KWAZULU-NATAL PROVINCE

COMMUNITY SAFETY AND LIAISON

REPUBLIC OF SOUTH AFRICA

2024-2025 ANNUAL REPORT

2030 NDP

Inspiring New Hope

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ANNUAL REPORT

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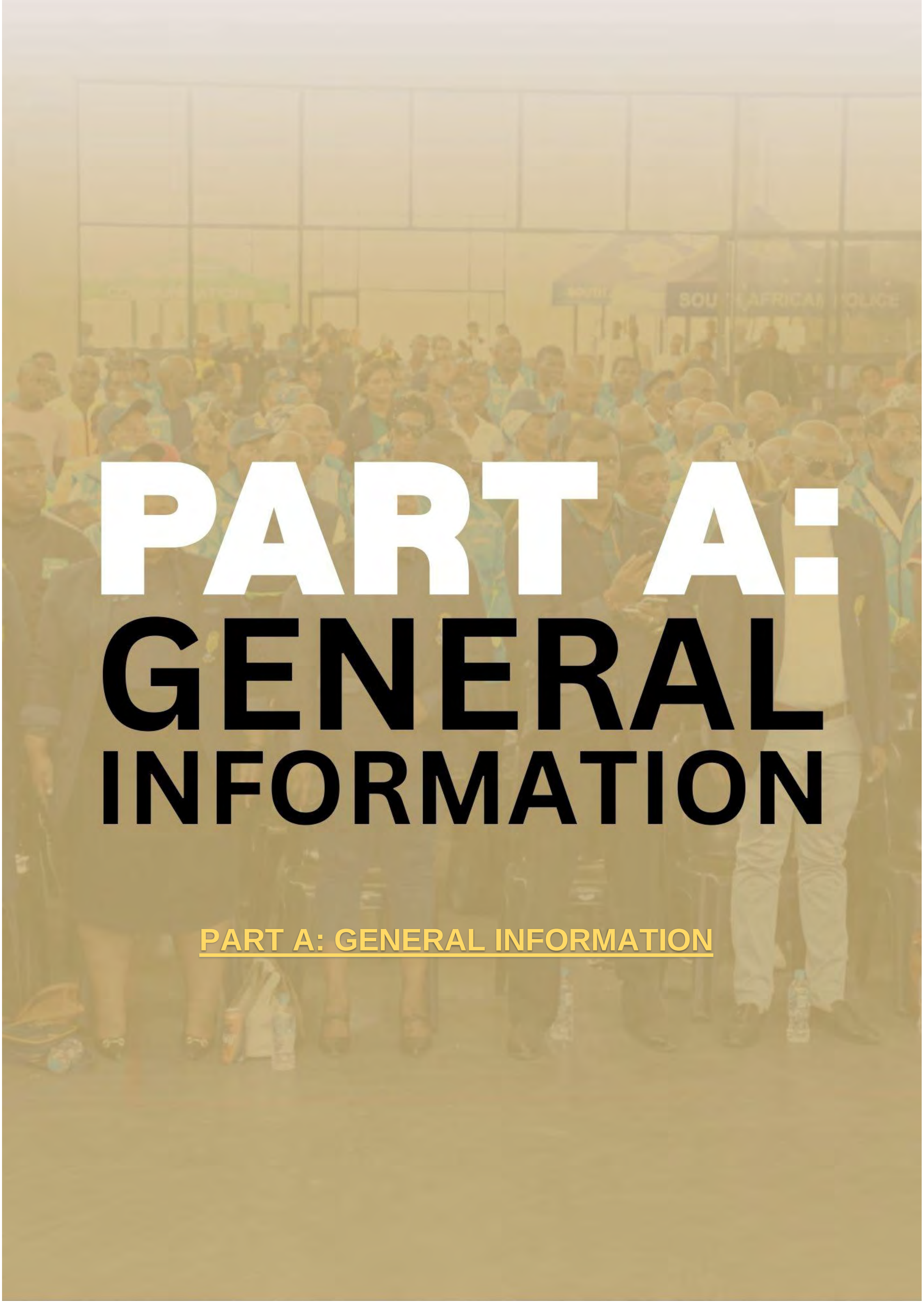

PART A: GENERAL INFORMATION

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DEPARTMENT GENERAL INFORMATION

Premier for KwaZulu-Natal
Honourable A.T. Ntuli

Tel no: 033 341 3470
Fax no: 033 345 8490

PA to Premier of KwaZulu Natal
Ms. K. Shezi

OFFICE OF THE HEAD OF DEPARTMENT
Private Bag X914
Pietermaritzburg
3200

PHYSICAL ADDRESS:
179 Jabu Ndlovu Street
Pietermaritzburg
3201
Tel: 033 341 9300
Fax: 033 341 9414
E-mail: phumzile.ntombela@comsafety.gov.za
WEBSITE ADDRESS: www.kzncomsafety.gov.za

Promotion of Access to Information:

INFORMATION OFFICER : The Head of Department

DEPUTY INFORMATION OFFICER : Mr C. Van Niekerk

LIST OF ABBREVIATIONS/ACRONYMS

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

DEPARTMENT SPECIFIC

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

FOREWORD BY HONOURABLE PREMIER A.T. NTULI

In our collective pursuit of building a safer, more inclusive KwaZulu-Natal, one that welcomes its residents, holidaymakers, and investors alike, the provincial government, through the Department of Community Safety and Liaison (DCSL), continues to take decisive action against crime in all its manifestations. As part of the Justice, Crime Prevention and Security (JCPS) Cluster, we remain committed to fostering a stable and secure environment where business can flourish and communities can thrive.

The DCSL continues to fulfil its constitutional mandate of exercising civilian oversight over law enforcement, particularly the South African Police Service (SAPS). Over the past financial year, departmental officials undertook comprehensive assessments of police station functionality across all districts. These efforts are rooted in our unwavering commitment to improve the quality of police services delivered to communities. The recommendations generated from these oversight visits are aimed at fast-tracking the deployment of critical resources, enhancing operational efficiency, and bolstering human resource capacity in areas most affected by crime.

Since assuming the role of Executive Authority, I have prioritised the fight against Gender-Based Violence and Femicide (GBV&F), one of the most pressing social challenges facing our province. GBV&F violates the dignity and rights of women, children, the elderly, and other vulnerable members of our society. In response, the department has recruited 198 Gender-Based Violence activists stationed at various police precincts. These frontline workers play an integral role in raising awareness, facilitating campaigns, and working alongside social workers to provide survivors with counselling and support. In partnership with civil society organisations and law enforcement, we are making notable progress in our mission to protect the most vulnerable and bring perpetrators to justice.

A key milestone in our strategic fight against crime was the revitalisation of the Council Against Crime (CAC), officially resuscitated on 20 November 2024. This council represents a united front and renewed sense of purpose in our efforts to eradicate crime in the province. Through the CAC, we are galvanising all relevant sectors to collaborate on crime prevention initiatives and implement evidence-based strategies for a safer KwaZulu-Natal.

We are also encouraged by the overwhelmingly positive public response to the Premier's Crime-Fighting Izimbizo held throughout the province. These community engagements have provided a platform to tackle major crime drivers, particularly GBV&F, stock theft, and cross-border crimes, while fostering active citizen involvement in developing long-term solutions.

Furthermore, the department has intensified its campaign to curb illegal immigration through the "Engangeni Ngesango Iyafohla" initiative. This coordinated, intelligence-led operation targets businesses that employ undocumented immigrants, and has resulted in several successful enforcement actions. The Department of Employment and Labour, SAPS, Home Affairs, and the Customs Unit have all played instrumental roles in this interdepartmental operation, reinforcing the importance of multi-agency collaboration.

The growing involvement of communities in crime prevention is both commendable and essential. We salute the commitment and selflessness of our community crime prevention structures, including patrollers, neighbourhood watches, and CPF members. Their spirit of volunteerism exemplifies the collective responsibility required to reclaim our streets from criminal elements and safeguard the wellbeing of all citizens.

Lastly, I must commend the department's continued alignment with the priorities of the 7th Administration. We are particularly proud of the culture of good governance, accountability, and ethical leadership adopted by our senior management. These values underpin our commitment to delivering high-quality, policy-driven services that respond to the real needs of our people.

Our work is far from over, but our resolve is stronger than ever. Together, in partnership with all sectors of society, we will build a KwaZulu-Natal that is safe, just, and full of promise for future generations.

PREMIER OF KWAZULU-NATAL
Honourable. A.T. Ntuli
DATE: 21/08/2025

REPORT OF THE ACCOUNTING OFFICER

It is both an honour and a responsibility to present the 2024/25 Annual Performance Report (APR) in my capacity as the Acting Head of the Department of Community Safety and Liaison. Having officially joined the department on 1 July 2025, following a two-week acting period, I wish to express my sincere gratitude to the Premier of KwaZulu-Natal, Honourable Thamsanqa Ntuli, who also serves as the Executive Authority of this department, for the confidence he has placed in me to steward this critical mandate of ensuring the safety and security of our people.

I also wish to acknowledge the work of my predecessor, Ms. Glen Xaba-Makhetha, whose leadership and foundational efforts, along with a dedicated and capable management team, enabled the department to navigate the reporting period with stability and purpose.

Guided by the theme **"Galvanising Community Participation Towards a Crime-Free and Prosperous Province,"** the department successfully implemented its key programmes, Programme 1 and Programme 2, during the reporting year. This theme served as a clarion call for collective action, reinforcing the notion that public safety is a shared responsibility that requires broad-based collaboration across all sectors of society.

In support of building an ethical, capable, and developmental state, the department made significant strides in human resource development and community-focused interventions. Through the Expanded Public Works Programme (EPWP), 198 Gender-Based Violence Activists (GBVAs) were employed and strategically deployed to identified high-risk police stations to support administrative functions and provide essential assistance to GBV survivors. In the first quarter alone, 1,139 social crime prevention volunteers were onboarded under the same initiative.

Additionally, 50 unemployed law graduates were placed with SAPS to assist in reducing litigation cases, contributing to enhanced legal support and institutional efficiency. In a continued commitment to gender representation, the department maintained a 58% representation of women in senior management, a commendable achievement in promoting gender equity in leadership.

To further strengthen institutional capacity, 17 bursaries were awarded, most aligned to the department's core business, while 20 new employees underwent compulsory induction training. Furthermore, all 193 staff members completed the **Ethics in Public Service** course, reinforcing our values-driven culture. Of the total staff establishment, only 27 vacancies remain, 13 of which have already been advertised, including key strategic positions such as the Head of Department and Chief Financial Officer.

Staff across all levels participated in targeted development programmes in leadership, project and programme management, supply chain management, and consequence management. These initiatives are critical in enhancing our capacity to deliver on our legislative mandate and improve audit performance. I am pleased to report that the department achieved an **unqualified audit opinion** for the reporting period. However, we are fully committed to addressing the issues raised by the Auditor-General and are implementing corrective measures aimed at attaining a clean audit in future cycles. Strengthening internal controls and executing the departmental Fraud Prevention Policy remain top priorities to ensure sound governance.

The department's core oversight function over SAPS remains a strategic pillar of our work. During the monitoring and evaluation of police stations, we identified persistent challenges such as manpower shortages and lack of adequate vehicles, factors that undermine police visibility and responsiveness. To address this, the department, under the guidance of the Executive Authority, donated 36 vehicles to SAPS Provincial Commissioner Lieutenant General Nhlanhla Mkhwanazi for deployment in crime hotspot areas.

Unfortunately, the province also witnessed a surge in Gender-Based Violence and Femicide (GBV&F) cases during the reporting year, with several incidents reported in districts such as Ugu. This prompted urgent attention to the state of **Victim Friendly Facilities (VFFs)** and strengthened monitoring of compliance with the **Domestic Violence Act (DVA)**.

The department is also mandated to address public complaints against the police, relating to issues such as misconduct, poor investigation, inadequate feedback, and delayed responses. We received 151 complaints during the year, of which 90 were resolved within 30 days. This resolution rate is a source of pride, as it contributes to restoring public confidence in the justice system and repositions the department as a credible oversight authority in the eyes of our communities.

Key crime prevention milestones included support for peaceful and incident-free national elections, as well as hosting the **KwaZulu-Natal Social Crime Prevention Summit**. The summit provided a critical platform for developing an integrated provincial safety strategy to guide the work of all stakeholders within the Justice, Crime Prevention and Security (JCPS) Cluster. We continue to emphasise that SAPS alone cannot eradicate crime, collaboration remains essential.
Our integrated programmes throughout the province have yielded measurable results, demonstrating that when government, civil society, and communities work together, meaningful change is possible. We therefore renew our call to traditional leaders, faith-based organisations, NGOs, NPOs, community safety structures, law enforcement agencies, and the private security sector to stand united behind SAPS in our collective mission for a crime-free KwaZulu-Natal.

In closing, I would like to extend my deepest appreciation to every official, partner, and community stakeholder whose commitment has contributed to the department's achievements in this reporting year. As we look forward, we do so with renewed resolve to uphold the values of service, integrity, and accountability that underpin our mission to build a safer and more secure province for all.

Overview of the financial results of the department

In terms of the budget allocation for 2024/25 achieved a 98.4 percent spending of the total budget allocation. The percentage that was not spent were due to the following factors:

	2024/2025			2023/24		
Programme Name	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme 1	118 608	118 608	-	109 592	109 592	
Programme 2	148 719	144 471	4 248	261 964	170 188	91 776
Totals	267 327	263 079	4 248	371 556	279 780	91 776

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

Virements:

The post Adjustments Estimate virements and shifts will be in line with Section 43 of the PFMA, Section 6.3 of the Treasury Regulations, as well as the National Treasury guidelines, and will be communicated to the Community Safety and Liaison Portfolio Committee for their noting.

Expenditure versus Final Appropriation

As reflected in the tables above, the department underspent R4 248 million at year-end, spending 98.4 per cent of the 2024/25 Final Appropriation. The areas of over- and under-spending at programme and economic classification level are commented below:
Spending in respect of economic classification can be summarized as follows:

- *Compensation of employees* was 97 per cent of the Final Appropriation, with under-spending of R3 780 million due to the non-filling of funded vacant post. This under-expenditure was moved to payment of capital assets to offset the spending pressure offset under-expenditure because of the non-filling of 24 budgeted vacant posts, such as Chief Financial Officer, Deputy Director office of the HOD, Assistant Directors: Eastern Region, Assistant Director: Corporate Services, Assistant Director: Court and Docket Auditing, among others.
- *Goods and services* were under-spent by R217 000, at 99.8 per cent of the Final Appropriation*, The reason for under-spending in Goods and services was the delay of the Volunteer Social Crime Prevention Partnership (VSCPP) that didn't take place at the end of the financial year.*
- *Transfers and subsidies to: Provinces and municipalities* was under-spent by R251 000, at 71 per cent of the Final Appropriation, due to delays in billing by DOT for departmental motor vehicle licences.
- Spending on *Machinery and equipment* was full -spent by R26 685 million, at 100 per cent in respect of the state motor vehicle, the movement to of spending was realized under Goods and services and the savings under the compensation of employees.
- All the movement under section 43 of PFMA, section 6.3 of the Provincial Treasury Regulations was approved by Provincial Treasury.

Acting Head of Department

Ms. NG Khanyile
DATE: 21/08/2025

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

To the best of my knowledge and belief, I confirm the following:

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

The Annual Financial Statements (Part E) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by National Treasury. The Accounting Officer is responsible for the preparation of the Annual Financial Statements and for the judgements made in this information.
The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the Human Resources Information, and the Annual Financial Statements. The external auditors are engaged to express an independent opinion on the Annual Financial Statement. In my opinion, the Annual Report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the Department for the financial year ended 31 March 2025.

Acting Head of Department

Ms. NG Khanyile
DATE: 21/08/2025

STRATEGIC OVERVIEW

Vision

"Safer communities in KwaZulu-Natal".

Mission

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

Core Values

In fulfilment of its mission and towards the attainment of its vision, the Department is committed to:

- Integrity
- Collaborative
- Result-Oriented
- Proactive

LEGISLATIVE AND OTHER MANDATES

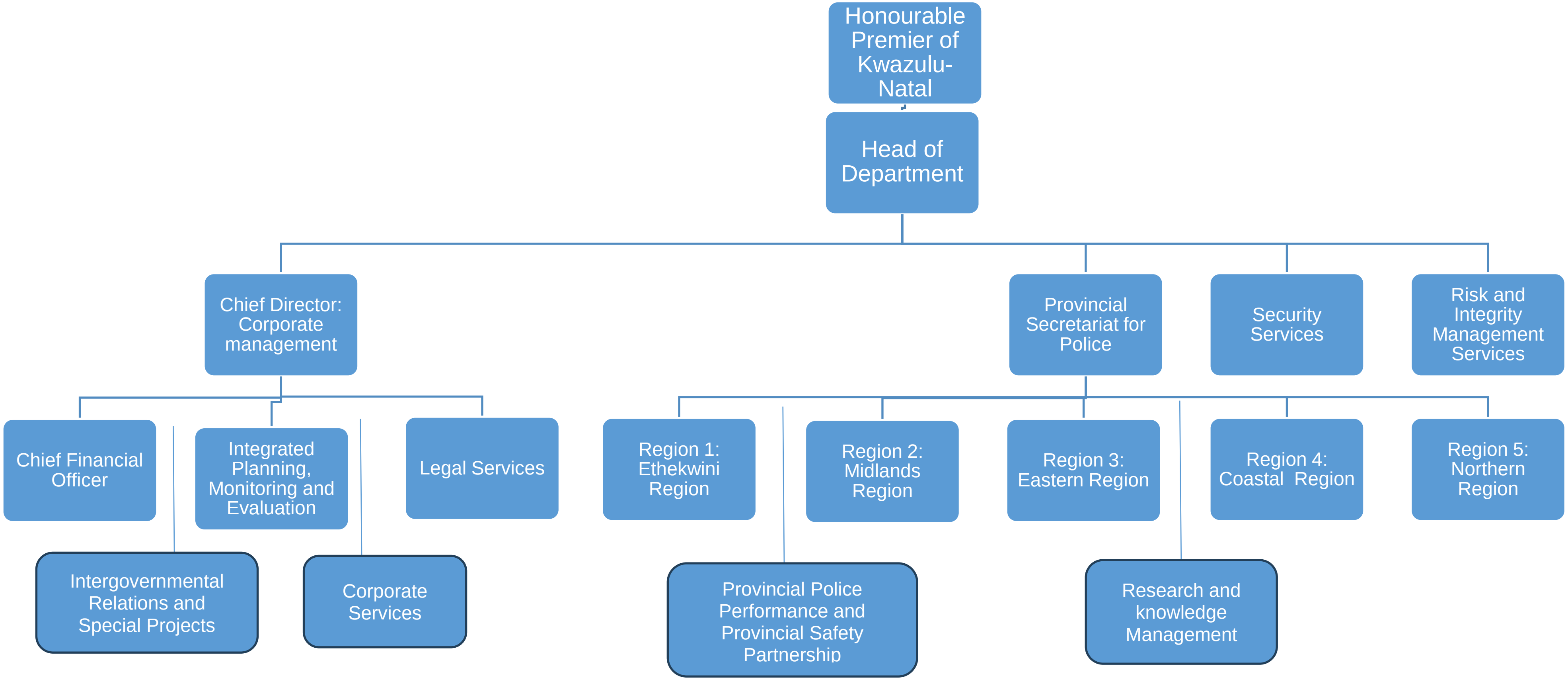
No	THE CONSTITUTION OF THE RSA	REFERENCE
1.	Determine the policing needs and priorities of the province	Section 206(1)
2.	Monitor police conduct	Section 206(3)(a)
3.	Oversee the effectiveness and efficiency of the police service, including receiving reports on the police service	Section 206(3)(b)
4.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

