

Annual Report 2018/19



**civilian secretariat
for police service**

Department:
Civilian Secretariat for Police Service
REPUBLIC OF SOUTH AFRICA





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Annual Report 2018/19

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Part A

General Information

1.1 DEPARTMENT'S GENERAL INFORMATION

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217 Pretorius Street, Van Erkom Building, 7th Floor, Pretoria
Telephone: 012 393 2500

1.2 LIST OF ABBREVIATIONS/ACRONYMS

AGSA	The Auditor General of South Africa
APP	Annual Performance Plan
CPF	Community Policing Forum
CSF	Community Safety Forum
CSPS ACT	Civilian Secretariat for Police Service Act
DEVCOM	Development Committee
DPCI	Directorate for Priority Crime Investigations
DPSA	Department of Public Service and Administration
FSD	Frontline Service Delivery
HR	Human Resources
HRM	Human Resource Management
HRD	Human Resource Development
IMS	Information Management System
ICD	Independent Complaints Directorate
ICPC	International Centre for the Prevention of Crime
IPID	Independent Police Investigative Directorate
JCPS	Justice Crime Prevention and Security Cluster
M&E	Monitoring and Evaluation
MCS	Modified Cash Standard
MINMEC	Ministers and Members of Executive Council
MISS	Minimum Information Security Standards
MoU	Memorandum of Agreement
MPSA	Ministry for Public Service and Administration
NCOP	National Council of Provinces
NDP	National Development Plan
NRF	National Revenue Fund
n.d.	No Date
OAG	Office of the Accountant-General
PFMA	Public Finance Management Act
PMDS	Performance Management Development System
PSETA	Public Service Sector Education and Training Authority
PSIRA	Private Security Industry Regulatory Authority
RAG	Resource and Allowance Guide
RoC	Resolving of Crime
SALGA	South African Local Government Association
SAPS	South African Police Service
SASCO	South African Standard Classification of Occupations
SASSETA	Safety and Security Sector Education and Training Authority
SCM	Supply Chain Management
SDIP	Service Delivery Improvement Plan
SMS	Senior Management System
WSP	Work Skills Plan



Foreword by the Minister of Police

GENERAL B H CELE, MP

Undoubtedly, the fight against crime remains one of the key challenges, which requires extensive collaboration. Collaboration among various stakeholders is one of the critical factors that will contribute to the success of realizing South Africa's National Development Plan (NDP) vision 2030. The NDP highlights building safer communities as a primary objective, and further indicates the following as the vision for the country by 2030:

"In 2030, people living in South Africa feel safe at home, at school, and work, and they enjoy a community life free of fear. Women walk freely in the streets and children play safely outside. The police service is well-resourced and professional, staffed by highly skilled officers who value their work, serve the community, safeguard lives and property without discrimination, protect the peaceful against violence, and respect the rights to equality and justice"

With all that said, the Civilian Secretariat for Police Service is expected, among other responsibilities, to exercise civilian oversight over the police service and provide strategic advice in respect of the development and implementation of policing policies. It is evident that the department must play a central role, in particular, to contribute to the attainment of Vision 2030. The department has, during the year under review, put a lot of time and effort to strengthen service delivery by the police through the mobilization of different role-players and stakeholders, which included Community Policing Forums (CPFs) and Community Safety Forums (CSFs). Also, the department held Izimbizo to promote community safety and conducted several workshops regarding the establishment of CSFs in different provinces. This work is necessary to achieve the vision for safer communities in South Africa.

It is worth mentioning that the police have done a remarkable job of combating crime, in particular, political killings and cash-in-transit crime, which grabbed the attention of many South Africans during the year under review. In July 2018, there were an estimated 46 arrests for political killings following the establishment of a new task team. A total of 237 arrests were made between April 4, 2018, and November 4, 2018, across the country concerning cash-in-transit robberies. The total number of

cash-in-transit robberies during the same period was 118, as compared with 184 the preceding year, a decrease of 66. Tackling this form of crime has necessitated collaborative efforts, which proved to be a considerable success. For example, the formation of intervention teams led to, inter alia, the arrests of robbers, recovery of firearms, hijacked vehicles, and rounds of ammunition. None of this would have been possible without collaboration among our stakeholders.

Furthermore, arrests made in connection with femicide and other crimes related to women and children during the year of reporting speak volumes of successes. It was challenging for the police to address these crimes as they involved domestic violence and because they took place among people who know each other. Despite this, the police were responsible for the conviction of a high number of murderers who were found guilty of destroying the lives of their supposed to be partners and vulnerable children.

Although a lot of progress has been made during the year under review, we should not dismiss the fact that crime remains a challenge in the country and that a range of problems exists in the internal functioning of the SAPS. As stated in the 2016 White Paper on Policing, these problems are closely linked to poor discipline, criminality and corruption. The department conducts research and develops policies that will set the tone in determining a police service that is operating within the directives as outlined in the Constitution and pronouncements made by the President in his State of Nation Address (SoNA). Moreover, the role played by the department in exercising civilian oversight over the police service during the 2018/19 financial year will continue to be an important driving force for further improvement in the functioning of SAPS and for the ultimate success of realizing the NDP vision 2030.

Appreciation and Conclusion

I would like to thank all our stakeholders and the Civilian Secretariat staff for their dedication, commitment, and contribution towards building safer communities in South Africa.



GENERAL B H CELE, MP

MINISTER OF POLICE

Date: 06/09/2019



Report of the Accounting Officer

The overall progress made by the department in the past financial year is indisputable. It indicates that we continue to work toward fulfilling our vision. All the successes and progress achieved were as a result of a team effort.

The strategic objectives set out in our 5-year Strategic Plan and Annual Performance Plan represents our determination to strengthen service delivery by the police, and the safety and the security of our communities. Collectively, employees within the department focused efforts on achieving these objectives in the past year. To highlight efforts taken, the department conducted workshops geared towards establishing Community Safety Forums (CSFs) in municipalities and capacity building with particular focus on crime prevention in all nine provinces. Also, the department intensified its campaigns on Anti-Crime over the last year. Admittedly, the department did not deliver the desired outcome in respect of conducting training for Community Policing Forums (CPFs) due to lack of funding. However, despite this shortcoming, the department has made irrefutable progress in overall crime prevention programmes. One example of this is that the department held several Izimbizo/public participation programmes to promote community safety in various provinces and signed a Memorandum of Understanding (MoU) with Awarelog to establish a formal partnership regarding the promotion of responsible alcohol trade and consumption in the fight against crime.

Another highlight for the department is the adoption of the Critical Infrastructure Protection Bill by the Portfolio Committee on Police, which was also referred to and passed by Parliament in March 2019, and the submission of the draft Second Hand Goods Amendment Bill to the Minister. The finalisation of the DNA Regulations was another important milestone for the department. Work on the drafting of the Firearms Control Amendment Bill, Controlled Animals and Animal Produce Bill and Criminal Law (Forensic Procedures) Amendment Bill, Criminal Law (Forensic Procedures) Amendment Bill and Protection of Constitutional Democracy Against Terrorist and Related Activities Amendment draft Bill was still underway during the period under review.

