		6
Mr. L. Ally	CA(SA)	External	Member	14 February 2022		6
Cluster Audit Committee						
Mr P. Tjie	B.Com, PMD	External	Chairperson	14 February 2022		7
Ms H Masedi	M.Com	External	Member	14 February 2022		7
Mr M. Terheyden	CA(SA)	External	Member	14 February 2022		6
Mr T Boltman	Certified Internal Auditor	External	Member	14 February 2022		7

12. AUDIT COMMITTEE REPORT

13. 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, Industry and Competition.

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?	No	
Developing and implementing a preferential procurement policy?	Yes	For all procurement above R30 000 to R50m preference point system of 80/20 is applied where 80 is for price and 20 for BBBEE points and 90/10 for procurement above R50m
Determining qualification criteria for the sale of state-owned enterprises?	No	
Developing criteria for entering into partnerships with the private sector?	No	
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

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

2 OVERVIEW OF HUMAN RESOURCES

The Human Resource Directorate is servicing and supporting Departmental officials through provision and facilitation of recruitment, employee benefits, employee relations, performance management, employee health and wellness as well as training and development. The unit has 38 positions and 25 are filled and 13 are vacant. The unit has capacity to ensure that all HR functions are implemented.

The Human resource priorities for the year under review were;

- Submission of all compliance plans and reports as per legislated time frames (EE report, EHW plans and report , HR Plans and Labour relations report)
- Reduction of high vacancy rate.
- Management of grievance within a mandated time frame.
- Monitoring of performance and implementation of training plan.
- Management of employee health and wellness

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1 Personnel related expenditure

The following tables summarises the final audited personnel related expenditure by programme and by salary bands. In particular, it provides an indication of the following:

- Amount spent on personnel
- Amount spent on salaries, overtime, homeowner's allowances and medical aid.

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2023 and 31 March 2024

Programme	Total expenditure	Personnel expenditure	Training expenditure	Professional and special services expenditure	Personnel expenditure as a % of total expenditure	Average personnel cost per employee
12140100 ADMINISTRATION	R166 295 482,28	R72 322 806,30	R1 378 132,00	R564 959,86	4	R516 591,00
12140500 HOUSING NEEDS.PLANNING & RESEAR	R29 848 450,13	R25 181 195,14	R0,00	R0,00	2	R 599 552,00
12141000 HOUSING DEVELOPMENT	R1 508 823 602,96	R51 876 414,05	R0,00	R6 811 071,56	3	R 518 764,00
Total	R1 704 967 535,37	R149 380 415,49	R1 378 132,00	R7 376 031,42	9	R 529 718,00

Table 3.1.2 Personnel costs by salary band for the period 1 April 2023 and 31 March 2024

Salary band	Personnel expenditure	% of total personnel cost	No. of Employees	Average personnel cost per employee
Lower skilled (Levels 1-2)	R2 691 915,07	2	11	R 244 720,00
Skilled (Levels 3-5)	R24 742 779,77	14	80	R 309 285,00
Highly skilled production (Levels 6-8)	R48 667 548,83	28	101	R 481 857,00
Highly skilled supervision (Levels 9-12)	R53 998 077,27	31	74	R 729 704,00
Senior and Top Management (Level 13-16)	R19 157 975,46	11	16	R 1 197 373,00
NON PERMANENT	R0,00	0	0	R 0,00
Total personnel cost	R149 258 296,40	86	282	R 529 285,00

Table 3.1.3 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	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
12140100 ADMINISTRATION	R 51 316 625,7	71	R 239 154,53	0	R 2 055 446,58	3	R 4 437 454,51	6
12140500 HOUSING NEEDS.PLANNING & RESEARCH	R 18 038 283,70	72	R 10 797,72	0	R 483 448,88	2	R 1 157 743,29	5
12141000 HOUSING DEVELOPMENT	R 36 267 500,7	70	R 185 557,94	0	R 1 783 442,38	3	R 3 132 522,08	6
Total	R 105 622 410,11	71	R 435 510,19	0	R 4 322 337,84	3	R 8 727 719,84	6

Table 3.1.4 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	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
Lower skilled (Levels 1-2)	R 2 007 232,47	75	R 2 163,99	0	R 152 220,43	6	R 282 099,75	11
Skilled (Levels 3-5)	R 16 693 486,30	68	R 220 306,41	1	R 1 403 231,34	6	R 2 841 082,00	12
Highly skilled production (Levels 6-8)	R 34 856 797,75	72	R 161 472,14	0	R 1 765 958,88	4	R 3 698 208,50	8
Highly skilled supervision (Levels 9-12)	R 39 010 556,33	72	R 51 567,68	0	R 899 695,20	2	R 1 764 401,51	3
Senior and Top Management (Level 13-16)	R 13 054 337,33	68		0	R 101 232,00	1	R 141 928,08	1
Non-Permanent Worker		0		0		0		0
Total	R 105 622 410,18	71	R 435 510,19	0	R 4 322 337,84	3	R 8 727 719,84	6

3.2 Employment and Vacancies

Table 3.2.1 Employment and vacancies by programme as on 31 March 2024

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate (including frozen posts)	Number of employees additional to the establishment
12140100 ADMINISTRATION	165	140	15	0
12140500 HOUSING NEEDS.PLANNING & RESEARCH	56	42	25	1
12141000 HOUSING DEVELOPMENT	110	100	9	0
Total	331	282	15	1

Table 3.2.2 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 (including frozen posts)	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	18	17	6	0
Skilled (Levels 3-5)	87	81	7	0
Highly skilled production (Levels 6-8)	112	94	16	0
Highly skilled supervision (Levels 9-12)	94	74	21	1
MEC & Senior management (Levels 13-16)	20	16	20	0
Total	331	282	15	1

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2024

Critical Occupations	Number of posts on approved establishment	Number of posts filled	Vacancy Rate (including frozen posts)	Number of employees additional to the establishment
ADMINISTRATIVE RELATED	25	17	32	0
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	3	3	0	0
ARCHITECTS TOWN AND TRAFFIC PLANNERS	1	1	0	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	19	18	5	0
COMMUNICATION AND INFORMATION RELATED	8	8	0	0
ENGINEERS AND RELATED PROFESSIONALS	10	9	10	1
FINANCIAL AND RELATED PROFESSIONALS	1	1	0	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	18	14	22	0
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	3	3	0	0
HUMAN RESOURCES CLERKS	13	13	0	0
HUMAN RESOURCES RELATED	8	7	13	0
INFORMATION TECHNOLOGY RELATED	4	3	25	0
LIGHT VEHICLE DRIVERS	10	10	0	0
LOGISTICAL SUPPORT PERSONNEL	28	22	21	0
MATERIAL-RECORDING AND TRANSPORT	1	0	100	0

CLERKS				
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	143	124	13	0
RISK MANAGEMENT AND SECURITY SERVICES	2	2	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	18	15	17	0
SENIOR MANAGERS	15	11	27	0
VISIBLE POLICING OFFICERS/SIGBARE POLISIE OFFISIER	1	1	0	0
Total	331	282	15	1

Filling of SMS Posts

Table 3.3.1 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			0	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	4	3	75	1	25
Salary Level 13	15	12	80	3	20
Total	20	16	80	4	20

Table 3.3.2 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			0	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	4	3	75	1	25
Salary Level 13	15	10	67	5	33
Total	20	14	70	6	30

Table 3.3.3 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	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	0	0	0
Total	0	0	0

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2023 and 31 March 2024

Reasons for vacancies not advertised within six months
The Department did not have budget to advertise.
Reasons for vacancies not filled within twelve months

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2023 and 31 March 2024

Reasons for vacancies not filled within six months
Due to insufficient budget

Job Evaluation

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2023 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
Lower Skilled (Levels1-2)	18		0		0		0
Skilled (Levels 3-5)	87		0		0		0
Highly skilled production (Levels 6-8)	112		0		0		0
Highly skilled supervision (Levels 9-12)	94		0		0		0
Senior Management Service Band A	15		0		0		0
Senior Management Service Band B	4		0		0		0
Senior Management Service Band C	1		0		0		0
Senior Management Service Band D			0		0		0
MEC			0		0		0
Total	331	0	0	0	0	0	0

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 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
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Table 3.4.3 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
	0			
	0			
	0			
	0			
Total number of employees whose salaries exceeded the level determined by job evaluation				0
Percentage of total employed				0

Table 3.4.4 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	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0

Employees with a disability	0	0	0	0	0
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3.5 Employment Changes

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

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2023 and 31 March 2024

Salary band	Number of employees at beginning of period - 1 April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	11	6	0	0
Skilled (Levels 3-5)	79	7	3	4
Highly skilled production (Levels 6-8)	93	8	7	8
Highly skilled supervision (Levels 9-12)	67	8	4	6
Senior Management Service Band A (Level 13)	10	1	0	0
Senior Management Service Band B (Level 14)	3	0	0	0
Senior Management Service Band C (Level 15)		0	0	0
MEC & Senior Management Service Band D (Level 16)		0	0	0
Contracts	23	4	22	96
Total	286	34	36	13

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2023 and 31 March 2024

Critical Occupation	Number of employees at beginning of period - 1 April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
ADMINISTRATIVE RELATED	35	1	22	63
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	2	0	0	0
CIVIL ENGINEERING TECHNICIAN	0	3	1	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	12	4	1	8
COMMUNICATION AND INFORMATION RELATED	7	0	0	0
ENGINEERS AND RELATED PROFESSIONALS	8	1	3	38
FINANCE AND ECONOMICS RELATED	0	1	1	0
FINANCIAL AND RELATED PROFESSIONALS	1	0	3	300
FINANCIAL CLERKS AND CREDIT CONTROLLERS	14	1	2	14
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	3	0	0	0
HUMAN RESOURCES CLERKS	10	1	0	0
HUMAN RESOURCES RELATED	7	0	0	0
INFORMATION TECHNOLOGY RELATED	3	0	0	0
LEGAL RELATED MANAGER	0	2	0	0
LIGHT VEHICLE DRIVERS	10	0	0	0
LOGISTICAL SUPPORT PERSONNEL	18	0	1	6
MIDDLE MANAGER: ADMINISTRATIVE RELATED	0	1	0	0
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	0	1	0	0
OFFICE CLEANER	0	3	0	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	127	0	2	2
OTHER CLERICAL SUPPORT WORKERS	0	5	0	0
OTHER MIDDLE MANAGER	0	2	0	0
PROGRAMME OR PROJECT MANAGER	0	1	0	0
RISK MANAGEMENT AND SECURITY SERVICES	2	0	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	15	0	0	0
SENIOR MANAGERS	11	0	0	0
SUPPLY CHAIN CLERK	0	5	0	0
SURVEYOR	0	1	0	0
TOWN PLANNING TECHNICIAN	0	1	0	0
VISIBLE POLICING OFFICERS/SIGBARE POLISIE OFFISIER	1	0	0	0
Total	286	34	36	13

Table 3.5.3 Reasons why staff left the department for the period 1 April 2023 and 31 March 2024

Termination Type	Number	% of Total Resignations
Death		0
Resignation	11	31
Expiry of contract	17	47
Dismissal – operational changes		0
Dismissal – misconduct		0
Dismissal – inefficiency		0
Discharged due to ill-health		0
Retirement	4	11
Transfer to other Public Service Departments	4	11
Other		0
Total	36	100

Table 3.5.4 Promotions by critical occupation for the period 1 April 2023 and 31 March 2024

Occupation	Employees 1 April 2023	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
ADMINISTRATIVE RELATED	35	14	40	22	63
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	2		0	1	50
BUILDING AND OTHER PROPERTY CARETAKERS	0		0	1	0
BUS AND HEAVY VEHICLE DRIVERS	0		0	2	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	12		0		0
COMMUNICATION AND INFORMATION RELATED	7	1	14	1	14
ENGINEERS AND RELATED PROFESSIONALS	8		0		0
FINANCE AND ECONOMICS RELATED	0	1	0	1	0
FINANCIAL AND RELATED PROFESSIONALS	1		0		0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	14		0	1	7
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	3		0	2	67
HUMAN RESOURCES CLERKS	10		0	2	20
HUMAN RESOURCES RELATED	7		0	4	57
INFORMATION TECHNOLOGY RELATED	3		0	2	67
INSPECTORS OF APPRENTICES WORKS AND VEHICLES	0		0	7	0
LIGHT VEHICLE DRIVERS	10		0		0
LOGISTICAL SUPPORT PERSONNEL	18		0	2	11
MESSENGERS PORTERS AND DELIVERERS	0		0	1	0
MOTOR VEHICLE DRIVERS	0		0	1	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	127	3	2	4	3
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	0		0	1	0
OTHER INFORMATION TECHNOLOGY PERSONNEL.	0		0	1	0
RISK MANAGEMENT AND SECURITY SERVICES	2		0		0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	15		0	2	13
SENIOR MANAGERS	11		0	6	55
VISIBLE POLICING OFFICERS/SIGBARE POLISIE OFFISIER	1		0		0
Total	286	19	7	64	22

Table 3.5.5 Promotions by salary band for the period 1 April 2022 and 31 March 2024

Salary Band	Employees 1 April 2023	Promotions to another salary level	Salary band promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Lower skilled (Levels 1-2)	26	7	27		0
Skilled (Levels 3-5)	82		0	12	15
Highly skilled production (Levels 6-8)	95	2	2	34	36
Highly skilled supervision (Levels 9-12)	69	5	7	12	17
Senior management (Levels 13-16)	14	5	36	6	43
Total	286	19	7	64	22

3.6 Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2024

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
CLERICAL SUPPORT WORKERS	64	1	2	2	96			1	166
ELEMENTARY OCCUPATIONS	6				12				18
MANAGERS	5				6				11
PLANT, MACHINE OPERATORS AND ASSEMBLERS	10								10
PROFESSIONALS	14				20				34
PROTECTIVE AND RESCUE SERVICE WORKERS, SOCIAL AND HEALTH SCIENCES SUPPLEMENTARY AND SUPPORT PERSONNEL	1								1
TECHNICIANS AND ASSOCIATE TECHNICAL OCCUPATIONS	14				25				39
SKILLED AGRICULTURAL, FORESTRY AND FISHERIES, CRAFT AND RELATED TRADES WORKERS	3								3
Total	117	1	2	2	159	0	0	1	282
Employees with disabilities	1				1			1	3

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2024

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management					1				1
Senior Management	8				6			1	15
Professionally qualified and experienced specialists and mid-management	16		1		20				37
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	52			2	77				131
Semi-skilled and discretionary decision making	36	1	1		43				81
Unskilled and defined decision making	5				12				17
Total	117	1	2	2	159	0	0	1	282
Employees with disabilities	1				1			1	3

Table 3.6.3 Recruitment for the period 1 April 2023 to 31 March 2024

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management									
Senior Management	1								1
Professionally qualified and experienced specialists and mid-management	4				5				9
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	5				3				8
Semi-skilled and discretionary decision making	2				4				6
Unskilled and defined decision making	1				2				3
Developmental Programmes (Interns & Learners)									
Total	13	0	0	0	14	0	0	0	27
Transfers to the Department	3				4				7
Total including transfers to the Department	16	0	0	0	18	0	0	0	34
Employees with disabilities									0

Table 3.6.4 Promotions for the period 1 April 2023 to 31 March 2024

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management									
Senior Management	3				2				5
Professionally qualified and experienced specialists and mid-management	1				2				3
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1				3				4
Semi-skilled and discretionary decision making									
Unskilled and defined decision making	2				5				7
Total	7	0	0	0	12	0	0	0	19
Employees with disabilities									0

Table 3.6.5 Terminations for the period 1 April 2023 to 31 March 2024

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management									
Senior Management									
Professionally qualified and experienced specialists and mid-management	3				2				5
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	5				3				8
Semi-skilled and discretionary decision making					4				4
Unskilled and defined decision making	5				10				15
Developmental Programmes (Interns & Learners)									
Total	13	0	0	0	19	0	0	0	32
Transfers out of the Department	2				2				4
Total including transfers out of the Department	15	0	0	0	21	0	0	0	36
Employees with Disabilities									0

Table 3.6.6 Disciplinary action for the period 1 April 2023 to 31 March 2024

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

Table 3.6.7 Skills development for the period 1 April 2023 to 31 March 2024

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials, and managers	6				6			1	13
Professionals	15				24				39
Technicians and associate professionals	45		1	2	64				112
Clerks	29	1	1		57				88
Service and sales workers					1				1
Skilled agriculture and fishery workers									
Craft and related trades workers	9				3				12
Plant and machine operators and assemblers	8								8
Elementary occupations	10				14				24
Non Permanent Worker									
Non Permanent Worker (Developmental Programme)									
Total	122	1	2	2	169	0	0	1	297
Employees with disabilities					1			1	2

3.7 Signing of Performance Agreements by SMS Members

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2023

SMS Level	Total number of Funded SMS posts On 30 April 2023	Total number of SMS members On 30 April 2023	Total number of signed Performance Agreements	Signed Performance Agreements as % of Total number of SMS members
Director-General/ Head of Department				0
Salary Level 16				0
Salary Level 15	1	1		0
Salary Level 14	4	3	2	67%
Salary Level 13	15	10	6	60%
Total	20	14	8	57%

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

Reasons
None compliance of SMS members

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

Reasons
None

3.8 Performance Rewards

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2023 to 31 March 2024

Race	Gender	Beneficiary Profile			Cost	
		No. of Beneficiaries	Number of employees	% of total within group	Cost	Average cost per employee
AFRICAN	FEMALE		159	0		R 0,00
	MALE		117	0		R 0,00
COLOURED	FEMALE			0		R 0,00
	MALE		1	0		R 0,00
INDIAN	FEMALE			0		R 0,00
	MALE		2	0		R 0,00
WHITE	FEMALE		1	0		R 0,00
	MALE		2	0		R 0,00
Total		0	282	0	R 0,00	R 0,00

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2023 to 31 March 2024

Salary Band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	Number of employees	% of total within salary bands	Total Cost	Average cost per employee	
Lower Skilled (Levels 1-2)		17	0		R 0,00	0
Skilled (level 3-5)		81	0		R 0,00	0
Highly skilled production (level 6-8)		94	0		R 0,00	0
Highly skilled supervision (level 9-12)		74	0		R 0,00	0
Total	0	266	0	R 0,00	R 0,00	0

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2023 to 31 March 2024

Critical Occupation	Beneficiary Profile			Cost	
	No. of Beneficiaries	Number of employees	% of total within occupation	Total Cost	Average Cost per employee
ADMINISTRATIVE RELATED		17	0		R 0,00
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.		3	0		R 0,00
ARCHITECTS TOWN AND TRAFFIC PLANNERS		1	0		R 0,00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.		18	0		R 0,00
COMMUNICATION AND INFORMATION RELATED		8	0		R 0,00
ENGINEERS AND RELATED PROFESSIONALS		9	0		R 0,00
FINANCIAL AND RELATED PROFESSIONALS		1	0		R 0,00
FINANCIAL CLERKS AND CREDIT CONTROLLERS		14	0		R 0,00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF		3	0		R 0,00
HUMAN RESOURCES CLERKS		13	0		R 0,00
HUMAN RESOURCES RELATED		7	0		R 0,00
INFORMATION TECHNOLOGY RELATED		3	0		R 0,00
LIGHT VEHICLE DRIVERS		10	0		R 0,00
LOGISTICAL SUPPORT PERSONNEL		22	0		R 0,00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS		124	0		R 0,00
RISK MANAGEMENT AND SECURITY SERVICES		2	0		R 0,00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS		15	0		R 0,00
SENIOR MANAGERS		11	0		R 0,00
VISIBLE POLICING OFFICERS/SIGBARE POLISIE OFFISIER		1	0		R 0,00
Total	0	282	0	R 0,00	R 0,00

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2023 to 31 March 2024

Salary Band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	Number of employees	% of total within salary bands	Total Cost	Average cost per employee	
Senior Management Service Band A (Level 13)		12	0		R 0,00	0
Senior Management Service Band B (Level 14)		3	0		R 0,00	0
Senior Management Service Band C (Level 15)		1	0		R 0,00	0
Senior Management Service Band D (Level 16)			0		R 0,00	0
Total	0	16	0	R 0,00	R 0,00	0

3.9 Foreign Workers

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

Table 3.9.1 Foreign workers by salary band for the period 1 April 2023 and 31 March 2024