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

	b) integrate its strategies and systems at the provincial sphere of government with the strategies and systems of the Civilian Secretariat.	
16.	The provincial secretariat must establish competencies and capabilities in its operations, to- a) monitor and evaluate the implementation of policing policy in the province; b) evaluate and monitor police conduct in the province; c) develop and evaluate safety models and monitoring tools to ensure alignment with the functions of the Civilian Secretariat; d) assist the Civilian Secretariat with any monitoring and evaluation projects; and e) promote community police relations; f) establish and promote partnerships; and g) manage the enhancement of community safety structures with the province.	Section 17(2)
17.	The head of a provincial secretariat in each province must, through the head of a provincial department, submit to the MEC and the Secretary quarterly reports on the activities of a provincial secretariat in the province, and on any matter as or when required by the Secretary.	Section 22(1)
18.	The head of a provincial department must submit regular reports to the MEC and the relevant committee in the provincial legislature.	Section 22(2)
19.	The head of a provincial department in each province must- a) through the MEC, table an annual report in the provincial legislature on the activities of a provincial secretariat in the province; and b) submit a copy of the annual report tabled in terms of paragraph (a) to the Secretary.	Section 22(3)
20.	The Secretary and heads of provincial departments must meet at least on a quarterly basis	Section 23(1)
21.	The Civilian Secretariat must monitor the implementation by the police service of the recommendations made by the Independent Police Investigative Directorate and provide the Minister with regular reports on steps taken by it to ensure compliance, and a copy thereof must be sent to the Executive Director.	Section 31(2)
	CIVILIAN SECRETARIAT FOR POLICE SERVICE REGULATIONS, 2016	**REFERENCE**
22.	The head of a provincial secretariat must issue a member with a certificate of appointment in a format substantively corresponding to either Form C	Reg 5(1)(f)

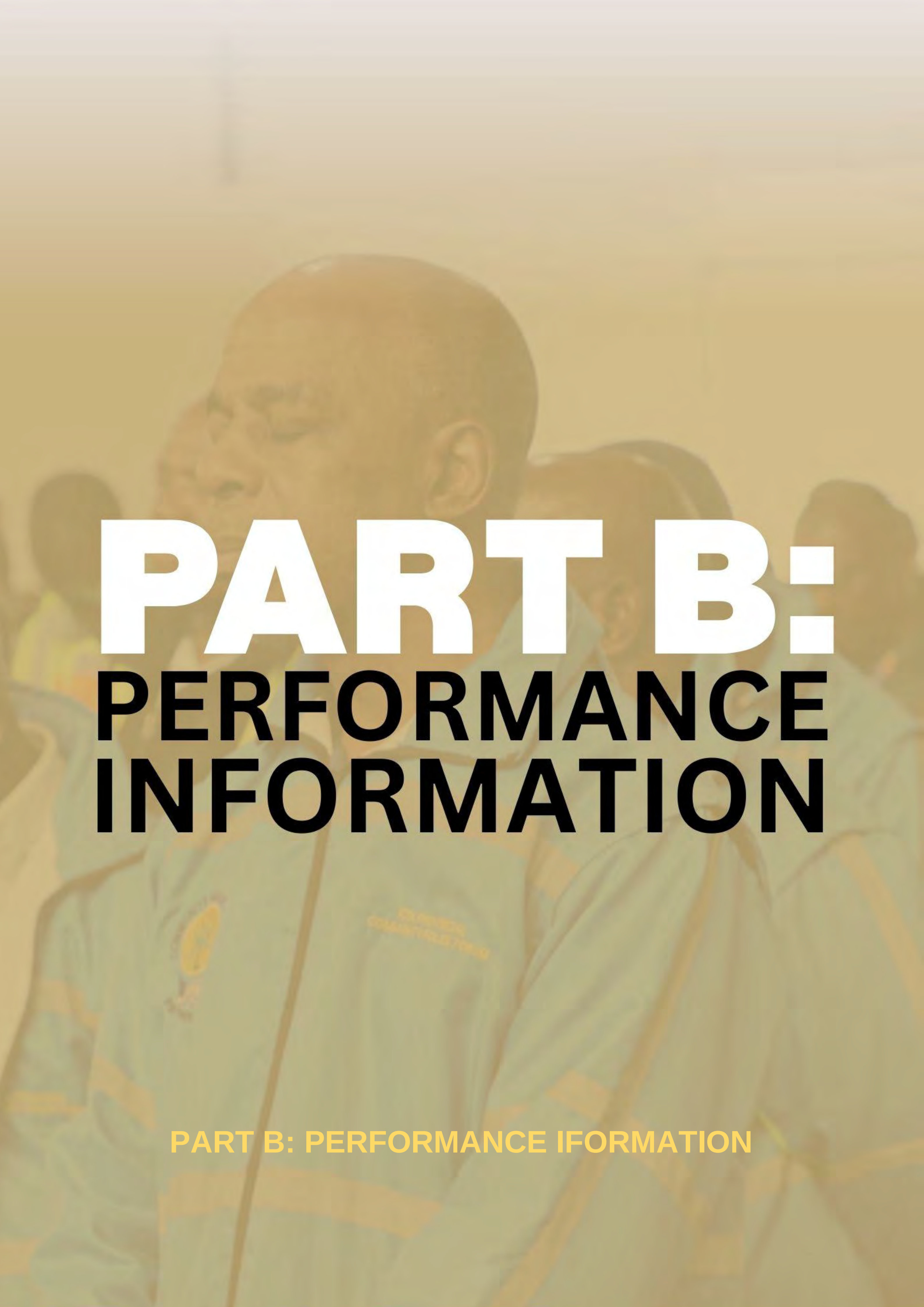
	or Form D as he or she may consider appropriate, with the member's photograph affixed thereto	
23.	Members of the provincial secretariat must undergo a security screening conducted by State Security Agency in accordance with the provisions of section 2A of the National Strategic Intelligence Act, 1994 (Act No. 39 of 1994) on the category or level as determined by the head of a provincial secretariat	Reg 5(2)
24.	After the end of each quarter, a head of a provincial secretariat must compile and submit a written report contemplated in section 22 of the Act to the Secretary on the provincial secretariat's activities, including delivery on its aligned plans and operations, customised indicators, integration of its strategies and systems with that of the Civilian Secretariat and such duties and functions as may have been delegated or assigned in writing to the head of a provincial secretariat. The date of submission of provincial reports must coincide with the dates on which provincial secretariats are required to submit their quarterly reports to the respective Provincial Treasuries or soon thereafter as may be determined by the Secretary.	Reg 12(1) & (2)
25.	A complaint which falls within the mandate of the provincial secretariat must be registered in a computer-based register allocated for this purpose and the complainant must be informed in writing, within seven days of the receipt of the complaint by the provincial secretariat, that his or her complaint has been received and referred to an identified member for attention and follow-up.	Reg 19(3)
26.	A complaint which has been registered in terms of this regulation must be disposed of within one month or such other period that the Secretary may authorise in writing.	Reg 19(5)
27.	Complaints must be evaluated as prescribed	Reg 20
28.	The annual monitoring and evaluation plan of the Civilian Secretariat referred to in sub-regulation (1) must be used by every Provincial Secretariat to align its monitoring and evaluation plans in the respective provinces as contemplated in section 17 of the Act.	Reg 24(4)
29.	Prescribed reporting standards must be adhered to	Reg 28
	SOUTH AFRICAN POLICE SERVICE ACT, 1995	
30.	Provide direction on the establishment of Community Police Forums and Boards	Section 19 to 21
31.	Ensure that the conditions subject to which a municipal police service was established are complied with and that national standards are maintained	Section 64N

ORGANISATIONAL STRUCTURE (EXCO &MANCO)



ENTITIES REPORTING TO THE MINISTER/PREMIER

There are no entities reporting to the Premier.



PART B: PERFORMANCE INFORMATION

PART B: PERFORMANCE IFORMATION

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 on the reported performance indicator: Percentage of docket audited under heading Report on the Annual Performance report.

Refer to page 70 of the Report of the Auditor General, published as Part E: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1. Service Delivery Environment

In the financial year 2024/25, the Department maintained its oversight responsibilities over the South African Police Service, emphasizing the government's ongoing commitment to addressing crime and violence, which remains a significant priority for the Republic of South Africa. This commitment is evident in high-level policy statements and directives. The alarming crime rates and the associated violence necessitate a comprehensive approach from the State, aimed at enhancing both the operational and administrative capabilities of the SAPS, while also tackling the fundamental causes of crime and violence.

The Department has effectively engaged in provincial priority research and police monitoring initiatives to pinpoint challenges in service delivery, complementing monitoring reports with implementation recommendations and frameworks. During the year under review emphases were on implementing the recommendations of challenges identified during research and police monitoring conducted such as monitoring police visibility, management the process of service delivery complaints against SAPS, and other oversight initiatives which focus more on hot spot areas identified after each statistical report. Additionally, efforts to mobilize community safety structures and strengthened crime prevention programs were intensified in these priority areas.

Monitoring and Evaluation of Police Performance

During 2024/25 financial year, 184 police stations were monitored, however the focus was on 89 police stations that provide custody services as this was one of the findings during the Police station census project conducted in 2023/24 financial year. Fencing, infrastructure maintenance, administration related were some of the issues identified during custody management assessment conducted. As part of monitoring function, the Department monitored SAPS specialised units for performance and its functionality which include Family Violence, Child Protection and Sexual Offences Units (FCS), Stock Theft Units (STU)s, Stock Theft Endanger Species (STES). Among issues identified were lack of personnel with specialised skills and expertise, shortage of resources, human and physical, backlog in processing and management of cases. In addition, the department managed to monitor all 184 police stations on implementation and compliance with Domestic Violence Act (DVA).

Durban Metro Police Monitoring

The Department, by fulfilling its civilian oversight responsibilities, enhances the monitoring role over the Durban Metro Police, as a strategic law enforcement agency within the eThekwini Metro region.

During the monitoring process, several issues were noted, including a lack of resources (both personnel and vehicles), delays in the recruitment of staff, and centralized procurement challenges.

Service delivery complaints against SAPS

The Department continued to manage service delivery complaints received against SAPS. A total of 151 complaints were received and 90 resolved within 30 days turnaround time during 2024/25 financial year, the nature of these complains emanates from lack of feedback, poor service, poor investigation, poor response, and poor police conduct.

Court Watching Brief and Docket Audit

In response to complaints regarding service delivery by the police, the Department continued with the implementation of court watching brief project, which involved reviewing all charge sheets that had been withdrawn due to police inefficiencies in court. Subsequently, serious cases that were withdrawn for these reasons were identified and further examined at the police station through a docket audit project to investigate the reasons for withdrawal. Out of 137 cases that underwent for docket audit, 26 cases were recommended to be reinstated back to court roll.

Monitoring Police visibility during events

The department made strides in ensuring police visibility within the communities across the province though monitoring of SAPS visibility in the communities. This contributed directly to the increased feelings of safety in the communities, which is one of MTDP's strategic outcomes. Police visibility was monitored through SAPS operations such as, public protests, roadblocks, festive season, Easter holidays, and major events in all districts.

Assessment of Community Forums

Functionality of the community safety structures remained a priority, thus, a total of 43 Community Safety Forums (CSF) were assessed for functionally to determine those that need interventions. Out of 43 assessed CSFs 21 were functional and 22 not functional. The department also assessed 173 Community Police Forums in all districts. Some of challenges identified across the province were failure for structures to meet quarterly, structures not established according to CSF/ CPF constitution and policy framework, lack of planning and reporting thereof, limited tools of trades and resources, lack of buy in and support by leadership. Sustainability of structures remained threatened due to the nature of its establishment, which is based on voluntarism.

Maintenance and support of Community Safety Structure

The department prioritised capacitation of safety structures to strengthen community policing, hence 95 initiatives to support safety structures were implemented. This includes provision of training, and workshops such as induction and orientation of newly elected safety structures. It was observed that most of the Community Safety Forums (CSF) were not established, hence, the department facilitated meetings with municipalities and community safety structures to outline the importance for the establishment of CSF. Upon establishment of CSFs in some of the districts, the department rendered 18 induction and training workshops to newly elected CSF committee members.

Social Crime Prevention Programmes

The Department persisted in executing the implementation of social crime prevention programme as a strategy to combat various crime trends within the province. The programme was implemented across the province through raising awareness and addressing social ills, such as drug and substance abuse, human trafficking, ukuthwala, gender based violence and femicide (GBVF), cross boarder crimes, stock theft, schools safety etc. In the financial year 2024/25, in total there were 183 crime awareness initiatives across four categories namely: Rural Safety, Vulnerable Groups, Youth, and Public Participation under the social crime prevention programme.

2.2. Service Delivery Improvement Plan

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

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

Main Services	Beneficiaries	Current/actual standard of services	Desired standard of services	Actual Achievement
Police Oversight	External Clients: Communities served by police stations, Community crime fighting structures; Community Policing Forums; Individual Complainants Traditional Authorities Internal Clients: MEC-Community Safety and Liaison Management	Fully completed National Monitoring Tool (NMT) accompanied by a quality assured narrative report.	Fully completed National Monitoring Tool (NMT) accompanied by a quality assured narrative reports within 7 working days after station monitoring & evaluation.	Fully completed National Monitoring Tool (NMT) accompanied by a narrative report within 7 to 14 working days after station monitoring & evaluation.
		Fully completed Police Visibility Tool accompanied by a quality assured narrative reports	Fully completed Police Visibility Tool accompanied by a quality assured narrative reports within 7 working days.	Fully completed Police Visibility Tool accompanied by a narrative report within 7 to 14 working days.
		Fully completed School Safety Protocol accompanied by a quality assured narrative reports	Fully completed School Safety Protocol accompanied by a quality assured narrative reports within 7 working days	Fully completed School Safety Protocol accompanied by a narrative report within 7 to 14 working days.
		Quality assured CSF assessment reports submitted	Quality assured CSF assessment reports submitted within 7 working days.	CSF assessment reports submitted within 7 to 14 working days.
		Quality assured CPF assessment reports submitted	Quality assured CPF assessment reports submitted within 7 working days.	Quality assured CPF assessment reports submitted within 7 to 14 working days.
		Complaints investigated and reported within 30 days using the manual systems	Complaints investigated and reported within 30 days and the electronic systems for managing complaints will be used	70 complaints were received and processed using the manual systems

Batho Pele arrangement with Beneficiaries (Consultation access) etc

Principle	Current/actual arrangement	Desired arrangement	Actual achievements 24/25
Consultation	✓ Police stations evaluation is conducted to identify areas that needs improvement as part of service delivery improvement for SAPS ✓ The complaints management system is used to solicit information on aspects of SAPS service delivery that needs improvement ✓ Feedback sessions are conducted with SAPS Management on oversight	Evaluation of 184 police stations and conduct follow ups on the implementation of recommendations by SAPS Introduce the electronic complaints management system to ensure that increased number of complaints are lodged against	✓ 184 police stations were evaluated ✓ 151 service delivery complaints against SAPS were processed ✓ 13 feedback sessions were conducted with SAPS management
Setting of standards	✓ 60% of complaints against SAPS service delivery investigated within 30 days ✓ Compliance of police stations with Domestic violence audit is between 50 and 69%	✓ 60% of complaints against SAPS investigated within 30 days ✓ Compliance of police stations with Domestic Violence Audits to be improved to 70% through interventions to be implemented by the Department	✓ 50% of complaints against SAPS service delivery investigated within 30 days ✓ Compliance of police stations with Domestic violence audit was between 50 and 69%
Access	The increase of the number of citizens who gain access to complaints management system relating to SAPS service delivery by 20%	30% increase of citizens who gain access to complaints management system relating to SAPS service delivery	The number of complaints processed during the financial year was 151 and this means that the target of 20% increase was not met
Information	60% of the population know about the Department and its services	70% of the population know about the Department and its services	60% of the population was reached and they were informed about the Department and its services
Redress	80% of complaints against the Department addressed within 30 days after being reported.	90% of complaints against the Department addressed within 30 days after being reported.	80% of complaints against the Department addressed within 30 days after being reported.

Complaints management

Service delivery information tool

Current/actual information tool	Desired information tools	Actual achievements 24/25
Manual systems are used to collate and process information on complaints relating SAPS service delivery	Electronic complaints management system that will receive, record and issue automatic notifications on the progress of resolving complaints	151 complaints against SAPS service delivery were received and processed during this period
WhatsApp line is used to receive and record complaints against SAPS service delivery	The features of the existing WhatsApp line need to be upgraded	Not many benefits were enjoyed through the WhatsApp line due to its limited features

Complains Mechanism

Current/actual complains mechanism	Desired complains mechanism	Actual achievements 24/25
✓ Premier's Hotline ✓ Complaints received through media ✓ Complaints received through walk ins ✓ Complaints received through complaints/ suggestion boxes ✓ Web-based complaints lodging system	Over and above the current complaints mechanisms, the following is planned for 2025/26: ✓ Appointment of the call centre agent, ✓ Appointment of the Complaints Officer, ✓ Full utilization of the WhatsApp line to receive complaints ✓ Utilization of electronic complaints management system	A total of 3 formal complaints against the Department were received through the Premier's hotline. Those complaints were relating to former volunteers who were placed under the EPWP programme, and all of them were fully resolved.

2.3. Organisational environment

The department is currently undertaking a revision of its organizational structure to better align with its strategic and operational requirements. The approved structure comprises 191 funded positions, while the department's functions are decentralized, and administration is partially centralized to achieve cost savings.

The Department has a total of 25 vacant position, 4 of those are SMS position including the CFO, 16 of the vacant position has been approved for recruitment processes to ensure the continuation of the operations

2.4. Key policy developments and legislative changes

No changes in legislative and policy mandates during the implementation of 2024/25 Annual Performance Plan

3. STRATEGIC OUTCOMES

3.1. PERFORMANCE INFORMATION BY PROGRAMME

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

During the year under review the Department remained with two programme budget structures. The activities of the Department during the 2024-2025 financial year were implemented through the programme structure depicted below:

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

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

Programme Name	Total number of planned indicators	Total number of indicators achieved	Total number of indicators not achieved	Percentage % Achieved
1. Administration	10	4	6	40%
2. Provincial Secretariat for Police Service	19	19	0	100%
Overall Performance	29	23	6	79%

3.2. PROGRAMME 1: ADMINISTRATION

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

Sub-programmes:

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

Strategic outcomes are as follows:

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

Job Creation and Transformation

The Department has responded to the NDP triple challenges of poverty, inequality and unemployment addressing Strategic Priority 1 “Job creation and transformation”, by providing short-term paid work opportunities coupled with skills to law graduates and 8 interns to assist with experience and skills in the work environment. To improve administration, awareness and provide support to the victims of Gender Based Violence ,198 GBV activist were employed through EPWP programme and placed in the hot spot police station furthermore, the department granted 1139 work opportunities to social crime prevention volunteers during quarter 1 of 2024/25 financial year as the part of the crime fighting strategy. The Department has maintained 58% women at Senior Management.

During the year under review the department provided portion of procurement to business owned by Youth, Women, people with disabilities, furthermore, the department implemented 100% improvement plan recommendations during the internal and external audits.

Furthermore, a total of 17 bursaries were granted and most of the qualifications were pursued to core business of the department to enhance service delivery and twenty (20) employees attended compulsory induction programme whilst ninety nine (99) employees completed Ethics in public service course.