The department presented a Single Police Service (SPS) Policy Framework at a workshop arranged for the purpose of strengthening the working relationship between SAPS and Metro Police. Further, the SPS Policy Framework was approved by the Minister. The

purpose of the framework is to outline the parameters for integration, cooperation, and collaboration of the South African Police Service, Metro Police Service, and traffic policing where relevant with the aim of improving uniformity, efficiency, and effectiveness within the law enforcement value-chain.

For the past year, we continued to play a vital role in exercising oversight over the police by capacitating officials responsible for conducting investigations on service delivery complaints against the police. Further efforts include, but are not limited to, joint national visits to monitor compliance with the implementation of the Independent Police Investigative Directorate (IPID) recommendations by provinces, an analysis of service delivery trends within the Detective Services environment, finalisation of a report on the implementation of the School Safety Protocol and police station oversight.

As at 31 March 2019, the department's vacancy rate was maintained at 6.67% below the set target of 10%. This was achieved following the establishment of a Human Resource Committee. The Committee played a critical role in overseeing among other things the process of filling vacant funded posts. A total of 7 Human Resource policies were approved and implemented. Also, the Human Resource function will continue to implement the necessary measures to ensure that there is strategic alignment within the department.

There is a great need to enhance service delivery by the police in order to ensure the safety and security of our communities. Looking ahead, we remain determined to continuously improve our performance in an effort to strengthen service delivery by the police.

1.5 OVERVIEW OF THE FINANCIAL RESULTS OF THE DEPARTMENT

DEPARTMENTAL RECEIPTS

The table below provides a breakdown of the sources of revenue and performance for the 2018/19 financial year.

Table 1: Source of Revenue

Departmental receipts	2018/2019			2017/2018		
	Estimate	Actual Amount Collected	(Over)/ Under Collection	Estimate	Actual Amount Collected	(Over)/ Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	79	68	11	61	62	(1)
Financial transactions in assets and liabilities	74	128	(54)	89	64	25
Total	153	196	(43)	150	126	24

The department collected a total amount of R196 000 in revenue for the 2018/19 financial year. This is an increase of R70 000 over the revenue collected during 2017/18. The under-collection of R11 000 can be attributed to an over-estimation on the collection of revenue for parking and commission on insurance and garnishee orders. The over-collection of R52 000 was due to a once-off receipt of previous year debt.

PROGRAMME EXPENDITURE

The table below provides a high-level comparison of 2017/18 versus 2018/19 of the expenditure incurred by the Department against appropriated funds.

Programme Name	2018/2019			2017/2018		
	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	54 437	53 072	1 365	52 688	52 010	678
Intersectoral Coordination and Strategic Partnerships	24 345	21 976	2 369	23 251	20 945	2 306
Legislation and Policy Development	21 392	20 386	1 006	18 898	18 580	318
Civilian Oversight, Monitoring and Evaluations	31 045	28 430	2 615	29 836	26 810	3 026
Total	131 219	123 864	7 355	124 673	118 345	6 328

The department spent R123,864 million or 94,4% of its allocated budget of R131,219 million in the 2018/19 financial year. This is 0,5% lower than the 94,9% spending in the 2017/18 financial year. The underspending in the 2018/19 financial year can mainly be attributed to compensation of employees (R5,987 million which is 6,1% of the total compensation budget) due to an average vacancy rate of 6,67% or 10 posts. The department only under-spent with R620 000 on goods and services which represents 1,9% of the final appropriation of R31,932 million. Unfortunately, due to a delay in the movement of the department to new office accommodation, there was an underspending of R674 000 on purchase of capital assets which represents 40,8% of the total capital budget of R1,653 million.

VIREMENTS/ROLLOVER

The accounting officer approved the following virements

Programme	Approved by Accounting Officer
Administration	22
Intersectoral Coordination and Strategic Partnerships	(71)
Legislation and Policy Development	-
Civilian Oversight, Monitoring and Evaluations	49
Total	-

Programme and Economic classification	Approved by National Treasury
Intersectoral Coordination and Strategic Partnerships	
Compensation of Employees	(19)
Transfers to Household (Leave Gratuity)	19
Total	-

Reason for the virement

The Virement from Programme 2: Intersectoral Coordination and Strategic Partnership were mainly to defray overspending on Goods and Services in Programme 4: Civilian Oversight, Monitoring and Evaluations and overspending on payment for capital assets in Programme 1: Administration.

Virement to utilise an amount of the under-spending in Programme 2: Intersectoral Coordination and Strategic Partnership on Compensation of Employees to defray the overspending on Transfers to Household (Leave Gratuity), was approved by National Treasury.

UNAUTHORISED, FRUITLESS AND WASTEFUL EXPENDITURE

The department did not incur unauthorised, irregular or fruitless and wasteful expenditure during the year under review, however, it did make submissions to National Treasury for the condoning of previously incurred irregular expenditure as well as a request to Parliament on previously incurred unauthorised expenditure.

SUPPLY CHAIN MANAGEMENT

- The department did not conclude any unsolicited bid proposals for the year under review.
- SCM processes and systems are in place to prevent irregular expenditure as the department has not identified any such transactions in the past two financial years.
- The only challenges experienced in SCM was a periodical shortage of staff due to vacancies and/or extended leave periods and this placed additional workload pressure on the rest of the staff.

EVENTS AFTER THE REPORTING DATE

- Allegations were made anonymously against senior management of the department after the reporting date. An investigation is being conducted by the Public Service Commission into these allegations and is not yet finalised. The Annual Financial Statements were approved by the Accounting Officer on 30 May 2019, and by the AGSA and Audit Committee on 22nd July 2019.
- An estimate of the financial effect of the subsequent events cannot be made.

OTHER MATTERS

No other material fact or circumstances, which may affect the understanding of the financial state of affairs were identified.

APPRECIATION AND CONCLUSION

We again succeeded in achieving and retaining a clean audit status. I wish to thank the team for demonstrating a continued commitment to excellence and for realizing the objectives of the department. My gratitude is further extended to the Minister of Police for the support, guidance, and leadership provided.



Accounting Officer

Civilian Secretariat for Police Service

Date: 23/08/2019

1.6 STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF THE ACCURACY OF THE ANNUAL REPORT

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

All information and amounts disclosed throughout the annual report are consistent.

The annual report is complete, accurate and is free from any omissions.

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

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

The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The Accounting Officer is responsible for establishing, and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2019.



Accounting Officer

Civilian Secretariat for Police Service

Date: 23/08/2019

1.7 STRATEGIC OVERVIEW

VISION

A transformed and accountable police service that reflects the values of our developmental State.

MISSION

To provide an efficient and effective civilian oversight over the South African Police Service and enhance the role of the Minister of Police.

VALUES:

In carrying out its mandate, the Civilian Secretariat for Police Service subscribes to the following set of values:

- Integrity
- Transparency
- Respect
- Accountability
- Fairness

1.8 LEGISLATIVE AND OTHER MANDATES

The mandate of the Civilian Secretariat for Police Service is derived from Section 208 of the Constitution of the RSA, 1996 & the Civilian Secretariat for Police Service Act, 2011:

The broad mandate of the Civilian Secretariat for Police Service is to:

- Provide the Minister with policy advice and research support.
- Develop departmental policy through qualitative and evidenced-based research.
- Provide civilian oversight of the Police Service through monitoring and evaluating overall police performance.
- Mobilise role-players, stakeholders, and partners outside the department through engagements on crime prevention and other policing matters.