Salary Band	1 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled (Levels 1-2)		0		0	0	0
Skilled (Levels 3-5)		0		0	0	0
Highly skilled production (Levels 6-8)	1	100		0	-1	100
Highly skilled supervision (Levels 9-12)		0		0	0	0
Senior Management (Level 13-16)		0		0	0	0
Contract (Levels 1-2)		0		0	0	0
Contract (Levels 3-5)		0		0	0	0
Contract (Levels 6-8)		0		0	0	0
Contract (Levels 9-12)		0		0	0	0
Contract (Levels 13-16)		0		0	0	0
Total	1	100	0	0	-1	100

Table 3.9.2 foreign workers by major occupation for the period 1 April 2023 and 31 March 2024

Major Occupation	1 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
FINANCIAL AND RELATED PROFESSIONALS	1	100		0	-1	100
Total	1	100	0	0	-1	100

3.10 Leave utilisation

Table 3.10.1 Sick leave for the period 1 January 2023 to 31 December 2023

Salary Band	Total days	% Days with medical certification	No. of employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost
Lower skilled (Levels 1-2)	33	94	10	6	3	R 18 365,37
Skilled (Levels 3-5)	458	85	53	34	9	R 487 202,05
Highly skilled production (Levels 6-8)	437	81	53	34	8	R 783 022,13
Highly skilled supervision (Levels 9-12)	291	81	38	24	8	R 792 435,79
Senior management (Levels 13-16)	47	87	4	3	12	R 236 283,63
Total	1266	83	158	100	8	R 2 317 308,97

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2023 to 31 December 2023

Salary Band	Total Days	% Days with medical certification	No. of employees using Disability Leave	% of total employees using Disability Leave	Average days per employee	Estimated Cost
Lower skilled (Levels 1-2)		0		0	0	
Skilled (Levels 3-5)	12	100	2	50	6	R 14 856,96
Highly skilled production (Levels 6-8)	16	100	2	50	8	R 28 252,44
Highly skilled supervision (Levels 9-12)		0		0	0	
Senior management (Levels 13-16)		0		0	0	

Table 3.10.3 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
Lower skilled (Levels 1-2)	505	29	17
Skilled (Levels 3-5)	1883	86	22
Highly skilled production (Levels 6-8)	2298	106	22
Highly skilled supervision (Levels 9-12)	1434	73	20
Senior management (Levels 13-16)	233	14	17
Total	6353	308	21

Table 3.10.4 Capped leave for the period 1 January 2023 to 31 December 2023

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
Lower skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	0	0	0	6
Highly skilled production (Levels 6-8)	0	0	0	17
Highly skilled supervision (Levels 9-12)	0	0	0	16
Senior management (Levels 13-16)	0	0	0	27
Total	0	0	0	13

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

Table 3.10.5 Leave payouts for the period 1 April 2023 and 31 March 2024

Reason	Total Amount	No. of Employees	Average payment per employee
Leave payout for 2023/24 due to non-utilisation of leave for the previous cycle [LEAVE DISCOUNTING (UNUSED LEAVE CR)]	R 0,00	0	R 0,00
Capped leave payouts on termination of service for 2023/24 (LEAVE GRATUITY)	R 0,00	0	R 0,00
Current leave payout on termination of service for 2023/24 [LEAVE DISCOUNTING \ GRATUITY (UNUSED LEAVE CR)]	R 1 560 768,63	15	R 104 051,00
Total	R 1 560 768,63	15	R 104 051,00

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
all officials are at risk of HIV/AIDS	HIV/AIDS awareness workshops and distribution of educational materials

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	x		Ms MR Modisakeng
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.	x		yes (4 permanent officials and 2 interns
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.	x		counselling sessions , promotion of healthy living workshops , workshops on communicable and non communicable diseases , promotion of healthy lifestyle , sports Wednesday
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.	x		Ms MR Modisakeng - chairperson . Committee members : Mr Rens , Mr Mafulako , Ms Kgosiemang , Ms Colane , Ms Sejanamane , Ms Lebelwane , Mr Lerefolo, Ms Sewedi, Mr Bidi, Mr Phetlho , Mr Magakwe, Mr Budeli , Ms Legodi
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.	x		recruitment policy , employee health and wellness policy
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.	x		Education and awareness of HIV/AIDS and distribution of educational material
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	x		through counselling , workshops and educational sessions , VCT is encouraged
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	x		no

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2023 and 31 March 2024

Total number of Collective Agreements	0
---------------------------------------	---

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2023 and 31 March 2024

Outcomes of disciplinary hearings	Number	% of Total
Correctional counselling		0
Verbal warning		0
Written warning		0
Final written warning		0
Suspended without pay		0
Fine		0
Demotion		0
Dismissal		0
Not guilty		0
Case withdrawn		0
Total	0	0

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2023 and 31 March 2024

Type of misconduct	Number	% of Total
financial misconduct	1	100
		0
		0
		0
Total	1	100

Table 3.12.4 Grievances logged for the period 1 April 2023 and 31 March 2024

Grievances	Number	% of Total
Number of grievances resolved	3	100
Number of grievances not resolved	0	0
Total number of grievances lodged	3	100

Table 3.12.5 Disputes logged with Councils for the period 1 April 2023 and 31 March 2024

Disputes	Number	% of Total
Number of disputes upheld	1	50
Number of disputes dismissed	1	50
Total number of disputes lodged	2	100

Table 3.12.6 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	R0,00
Amount recovered as a result of no work no pay	R351,76

Table 3.12.7 Precautionary suspensions for the period 1 April 2023 and 31 March 2024

Number of people suspended	1
Number of people whose suspension exceeded 30 days	1
Average number of days suspended	259
Cost of suspension(R'000)	R602299.63

3.13 Skills development

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

Occupational category	Gender	Number of employees as at 1 April 2023	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	6		8		8
	Male	5		7		7
Professionals	Female	19		38		38
	Male	10		20		20
Technicians and associate professionals	Female	34		10		10
	Male	18		5		5
Clerks	Female	94		13		13
	Male	72		11		11
Service and sales workers	Female	2				0
	Male	1				0
Skilled agriculture and fishery workers	Female					0
	Male					0
Craft and related trades workers	Female					0
	Male	2				0
Plant and machine operators and assemblers	Female					0
	Male	10				0
Elementary occupations	Female	8		8		8
	Male	4		3		3
DEVELOPMENTAL PROGRAMMES (Interns & Learners)	Female	1	7			7
	Male					0
Sub Total	Female	164	7	77	0	84
	Male	122	0	46	0	46
Total		286	7	123	0	130

Table 3.13.2 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			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	6		8	2	10
	Male	5		7		7
Professionals	Female	19		38		38
	Male	10		20		20
Technicians and associate professionals	Female	34		10	4	14
	Male	18		5		5
Clerks	Female	94		13		13
	Male	72		11		11
Service and sales workers	Female	2				0
	Male	1				0
Skilled agriculture and fishery workers	Female					0
	Male					0
Craft and related trades workers	Female					0
	Male	2				0
Plant and machine operators and assemblers	Female					0
	Male	10				0
Elementary occupations	Female	8				0
	Male	4				0
DEVELOPMENTAL PROGRAMMES (Interns & Learners)	Female	1	7			7
	Male					0
Sub Total	Female	164	7	69	6	82
	Male	122	0	43	0	43
Total		286	7	112	6	125

3.14 Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2023 and 31 March 2024

Nature of injury on duty	Number	% of Total
Required basic medical attention only	13	77
Temporary Total Disablement	4	24
Permanent Disablement	0	0
Fatal	0	0
Total	17	100

3.15 Utilisation of Consultants

Table 3.15.1 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
Skills Audit	1	106	R548 090

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
1	1	106	R548 090

Table 3.15.2 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 3.15.3 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

Table 3.15.4 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			

3.16 Severance Packages

Table 3.16.1 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)	0	0	0	0
Skilled Levels 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0
Highly skilled supervision(Levels 9-12)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	0
Total	0	0	0	0

PART E: PFMA COMPLIANCE REPORT

1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	3 924 954	1 694 855
Adjustment to opening balance	0	797 046
Opening balance as restated	3 924 954	2 491 901
Add: Irregular expenditure confirmed	1 354 158	1 433 053
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable ¹	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	5 279 113	3 924 954

Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the current year	-	4 512
Irregular expenditure for the current year	1 354 158	1 428 541
Total	1 354 158	1 433 053

¹ Transfer to receivables

b) Details of irregular expenditure (under assessment, determination, and investigation)

Description ²	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	5 279 113	3 920 600
Irregular expenditure under investigation	-	-
Total	5 279 113	3 920 600

c) Details of irregular expenditure condoned

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure condoned	-	-
Total	-	-

None

d) Details of irregular expenditure removed - (not condoned)

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	-	-

None

² Group similar items

e) Details of irregular expenditure recoverable

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure recoverable	-	-
Total	-	-

None

f) Details of irregular expenditure written off (irrecoverable)

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure written off	-	-
Total	-	-

None

*Additional disclosure relating to Inter-Institutional Arrangements***g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)**

Description
None
Total

None

h) Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)³

Description	2023/2024	2022/2023
	R'000	R'000
None	-	-
Total	-	-

None

i) Details of disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
All cases of irregular expenditure are subjected to consequence management process once there is an official that was found to be responsible

None

³ Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	43	32
Adjustment to opening balance	0	-
Opening balance as restated	43	32
Add: Fruitless and wasteful expenditure confirmed	25	11
Less: Fruitless and wasteful expenditure recoverable ⁴	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	68	43

Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	11
Fruitless and wasteful expenditure for the current year	25	-
Total	25	11

⁴ Transfer to receivables

b) Details of fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description ⁵	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	68	43
Fruitless and wasteful expenditure under investigation	-	-
Total	68	43

None

c) Details of fruitless and wasteful expenditure recoverable

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	-	-

None

d) Details of fruitless and wasteful expenditure not recoverable and written off

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	-	-

None

⁵ Group similar items

e) Details of disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure**Disciplinary steps taken**

All cases of fruitless and wasteful expenditure are subjected to consequence management process once there is an official that was found to be responsible

Total

None

1.3. Unauthorised expenditure**a) Reconciliation of unauthorised expenditure**

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable ⁶	-	-
Less: unauthorised not recoverable and written off ⁷	-	-
Closing balance	-	-

Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Unauthorised expenditure that was under assessment	-	-
Unauthorised expenditure that relates to the prior year and identified in the current year	-	-

⁶ Transfer to receivables

⁷ This amount may only be written off against available savings

Unauthorised expenditure for the current year	-	-
Total	-	-

b) Details of unauthorised expenditure (under assessment, determination, and investigation)

Description ⁸	2023/2024	2022/2023
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	-	-

None

1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))⁹

a) Details of material losses through criminal conduct

Material losses through criminal conduct	2023/2024	2022/2023
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recoverable	-	-
Less: Not recoverable and written off	-	-
Total	-	-

None

⁸ Group similar items

⁹ Information related to material losses must be disclosed in the annual financial statements.

b) Details of other material losses

Nature of other material losses	2023/2024	2022/2023
	R'000	R'000
Payment of an overstated invoice for housing development project	-	R9 556
Payment for duplicate service	R 6 861	R6 861
Total	R 6 861	R 16 417

One service provider claimed for work done on two different roles while the other is a result of an invoice overstated in excess of the value of works certified. The matter was referred to Office of the Premier for investigations and the letter of demand was issued to the service provider. Payment of an overstated invoice amounting to R 9 556 was recovered from the Service Provider during 2022/23 and 2023/2024 Financial Year

c) Other material losses recoverable

Nature of losses	2023/2024	2022/2023
	R'000	R'000
Payment of an overstated invoice for housing development project	-	2 790
Payment for duplicate service	6 861	6 861
Total	6 861	9 651

Payment of an overstated invoice amounting to R 9 556 was recovered from the Service Provider during 2022/23 (R 6 765) and 2023/2024 (R 2 790) Financial Year

d) Other material losses not recoverable and written off

Nature of losses	2023/2024	2022/2023
	R'000	R'000
None		
Total		

Include discussion here where deemed relevant.

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	3947	1 907 545
Invoices paid within 30 days or agreed period	3401	1 363 427
Invoices paid after 30 days or agreed period	339	189 094
Invoices older than 30 days or agreed period (<i>unpaid and without dispute</i>)	207	355 024
Invoices older than 30 days or agreed period (<i>unpaid and in dispute</i>)	0	0

The late payments were because of delay in resolving compliance issues on non-compliant invoices, cash flow constraints and the recent budget cuts.

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Construction of 104 housing units at Tswaing Local Municipality	Gabotloge (PTY) LTD	Deviation from normal procurement process		21 005 017,58
Construction and completion of 235 houses on vacant site, complete 112 foundations, 111 wallpates, complete 5 roofs and completion of 69 VIP toilet : Ratlou Local Municipality	Tantalasi Projects	Deviation from normal procurement process		77 774 509,89
Total				98 779 527,4

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Design and installation of internal services for 977 sites at Bokamoso in Rustenburg Local Municipality	Dimakotso Construction CC	Increase of contract amount due to Blasting of Hard rock.	B20030002/1	44 927 589,25	21 631 078,83	19 517 356,16
Construction of 216 housing units at Ditshilong Village in Greater Taung Local Municipality	Persevcon Construction	Reduction and the revision of the subsidy quantum	B16040117/6	33 284 100,00	-	5 492 664,00
Design and installation of internal services for 600 sites at Mabele a Pudi in Moses Kotane Local Municipality	Vince Homes(PTY) LTD	Increase of contract amount due to Long street fronts	B19040016/6	27 591 120,00	-	11 272 788,00
Design and installation of internal services for 500 sites at Mabele a Pudi in Moses Kotane Local Municipality	Thavhani Trading Enterprise	Increase of contract amount due to Long street fronts	B19040016/4	22 992 600,00		9 393 990,00
Design and installation of internal services for 410 sites at Mabele a Pudi in Moses Kotane Local Municipality	Tlotliso Sempe Construction	Adjustment of subsidy quantum for long street fronts and extra ordinary soil conditions	B19040016/3	22 992 600,00	4 804 400,00	3 939 608,00

Construction of 755 housing units in Alabama Ext 5: Matlosana Local Municipality	Drop Dot	Extension of scope to construct 90 new houses and completion of 95 casted foundations	B18100019/3	94 448 990,00	15 515 250,00	44 102 771,80
Construction of 200 low cost housing units at Devondale: Naledi Local Municipality	Khulile Projects	Extension of scope of work to unblock, construct and complete forty five (45) housing units at Taung Ext 6	B10480002/1	31 041 800,00	-	9 413 687,25
Construction of 300 low cost housing units at Broederspruit	Hakhensa Consulting	Extension of scope of work to unblock, construct and complete eighteen (18) housing units at Ba-GaPhuduhucwana at Greater Taung Local Municipality	B10470003/1	29 790 480,00	14 617 895,79	3 843 797,82
Construction of 300 housing units at various villages: Moses Kotane Local Municipality	Leretletse Lesedi Trading	Extension of scope of work for completion of thirty eight (38) housing units at Motlhabe Village at Moses Kotane Local Municipality	B16040028/2	11 136 400,00	14 707 883,52	4 097 440,00
Construction of 500 housing units at Oukasie: Madibeng Local Municipality	Marabe Projects	Extension of scope of work for completion of 409 housing units at Majakaneng Village at Madibeng Local Municipality	B16040011/3	51 398 212,00	-	78 408 572,00

Construction of 500 housing units at Oukasie: Madibeng Local Municipality	Marabe Projects	Extension of scope for construction of 22 housing units at Segwaelane Village in Madibeng Local	B15100003/1	77 019 717,35	89 389 895,20	4 923 058,80
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		Municipality				
Construction of 750 low cost housing units at Wolmaranst ad Ext 18: Maquasi Hills Local Municipality	Tigane Developers and Project Administrators	Subsidy adjustment	B18100001/3	96 270 750,00	23 424 093,66	12 040 833,34
Construction of 507 housing units at Tshing Ext 10: J.B. Marks Local Municipality	Selby Construction	Change of scope for construction of 507 housing units to installation of bulk infrastructure for sewer and water at Ext 9 & 10 Tshing: J.B.Marks Local Municipality	B19110003/4	76 393 239,00	-	25 457,13
Design and installation of internal services for 298 sites at Tshing Ext 9: J.B.Marks Local Municipality	Palesa & Associates	Increase of pipe size diameter for 59 stands, control of underground water preparation of sewer pipelaying and blasting of rock	B170040014/2	13 703 589,60	-	2 213 596,40

Construction of 700 low cost housing units in Kopela: Tswaing Local Municipality	Beyond Building Construction	Appointment to construct and complete 276 vacant stands, 182 foundations to completion, 165 wall plates, 56 roof level to completion at Shaleng, Geysdorp, Khunwana and Middleton: Tswaing Local Municipality	B20040061/2	31 363 250,00	23 393 390,39	119 587 219,62
Construction of 984 housing units at Geluksoords Ext 2& 3: Lekwa	Mologadi a Nape Business Enterprise (PTY) LTD	Subsidy quantum adjustment	B18030001/1	127 642 512,00	3 230 385,51	9 515 354,49

Teemane Local Municipality						
Construction of 400 housing units: Tswaing Local Municipality	Ezekiel Moeti	Subsidy quantum adjustment for completion of the remaining 340 housing units at Mofufutso Village: Tswaing Local Municipality	B180040008/2	51 245 656,00	12 430 342,43	5 891 115,40
Construction of 150 low cost housing units at Skierlik Village: Moretele Local Municipality	Babatsho Construction and Projects	Subsidy quantum adjustment	B190040022/10	19 590 450,00	3 928 170,00	2 179 620,00

Construction of 300 low cost housing units at Broederspruit: Naledi Local Municipality	Hakhensa Consulting	Subsidy quantum adjustment	B16040078/3	4 107 508,00	3 300 915,00	7 408 423,00
Construction of 300 low cost housing units at various villages in Moses Kotane Local Municipality	Renekhumo Developers (PTY) Ltd	Subsidy quantum adjustment	B19040028/3/15	25 884 600,00	7 555 100,00	3 742 590,96
Construction of 400 housing units: Tswaing Local Municipality	Sanapo Project Development	Subsidy quantum adjustment	B18040010/2	51 403 236,00	12 530 760,00	5 561 906,01
Construction of 300 housing units: Tswaing Local Municipality	Baipati Civils & Electrical Contractor	Subsidy quantum adjustment	B18040006/2	38 636 100,00	8 996 427,00	1 559 412,90
Construction of 150 low housing units at Tshwane	Renekhumo Developers (PTY) Ltd	Subsidy quantum adjustment	B19040022/9	19 127 850,00	4 713 594,00	1 559 412,90

Village: Moretele Local Municipality						
Construction of 200 low cost housing units at Delareyville Ext 7: Tswaing Local Municipality	Boikgaitsadi NW Facilitators cc	Subsidy quantum adjustment	B13120018/3	14 046 606,00	2 613 485,70	2 484 326,00
Construction of 400 housing units at Stella: Naledi Local Municipality	World Focus 2346 T/A World Focus Projects	Subsidy quantum adjustment	B19060004/1	52 756 000,00	17 936 192,60	3 720 058,40

Construction of 300 low cost housing units at Tladistad Village: Moretele Local Municipality	NMX Construction	Subsidy quantum adjustment	B19040022/8	19 127 850,00	4 713 594,00	3 603 976,48
Construction of 538 housing units at Boitumelong Ext 5: Lekwa Teemane Local Municipality	MetroProjects Development	Subsidy quantum adjustment	B12090004/4	21 311 351,99	3 908 275,09	1 892 457,91
Construction of 500 housing units at Oukasie: Madibeng Local Municipality	Marabe Projects	Subsidy quantum adjustment	B17040010/2	81 130 546,00	15 754 181,08	6 584 187,80
Construction of 300 housing units at various villages: Moretele Local Municipality	Orebotse Developers	Subsidy quantum adjustment for 190 at Swartdam & 100 units at Mmotong	B19040022/2/3	38 539 800,00	7 186 184,70	5 024 774,90
Construction of 1000 housing units in Bokamoso:	Agisanang-Velakude Joint Venture	Subsidy quantum adjustment	B19040023/18	128 070 827,00	1 570 527,20	482 932,00
Rustenburg Local Municipality						
Construction of 500 housing units at Bokamoso: Rustenburg Local Municipality	Minthiro Business Enterprise	Extension of scope of work to construct 10 additional housing units at BNG Bokamoso project: Rustenburg Local Municipality	B20030002/3	77 306 629,60	-	1 402 587,80