3.3. PROGRAMME 1: ANNUAL PERFORMANCE

PROGRAMME 1: ADMINISTRATION								
Outcome	Output Indicator	Audited Actual Performance			Actual Performance Against Target 2024/2025		Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviation
		2021/2022	2022/2023	2023/2024	Planned Annual Target	Actual Achievements		
Improved Operational Excellence	1.1. % of invoice received paid within 30 days	100%	100%	99,62%	100%	94%	-0,6%	The under-achievement is due to factors such as CSD problems especially in relation to banking details differences on BAS system and substantial technical problems with BAS system in terms of optimal functioning to ensure payments are made within 30 days.
	1.2. % Procurement spent on women owned businesses	New	90%	93,87%	40%	40%%	0	Target Achieved
	1.3. % Procurement spent on youth owned businesses	New	36%	93,74%	30%	30%	0	Target Achieved

PROGRAMME 1: ADMINISTRATION								
Outcome	Output Indicator	Audited Actual Performance			Actual Performance Against Target 2024/2025		Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviation
		2021/2022	2022/2023	2023/2024	Planned Annual Target	Actual Achievements		
Improved Operational Excellence	1.4. % Procurement spent on people with disabilities owned businesses	New	2%	0,08%	5%	3,24%	-1,76%	All service providers are invited from CSD. Specific goal points are allocated to suppliers who might have a disability. Suppliers fail to provide proof of their disability therefore making it difficult to identify these suppliers
	1.5. % Procurement spent on military veterans	New	0.75%	0%	10%	0	-10%	All service providers are invited from CSD. Specific goal points are allocated to suppliers who are Military Veterans. Suppliers fail to provide proof of their Military Veteran status therefore making it difficult to identify these suppliers
Improved Operational Excellence	1.6. % Internal Audit recommendations implemented within specified timeframe	New	100%	100%	100%	100%	0	Target Achieved
	1.7. % External Audit recommendations implemented within specified timeframe	New	100%	100%	100%	100%	0	Target Achieved

PROGRAMME 1: ADMINISTRATION								
Outcome	Output Indicator	Audited Actual Performance			Actual Performance Against Target 2024/2025		Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviation
		2021/2022	2022/2023	2023/2024	Planned Annual Target	Actual Achievements		
	1.8. % posts filled as per the approved structure	New	New	New	90%	87,17%	-2,83%	Exits due to retirement occurred in quarter 4 resulted in the under-achievement of this target
	1.9. % posts filled by employees with disabilities	New	New	2.2%	5%	1,76%	-3,24%	Limited application received from disabled applicant who meets the entry requirements of advertised post
	1.10. % representation of youth on staff establishment	New	New	11.54%	30%	10%	-20%	Limited applicants received from suitable qualified youth

Strategy to overcome areas of under-performance.

Supplier banking details will be verified prior capturing of invoice to BAS System to alleviate payments aging over 30 days

Standard operating procedure will be reviewed to include confirmation of suppliers banking details from BAS prior acknowledgment of the invoices

Filling of vacant post will be prioritised for people with disability and youth category by ensuring that all future advertisements are sent to disability organisations to try and attract suitably qualified people and further, Panel will prioritise the employment of suitable qualified youth into post.

Changes to planned targets.

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

Linking performance with budgets

Sub-Programmes	2024/25			2023/24		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the HOD	6 600	6 600		6 257	6 257	-
Financial Management	16 570	16 570		17 593	17 593	-
Corporate Services	74 754	74 754		65 244	65 244	-
Legal	4 025	4 025		3 556	3 556	-
Security	16 659	16 659		16 942	16 942	-
Total	118 608	118 608		**109 592**	**109 592**	-

3.4. PROGRAMME 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE

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

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

Sub-programmes:

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

Provincial Secretariat for Police Service programme has three strategic outcomes:

Outcomes:

Outcome 2	Improved quality of policing
Outcome statement	To monitor and evaluate police conduct, oversee the effectiveness and efficiency of the police service and to investigate complaints alleging to police inefficiency in the province
Baseline	The baselines in the annual performance plan have reference
Justification	Communities rely on effective policing to be and feel safe
Links	MTSF Priority 6 Lekgotla resolutions Provincial Growth and Development Plan National Development Plan State of the Province Address State of the Nation Address Civilian Secretariat for Police Act All other policies applicable to the department

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

Within the existing Medium Term Strategic Framework (MTSF), the Department has played a pivotal role in advancing the National Development Plan, achieving significant milestones that align with the outcomes-based approach established by the Cabinet in 2019. One of the strategic outcomes focuses on improved quality of policing, which involves monitoring and evaluating police conduct, overseeing the police service's effectiveness and efficiency, investigating complaints regarding police inefficiency in the province, and identifying provincial policing needs and priorities. Additionally, it includes conducting the best practice research on safety and security issues. Another strategic outcome aims to improve community police relations by mobilizing community safety structures, fostering positive relationships between the community and police, strengthening crime prevention partnerships, and ensuring effective conflict resolution within and among communities. The Department serves as the guardian of community safety and liaison in KwaZulu-Natal, having achieved several key strategic objectives in the current financial year.

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

PROGRAMME 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE								
Outcome	Output Indicator	Audited Performance			Actual Performance Against Target 2024/2025		Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviation
		2021/2022	2022/2023	2023/2024	Planned Annual Target	Actual Achievement		
Improved quality of policing	2.1. Number of reports compiled on police stations monitored based on the NMT per year.	158	151	184	184	184	0	Target Achieved
	2.2. Number of monitoring reports on compliance and implementation of Domestic Violence Act (DVA) compiled per year.	-	4	1	3	3	0	Target Achieved
	2.3. Number of feedback sessions to SAPS management on oversight assessment conducted	-	-	13	13	13	0	Target Achieved
	2.4. Number of reports compiled on implementation of IPID recommendations by SAPS	4	4	4	4	4	0	Target Achieved
	2.5. Number of specialised units monitored	16	16	16	16	16	0	Target Achieved
	2.6. Number of reports on police visibility during events	52	111	52	52	52	0	Target Achieved

PROGRAMME 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE								
Outcome	Output Indicator	Audited Performance			Actual Performance Against Target 2024/2025		Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviation
		2021/2022	2022/2023	2023/2024	Planned Annual Target	Actual Achievement		
	2.7. Number of management reports compiled on service delivery complaints against SAPS	4	4	4	4	4	0	Target Achieved
	2.8. Number of report on metro region police monitored	1	1	1	1	1	0	Target Achieved
	2.9. % of Docket Audited	New	New	New	20%	45%	+25%	Target over-achieved due to Increase serious cases withdrawn as a result of police inefficiency
	2.10 Number of M&E special projects implemented	New	1	0	1	1	0	Target Achieved
Improved Communit y Police Relations	2.11. Number of Community Safety Forums assessed on functionality per year	33	33	32	43	43	0	Target Achieved
	2.12. Number of Community Police Forums (CPFs) assessed on functionality per year.	165	165	153	164	173	+9	The department had to conduct need analysis especially for police station identified as hot spot areas to enable and provide proper support to safety structures for 2025/26 financial year

PROGRAMME 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE								
Outcome	Output Indicator	Audited Performance			Actual Performance Against Target 2024/2025		Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviation
		2021/2022	2022/2023	2023/2024	Planned Annual Target	Actual Achievement		
	2.13. Number of initiative to support district community safety structures	52	52	106	69	95	+26	Target over-achieved due to the demand in responding to safety structures that were newly elected, hence the Department conducted training/capacitation for the community safety structures before conducting the assessment.
	2.14. Number of reports on safety structures supported	2	4	4	4	4	0	Target Achieved
	2.15. Number of social crime prevention programme implemented	-	274	163	4	4	0	Target Achieved
	2.16. Number of work opportunities created through departmental projects	New	1666	1300	518	1347	+829	Target overachieved due to the fact that the department is mandated to provide civilian oversight over the police. Execution of this mandate is not for its own but mainly ensure the increase in the safer environment for the greater good of citizens of the republic , 2024 marks 30 years of the democratic dispensation and the year of where the country held national and

PROGRAMME 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICE								
Outcome	Output Indicator	Audited Performance			Actual Performance Against Target 2024/2025		Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviation
		2021/2022	2022/2023	2023/2024	Planned Annual Target	Actual Achievement		
								provincial elections hence volunteers were recruited to serve as a force multiplier in ensuring that the department is visible in all corners during elections as part of executing one of the departmental functions.
Safety Research and Information Management	2.17. Report on safety and crime trend analysis in the Province.	1	1	1	1	1	1	Target Achieved
	2.18. Number of research reports on policing per year	1	1	1	1	1	0	Target Achieved
	2.19. Analysis conducted to inform Departmental interventions	New	New	New	1	1	0	Target Achieved

Strategy to overcome areas of under-performance.

Target were achieved

Linking performance with budgets

Sub-Programmes	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Policy and Research	3 807	3 807	-	4 396	4 313	83
Monitoring and Evaluation	9 677	8 475	1 202	10 604	9 308	1 296
Safety Promotion	94 246	91 200	3 046	206 036	118 432	87 604
Community Police Relation	2 988	2 988	-	5 872	3 166	2 706
Programme Support	38 001	38 001	-	**35 056**	34 969	87
Total	**148 719**	**144 471**	**4 248**	**261 964**	**170 188**	**91 776**

4. TRANSFER PAYMENTS

The department had no transfer payments to public entities.

4.1. Transfer payments to all organisations other than public entities

2024/2025	
Provincial & Local Governments	
TRNSF & SUB: Provincial	615 000
PD: FINES & PENATLIES	158 000
PD: VEHICLE LICENCES	457 000

5. CONDITIONAL GRANTS AND EARMARKED FUND

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

5.1. Conditional grants and earmarked funds received.

The department received a conditional grant to the tune of R 4 269 000 from the Department of Public Works. This grant was for the Extended Public Works Programme (EPWP). The grant was used for workshops, training and payment of Social Crime Volunteers

The table below details the conditional grants received during for the period 1 April 2024 to 31 March 2025.

Department who transferred the grant	Department of Public Works
Purpose of the grant	The Expanded Public Works Programme (EPWP) is one element within a broader government strategy to reduce poverty through the alleviation and reduction of unemployment. The Programme involves creating work opportunities for unemployed persons, and so allowing them to participate economically and contribute to the development of their communities and country. other economic and social infrastructure.
Expected outputs of the grant	198 volunteers employed and receiving income through the VSCCP.

Actual outputs achieved	198 volunteers were employed
Amount per amended DORA	4, 269 000
Amount received	4,269 000
Reasons if amount as per DORA was not	
Amount spent by the department	3,888 000
Reasons for the funds unspent by the	Delays in recruitment processes
Reasons for deviations on	-
Measures taken to improve performance	-
Monitoring mechanism by the receiving department	Volunteer time sheets, monthly and quarterly reports

6. DONOR FUNDS

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

7. CAPITAL INVESTMENT

Department has no infrastructure project.

PART C: GOVERNANCE

8. INTRODUCTION

Chapter 10, Section 195 of the Constitution states that “Public administration must be governed by the democratic values and principles enshrined in the Constitution, including the following principles:

a. A high standard of professional ethics must be promoted and maintained”

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

9. RISK MANAGEMENT

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

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

This was a year to develop a new strategic plan. To ensure that the next strategic plan is risk oriented, the directorate reviewed the strategic risk register of the department. This resulted to the departmental strategic risk register with fourteen (14) risks, six (6) with the critical residual risk and three (3) with a major residual risk exposure. Thirty-seven (37) mitigating action plans which the department will monitor implementation of action plans for in the next financial year.

In accordance with the risk management plan the following activities were conducted

a. Risk Assessments conducted at Eastern Region:

- uMzinyathi District Office
- Amajuba District Office and
- uThukela District Office

b. Risk reviews were conducted with the following Directorates:

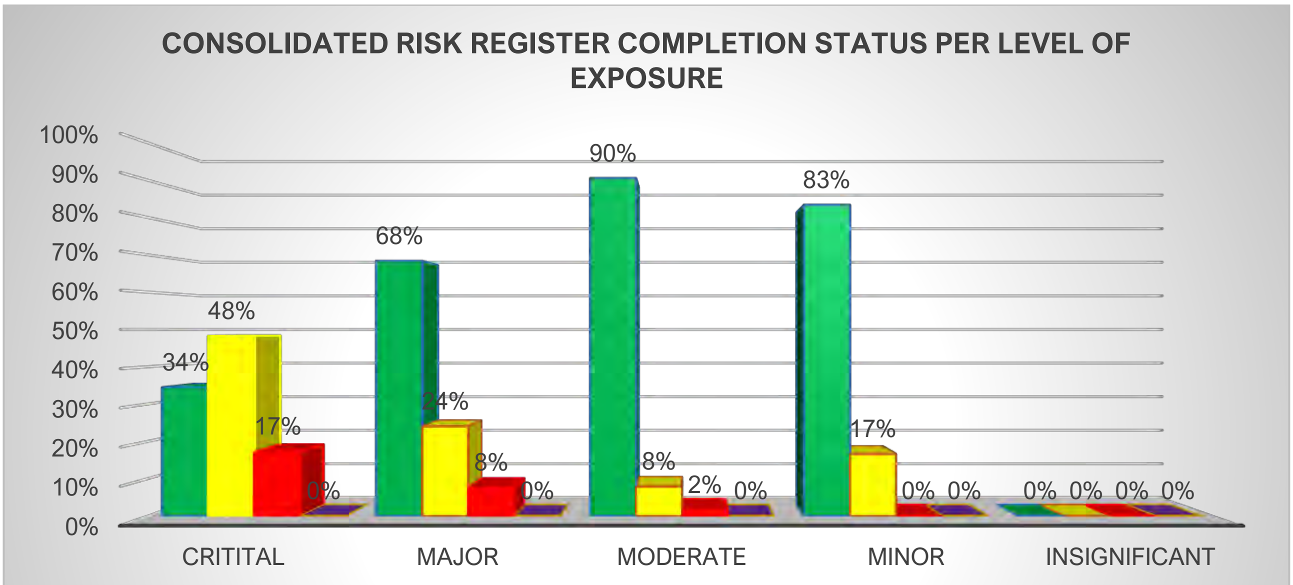
- Integrated Planning, Monitoring & Evaluation

- Legal Services
- Intergovernmental Relations & Special Projects
- Corporate Services
- Finance Management Services

c. The reviews conducted in various directorates, resulted to fluctuations on the exposure levels and subsequently the outlook of the Top 20 risk register and subsequently the consolidated risk register with sixty-eight (68) risks and one hundred and seventy-six (176) action plans.

d. The risk that was identified pertaining to a pilot project "Community Safety Intervention Unit" was removed from the risk register as at quarter 4 as this project has been closed and the report submitted to the executive council.

The departmental Risk & Business Continuity Management Committee (RBMC) monitored the effectiveness of risk management within the department and as at end of financial year, the implementation of mitigation plans status of the department is reflected on the below graph:



	Critital	Major	Moderate	Minor	Insignificant
Completed	34%	68%	90%	83%	0%
Inprogress	48%	24%	8%	17%	0%
Not Started	17%	8%	2%	0%	0%
Removed	0%	0%	0%	0%	0%

Completed Inprogress Not Started Removed

10. FRAUD AND CORRUPTION

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

The Department has a Fraud Prevention Plan with Annexures consisting of the Conflicts of Interest Policy, Gifts and Hospitality Policy, Whistle Blowing Policy, Code of Conduct Policy, Remunerative Work Outside Public Service Policy.

The department continued with the implementation of fraud and corruption related policies which were adopted in February 2024. These policies seek to model the department’s appetite to an anti-corrupt and fraud free environment.

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

11. MINIMISING CONFLICT OF INTEREST

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

The report on the conflict-of-interest register is a standing agenda items in these meeting. Along with this report, the committee also receive other reports with are part of the department’s fraud prevention plan, i.e. Gifts register, Remunerative Work Outside Public Service (RWOPS) reports. In strengthen the processing of approval for RWOPS application, the committee resolved that applications be escalated to responsibility managers who will assist with monitoring of performance of holders of certificates for RWOPS.

The department continued to maintain a 100% status of compliance with the Public Service Act and it’s regulations, 2016 for the financial disclosures requirements

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

12. CODE OF CONDUCT

All officials have been provided with copies of the new Public Service Code of Conduct as contained in Chapter 2 Part 1 of the Public Service Regulations (PSR), 2016. The Guide on the "Ethical Conduct of Public Servants" is regularly updated as amendments are made to legislation/directives and distributed to employees. On a continuous basis workshops and training are offered to officials in the Department on the Code of Conduct. The department also ensured that officials on a yearly basis, read, understand and sign off the code of conduct to ensure that all officials are aware of their responsibilities in compliance with the PSR.

13. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The responsibility of maintaining a clean workplace that is devoid of health risks and hazards is crucial for ensuring a safe and healthy work environment. In this context, the Department has been collaborating closely with the Department of Employment and Labour to guarantee that its buildings are secure and compliant with relevant legislation. The Departmental Safety, Health, Environment, Risk and Quality (SHERQ) Committee will persist in its efforts to ensure the safety of staff. SHEQ Inspections are conducted quarterly across all offices, and any identified issues are reported to management and, if necessary, to the landlord through the Department of Public Works for resolution.

14. PORTFOLIO COMMITTEES

The Portfolio Committee on Community Safety and Liaison conducted oversight of the department's operations. The Committee examined the departmental budget, expenditures, and service delivery outcomes to ensure the enhancement of the citizens' quality of life in the province. Meetings of the Portfolio Committee took place on a quarterly basis, and the department responded to the issues raised by the committee. There were no unresolved resolutions during 2024/25 financial. All issues report presented to the portfolio committee were approved.

15. SCOPA RESOLUTIONS

RESOLUTION NO.	SUBJECT	DETAILS	RESPONSE BY THE DEPARTMENT	RESOLVED (YES/NO)
Resolution 22/2023	Irregular Expenditure R36,06 million in 2021/22 (prior years):	[2] Progress made in the determination testing for the balance of irregular expenditure for 2021/22 and prior years not yet condoned, as well as time	The department is addressing the backlog of irregular expenditure. During 2024/25 financial year, KZN Provincial approved and condoned an irregular expenditure amounting to R4,040 million.	Yes

RESOLUTION NO.	SUBJECT	DETAILS	RESPONSE BY THE DEPARTMENT	RESOLVED (YES/NO)
	R32.63 million not yet condoned) (relating to Resolution 180/2022)	frames for finalising the investigations.	An amount of R15,590 million identified during 2024/25 audit has been disclosed in the PFMA compliance report as amount under assessment, determination or investigation The balance of irregular expenditure as at 31 March 2025 amounted to R44,392 million	

16. PRIOR MODIFICATIONS TO AUDIT REPORTS

MATTERS OF NON-COMPLIANCE	FINANCIAL YEAR IN WHICH IT FIRST AROSE	PROGRESS MADE IN CLEARING / RESOLVING THE MATTER
The contracts for security services were for six months and the same suppliers were re-appointed at the end of the contract. According to the Department's SCM Policy paragraph 20.1, competitive bids must be invited for all procurement above R500 000.	2019/20	The matter was handed over to the Office of the Premier for Forensic investigation and is in progress of being finalised by OTP.
Salary paid to employee in error after transfer to another department not recovered. There are inadequate systems of expenditure control and procedures to detect or prevent payments to employees who are no longer employed in the department.	2022/23	Human Resources will ensure that should the employee resign after PERSAL cutoff date, the forms to stop payment are sent to the bank. Inter Departmental Account has been sent to OTP for payment processing.

17. INTERNAL CONTROL UNIT

The Internal Control Unit operates as a sub-directorate within the Finance Management Directorate. This unit is tasked with overseeing the execution of recommendations and action plans from both internal and external audits, while also providing regular updates on their progress. It conducts compliance reviews to ensure adherence to regulations, policies, and procedures, and manages inquiries and assessments related to irregular and wasteful expenditures. Additionally, the unit coordinates audits stemming from internal audit assignments outlined in the Provincial Internal Audit Service operational plan, as well as statutory audits mandated by the Public Audit Act. Furthermore, it compiles and submits information to the Cluster Audit and Risk Committee (CARC) on a quarterly basis.

18. INTERNAL AUDIT AND AUDIT COMMITTEES

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

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

Provincial Internal Audit Services (PIAS) planned and conducted the following reviews for 2024/25 financial year:

- Compliance with Risk Management policy and procedures and use of various templates that seek to aid the implementation of policy,
- Risk identification
- Risk assessment,
- Risk Management and Control
- Risk monitoring,
- Communication and Reporting,
- Integration with Strategic Planning,
- Documentation and Record keeping and
- Use of Technology and Tools and Storage and back-up of risk registers

19. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

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

20. AUDIT COMMITTEE REPORT

The Audit and Risk Committee herewith presents its report for the financial year ended 31 March 2025, as required by Treasury Regulation 3.1.13 read with section 77 of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended by Act No. 29 of 1999).