1.9 ORGANISATIONAL STRUCTURE



MINISTER OF POLICE

General B H Cele (MP)



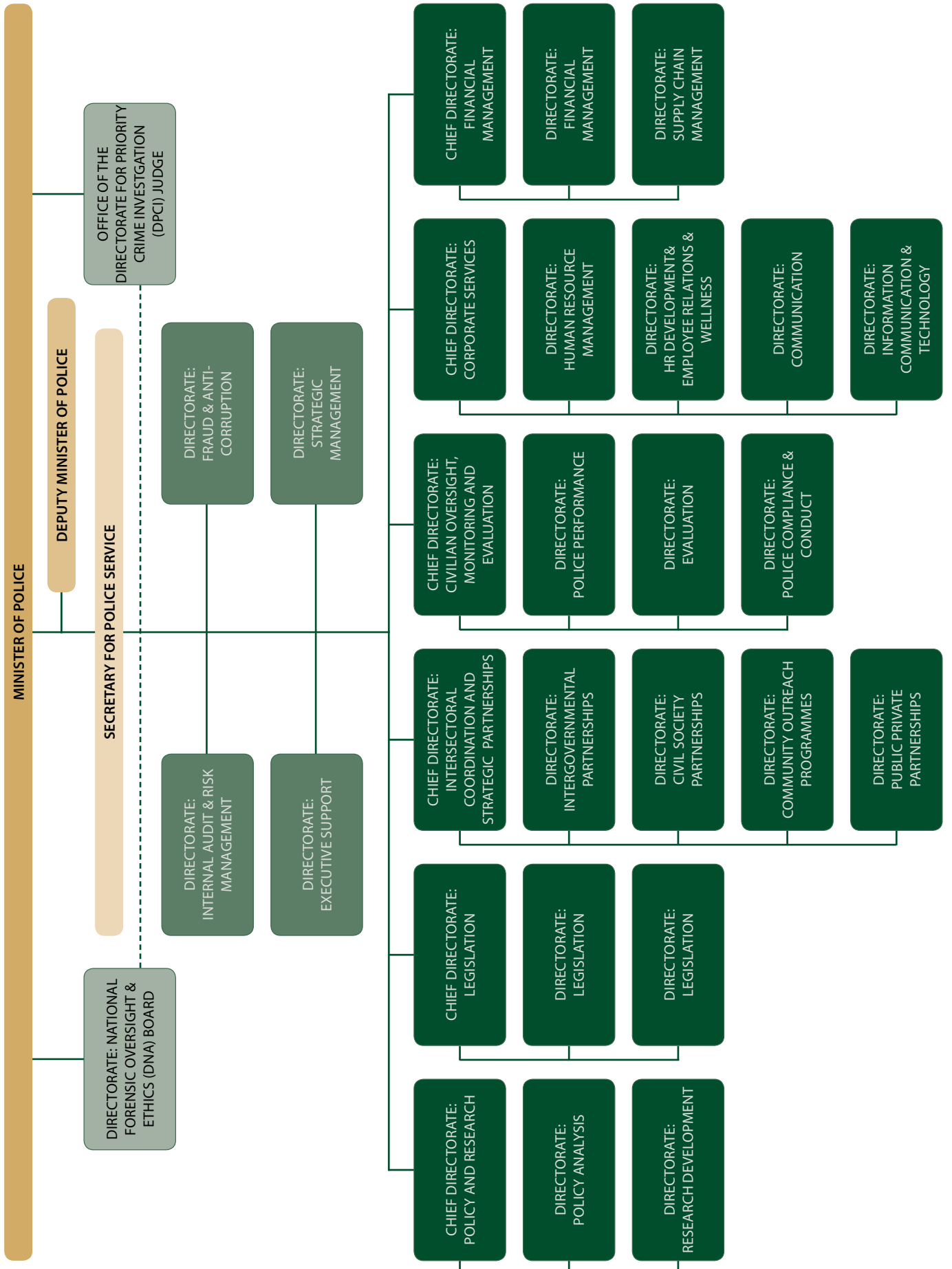
DEPUTY MINISTER OF POLICE

Hon. C C Mathale (MP)



SECRETARY FOR POLICE SERVICE

Mr A P Rapea



1.10 ENTITIES REPORTING TO THE MINISTER

The following entities report to the Minister:

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operation
Civilian Secretariat for Police Service	Civilian Secretariat for Police Service Act, 2 of 2011	N/A	Provide oversight over the performance and conduct of the police
South African Police Service	SAPS Act	Secretariat budget is transferred through the Vote: Police	Investigate crime and refer it for prosecution
Independent Police Investigative Directorate	IPID Act 1, of 2011	None	Investigate matters into the conduct of the police
Private Security Industry Regulatory Authority	PSIRA Act	None	Provide for effective regulation of the private security industry



Part B

Performance
Information

2.1 AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES:

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON VOTE 23: DEPARTMENT OF CIVILIAN SECRETARIAT FOR POLICE SERVICE

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Civilian Secretariat for Police Service set out on pages 63 to 145, which comprise the appropriation statement, the statement of financial position as at 31 March 2019, the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as the 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 Civilian Secretariat for Police Service as at 31 March 2019, and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standard (MCS) and the requirements of the Public Finance Management Act of South Africa, Act No. 1 of 1999 (PFMA).

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 auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
4. I am independent of the department in accordance with sections 290 and 291 of the International Ethics Standards Board for Accountants' Code of ethics for professional accountants (IESBA code), parts 1 and 3 of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) and the 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 codes.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

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

Material underspending of the vote by the department

7. As disclosed in the appropriation statement, the department materially underspent the budget by R1 365 000 on programme 1, R2 369 000 on programme 2 and R2 615 000 on programme 4.

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 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 of Civilian Secretariat for Police Service'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.

Auditor-general's responsibilities 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.

REPORT ON THE AUDIT OF THE ANNUAL PERFORMANCE REPORT

Introduction and scope

12. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
13. My procedures address the reported performance information, which must be based on the approved performance planning documents of the department. I have not evaluated the completeness and appropriateness of the performance indicators/measures included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
14. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programmes presented in the annual performance report of the department for the year ended 31 March 2019:

Programmes	Pages in the annual performance report
Programme 2 – Intersectoral Coordination and Strategic Partnerships	25 – 27
Programme 3 – Legislation and Policy Development	27 – 28
Programme 4 – Civilian Oversight, Monitoring and Evaluation	28 – 31

15. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
16. I did not raise any material findings on the usefulness and reliability of the reported performance information for these programmes.

Other matter

17. I draw attention to the matter below.

Achievement of planned targets

18. Refer to the annual performance report on pages 21 to 31 for information on the achievement of planned targets for the year and explanations provided for the under/over achievement of a number of targets.

REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION

Introduction and scope

19. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the compliance of the department with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
20. I did not raise material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

OTHER INFORMATION

21. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported in this auditor's report.
22. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
23. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

INTERNAL CONTROL DEFICIENCIES

24. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. I did not identify any significant deficiencies in the internal controls

OTHER REPORTS

25. I draw attention to the following engagements conducted by various parties that had, or could have, an impact on the matters reported in the department's financial statements, reported performance information, compliance with applicable legislation and other related matters. These report did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

ONGOING INVESTIGATION

26. There was an investigation conducted by the Public Service Commission (PSC) on allegations relating to HR malpractices at the department. The investigation was still ongoing at the date of this report.