Construction of 219 low cost houses at Ikageng and Promosa 2: Tlokwe Local Municipality	Andisa Consulting	Subsidy quantum adjustment	B15050001/1	24 297 393,00	3 632 871,28	4 222 045,80
Construction of 500 housing units at Bokamoso: Rustenburg Local Municipality	Minthiro Business Enterprise	Subsidy quantum adjustment an extraordinary soil condition	B20030002/3	77 306 629,60	1 402 587,80	39 760 500,00
Construction of 164 low cost houses and completion of 138 casted foundations at Leudoringstad Ext 6 & 7: Maquassi Hills Local Municipality	Tigane Developers and Project Administrators	Subsidy quantum adjustment: completion of 138 casted foundations and 164 new units in Leudoringstad Ext 6 & 7	B1810001/6	47 665 238,21	-	6 345 360,30
Design and installation of internal services for 2149 sites at Kanana: Matlosana Local Municipality	KD Civils PTY LTD	Relocation of remaining 943 sites from Kanana Ext 5 to Kanana Ext 17	B19040003/1	131 755 190,00	-	74 988 303,00
Design and installation of internal services for 2149 sites at Kanana:	KD Civils PTY LTD	Extension of scope of work for installation of internal reticulation for 266 stands at	B19040003/1	131 755 190,00	39 135 439,00	28 468 518,00
Matlosana Local Municipality		Wolmaranstad Ext 17 and 92 stands at Lebaleng Ext 6: Maquassi Hills Local Municipality				

Construction of 250 housing units at Bokamoso: Rustenburg Local Municipality	Tholo Tsa Kweni Projects	Subsidy quantum adjustment and extraordinary soil condition	B20030002/2	39 930 500,00	-	19 880 250,00
Construction of 250 housing units at Bokamoso: Rustenburg Local Municipality	Tholo Tsa Kweni Projects	Extension of scope for 40 additional units at Bokamoso : Rustenburg Local Municipality	B20030002/2	39 930 500,00	19 880 250,00	5 610 391,20
Construction of 700 low cost housing units in Kopela: Tswaing Local Municipality	Beyond Building Construction	Appointment to construct and complete 276 vacant stands, 182 foundations to completion, 165 wall plates, 56 roof level to completion at Shaleng, Geysdorp, Khunwana and Middleton: Tswaing Local Municipality	B20040061/2	31 363 250,00		
Construction of 200 housing units at Various villages, JB Marks local Municipality	O.N General Construction and Supplying Services	Subsidy Quantum adjustment	B23090001/2	43 657 680,00	10 037 280,00	-
Construction of 200 units houses JB Marks local Municipality	Boitseanape Properties	Subsidy Quantum adjustment	B16040051/2	43 657 680,00	-	4 559 310,60
Construction of 300 housing units at Ramaphosa village, JB	Gao trading & Projects	Subsidy Quantum adjustment	B23090001/5	33 620 400,00	-	10 037 280,00

Marks Local municipality						
Construction of 200 low cost housing units at J.B Marks Local municipality	First Son project	Subsidy Quantum adjustment	B23090001/4	33 620 400,00	-	10 037 280,00
Contruction of 100 low cost houses in Mabele a Pudi Moses at local Municipality	Keagile Kago investmeent	Subsidy Quantum adjustment	B18100001/4	15 342 000,00	20 150 200,00	4 808 200,00
Construction of 362 low cost houses in Redirile: Kgetlengrivie r Local Municipality	Rauco trading cc	Conversio n of 362 VIP toilets to 23 BNG units	B16040037/1/ 2	32 320 406,99	-	3 448 916,00

PART F: FINANCIAL INFORMATION



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

A

Report of the auditor-general to the North West Provincial Legislature on vote no. 14: Department of Human Settlements

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Human Settlements set out on pages 118 to 179 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 Human Settlements 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) 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 in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

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

Irregular expenditure

7. As disclosed in note 31 to the financial statements, irregular expenditure of R1 354 159 000 was incurred in the current year.

Litigation and claims

8. As disclosed in note 25 to the financial statements, the department is the defendant in several claims amounting to R385 509 000.

Restatement of corresponding figures

9. As disclosed in note 43 to the financial statements, the corresponding figures for 31 March 2023 were restated as a result of errors in the financial statements of the department at, and for the year ended, 31 March 2024.

Payables

10. As disclosed in note 27.2 to the financial statements, payables of R380 135 000 exceeded the payment term of 30 days, as required by treasury regulation 8.2.3. This amount, in turn, exceeded the R89 834 000 of voted funds to be surrendered by R290 301 000 as per the statement of financial position. The amount of R290 301 000 would therefore have constituted unauthorised expenditure had the amounts due been paid in time.

Other matter

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

Unaudited supplementary schedules

12. The supplementary information set out on pages 180 to 190 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 on them.

Responsibilities of the accounting officer for the financial statements

13. 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.
14. 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

15. 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.
16. 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 located on page 116 forms part of my auditor's report.

Report on the audit of the annual performance report

17. 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 against predetermined objectives for the selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
18. I selected the following programme presented in the annual performance report for the year ended 31 March 2024 for auditing. I selected a programme that measures the department's performance on its primary mandated functions and that is of significant national, community or public interest.

Programme	Page numbers	Purpose
Programme 3: Housing Development	43 to 45	To provide integrated and sustainable human settlements through accelerating housing opportunities and security of tenure.

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

20. 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 and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

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

22. The material findings on the reported performance information for the selected programme are as follows:

Programme 3: Housing development

Various indicators

23. I could not determine if the following reported achievements were correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

Indicator	Target	Reported achievement
Number of post-1994 title deeds registered	9 180	2 579
Number of post-2014 title deeds registered	1 761	2 136

Other matters

24. I draw attention to the matters below.

Achievement of planned targets

25. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under-achievements. This information should be considered in the context of the material findings on the reported performance information.

26. The following table provides information on the achievement of planned targets and lists the key service delivery 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 43 to 45

Programme 3: Housing development

<i>Targets achieved: 44%</i> <i>Budget spent: 94%</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
KPI 1: Number of new title deeds registered	1 408	131
KPI 2: Number of pre-1994 title deeds registered	961	166
KPI 3: Number of post-1994 title deeds registered	9 180	2 579
KPI 6: Number of breaking new grounds (BNG) houses delivered	4 336	3 070
KPI 7: Number of households that received subsidies through FLISP	85	48

Material misstatements

27. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for

programme 3: housing development. Management did not correct all of the misstatements and I reported material findings in this regard.

Report on compliance with legislation

28. 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.
29. 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.
30. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
31. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Strategic planning and performance management

32. Specific information systems were not established to enable the monitoring of progress made towards achieving targets, core objectives and service delivery, as required by public service regulation 25(1)(e)(i) and (iii).

Expenditure management

33. Effective and appropriate steps were not taken to prevent irregular expenditure amounting to R1 354 159 000, as disclosed in note 31 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. Most of the irregular expenditure was caused by contracts awarded without following competitive bidding processes. Irregular expenditure of R65 807 078 was incurred on a key project for the construction of 700 houses in Kopela Village.

Procurement and contract management

34. Goods and services with a transaction value above R1 000 000 were procured without inviting competitive bids and deviations were approved by the accounting officer, although it was practical to invite competitive bids, contrary to treasury regulation 16A6.1 and paragraph 3.3.1 of National Treasury Instruction Note 2 of 2021-22. Similar non-compliance was also reported in the prior year.

Consequence management

35. 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 because investigations into irregular expenditure were not performed.

Other information in the annual report

36. 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 programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
37. 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.
38. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
39. 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 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

40. 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.
41. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
- Leadership did not adequately exercise oversight responsibility regarding performance reporting and compliance with legislation. The department did not have sufficient monitoring and reviewing controls to ensure that performance reports submitted for auditing were accurate and complete and that action plans developed were adequately and timeously implemented.

Material irregularities

42. In accordance with the PAA and the Material Irregularity (MI) Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Status of previously reported material irregularities

Overpayment on project management services (project management unit) (MI 01 2020-21)

43. The department entered into a contract with a supplier to provide project management unit services in November 2016. The department did not implement appropriate internal control measures for the payment of invoices relating to these services. This contravened treasury regulation 8.1.1, which requires internal procedures and internal control measures to be put in place for the approval and processing of payments. These controls should provide reasonable assurance that all expenditure is necessary, is appropriate, is paid promptly and is adequately recorded and reported on.
44. The non-compliance resulted in overpayments of R2 984 768 to the supplier as the same person was paid for work done in two different roles for the months of October 2019, December 2019 to March 2020, and July 2020 to December 2020. This is likely to result in a material financial loss for the department if these overpayments are not recovered from the supplier. Further losses are likely if controls related to the payment of these invoices are not implemented, including invoices and claims already paid during the period that were not provided for audit purposes.
45. The accounting officer was notified of this material irregularity on 21 September 2021 and invited to make a written submission on the actions that have been or will be taken to address the matter. An external investigation into the material irregularity was initiated by the accounting officer and completed on 7 July 2022. The accounting officer studied the result of the investigation to determine who was responsible and planned to initiate disciplinary steps against the implicated officials by 31 August 2022. The accounting officer also issued a letter of intention to recover the overpaid amounts to the supplier on 11 July 2022.
46. I had referred the material irregularity to a public body for investigation as provided for in section 5(1A) of the PAA. I further recommended that the accounting officer should take the following further actions to address the material irregularity, which should be implemented by 28 February 2024:
- (a) Appropriate action should be taken to investigate the non-compliance with treasury regulation 8.1.1 to determine the circumstances that led to the non-compliance for the purpose of taking appropriate corrective action.
 - (b) The financial loss, as it relates to the overpayment, should be fully quantified.

- (c) All persons including juristic persons liable for the financial loss should be identified and appropriate action should commence to recover the financial loss suffered. The recovery process should not be unduly delayed.
 - (d) Effective and appropriate disciplinary steps should be initiated, without undue delay, against any official that the investigation finds to be responsible, as required by section 38(1)(h) of the PFMA.
 - (e) Reasonable steps should be taken to implement internal controls to prevent unsubstantiated payments to suppliers on professional services and construction contracts. The controls should as a minimum include the following:
 - Reviewing invoices by the housing programme unit to confirm that services were rendered before approval of payment
 - Reviewing invoices to detect items for which the department has been invoiced already
 - Referrals to the relevant public body for investigation purposes and recovery of the full amount from the liable persons.
47. In considering the failure of the accounting officer to adequately implement, or make satisfactory progress with the implementation of, recommendations (a) and (b) in the audit report by the stipulated date, I issued a directive to the accounting officer to determine the amount of the financial loss and recover such loss, or make progress with the recovery of the loss, from the responsible persons within four months from the date of the notification. In addition, I notified the accounting officer of the following remedial actions to address the material irregularity, which should be implemented within four months by 23 November 2024 from the date of the notification, with progress report after two months by 23 September 2024.
- (a) Appropriate action must be taken to investigate the non-compliance with Treasury Regulation 8.1.1 in order to determine the circumstances that led to the non-compliance to take appropriate corrective actions.
 - (b) The financial loss must be reliably quantified.
 - (c) All persons including juristic persons liable for the financial loss must be identified and appropriate action must commence to recover the financial loss suffered. The recovery process must not be unduly delayed.
 - (d) Effective and appropriate disciplinary steps must be initiated, without undue delay against any official that the investigation found to be responsible, as required by section 38(1)(h) of the PFMA.
48. The remedial action includes a directive in terms of section 5A(3) of the PAA read with regulation 9(2) of the MI Regulations, because a financial loss was suffered, as a result of the non-compliance with legislation. The directive must be executed with the implementation of the remedial action.

Overpayment to supplier for services in Wolmaransstad extensions 17 and 18 (MI 02 2020-21)

49. The department entered into a contract with a supplier for the design and installation of internal services for 3 422 sites in Wolmaransstad extensions 17 and 18 within the Maquassi Hills Local Municipality on 8 October 2018 for an amount of R149 404 082. The department did not implement appropriate internal control measures for the payment of invoices relating to this service. This contravened treasury regulation 8.1.1, which requires internal procedures and internal control measures to be put in place for the approval and processing of payments. These controls should provide reasonable assurance that all expenditure is necessary, is appropriate, is paid promptly and is adequately recorded and reported on.
50. The non-compliance resulted in a total overpayment of R6 764 797 to the supplier in excess of the value of work certified at the date of the claims. This is likely to result in a material financial loss for the department should these overpayments not be recovered from the supplier.
51. The accounting officer was notified of this material irregularity on 12 October 2021 and invited to make a written submission on the actions that have been or will be taken to address the matter. The accounting officer initiated an investigation to review all payments made to the supplier and planned to involve the external investigations unit of the Office of the Premier during August 2022 to finalise the investigation and determine who might be liable for the material irregularity. The accounting officer also issued a letter of intention to recover the overpaid amounts on 29 June 2022 to the supplier.
52. I had referred the material irregularity to a public body for investigation as provided for in section 5(1A) of the PAA. I further recommend that the accounting officer take the following further actions to address the material irregularity, which should be implemented by 28 February 2024:
 - (a) Appropriate action should be taken to investigate the non-compliance with treasury regulation 8.1.1 to determine the circumstances that led to the non-compliance for the purpose of taking appropriate corrective action.
 - (b) To finalise the quantification of the financial loss as it relates to the overpayment, the quantification process should include investigating and retrieving the missing documentation needed to complete the quantification of the loss, and outlining steps to address the root cause of any documents still missing.
 - (c) All persons including juristic persons liable for the financial loss should be identified and appropriate action should commence to recover the financial loss suffered. The recovery process should not be unduly delayed.
 - (d) Effective and appropriate disciplinary steps should be initiated, without undue delay, against any official that the investigation finds to be responsible, as required by section 38(1)(h) of the PFMA.

53. A progress report on the implementation of the recommendations was received on 18 May 2024.
54. I am in the process of assessing the progress made with the implementation of the actions to address the recommendations.

Auditor General
Rustenburg

31 July 2024

SOUTH AFRICA



AUDITOR-GENERAL
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 programmes 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:

1. 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.
2. 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.
3. evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
4. 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.
5. 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.

DEPARTMENT OF HUMAN SETTLEMENTS
Annual Financial Statements ended 31 March 2024

ACCOUNTING POLICIES

Summary of significant accounting policies

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

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

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

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

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

	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. The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.
7.2	Departmental revenue Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.
7.3	Accrued departmental revenue Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when: • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents. Write-offs are made according to the department's debt write-off policy
8	Expenditure
8.1	Compensation of employees
8.1.1	Salaries and wages Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	Social contributions Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment. Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.
8.2	Other expenditure Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.
8.3	Accruals and payables not recognised Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date.
8.4	Leases
8.4.1	Operating leases

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

	Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. The operating lease commitments are recorded in the notes to the financial statements. 8.4.1 Operating leases and 8.4.2 Finance leases Included accounting policy for "...lease payments received are recognised as departmental revenue." to cater for the lessor revenue.
8.4.2	Finance leases Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of: • cost, being the fair value of the asset; or • the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.
9	Aid Assistance
9.1	Aid assistance received Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value. 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. Prepayments and advances are expensed when payment is made to the supplier when the recognition in the statement of financial position will have a negative impact on the Appropriation Statement and actual cash flows of the department.
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.

DEPARTMENT OF HUMAN SETTLEMENTS
Annual Financial Statements ended 31 March 2024

	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 Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.
16.3	Intangible assets Intangible assets are initially recorded in the notes to the financial statements at cost.

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

	Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.
16.4	Project Costs: Work-in-progress Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.
17	Provisions and Contingents
17.1	Provisions Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
17.2	Contingent liabilities Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.
17.3	Contingent assets Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.
17.4	Capital commitments Capital commitments are recorded at cost in the notes to the financial statements.

DEPARTMENT OF HUMAN SETTLEMENTS
Annual Financial Statements ended 31 March 2024

18	Unauthorised expenditure Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either: • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.
19	Fruitless and wasteful expenditure Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred. Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables or written off. Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.
20	Irregular expenditure Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note. Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery, not condoned and removed or written-off. Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.
21	Changes in accounting estimates and errors Changes in accounting estimates are applied prospectively in accordance with MCS requirements. Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific 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 Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.
23	Principal-Agent arrangements The department is party to a principal-agent arrangement for [include details here]. In terms of the arrangement the department is the [principal / agent] and is responsible for [include

DEPARTMENT OF HUMAN SETTLEMENTS
Annual Financial Statements ended 31 March 2024

	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 The Department has fully complied with the requirements of the MCS.
25	Capitalisation reserve The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.
26	Recoverable revenue Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.
27	Related party transactions Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.
28	Inventories At the date of acquisition, inventories are recognised at cost in the statement of financial performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value. The cost of inventories is assigned by using the weighted average cost basis.
29	Public-Private Partnerships Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies. A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.
30	Employee benefits The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.
31	Transfers of functions Transfers 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. Transfers of functions are accounted for by the transferor by derecognising or removing

DEPARTMENT OF HUMAN SETTLEMENTS
Annual Financial Statements ended 31 March 2024

	assets and liabilities at their carrying amounts at the date of transfer.
32	Mergers Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger. Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

NORTH WEST: HUMAN SETTLEMENTS
Appropriation Statement
for the year ended 31 March 2024

Appropriation per programme									
	2023/24							2022/23	
	Adjusted 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
Voted funds and Direct charges									
Programme									
1. ADMINISTRATION	179,274	-	(12,614)	166,660	166,295	365	99.8%	159,575	156,028
2. HOUSING NEEDS, PLANNING AND RESEARCH	30,122	-	236	30,358	29,848	510	98.3%	32,808	30,813
3. HOUSING DEVELOPMENT	1,585,405	-	12,378	1,597,783	1,508,824	88,959	94.4%	1,786,279	1,774,304
Programme sub total	1,794,801	-	-	1,794,801	1,704,967	89,834	95.0%	1,978,662	1,961,235
Statutory Appropriation	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL	1,794,801	-	-	1,794,801	1,704,967	89,834	95.0%	1,978,662	1,961,235
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				1,184				7,411	
NRF Receipts				-				-	
Aid assistance				-				-	
Actual amounts per Statement of Financial Performance (Total revenue)				1,795,985				1,986,073	
Add: Aid assistance					-				-
Prior year unauthorised expenditure approved without funding									
Actual amounts per Statement of Financial Performance (Total expenditure)					1,704,967				1,961,235

Appropriation per economic classification									
	2023/24							2022/23	
	Adjusted 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
Current payments	222,962	(1,594)	-	221,368	220,775	593	99.7%	220,870	211,378
Compensation of employees	150,260	(300)	-	149,960	149,380	580	99.6%	150,192	142,195
Salaries and wages	122,485	(300)	-	122,185	126,819	(4,634)	103.8%	126,304	121,986
Social contributions	27,775	-	-	27,775	22,561	5,214	81.2%	23,898	20,209
Goods and services	72,702	(1,294)	-	71,408	71,395	13	100.0%	70,678	69,183
Administrative fees	1,182	30	(294)	918	677	241	73.7%	513	383
Advertising	1,831	(442)	(576)	813	928	(115)	114.1%	429	428
Minor assets	1,398	(1,193)	(39)	166	163	3	98.2%	104	90
Audit costs: External	13,565	(62)	(1,801)	11,702	11,702	-	100.0%	13,176	13,176
Bursaries: Employees	591	-	(206)	385	335	50	87.0%	89	88
Catering: Departmental activities	875	(215)	(97)	563	510	53	90.6%	892	878
Communication (G&S)	2,610	46	(11)	2,645	2,784	(139)	105.3%	214	204
Computer services	2,562	518	(163)	3,017	3,016	1	100.0%	5,427	5,426
Consultants: Business and advisory services	5,256	(4,881)	7,279	7,654	6,900	754	90.1%	8,844	8,163
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	5,594	-	(857)	4,737	4,737	-	100.0%	1,867	1,867
Contractors	5,614	(5,176)	(438)	-	113	(113)	-	5,481	5,479
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	3,845	1,319	(3,770)	1,394	1,394	-	100.0%	2,972	2,970
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Mediasas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2,389	613	(256)	2,746	1,570	1,176	57.2%	1,214	1,165
Consumable: Stationery, printing and office supplies	1,443	1,431	(193)	2,681	2,924	(243)	109.1%	2,772	2,774
Operating leases	11,629	(852)	(1,020)	9,757	9,757	-	100.0%	8,279	8,271
Property payments	-	5,020	(469)	4,551	4,550	1	100.0%	-	-
Transport provided: Departmental activity	76	(40)	(36)	-	-	-	-	-	-
Travel and subsistence	9,734	729	3,325	13,788	15,358	(1,570)	111.4%	16,541	16,052
Training and development	1,686	-	(307)	1,379	1,378	1	99.9%	924	924
Operating payments	355	(25)	(140)	190	149	41	78.4%	256	206
Venues and facilities	467	1,878	(31)	2,314	2,381	(67)	102.9%	684	619
Rental and hiring	-	8	-	8	69	(61)	862.5%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1,568,227	300	-	1,568,527	1,479,351	89,176	94.3%	1,753,999	1,747,595
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	44,753	-	-	44,753	44,753	-	100.0%	42,867	42,867
Public corporations	44,753	-	-	44,753	44,753	-	100.0%	42,867	42,867
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	44,753	-	-	44,753	44,753	-	100.0%	42,867	42,867
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1,523,474	300	-	1,523,774	1,434,598	89,176	94.1%	1,711,132	1,704,728
Social benefits	1,600	300	-	1,900	1,629	271	85.7%	1,462	1,623
Other transfers to households	1,521,874	-	-	1,521,874	1,432,969	88,905	94.2%	1,709,670	1,703,105
Payments for capital assets	3,612	1,294	-	4,906	4,841	65	98.7%	3,793	2,262
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3,612	1,294	-	4,906	4,841	65	98.7%	2,689	1,653
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	3,612	1,294	-	4,906	4,841	65	98.7%	2,689	1,653
Heritage assets	-	-	-	-	-	-	-	1,104	609
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	1,794,801	-	-	1,794,801	1,704,967	89,834	95.0%	1,978,662	1,961,235