The Provincial Audit and Risk Committee (PARC) is the shared audit and risk committee for provincial departments and is further subdivided into three Cluster Audit & Risk Committees (CARCs). The Audit and Risk Committee reports that it has adopted formal terms of reference contained in its Audit and Risk Committee Charter. The Committee complied with its responsibilities arising from the Public Finance Management Act and Treasury Regulations.

Audit Committee Members and Attendance

The PARC which consisted of the members listed hereunder; and of which three of its members are specifically assigned to the Cluster responsible for the Department; have met as reflected below.

#	Name of Member	Ordinary Meetings Attended	Special Meetings Attended	CARC Meetings Attended
1	Mr Z Zulu – PARC Chairperson & CARC member	*4 of 4*	*1 of 1*	*4 of 4*
2	Ms S Makhathini – CARC Chairperson	*4 of 4*	*1 of 1*	*4 of 4*
3	Dr M Zakwe - CARC member	*4 of 4*	*1 of 1*	*4 of 4*
4.	Mr S Maharaj	*4 of 4*	*1 of 1*	*N/A*
5.	Mr L Mangquku	*3 of 4*	*1 of 1*	*N/A*
6.	Ms B Jojo	*4 of 4*	*1 of 1*	*N/A*
7.	Mr S Mthethwa	*4 of 4*	*1 of 1*	*N/A*
8.	Ms P Ramphal	*4 of 4*	*1 of 1*	*N/A*
9.	Mr S Magagula	*4 of 4*	*1 of 1*	*N/A*

Effectiveness of Internal Control

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

- Audit on Police Oversight
- Subsistence and Travelling Expenditure
- Expenditure Management
- Procurement and contract management
- Consequence Management

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

Effectiveness of Internal Audit

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

The PIAS planned to perform eight audit assignments for the period under review, and all the audits were completed.

The Committee is satisfied that PIAS performed effectively during the period under review. PIAS maintained its independence during the period under review and complied with its quality assurance improvement plan. During the 2025/26 financial year, the Committee will continue to monitor the progress made by the PIAS against its operational plans to ensure that it continues to fulfil its mandate and add value to the Department.

Risk Management

The Committee's risk management responsibilities are outlined in its Charter. During the reporting period, these duties primarily involved quarterly oversight of the Department's risk register and monitoring the Department's compliance with the minimum risk management standards set out in the provincial risk management framework. The tables below summarise a) The Department's risk register, including the number of risk mitigation plans implemented and b) The status of compliance with the minimum risk management standards.

Table A:

Risk Register Summary	Risk Grouping					
Focus Area	Critical	Major	Moderate	Minor	Insignificant	Total
Number of risks identified	10	30	24	3	0	67
Number of agreed-upon risk mitigation plans	29	79	63	6	0	177
Number of implemented risk mitigation plans	10	54	57	5	0	126
% of implemented risk mitigation plans	34%	68%	90%	83%	N/A%	71%

Table B:

Compliance with Minimum Risk Management Standards and related Guidelines	Status of compliance			
	Number of risk management standards	Number of guidelines	Number of guidelines fully complied with	% compliance
	15	76	67	88%

The Department has implemented 71% of its agreed-upon risk mitigation plans and complied with 88% of the prescribed minimum risk management standards. The Committee noted that capacity constraints within the Department's risk management function were hindering effective follow-up, coordination, and implementation of risk mitigation plans. To further improve its risk management practices, the Department is advised to:

- Prioritise the capacitation of the risk management unit and formalise the appointment of risk management champions to assist line management with the management of risks.

- Reduce its risk exposures by promptly implementing outstanding risk mitigation plans and continuously evaluating whether these measures effectively lower risks to acceptable levels.
- Increase efforts to ensure full compliance with the outstanding risk management standards.
- Adopt a holistic and integrated approach to risk management through the adoption and implementation of the provincial combined assurance framework. The Department should report quarterly progress on this initiative during the 2025/26 financial year.

Quality of in-year monitoring and monthly/quarterly reports

The Committee was satisfied with the content and quality of quarterly reports in respect of in-year monitoring and quarterly performance, prepared and issued by the Accounting Officer of the Department during the year under review, in terms of the PFMA and the Division of Revenue Act. The Committee noted with concern the material misstatements in the Annual Performance Report (APR) for Programme 2- Secretariat for Police Services, in particular the failure to supporting evidence for the reported performance for the indicator that relates to audited dockets. The AGSA reported that the department reported 45% against the 20% target, and management needs to ensure alignment of the targets against reported achievement.

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

Review of the Annual Financial Statements

The Committee has:

- Reviewed and discussed the Annual Financial Statements, including the audit report, with the Accounting Officer, AGSA and PIAS.
- Reviewed the AGSA’s Management Report.
- Reviewed the Department’s processes for compliance with legal and regulatory provisions and noted material non-compliance in relation to Consequence Management, Procurement and Contract Management and Expenditure Management as identified by the AGSA.
- Reviewed the conclusion on the usefulness and reliability of performance information resulting from the external audit of the Department and noted that material findings in the reported performance information in the Annual Performance Report.

The Committee also raised concerns regarding the failure by management to prevent the processing of payments without approvals at appropriate delegated levels. Furthermore, the Committee noted with concern the failure to implement consequence management as well as inappropriate contract management practices.

Forensic Investigations

The Office of the Premier Forensics Unit conducted three investigations covering the period 2011 to 2021. Two of these focused on procurement irregularities relating to a security tender and tools of trade, while the third addressed irregularities in human resource recruitment processes. Phase one of the HR investigation was finalised in 2018, and phase two was concluded during the financial year under review. At the date of this auditor's report, the investigations into procurement irregularities remained ongoing. The Committee will follow up on these matters throughout the 2025/26 financial year as part of conducting its oversight responsibilities.

Auditor-General's Report

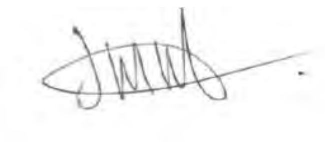
The Committee has met with the Auditor General of South Africa to discuss and evaluate the issues that emanated from the current regulatory audit.

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

The Committee concurs with and accepts the conclusion of the Auditor General's opinion on the Annual Financial Statements of an unqualified audit opinion with findings; and is of the opinion that the Audited Annual Financial Statements be accepted and read together with the report of the Auditor General.

Appreciation

The Committee wishes to express its appreciation to the management of the Department, the Auditor General of South Africa, and the Provincial Internal Audit Services for the co-operation and support provided in enabling the Committee to fulfil its mandate.



Mr L M Mangquku CA (SA)
Chairperson: Provincial Audit and Risk Committee
14 August 2025

PART D: HUMAN RESOURCE MANAGEMENT

PART D: HUMAN RESOURCE MANAGEMENT

21. INTRODUCTION

The Human Resource Management sub directorate remained a strategic partner to the Department in pursuit of the achievement of its objectives during 2024/25 financial year despite many challenges that were experienced during the same period.

The Department was confronted with several challenges in the human resource management front, ranging from the organisational structure that is not correctly configured to respond to safety needs of the Province, lack of human resource capacity to deliver on the mandate and critical functions of the Department, high turnover rate, lack of critical and essential skills, shortcomings in the management of performance, unstable labour relations and continued dereliction of human resource functions by some line managers and supervisors.

Several interventions were made to address the abovementioned challenges. One of the key achievements was to finalise a draft structure that is created within the available financial resources. This intervention afforded the opportunity for the Department to identify posts that can be sacrificed and those that need to be created for the Department to achieve its business.

Notable groundwork was done to prepare for the filling of funded vacant posts as approvals for filling all funded vacant posts were granted which resulted to 19 of them being advertised. To strengthen linkages between the Department and the office of the Executive Authority, a Directorate that deals with matters of the Ministry was created, and two posts (Head of Ministry and Receptionists) were created and filled. Approval to create and fill two more posts (Registry Clerk and Community Outreach and Legislature Support) under the Ministry was also granted.

To ensure that women are represented in the Senior Management Services, the Department managed to keep the women representation above 50%. Attempts will be made to ensure that the 26 vacant posts are used to address non-compliance with the 2% target for disabled employees and 30% target for youth employees.

The rolling out of various capacity development programmes such as short courses, workshops and skills programme was done with a particular focus on the following, but not limited to, areas:

- Project Management
- Strategic Capability and Leadership
- Coaching and Leadership
- Financial Management
- Budgeting
- Ethics in the Public Service
- Chairing of Disciplinary hearing
- Programme and Project Management
- Advanced Writing skills

- Leading Innovation
- Supply Chain Management

A total of 17 bursaries was administered during the reporting period and most of the qualifications that were pursued are relevant to the core business of the Department. Compulsory Induction Programme was attended by 20 employees whilst short courses on Ethics in the Public Service were attended by 99 employees. Internship opportunities were created as 8 graduates were placed, whilst 9 students who require workplace experiential training were placed in various core and support units of the Department.

As part of the Department's Employee Health and Wellness programme, wellness clinics were arranged for staff members and various presentations covering financial wellness and psychological wellness issues were done. A policy on Harassment in the workplace was developed and approved to prevent incidents of harassment in the Department. Forums that are advancing the interests of women and men in the Department were supported to ensure that these forums serve as the platform both for sharing pertinent and gender focused information amongst staff and for providing mutual support amongst employees.

Remarkable progress was made in processing eight longstanding cases of unauthorised, irregular, fruitless and wasteful expenditure as five of the eight cases were concluded. The Departmental Policy on Consequence Management and a Departmental Committee on Consequence Management was established to play both an advisory and oversight role in the processing of cases.

To ensure that there is sound labour relations in the Department, the Management and Labour Forum continued to be used as a platform where matters of interest between management and unions are discussed with the aim of resolving them before they become disputes. The turnaround time for finalising disciplinary cases and grievances was improved on as all of them were concluded in less than 60 days.

To ensure that systems and processes of managing individual staff's performance, compliance was monitored with the signing of performance agreements and workplans as well as to conduct half yearly assessments and annual performance assessments. However, there are areas that needs to be strengthened during 2025/26 financial year, this includes doing quality checks on documents that are submitted to ensure that clear and measurable performance standards are set and measured. Pay progression was processed for qualifying employees whilst probation for qualifying employees was confirmed.

22. HUMAN RESOURCES OVERSIGHT STATISTICS

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

22.1. Personnel related expenditure

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

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

Table 22.1.1 Personnel expenditure by programme for the period 1 April 2024 and 31 March 2025

Programme	Total expenditure **(R'000)**	Personnel expenditure **(R'000)**	Training expenditure **(R'000)**	Professional and special services expenditure **(R'000)**	Personnel expenditure as a % of total expenditure	Average personnel cost per employee **(R'000)**
Administration	118 608	47 553	696 900	0	40,09	680
Provincial Secretary for Police Services	144 471	75 588		0	53,32	54
Total	263 079	123 141	696 900	0	46,81	734

Table 22.1.2 Personnel costs by salary band for the period 1 April 2024 and 31 March 2025

Salary band	Personnel **expenditure (R'000)**	% of total personnel cost	No. of employees	Average personnel cost per employee **(R'000)**
01 Lower skilled (Levels 1-2)	185,00	0,10	1,00	185 000,00
02 Skilled (Levels 3-5)	10 938,00	7,50	32,00	341 813,00
03 Highly skilled production (Levels 6-8)	21 292,00	14,60	43,00	495 163,00
04 Highly skilled supervision (Levels 9-12)	68 918,00	47,40	77,00	895 039,00
05 Senior management (Levels >= 13)	18 922,00	13,00	12,00	1 576 833,00
11 Contract (Levels 3-5)	56,00	0,00	1,00	56 000,00
12 Contract (Levels 6-8)	7,00	0,00	1,00	7 000,00
14 Contract (Levels >= 13)	3 409,00	2,30	3,00	1 136 333,00
18 Contract Other	28,00	0,00	0,00	0,00
19 Periodical Remuneration	13 099,00	9,00	1 220,87	10 729,00
20 Abnormal Appointment	5 063,00	3,50	81,00	62 506,00
TOTAL	141 917,00	97,50	1 471,87	96 420,00

Table 22.1.3 Salaries, Overtime, Homeowners Allowance and Medical Aid by programme for the period 1 April 2024 and 31 March 2025

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount **(R'000**	Salaries as a % of personnel costs	Amount **(R'000)**	Overtime as a % of personnel costs	Amount **(R'000)**	HOA as a % of personnel costs	Amount **(R'000)**	Medical aid as a % of personnel costs
Administration	39 000,00	81,50	223,00	0,50	1 144,00	2,40	2 170,00	4,50
Provincial Secretary for Police Services	76 258,00	78,10	342,00	0,40	1 549,00	1,60	3 590,00	3,70
Total	115 259,00	79,20	565,00	0,40	2 693,00	1,90	5 760,00	4,00

Table 22.1.4 Salaries, Overtime, Homeowners Allowance and Medical Aid by salary band for the period 1 April 2024 and 31 March 2025

Salary Band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount **(R'000**	Salaries as a % of personnel costs	Amount **(R'000)**	Overtime as a % of personnel costs	Amount **(R'000)**	HOA as a % of personnel costs	Amount **(R'000)**	Medical aid as a % of personnel costs
01 Lower skilled (Levels 1-2)	146,00	78,90	0,00	0,00	21,00	11,40	0,00	0,00
02 Skilled (Levels 3-5)	7 925,00	72,20	27,00	0,20	544,00	5,00	1 325,00	12,10
03 Highly skilled production (Levels 6-8)	16 288,00	76,40	91,00	0,40	869,00	4,10	1 980,00	9,30
04 Highly skilled supervision (Levels 9-12)	57 813,00	81,00	444,00	0,60	1 036,00	1,50	2 329,00	3,30
05 Senior management (Levels >= 13)	16 875,00	85,30	0,00	0,00	199,00	1,00	114,00	0,60
11 Contract (Levels 3-5)	53,00	94,60	3,00	5,40	0,00	0,00	0,00	0,00
12 Contract (Levels 6-8)	7,00	100,00	0,00	0,00	0,00	0,00	0,00	0,00
14 Contract (Levels >= 13)	3 031,00	86,80	0,00	0,00	23,00	0,70	13,00	0,40
18 Contract Other	22,00	75,90	0,00	0,00	0,00	0,00	0,00	0,00
19 Periodical Remuneration	13 099,00	100,00	0,00	0,00	0,00	0,00	0,00	0,00
20 Abnormal Appointment	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	115 259,00	79,20	565,00	0,40	2 693,00	1,90	5 760,00	4,00

22.2. Employment and Vacancies

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

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

This information is presented in terms of three key variables:

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

Table 22.2.1. *Employment and vacancies by programme as on 31 March 2025*

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	79	70	11,40	3
Provincial Secretary for Police Services	116	100	13,80	0
Total	195	170	12,80	3

Table 22.2.2 *Employment and vacancies by salary band as on 31 March 2025*

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
01 Lower Skilled (Levels 1-2), Permanent	1	1	0	0
02 Skilled (Levels 3-5), Permanent	34	32	5,90	0
03 Highly Skilled Production (Levels 6-8), Permanent	50	43	14	0
04 Highly Skilled Supervision (Levels 9-12), Permanent	90	77	14,40	0
05 Senior Management (Levels >= 13), Permanent	15	12	20	0
11 Contract (Levels 3-5), Permanent	1	1	0	1
12 Contract (Levels 6-8), Permanent	1	1	0	1
14 Contract (Levels >= 13), Permanent	3	3	0	1
TOTAL	195	170	12,80	3

Table 22.2.3 *Employment and vacancies by critical occupations as on 31 March 2025*

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ADMINISTRATION CLERKS, Permanent	16	15	6,30	0
ADMINISTRATION OFFICER, Permanent	22	21	4,50	0
CHIEF FINANCIAL OFFICER, Permanent	1	0	100	0
COMMUNICATION COORDINATOR, Permanent	4	4	0	1
COMPLIANCE OFFICER, Permanent	2	2	0	0
COMPUTER NETWORK TECHNICIAN, Permanent	2	2	0	0
FILING AND REGISTRY CLERK, Permanent	2	2	0	0
FINANCE CLERK, Permanent	2	2	0	0
GENERAL ACCOUNTANT, Permanent	4	2	50	0
HEAD OF PROVINCIAL DEPARTMENT, Permanent	1	1	0	0
HUMAN RESOURCE CLERK, Permanent	3	2	33,30	0
HUMAN RESOURCE PRACTITIONER, Permanent	5	4	20	0
INDUSTRIAL/ LABOUR RELATIONS OFFICER, Permanent	1	1	0	0
KITCHEN HAND, Permanent	1	1	0	0
LEGAL ADMINISTRATION OFFICER, Permanent	1	1	0	0
LEGAL RELATED MANAGER, Permanent	1	1	0	0
MANAGERS NOT ELSEWHERE CLASSIFIED, Permanent	12	10	16,70	1
MESSENGERS, Permanent	2	1	50	0
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA, Permanent	2	2	0	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
MIDDLE MANAGER: ADMINISTRATIVE RELATED, Permanent	22	20	9,10	0
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED, Permanent	4	4	0	0
MIDDLE MANAGER: INFORMATION TECHNOLOGY RELATED, Permanent	1	1	0	0
MIDDLE MANAGER: INTERNAL AUDIT RELATED, Permanent	1	1	0	0
MIDDLE MANAGER: LEGAL RELATED, Permanent	1	1	0	0
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED, Permanent	1	1	0	0
OTHER MIDDLE MANAGER, Permanent	48	38	20,80	0
PERSONAL ASSISTANT, Permanent	10	9	10	0
PROFESSIONALS NOT ELSEWHERE CLASSIFIED., Permanent	4	4	0	0
PROGRAMME OR PROJECT MANAGER, Permanent	1	1	0	0
RECEPTIONIST (GENERAL), Permanent	1	1	0	1
RISK AND INTEGRITY MANAGER, Permanent	1	1	0	0
SECRETARY (GENERAL), Permanent	7	7	0	0
SKILLS DEVELOPMENT FACILITATOR/ PRACTITIONER, Permanent	1	0	100	0
STRATEGY/MONITORING &EVALUATION MANAGER, Permanent	1	1	0	0
SUPPLY CHAIN CLERK, Permanent	3	3	0	0
SUPPLY CHAIN PRACTITIONER, Permanent	3	2	33,30	0
SWITCHBOARD OPERATOR, Permanent	1	1	0	0
TOTAL	195	170	12,80	3

22.3. Filling of SMS Posts

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

Table 22.3.1 *<u>SMS post information as on 31 March 2025</u>*

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100%	0	0%
Salary Level 16					
Salary Level 15					
Salary Level 14	2	2	100%	0	0%
Salary Level 13	15	11	73%	4	27%
Total	18	14	100%	4	22%

Table 22.3.2 *SMS post information as on 30 September 2024*

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	0,00%		0,00%
Salary Level 16					
Salary Level 15					
Salary Level 14	2	2	0,00%		0,00%
Salary Level 13	14	13	93%	1	7,00%
Total	17	16	94%	1	6%

Table 22.3.3 *Advertising and filling of SMS posts for the period 1 April 2024 and 31 March 2025*

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 16			
Salary Level 15			
Salary Level 14	1	1	0
Salary Level 13	2	0	0
Total	3	3	0

Table 22.3.4 *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 2024 and 31 March 2025*

Reasons for vacancies not filled within six months
N/A

Reasons for vacancies not filled within twelve months
N/A

Table 22.3.5 *Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2024 and 31 March 2025*

Reasons for vacancies not advertised within six months
N/A

22.4. Job Evaluation

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

Table 22.4.1 *Job Evaluation by Salary band for the period 1 April 2024 and 31 March 2025*