Auditor-General

Pretoria

31 July 2019



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

ANNEXURE – AUDITOR-GENERAL'S RESPONSIBILITY FOR THE AUDIT

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements, and the procedures performed on reported performance information for selected programmes and on the department's compliance with respect to the selected subject matters.

Financial statements

2. 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 by the Accounting Officer.
 - conclude on the appropriateness of the accounting officer's 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 related to events or conditions that may cast significant doubt on the Department of Civilian Secretariat for Police Service's ability 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 the 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 continuing as a going concern
 - evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

3. 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.
4. I also confirm to the accounting officer that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and, where applicable, related safeguards.

2.2 OVERVIEW OF DEPARTMENTAL PERFORMANCE

SERVICE DELIVERY ENVIRONMENT

Although several service delivery protests took place during the year under review, the service delivery environment for the department was stable. The department conducted additional izimbizo/public participation programs in response to the increased service delivery protests to promote community safety. Also, the department successfully responded to the high demand for CSFs workshops in addition to the planned targets.

SERVICE DELIVERY IMPROVEMENT PLAN

The department to develop a Service Delivery Improvement Plan in the 2019/2020 financial year.

ORGANISATIONAL ENVIRONMENT

The Secretariat has filled 140 of its 150 vacant posts by the end of the year under review, resulting in a vacancy rate of 6.67% for the organisation. In terms of the status of the Employment Equity, of the total number of positions filled, there is one (1) person with a disability, which translates into 0,74%. In terms of gender differences, 75 out of the total positions filled comprise of females, which translates into 56%, while 65 are males, which translates into 44%.

KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

Policy developments

The policy framework on the Single Police Service (SPS) was signed off by the Secretary and approved by the Minister on the 26 March 2019. The purpose of the framework is to outline the parameters for integration, cooperation and collaboration of SAPS, MPS, and traffic policing where relevant with the aim of improving uniformity, efficiency and effectiveness within the law enforcement value-chain.

Legislative changes

On June 7, 2018, the Constitutional Court unanimously ruled that sections 24 and 28 of the Firearms Control Act 60 of 2000, under which gun owners must renew their firearm licenses or forfeit guns for which licenses have expired to the state, are constitutional. Significantly, the Constitutional Court noted that gun ownership is not a fundamental right under South Africa's Bill of Rights, rather it is a privilege regulated by the Firearms Control Act (FCA). No person may possess a gun without a valid license.

This judgment was a result of a previous Court ruling in the South African Hunters and Game Conservation Association versus the Minister of Police (2017) which ruling declared sections 24 and 28 of the Firearms Control Act to be unconstitutional. The Constitutional Court ruling notes that a system of regular gun license renewal brings South Africa's gun control regime within an international legal and political gun control framework. This ruling further provided certainty in the sections dealing with the renewal of licenses, which assists with the continued drafting of the amendments of the Firearms Control Act.

Other Bills that have been identified for processing to Cabinet for publication in the Gazette during this financial year include the South African Police Service Amendment Bill, Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Bill.

2.3 STRATEGIC OUTCOME ORIENTATED GOALS

- A well-advised and supported Minister for a service-delivery oriented police service that is accountable
- Quality, timeous evidence-based strategic research, policy advice and legislative support to the Minister of Police
- Deepened public participation in the fight against crime
- Enhanced accountability and transformation of the South African Police Service Performance Information

2.4 PERFORMANCE INFORMATION BY PROGRAMME

PROGRAMME 1: ADMINISTRATION

Programme Purpose: Provide strategic leadership, management and support services to the department

Strategic Objective: To enhance corporate governance in ensuring that the Civilian Secretariat achieves its mandate

Programme Expenditure

Programme Name	2018/19			2017/18		
	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	54 437	53 072	1 365	52 688	52 010	678
Total	54 437	53 072	1 365	52 688	52 010	678

SUB-PROGRAMME 1.1: DEPARTMENT MANAGEMENT

Sub-Programme Purpose: Provide administrative management support to the Secretary for Police Service and strategic support to the Minister of Police

Strategic Objective: To provide strategic leadership, and overall management of the department

Programme Performance Indicators		Baseline (Actual Achievement) 2017/18	Actual Performance against Target		Deviation from planned target to actual achievement for 2018/19	Reason for Deviation
			Target 2018/19	Actual 2018/19		
1.1.1	Number of joint consultative Independent Police Investigative Directorate (IPID)/ Secretariat Forum meetings held per year in compliance with the Civilian Secretariat for Police Service Act, 2011	4	4	3	(1)	The Executive Director's contract ended, followed by a litigation process for reinstatement. This impacted on the meeting scheduled for the 4 th quarter between IPID and CSPS.
1.1.2	Number of quarterly performance reports against predetermined objectives submitted within 30 days of end of quarter	4	4	4	None	N/A

SUB-PROGRAMME 1.2: CORPORATE SERVICES

Sub-Programme Purpose: To provide reliable and efficient corporate services to the CSPS

Strategic Objective: To provide effective and sufficient corporate services to the CSPS to enable the achievements of its oversight mandate through communication, information technology, human resources and auxiliary services

Programme Performance Indicators		Baseline (Actual Achievement) 2017/18	Actual Performance against Target		Deviation from planned target to actual achievement for 2018/19	Reason for Deviation
			Target 2018/19	Actual 2018/19		
1.2.1	Number of Workplace Skills Plans (WSPs) approved by the Secretary	1	1	1	None	N/A
1.2.2	Maintain vacancy rate not more than 10% of the total post established	6,7%	Not more than 10% of total post establishment	6,7%	None	N/A

SUB-PROGRAMME 1.3: FINANCIAL ADMINISTRATION

Sub-Programme purpose: Provide Public Finance Management Act (PFMA)-compliant financial, accounting and supply chain services to the CSPS

Strategic Objective: To ensure sound corporate governance, provide supply chain and financial management services in line with financial management legislation

Programme Performance Indicators		Baseline (Actual Achievement) 2017/18	Actual Performance against Target		Deviation from planned target to actual achievement for 2018/19	Reason for Deviation
			Target 2018/19	Actual 2018/19		
1.3.1	Percentage of payments made to creditors within 30 days	97%	100%	98%	(2%)	2% deviation is mainly due to problems experienced with LOGIS during the first year of implementation
1.3.2	Percentage of Internal Audit recommendation implemented	80%	100%	90%	(10%)	Findings which could not be fully resolved relates to financial systems closure and vacant posts
1.3.3	Percentage of external audit recommendations implemented	88%	100%	50%	(50%)	Two (2) out of four (4) findings could not be fully resolved as it relates to payments within 30 days and the percentage of expenditure in relation to budget
1.3.4	Percentage of expenditure in relation to Budget allocated	95%	95%	94%	(1%)	The main reason for underspending is due to vacant funded posts (6.7%) at different periods of the financial year and the turnover rate of (5%). The amount equals 6% of the Compensation budget.

Strategies to overcome areas of underperformance:

- Controls are being implemented to ensure that challenges relating to the LOGIS system such as late payments of creditors are resolved;
- The Human Resource Committee has been established. Among other responsibilities, the Committee will oversee the process of filling vacant funded posts. Furthermore, the vacancy rate target has been reduced to no more than 7% of the total post establishment.