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Programme 1: ADMINISTRATION									
	1	2	3	4	5	6	7	8	9
	2023/24							2022/23	
	Adjusted 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	-	-	-	-	-	-	-	-	-
2. FINANCIAL MANAGEMENT	-	-	-	-	-	-	-	-	-
3. CORPORATE SERVICES	179,274	-	(12,614)	166,660	166,295	365	99.8%	159,575	156,028
	179,274	-	(12,614)	166,660	166,295	365	99.8%	159,575	156,028
Economic classification									
Current payments	131,197	(1,271)	(11,900)	118,026	117,937	89	99.9%	113,050	110,132
Compensation of employees	70,411	-	2,000	72,411	72,323	88	99.9%	68,137	65,312
Salaries and wages	62,676	-	-	62,676	61,307	1,369	97.8%	59,006	56,069
Social contributions	7,735	-	2,000	9,735	11,016	(1,281)	113.2%	9,131	9,243
Goods and services	60,786	(1,271)	(13,900)	45,615	45,614	1	100.0%	44,913	44,820
Administrative fees	578	25	(294)	309	308	1	99.7%	167	167
Advertising	1,798	(595)	(576)	627	627	-	100.0%	429	428
Minor assets	1,342	(1,225)	(39)	78	104	(26)	133.3%	56	43
Audit costs: External	13,565	(62)	(1,801)	11,702	11,702	-	100.0%	13,176	13,176
Bursaries: Employees	541	-	(206)	335	335	-	100.0%	89	88
Catering: Departmental activities	675	(250)	(97)	328	327	1	99.7%	574	572
Communication (G&S)	2,281	(34)	(11)	2,236	2,236	-	100.0%	205	204
Computer services	2,562	518	(63)	3,017	3,016	1	100.0%	5,427	5,426
Consultants: Business and advisory services	4,003	(717)	(2,721)	565	565	-	100.0%	72	71
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	5,594	-	(857)	4,737	4,737	-	100.0%	1,867	1,867
Contractors	5,614	(5,176)	(438)	-	-	-	-	5,481	5,479
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	3,845	1,319	(3,770)	1,394	1,394	-	100.0%	2,972	2,970
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	697	28	(256)	469	468	1	99.8%	266	263
Consumable: Stationery, printing and office supplies	550	544	(193)	901	1,155	(254)	128.2%	1,396	1,407
Operating leases	11,629	(852)	(1,020)	9,757	9,757	-	100.0%	8,279	8,271
Property payments	-	5,020	(469)	4,551	4,550	1	100.0%	-	-
Transport provided: Departmental activity	76	(40)	(36)	-	-	-	-	-	-
Travel and subsistence	3,158	35	(575)	2,618	2,314	304	88.4%	2,850	2,832
Training and development	1,686	-	(307)	1,379	1,378	1	99.9%	924	924
Operating payments	245	10	(140)	115	134	(19)	116.5%	256	206
Venues and facilities	347	173	(31)	489	500	(11)	102.2%	427	426
Rental and hiring	-	8	-	8	7	1	87.5%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	46,353	-	(714)	45,639	45,371	268	99.4%	44,329	44,490
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	44,753	-	-	44,753	44,753	-	100.0%	42,867	42,867
Public corporations	44,753	-	-	44,753	44,753	-	100.0%	42,867	42,867
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	44,753	-	-	44,753	44,753	-	100.0%	42,867	42,867
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1,600	-	(714)	886	618	268	69.8%	1,462	1,623
Social benefits	1,600	-	(714)	886	618	268	69.8%	1,462	1,623
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1,724	1,271	-	2,995	2,987	8	99.7%	2,196	1,406
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1,724	1,271	-	2,995	2,987	8	99.7%	2,196	1,406
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1,724	1,271	-	2,995	2,987	8	99.7%	2,196	1,406
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	179,274	-	(12,614)	166,660	166,295	365	99.8%	159,575	156,028

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Subprogramme: 1.3: CORPORATE SERVICES

	1	2	3	4	5	6	7	8	9
	2023/24							2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
ic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	131,197	(1,271)	(11,900)	118,026	117,937	89	99.9%	113,050	110,132
Compensation of employees	70,411	-	2,000	72,411	72,323	88	99.9%	68,137	65,312
Salaries and wages	62,676			62,676	61,307	1,369	97.8%	59,006	56,069
Social contributions	7,735		2,000	9,735	11,016	(1,281)	113.2%	9,131	9,243
Goods and services	60,786	(1,271)	(13,900)	45,615	45,614	1	100.0%	44,913	44,820
Administrative fees	578	25	(294)	309	308	1	99.7%	167	167
Advertising	1,798	(595)	(576)	627	627	-	100.0%	429	428
Minor assets	1,342	(1,225)	(39)	78	104	(26)	133.3%	56	43
Audit costs: External	13,565	(62)	(1,801)	11,702	11,702	-	100.0%	13,176	13,176
Bursaries: Employees	541	-	(206)	335	335	-	100.0%	89	88
Catering: Departmental activities	675	(250)	(97)	328	327	1	99.7%	574	572
Communication (G&S)	2,281	(34)	(11)	2,236	2,236	-	100.0%	205	204
Computer services	2,562	518	(63)	3,017	3,016	1	100.0%	5,427	5,426
Consultants: Business and advisory services	4,003	(717)	(2,721)	565	565	-	100.0%	72	71
Infrastructure and planning services	-			-	-	-	-	-	-
Laboratory services	-			-	-	-	-	-	-
Scientific and technological services	-			-	-	-	-	-	-
Legal services	5,594		(857)	4,737	4,737	-	100.0%	1,867	1,867
Contractors	5,614	(5,176)	(438)	-	-	-	-	5,481	5,479
Agency and support / outsourced services	-			-	-	-	-	-	-
Entertainment	-			-	-	-	-	-	-
Fleet services (including government motor transport)	3,845	1,319	(3,770)	1,394	1,394	-	100.0%	2,972	2,970
Housing	-			-	-	-	-	-	-
Inventory: Clothing material and accessories	-			-	-	-	-	-	-
Inventory: Farming supplies	-			-	-	-	-	-	-
Inventory: Food and food supplies	-			-	-	-	-	-	-
Inventory: Fuel, oil and gas	-			-	-	-	-	-	-
Inventory: Learner and teacher support material	-			-	-	-	-	-	-
Inventory: Materials and supplies	-			-	-	-	-	-	-
Inventory: Medical supplies	-			-	-	-	-	-	-
Inventory: Medicine	-			-	-	-	-	-	-
Medsas inventory interface	-			-	-	-	-	-	-
Inventory: Other supplies	-			-	-	-	-	-	-
Consumable supplies	697	28	(256)	469	468	1	99.8%	266	263
Consumable: Stationery, printing and office supplies	550	544	(193)	901	1,155	(254)	128.2%	1,396	1,407
Operating leases	11,629	(852)	(1,020)	9,757	9,757	-	100.0%	8,279	8,271
Property payments	-	5,020	(469)	4,551	4,550	1	100.0%	-	-
Transport provided: Departmental activity	76	(40)	(36)	-	-	-	-	-	-
Travel and subsistence	3,158	35	(575)	2,618	2,314	304	88.4%	2,850	2,832
Training and development	1,686		(307)	1,379	1,378	1	99.9%	924	924
Operating payments	245	10	(140)	115	134	(19)	116.5%	256	206
Venues and facilities	347	173	(31)	489	500	(11)	102.2%	427	426
Rental and hiring	-	8		8	7	1	87.5%	-	-
Interest and rent on land	-		-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-			-	-	-	-	-	-
Rent on land	-			-	-	-	-	-	-
Transfers and subsidies	46,353	-	(714)	45,639	45,371	268	99.4%	44,329	44,490
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-			-	-	-	-	-	-
Provincial agencies and funds	-			-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-			-	-	-	-	-	-
Municipal agencies and funds	-			-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-			-	-	-	-	-	-
Departmental agencies (non-business entities)	-			-	-	-	-	-	-
Higher education institutions	-			-	-	-	-	-	-
Foreign governments and international organisations	-			-	-	-	-	-	-
Public corporations and private enterprises	44,753	-	-	44,753	44,753	-	100.0%	42,867	42,867
Public corporations	44,753	-	-	44,753	44,753	-	100.0%	42,867	42,867
Subsidies on products and production (pc)	-			-	-	-	-	-	-
Other transfers to public corporations	44,753			44,753	44,753	-	100.0%	42,867	42,867
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-			-	-	-	-	-	-
Other transfers to private enterprises	-			-	-	-	-	-	-
Non-profit institutions	-			-	-	-	-	-	-
Households	1,600	-	(714)	886	618	268	69.8%	1,462	1,623
Social benefits	1,600		(714)	886	618	268	69.8%	1,462	1,623
Other transfers to households	-			-	-	-	-	-	-
Payments for capital assets	1,724	1,271	-	2,995	2,987	8	99.7%	2,196	1,406
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-			-	-	-	-	-	-
Other fixed structures	-			-	-	-	-	-	-
Machinery and equipment	1,724	1,271	-	2,995	2,987	8	99.7%	2,196	1,406
Transport equipment	-			-	-	-	-	-	-
Other machinery and equipment	1,724	1,271		2,995	2,987	8	99.7%	2,196	1,406
Heritage assets	-			-	-	-	-	-	-
Specialised military assets	-			-	-	-	-	-	-
Biological assets	-			-	-	-	-	-	-
Land and sub-soil assets	-			-	-	-	-	-	-
Software and other intangible assets	-			-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	179,274	-	(12,614)	166,660	166,295	365	99.8%	159,575	156,028

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Programme 2: HOUSING NEEDS, PLANNING AND RESEARCH									
	1	2	3	4	5	6	7	8	9
	2023/24							2022/23	
	Adjusted 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. ADMINISTRATION	13,739	-	454	14,193	16,306	(2,113)	114.9%	17,659	16,530
2. POLICY	4,584	-	(218)	4,366	2,349	2,017	53.8%	3,504	3,635
3. PLANNING	8,398	-	-	8,398	8,389	9	99.9%	8,738	8,877
4. RESEARCH	3,401	-	-	3,401	2,804	597	82.4%	2,907	1,771
	30,122	-	236	30,358	29,848	510	98.3%	32,808	30,813
Economic classification									
Current payments	29,780	(23)	(218)	29,539	29,055	484	98.4%	32,315	30,566
Compensation of employees	25,665	-	-	25,665	25,181	484	98.1%	27,015	25,408
Salaries and wages	22,497	-	-	22,497	21,682	815	96.4%	23,790	22,100
Social contributions	3,168	-	-	3,168	3,499	(331)	110.4%	3,225	3,308
Goods and services	4,115	(23)	(218)	3,874	3,874	-	100.0%	5,300	5,158
Administrative fees	18	5	-	23	5	18	21.7%	35	33
Advertising	33	-	-	33	-	33	-	-	-
Minor assets	29	4	-	33	5	28	15.2%	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	50	-	-	50	-	50	-	-	-
Catering: Departmental activities	186	18	-	204	151	53	74.0%	245	237
Communication (G&S)	65	(24)	-	41	-	41	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	849	(1,349)	-	(500)	(476)	(24)	95.2%	195	195
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	762	14	-	776	235	541	30.3%	403	363
Consumable: Stationery, printing and office supplies	78	675	-	753	733	20	97.3%	430	423
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1,925	680	(218)	2,387	3,205	(818)	134.3%	3,889	3,809
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	97	(51)	-	46	-	46	-	-	-
Venues and facilities	23	5	-	28	16	12	57.1%	103	98
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	454	454	454	-	100.0%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	454	454	454	-	100.0%	-	-
Social benefits	-	-	454	454	454	-	100.0%	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	342	23	-	365	339	26	92.9%	493	247
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	342	23	-	365	339	26	92.9%	493	247
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	342	23	-	365	339	26	92.9%	493	247
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	30,122	-	236	30,358	29,848	510	98.3%	32,808	30,813

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Subprogramme: 2.1: ADMINISTRATION

	1	2	3	4	5	6	7	8	9
	2023/24			2022/23					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	13,707	13	-	13,720	15,642	(1,922)	114.0%	17,391	16,450
Compensation of employees	12,064	-	-	12,064	13,200	(1,136)	109.4%	14,554	13,653
Salaries and wages	11,238	-	-	11,238	11,513	(275)	102.4%	12,712	11,752
Social contributions	826	-	-	826	1,687	(861)	204.2%	1,842	1,901
Goods and services	1,643	13	-	1,656	2,442	(786)	147.5%	2,837	2,797
Administrative fees	-	-	-	-	1	(1)	-	30	30
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	27	-	-	27	-	27	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	17	8	-	25	25	-	100.0%	82	82
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	849	(1,349)	-	(500)	(476)	(24)	95.2%	195	195
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	17	225	-	242	241	1	99.6%	215	178
Consumable: Stationery, printing and office supplies	10	571	-	581	580	1	99.8%	66	65
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	626	609	-	1,235	2,071	(836)	167.7%	2,246	2,245
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	97	(51)	-	46	-	46	-	-	-
Venues and facilities	-	-	-	-	-	-	-	3	2
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	454	454	454	-	100.0%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	454	454	454	-	100.0%	-	-
Social benefits	-	-	454	454	454	-	100.0%	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	32	(13)	-	19	210	(191)	1105.3%	268	80
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	32	(13)	-	19	210	(191)	1105.3%	268	80
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	32	(13)	-	19	210	(191)	1105.3%	268	80
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	13,739	-	454	14,193	16,306	(2,113)	114.9%	17,659	16,530

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Subprogramme: 2.2: POLICY

	1	2	3	4	5	6	7	8	9
	2023/24			2022/23					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
i c classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	4,274	(36)	(218)	4,020	2,220	1,800	55.2%	3,504	3,635
Compensation of employees	3,534	-	-	3,534	1,936	1,598	54.8%	2,767	2,980
Salaries and wages	2,753	-	-	2,753	1,464	1,289	53.2%	2,414	2,593
Social contributions	781	-	-	781	472	309	60.4%	353	387
Goods and services	740	(36)	(218)	486	284	202	58.4%	737	655
Administrative fees	-	2	-	2	1	1	50.0%	2	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	2	4	-	6	5	1	83.3%	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	29	-	-	29	24	5	82.8%	124	124
Communication (G&S)	35	(24)	-	11	-	11	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	5	5	-	10	9	1	90.0%	2	1
Consumable: Stationery, printing and office supplies	50	-	-	50	49	1	98.0%	284	284
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	609	(28)	(218)	363	182	181	50.1%	272	194
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	10	5	-	15	14	1	93.3%	53	52
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	310	36	-	346	129	217	37.3%	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	310	36	-	346	129	217	37.3%	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	310	36	-	346	129	217	37.3%	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	4,584	-	(218)	4,366	2,349	2,017	53.8%	3,504	3,635

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Subprogramme: 2.3: PLANNING

	1	2	3	4	5	6	7	8	9
	2023/24			2022/23					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	8,398	-	-	8,398	8,389	9	99.9%	8,545	8,710
Compensation of employees	7,534	-	-	7,534	7,541	(7)	100.1%	7,247	7,414
Salaries and wages	6,753	-	-	6,753	6,507	246	96.4%	6,404	6,567
Social contributions	781	-	-	781	1,034	(253)	132.4%	843	847
Goods and services	864	-	-	864	848	16	98.1%	1,298	1,296
Administrative fees	-	3	-	3	3	-	100.0%	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	50	-	-	50	-	50	-	-	-
Catering: Departmental activities	68	-	-	68	21	47	30.9%	7	7
Communication (G&S)	30	-	-	30	-	30	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2	-	-	2	-	2	-	8	7
Consumable: Stationery, printing and office supplies	18	-	-	18	-	18	-	58	57
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	690	(3)	-	687	822	(135)	119.7%	1,190	1,191
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	6	-	-	6	2	4	33.3%	35	34
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	193	167
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	193	167
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	193	167
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	8,398	-	-	8,398	8,389	9	99.9%	8,738	8,877

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Subprogramme: 2.4: RESEARCH

	1	2	3	4	5	6	7	8	9
	2023/24			2022/23					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	3,401	-	-	3,401	2,804	597	82.4%	2,875	1,771
Compensation of employees	2,533	-	-	2,533	2,504	29	98.9%	2,447	1,361
Salaries and wages	1,753	-	-	1,753	2,198	(445)	125.4%	2,260	1,188
Social contributions	780	-	-	780	306	474	39.2%	187	173
Goods and services	868	-	-	868	300	568	34.6%	428	410
Administrative fees	18	-	-	18	-	18	-	3	3
Advertising	33	-	-	33	-	33	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	72	10	-	82	81	1	98.8%	32	24
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	738	(216)	-	522	(15)	537	(2.9%)	178	177
Consumable: Stationery, printing and office supplies	-	104	-	104	104	-	100.0%	22	17
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	102	-	102	130	(28)	127.5%	181	179
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	7	-	-	7	-	7	-	12	10
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	32	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	32	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	32	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	3,401	-	-	3,401	2,804	597	82.4%	2,907	1,771

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Programme 3: HOUSING DEVELOPMENT	1	2	3	4	5	6	7	8	9
	2023/24							2022/23	
	Adjusted 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. ADMINISTRATION	63,531	-	12,378	75,909	75,855	54	99.9%	76,609	71,289
2. FINANCIAL INTERVENTION	83,200	-	-	83,200	75,127	8,073	90.3%	498,814	498,814
3. INCREMENTAL INTERVENTION	1,014,387	-	-	1,014,387	941,971	72,416	92.9%	748,832	745,379
4. SOCIAL AND RENTAL INTERVENTION	-	-	-	-	-	-	-	4,040	1,025
5. RURAL INTERVENTION	424,287	-	-	424,287	415,871	8,416	98.0%	457,984	457,887
	1,585,405	-	12,378	1,597,783	1,508,824	88,959	94.4%	1,786,279	1,774,394
Economic classification									
Current payments	61,985	(300)	12,118	73,803	73,783	20	100.0%	75,505	70,680
Compensation of employees	54,184	(300)	(2,000)	51,884	51,876	8	100.0%	55,040	51,475
Salaries and wages	37,312	(300)	-	37,012	43,830	(6,818)	118.4%	43,508	43,817
Social contributions	16,872	-	(2,000)	14,872	8,046	6,826	54.1%	11,532	7,688
Goods and services	7,801	-	14,118	21,919	21,907	12	99.9%	20,465	19,205
Administrative fees	586	-	-	586	364	222	62.1%	311	183
Advertising	-	153	-	153	301	(148)	196.7%	-	-
Minor assets	27	28	-	55	54	1	98.2%	48	47
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	14	17	-	31	32	(1)	103.2%	73	69
Communication (G&S)	264	104	-	368	548	(180)	148.9%	9	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	404	(2,815)	10,000	7,589	6,811	778	89.7%	8,577	7,917
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	113	(113)	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	930	571	-	1,501	867	634	57.8%	545	539
Consumable: Stationery, printing and office supplies	815	212	-	1,027	1,036	(9)	100.9%	946	944
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	4,651	14	4,118	8,783	9,839	(1,056)	112.0%	9,802	9,411
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	13	16	-	29	15	14	51.7%	-	-
Venues and facilities	97	1,700	-	1,797	1,865	(68)	103.8%	154	95
Rental and hiring	-	-	-	-	62	(62)	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1,521,874	300	260	1,522,434	1,433,526	88,908	94.2%	1,709,670	1,703,105
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1,521,874	300	260	1,522,434	1,433,526	88,908	94.2%	1,709,670	1,703,105
Social benefits	-	300	260	560	557	3	99.5%	-	-
Other transfers to households	1,521,874	-	-	1,521,874	1,432,969	88,905	94.2%	1,709,670	1,703,105
Payments for capital assets	1,546	-	-	1,546	1,515	31	98.0%	1,104	609
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1,546	-	-	1,546	1,515	31	98.0%	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1,546	-	-	1,546	1,515	31	98.0%	-	-
Heritage assets	-	-	-	-	-	-	-	1,104	609
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	1,585,405	-	12,378	1,597,783	1,508,824	88,959	94.4%	1,786,279	1,774,394