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
01 Lower Skilled (Levels 1-2)	1	1	100	0	0	0	0
02 Skilled (Levels 3-5)	34	34	100	0	0	0	0
03 Highly Skilled Production (Levels 6-8)	50	50	100	0	0	0	0

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
04 Highly Skilled Supervision (Levels 9-12)	90	90	100	0	0	0	0
05 Senior Management Service Band A	13	13	100	0	0	0	0
06 Senior Management Service Band B	2	2	100	0	0	0	0
11 Contract (Levels 3-5)	1	1	100	0	0	0	0
12 Contract (Levels 6-8)	1	1	100	0	0	0	0
14 Contract Band A	1	1	100	0	0	0	0
15 Contract Band B	1	1	100	0	0	0	0
16 Contract Band C	1	1	100	0	0	0	0
TOTAL	195	195	100	0	0	0	0

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

Table 22.4.2 *__Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2024 and 31 March 2025__*

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

Employees with a disability	0

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

Table 22.4.3 *__Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2024 and 31 March 2025__*

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Director: Provincial Police Oversight & Community Police Relations	1	14	13	Restructuring as of 1 April 2013
Deputy Director: Statistical Analysis & Research	1	12	11	Restructuring as of 1 April 2013
Deputy Director: Policing Policy Review, Safety Models & Monitoring Tools	1	11	11	Grade Progression
Deputy Director: Provincial Commissioner & Specialised Units Oversight	1	12	11	Grade Progression
Deputy Director: Provincial Community Police Relations & Partnerships	1	12	11	Grade Progression
Deputy Director: Human Resource Management	1	12	11	DPSA circular 4 of 2014
Assistant Director: Asset Management & Logistics	1	10	9	DPSA circular 4 of 2014
Administrative Officer		8	7	Grade Progression
Administration Clerk	1	6	5	Grade Progression
Total number of employees whose salaries exceeded the level determined by job evaluation				9
Percentage of total employed				5,29%

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

Table 22.4.4 *Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2024 and 31 March 2025*

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

22.5. 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 22.5.1 *Annual turnover rates by salary band for the period 1 April 2024 and 31 March 2025*

Salary band	Employment at Beginning of Period	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
01 Lower Skilled (Levels 1-2) Permanent	1	0	0	0
02 Skilled (Levels 3-5) Permanent	33	0	0	0
03 Highly Skilled Production (Levels 6-8) Permanent	46	1	4	9
04 Highly Skilled Supervision (Levels 9-12) Permanent	83	0	6	7
05 Senior Management Service Band A Permanent	13	0	3	23
06 Senior Management Service Band B Permanent	2	0	0	0
09 Other Permanent	1	0	1	100
11 Contract (Levels 3-5) Permanent	0	1	0	0
12 Contract (Levels 6-8) Permanent	0	1	0	0
14 Contract Band A Permanent	0	1	0	0
15 Contract Band B Permanent	1	1	1	100
16 Contract Band C Permanent	1	0	0	0
TOTAL	181	5	15	8

Table 22.5.2 *Annual turnover rates by critical occupation for the period 1 April 2024 and 31 March 2025*

Critical Occupation	Employment at Beginning of Period	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
ADMINISTRATION CLERKS Permanent	16	0	0	0
ADMINISTRATION OFFICER Permanent	21	0	0	0
ADMINISTRATIVE RELATED Permanent	0	0	1	0
CHIEF FINANCIAL OFFICER Permanent	1	0	1	100
CLERICAL SUPPLEME.WORKERS NOT ELSEWHERE CLASSIFIED Permanent	1	0	1	100
COMMUNICATION COORDINATOR Permanent	3	1	0	0
COMPLIANCE OFFICER Permanent	2	0	0	0
COMPUTER NETWORK TECHNICIAN Permanent	1	1	0	0
ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED Permanent	2	0	0	0
FILING AND REGISTRY CLERK Permanent	2	0	0	0
FINANCE CLERK Permanent	2	0	0	0
GENERAL ACCOUNTANT Permanent	4	0	2	50
HEAD OF PROVINCIAL DEPARTMENT Permanent	1	0	0	0
HUMAN RESOURCE CLERK Permanent	2	0	0	0
HUMAN RESOURCE PRACTITIONER Permanent	4	0	0	0
INDUSTRIAL/ LABOUR RELATIONS OFFICER Permanent	1	0	0	0
LEGAL ADMINISTRATION OFFICER Permanent	1	0	0	0
LEGAL RELATED MANAGER Permanent	1	0	0	0
MANAGERS NOT ELSEWHERE CLASSIFIED Permanent	12	2	3	25

Critical Occupation	Employment at Beginning of Period	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
MIDD.MANAGER:HRM & ORG.DEVEL.RELA Permanent	2	0	0	0
MIDDLE MANAGER: ADMINISTRATIVE RELATED Permanent	3	0	0	0
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED Permanent	2	0	0	0
MIDDLE MANAGER: INFORMATION TECHNOLOGY RELATED Permanent	1	0	0	0
MIDDLE MANAGER: INTERNAL AUDIT RELATED Permanent	1	0	0	0
MIDDLE MANAGER: LEGAL RELATED Permanent	1	0	0	0
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED Permanent	1	0	0	0
OTHER MIDDLE MANAGER Permanent	18	0	1	6
PERSONAL ASSISTANT Permanent	10	0	1	10
PROFESSIONALS NOT ELSEWHERE CLASSIFIED Permanent	4	0	0	0
PROFESSIONALS NOT ELSEWHERE CLASSIFIED. Permanent	45	0	4	9
RECEPTIONIST (GENERAL) Permanent	0	1	0	0
RISK AND INTEGRITY MANAGER Permanent	1	0	0	0
SECRETARY (GENERAL) Permanent	7	0	0	0
STRATEGY/MONITORING &EVALUATION MANAGER Permanent	1	0	0	0
SUPPLY CHAIN CLERK Permanent	3	0	0	0
SUPPLY CHAIN PRACTITIONER Permanent	3	0	1	33
SWITCHBOARD OPERATOR Permanent	1	0	0	0
TOTAL	181	5	15	8

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

Table 22.5.3 *Reasons why staff left the department for the period 1 April 2024 and 31 March 2025*

Termination Type	Number	% of Total Resignations
01 Death, Permanent	2	13
02 Resignation, Permanent	6	40
03 Expiry of contract, Permanent	2	13
06 Discharged due to ill health, Permanent	1	7
07 Dismissal-misconduct, Permanent	1	7
09 Retirement, Permanent	3	20
TOTAL	15	13
Total number of employees who left as a % of total employment		9%

Table 22.5.4 *Promotions by critical occupation for the period 1 April 2024 and 31 March 2025*

Occupation	Employment at Beginning of Period	Promotions to another Salary Level	Salary Level Promotions as a % of Employment	Progressions to another Notch within Salary Level	Notch progressions as a % of Employment
ADMINISTRATION CLERKS	16	0	0	14	87,50
ADMINISTRATION OFFICER	21	0	0	19	90,50
CHIEF FINANCIAL OFFICER	1	0	0	0	0,00
CLERICAL SUPPLEME.WORKERS NOT ELSEWHERE CLASSIFIED	1	0	0	0	0,00
COMMUNICATION COORDINATOR	3	0	0	2	66,70
COMPLIANCE OFFICER	2	0	0	2	100,00
COMPUTER NETWORK TECHNICIAN	1	0	0	1	100,00
ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED	2	0	0	2	100,00

Occupation	Employment at Beginning of Period	Promotions to another Salary Level	Salary Level Promotions as a % of Employment	Progressions to another Notch within Salary Level	Notch progressions as a % of Employment
FILING AND REGISTRY CLERK	2	0	0	2	100,00
FINANCE CLERK	2	0	0	2	100,00
GENERAL ACCOUNTANT	4	0	0	3	75,00
HEAD OF PROVINCIAL DEPARTMENT	1	0	0	0	0,00
HUMAN RESOURCE CLERK	2	0	0	2	100,00
HUMAN RESOURCE PRACTITIONER	4	0	0	4	100,00
INDUSTRIAL/ LABOUR RELATIONS OFFICER	1	0	0	1	100,00
LEGAL ADMINISTRATION OFFICER	1	0	0	0	0,00
LEGAL RELATED MANAGER	1	0	0	0	0,00
MANAGERS NOT ELSEWHERE CLASSIFIED	12	0	0	0	0,00
MIDD.MANAGER: HUMAN RESOURCE & ORGANISA.DEVEL.RELA	2	0	0	0	0,00
MIDDLE MANAGER: ADMINISTRATIVE RELATED	3	0	0	2	66,70
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	2	0	0	1	50,00
MIDDLE MANAGER: INFORMATION TECHNOLOGY RELATED	1	0	0	1	100,00
MIDDLE MANAGER: INTERNAL AUDIT RELATED	1	0	0	0	0,00
MIDDLE MANAGER: LEGAL RELATED	1	0	0	1	100,00
MIDDLE MANAGER: COMMUNICATION & INFORMATION RELATED	1	0	0	1	100,00
OTHER MIDDLE MANAGER	18	0	0	12	66,70
PERSONAL ASSISTANT	10	0	0	9	90,00
PROFESSIONALS NOT ELSEWHERE CLASSIFIED	4	0	0	0	0,00
PROFESSIONALS NOT ELSEWHERE CLASSIFIED.	45	0	0	40	88,90
RISK AND INTEGRITY MANAGER	1	0	0	0	0,00
SECRETARY (GENERAL)	7	0	0	5	71,40
STRATEGY/MONITORING &EVALUATION MANAGER	1	0	0	0	0,00
SUPPLY CHAIN CLERK	3	0	0	3	100,00
SUPPLY CHAIN PRACTITIONER	3	0	0	2	66,70
SWITCHBOARD OPERATOR	1	0	0	0	0,00
TOTAL	181	0	0	131	72,40

Table 22.5.5 <u>*Promotions/Pay Progression by salary band for the period 1 April 2024 and 31 March 2025*</u>

Salary Band	Employment at Beginning of Period	Promotions to another Salary Level	Salary Level Promotions as a % of Employment	Progressions to another Notch within Salary Level	Notch progressions as a % of Employment
01 Lower Skilled (Levels 1-2), Permanent	1	0	0	1	100,00
02 Skilled (Levels 3-5), Permanent	33	0	0	28	84,80
03 Highly Skilled Production (Levels 6-8), Permanent	46	0	0	40	87,00
04 Highly Skilled Supervision (Levels 9-12), Permanent	83	0	0	62	74,70
05 Senior Management (Levels >= 13), Permanent	15	0	0	0	0,00
09 Other, Permanent	1	0	0	0	0,00
14 Contract (Levels >= 13), Permanent	2	0	0	0	0,00
TOTAL	181	0	0	131	72,40

22.6. Employment Equity

Table 22.6.1 *Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2025*

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
MANAGERS	12	0	2	2	26	0	1	0	43
PROFESSIONALS	22	0	2	0	30	0	4	0	58
TECHNICIANS & ASSOCIATE TECHNICAL OCCUPATIONS	6	0	0	0	18	0	1	0	25
CLERICAL SUPPORT WORKERS	11	0	0	0	30	0	1	0	42
ELEMENTARY	1	0	0	0	1	0	0	0	2
TOTAL	52	0	4	2	105	0	7	0	170
EMPLOYEES WITH DISABILITIES				0	2	0	1	0	3

TABLE 22.6.1B - Total number of Employees with disabilities

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Employees With Disabilities				0	2	0	1	0	3

Table 22.6.2 *Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2025*

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
02 Senior Management, Permanent	4	0	0	1	7	0	0	0	12
03 Professionally qualified and experienced specialists and mid-management, Permanent	25	0	4	1	43	0	4	0	77
04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	8	0	0	0	32	0	3	0	43
05 Semi-skilled and discretionary decision making, Permanent	12	0	0	0	20	0	0	0	32
06 Unskilled and defined decision making, Permanent	0	0	0	0	1	0	0	0	1
08 Contract (Top Management), Permanent	0	0	0	0	1	0	0	0	1
09 Contract (Senior Management), Permanent	2	0	0	0	0	0	0	0	2
11 Contract (Skilled Technical), Permanent	1	0	0	0	0	0	0	0	1
12 Contract (Semi-Skilled), Permanent	0	0	0	0	1	0	0	0	1

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
TOTAL	52	0	4	2	105	0	7	0	170

Table 22.6.3 Recruitment for the period 1 April 2024 and 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	1	0	0	0	0	0	0	0	1
09 Contract (Senior Management), Permanent	2	0	0	0	0	0	0	0	2
11 Contract (Skilled technical), Permanent	1	0	0	0	0	0	0	0	1
12 Contract (Semi-skilled), Permanent	0	0	0	0	1	0	0	0	1
TOTAL	4	0	0	0	1	0	0	0	5
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 22.6.4 Promotions/Pay Progression for the period 1 April 2024 and 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
03 Professionally qualified and experienced specialists and mid-management, Permanent	22	0	3	0	33	0	4	0	62
04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	7	0	0	0	31	0	2	0	40
05 Semi-skilled and discretionary decision making, Permanent	12	0	0	0	16	0	0	0	28
06 Unskilled and defined decision making, Permanent	0	0	0	0	1	0	0	0	1
TOTAL	41	0	3	0	81	0	6	0	131
Employees with disabilities	0	0	0	0	2	0	1	0	2

Table 22.6.5 Terminations for the period 1 April 2024 and 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
02 Senior Management, Permanent	1	0	0	0	1	0	0	1	3
03 Professionally qualified and experienced specialists and mid-management, Permanent	3	0	0	0	3	0	0	0	6
04 Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	2	0	0	0	2	0	0	0	4
07 Not Available, Permanent	1	0	0	0	0	0	0	0	1
09 Contract (Senior Management), Permanent	1	0	0	0	0	0	0	0	1
TOTAL	8	0	0	0	6	0	0	1	15
Employees with Disabilities	0	0	0	0	0	0	0	0	0

Table 22.6.6 *Disciplinary action for the period 1 April 2024 and 31 March 2025*

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, Senior Officials and Managers	6	0	0	0	3	0	0	1	10
Professionals	2	0	1	0	3	0	0	0	6
Technicians and Associate Professionals	0	0	1	0	1	0	0	0	2
Clerks	3	0	0	0	2	0	0	0	4
Total	11	0	2	0	9	0	0	1	22

Table 22.6.7 *Skills development for the period 1 April 2024 and 31 March 2025*

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, Senior Officials and Managers	7	0	0	1	6	0	0	0	14
Professionals	5	0	0	0	10	0	0	0	15
Technicians and Associate Professionals	21	0	0	0	54	0	1	0	76
Clerks	9	0	0	0	17	0	1	0	27
Elementary Occupations	1	0	0	0	0	0	0	0	1
Total	44	0	0	0	89	0	1	1	133
Employees with disabilities	**0**	**0**	**0**	**0**	**3**	**0**	**1**	**0**	**3**

22.7. Signing of Performance Agreements by SMS Members

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

Table 22.7.1 *Signing of Performance Agreements by SMS members as on 31 May 2024*

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	1	1	5,88%
Salary Level 16	0	0	0	0,00%
Salary Level 15	0	0	0	0,00%
Salary Level 14	2	2	2	11,76%
Salary Level 13	14	14	13	76,5%
Total	17	17	16	94%

Table 22.7.2 *Reasons for not having concluded Performance agreements for all SMS members as on 31 May 2024*

Reasons
N/A

Table 22.7.3 *Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2025*

Reasons
N/A

22.8. Performance Rewards

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

Table 22.8.1 *Performance Rewards by race. gender and disability for the period 1 April 2023 to 31 March 2024*

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	**Cost (R'000)**	Average cost per employee
African, Female	0	103	0	0	0
African, Male	0	52	0	0	0
Asian, Female	0	6	0	0	0
Asian, Male	0	4	0	0	0
Coloured, Female	0	0	0	0	0
Coloured, Male	0	0	0	0	0
Total Blacks, Female	0	109	0	0	0
Total Blacks, Male	0	56	0	0	0
White, Female	0	0	0	0	0
White, Male	0	2	0	0	0
Employees with a disability	0	3	0	0	0
TOTAL	0	170	0	0	0

Table 22.8.2 *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	
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee
01 Lower Skilled (Levels 1-2)	0	1	0	0	0
02 Skilled (Levels 3-5)	0	32	0	0	0
03 Highly Skilled Production (Levels 6-8)	0	43	0	0	0
04 Highly Skilled Supervision (Levels 9-12)	0	77	0	0	0
11 Contract (Levels 3-5)	0	1	0	0	0
12 Contract (Levels 6-8)	0	1	0	0	0
TOTAL	0	155	0	0	0

Table 22.8.3 *Performance Rewards by critical occupation for the period 1 April 2023 to 31 March 2024*

Critical Occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
ADMINISTRATION CLERKS	0	15	0	0	0
ADMINISTRATION OFFICER	0	21	0	0	0
COMMUNICATION COORDINATOR	0	4	0	0	0
COMPLIANCE OFFICER	0	2	0	0	0
COMPUTER NETWORK TECHNICIAN	0	2	0	0	0
FILING AND REGISTRY CLERK	0	2	0	0	0
FINANCE CLERK	0	2	0	0	0
GENERAL ACCOUNTANT	0	2	0	0	0
HEAD OF PROVINCIAL DEPARTMENT	0	1	0	0	0
HUMAN RESOURCE CLERK	0	2	0	0	0
HUMAN RESOURCE PRACTITIONER	0	4	0	0	0
INDUSTRIAL/ LABOUR RELATIONS OFFICER	0	1	0	0	0
KITCHEN HAND	0	1	0	0	0
LEGAL ADMINISTRATION OFFICER	0	1	0	0	0

Critical Occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
LEGAL RELATED MANAGER	0	1	0	0	0
MANAGERS NOT ELSEWHERE CLASSIFIED	0	10	0	0	0
MESSENGERS	0	1	0	0	0
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA	0	2	0	0	0
MIDDLE MANAGER: ADMINISTRATIVE RELATED	0	20	0	0	0
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	0	4	0	0	0
MIDDLE MANAGER: INFORMATION TECHNOLOGY RELATED	0	1	0	0	0
MIDDLE MANAGER: INTERNAL AUDIT RELATED	0	1	0	0	0
MIDDLE MANAGER: LEGAL RELATED	0	1	0	0	0
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED	0	1	0	0	0
OTHER MIDDLE MANAGER	0	38	0	0	0
PERSONAL ASSISTANT	0	9	0	0	0
PROFESSIONALS NOT ELSEWHERE CLASSIFIED.	0	4	0	0	0
PROGRAMME OR PROJECT MANAGER	0	1	0	0	0
RECEPTIONIST (GENERAL)	0	1	0	0	0
RISK AND INTEGRITY MANAGER	0	1	0	0	0
SECRETARY (GENERAL)	0	7	0	0	0
STRATEGY/MONITORING &EVALUATION MANAGER	0	1	0	0	0
SUPPLY CHAIN CLERK	0	3	0	0	0
SUPPLY CHAIN PRACTITIONER	0	2	0	0	0
SWITCHBOARD OPERATOR	0	1	0	0	0
TOTAL	0	170	0	0	0

Table 22.8.4 *Performance related rewards (cash bonus). by salary band for Senior Management Service for the period 1 April 2022 to 31 March 2023*

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	0	11	0	0	0	0,00
Band B	0	3	0	0	0	0,00
Band C	0	1	0	0	0	0,00
Band D	0	15	0	0	0	0,00
TOTAL	0	11	0	0	0	0,00

22.9. Foreign Workers

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

Table 22.9.1 *Foreign workers by salary band for the period 1 April 2023 and 31 March 2024*

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

Table 22.9.2 *Foreign workers by major occupation for the period 1 April 2023 and 31 March 2024*