PROGRAMME 2: INTERSECTORAL COORDINATION AND STRATEGIC PARTNERSHIPS

Programme Purpose: To manage and encourage national dialogue on community safety and crime prevention

Strategic Objective: To contribute towards creating a safe and secure environment through ongoing partnerships with stakeholders

Programme Expenditure

Programme Name	2018/19			2017/18		
	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
Intersectoral Coordination and Strategic Partnerships	24 345	21 976	2 369	23 251	20 945	2 306
Total	24 345	21 976	2 369	23 251	20 945	2 306

SUB PROGRAMME 2.1: INTERGOVERNMENTAL, CIVIL SOCIETY & PUBLIC-PRIVATE PARTNERSHIPS

Sub-Programme purpose: Manage and facilitate intergovernmental, civil society and public partnerships

Strategic Objective: To contribute towards creating a safe and secure environment through partnerships with stakeholders

Programme Performance Indicators		Baseline (Actual Achievement) 2017/18	Actual Performance against Target		Deviation from planned target to actual achievement for 2018/19	Reason for Deviation
			Target 2018/19	Actual 2018/19		
2.1.1	Number of Memoranda of Understanding (MoUs) signed with stakeholders in order to build safer communities	2	2	2	None	N/A
2.1.2	Number of workshops facilitated with Provincial Secretariats and municipalities on the establishment of Community Safety Forums (CSFs) per year	20	9	12	3	There was a high demand for CSF workshops
2.1.3	Number of provincial capacity-building sessions held on crime-prevention policies per year	9	9	9	None	N/A

Programme Performance Indicators		Baseline (Actual Achievement) 2017/18	Actual Performance against Target		Deviation from planned target to actual achievement for 2018/19	Reason for Deviation
			Target 2018/19	Actual 2018/19		
2.1.4	Number of partnership strategies approved by the Secretary per year	New Indicator	1	0	(1)	The process of appointing a service provider took longer than anticipated as it included amongst other things vetting.
2.1.5	Number of Anti-crime Campaigns conducted per year	3	3	4	1	Department held one additional Anti-Crime Campaign with the Council of Traditional Leaders in Richards Bay
2.1.6	Number of monitoring reports on implementing Community Police Forum (CPF) regulations/ standards approved by the Secretary per year	New Indicator	2	2	None	N/A

SUB PROGRAMME 2.2: COMMUNITY OUTREACH

Sub-Programme purpose: Promote, encourage and facilitate community participation in safety programmes

Strategic Objective: To enhance stakeholder and community participation in safety and crime prevention programmes through izimbizo, establishment of working groups and CPF functionality

Programme Performance Indicators		Baseline (Actual Achievement) 2017/18	Actual Performance against Target		Deviation from planned target to actual achievement for 2018/19	Reason for Deviation
			Target 2018/19	Actual 2018/19		
2.2.1	Number of izimbizo/ public participation programmes held with communities to promote community safety per year	7	8	9	1	Increased service delivery protests and extra community outreach programmes required an additional programme.
2.2.2	Number of promotional events for the Office of the Directorate for Priority Crime Investigation (DPCI) Judge per year	New Indicator	6	2	(4)	All promotional events for quarters 2 and 3 were put on hold by the Judge.

Strategies to overcome areas of underperformance:

- Revised events programme is planned for the DPCI Judge in the new financial year.

PROGRAMME 3: LEGISLATION AND POLICY DEVELOPMENT

Purpose of Programme: Develop policy and legislation for the police sector and conduct research on policing and crime

Strategic Objective: Constitutionally compliant legislation, research and evidence-led policies on policing and safety.

SUB PROGRAMME 3.1: POLICY DEVELOPMENT AND RESEARCH

Sub-Programme purpose: Develop policies and undertakes research in areas of policing and crime

Strategic Objective: To provide evidence-based research and evidence-led policies on policing, crime and safety to the Minister of Police

Sub-programme Expenditure

Sub-Programme 3.1	2018/19			2017/18		
	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 Development and Research	14 220	13 433	787	12 659	12 345	314
Total	14 220	13 433	787	12 659	12 345	314

Programme Performance Indicators		Baseline (Actual Achievement) 2017/18	Actual Performance against Target		Deviation from planned target to actual achievement for 2018/19	Reason for Deviation
			Target 2018/19	Actual 2018/19		
3.1.1	Number of policies on policing submitted to the Minister for approval per year	2	3	3	None	N/A
3.1.2	Number of research reports on policing approved by the Secretary per year	2	2	2	None	N/A
3.1.3	Number of newsletters (gazettes) published on SaferSpaces per year	New Indicator	1	1	None	N/A

SUB-PROGRAMME 3.2: LEGISLATION

Sub-Programme Purpose: Provide legislative support services to the Minister

Strategic Objective: Effective policing legislation and legal advice and support to the Minister

Sub-programme expenditure

Sub-Programme 3.2	2018/19			2017/18		
	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
Legislation	7 172	6 953	219	6 239	6 235	4
Total	7 172	6 953	219	6 239	6 235	4

Programme Performance Indicators		Baseline (Actual Achievement) 2017/18	Actual Performance against Target		Deviation from planned target to actual achievement for 2018/19	Reason for Deviation
			Target 2018/19	Actual 2018/19		
3.2.1	Number of Bills submitted to the Minister for approval per year	4	3	3	None	N/A
3.2.2	Number of Regulations submitted to the Minister for promulgation per year	New Indicator	1	1	1	N/A

PROGRAMME 4: CIVILIAN OVERSIGHT, MONITORING AND EVALUATION

Programme Purpose: Oversee, monitor and report on the performance of the South African Police Service.

Strategic Objective: Effective oversight, monitoring and evaluation that contributes towards an accountable and transformed police service

Programme expenditure

Programme Name	2018/19			2017/18		
	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
Police Performance, Conduct and Compliance	16 912	16 838	74	16 434	15 231	1 203

Programme Name	2018/19			2017/18		
	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 Programme Evaluations	4 497	4 469	28	4 963	4 874	89
Information Management	826	813	13	561	-	561
Office of the Directorate for Priority Crime Investigation Judge	5 139	4 032	1 107	4 735	4 663	72
National Forensic Oversight and Ethics Board	3 671	2 278	1 393	3 143	2 042	1 101
Total	31 045	28 430	2 615	29 836	26 810	3 026

SUB-PROGRAMME 4.1: POLICE PERFORMANCE, CONDUCT AND COMPLIANCE MONITORING

Sub-Programme purpose: Monitor the performance, conduct, compliance and transformation of the South African Police Service

Strategic Objective: Effective oversight, monitoring and evaluation to improve police compliance and conduct

Programme Performance Indicators	Baseline (Actual Achievement) 2017/18	Actual Performance against Target		Deviation from planned target to actual achievement for 2018/19	Reason for Deviation
		Target 2018/19	Actual 2018/19		
4.1.1 Number of Police Station Oversight Reports approved by the Secretary per year	65	1	1	None	N/A
4.1.2 Number of Police Station Service Delivery Trends Analyses Reports approved by the Secretary per year	2	1	1	None	N/A
4.1.3 Number of SAPS Budget and Programme Performance Assessment Reports approved by the Secretary per year	1	1	1	None	N/A