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Subprogramme: 3.1: ADMINISTRATION

	1	2	3	4	5	6	7	8	9
	2023/24			2022/23					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
ic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	61,985	(300)	12,118	73,803	73,783	20	100.0%	75,505	70,680
Compensation of employees	54,184	(300)	(2,000)	51,884	51,876	8	100.0%	55,040	51,475
Salaries and wages	37,312	(300)		37,012	43,830	(6,818)	118.4%	43,508	43,817
Social contributions	16,872		(2,000)	14,872	8,046	6,826	54.1%	11,532	7,658
Goods and services	7,801	-	14,118	21,919	21,907	12	99.9%	20,465	19,205
Administrative fees	586			586	364	222	62.1%	311	183
Advertising	-	153		153	301	(148)	196.7%	-	-
Minor assets	27	28		55	54	1	98.2%	48	47
Audit costs: External	-			-	-	-	-	-	-
Bursaries: Employees	-			-	-	-	-	-	-
Catering: Departmental activities	14	17		31	32	(1)	103.2%	73	69
Communication (G&S)	264	104		368	548	(180)	148.9%	9	-
Computer services	-			-	-	-	-	-	-
Consultants: Business and advisory services	404	(2,815)	10,000	7,589	6,811	778	89.7%	8,577	7,917
Infrastructure and planning services	-			-	-	-	-	-	-
Laboratory services	-			-	-	-	-	-	-
Scientific and technological services	-			-	-	-	-	-	-
Legal services	-			-	-	-	-	-	-
Contractors	-			-	113	(113)	-	-	-
Agency and support / outsourced services	-			-	-	-	-	-	-
Entertainment	-			-	-	-	-	-	-
Fleet services (including government motor transport)	-			-	-	-	-	-	-
Housing	-			-	-	-	-	-	-
Inventory: Clothing material and accessories	-			-	-	-	-	-	-
Inventory: Farming supplies	-			-	-	-	-	-	-
Inventory: Food and food supplies	-			-	-	-	-	-	-
Inventory: Fuel, oil and gas	-			-	-	-	-	-	-
Inventory: Learner and teacher support material	-			-	-	-	-	-	-
Inventory: Materials and supplies	-			-	-	-	-	-	-
Inventory: Medical supplies	-			-	-	-	-	-	-
Inventory: Medicine	-			-	-	-	-	-	-
Medsas inventory interface	-			-	-	-	-	-	-
Inventory: Other supplies	-			-	-	-	-	-	-
Consumable supplies	930	571		1,501	867	634	57.8%	545	539
Consumable: Stationery, printing and office supplies	815	212		1,027	1,036	(9)	100.9%	946	944
Operating leases	-			-	-	-	-	-	-
Property payments	-			-	-	-	-	-	-
Transport provided: Departmental activity	-			-	-	-	-	-	-
Travel and subsistence	4,651	14	4,118	8,783	9,839	(1,056)	112.0%	9,802	9,411
Training and development	-			-	-	-	-	-	-
Operating payments	13	16		29	15	14	51.7%	-	-
Venues and facilities	97	1,700		1,797	1,865	(68)	103.8%	154	95
Rental and hiring	-			-	62	(62)	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-			-	-	-	-	-	-
Rent on land	-			-	-	-	-	-	-
Transfers and subsidies	-	300	260	560	557	3	99.5%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-			-	-	-	-	-	-
Provincial agencies and funds	-			-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-			-	-	-	-	-	-
Municipal agencies and funds	-			-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-			-	-	-	-	-	-
Departmental agencies (non-business entities)	-			-	-	-	-	-	-
Higher education institutions	-			-	-	-	-	-	-
Foreign governments and international organisations	-			-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-			-	-	-	-	-	-
Other transfers to public corporations	-			-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-			-	-	-	-	-	-
Other transfers to private enterprises	-			-	-	-	-	-	-
Non-profit institutions	-			-	-	-	-	-	-
Households	-	300	260	560	557	3	99.5%	-	-
Social benefits	-	300	260	560	557	3	99.5%	-	-
Other transfers to households	-			-	-	-	-	-	-
Payments for capital assets	1,546	-	-	1,546	1,515	31	98.0%	1,104	609
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-			-	-	-	-	-	-
Other fixed structures	-			-	-	-	-	-	-
Machinery and equipment	1,546	-	-	1,546	1,515	31	98.0%	-	-
Transport equipment	-			-	-	-	-	-	-
Other machinery and equipment	1,546			1,546	1,515	31	98.0%	1,104	609
Heritage assets	-			-	-	-	-	-	-
Specialised military assets	-			-	-	-	-	-	-
Biological assets	-			-	-	-	-	-	-
Land and sub-soil assets	-			-	-	-	-	-	-
Software and other intangible assets	-			-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	63,531	-	12,378	75,909	75,855	54	99.9%	76,609	71,289

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Subprogramme: 3.2: FINANCIAL INTERVENTION

	1	2	3	4	5	6	7	8	9
	2023/24			2022/23					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
onomic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	-	-	-
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	83,200	-	-	83,200	75,127	8,073	90.3%	498,814	498,814
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	83,200	-	-	83,200	75,127	8,073	90.3%	498,814	498,814
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	83,200	-	-	83,200	75,127	8,073	90.3%	498,814	498,814
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
total	83,200	-	-	83,200	75,127	8,073	90.3%	498,814	498,814

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Subprogramme: 3.3: INCREMENTAL INTERVENTION									
	1	2	3	4	5	6	7	8	9
				2023/24			2022/23		
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
c classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages									
Social contributions									
Goods and services	-	-	-	-	-	-	-	-	-
Administrative fees									
Advertising									
Minor assets									
Audit costs: External									
Bursaries: Employees									
Catering: Departmental activities									
Communication (G&S)									
Computer services									
Consultants: Business and advisory services									
Infrastructure and planning services									
Laboratory services									
Scientific and technological services									
Legal services									
Contractors									
Agency and support / outsourced services									
Entertainment									
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies									
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies									
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies									
Consumable: Stationery, printing and office supplies									
Operating leases									
Property payments									
Transport provided: Departmental activity									
Travel and subsistence									
Training and development									
Operating payments									
Venues and facilities									
Rental and hiring									
Interest and rent on land	-	-	-		-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))									
Rent on land									
Transfers and subsidies	1,014,387	-	-	1,014,387	941,971	72,416	92.9%	748,832	745,379
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts									
Municipal agencies and funds									
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Departmental agencies (non-business entities)									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)									
Other transfers to public corporations									
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)									
Other transfers to private enterprises									
Non-profit institutions									
Households	1,014,387	-	-	1,014,387	941,971	72,416	92.9%	748,832	745,379
Social benefits									
Other transfers to households	1,014,387			1,014,387	941,971	72,416	92.9%	748,832	745,379
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment									
Other machinery and equipment									
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payment for financial assets	1,014,387	-	-	1,014,387	941,971	72,416	92.9%	748,832	745,379

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Subprogramme: 3.4: SOCIAL AND RENTAL INTERVENTION

	1	2	3	4	5	6	7	8	9
				2023/24				2022/23	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages									
Social contributions									
Goods and services	-	-	-	-	-	-	-	-	-
Administrative fees									
Advertising									
Minor assets									
Audit costs: External									
Bursaries: Employees									
Catering: Departmental activities									
Communication (G&S)									
Computer services									
Consultants: Business and advisory services									
Infrastructure and planning services									
Laboratory services									
Scientific and technological services									
Legal services									
Contractors									
Agency and support / outsourced services									
Entertainment									
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies									
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies									
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies									
Consumable: Stationery, printing and office supplies									
Operating leases									
Property payments									
Transport provided: Departmental activity									
Travel and subsistence									
Training and development									
Operating payments									
Venues and facilities									
Rental and hiring									
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))									
Rent on land									
Transfers and subsidies	-	-	-	-	-	-	-	4,040	1,025
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts									
Municipal agencies and funds									
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds									
Departmental agencies (non-business entities)									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)									
Other transfers to public corporations									
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)									
Other transfers to private enterprises									
Non-profit institutions									
Households	-	-	-	-	-	-	-	4,040	1,025
Social benefits									
Other transfers to households								4,040	1,025
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings									
Other fixed structures									
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment									
Other machinery and equipment									
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payment for financial assets									
Total	-	-	-	-	-	-	-	4,040	1,025

DEPARTMENT OF HUMAN SETTLEMENTS

Annual Financial Statements ended 31 March 2024

Subprogramme: 3.5: RURAL INTERVENTION

	1	2	3	4	5	6	7	8	9
	2023/24			2022/23					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	-	-	-
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	424,287	-	-	424,287	415,871	8,416	98.0%	457,984	457,887
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	424,287	-	-	424,287	415,871	8,416	98.0%	457,984	457,887
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	424,287	-	-	424,287	415,871	8,416	98.0%	457,984	457,887
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	424,287	-	-	424,287	415,871	8,416	98.0%	457,984	457,887

DEPARTMENT OF HUMAN SETTLEMENTS
Annual Financial Statements ended 31 March 2024

NORTH WEST: HUMAN SETTLEMENTS
Notes to the Appropriation Statement

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 1 (A-H) to the Annual Financial Statements.

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

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

3 Detail on payments for financial assets

Detail of these transactions per programme can be viewed in the note to Payments for financial assets to the Annual Financial Statements.

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

4.1 Per programme:

Programme name
ADMINISTRATION

Final Budget R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Budget %
166,660	166,295	365	0%

N/A

Programme name
HOUSING NEEDS, PLANNING AND RESEARCH

30,358	29,848	510	2%
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Explanation of variance

Programme name
HOUSING DEVELOPMENT

1,597,783	1,508,824	88,959	6%
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Underspending spending was as a result of late appointment of service providers and enrolment by NHBRC for ISUPG related projects.

(In the case of surpluses on programmes, a detailed explanation must be given as to whether it is as a result of a saving or underspending.)

4.2 Per economic classification:

Current expenditure

Compensation of employees
Goods and services
Interest and rent on land

Final Budget R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Budget %
-----------------------	--------------------------------	-------------------	---

149,960	149,380	580	0%
71,408	71,395	13	0%

Transfers and subsidies

Provinces and municipalities
Departmental agencies and accounts
Higher education institutions
Public corporations and private enterprises
Foreign governments and international organisations
Non-profit institutions
Households

44,753	44,753	-	0%
1,523,774	1,434,598	89,176	6%

Payments for capital assets

Buildings and other fixed structures
Machinery and equipment
Heritage assets
Specialised military assets
Biological assets
Land and subsoil assets
Software and other intangible assets

4,906	4,841	65	1%
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Payments for financial assets

Underspending was as a result of late appointment of service providers and enrolment by NHBRC for ISUPG related projects.

4.3 Per conditional grant

Only show the conditional grants applicable to the department

HUMAN SETTLEMENTS DEVEL GRANT
INFORM SETTLE UPGR PART GRNT PROV

Final Budget R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Budget %
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1,167,173	1,166,718	455	0%
354,701	266,251	88,450	25%

Underspending spending was as a result of late appointment of service providers and enrolment by NHBRC for ISUPG related projects.

DEPARTMENT OF HUMAN SETTLEMENTS
Annual Financial Statements ended 31 March 2024

NORTH WEST: HUMAN SETTLEMENTS

Statement of Financial Performance

	Note	2023/24 R'000	2022/23 R'000
REVENUE			
Annual appropriation	1	1,794,801	1,978,662
Statutory appropriation	2	-	-
Departmental revenue	3	1,184	7,411
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		1,795,985	1,986,073
EXPENDITURE			
Current expenditure			
Compensation of employees	5	149,380	142,195
Goods and services	6	71,395	69,184
Interest and rent on land	7	-	-
Aid assistance	4	-	-
Total current expenditure		220,775	211,379
Transfers and subsidies			
Transfers and subsidies	9	1,479,351	1,747,595
Aid assistance	4	-	-
Total transfers and subsidies		1,479,351	1,747,595
Expenditure for capital assets			
Tangible assets	10	4,841	2,261
Intangible assets	10	-	-
Total expenditure for capital assets		4,841	2,261
Unauthorised expenditure approved without funding		-	-
Payments for financial assets	8	-	-
TOTAL EXPENDITURE		1,704,967	1,961,235
SURPLUS/(DEFICIT) FOR THE YEAR		91,018	24,838
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		89,834	17,427
Annual appropriation		929	10,862
Statutory Appropriation		-	-
Conditional grants		88,905	6,565
Departmental revenue and NRF Receipts	19	1,184	7,411
Aid assistance	4	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		91,018	24,838

NORTH WEST: HUMAN SETTLEMENTS

Statement of Financial Position

	Note	2023/24 R'000	2022/23 R'000
ASSETS			
Current Assets		92,872	17,853
Cash and cash equivalents	11	92,529	17,765
Other financial assets	12	-	-
Prepayments and advances	13	-	-
Receivables	14	343	88
Loans	16	-	-
Aid assistance prepayments	4	-	-
Aid assistance receivable	4	-	-
Non-Current Assets		-	-
Investments	15	-	-
Prepayments and advances	13	-	-
Receivables	14	-	-
Loans	16	-	-
Other financial assets	12	-	-
TOTAL ASSETS		92,872	17,853
LIABILITIES			
Current Liabilities		92,857	17,853
Voted funds to be surrendered to the Revenue Fund	17	89,834	17,427
Statutory Appropriation to be surrendered to the Revenue Fund	18	-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	19	73	316
Bank overdraft	20	-	-
Payables	21	2,950	110
Aid assistance repayable	4	-	-
Aid assistance unutilised	4	-	-
Non-Current Liabilities		-	-
Payables	22	-	-
TOTAL LIABILITIES		92,857	17,853
NET ASSETS		15	-
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		15	-
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-	-
TOTAL		15	-

NORTH WEST: HUMAN SETTLEMENTS

Statement of Changes in Net Assets

NET ASSETS		2023/24 R'000	2022/23 R'000
	Note		
Capitalisation Reserves			
Opening balance		-	-
Transfers:			
Movement in Equity			-
Movement in Operational Funds			-
Other movements			-
Closing balance		-	-
Recoverable revenue			
Opening balance		-	16
Transfers		15	-16
Irrecoverable amounts written off	8.3		-
Debts revised			-
Debts recovered (included in departmental receipts)			-16
Debts raised		15	-
Closing balance		15	-
Retained funds			
Opening balance		-	-
Transferred from voted funds to be surrendered (Parliament/Legislatures ONLY)			-
Utilised during the year			-
Other			-
Closing balance		-	-
Revaluation Reserves			
Opening balance		-	-
Revaluation adjustment (Housing departments)			-
Transfers			-
Other			-
Closing balance		-	-
Unauthorised expenditure			
Opening balance		-	-
Unauthorised expenditure - current year		-	-
Relating to overspending of the vote or main division within the vote			-
Incurred not in accordance with the purpose of the vote or main division			-
Amounts approved by Parliament/Legislature with funding			-
Amounts approved by Parliament/Legislature without funding and derecognised		-	-
Current			-
Capital			-
Transfers and subsidies			-
Amounts recoverable			-
Amounts written off			-
Closing balance		-	-
TOTAL		15	-

NORTH WEST: HUMAN SETTLEMENTS

Cash Flow Statement

	Note	2023/24 R'000	2022/23 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		1,796,042	1,986,173
Annual appropriated funds received	1.1	1,794,801	1,978,662
Statutory appropriated funds received	2	-	-
Departmental revenue received	3	1,241	7,511
Interest received	3.3	-	-
NRF Receipts		-	-
Aid assistance received	4	-	-
Net (increase)/ decrease in working capital		2,585	382
Surrendered to Revenue Fund		-18,954	-62,104
Surrendered to RDP Fund/Donor		-	-
Current payments		-220,775	-211,379
Interest paid	7	-	-
Payments for financial assets		-	-
Transfers and subsidies paid		-1,479,351	-1,747,595
Net cash flow available from operating activities	23	79,547	-34,523
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	10	-4,841	-2,261
Proceeds from sale of capital assets	3.4	43	-
(Increase)/ decrease in loans		-	-
(Increase)/ decrease in investments		-	-
(Increase)/ decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	14	-	-
Net cash flows from investing activities		-4,798	-2,261
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		15	-16
Increase/ (decrease) in non-current payables		-	-
Net cash flows from financing activities		15	-16
Net increase/ (decrease) in cash and cash equivalents		74,764	-36,800
Cash and cash equivalents at beginning of period		17,765	54,565
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	24	92,529	17,765

NORTH WEST: HUMAN SETTLEMENTS

Notes to the Annual Financial Statements

1

1.1 Annual Appropriation

	2023/24			2022/23		
	Final Budget R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Final Budget R'000	Appropriation Received R'000	Funds not requested/ not received R'000
Programmes						
1) ADMINISTRATION	166,660	166,660	-	159,575	159,575	-
2) HOUSING NEEDS, PLANNING AND RESEARCH	30,358	30,358	-	32,808	32,808	-
3) HOUSING DEVELOPMENT	1,597,783	1,597,783	-	1,786,279	1,786,279	-
Total	1,794,801	1,794,801	-	1,978,662	1,978,662	-

Provide an explanation for funds not requested/not received

	Note	2023/24 R'000	2022/23 R'000
1.2 Conditional grants**			
Total grants received	46	1,521,874	1,709,670
Provincial grants included in Total Grants received		-	-

(** It should be noted that the Conditional grants are included in the amounts per the Final Appropriation in Note 1.1)

Include discussion where deemed relevant

2 Statutory Appropriation

	2023/24 R'000	2022/23 R'000
	-	-
Actual Statutory Appropriation received	-	-
Statutory Appropriation not requested / not received	-	-

Include discussion where deemed relevant

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	158	144
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	-	-
Sales of capital assets	3.4	43	-
Transactions in financial assets and liabilities	3.5	1,083	7,367
Transfers received	3.6	-	-
Total revenue collected		1,284	7,511
Less: Own revenue included in appropriation	19	100	100
Departmental revenue collected		1,184	7,411

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
3.1 Sales of goods and services other than capital assets	3		
Sales of goods and services produced by the department		158	144
Sales by market establishment		-	-
Administrative fees		-	-
Other sales		158	144
Sales of scrap, waste and other used current goods		-	-
Total		158	144

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
3.2 Fines, penalties and forfeits	3		
Fines		-	-
Penalties		-	-
Forfeits		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
3.3 Interest, dividends and rent on land	3		
Interest		-	-
Dividends		-	-
Rent on land		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
3.4 Sales of capital assets	3	43	-
Tangible capital assets			
Buildings and other fixed structures		-	-
Machinery and equipment		43	-
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		43	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
3.5 Transactions in financial assets and liabilities	3		
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Other Receipts including Recoverable Revenue		1,083	7,367
Gains on GFECRA		-	-
Total		1,083	7,367

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
3.6 Transfers received	3		
Other governmental units		-	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
3.6.1 Gifts, donations and sponsorships received in-kind (not included in the main note or sub note)	ANNEXURE 1H		
(Treasury Regulation 21.2.4)			
Gifts		-	-
Donations		-	-
Sponsorships		-	-
Total		-	-