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

22.10. Leave utilisation

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

Table 22.10.1 *Sick leave for the period 1 January 2024 to 31 December 2025*

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated **Cost (R'000)**
Contract (Levels 13-16)	2	0,00	1	0,80	2,00	1
Highly skilled production (Levels 6-8)	24	100,00	2	1,50	12	136
Highly skilled supervision (Levels 9-12)	363	90,40	35	26,70	10	624
Lower skilled (Levels 1-2)	434	88,20	58	44,30	7	1 378
Senior management (Levels 13-16)	1	100,00	1	0,80	1	1
Skilled (Levels 3-5)	131	96,20	12	9,20	11	655
TOTAL	173	88,40	23	17,60	8	198

Table 22.10.2 *Disability leave (temporary and permanent) for the period 1 January 2024 to 31 December 2024*

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated **Cost (R'000)**
Highly skilled production (Levels 6-8)	46	100	2	20	23	82
Highly skilled supervision (Levels 9-12)	280	100	6	60	47	798
Senior management (Levels 13-16)	19	100	1	10	19	96
Skilled (Levels 3-5)	72	100	1	10	72	84
TOTAL	417	100	10	100	42	1 060

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

Table 22.10.3 *Annual Leave for the period 1 January 2024 to 31 December 2024*

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Contract (Levels 13-16)	17	17	1
Contract Other	13	13	1
Highly skilled production (Levels 6-8)	1 098	23	48
Highly skilled supervision (Levels 9-12)	2 146	26	83
Lower skilled (Levels 1-2)	18	18	1
Senior management (Levels 13-16)	281	20	14
Skilled (Levels 3-5)	742	21	35
TOTAL	4 315	24	183

Table 22.10.4 *Capped leave for the period 1 January 2024 to 31 March 2025*

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 2025
Contract (Levels 13-16)	0	0	0	79
Highly skilled production (Levels 6-8)	0	0	0	18
Highly skilled supervision (Levels 9-12)	0	0	0	525
Lower skilled (Levels 1-2)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	149
Skilled (Levels 3-5)	0	0	0	25
TOTAL	0	0	0	796

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

Table 22.10.5 *Leave pay outs for the period 1 April 2024 and 31 March 2025*

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
ANNUAL - DISCOUNTING WITH RESIGNATION (WORK DAYS)	119	3	39 667
ANNUAL - DISCOUNTING: CONTRACT EXPIRY (WORK DAYS)	4	1	4 000
ANNUAL - GRATUITY: DEATH/RETIREMENT/MEDICAL RETIREMENT(WORK	331	5	66 200
TOTAL	454	9	12 207

22.11. HIV/AIDS & Health Promotion Programmes

Table 22.11.1 *Steps taken to reduce the risk of occupational exposure*

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

Table 22.11.2 *Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)*

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

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

22.12. Labour Relations

Table 22.12.1 *Collective agreements for the period 1 April 2024 and 31 March 2025*

Total number of Collective agreements	None

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

Table 22.12.2 *Misconduct and disciplinary hearings finalised for the period 1 April 2024 and 31 March 2025*

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	7	30,43%
Verbal warning	0	0,00%
Written warning	2	8,70%
Final written warning	0	0,00%
Suspended without pay	0	0,00%
Demotion	0	0,00%
Dismissal	1	4,35%
Not guilty	3	13,04%
Case withdrawn	10	43,48%
Total	23	100,00%

Table 22.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2024 and 31 March 2025

Type of misconduct	Number	% of total
Nil	0	0%
Total	0	0%

Table 22.12.4 *Grievances logged for the period 1 April 2024 and 31 March 2025*

Grievances	Number	% of Total
Number of grievances resolved	8	88,89%
Number of grievances not resolved	1	11,11%
Total number of grievances lodged	9	100%

Table 22.12.5 *Disputes logged with Councils for the period 1 April 2024 and 31 March 2025*

Disputes	Number	% of Total
Number of disputes upheld	0	0%
Number of disputes dismissed	0	0%
Number of disputes ongoing	8	100%

Total number of disputes lodged	8	100%

Table 22.12.6 *Strike actions for the period 1 April 2024 and 31 March 2025*

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

Table 22.12.7 *Precautionary suspensions for the period 1 April 2024 and 31 March 2025*

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

22.13. Skills development

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

Table 22.13.1 *Training needs identified for the period 1 April 2024 and 31 March 2025*

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period 1 April 2024			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators. senior officials and managers	Female	10	0	8	0	8
	Male	7	0	6	0	6
Professionals	Female	13	0	8	2	10
	Male	9	0	5	1	6
Technicians and associate professionals	Female	72	0	65	7	72
	Male	34	0	28	5	33
Clerks	Female	22	0	16	4	20
	Male	11	0	8	3	11
Service and sales workers	Female					
	Male					
Skilled agriculture and fishery workers	Female					
	Male					
Craft and related trades workers	Female					
	Male					
Plant and machine operators and assemblers	Female					
	Male					
Elementary occupations	Female	1	0	0	0	0
	Male	1	0	1	0	1
Sub Total	Female	118	0	81	13	94
	Male	62	0	48	9	57
Total		180	0	129	22	151

Table 22.13.2 *Training provided for the period 1 April 2024 and 31 March 2025*

Occupational category	Gender	Number of employees as at 1 April 2024	Training provided within the reporting period 31 March 2025			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators. senior officials and managers	Female	10	0	8	0	8
	Male	7	0	6	0	6
Professionals	Female	13	0	7	3	10
	Male	9	0	4	1	5
Technicians and associate professionals	Female	72	0	52	3	55
	Male	34	0	21	0	21
Clerks	Female	22	0	16	2	18
	Male	11	0	8	1	9
Service and sales workers	Female					
	Male					
Skilled agriculture and fis7hery workers	Female					
	Male					

Craft and related trades workers	Female					
	Male					
Plant and machine operators and assemblers	Female					
	Male					
Elementary occupations	Female	1	0	0	0	0
	Male	1	0	1	0	1
Sub Total	Female	118	0	83	8	91
	Male	62	0	40	2	42
Total		177	0	123	0	133

22.14. Injury on duty

The following tables provide basic information on injury on duty.

Table 22.14.1 Injury on duty for the period 1 April 2024 and 31 March 2024 ms Mtetwa to update

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

22.15. Utilisation of Consultants

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

a. The rendering of expert advice;
b. The drafting of proposals for the execution of specific tasks; and
c. The execution of a specific task which is of a technical or intellectual nature. but excludes an employee of a department.

Table 22.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2024 and 31 March 2025

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

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

Table 22.15.2 Analysis of consultant appointments using appropriated funds. in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 and 31 March 2025

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

Table 22.15.3 Report on consultant appointments using Donor funds for the period 1 April 2024 and 31 March 2025

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

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

Table 22.15.4 Analysis of consultant appointments using Donor funds. in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 and 31 March 2025

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

22.16. Severance Packages

Table 22.16.1 Granting of employee-initiated severance packages for the period 1 April 2024 and 31 March 2025

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 D: FINANCIAL MANAGEMENT

PART E: FINANCIAL MANAGEMENT

Report of the auditor-general to the KwaZulu-Natal Provincial Legislature on vote no. 9: Department of Community Safety and Liaison

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Community Safety and Liaison set out on pages 77 to 133, which comprise the appropriation statement, statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Community Safety and Liaison as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) as prescribed by the National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.

4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other matter

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

Unaudited supplementary schedules

7. The supplementary information set out on pages 134 to 136 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion thereon.

Responsibilities of the accounting officer for the financial statements

8. 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.

9. 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

10. 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.

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

Report on the annual performance report

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators

presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

13. I selected the following material performance indicators related to provincial secretariat for police service presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

- Number of reports compiled on police stations monitored based on the National Monitoring Tool (NMT) per year
- Number of monitoring reports on compliance and implementation of Domestic Violence Act (DVA)
- Number of feedback sessions to South African Police Service (SAPS) management on oversight assessment conducted
- Number of reports compiled on implementation of Independent Police Investigative Directorate (Ipid) recommendations by SAPS
- Number of specialised units monitored
- Number of reports on police visibility during major events
- Number of management reports compiled on service delivery complaints against SAPS
- Number of reports on metro region police monitored
- % of dockets audited
- Number of community safety forums assessed on functionality per year (Local and District Municipality)
- Number of community police forums (CPFs) assessed on functionality per year
- Number of initiatives to support district community safety structures
- Number of reports on safety structures supported
- Number of social crime prevention programmes implemented
- Number of work opportunities created through departmental projects
- Analysis conducted to inform departmental interventions

14. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as

defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the department's planning and delivery on its mandate and objectives.

15. I performed procedures to test whether:

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

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

17. The material findings on the reported performance information for the selected material indicators are as follows:

Percentage of dockets audited

18. An achievement of 45% was reported against a target of 20%. I could not determine if the reported achievement was correct as both the indicator and target were not well defined. The technical indicator description does not clearly define elements of the definition such as serious crimes and dockets audited. Additionally, adequate supporting evidence to clarify the methods and processes

for measuring achievement were not provided. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved.

19. Furthermore, an achievement of 45% was reported against a target of 20%. The reason reported for the overachievement was *target over-achieved due to increase in serious cases withdrawn as a result of police inefficiency*. However, adequate supporting evidence was not provided for auditing. Consequently, I could not confirm the reliability of the reported reasons.

Other matter

20. I draw attention to the matter below.

Achievement of planned targets

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

Material misstatements

22. I identified material misstatements in the annual performance report submitted for auditing. This material misstatements were in the reported performance information for secretariat for police service. Management did not correct the misstatements, and I reported a material finding in this regard.

Report on compliance with legislation

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

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

25. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available

to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

26. The material finding on compliance with the selected legislative requirements, presented per compliance theme, is as follows:

Consequence management

27. Disciplinary steps were not taken against some of the officials who permitted irregular expenditure, as required by section 38(1)(h)(iii) of the PFMA.

Other information in the annual report

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

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

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

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

Internal control deficiencies

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

33. The matters reported below are limited to the significant internal control deficiencies that resulted in the finding on the selected material indicator included in the annual performance report and the material findings on compliance with legislation included in this report.

34. The accounting officer did not ensure adequate oversight and monitoring over performance planning and reporting and compliance with legislation.

Other reports

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

36. Three investigations were conducted by the Office of the Premier Forensics Unit covering the period 2011 to 2021. Two investigations related to procurement irregularities on a security and cleaning services contract and tools of trade while the third one related to irregularities in human resource recruitment processes. Phase one of the investigation into human resource irregularities was completed in 2018 while the phase two was completed during the financial year under review. The investigations into procurement irregularities were still in progress at the date of this auditor's report.

Auditor - General

Pietermaritzburg

31 July 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a department to cease operating as a going concern

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

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

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

Selected legislation and regulations	Consolidated firm level requirements
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
Division of Revenue Act 24 of 2024	Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i); Section 16(3)(a)(ii)(bb)
Second amendment National Treasury instruction note 5 of 2020-21	Paragraph 1
Erratum National Treasury instruction note 5 of 2020-21	Paragraph 2
National Health Act 61 of 2003	Section 13
National Treasury instruction note 5 of 2020-21	Paragraph 4.8; 4.9; 5.3
National Treasury instruction note 1 of 2021-22	Paragraph 4.1
National Treasury instruction note 4 of 2015-16	Paragraph 3.4
National Treasury SCM instruction note 4A of 2016-17	Paragraph 6
National Treasury SCM instruction note 3 of 2021-22	Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
National Treasury SCM instruction note 11 of 2020-21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM instruction note 2 of 2021-22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1;
Practice note 11 of 2008-09	Paragraph 2.1; 3.1 (b)
Practice note 5 of 2009-10	Paragraph 3.3
Practice note 7 of 2009-10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulations, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2;
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
State Information Technology Agency Act 88 of 1998	Section 7(3)

ANNUAL FINANCIAL STATEMENTS FOR DEPARTMENT OF COMMUNITY SAFETY AND LIAISON

For the year ended
31 March 2025

Date authorised for issue: ___________________________

Authorised by: ___________________________

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APPROPRIATION STATEMENT

for the year ended 31 March 2025

Appropriation per programme									
	2024/25							2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. ADMINISTRATION	111 988		6 620	118 608	118 608	-	100,0%	109 592	109 592
2. PROVINCIAL SECRETARIAT FOR POLICE SERVICES	155 339		(6 620)	148 719	144 471	4 248	97,1%	261 964	170 188
Subtotal	**267 327**	**-**	**-**	**267 327**	**263 079**	**4 248**	**98,4%**	**371 556**	**279 780**

ADD						
Departmental receipts	921				235	
NRF Receipts						
Aid assistance						
Actual amounts per statement of financial performance (Total revenue)	**268 248**				371 791	
ADD						
Aid assistance						
Prior year unauthorised expenditure approved without funding						
Actual amounts per statement of financial performance (Total expenditure)		**263 079**				279 780

APPROPRIATION STATEMENT
for the year ended 31 March 2025

Appropriation per economic classification									
	2024/25							**2023/24**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Economic classification									
Current payments	**254 882**	**-**	**(15 106)**	**239 776**	**235 779**	**3 997**	**98,3%**	**298 075**	**251 295**
Compensation of employees	127 948	-	(707)	127 241	123 461	3 780	97,0%	118 361	118 361
Goods and services	126 934	-	(14 399)	112 535	112 318	217	99,8%	179 714	132 934
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**518**	**-**	**348**	**866**	**615**	**251**	**71,0%**	**1 042**	**1 000**
Provinces and municipalities	367	-	42	409	158	251	38,6%	282	240
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	151	-	306	457	457	-	100,0%	760	760
Payments for capital assets	**11 927**	**-**	**14 758**	**26 685**	**26 685**	**-**	**100,0%**	**72 439**	**27 485**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	11927	-	14 758	26 685	26 685	-	100,0%	72 439	27 485

APPROPRIATION STATEMENT

for the year ended 31 March 2025

Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	**267 327**	**-**	**-**	**267 327**	**263 079**	**4 248**	**98,4%**	**371 556**	**279 780**

Programme 1: ADMINISTRATION									
	2024/25							**2023/24**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final Budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Sub programme									
1. OFFICE OF THE HOD	6 525	-	75	6 600	6 600	-	100,0%	6 257	6 257
2. FINANCIAL MANAGEMENT	17 798	-	(1 228)	16 570	16 570	-	100,0%	17 593	17 593
3. CORPORATE SERVICES	66 282	-	8 472	74 754	74 754	-	100,0%	65 244	65 244
4. LEGAL	3 994	-	31	4 025	4 025	-	100,0%	3 556	3 556
5. SECURITY	17 389	-	(730)	16 659	16 659	-	100,0%	16 942	16 942
Total for sub programmes	**111 988**	**-**	**6 620**	**118 608**	**118 608**	**-**	**100,0%**	**109 592**	**109 592**
Economic classification									
Current payments	**110 783**	**-**	**(4 974)**	**105 809**	**105 809**	**-**	**100,0%**	**106 802**	**106 802**
Compensation of employees	48 260	-	(707)	47 553	47 553	-	100,0%	45 187	45 187

APPROPRIATION STATEMENT

for the year ended 31 March 2025

Goods and services	62 523	-	(4 267)	58 256	58 256	-	100,0%	61 615	61 615
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**44**	**-**	**128**	**172**	**172**	**-**	**100,0%**	**278**	**278**
Provinces and municipalities	44	-	42	86	86	-	100,0%	187	187
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	**1 161**	**-**	**11 466**	**12 627**	**12 627**	**-**	**100,0%**	**2 512**	**2 512**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 161	-	11 466	12 627	12 627	-	100,0%	2 512	2 512
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	**111 988**	**-**	**6 620**	**118 608**	**118 608**	**-**	**100,0%**	**109 592**	**109 592**

APPROPRIATION STATEMENT

for the year ended 31 March 2025

Programme 2: PROVINCIAL SECRETARIAT FOR POLICE SERVICES									
	2024/25							2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. POLICY AND RESEARCH	4 549	-	(742)	3 807	3 807	-	100,0%	4 396	4 313
2. MONITORING AND EVALUATION	12 201	-	(2 524)	9 677	8 475	1 202	87,6%	10 604	9 308
3. SAFETY PROMOTION	100 579	-	(6 333)	94 246	91 200	3 046	96,8%	206 036	118 432
4. COMMUNITY POLICE RELATIONS	3 214	-	(226)	2 988	2 988	-	100,0%	5 872	3 166
5. PROGRAMME SUPPORT	34 796	-	3 205	38 001	38 001	-	100,0%	35 056	34 969
Total for sub programmes	**155 339**	**-**	**(6 620)**	**148 719**	**144 471**	**4 248**	**97,1%**	**261 964**	**170 188**
Economic classification									
Current payments	**144 099**	**-**	**(10 132)**	**133 967**	**129 970**	**3 997**	**97,0%**	**191 273**	**144 493**
Compensation of employees	79 688	-	-	79 688	75 908	3 780	95,3%	73 174	73 174
Goods and services	64 411	-	(10 132)	54 279	54 062	217	99,6%	118 099	71 319
Interest and rent on land	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT

for the year ended 31 March 2025

Transfers and subsidies	**474**	**-**	**220**	**694**	**443**	**251**	**63,8%**	**764**	**722**
Provinces and municipalities	323	-	-	323	72	251	22,3%	95	53
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	151	-	220	371	371	-	100,0%	669	669
Payments for capital assets	**10 766**	**-**	**3 292**	**14 058**	**14 058**	**-**	**100,0%**	**69 927**	**24 973**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	10 766	-	3 292	14 058	14 058	-	100,0%	69 927	24 973
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	**155 339**	**-**	**(6 620)**	**148 719**	**144 471**	**4 248**	**97,1%**	**261 964**	**170 188**

NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2025

1. Detail of transfers and subsidies as per Appropriation Act (after Virement)

Detail of these transactions can be viewed in the note on Transfers and Subsidies, and Annexure 1A-H of the Annual Financial Statements.

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

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

3. Detail on payments for financial assets

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

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

4.1 Per programme

Programme	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Budget %
ADMINISTRATION	118 608	118 608	-	-

This Programme is fully spent in respect of its post-Adjustment budget.

Programme	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Budget %
PROVINCIAL SECRETARIAT FOR POLICE SERVICES	148 719	144 471	4 248	3%

The under-expenditure is largely due to the non-filling of vacant posts as forecasted per the Original Appropriation and the Adjusted Appropriation. This is due to inherent recruitment factors. This includes the process of applying to fill a vacant post which is a lengthy process itself. The staff exits, resignations and staff attrition are largely unforeseen, and the Department has adapted in-year to these developments. The rotational vacancies are also another factor which decreased the Compensation spending for the year. recruitment factors.

4.2 Per economic classification

Economic classification	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Budget %
Current payments				
Compensation of employees	127 241	123 461	3 780	3%
Goods and services	112 535	112 318	217	0%
Interest and rent on land	-	-	-	0%
Transfers and subsidies				
Provinces and municipalities	409	158	251	61%
Departmental agencies and accounts	-	-	-	0%
Higher education institutions	-	-	-	-
Public corporations and private enterprises				
Foreign governments and international organisations	-	-	-	-
Non-profit institutions	-	-	-	-
Households	457	457	-	0%
Payments for capital assets				
Buildings and other fixed structures	-	-	-	-
Machinery and equipment	26 685	26 685	-	0%
Heritage assets	-	-	-	-
Specialised military assets	-	-	-	-
Biological assets	-	-	-	-
Land and subsoil assets	-	-	-	-
Intangible assets	-	-	-	-
Payments for financial assets	**-**	**-**	**-**	**-**
Total	**267 327**	**264 079**	**4 248**	**3%**

The under-expenditure is largely due to the non-filling of vacant posts as forecasted per the Original Appropriation and the Adjusted Appropriation. This is due to inherent recruitment factors. This includes the process of applying to fill a vacant post which is a lengthy process itself. The staff exits, resignations and staff attrition are largely unforeseen, and the Department has adapted in-year to these developments. The rotational vacancies are also another factor which decreased the Compensation spending for the year. recruitment factors.