Programme Performance Indicators		Baseline (Actual Achievement) 2017/18	Actual Performance against Target		Deviation from planned target to actual achievement for 2018/19	Reason for Deviation
			Target 2018/19	Actual 2018/19		
4.1.4	Number of Assessment Reports on Complaints Management approved by the Secretary per year	1	2	2	None	N/A
4.1.5	Number of reports on SAPS implementation of IPID Recommendations approved by the Secretary per year	1	2	2	None	N/A
4.1.6	Number of Compliance Reports on the implementation of the Domestic Violence Act (98) by the SAPS approved by the Secretary per year	2	2	2	None	N/A
4.1.7	Number of reports on the implementation of and compliance with legislation and policies approved by the Secretary per year	1	1	1	None	N/A
4.1.8	Number of assessment reports on Litigation Management approved by the Secretary per year	New Indicator	1	1	None	N/A
4.1.9	Number of monitoring reports on police stations' implementation of the school safety protocol approved by the Secretary per year	2	2	2	None	N/A

SUB-PROGRAMME 4.2: POLICY AND PROGRAMME EVALUATIONS

Sub-programme purpose: Evaluate the effectiveness of programmes implemented by the South African Police Service.

Strategic Objective: Evaluate the effectiveness, efficiency and impact of programmes implemented by SAPS

Programme Performance Indicators		Baseline (Actual Achievement) 2017/18	Actual Performance against Target		Deviation from planned target to actual achievement for 2018/19	Reason for Deviation
			Target 2018/19	Actual 2018/19		
4.2.1	Number of assessment reports on functionality of CSFs approved by the Secretary per year	0	1	1	None	N/A
4.2.2	Number of customer satisfaction survey reports approved by the Secretary per year	1	1	1	None	N/A



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Part C

Governance

3.1 INTRODUCTION

The Secretariat is now operating as a designated department with minor inadequacies like the lack of a fully implemented LOGIS system. Internal auditing, risk management, anti-fraud and anti-corruption systems are effectively operational to conform to National Treasury and PFMA conditions and regulations.

3.2 RISK MANAGEMENT

An overview of risk management within the department:

- The department has an approved Risk Management Policy and Strategy.
- The department conducted an annual strategic risk assessment to review the previous risk register and to identify, evaluate and develop actions to reduce the probability of occurrence and impact of emerging risks that may have a negative effect on the departmental goals and objectives. Furthermore, operational risk assessments for all the directorates were also conducted during the 2018/19 financial year.
- The Executive Risk Management and Ethics Committee monitored the implementation of risk action plans to ensure that the department reduces high risks to acceptable levels.
- The Audit and Risk Committee advised management on risk matters to ensure that the department maintains an effective, efficient and transparent system of risk management.
- Although the department has an effective system of risk management in place, the department will continue to identify risks and implement action plans to achieve continuous improvement of the overall departmental performance is successful.

3.3 FRAUD AND CORRUPTION

- CSPA has developed and approved a Fraud Policy, a Fraud Prevention Plan, Whistle Blowing Policy, Gift and Hospitality and Outside Public Service Remunerative Work Policy.
- A fraud risk assessment was conducted and the identified risks are continually monitored through a mitigation plan by the established governance structures.
- CSPA supports the National Anti-Corruption Hotline by encouraging all its employees to report any suspected activities of fraud and corruption.
- The departmental Whistle Blowing Policy outlines all internal and external fraud and corruption reporting mechanisms, and assures employees protection regarding confidential disclosures, in terms of the Protected Disclosure Act 26 of 2000.
- CSPA is committed to investigate and report on all reported cases of fraud and corruption to the relevant institutions and authorities, depending on the outcome of the preliminary investigations.
- Risk Management and Ethics Committee provide oversight over the implementation of the Integrity Strategy and Implementation Plan and Risk Register.

3.4 MINIMISING CONFLICT OF INTEREST

- Six awareness sessions on ethics and integrity were conducted during financial year 2018/2019
- Financial disclosure through the e-disclosure system was completed by all Senior Management Services (SMS) members, Middle Management Services (MMS) members and by all officials below level 11 in Supply Chain Management and Finance Directorates.
- All employees in the CSPA are required to request permission from the Secretary for Police Service (as delegated

- authority) before they perform remunerative work outside the Public Service.
- Members of three (3) different SCM committees declare and sign a declaration of interests during their committee meetings. They also undertook to adhere to the requirements of the code of conduct.
- SCM Practitioners were issued with a Code of Conduct for SCM Practitioners and all signed the code of conduct form for SCM Practitioners.

3.5 CODE OF CONDUCT

All staff members have been workshopped on the Code of Conduct. The purpose of the workshop was to ensure that employees understand it to ensure successful implementation.

3.6 HEALTH SAFETY AND ENVIRONMENTAL ISSUES

A senior manager in the HR unit is responsible for health safety and environmental issues.

3.7 PORTFOLIO COMMITTEES

During the 2018/19 financial year, Portfolio Committee meetings were held on the 20th April 2018, June 2018, 5th September 2018 and 11th October 2018.

Matters raised by the Portfolio Committee and actions taken by the Secretariat

No.	Recommendation	Deadline	Action Taken
1.	The Department should continue its performance regarding the clean audit opinion of the AGSA.	n.d.	<ul style="list-style-type: none"> A monitoring tool has been developed to address all the findings raised by AGSA during the 2017/18 financial year. Internal Audit Unit has further conducted a follow-up audit and issued a report during February 2019.
2.	The Department should fill vacancies to address and mitigate material underspending in the 2018/19 financial year.	n.d.	A Human Resource Committee has been established to oversee the filling of vacant positions, among other roles.
3.	The Department should clarify the supporting role rendered to the DNA Board and Office of the DPCI Judge and address the concerns raised by the two oversight bodies.	n.d.	<p>The DPCI Judge and NFOEB (DNA Board) are provided with full administrative and financial support from the CSPS.</p> <p>For the DPCI Judge, the following posts were approved and budgeted for during the year under review:</p> <ul style="list-style-type: none"> Director: Admin Head Personal Admin Support to Judge; and Investigator
4.	The Department should address the challenges regarding inadequate office space. The National Treasury should engage the SAPS to reallocate the funds for office accommodation to the Department.	n.d.	<ul style="list-style-type: none"> The National Treasury has diverted funds from the South African Police Service budget to the Department. A Relocation Committee has been established to oversee the process of relocation.