Include discussion where deemed relevant

3.7 Cash received not recognised (not included in the main note) - 2023/24			
Name of entity	Amount received R'000	Amount paid to Revenue Fund R'000	Balance R'000
Total	-	-	-
Cash received not recognised (not included in the main note) - 2022/23			
Name of entity	Amount received R'000	Amount paid to Revenue Fund R'000	Balance R'000
Total	-	-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
4 Aid Assistance			
Opening Balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		-	-
Transferred to/from retained funds		-	-
Paid during the year		-	-
Closing Balance		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
4.1 Analysis of balance by source	4		
Aid assistance from RDP		-	-
Aid assistance from other sources		-	-
CARA Funds		-	-
Closing Balance		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
4.2 Analysis of balance			
Aid assistance receivable			-
Aid assistance prepayments (Not expensed)			-
Aid assistance unutilised			-
Aid assistance repayable			-
Closing balance	4	-	-
Aid assistance not requested/not received			-
Include discussion where deemed relevant			

4.2.1 Aid assistance prepayments (expensed) - 2023/24 ("prepayments expensed" not permitted from 1 April 2024)

	Amount as at 1 April 2023 R'000	Less: Received in the current year R'000	Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2024 R'000
Goods and services	-				-
Interest and rent on land	-				-
Transfers and subsidies	-				-
Capital assets	-				-
Other	-				-
Closing balance	-	-	-	-	-

Include discussion where deemed relevant

Aid assistance prepayments (expensed) - 2022/23

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

Include discussion where deemed relevant

	Note	2022/23 R'000
4.3 Prior period error		
Nature of prior period error		
Relating to 20WW/XX (affecting the opening balance)		-
Relating to 2022/23		-
Total prior period errors		-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
4.4 Aid assistance expenditure per economic classification			
Current		-	-
Capital	10	-	-
Transfers and subsidies		-	-
Total aid assistance expenditure		-	-

Include discussion where deemed relevant

		2023/24 R'000	2022/23 R'000
4.5 Aid assistance received in kind (not included in the main note)	ANNEXURE 11		
List aid assistance received in kind			-
Total aid assistance received in kind		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
5 Compensation of Employees			
5.1 Salaries and wages			
Basic salary		105,653	97,477
Performance award		-	462
Service Based		577	207
Compensative/circumstantial		434	502
Periodic payments		-	-
Other non-pensionable allowances		20,155	23,338
Total		126,819	121,986

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
5.2 Social Contributions			
Employer contributions			
Pension		13,514	12,193
Medical		8,781	7,732
UIF		-	-
Bargaining council		35	34
Official unions and associations		-	-
Insurance		231	250
Total		22,561	20,209
Total compensation of employees		149,380	142,195

Average number of employees

291 299

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
6 Goods and services			
Administrative fees		678	382
Advertising		927	428
Minor assets	6.1	163	91
Bursaries (employees)		335	88
Catering		509	877
Communication		2,784	204
Computer services	6.2	3,016	5,426
Consultants: Business and advisory services		6,900	8,183
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		4,669	1,867
Contractors		113	323
Agency and support / outsourced services		-	-
Entertainment		-	-
Audit cost – external	6.3	11,702	13,176
Fleet services		1,392	2,970
Inventories	6.4	-	-
Consumables	6.5	4,494	3,939
Housing		-	-
Operating leases		9,757	8,271
Property payments	6.6	4,551	5,156
Rental and hiring		70	-
Transport provided as part of the departmental activities		68	-
Travel and subsistence	6.7	15,359	16,055
Venues and facilities		2,381	619
Training and development		1,378	924
Other operating expenditure	6.8	149	205
Total		71,395	69,184

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
6.1 Minor assets	6	163	91
Tangible capital assets			
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		163	91
Land and subsoil assets		-	-
Specialised military assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		163	91
Include discussion where deemed relevant			
	Note	2023/24 R'000	2022/23 R'000
6.2 Computer services	6		
SITA computer services		2,013	4,394
External computer service providers		1,003	1,032
Total		3,016	5,426
Include discussion where deemed relevant			
	Note	2023/24 R'000	2022/23 R'000
6.3 Audit cost – external	6		
Regularity audits		11,702	13,176
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
Total		11,702	13,176
Include discussion where deemed relevant			
	Note	2023/24 R'000	2022/23 R'000
6.4 Inventories	6		
Clothing material and accessories		-	-
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning and teaching support material		-	-
Materials and supplies		-	-
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies		-	-
Total	6.4.1	-	-
6.4.1 Other Supplies			
Ammunition and security supplies		-	-
Assets for distribution		-	-
Machinery and equipment		-	-
School furniture		-	-
Sports and recreation		-	-
Library material		-	-
Other assets for distribution		-	-
Total	6.4	-	-
Include discussion where deemed relevant			
	Note	2023/24 R'000	2022/23 R'000
6.5 Consumables	6		
Consumable supplies		1,570	1,158
Uniform and clothing		-	-
Household supplies		1,157	1,059
Building material and supplies		295	33
Communication accessories		-	-
IT consumables		118	66
Other consumables		-	-
Stationery, printing and office supplies		2,924	2,781
Total		4,494	3,939
Include discussion where deemed relevant			
	Note	2023/24 R'000	2022/23 R'000
6.6 Property payments	6		
Municipal services		-	-
Property management fees		-	-
Property maintenance and repairs		-	-
Other		4,551	5,156
Total		4,551	5,156
Include discussion where deemed relevant			

			2023/24 R'000	2022/23 R'000
6.7	Travel and subsistence	Note 6		
	Local		15,359	16,055
	Foreign		-	-
	Total		15,359	16,055
<i>Include discussion where deemed relevant</i>				
6.8	Other operating expenditure	Note 6		
	Professional bodies, membership and subscription fees		-	-
	Resettlement costs		53	59
	Other		96	146
	Total		149	205
<i>Include discussion where deemed relevant</i>				
6.9	Remuneration of members of a commission or committee of inquiry (Included in Consultants: Business and advisory services)			
	<i>(Treasury Regulation 20.2.4)</i>			
	Name of Commission / Committee of inquiry			
				-
	Total		-	-
<i>Include discussion where deemed relevant</i>				
7	Interest and Rent on Land	Note		
	Interest paid		-	-
	Rent on land		-	-
	Total		-	-
<i>Include discussion where deemed relevant</i>				
8	Payments for financial assets	Note		
	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	-	-
	Forex losses	8.5	-	-
	Debt take overs		-	-
	Losses on GFECRA		-	-
	Total		-	-
<i>Include discussion where deemed relevant</i>				
8.1	Other material losses	Note 8		
	Nature of other material losses			
	(Group major categories, but list material items)			
				-
	Total		-	-
<i>Include discussion where deemed relevant</i>				

			2023/24 R'000	2022/23 R'000
8.2 Other material losses written off	Note			
Nature of losses	8			
(Group major categories, but list material items)				
Total			-	-
Include discussion where deemed relevant				
8.3 Debts written off	Note		2023/24 R'000	2022/23 R'000
Nature of debts written off	8			
(Group major categories, but list material items: (debt written off relating to irregular				
Irregular expenditure written off				-
Total			-	-
Recoverable revenue written off				-
Total			-	-
Other debt written off				-
Total			-	-
Total debt written off			-	-
Include discussion where deemed relevant				
8.4 Details of theft	Note		2023/24 R'000	2022/23 R'000
Nature of theft	8			
(Group major categories, but list material items)				
				-
Total			-	-
Include discussion where deemed relevant				
8.5 Forex losses	Note		2023/24 R'000	2022/23 R'000
Nature of losses	8			
(Group major categories, but list material items)				
				-
Total			-	-
Include discussion where deemed relevant				
9 Transfers and Subsidies	Note		2023/24 R'000	2022/23 R'000
Provinces and municipalities	47, 48			-
Departmental agencies and accounts	ANNEXURE 1B	-	-	-
Higher education institutions	ANNEXURE 1C	-	-	-
Foreign governments and international organisations	ANNEXURE 1E	-	-	-
Public corporations and private enterprises	ANNEXURE 1D	44,753	42,867	
Non-profit institutions	ANNEXURE 1F	-	-	-
Households	ANNEXURE 1G	1,434,598	1,704,728	
Total		1,479,351	1,747,595	
Include discussion where deemed relevant				

	Note	2023/24 R'000	2022/23 R'000
9.1 Gifts, donations and sponsorships made in kind (not included in the main note)	ANNEXURE 1J		
Gifts		-	-
Donations		-	-
Sponsorships		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
10 Expenditure for capital assets			
Tangible capital assets		4,841	2,261
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		4,841	2,261
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		4,841	2,261

Include discussion where deemed relevant

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 - 2023/24

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible capital assets	4,841	-	4,841
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	4,841	-	4,841
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	4,841	-	4,841

Include discussion where deemed relevant

10.2 Analysis of funds utilised to acquire capital assets - 2022/23

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible capital assets	2,261	-	2,261
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	2,261	-	2,261
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	2,261	-	2,261

Include discussion where deemed relevant

	2023/24 R'000	2022/23 R'000
10.3 Finance lease expenditure included in Expenditure for capital assets		
Tangible capital assets		
Buildings and other fixed structures		-
Heritage assets		-
Machinery and equipment	1,239	-
Specialised military assets		-
Land and subsoil assets		-
Biological assets		-
Total	1,239	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
11 Cash and Cash Equivalents			
Consolidated Paymaster General Account		92,529	17,765
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		92,529	17,765

Indicate the amount of significant cash and cash equivalent balances held by the department that are not available for use

Indicate any amounts of undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments, indicating any restrictions on the use of these facilities; and the amount and nature of restricted cash balances.

	Note	2023/24 R'000	2022/23 R'000
12 Other Financial Assets			
Current			
Local			-
Total		-	-
Foreign			-
Total		-	-
Total Current other financial assets		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
Non-Current			
Local			-
Total		-	-
Foreign			-
Total		-	-
Total Non-Current other financial assets		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
13 Prepayments and Advances			
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	-	-

Include discussion where deemed relevant

13.1 Advances paid (Not expensed)

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

Include discussion where deemed relevant

	Note	Balance as at 1 April 2022	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year advances	Balance as at 31 March 2023
	13	R'000	R'000	R'000	R'000	R'000
Advances paid (Not expensed)		-	-	-	-	-
National departments		-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other institutions		-	-	-	-	-
Total		-	-	-	-	-

Include discussion where deemed relevant

13.2 Prepayments (Not expensed)

	Note	Balance as at 1 April 2023	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year prepayments	Balance as at 31 March 2024
	13	R'000	R'000	R'000	R'000	R'000
<i>Listed by economic classification</i>		-	-	-	-	-
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-

Include discussion where deemed relevant

	Note	Balance as at 1 April 2022	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year prepayments	Balance as at 31 March 2023
	13	R'000	R'000	R'000	R'000	R'000
Prepayments (Not expensed)		-	-	-	-	-
<i>Listed by economic classification</i>		-	-	-	-	-
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-

Include discussion where deemed relevant

13.3 Prepayments (Expensed) ("prepayments expensed" not permitted from 1 April 2024)

	Balance as at 1 April 2023	Less: Amount expensed in the current year	Add: Current Year prepayments	Amount as at 31 March 2024
	R'000	R'000	R'000	R'000
<i>Listed by economic classification</i>	-	-	-	-
Goods and services	-	-	-	-
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-

Include discussion where deemed relevant

	Balance as at 1 April 2022	Less: Received in the current year	Add: Current Year prepayments	Amount as at 31 March 2023
	R'000	R'000	R'000	R'000
Prepayments (Expensed)	-	-	-	-
<i>Listed by economic classification</i>	-	-	-	-
Goods and services	-	-	-	-
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-

Include discussion where deemed relevant

13.4 Advances paid (Expensed) ("advances expensed" not permitted from 1 April 2024)

	Balance as at 1 April 2023 R'000	Less: Received in the current year R'000	Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2024 R'000
National departments	-				-
Provincial departments	-				-
Public entities	5,381	-5,381	-29,899	35,953	6,054
Other institutions	-				-
Total	5,381	-5,381	-29,899	35,953	6,054

Include discussion where deemed relevant

	Balance as at 1 April 2022 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Amount as at 31 March 2023 R'000
Advances paid (Expensed)					
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-50,182	55,563	5,381
Other institutions	-	-	-	-	-
Total	-	-	-50,182	55,563	5,381

Include discussion where deemed relevant

	Note	2023/24			2022/23		
		Current R'000	Non-current R'000	Total R'000	Current R'000	Non-current R'000	Total R'000
14 Receivables							
Claims recoverable	14.1	343		343	6	-	6
Trade receivables	14.2			-	-	-	-
Recoverable expenditure	14.3			-	-	-	-
Staff debt	14.4			-	82	-	82
Other receivables	14.5			-	-	-	-
Total		343	-	343	88	-	88

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
14.1 Claims recoverable	14		
National departments			-
Provincial departments		343	6
Foreign governments			-
Public entities			-
Private enterprises			-
Higher education institutions			-
Households and non-profit institutions			-
Local governments			-
Total		343	6

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
14.2 Trade receivables	14		
(Group major categories, but list material items)			
Total		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
14.3 Recoverable expenditure	14		
(Group major categories, but list material items)			
Total		-	-

Include discussion where deemed relevant

		Note	2023/24 R'000	2022/23 R'000
14.4	Staff debt (Group major categories, but list material items)	14		
	Staff debts			82
	Total		-	82
Include discussion where deemed relevant				
		Note	2023/24 R'000	2022/23 R'000
14.5	Other receivables (Group major categories, but list material items)	14		
	Unauthorised expenditure			-
	Irregular expenditure			-
	Fruitless and wasteful expenditure			-
	Total		-	-
Include discussion where deemed relevant				
		Note	2023/24 R'000	2022/23 R'000
14.6	Impairment of receivables			
	Estimate of impairment of receivables			-
	Total		-	-
Include discussion where deemed relevant				
		Note	2023/24 R'000	2022/23 R'000
15	Investments			
	Non-Current			
	Shares and other equity (List investments at cost)			
				-
	Total		-	-
		Note	2023/24 R'000	2022/23 R'000
	Securities other than shares (List investments at cost)	Annex 2A		
				-
	Total		-	-
	Total non-current investments		-	-
		Note	2023/24 R'000	2022/23 R'000
	Analysis of non current investments			
	Opening balance		-	-
	Additions in cash			-
	Disposals for cash			-
	Non-cash movements			-
	Closing balance		-	-
Include discussion where deemed relevant				
		Note	2023/24 R'000	2022/23 R'000
15.1	Impairment of investments			
	Estimate of impairment of investments			-
	Total		-	-
Include discussion where deemed relevant				

	Note	2023/24 R'000	2022/23 R'000
16 Loans			
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
Total		<u>-</u>	<u>-</u>

	Note	2023/24 R'000	2022/23 R'000
Analysis of Balance			
Opening balance		-	-
New Issues			-
Repayments			-
Write-offs			-
Closing balance		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
16.1 Impairment of loans			
Estimate of impairment of loans			-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
17 Voted Funds to be surrendered to the Revenue Fund			
Opening balance		17,427	54,897
Prior period error	17.2		
As restated		17,427	54,897
Transfer from statement of financial performance (as restated)		89,834	17,427
Add: Unauthorised expenditure for current year			-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure (Parliament/Legislatures ONLY)	17.1		-
Paid during the year		-17,427	-54,897
Closing balance		<u>89,834</u>	<u>17,427</u>

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
17.1 Voted funds/(Excess expenditure) transferred to the retained funds (Parliament/Legislatures ONLY)	17		
Opening balance			-
Transfer from the statement of financial performance			-
Transfer from Departmental Revenue to defray excess expenditure	19		-
Closing balance		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
17.2 Prior period error			
Nature of prior period error	17		
Relating to 20WW/XX (affecting the opening balance)			-
Relating to 2022/23			-
Total			<u>-</u>

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
17.3 Reconciliation of unspent conditional grants	1.2		
Total conditional grants received		1,521,874	1,709,670
Total conditional grants spent		-1,432,969	-1,703,105
Unspent conditional grants to be surrendered		88,905	6,565
Less: Paid to the Provincial Revenue Fund by Provincial department			-
Approved for rollover			-
Not approved for rollover			-
Due by the Provincial Revenue Fund		<u>88,905</u>	<u>6,565</u>

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
18 Statutory Appropriation to be surrendered to the Revenue Fund			
Opening balance		-	-
Prior period error	18.1		
As restated		-	-
Transfer from Statement of Financial Performance (as restated)		-	-
Statutory Appropriation not requested / not received	2	-	-
Paid during the year			-
Closing balance		-	-

Include discussion where deemed relevant

18.1 Prior period error	Note		2022/23 R'000
Nature of prior period error	18		
Relating to 20WW/XX (affecting the opening balance)			-
Relating to 2022/23			-
Total			-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
19 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
Opening balance		316	12
Prior period error	19.1		
As restated		316	12
Transfer from Statement of Financial Performance (as restated)		1,184	7,411
Own revenue included in appropriation		100	100
Transfer from aid assistance	4		-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	17.1		-
Paid during the year		-1,527	-7,207
Closing balance		73	316

Include discussion where deemed relevant

19.1 Prior period error	Note		2022/23 R'000
Nature of prior period error	19		
Relating to 20WW/XX (affecting the opening balance)			-
Relating to 2022/23			-
Total			-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
20 Bank Overdraft			
Consolidated Paymaster General Account			-
Fund requisition account			-
Overdraft with commercial banks (Local)			-
Overdraft with commercial banks (Foreign)			-
Total		-	-

Include discussion where deemed relevant

			2023/24 R'000	2022/23 R'000
21	Payables - current	Note		
	Amounts owing to other entities		-	-
	Advances received	21.1	-	-
	Clearing accounts	21.2	137	105
	Other payables	21.3	2,813	5
	Total		2,950	110

Include discussion where deemed relevant

			2023/24 R'000	2022/23 R'000
21.1	Advances received	Note		
	National departments	21	-	-
	Provincial departments	Annex 8B	-	-
	Public entities	Annex 8B	-	-
	Other institutions	Annex 8B	-	-
	Total		-	-

Include discussion where deemed relevant

			2023/24 R'000	2022/23 R'000
21.2	Clearing accounts	Note		
	(Identify major categories, but list material amounts)	21		
	Income tax		20	92
	Salary Pension Fund			13
	Sal: GEHS Refund		117	-
	Total		137	105

Include discussion where deemed relevant

			2023/24 R'000	2022/23 R'000
21.3	Other payables	Note		
	(Identify major categories, but list material amounts)	21		
	Rentals (Public works)		22	-
	Barzin (GAP)		2,791	-
	SAL:GEHS REFUND CONTROL ACCOUNT			5
	Total		2,813	5

Include discussion where deemed relevant

		2023/24				2022/23
		One to two years	Two to three years	Older than three years	Total	Total
		R'000	R'000	R'000	R'000	R'000
22	Payables – non-current	Note				
	Amounts owing to other entities				-	-
	Advances received	22.1			-	-
	Other payables	22.2			-	-
	Total		-	-	-	-

Include discussion where deemed relevant

			2023/24 R'000	2022/23 R'000
22.1	Advances received	Note		
	National departments	22	-	-
	Provincial departments	Annex 8B	-	-
	Public entities	Annex 8B	-	-
	Other institutions	Annex 8B	-	-
	Total		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
22.2 Other payables	22		
(Identify major categories, but list material amounts)			
			-
			-
			-
			-
			-
			-
Total		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
23 Net cash flow available from operating activities			
Net surplus/(deficit) as per Statement of Financial Performance		91,018	24,838
Add back non cash/cash movements not deemed operating activities		-11,471	-59,361
(Increase)/decrease in receivables		-255	849
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		2,840	-467
Proceeds from sale of capital assets		-43	-
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		4,841	2,261
Surrenders to Revenue Fund		-18,954	-62,104
Surrenders to RDP Fund/Donor		-	-
Voted funds not requested/not received		-	-
Statutory Appropriation not requested/not received		-	-
Own revenue included in appropriation		100	100
Other non-cash items		-	-
Net cash flow generated by operating activities		79,547	-34,523

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
24 Reconciliation of cash and cash equivalents for cash flow purposes			
Consolidated Paymaster General account		92,529	17,765
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		92,529	17,765

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
25 Contingent liabilities and contingent assets			
25.1 Contingent liabilities			
Liable to	Nature		
Motor vehicle guarantees	Employees		-
Housing loan guarantees	Employees		-
Other guarantees			-
Claims against the department		385,509	205,436
Intergovernmental payables			-
Environmental rehabilitation liability			-
Other			-
Total		385,509	205,436

Contingent liabilities were restated from R 123 584 million to R 205 436 million

Provide a brief discussion on the possibility of any reimbursement.