4.3 Per conditional grant

Conditional grant	Final Budget	Actual Expenditure	Variance	Variance as a percentage of Final Budget
	R'000	R'000	R'000	%
Social Sector EPWP Incentive Grant for Provinces.	4 269	3 888	381	9%
Total	**4 269**	**3 888**	**381**	**9%**

The slight under-expenditure can be ascribed to the later than projected recruitment of Volunteers for the Conditional Grant. The later start date of the recruitment thus directly impacted the spending rate and consequently the spending percentage of the Grant.

STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2025

	Note	2024/25	2023/24
		R'000	R'000
REVENUE			
Annual appropriation	1	267 327	371 556
Statutory appropriation		-	-
Departmental revenue	2	921	235
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		**268 248**	**371 791**
EXPENDITURE			
Current expenditure			
Compensation of employees	3	123 461	118 362
Goods and services	4	112 318	132 933
Interest and rent on land		-	-
Aid assistance		-	-
Total current expenditure		**235 779**	**251 295**
Transfers and subsidies			
Transfers and subsidies	5	615	1 000
Aid assistance		-	-
Total transfers and subsidies		**615**	**1 000**
Expenditure for capital assets			
Tangible assets	6	26 685	27 485
Intangible assets		-	-

STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2025

Total expenditure for capital assets		**26 685**	**27 485**
Unauthorised expenditure approved without funding		-	-
Payments for financial assets		**-**	**-**
TOTAL EXPENDITURE		**263 079**	**279 780**
SURPLUS/(DEFICIT) FOR THE YEAR		**5 169**	**92 011**

Reconciliation of Net Surplus/(Deficit) for the year

Voted funds		4 248	91 776
Annual appropriation		3 860	91 776
Statutory appropriation		-	-
Conditional grants		388	-
Departmental revenue and NRF receipts	*11*	921	235
Aid assistance		-	-
Capitalisation reserve		-	-
SURPLUS/(DEFICIT) FOR THE YEAR		**5 169**	**92 011**

STATEMENT OF FINANCIAL POSITION
for the year ended 31 March 2025

	Note	2024/25 R'000	2023/24 R'000
ASSETS			
Current assets		**3 409**	**90 830**
Cash and cash equivalents	*7*	961	90 111
Other financial assets		-	-
Prepayments and advances	*8*	1 850	-
Receivables	*9*	598	719
Loans		-	-
Voted funds receivable		-	-
Statutory Appropriation receivable		-	-
Aid assistance prepayments		-	-
Aid assistance receivable		-	-
Non-current assets		**1 265**	**1 043**
Investments		-	-
Prepayments and advances		-	-
Receivables	*9*	1 265	1 043
Loans		-	-
Other financial assets		-	-
TOTAL ASSETS		**4 674**	**91 873**
LIABILITIES			
Current liabilities		**4 609**	**91 829**
Voted funds to be surrendered to the Revenue Fund	*10*	4 248	91 776

STATEMENT OF FINANCIAL POSITION
for the year ended 31 March 2025

Statutory Appropriation to be surrendered to the Revenue Fund		-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	*11*	67	49
Bank overdraft		-	-
Payables	*12*	294	4
Aid assistance repayable		-	-
Aid assistance unutilised		-	-
Non-current liabilities			
Payables	*13*	11	11
TOTAL LIABILITIES		**4 620**	**91 840**
NET ASSETS		**54**	**33**

	Note	**2024/25** **R'000**	**2023/24** **R'000**
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		119	98
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-65	-65
TOTAL		**54**	**33**

STATEMENT OF CHANGES IN NET ASSETS

for the year ended 31 March 2025

	Note	2024/25 R'000	2023/24 R'000
Capitalisation reserves			
Opening balance		-	-
Transfers			
Movement in equity		-	-
Movement in operational funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		98	115
Transfers:		**21**	**-17**
Recoverable revenue written off		-	-
Debts revised		21	-17
Debts recovered (included in departmental revenue)		-	-
Debts raised		-	-
Closing balance		**119**	**98**
Retained funds			
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		**-**	**-**
Revaluation reserve			
Opening balance		-	-
Revaluation adjustment (Human Settlements departments)		-	-

Transfers	-	-
Other	-	-
Closing balance	**-**	**-**

Unauthorised expenditure		
Opening balance	-65	-65
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	-	-
Less: Amounts approved by Parliament/Legislature with funding	-	-
Less: Amounts approved by Parliament/Legislature without funding and derecognised	-	-
Current	-	-
Capital	-	-
Transfers and subsidies	-	-
Less: Amounts recoverable	-	-
Less: Amounts written off	-	-
Closing Balance	-65	-65
TOTAL	**54**	**33**

CASH FLOW STATEMENT

for the year ended 31 March 2025

	Note	2024/25 R'000	2023/24 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		**267 528**	**371 791**
Annual appropriation funds received	*1.1*	267 327	371 556
Statutory appropriation funds received		-	-
Departmental revenue received	*2*	201	235
Interest received		-	-
NRF receipts		-	-
Aid assistance received		-	-
Net (increase)/decrease in net working capital		-1 661	-133
Surrendered to Revenue Fund		-92 679	-326
Surrendered to RDP Fund/Donor		-	-
Current payments		-235 779	-251 295
Interest paid		-	-
Payments for financial assets		-	-
Transfers and subsidies paid		-615	-1 000
Net cash flow available from operating activities	*14*	**-63 206**	**119 037**
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	*16*	-26 685	-27 485
Proceeds from sale of capital assets	*2.2*	720	-
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

(Increase)/decrease in non-current receivables		-	-145
(Increase)/decrease in non-current prepayments and advances		-	-
Net cash flow available from investing activities		**-25 965**	**-27 630**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		21	-17
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		21	-17
Net increase/(decrease) in cash and cash equivalents		-89 150	91 390
Cash and cash equivalents at beginning of period		90 111	-1 279
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	*15*	**961**	**90 111**

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies

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

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

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

1.	**Basis of preparation** The financial statements have been prepared in accordance with the Modified Cash Standard.
2.	**Going concern** The financial statements have been 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). 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. Appropriated funds are measured at the amount's receivable. The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.
7.2	**Departmental revenue** Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Departmental revenue is measured at the cash amount received. In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.
7.3	**Accrued departmental revenue.** Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when: - it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and - the amount of revenue can be measured reliably. The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents. Write-offs are made according to the department's debt write-off policy.
8.	**Expenditure**
8.1	**Compensation of employees**
8.1.1	**Salaries and wages** Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	**Social contributions** Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.

	Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.
8.2	**Other expenditure** Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold. Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.
8.3	**Accruals and payables not recognised.** Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.
8.4	**Leases**
8.4.1	**Operating leases** Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue. The operating lease commitments are recorded in the notes to the financial statements.
8.4.2	**Finance leases** Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. At commencement of the finance lease term, finance lease assets acquired are recorded and measured at: the fair value of the leased asset; or if lower, the present value of the minimum lease payments. Finance lease assets acquired prior to 1 April 2024, are recorded and measured at the present value of the minimum lease payments.
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. CARA Funds are recognised when receivable and measured at the amount's receivable. Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.

9.2	**Aid assistance paid.** Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.
10.	**Cash and cash equivalents** Cash and cash equivalents are stated at cost in the statement of financial position. Bank overdrafts are shown separately on the face of the statement of financial position as a current liability. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.
11.	**Prepayments and advances** Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost. Prepayments and advances expensed before 1 April 2024 are recorded until the goods, services, or capital assets are received, or the funds are utilised in accordance with the contractual agreement.
12.	**Loans and receivables** Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department’s write-off policy.
13.	**Investments** Investments are recognised in the statement of financial position at cost.
14.	**Financial assets**
14.1	**Financial assets (not covered elsewhere)** A financial asset is recognised initially at its cost-plus transaction costs that are directly attributable to the acquisition or issue of the financial asset. At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.
14.2	**Impairment of financial assets** Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.
15.	**Payables** Payables recognised in the statement of financial position are recognised at cost.

16.	**Capital assets**
16.1	**Immovable capital assets** Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.
16.2	**Movable capital assets** 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 capital assets** Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.
16.4	**Project costs: Work-in-progress**

	Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.
17.	**Provisions and contingents**
17.1	**Provisions** Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
17.2	**Contingent liabilities** Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.
17.3	**Contingent assets** Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.
17.4	**Capital commitments.** Capital commitments are recorded at cost in the notes to the financial statements.
18.	**Unauthorised expenditure** Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either: • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. Unauthorised expenditure recorded in the notes to the financial statements comprise of • unauthorised expenditure that was under assessment in the previous financial year;

	• unauthorised expenditure relating to previous financial year and identified in the current year; and • Unauthorised expenditure incurred in the current year.
19.	**Fruitless and wasteful expenditure** Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of: • fruitless and wasteful expenditure that was under assessment in the previous financial year; • fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and • fruitless and wasteful expenditure incurred in the current year.
20.	**Irregular expenditure** Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of: • irregular expenditure that was under assessment in the previous financial year; • irregular expenditure relating to previous financial year and identified in the current year; and • irregular expenditure incurred in the current year.
21.	**Changes in accounting policies, estimates and errors.** Changes in accounting policies are applied in accordance with MCS requirements. 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 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** [*Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]*
25.	**Capitalisation reserve** The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.
26.	**Recoverable revenue** Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.
27.	**Related party transactions** Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. The 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 recorded in the Employee benefits note. Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date. The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
31.	**Transfer of functions** Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer. Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.
32.	**Mergers** Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger. Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.

PART B: EXPLANATORY NOTES

1. Annual Appropriation

1.1. Annual Appropriation

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

	2024/25			2023/24		
	Final Budget	**Actual Funds Received**	**Funds not requested / not received**	**Final Budget**	**Appropriation Received**	**Funds not requested / not received**
Programmes	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
ADMINISTRATION	111 988	111 988	-	106 792	106 792	-
PROVINCIAL SECRETARIAT FOR POLICE SERVICES	155 339	155 339	-	264 764	264 764	-
Total	**267 327**	**267 327**	**-**	**371 556**	**371 556**	**-**

1.2. Conditional grants

	Note	2024/25 R'000	2023/24 R'000
Total grants received	*45*	4 269	3 571
Provincial grants included in total grants received		-	-

2. Departmental revenue

	Note	2024/25 R'000	2023/24 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	*2.1*	195	235
Fines, penalties and forfeits	*2.2*	-	-
Interest, dividends and rent on land	*2.3*	-	-
Sales of capital assets	*2.4*	720	-
Transactions in financial assets and liabilities	*2.5*	6	-
Transfers received	*2.6*	-	-
Total revenue collected		**921**	**235**
Less: Own revenue included in appropriation		-	-

Total		**921**	**235**

2.1. Sales of goods and services other than capital assets

	Note	2024/25 R'000	2023/24 R'000
Sales of goods and services produced by the department		195	235
Sales by market establishment		112	120
Administrative fees		-	-
Other sales		83	115
Sales of scrap, waste and other used current goods		-	-
Total	2	**195**	**235**

2.2. Sales of capital assets

	Note	2024/25 R'000	2023/24 R'000
Tangible capital assets		720	-
Buildings and other fixed structures		-	-
Machinery and equipment		720	-
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total	2	**720**	**-**

2.3. Transactions in financial assets and liabilities

	Note	2024/25 R'000	2023/24 R'000
Loans and advances		-	-
Receivables		6	-
Forex gain		-	-
Other receipts including Recoverable Revenue		-	-
Gains on GFECRA		-	-

	Note		
Total	*2*	**6**	**-**

3. Compensation of employees

3.1. Analysis of balance

	Note	2024/25 R'000	2023/24 R'000
Basic salary		87 367	83 907
Performance award		38	-
Service based		178	120
Compensative/circumstantial		598	132
Periodic payments		-	592
Other non-pensionable allowances		17 881	15 763
Total		**106 062**	**100 514**

3.2. Social contributions

Employer contributions	Note	2024/25 R'000	2023/24 R'000
Pension		11 245	12 219
Medical		5 799	5 342
UIF		50	30
Bargaining council		22	21
Official unions and associations		-	-
Insurance		283	236
Total		**17 399**	**17 848**

Total compensation of employees		**123 461**	**118 362**
Average number of employees		**174**	**180**

4. Goods and services

	Note	2024/25 R'000	2023/24 R'000
Administrative fees		601	723
Advertising		3 405	1 581
Minor assets	*4.1*	184	272
Bursaries (employees)		358	312
Catering		3 330	6 378

Communication		4 500	3 340
Computer services	*4.2*	7 457	12 281
Consultants: Business and advisory services	*4.9*	843	3 019
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		456	64
Contractors		16 752	9 353
Agency and support / outsourced services		-	-
Entertainment		-	-
Audit cost - external	*4.3*	3 761	4 881
Fleet services		5 351	3 617
Inventories	*4.4*	-	4 292
Consumables	*4.5*	3 796	2 651
Housing		-	-
Operating leases		16 454	16 447
Property payments	*4.6*	18 028	18 748
Rental and hiring		-	-
Transport provided as part of the departmental activities		200	454
Travel and subsistence	*4.7*	7 965	10 340
Venues and facilities		120	1 631
Training and development		407	130
Other operating expenditure	*4.8*	18 350	32 419
Total		**112 318**	**132 933**

1. Amounts in Consultants: Business and advisory services were reallocated to Contractors due to SCOA item Contractors being the applicable item.

2. There is change in Accounting Policy in respect of Finance Leases as per the MCS was brought into effect in the 2024/25 financial year. The change in accounting policy is applied retrospectively.

4.1. Minor assets

	Note	2024/25 R'000	2023/24 R'000
Tangible capital assets		184	272
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		184	272
Land and subsoil assets		-	-
Specialised military assets		-	-

Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total	*4*	**184**	**272**

4.2. Computer services

	Note	**2024/25 R'000**	**2023/24 R'000**
SITA computer services		5 557	6 317
External computer service providers		1 900	5 964
Total	*4*	**7 457**	**12 281**

4.3. Audit cost - external

	Note	**2024/25 R'000**	**2023/24 R'000**
Regularity audits		3 761	4 881
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
Total	*4*	**3 761**	**4 881**

4.4. Inventories

	Note	**2024/25 R'000**	**2023/24 R'000**
Clothing material and accessories		-	4 265
Farming supplies		-	-
Food and food supplies		-	27
Fuel, oil and gas		-	-
Learning, teaching and support material		-	-
Materials and supplies		-	-
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	*4.4.1*	-	-

Total	*4*	**-**	**4 292**

4.5. Consumables

	Note	**2024/25 R'000**	**2023/24 R'000**
Consumable supplies		2 054	1 173
Uniform and clothing		151	498
Household supplies		1 045	44
Building material and supplies		30	-
Communication accessories		-	-
IT consumables		195	103
Other consumables		633	528
Stationery, printing and office supplies		1 742	1 478
Total	*4*	**3 796**	**2 651**

4.6. Property payments

	Note	**2024/25 R'000**	**2023/24 R'000**
Municipal services		1 951	1 674
Property management fees		-	-
Property maintenance and repairs		16 077	-
Other		-	17 074
Total	*4*	**18 028**	**18 748**

4.7. Travel and subsistence

	Note	**2024/25 R'000**	**2023/24 R'000**
Local		7 965	10 340
Foreign		-	-
Total	*4*	**7 965**	**10 340**

4.8. Other operating expenditure

	Note	**2024/25 R'000**	**2023/24 R'000**
Professional bodies, membership and subscription fees		-	-
Resettlement costs		97	315
Other		18 253	32 104
Total	*4*	**18 350**	**32 419**

5. Transfers and subsidies

	Note	2024/25 R'000	2023/24 R'000
Provinces and municipalities		158	240
Departmental agencies and accounts	*Annex 1B*	-	-
Higher education institutions	*Annex 1C*	-	-
Foreign governments and international organisations	*Annex 1E*	-	-
Public corporations and private enterprises	*Annex 1D*	-	-
Non-profit institutions	*Annex 1F*	-	-
Households	*Annex 1G*	457	760
Total		**615**	**1 000**

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

	Note	2024/25 R'000	2023/24 R'000
	Annex 1J		
Gifts		-	-
Donations		-	418
Sponsorships		-	-
Total		**-**	**418**

6. Expenditure for capital assets

	Note	2024/25 R'000	2023/24 R'000
Tangible capital assets		**26 685**	**27 485**
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		26 685	27 485
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-

Total	**26 685**	**27 485**

There is change in Accounting Policy in respect of Finance Leases as per the MCS was brought into effect in the 2024/25 financial year. The change in accounting policy is applied retrospectively.

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

	2024/25		
	Voted funds	**Aid assistance**	**Total**
Name of entity	**R'000**	**R'000**	**R'000**
Tangible capital assets	**26 685**	**-**	**26 685**
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	26 685	-	26 685
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names and trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	**26 685**	**-**	**26 685**

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

	2023/24		
	Voted funds	**Aid assistance**	**Total**
Name of entity	**R'000**	**R'000**	**R'000**
Tangible capital assets	**27 485**	**-**	**27 485**
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	27 485	-	27 485
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-

Biological assets	-	-	-
Intangible capital assets	**-**	**-**	**-**
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names and trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	**27 485**	**-**	**27 485**

6.3. Finance lease expenditure included in Expenditure for capital assets

	Note	2024/25 R'000	2023/24 R'000
Tangible capital assets		**816**	**280**
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		816	280
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		**-**	**-**
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		**816**	**280**

There is change in Accounting Policy in respect of Finance Leases as per the MCS was brought into effect in the 2024/25 financial year. The change in accounting policy is applied retrospectively.