No.	Recommendation	Deadline	Action Taken
5.	The Department should play a prominent role in identifying community concerns regarding satisfaction with the SAPS and crime rates to serve as an early warning before these concerns escalate into protest action.	n.d.	Safety audits were conducted in police stations with high levels of crime to deepen the understanding of crime and its contributory factors towards identifying appropriate interventions.
6.	The Department should implement the new organisational structure as soon as it is approved by the DPSA. The Department should prioritise the filling of the 50 additional posts.	n.d.	The department could not implement the proposed structure due to budgetary constraints. However, the proposed organisational structure together with supporting documents have been submitted to Organisational Development Unit within the Department of Public Service and Administration for quality assurance before submission to the Ministry for Public Service and Administration (MPSA).
7.	The Department should increase its focus on the establishment and efficacy of CSFs.	31/03/2020	<ul style="list-style-type: none"> Partnered with SALGA and the Department of Cooperative Governance and Traditional Affairs to support the implementation of the Community Safety Forums Policy. Provided technical support concerning the establishment of CSFs in municipalities. Monitored the functionality of CSFs.
8.	The Department should ensure that all Community Police Forum (CPF) members are adequately trained and should prioritise the finalisation and implementation of the CPF Training Manual.	n.d.	<ul style="list-style-type: none"> Training of CPF members is being conducted. Development of a training manual in progress. Engagements are underway with training institutions to assist in rolling out training in different provinces. The department has been registered with the Safety and Security Sector Education and Training Authority (SASSETA) to ensure approval of the curriculum content for the CPF training manual. Engagements are underway with SAPS, CPFs, and other relevant stakeholders to assist with the development of the curriculum content for the training manual.
9.	The Department should monitor the implementation of the CPF Strategy developed by the SAPS and ensure that it is in-line with the CPF Policy.	31/03/2020	The department monitors the implementation of CPF Regulations in all provinces and provides reports quarterly.

No.	Recommendation	Deadline	Action Taken
10.	The Department should fast-track the finalisation of the amendment to the DNA Act to allow for DNA samples to be taken from convicted schedule 8 offenders incarcerated before the implementation of the DNA Act.	n.d.	<ul style="list-style-type: none"> The drafting team finalised the draft Bill early last year. However, during April 2018, the Bill was withdrawn from the agenda at the Cabinet Committee by the Minister. Other technical amendments requested by the Minister were also incorporated. The Drafting Team await further instructions from the Minister. The Minister proposed to include all citizens in the country in the buccal sampling process to curb crime. A letter has been written to the Minister of Home Affairs, requesting him to consider effecting amendments to the relevant legislation as this matter falls within the exclusive mandate of the Department of Home Affairs. We await further instructions from the Minister.

Reporting Requirements

No	Recommendation	Deadline	Action Taken
1.	The locations of all CSFs countrywide, including those that must still be established and challenges experienced with the establishment thereof.	31/10/2018	Workshops are continuously held with municipalities and other stakeholders on how to establish CSFs.
2.	The Department must provide a copy of the evaluation report of the efficacy of CPFs during the 2017/18 financial year and also indicate how the identified gaps will be addressed.	31/10/2018	The report was compiled and submitted.
3.	A copy of the Customer Satisfaction Survey report, together with the action steps that will be taken by the Department and those that will be recommended to the SAPS and Minister of Police to address poor satisfaction results.	31/10/2018	The report for Customer Satisfaction Survey was compiled and approved during the 4th quarter of the 2018/19 financial year.
4.	A gender breakdown of youths employed by the Department.	31/10/2018	The department has employed a total of 44 youth, which comprises of 26 females and 18 males. The total number of youth employed constitutes 31% of the employees within the Department.

No	Recommendation	Deadline	Action Taken
5.	Report on the current status of the DNA Amendment Bill together with an estimated date for finalisation.	31/10/2018	The Drafting Team finalised the draft Bill early last year. However, during April 2018, the Bill was withdrawn by the Minister from the agenda at the Cabinet Committee. Other technical amendments requested by the Minister were also incorporated. The Drafting Team await further instructions from the Minister. Moreover, the Minister proposed to include all citizens in the country in the buccal sampling process to curb crime.

National Forensic Oversight and Ethics Board (DNA Board)

No	Recommendation	Deadline	Action Taken
1.	The Minister of Police should review the composition of the DNA Board concerning the commitment of Board Members. Where deficiencies are identified with the attendance of members, such members should be replaced.	n.d.	A decision was taken in terms of section 15W (2) (d) of the Criminal Law (Forensic Procedures) Amendment Act of 2013 to remove members that were not complying with the Act.
2.	The Board should make every effort to build a strong relationship with the CSPA, as the Department is a key stakeholder in the oversight architecture over the SAPS.	n.d.	A draft Memorandum of Understanding (MoU) has been compiled and is yet to be finalised.
3.	The Board should continue engagements with the Registrar of Sexual Offences to ensure alignment to the NFDD.	n.d.	<ul style="list-style-type: none"> The Registrar provided an initial 'data dump' to the FSL. However, some of the data could not be aligned to the FSL database due to incomplete information. The Registrar further stated that it would take approximately 18 months to audit the data The Board will continue its engagement with the Registrar to ensure that the outstanding information is submitted.
4.	The Board should take cognisance of the procurement protocols in the public sector, especially in terms of the procurement of office accommodation.	n.d.	The DNA Secretariat has been appointed to the Office relocation Committee to ensure that the board's requirements are considered.

No	Recommendation	Deadline	Action Taken
5.	The CSPA should assist the DNA in every way to ensure that the amendments to the DNA Act are finalised. In instances where information is required, the Board must assist in obtaining the required information.	n.d.	<ul style="list-style-type: none"> The drafting team finalised the draft Bill early last year. However, during April 2018, the Bill was withdrawn from the agenda at the Cabinet Committee by the Minister. Other technical amendments requested by the Minister were also incorporated. The Drafting Team await further instructions from the Minister. The Minister proposed to include all citizens in the country in the buccal sampling process to curb crime. A letter has been written to the Minister of Home Affairs, requesting him to consider effecting amendments to the relevant legislation as this matter falls within the exclusive mandate of the Department of Home Affairs. We await further instructions from the Minister.
6.	The Board must communicate with the Minister of Police regularly to ensure that challenges experienced in areas that fall within the Board's mandate are addressed.	n.d.	A letter was written to the Minister outlining the challenges faced by the Board.
7.	The Board should engage the SAPS to find solutions to the procurement challenges experienced regarding DNA collection kits.	n.d.	The Board wrote a letter to the National Commissioner in this regard. Further engagements on this matter take place during quarterly meetings with the FSL.

3.8 INTERNAL CONTROL UNIT

The Secretariat does not have an internal control unit, however, a provision will be made in the new proposed structure.

3.9 INTERNAL AUDIT AND AUDIT COMMITTEES

AUDIT AND RISK COMMITTEE REPORT ON VOTE NO. 23: CIVILIAN SECRETARIAT FOR POLICE SERVICE

We are pleased to present our report for the financial year ended 31 MARCH 2019.

Audit and Risk Committee (ARC) members and attendance

The Audit and Risk Committee consists of the members listed hereunder. During the current financial year five meetings were held.

NAME OF MEMBER	NUMBER OF MEETINGS ATTENDED
Mr. Stephen K Motuba (External Member) (Chairperson effective 1 December 2018)	5
Prof. Herman de Jager (External Member) (Chairperson until 30 November 2018)	5
Mr. Phuti Phukubje (External Member)	5
Ms. Sedie J Masite (External Member)	4

At the above meetings, the Auditor General South Africa (AGSA), the in-house Internal Audit staff, the Accounting Officer including Senior Management for the different directorates of the Civilian Secretariat for Police Service (CSPS) were invited and attended the meetings.

AUDIT AND RISK COMMITTEE RESPONSIBILITY

The Audit and Risk Committee report that it has complied with the responsibilities arising from Section 77 of the PFMA 2009 as amended and section 27.1.1-3 of the Treasury Regulations. The Audit and Risk Committee also reports that it has adopted appropriate formal terms of reference, which are contained in its Audit and Risk Committee Charter, has regulated its affairs in compliance with this Charter, and has discharged all its responsibilities as contained therein. The Audit and Risk Charter is reviewed on an annual basis. We have not reviewed changes in accounting policies and practices.