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

	Note	2023/24 R'000	2022/23 R'000
25.2 Contingent assets			
Nature of contingent asset			
Barzani		-	2,791
Total		-	2,791

Prior year amount for Barzani is currently recognized as payable.

	Note	2023/24 R'000	2022/23 R'000
26 Capital commitments			
Buildings and other fixed structures			-
Heritage assets			-
Machinery and equipment			-
Specialised military assets			-
Land and subsoil assets			-
Biological assets			-
Intangible assets			-
Total		-	-

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

Include discussion where deemed relevant

			2023/24 R'000	2022/23 R'000
27 Accruals and payables not recognised				
27.1 Accruals				
Listed by economic classification				
	30 days	30+ days	Total	Total
Goods and services	3,092	5,244	8,336	3,880
Interest and rent on land	-	-	-	-
Transfers and subsidies	8,801	2,419	11,220	25,034
Capital assets	-	-	-	-
Other	-	-	-	-
Total	11,893	7,663	19,556	28,914

	Note	2023/24 R'000	2022/23 R'000
Listed by programme level			
Programme 1 - Corporate		8,051	3,621
Programme 2 - Housing Needs, Planning and Development		34	35
Programme 3 - Housing Development		11,471	25,258
Total		19,556	28,914

Include reasons for material accruals

27.2 Payables not recognised				
Listed by economic classification				
	30 days R'000	30+ days R'000	Total R'000	2022/23 Total R'000
Goods and services	149	1,592	1,741	733
Interest and rent on land	-	-	-	-
Transfers and subsidies	84,955	378,543	463,498	89,216
Capital assets	-	-	-	-
Other	-	-	-	-
Total	85,104	380,135	465,239	89,949

	Note	2023/24 R'000	2022/23 R'000
Listed by programme level			
Programme 1 - Corporate		203	681
Programme 2 - Housing Needs, Planning and Development		1,147	4
Programme 3 - Housing Development		463,889	89,264
Total		465,239	89,949

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
Included in the above totals are the following:			
Confirmed balances with departments	Annex 5	-	-
Confirmed balances with other government entities	Annex 5	9,591	-
Total		9,591	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
28 Employee benefits			
Leave entitlement		9,448	10,060
Service bonus		4,562	4,028
Performance awards		-	-
Capped leave		6,589	7,105
Other		546	120
Total		21,145	21,313

Leave entitlement consist of gross amount of R 9 959 million less leave credit amount of R 34 thousand.

Included in the above totals are the following:

	Note	2023/24 R'000	2022/23 R'000
Confirmed balances with departments	Annex 5	-	-
Confirmed balances with other government entities	Annex 5	-	-
Total		-	-

Include discussion where deemed relevant

29 Lease commitments

29.1 Operating leases

2023/24	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year			9,962	735	10,697
Later than 1 year and not later than 5 years				254	254
Later than five years					-
Total lease commitments	-	-	9,962	989	10,951
2022/23	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	9,057	1,185	10,242
Later than 1 year and not later than 5 years	-	-	-	296	296
Later than five years	-	-	-	-	-
Total lease commitments	-	-	9,057	1,481	10,538

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).

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

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.

29.2 Finance leases **

2023/24	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year				581	581
Later than 1 year and not later than 5 years				352	352
Later than five years					-
Total lease commitments	-	-	-	933	933
2022/23	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	570	570
Later than 1 year and not later than 5 years	-	-	-	113	113
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	683	683

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

Finance lease commitment were not disclosed prior year because the information on the billing for Airtime and Data was not separate with the

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).

		2023/24 R'000	2022/23 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 assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year					-
Later than 1 year and not later than 5 years					-
Later than five years					-
Total operating lease revenue receivable	-	-	-	-	-
2022/23	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-

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

	Note	2023/24 R'000	2022/23 R'000
30 Accrued departmental revenue			
Tax revenue			-
Sales of goods and services other than capital assets			-
Fines, penalties and forfeits			-
Interest, dividends and rent on land			-
Sale of capital assets			-
Transactions in financial assets and liabilities			-
Transfers received			-
Other			-
Total		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
30.1 Analysis of accrued departmental revenue			
Opening balance			-
Less: Amounts received			-
Less: Services received in lieu of cash			-
Add: Amounts recorded			-
Less: Amounts written-off/reversed as irrecoverable			-
Less: Amounts transferred to receivables for recovery			-
Other (Specify)			-
Closing balance		-	-

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
30.2 Accrued department revenue written off			
Nature of losses			
(Group major categories, but list material items)			-
Total		-	-

Include discussion where deemed relevant

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

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
31 Unauthorised, Irregular and Fruitless and wasteful expenditure			
Unauthorised expenditure			-
Irregular expenditure		1,354,159	1,433,054
Fruitless and wasteful expenditure		25	11
Total		1,354,184	1,433,065

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.

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
32 Related party transactions			
Revenue received			
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

Compensation of employees			-
Goods and services			-
Interest and rent of land			-
Expenditure for capital assets			-
Payments for financial assets			-
Transfers and subsidies			-
Total		-	-

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

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

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

	Note	2023/24 R'000	2022/23 R'000
In-kind goods and services (provided)/received			
List in kind goods and services between department and related party			
During the financial year, the Department of Human Settlements requested Provincial Treasury to assist with payment of outstanding Audit fees :		1,165	-
Total		1,165	-

List related party relationships and the nature thereof

MEC Coghsta, HOD, Chief Directors, Directors and their close family members, North West Housing Corporation, a schedule 3C entity of the Department, all provincial departments, trading entities, schedules 3C and 3D public entities as well as the provincial legislature. Monies paid to NWHC are disclosed under transfers and subsidies. The Department of Public works and Cogta are providing the Department with office accommodation at no cost. Department of Cogta is under the leadership of the same MEC as the Department of Human Settlements. There were no additional related party transactions between the Department and its related parties other than those already disclosed above and in note 33. All transactions were at arms length.

	2023/24 R'000	2022/23 R'000
33 Key management personnel		
Political office bearers (provide detail below)		-
Officials:		-
Level 12-14	17,917	7,464
Level 15	1,798	1,774
Family members of key management personnel		-
Total	19,715	9,238

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

Include discussion here where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
34 Public Private Partnership			
Concession fee received		-	-
Base fee received			-
Variable fee received			-
Other fees received... <i>please specify</i>			-
Unitary fee paid		-	-
Fixed component			-
Indexed component			-
Analysis of indexed component		-	-
Compensation of employees			-
Goods and Services(excluding lease payments)			-
Operating leases			-
Interest			-
Capital/(Liabilities)		-	-
Tangible rights			-
Intangible rights			-
Property			-
Plant and equipment			-
Loans			-
Other		-	-
Prepayments and advances			-
Pre-production obligations			-
Other obligations			-

Any guarantees issued by the department are disclosed in 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

Include discussion where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
35 Impairment (Other than receivables, accrued departmental revenue, loans and investments)			
<i>Please specify</i>			-
Total		-	-

Include discussion here where deemed relevant

	Note	2023/24 R'000	2022/23 R'000
36 Provisions			
<i>Please specify</i>			-
Total		-	-

36.1 Reconciliation of movement in provisions - 2023/24

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Provision 4 R'000	Total provisions 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 - 2022/23

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Provision 4 R'000	Total provisions 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 in each of the 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

2023/24

Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made.

	R'000
Total	-

Include discussion here where deemed relevant

38 Movable Tangible Capital Assets

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

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-				-
MACHINERY AND EQUIPMENT	17,187		8,888	825	25,250
Transport assets	4,229		4,026		8,255
Computer equipment	9,308		3,071	381	11,998
Furniture and office equipment	2,108		277	17	2,368
Other machinery and equipment	1,542		1,514	427	2,629
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-				-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-				-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	17,187	-	8,888	825	25,250

Section 42 was signed between Accounting officer's of COSATMA, COGTA and Human Settlements to transfer the vehicles with the value of R 4 026 millions in this current financial year 2023/24

Movable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		
Heritage assets		
Machinery and equipment	75	870
Specialised military assets		
Biological assets		

The above assets could not be physically verified during asset verification.

38.1 Movement for 2022/23

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

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	14,417	5	2,765	-	17,187
Transport assets	4,229	-	-	-	4,229
Computer equipment	7,084	-15	2,239	-	9,308
Furniture and office equipment	1,852	50	206	-	2,108
Other machinery and equipment	1,252	-30	320	-	1,542
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	14,417	5	2,765	-	17,187

38.1.1 Prior period error

Note

2022/23
R'000

Nature of prior period error

Relating to 20WW/XX (affecting the opening balance)

Computer Equipment

Furniture and office Equipment

Other machinery and equipment

5

23

50

-68

Relating to 2022/23

-

Total

5

Include discussion here where deemed relevant

38.2 Minor assets

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	2,619	-	2,619
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	584	-	584
Disposals	-	-	-	93	-	93
TOTAL MINOR CAPITAL ASSETS	-	-	-	3,110	-	3,110

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	3	-	3
Number of minor assets at cost	-	-	-	1,507	-	1,507
TOTAL NUMBER OF MINOR ASSETS	-	-	-	1,510	-	1,510

Minor Capital Assets under investigation

Included in the above total of the minor capital assets per the asset register are assets that are under investigation:

Specialised military assets
Intangible assets
Heritage assets
Machinery and equipment
Biological assets

Number

Value

R'000

189

393

The above assets could not be physically verified during asset verification.

Minor assets

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	2,333	-	2,333
Prior period error	-	-	-	-	-	-
Additions	-	-	-	286	-	286
Disposals	-	-	-	-	-	-
TOTAL MINOR CAPITAL ASSETS	-	-	-	2,619	-	2,619

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	3	-	3
Number of minor assets at cost	-	-	-	1,164	-	1,164
TOTAL NUMBER OF MINOR ASSETS	-	-	-	1,167	-	1,167

Include discussion here where deemed relevant

38.2.1	Prior period error	Note	2022/23 R'000
	Nature of prior period error		
	Relating to 20WW/XX (affecting the opening balance)		-
	Relating to 2022/23		-
	Total		-

Include discussion here where deemed relevant

38.3 Movable tangible capital assets written off MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2024

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off	-	-	-	-	-	-
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	-	-	-

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

	Specialis- ed military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off	-	-	-	-	-	-
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	-	-	-

Include discussion here where deemed relevant

Movable tangible capital assets: Capital Work-in-progress

38.4 CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024

	Note Annexure 7	Opening Balance 1 April 2023 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2024 R'000
Heritage assets		-	-	-	-
Machinery and equipment		-	-	-	-
Specialised military assets		-	-	-	-
Biological assets		-	-	-	-
TOTAL		-	-	-	-

Include discussion here where deemed relevant

	2023/24 R'000	2022/23 R'000
Payables not recognised relating to Capital WIP		
<i>[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress]</i>		-
Total	-	-

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

	Note Annexure 7	Opening Balance R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2023 R'000
Heritage assets		-	-	-	-	-
Machinery and equipment		-	-	-	-	-
Specialised military assets		-	-	-	-	-
Biological assets		-	-	-	-	-
TOTAL		-	-	-	-	-

Include discussion here where deemed relevant

39 Intangible Capital Assets

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

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
SOFTWARE	-			-
MASTHEADS AND PUBLISHING TITLES	-			-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES,	-			-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS,	-			-
SERVICES AND OPERATING RIGHTS	-			-
TOTAL INTANGIBLE CAPITAL ASSETS	-	-	-	-

Include discussion here where deemed relevant

Intangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the intangible capital assets per the asset register are assets 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 matters

Movement for 2022/23

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

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

39.1.1 Prior period error

Note

2022/23
R'000

Nature of prior period error	
Relating to 20WW/XX (affecting the opening balance)	-
Relating to 2022/23	-
Total	-

Include discussion here where deemed relevant

Intangible capital assets: Capital Work-in-progress
39.2 CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024

	Note Annexure 7	Opening Balance 1 April 2023 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2024 R'000
Intangible assets		-	-	-	-
TOTAL		-	-	-	-

Include discussion here where deemed relevant

Payables not recognised relating to Capital WIP

[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress]

	2023/24 R'000	2022/23 R'000
Total	-	-

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

	Note Annexure 7	Opening Balance R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2023 R'000
Intangible assets		-	-	-	-	-
TOTAL		-	-	-	-	-

Include discussion here where deemed relevant

40 Immovable Tangible Capital Assets

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

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

Include discussion here where deemed relevant

Immovable Tangible Capital Assets under investigation

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

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

Movement for 2022/23

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

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance 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	Note	2022/23 R'000
	Nature of prior period error Relating to 20WW/XX (affecting the opening balance)		-
	Relating to 2022/23		-
	Total		-

Include discussion here where deemed relevant

Immovable tangible capital assets: Capital Work-in-progress
40.2 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2024

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

Include discussion here where deemed relevant

Payables not recognised relating to Capital WIP

[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress]

	2023/24 R'000	2022/23 R'000
Total	-	-

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2023

	Note Annexure 7	Opening Balance R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2023 R'000
Heritage assets		-	-	-	-	-
Buildings and other fixed structures		-	-	-	-	-
Land and subsoil assets		-	-	-	-	-
TOTAL		-	-	-	-	-

Include discussion here where deemed relevant

Immovable tangible capital assets written off
40.3 IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2024

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000
Immovable assets written off	-	-	-	-
TOTAL IMMOVABLE CAPITAL ASSETS WRITTEN OFF	-	-	-	-

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

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000
Immovable assets written off	-	-	-	-
TOTAL IMMOVABLE CAPITAL ASSETS WRITTEN OFF	-	-	-	-

Include discussion here where deemed relevant

			2023/24	2022/23
40.4	Immovable capital assets (additional information)	Note		
	Estimated completion date			
a	Unsurveyed land	Annexure 9	Area	Area
				-
b	Properties deemed vested	Annexure 9	Number	Number
	Land parcels			-
	Facilities			-
	Schools			-
	Clinics			-
	Hospitals			-
	Office buildings			-
	Dwellings			-
	Storage facilities			-
	Other			-
c	Facilities on unsurveyed land	Annexure 9	Number	Number
	Schools			-
	Clinics			-
	Hospitals			-
	Office buildings			-
	Dwellings			-
	Storage facilities			-
	Other			-
d	Facilities on right to use land	Annexure 9	Number	Number
	Schools			-
	Clinics			-
	Hospitals			-
	Office buildings			-
	Dwellings			-
	Storage facilities			-
	Other			-
e	Agreement of custodianship	Annexure 9	Number	Number
	Land parcels			-
	Facilities			-
	Schools			-
	Clinics			-
	Hospitals			-
	Office buildings			-
	Dwellings			-
	Storage facilities			-
	Other			-
	Include discussion here where deemed relevant			-
41	Principal-agent arrangements			
41.1	Department acting as the principal		2023/24	2022/23
			R'000	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		2023/24	2022/23
			R'000	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 agentsFor each of the individual agent relationships of the department, provide a description of the nature, circumstances and terms relating to the arrangements with the principal.			
	In instances where the department has numerous agent-principalprincipal-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 - 2023/24

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

Reconciliation of funds and disbursements - 2022/23

Category of revenue/expenditure per arrangement	Total funds received R'000	Expenditure incurred against funds 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 - 2023/24

Receivables

Name of entity	Opening balance R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-	-

Payables

Name of entity	Opening balance R'000	Expenses incurred on behalf of the principal R'000	Cash paid on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-

Reconciliation of carrying amount of receivables and payables - 2022/23

Receivables

Name of entity	Opening balance R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-	-

Payables

Name of entity	Opening balance R'000	Expenses incurred on behalf of the principal R'000	Cash paid on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-

42 Changes in accounting estimates and Changes in accounting policies

42.1 Change in accounting estimate

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
Accounting estimate change 1: Provide a description of the Line item 1 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
Accounting estimate change 2: Provide a description of the Line item 1 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
Accounting estimate change 3: Provide a description of the Line item 1 affected by the change			

Provide a description of the estimated impact on future periods

42,2 Changes in accounting policies

Nature of change in accounting policy	Note	Opening Balance before the change 1 April 2022	Adjustment to opening balance	Restated opening Balance after the change 1 April 2022	Adjustment for 2022/23	Restated closing Balance 31 March 2023
		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			-		-

Include discussion here where deemed relevant.

[for example: Included in the opening balances for 20XX/YY and 20YY/ZZ 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	Note	2022/23		Restated amount R'000
			Amount bef error correction R'000	Prior period error R'000	
	Revenue: (e.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)				
	Net effect		-	-	-
	Provide a description of the nature of the prior period error as well as why the correction was required				
	Expenditure: (e.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)				
	Goods and Services				-
	Contractors	6	5 479	-5 156	323
	Property payments	6	-	5 156	5 156
	Remuneration of members of a committee and commission of enquiry.	6.9	8 112	-8 112	-
	Net effect		13 591	-8 112	5 479
	Contractors and Property payments Payments for security services were incorrectly classified under Contractors instead of Property payments.				
	Remuneration of members of a committee and commission of enquiry. Payments made to risk committee and tribunal members were incorrectly disclosed as whereas they don't meet the definitions of commission and committee of enquiry.				
	Assets: (e.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
	Computer Equipment	38	9 323	-15	9 308
	Furniture and office Equipment	38	2 058	50	2 108
	Other machinery and Equipment	38	1 572	-30	1 542
	Net effect		12 953	5	12 958
	The errors relate to missclassification within major movable assets.				
	Liabilities: (e.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
	Payables	27	790	-57	733
	Accruals	27	3 823	57	3 880
	Contingent Liabilities	25	123 584	81 852	205 436
	Net effect		128 197	81 852	210 049
	Payables and Accruals Error relate to missclassification between accruals and payables that were identified during the prior year audit				
	Contingent Liabilities Error relate to cases that were erroneously omitted in the prior year.				
	Other: (e.g. Unauthorised expenditure, Irregular expenditure, fruitless and wasteful expenditure, etc.)				
	Irregular Expenditure	31	1 428 541	4 512	1 433 053
	Fruitless and wasteful expenditure	31	-	11	11
	Finance lease commitments	29	-	683	683
	Net effect		1 428 541	5 206	1 433 747

Irregular expenditure and Fruitless and wasteful error was related to transactions picked by AGSA during the 2022/2023 audit. Payments relating to legal fees were also included as irregular expenditure since amount paid exceeds quotation threshold amount and should have gone through tender process. Additional payments relating for officials in HOD's office were regarded as irregular expenditure as normal procurement/employment processes were not followed.

Finance lease commitment were not disclosed prior year because the information on the billing for Airtime and Data was not separate with the amount for gadgets until this current financial year where MTN comes to the part to separate the two.