7. Cash and cash equivalents

	Note	2024/25 R'000	2023/24 R'000
Consolidated Paymaster General Account		956	90 106
Cash receipts		-	-
Disbursements		-	-
Cash on hand		5	5

Investments (Domestic)	-	-
Investments (Foreign)	-	-
Total	**961**	**90 111**

8. Prepayments and advances

	Note	2024/25 R'000	2023/24 R'000
Staff advances		-	-
Travel and subsistence		-	-
Prepayments (Not expensed)	*8.2*	-	-
Advances paid (Not expensed)	*8.1*	1 850	-
SOCPEN advances		-	-
Total		**1 850**	**-**

Analysis of Total Prepayments and advances

	2024/25 R'000	2023/24 R'000
Current Prepayments and advances	1 850	-
Non-current Prepayments and advances		
Total	**1 850**	**-**

8.1. Advances paid (Not expensed)

	Note	2024/25				
		Amount as at 1 April 2024	Less: Amounts expensed in current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 2025
		R'000	R'000	R'000	R'000	R'000
National departments		-	-	-	-	-
Provincial departments		-	-	-	1 850	1 850
Public entities		-	-	-	-	-
Other entities		-	-	-	-	-
Total	8	**-**	**-**	**-**	**1 850**	**1 850**

9. Receivables

	Note	2024/25			2023/24		
		Current	Non-current	Total	Current	Non-current	Total
		R'000	R'000	R'000	R'000	R'000	R'000

Claims recoverable	*9.1*	-	722	722	79	644	723
Trade receivables	*9.2*	-	-	-	-	-	-
Recoverable expenditure	*9.3*	-	-	-	-	-	-
Staff debt	*9.4*	62	362	424	96	303	399
Other receivables	*9.5*	536	181	717	544	96	640
Total		**598**	**1 265**	**1 863**	**719**	**1 043**	**1 762**

9.1. Claims recoverable.

	Note	**2024/25 R'000**	**2023/24 R'000**
National departments		-	-
Provincial departments		494	494
Foreign governments		-	-
Public entities		228	229
Private enterprises		-	-
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
Total	*9*	**722**	**723**

9.2. Staff debt

	Note	**2024/25 R'000**	**2023/24 R'000**
Group major categories, but list material items			
Salary Reversal Control: CA		197	166
Sal: Tax Debt: CA		115	105
Debt Account: CA		85	81
Damaged Vehicle		27	47
Total	*9*	**424**	**399**

9.3. Other receivables

	Note	**2024/25 R'000**	**2023/24 R'000**
Group major categories, but list material items			
Unauthorised expenditure			
Irregular expenditure			
Fruitless and wasteful expenditure			
Online Travel Control Account		530	486

Pension Recoverable Acc		28	28
Sal: Pension Fund: CL		12	12
Sal: Income Tax: CL		65	45
Debt Account		82	69
Total	*9*	**717**	**640**

10. Voted funds to be surrendered to the Revenue Fund

	Note	**2024/25 R'000**	**2023/24 R'000**
Opening balance		91 776	-
Prior period error			
As restated		91 776	-
Transferred from statement of financial performance (as restated)		4 248	91 776
Add: Unauthorised expenditure for the current year		-	-
Voted funds not requested/not received		-	-
Transferred to retained revenue to defray excess expenditure *(Parliament/Legislatures)*		-	-
Paid during the year		-91 776	-
Closing balance		**4 248**	**91 776**

10.1. Reconciliation on unspent conditional grants

	Note	**2024/25 R'000**	**2023/24 R'000**
Opening balance		-	-
Total conditional grants received	*1.2*	4 269	3 571
Total conditional grants spent		-3 888	-3 571
Unspent conditional grants to be surrendered		381	-
Less: Paid to the Provincial Revenue Fund by Provincial department		-	-
Approved for rollover			
Not approved for rollover			
Closing balance		**381**	**-**

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

	Note	2024/25 R'000	2023/24 R'000
Opening balance		49	140
Prior period error			
As restated		49	140
Transferred from statement of financial performance (as restated)		921	235
Own revenue included in appropriation		-	-
Transfer from aid assistance		-	-
Transferred to voted funds to defray excess expenditure *(Parliament/Legislatures)*		-	-
Paid during the year		-903	-326
Closing balance		**67**	**49**

12. Payables - current

	Note	2024/25 R'000	2023/24 R'000
Amounts owing to other entities		-	-
Advances received		-	-
Clearing accounts	*12.1*	34	4
Other payables	*12.2*	260	-
Total		**294**	**4**

12.1. Clearing accounts

Description	Note	2024/25 R'000	2023/24 R'000
Identify major categories, but list material items			
Sal: ACB Recalls: CA		34	4
Total	*12*	**34**	**4**

12.2. Other payables

Description	Note	2024/25 R'000	2023/24 R'000
Identify major categories, but list material items			
Sal: GEHS Refund Control Acc: CL		260	-

Total	*12*	**260**	**-**

13. Payables - non-current

		2024/25				2023/24
		One to two years	Two to three years	Older than three years	Total	Total
	Note	R'000	R'000	R'000	R'000	R'000
Amounts owing to other entities		-	-	-	-	-
Advances received		-	-	-	-	-
Other payables	*13.1*	-	-	11	11	11
Total		**-**	**-**	**11**	**11**	**11**

13.1. Other payables

Description	*Note*	**2024/25 R'000**	**2023/24 R'000**
Identify major categories, but list material items			
Disall Damages & Losses: CA		11	11
Total	*13*	**11**	**11**

14. Net cash flow available from operating activities

	Note	**2024/25 R'000**	**2023/24 R'000**
Net surplus/(deficit) as per Statement of Financial Performance		5 169	92 011
Add back non-cash/cash movements not deemed operating activities		-68 375	27 026
(Increase)/decrease in receivables		-101	-137
(Increase)/decrease in prepayments and advances		-1 850	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables - current		290	4
Proceeds from sale of capital assets		-720	-
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		26 685	27 485
Surrenders to Revenue Fund		-92 679	-326
Surrenders to RDP Fund/Donors		-	-

Voted funds not requested/not received	-	-
Statutory Appropriation not requested/not received	-	-
Own revenue included in appropriation	-	-
Other non-cash items	-	-
Net cash flow generated by operating activities	**-63 206**	**119 037**

There is change in Accounting Policy in respect of Finance Leases as per the MCS was brought into effect in the 2024/25 financial year. The change in accounting policy is applied retrospectively.

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

	Note	2024/25 R'000	2023/24 R'000
Consolidated Paymaster General account		956	90 106
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		5	5
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		**961**	**90 111**

16. Contingent liabilities and contingent assets

16.1. Contingent liabilities

Liable to	Nature	Note	2024/25 R'000	2023/24 R'000
Motor vehicle guarantees	Employees	*Annex 3A*	-	-
Housing loan guarantees	Employees	*Annex 3A*	-	-
-Other guarantees		*Annex 3A*	-	-
Claims against the department		*Annex 3B*	10 960	21 731
Intergovernmental payables		*Annex 5*	-	-
Environmental rehabilitation liability		*Annex 3B*	-	-
Other		*Annex 3B*	-	-
Total			**10 960**	**27 731**

16.2. Contingent assets

Nature of contingent asset	Note	2024/25 R'000	2023/24 R'000
MOTOR VEHICLE ACCIDENT		202	213

RECOVERY PENDING	233	233
ABUSE OF STATE VEHICLES	97	120
Total	**532**	**566**

17. Capital commitments.

	Note	2024/25 R'000	2023/24 R'000
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		-	9 669
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
Total		**-**	**9 669**

18. Accruals and payables not recognised.

18.1. Accruals

		2024/25			2023/24
		30 Days	30+ Days	Total	Total
Listed by economic classification	Note	R'000	R'000	R'000	R'000
Goods and services		2 427	285	2 712	1 986
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	1
Capital assets		-	-	-	-
Other		-	-	-	-
Total		**2 427**	**285**	**2 712**	**1 987**

Listed by programme level	Note	2024/25 R'000	2023/24 R'000
Programme 1		876	1 848
Programme 2		1 836	139
Total		**2 712**	**1 987**

18.2. Payables not recognised.

Listed by economic classification	Note	2024/25 30 Days R'000	2024/25 30+ Days R'000	2024/25 Total R'000	2023/24 Total R'000
Goods and services		92	2	94	32
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	-
Capital assets		-	-	-	-
Other		-	-	-	-
Total		**92**	**2**	**94**	**32**

Listed by programme level	Note	2024/25 R'000	2023/24 R'000
Programme 1		14	30
Programme 2		80	2
Total		**94**	**32**

19. Employee benefits

	Note	2024/25 R'000	2023/24 R'000
Leave entitlement		7 420	7 554
Service bonus		3 130	3 218
Performance awards		-	-
Capped leave		2 425	2 287
Other		98	29
Total		**13 073**	**13 088**

At this stage the department is not able to reliably measure the long-term portion of the long service awards.

20. Lease commitments

20.1. Operating leases

	2024/25				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total

	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	10 506	835	11 341
Later than 1 year and not later than 5 years	-	-	24 410	567	24 977
Later than 5 years	-	-	-	-	-
Total lease commitments	**-**	**-**	**34 916**	**1 402**	**36 318**

			2023/24		
	Specialised military equipment	**Land**	**Buildings and other fixed structures**	**Machinery and equipment**	**Total**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**
Not later than 1 year	-	-	10 185	697	10 882
Later than 1 year and not later than 5 years	-	-	31 056	817	31 873
Later than 5 years	-	-	-	-	-
Total lease commitments	**-**	**-**	**41 241**	**1 514**	**42 755**

20.2. Finance leases **

			2024/25		
	Specialised military equipment	**Land**	**Buildings and other fixed structures**	**Machinery and equipment**	**Total**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**
Not later than 1 year	-	-	-	509	509
Later than 1 year and not later than 5 years	-	-	-	38	38
Later than 5 years	-	-	-	-	-
Total lease commitments	**-**	**-**	**-**	**547**	**547**

			2023/24		
	Specialised military equipment	**Land**	**Buildings and other fixed structures**	**Machinery and equipment**	**Total**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**
Not later than 1 year	-	-	-	674	674

Later than 1 year and not later than 5 years	-	-	-	412	412
Later than 5 years	-	-	-	-	-
Total lease commitments	**-**	**-**	**-**	**1 086**	**1 086**

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

There is change in Accounting Policy in respect of Finance Leases as per the MCS was brought into effect in the 2024/25 financial year. The change in accounting policy is applied retrospectively.

21. Unauthorised, Irregular and Fruitless and wasteful expenditure

	Note	2024/25 R'000	2023/24 R'000
Unauthorised expenditure - current year		-	-
Irregular expenditure - current year		-	-
Fruitless and wasteful expenditure - current year		123	-
Total		**123**	**-**

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.

Fruitless and wasteful expenditure in the 2024/25 FY relate to subsistence and travel expenditure, overpayment of invoices, as well as damaged stationery items.

22. Related party transactions

Payments made	*Note*	2024/25 R'000	2023/24 R'000
Compensation of employees		-	-
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	24 291
Payments for financial assets		-	-
Transfers and subsidies		-	-
Total		**-**	**24 291**

The Department of Community Safety and Liaison shared a common MEC with the Department of Transport (D.O.T) at the beginning of the 2024/2025 financial year. The Department pays the D.O.T. for the purchase *of State Vehicles (payments for Capital Assets) and payment of Licence fees for the same vehicles. These transactions are arm's length transactions. The Department subsequently (after the National Elections of 2024) shared the Executive Authority with the Office of the Premier (O.T.P). The Premier of the Province is the Department's current Executive Authority. The transactions conducted between the Departments are arm's length transactions. The Department's movement from DOT to OTP in respect of a related party was announced on the 18 June 2024, effective immediately.*

23. Key management personnel

	2024/25 R'000	2023/24 R'000
Political office bearers (*provide detail below)*	-	-
Officials:	-	-
Level 15	1 802	428
Level 14	4 468	2 940
Level 13 CFO	1 092	1 232
Family members of key management personnel	-	-
Total	**7 362**	**4 600**

The Premier of the Province is the Department's current Executive Authority. The direct cost of the Premier is paid by the Office of the Premier.

24. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-		-	-	-
Heritage assets	-		-	-	-
MACHINERY AND EQUIPMENT	65 558		25 877	20 231	71 204
Transport assets	42 319		21 948	17 128	47 139
Computer equipment	11 785		983	238	12 530
Furniture and office equipment	4 284		229	425	4 088
Other machinery and equipment	7 170		2 717	2 440	7 447
SPECIALISED MILITARY ASSETS	-		-	-	-
Specialised military assets	-		-	-	-

BIOLOGICAL ASSETS	-		-	-	-
Biological assets	-		-	-	-
FINANCE LEASE ASSETS	350		155	-	505
Finance lease assets	350		155	-	505
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**65 908**		**26 032**	**20 231**	**71 709**

There is change in Accounting Policy in respect of Finance Leases as per the MCS was brought into effect in the 2024/25 financial year. The change in accounting policy is applied retrospectively.

Movable Tangible Capital Assets under investigation

	Note	**Number**	**Value R'000**
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:			
Heritage assets		-	-
Machinery and equipment		18	502
Specialised military assets		-	-
Biological assets		-	-
Total		**18**	**502**

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

	2023/24				
	Opening balance	**Prior period error**	**Additions**	**Disposals**	**Closing balance**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	40 400	566	27 205	2 613	65 558
Transport assets	18 858	566	24 291	1 396	42 319
Computer equipment	11 628	-	573	416	11 785
Furniture and office equipment	4 095	-	670	481	4 284
Other machinery and equipment	5 819	-	1 671	320	7 170

SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
FINANCE LEASE ASSETS	-	-	350	-	350
Finance lease assets	-	-	350	-	350
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**40 400**	**566**	**27 555**	**2 613**	**65 908**

There is change in Accounting Policy in respect of Finance Leases as per the MCS was brought into effect in the 2024/25 financial year. The change in accounting policy is applied retrospectively.

24.1.1. Prior period error

Nature of prior period error	*Note*	**2023/24 R'000**
Relating to Vehicles not captured onto the system affecting the opening balance		566
		566
Relating to 2023/24		-
		-
Total prior period errors		**566**

24.2. Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25						
	Specialised military assets	**Intangible assets**	**Heritage assets**	**Machinery and equipment**	**Biological assets**	**Finance lease assets**	**Total**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Opening balance	-	30	-	4 734	-	-	4 764
Value adjustments					-		-
Additions	-	-	-	191	-	-	191
Disposals	-	-	-	-	-	-	-

Total Minor assets	**-**	**30**	**-**	**4 925**	**-**	**-**	**4 955**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	296	-	-	296
Number of minor assets at cost	-	-	-	2 466	-	-	2 466
Total number of minor assets	**-**	**-**	**-**	**2 762**	**-**	**-**	**2 762**

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

	2023/24						
	Specialised military assets	**Intangible assets**	**Heritage assets**	**Machinery and equipment**	**Biological assets**	**Finance lease assets**	**Total**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Opening balance	-	30	-	4 795	-	-	4 825
Prior period error	-	-	-	-	-	-	-
Additions	-	-	-	282	-	-	282
Disposals	-	-	-	343	-	-	343
Total Minor assets	**-**	**30**	**-**	**4 734**	**-**	**-**	**4 764**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	296	-	-	296
Number of minor assets at cost	-	-	-	-	-	-	-
Total number of minor assets	**-**	**-**	**-**	**296**	**-**	**-**	**296**

25. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	370			370
MASTHEADS AND PUBLISHING TITLES	-			-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-			-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-			-
SERVICES AND OPERATING RIGHTS	-			-
FINANCE LEASE ASSETS	-			-
TOTAL INTANGIBLE CAPITAL ASSETS	**370**			**370**

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

	2023/24				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	415	-8	-	37	370
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-

SERVICES AND OPERATING RIGHTS	-	-	-	-	-
FINANCE LEASE ASSETS	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	415	-8	-	37	370

25.1.1. Prior period error

Nature of prior period error	*Note*	**2023/24 R'000**
Relating to 20WW/XX *[affecting the opening balance]*		-8
		-8
Relating to 2023/24		-
Total prior period errors		**-8**

26. Changes in accounting estimates and Changes in accounting policies

26.1. Changes in accounting policies

		2023/24				
		Opening balance before the change (1 Apr 2023)	**Adjust-ment of opening balance**	**Restated opening balance after the change (1 Apr 2023)**	**Adjust-ment for 2023/24**	**Restated closing balance (31 Mar 2024)**
Nature of change in accounting policy	*Note*	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Finance lease assets						
Movable Tangible Capital Assets	*24*	-	-	-	350	350
Intangible Capital Assets		-	-	-	-	-
Immovable Tangible Capital Assets		-	-	-	-	-
Minor Assets		-	-	-	-	-

The additions in respect of Finance Leased Assets is restated for 2023/24 FY. This 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.*

Prepayments and Advances are recognised in the Statement of Financial position only from 1 April 2024.

27. Prior period errors

27.1. Correction of prior period errors

	Note	2023/24 Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
Expenditure:* *(E.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)				
Goods & Services		133 213	-280	132 933
Tangible Capital Assets		27 205	280	27 485
Net effect		160 418	-	160 418

The Department had not previously apportioned Payments for finance leases between Capital (Device costs) and Goods & Services (Subscriptions and calls). This prior period error is now corrected.

	Note	2023/24 Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
Liabilities:* *(E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
Finance Leases		-	1 086	1 086
Net effect		-	1 086	1 086

The Department did not disclose its Finance Leases commitments in the prior period. This prior period error is now corrected.

		2023/24		
		Amount bef error correction	**Prior period error**	**Restated**
	Note	**R'000**	**R'000**	**R'000**
Other: ***(E.g. Unauthorised expenditure, Irregular expenditure, Fruitless and wasteful expenditure, etc.)***				
Related Party transactions		-	-	-
Payments made		24 399	-24 399	-
Receivables from related parties		332	-332	-
Payables to related parties		1	-1	-
Net effect		24 732	-24 732	-

The Related party Note in respect of transactions requires Department to disclose only non-arm's length transactions. The Department in the prior year disclosed all their arm's length transactions in this Note. The Department is therefore correcting this error. The MCS standards clearly indicates that only non-arm's length transactions need to be disclosed.

Statement of conditional grants received.

	2024/25									2023/24	
	GRANT ALLOCATION					SPENT					
	Division of Revenue Act / Provincial grants	Roll overs	DORA Adjust-ments	Other Adjust-ments	Total Available	Amount received by depart-ment	Amount spent by depart-ment	Under- / (Overspe nding)	% of available funds spent by depart-ment	Division of Revenue Act / Provincial grants	Amount spent by depart-ment
Name of grant	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**	**R'000**
Social Sector EPWP Incentive Grant for provinces	4 269	-	-	-	4 269	4 269	3 888	381	91.1%	3 571	3 571
TOTAL	**4 269**	**-**	**-**	**-**	**4 269**	**4 269**	**3 888**	**381**	**91.1%**	**3 571**	**3 571**

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

ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

Household	2024/25						2023/24	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
LEAVE GRATUITY – Transfers to Ex-Employees on exit and Natural Attrition	-	-	-	-	456	-	754	754
ACT OF GRACE	-	-	-	-	-	-	6	6
H/H EMPL S/BEN: INJURY ON DUTY	-	-	-	-	1	-	-	-
Total	-	-	-	-	457	-	760	760
Subsidies								
Total								
TOTAL	**-**	**-**	**-**	**-**	**457**	**-**	**760**	**760**

ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2025

Nature of liability	Opening balance 1 April 2024	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2025
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Labour Claims	13 105	-	2 145		10 960
MVA	-	-	-		-
Breach of Contract	4 769	-	4 769		-
Delictual Claim	3 857	-	3 857		-
Subtotal	**21 731**	**-**	**10 771**	**-**	**10 960**
TOTAL	**21 731**	**-**	**10 771**	**-**	**10 960**

ANNEXURE 4
CLAIMS RECOVERABLE

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2024/25 *	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
DEPARTMENT OF TRANSPORT	-	-	332	332	332	332	-	-
DPW	-	-	83	83	83	83	-	-
OFFICE OF THE PREMIER	-	-	79	79	79	79	-	-
Subtotal	-	-	494	494	494	494	-	-
Other Government Entities								
SAFER CITIES	-	-	145	145	145	145	-	-
SITA	-	-	82	82	82	82	-	-
Subtotal	-	-	227	227	227	227	-	-
TOTAL	**-**	**-**	**721**	**721**	**721**	**721**	**-**	**-**

* 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 department.

PFMA COMPLIANCE REPORT - DISCLOSURE OF UNAUTHORISED EXPENDITURE, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

UNAUTHORISED EXPENDITURE

	2024/25	2023/24
	R'000	**R'000**
Opening balance	**65**	**65**
Add: Unauthorised expenditure	0,0	0.00
First charge / Direct charge to revenue fund	0,0	0,00
Closing balance	**65**	**65**

IRREGULAR EXPENDITURE

	2024/25	2023/24
	R'000	**R'000**
Opening balance	32,078	35,929
Amount Confirmed	0,0	0,0
Amount under assessment, determination or investigation *{Note 1}*	15,590	0,0
Amount Condoned	(4,040)	(3,850)
Closing balance	**44,392**	**32,078**

Note 1 - Amount under assessment, determination or investigation mainly include cases of expenditure not approved at appropriate level, Participation Contract – Quantities of items and value of the participation.

FRUITLESS AND WASTEFUL EXPENDITURE

	2024/25	2023/24
	R'000	**R'000**
Opening balance	24,8	26,3
Amount Confirmed	123	0,0
Amount under assessment, determination or investigation *{Note 2}*	2,550	0,0
Less: Payments	0,0	(1,5)
Closing balance	**2 697,8**	**24,8**

Note 2 - Amount under assessment, determination or investigation mainly include a case of tools trade that is currently under forensic investigation.

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

179 JABU NDLOVU STREET
DEPARTMENT OF COMMUNITY SAFETY AND LIA
PIETERMARITZBURG 3201
TEL: + 033 341 9300
EMAIL: PHUMZILE.NTOMBELA@COMSAFETY.GO
WEBSITE: WWW.KZNCOMSAFETY.GOV.ZA
PR 170/2025 ISBN: 978-1-77997-911-7

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