44 INVENTORIES *(Effective from date determined in a Treasury instruction)*

44.1 Inventories for the year ended 31 March 2024

Note	Insert major category R'000	Insert major category R'000	Insert major category R'000	Insert major category R'000	Total R'000
Annexure 6					
Opening balance					-
Add/(Less): Adjustments to prior year balances					-
Add: Additions/Purchases - Cash					-
Add: Additions - Non-cash					-
(Less): Disposals					-
(Less): Issues					-
Add/(Less): Received current, not paid (Paid current year, received prior year)					-
Add/(Less): Adjustments					-
Closing balance	-	-	-	-	-

Include discussion here where deemed relevant

Inventories for the year ended 31 March 2023

Note	Insert major category R'000	Insert major category R'000	Insert major category R'000	Insert major category R'000	Total R'000
Annexure 6					
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, re	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	-	-	-	-	-

Include discussion here where deemed relevant

44.2 Land parcels held for Human Settlement

Note	2023/24 R'000	2022/23 R'000
Annexure 6		
Opening balance		-
Add/(Less): Adjustments to prior year balances		-
Add: Additions/Purchases - Cash		-
Add: Additions - Non-cash		-
(Less): Disposals		-
(Less): Issues		-
Add/(Less): Received current, not paid (Paid current year, received prior year)		-
Add/(Less): Adjustments		-
Closing balance	-	-

Include discussion here where deemed relevant

44.3 Work in progress for the year ended 31 March 2024

Note	Opening balance R'000	Additions during year R'000	(Ready for use / Suspended) R'000	Closing balance R'000
Annexure 6				
Clearing				-
Infrastructure				-
Structure of houses				-
Adjustments				-
Total	-	-	-	-

Include discussion here where deemed relevant

Work in progress for the year ended 31 March 2023

Note	Opening balance R'000	Additions during year R'000	(Ready for use / Suspended) R'000	Closing balance R'000
Annexure 6				
Clearing	-	-	-	-
Infrastructure	-	-	-	-
Structure of houses	-	-	-	-
Adjustments	-	-	-	-
Total	-	-	-	-

Include discussion here where deemed relevant

44.4 Houses ready for use

Note	Quantity	2023/24 R'000	Quantity	2022/23 R'000
Annexure 6				
Opening balance				-
Add/(Less): Adjustments to prior year balances				-
Add: Ready for use in current year				-
Less: Issued to beneficiaries				-
Add/(Less): Adjustments				-
Closing balance	-	-	-	-

Include discussion here where deemed relevant

NORTH WEST: HUMAN SETTLEMENTS
Notes to the Annual Financial Statements

45 TRANSFER OF FUNCTIONS AND MERGERS

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

			Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Balance after transfer date
45.1.1	Statement of Financial Position	Note	Balance before transfer date 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						
			-	-	-	-

			Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Balance after transfer date
45.1.2	Notes	Balance before transfer date 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 lease					-
	Lease commitments - finance lease					-
	Lease commitments - operating lease revenue					-
	Accrued departmental revenue					-
	Impairment					-
	Provisions					-
	Movable tangible capital assets					-
	Immovable tangible capital assets					-
	Intangible capital assets					-

Include discussion where deemed relevant

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

			Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance after merger date Combined Dept (Specify) R'000
45.2.1	Statement of Financial Position	Note				
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						
			-	-	-	-

			Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance after merger date Combined Dept (Specify) R'000
45.2.2	Notes					
	Contingent liabilities					-
	Contingent assets					-
	Capital commitments					-
	Accruals					-
	Payables not recognised					-
	Employee benefits					-
	Lease commitments - operating lease					-
	Lease commitments - finance lease					-
	Lease commitments - operating lease revenue					-
	Accrued departmental revenue					-
	Impairment					-
	Provisions					-
	Movable tangible capital assets					-
	Immovable tangible capital assets					-
	Intangible capital assets					-

Include discussion where deemed relevant

NORTH WEST: HUMAN SETTLEMENTS
Notes to the Annual Financial Statements

46

STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF GRANT	GRANT ALLOCATION					SPENT				2022/23	
	Division of Revenue Act/Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (overspending)	% of available funds spent by dept	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Human Settlement Development Grant	1,331,763	3,145	(167,735)		1,167,173	1,167,173	1,166,718	455	100.0%	1,282,314	1,036,519
Informal Settlement Upgrading Partnership Grant	396,042	3,420	(44,761)		354,701	354,701	266,251	88,450	75.1%	358,028	335,568
					-			-			
					-			-			
					-			-			
	1,727,805	6,565	-212,496	-	1,521,874	1,521,874	1,432,969	88,905		1,640,342	1,372,087

Departments are reminded of the DORA 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 a province.

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NORTH WEST: HUMAN SETTLEMENTS
Notes to the Annual Financial Statements

47

STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES

NAME OF PROVINCE/GRANT	GRANT ALLOCATION				TRANSFER			SPENT				2022/23	
	Division of Revenue Act	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National	Amount received by department	Amount spent by department	Unspent funds	% of available funds spent by dept	Division of Revenue Act	Actual Transfer
	R'000	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													
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
1. Eastern Cape				-									
Free State				-									
Gauteng				-									
KwaZulu-Natal				-									
Limpopo				-									
Mpumalanga				-									
Northern Cape				-									
North West				-									
Western Cape				-									
	-	-	-	-	-	-	-	-	-	-	-	-	-

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.

Name of province	Related to conditional grants schedule of 2022/23			
	Amount not approved for rollover	Amount received	Amount surrendered to National Revenue Fund	Amount still due
	R'000	R'000	R'000	R'000
Total	-	-	-	-

NORTH WEST: HUMAN SETTLEMENTS
Notes to the Annual Financial Statements

48

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	2023/24				2022/23				
	GRANT ALLOCATION				TRANSFER				
	DoRA and other transfers R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Funds Withheld R'000	Re-allocations by National Treasury or National Department R'000	DoRA and other transfers R'000	Actual Transfer R'000
				-					
	-	-	-	-	-	-	-	-	-

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 municipality or, where appropriate, into the CPD account of a municipality 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

49 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.

	Note	2023/24 R'000	2022/23 R'000
50 NATURAL DISASTER OR RELIEF EXPENDITURE	ANNEXURE 11		
Compensation of employees		-	-
Goods and services		-	-
Transfers and subsidies		-	-
Expenditure for capital assets		-	-
Other		-	-
Total		-	-
<i>Include discussion where deemed relevant</i>			

NORTH WEST: HUMAN SETTLEMENTS
Annexures to the Annual Financial Statements

Annexure 1A
STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2022/23	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by Municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	DoRA and other transfers	Actual Transfer
	R'000	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 municipality or, where appropriate, into the CPD account of a municipality 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/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2022/23	
	Adjusted budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
				-				
Total	-	-	-	-	-	-	-	-

ANNEXURE 1C
STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

HIGHER EDUCATION INSTITUTION NAME	TRANSFER ALLOCATION				TRANSFER			2022/23	
	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	-	-	-	-	-	-	-	-	-

NORTH WEST: HUMAN SETTLEMENTS

Annexures to the Annual Financial Statements

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

NAME OF PUBLIC CORPORATION/PRIVATE ENTERPRISE	TRANSFER ALLOCATION				EXPENDITURE				2022/23	
	Adjusted Budget	Roll Overs	Adjustments	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	44,753	-	-	44,753	44,753	100.0%	-	-	42,467	42,467
North West Housing Corporation	44,753			44,753	44,753	100.0%			42,467	42,467
Subsidies	-	-	-	-	-		-	-	-	-
Subtotal: Public corporations	44,753	-	-	44,753	44,753	100.0%	-	-	42,467	42,467
Private enterprises										
Transfers	-	-	-	-	-		-	-	-	-
Subsidies	-	-	-	-	-		-	-	-	-
Subtotal: Private enterprises	-	-	-	-	-		-	-	-	-
TOTAL	44,753	-	-	44,753	44,753	100.0%	-	-	42,467	42,467

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

FOREIGN GOVERNMENT / INTERNATIONAL ORGANISATION	TRANSFER ALLOCATION				EXPENDITURE		2022/23	
	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								
					-			
	-	-	-	-	-		-	-
Subsidies								
					-			
	-	-	-	-	-		-	-
Total	-	-	-	-	-		-	-

ANNEXURE 1F STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2022/23	
	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								
					-			
	-	-	-	-	-		-	-
Subsidies								
					-			
	-	-	-	-	-		-	-
Total	-	-	-	-	-		-	-

NORTH WEST: HUMAN SETTLEMENTS

Annexures to the Annual Financial Statements

ANNEXURE 1G

STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2022/23	
	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								
Human Settlement Development Gr	1,331,763	3,145	(167,735)	1,167,173	1,166,718	100.0%	1,307,886	1,304,741
Households other	1,900	-	-	1,900	1,629	85.7%	1,462	1,623
Informal Settlement Upgrading Partnership Grant	396,042	3,420	(44,761)	354,701	266,251	75.1%	401,784	398,364
				-				
	1,729,705	6,565	(212,496)	1,523,774	1,434,598		1,711,132	1,704,728
Subsidies								
				-				
	-	-	-	-	-		-	-
Total	1,729,705	6,565	(212,496)	1,523,774	1,434,598		1,711,132	1,704,728

ANNEXURE 1H

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2023/24	2022/23
		R'000	R'000
Received in cash			
Gifts			
Total gifts		-	-
Donations			
Total donations		-	-
Sponsorships			
Total sponsorships		-	-
Subtotal - received in cash		-	-
Received in kind			
Gifts			
Total gifts		-	-
Donations			
Total donations		-	-
Sponsorships			
Total sponsorships		-	-
Subtotal - received in kind		-	-
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED		-	-

NORTH WEST: HUMAN SETTLEMENTS

Annexures to the Annual Financial Statements

ANNEXURE 1I STATEMENT OF AID ASSISTANCE RECEIVED

NAME OF DONOR	PURPOSE	OPENING BALANCE	REVENUE	EXPENDI- TURE	PAID BACK ON/BY 31 MAR	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 (Group major categories but list material items including name of organisation)	2023/24 R'000	2022/23 R'000
Made in kind		
Gifts		
Total gifts	-	-
Donations		
Total donations	-	-
Sponsorships		
Total sponsorships	-	-
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS MADE IN KIND	-	-

ANNEXURE 1K STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

GRANT TYPE	APRIL 2023 R'000	MAY 2023 R'000	JUN 2023 R'000	JUL 2023 R'000	AUG 2023 R'000	SEPT 2023 R'000	OCT 2023 R'000	NOV 2023 R'000	DEC 2023 R'000	JAN 2024 R'000	FEB 2024 R'000	MAR 2024 R'000	TOTAL R'000
Old age													-
War veterans													-
Disability													-
Grant in aid													-
Foster care													-
Care dependency													-
Child support grant													-
Other													-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-

NORTH WEST: HUMAN SETTLEMENTS
Annexures to the Annual Financial Statements

Annexure 1L
STATEMENT OF INDIRECT GRANTS BETWEEN NATIONAL DEPARTMENTS AND MUNICIPALITIES

NAME OF GRANT	GRANT ALLOCATION			Total Available	SPENT Amount spent
	Division of Revenue Act	Roll Overs	Adjustments		
	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	PFMA Schedule type (state year end if not 31	% of shares held		Number of shares held		Cost of investment R'000		Net Asset Value of investment R'000		Profit/(Loss) for the year R'000		Losses guarante ed
		2023/24	2022/23	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	R'000		Investment		Entities R'000		Entities R'000	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Controlled entities									
Subtotal		-	-	-	-	-	-	-	-
Non-controlled entities									
Associate									
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	Guaranteed repayments/ cancelled/ reduced during the year	Revaluati on due to foreign currency movemen ts	Closing balance 31 March 2024	Revaluati ons due to inflation rate movemen ts	Accrued guarante ed 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	Guaranteed repayments/ cancelled/ reduced during the year	Revaluati on due to foreign currency movemen ts	Closing balance 31 March 2024	Revaluati ons due to inflation rate movemen ts	Accrued guarante ed 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	-	-	-	-	-	-	-	-

NORTH WEST: HUMAN SETTLEMENTS

Annexures to the Annual Financial Statements

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					
Willie Webb v/s MEC for Local Government & Human Settlement	106,902	-	-		106,902
Selogilwe Building Contractors	14,167	-	-		14,167
Mthree Developers(nw)	308	-	-		308
Massbuild	2,140		2,140		-
LHORD HEF MESSY Trading Enterprise	68		68		-
King and Associates	48,831	-			48,831
Masikhule project Consultant	33,021				33,021
Masontaga Jane Ranoka		138			138
Ponagalo Michel Marothi and others		11,550			11,550
CEDA USIZI Enterprise		1,485			1,485
King and Associates		168,890			168,890
Geo 3 CC		217			217
Subtotal	205,437	182,280	2,208	-	385,509
Environmental liability					
					-
Subtotal	-	-	-	-	-
Other					
					-
Subtotal	-	-	-	-	-
TOTAL	205,437	182,280	2,208	-	385,509

ANNEXURE 3B (continued)

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2024

Nature of liabilities recoverable	Opening balance 1 April 2023	Details of liability and recoverability	Movement during the year	Closing balance 31 March 2024
	R'000		R'000	R'000
				-
Total	-		-	-

NORTH WEST: HUMAN SETTLEMENTS

Annexures to the Annual Financial Statements

ANNEXURE 4 CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2023/24*	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023	31/03/2024	31/03/2023	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
DEPARTMENTS								
DEPARTMENTS OF PUBLIC WORKS AND ROADS	-				-	-		
					-	-		
	-	-	-	-	-	-		-
OTHER GOVERNMENT ENTITIES								
					-	-		
	-	-	-	-	-	-		
Total	-	-	-	-	-	-		
* For the Cash in transit columns - Please note the following: - Provincial departments must only reflect receipts from departments within their province - National departments must only reflect receipts from other national departments.								

ANNEXURE 5 INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2023/24*	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023	31/03/2024	31/03/2023	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
PUBLIC WORKS AND ROADS	22				22	-		
COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIR	1				1	-		
Community safety	765				765	-		
Justice and Constitutional Development	174				174	-		
					-	-		
Subtotal	962	-	-	-	962	-		-
Non-current								
					-	-		
Subtotal	-	-	-	-	-	-		-
Total Departments	962	-	-	-	962	-		-
OTHER GOVERNMENT ENTITY								
Current								
STATE INFORMATION AGENCY	13				13	-		
North West Housing Corporation	4,458				4,458	-		
North West Development Corporation	4,151				4,151	-		
AGSA	969				969	-		
Subtotal	9,591	-	-	-	9,591	-		
Non-current								
					-	-		
Subtotal	-	-	-	-	-	-		-
Total Other Government Entities	9,591	-	-	-	9,591	-		
TOTAL INTERGOVERNMENTAL PAYABLES	10,553	-	-	-	10,553	-		

* For the Cash in transit columns - Please note the following:
 - Provincial departments must only reflect payments to departments within their province
 - National departments must only reflect payments to other national departments.

NORTH WEST: HUMAN SETTLEMENTS

Annexures to the Annual Financial Statements

ANNEXURE 6 INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2024	Note	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	TOTAL
		R'000	R'000	R'000	R'000	R'000
Opening balance		-	-	-	-	-
Add/(Less): Adjustments to prior year balances						-
Add: Additions/Purchases - Cash						-
Add: Additions - Non-cash						-
(Less): Disposals						-
(Less): Issues						-
Add/(Less): Received current, not paid (Paid current year, received prior year)						-
Add/(Less): Adjustments						-
Closing balance		-	-	-	-	-

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2023	Note	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	TOTAL
		R'000	R'000	R'000	R'000	R'000
Opening balance						-
Add/(Less): Adjustments to prior year balances						-
Add: Additions/Purchases - Cash						-
Add: Additions - Non-cash						-
(Less): Disposals						-
(Less): Issues						-
Add/(Less): Received current, not paid (Paid current year, received prior year)						-
Add/(Less): Adjustments						-
Closing balance		-	-	-	-	-

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 Capital WIP	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				
COMPUTER SOFTWARE	-	-	-	-
Computer Software				
MASTHEADS AND PUBLISHING TITLES	-	-	-	-
Mastheads and publishing titles				
TRADEMARKS	-	-	-	-
Patents, Licences, Copyright, Brand names, Trademarks				
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 errors	Current Year Capital WIP	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					
COMPUTER SOFTWARE	-	-	-	-	-
Computer Software					
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
Mastheads and publishing titles					
TRADEMARKS	-	-	-	-	-
Patents, Licences, Copyright, Brand names, Trademarks					
MODELS	-	-	-	-	-
Recipes, formulae, prototypes, designs, models					
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
Services and operating rights					
TOTAL	-	-	-	-	-

NORTH WEST: HUMAN SETTLEMENTS

Annexures to the Annual Financial Statements

ANNEXURE 8A INTER-ENTITY ADVANCES PAID (note 13)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023	31/03/2024	31/03/2023
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
					-	-
Subtotal	-	-	-	-	-	-
PROVINCIAL DEPARTMENTS						
					-	-
Subtotal	-	-	-	-	-	-
PUBLIC ENTITIES						
					-	-
Subtotal	-	-	-	-	-	-
OTHER INSTITUTIONS						
					-	-
Subtotal	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

ANNEXURE 8B INTER-ENTITY ADVANCES RECEIVED (note 21 AND note 22)

ENTITY	Confirmed balance		Unconfirmed balance		Total	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023	31/03/2024	31/03/2023
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Current					-	-
Subtotal	-	-	-	-	-	-
Non-Current					-	-
Subtotal	-	-	-	-	-	-
PROVINCIAL DEPARTMENTS						
Current					-	-
Subtotal	-	-	-	-	-	-
Non-Current					-	-
Subtotal	-	-	-	-	-	-
PUBLIC ENTITIES						
Current					-	-
Subtotal	-	-	-	-	-	-
Non-Current					-	-
Subtotal	-	-	-	-	-	-
OTHER INSTITUTIONS						
Current					-	-
Subtotal	-	-	-	-	-	-
Non-Current					-	-
Subtotal	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
Current	-	-	-	-	-	-
Non-current	-	-	-	-	-	-

ANNEXURE 9 ADDITIONAL INFORMATION ON IMMOVABLE ASSETS

Refer to the *Chapter 11 on Capital Assets: Appendix A* for further assistance on what to insert into this Annexure.

The detail for note 40.4 should be included in this annexure.

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.

NORTH WEST: HUMAN SETTLEMENTS
Annexures to the Annual Financial Statements

ONLY TO BE COMPLETED BY HUMAN SETTLEMENTS DEPARTMENTS

ANNEXURE 10

DEPARTMENT OF HUMAN SETTLEMENTS - HOUSING RELATED EXPENDITURE CLASSIFICATION

	31/03/2024 R'000	31/03/2023 R'000
Inventories		
List the items for correct expenditure		
Subtotal	-	-
Expenditure for capital assets		
List the items for correct expenditure		
Subtotal	-	-
Transfers and subsidies		
Human Settlements Development Grant	1,166,718	1,304,741
Informal Settlements Upgrading Partnership Grant	266,251	398,364
Subtotal	1,432,969	1,703,105
TOTAL	1,432,969	1,703,105
Capital commitments		
31/03/2024 R'000		31/03/2023 R'000
Buildings and other fixed structures		
Heritage assets		
Machinery and equipment		
Specialised military assets		
Land and subsoil assets		
Biological assets		
Intangible assets		
Total	-	-
Include discussion where deemed relevant		

ANNEXURE 11

NATURAL DISASTER OR RELIEF EXPENDITURE

Per quarter and in total

Expenditure per e	APRIL 2023 R'000	MAY 2023 R'000	JUN 2023 R'000	Subtotal Q1 R'000	JUL 2023 R'000	AUG 2023 R'000	SEPT 2023 R'000	Subtotal Q2 R'000	OCT 2023 R'000	NOV 2023 R'000	DEC 2023 R'000	Subtotal Q3 R'000	JAN 2024 R'000	FEB 2024 R'000	MAR 2024 R'000	Subtotal Q4 R'000	2023/24 TOTAL R'000
Compensation of employees																	
Goods services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Please list all the applicable SCOA level 4 items:																	
Transfers and sut	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Please list all the applicable SCOA level 4 items:																	
Expenditure for ci	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Please list all the applicable SCOA level 4 items:																	
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Please list all the applicable SCOA level 4 items:																	
TOTAL NATURAL DISASTER OR RELIEF EXPENDITURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

ANNEXURE 12

ANALYSIS OF PREPAYMENTS AND ADVANCES (NOTES 4.2.1 AND 13)

Name of Entity	Sector of the entity	Description of goods, services, and/or capital assets paid for	Classification categories	Contract reference number	Total contract value R'000	Contract commencement date	Contract end date	Frequency of the prepayment or advance	Balance outstanding as at 31 March 2023 R'000	Total amount prepaid / advanced in R'000	Less: goods, services or capital R'000	Add / (Less): Other R'000	Balance outstanding as at 31 March 2024 R'000	Reason for prepayment or advance and for it
Prepayments														
Please select														-
Please select														-
TOTAL PREPAYMENTS														-
Advances														
Housing Development Agency	Public Institution	Township Establishments, Civil ngrinning, EIA application, Traffic Impact Study, Geo Technical investigation, Township Layout plan, Land Surveying, Town register and Services Sites	Public entities					once off in the financial year	5,381	35,953	-5,381	-29,899	6,054	
TOTAL ADVANCES									5,381	35,953	(5,381)	(29,899)	6,054	
TOTAL PREPAYMENTS AND ADVANCES									5,381	35,953	(5,381)	(29,899)	6,054	

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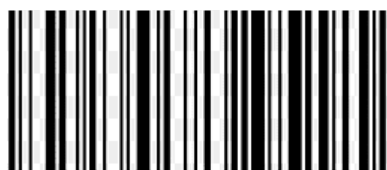
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DEPARTMENT OF HUMAN SETTLEMENTS NORTH WEST



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