THE EFFECTIVENESS OF INTERNAL CONTROL

In the financial period under review, ARC reviewed and evaluated the manner in which the department carried out its responsibilities.

Our review of the findings of the Internal Audit work, which was based on the risk assessments conducted in the department revealed certain weaknesses which were raised with the department and are being attended to.

The following were areas of concern:

Segregation of duties – which is mainly attributable to shortage of staff.

INTERNAL AUDIT

We have reviewed the work of Internal Audit to ensure that it is in line with the Internal Audit Charter approved by the ARC. The

internal Audit continued to provide the Audit and Risk Committee and management with independent reports and assurance of the effectiveness of internal controls of those areas examined in terms of the Audit Plan based on the risk assessment. Internal Audit has reported that they do not have enough capacity due to shortage of staff. Management has given assurance that this is being attended to.

IN YEAR MANAGEMENT AND MONTHLY / QUARTELY REPORT

The department has been reporting monthly and quarterly to the National Treasury as is required by the Public Finance Management Act (PFMA). The Audit and Risk Committee is satisfied with the content and quality of the reports issued by Senior Management.

EVALUATION OF FINANCIAL STATEMENTS

We have reviewed the Annual Financial Statements prepared by the department including the following:

- reviewed and discussed the audited Annual Financial Statements to be included in the Annual Report, with the AGSA and Senior Management;
- reviewed the AGSA management report and management responses thereto;
- reviewed the departments compliance with legal and regulatory provisions based on the findings of the AGSA and Internal Audit; and
- noted that there were certain adjustments resulting from the audit.

RISK MANAGEMENT

The department has an adequate risk management process in place. However, this still needs to be capacitated so as to make it more effective.

AUDITOR GENERAL SOUTH AFRICA REPORT

We have reviewed the departments implementation plan for audit issues raised in the previous year and we are satisfied that the matters have been adequately resolved.

The Audit and Risk Committee has met with the AGSA to ensure there are no unresolved issues as at 31 July 2019.

The Audit and Risk Committee concurs and accepts the conclusions of the AGSA on the Annual Financial Statements and is of the opinion that the unqualified audited annual financial statements be accepted and read together with the report of the AGSA.

APPRECIATION

In conclusion, the Audit and Risk Committee expresses its appreciation to the Executive Authority, Accounting Officer, Senior Management and all other key role players for the effective and productive meetings the Audit and Risk Committee had for the period under review.



Mr. Stephen Komane Motuba

Chairperson of the Audit and Risk Committee

Date: 31 July 2019





Part D

Human Resource Management

4.1 INTRODUCTION

4.1.1 THE STATUS OF HR IN THE DEPARTMENT

The purpose of the Chief Directorate: Corporate Services is to provide reliable and efficient corporate services to the CSPS. Corporate Services provides services relating to organisational development, human resource management, human resource development, employee relations, employee wellness, ICT as well as Auxiliary Services. The Chief Directorate's primary focus is on capacity building with a view to ensuring alignment between the departmental service delivery imperatives and its mandates and strategic objectives.

4.1.2 HR PRIORITIES FOR THE YEAR UNDER REVIEW AND THE IMPACT OF THESE PRIORITIES

During the year under review, the Chief Directorate: Corporate Services commits itself to:

- a) Development of Human Resource Strategy;
- b) Development of Employment Equity Plan; and
- c) Facilitated the process to review the organisational structure.

4.1.3 CAPACITATING EMPLOYEES WITHIN THE DEPARTMENT

The department managed to implement the General Public Service Sectoral Bargaining Council Resolution 5 OF 2014 (Recognition of Improved Qualifications) in which seven (7) employees officials were paid the cash incentives for advancing their academic studies at their own cost.

Ten (10) Senior Managers were enrolled in the Executive Development Programme (EDP), which facilitated by the National School of Government in collaboration with the University of North West. The primary purpose of this intervention is to improve competence and to address individual professional development needs of Senior Managers in order to build the capacity of public service leaders within the department. Senior Managers are put through this intervention to address skills gaps that were identified through competency assessment.

4.1.4 BURSARIES FOR EMPLOYEES

The department concluded a MoU with PSETA, which resulted in the Department being awarded a discretionary grant of R 520 00.00 in which employees were offered bursaries to pursue academic studies in higher institution of learning.

4.1.5 CHALLENGES FACED BY THE DEPARTMENT

The non-alignment of the approved organisation structure with the mandate of the department is a challenge as the capacity is inadequate. However, a draft organisational structure is in place to address the capacity challenges.

The key challenges in the HR environment include not meeting targets in terms of the appointment of people with disabilities and failure to meet the national target regarding the appointment of 50% of females in Senior Management level (L.13-15). As at the end of the year under review, the department had appointed only 1 person with a disability which can be translated into 0.7%, while the appointment of females at Senior Management level was 43%.

4.1.6 Future HR Plans/Goals

Through the HR Planning process, the following HR Planning Strategic Objectives were identified and will receive preference in the 2019/20 financial year.

- Alignment of the Department's structure with its strategic objectives.
- Implementation of Human Resource strategy.
- Implementation of an employment equity plan.
- Implementation of Health and Wellness in the workplace.
- Review and implementation of HR policies.

4.2 HUMAN RESOURCES OVERSIGHT STATISTICS

4.2.1 EXPENDITURE

The following tables summarize final audited expenditure by programme (Table 4.2.1.1) and by salary bands (Table 4.2.1.2). In particular, it indicates an indication of the amount spent on personnel costs in terms of each of the programmes or salary bands within the department.

Table 4.2.1.1 – Personnel costs by programme, 2018/19

Programme	Total Expenditure (R'000)	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Professional & Specialized Services (R'000)	Personnel cost as a percentage of total expenditure	Average personnel cost per employee (R'000)
Administration	53 072	39 491	520	454	74%	520
Intersectoral Coordination & Strategic Partnership	21 976	15 413	110	88	70%	1028
Legislation and Policy Development	20 386	15 626	110	24	77%	558
Civilian Oversight, Monitoring and Evaluation	28 430	20 916	50	75	74%	598
Total	123 864	91 446	790	641	74%	593

Table 4.2.1.2 - Personnel costs by salary bands 2018/19

Salary Bands	Personnel Expenditure (R'000)	% of total personnel cost	Average personnel cost per employee (R'000)
Lower skills (Levels 1-2)	1 074	1,2%	134
Skilled (Levels 3-5)	7 028	7,7%	251
Highly skilled production (Levels 6-8)	10 981	12,0%	354
Highly skilled supervision (Levels 9-12)	39 781	43,5%	710
Senior Management (Levels 13-16)	32 582	35,6%	1051
Total	91 446	100%	593

The following tables provide a summary per programme (Table 4.2.1.3) and salary bands (Table 4.2.1.4), of expenditure incurred as a result of salaries, overtime, home owners allowance and medical assistance. In each case, the table provides an indication of the percentage of the personnel budget that was used for these items.

Table 4.2.1.3 – Salaries, Overtime, Home Owners Allowance, Medical Assistance by programme, 2018/19

Programme	Salaries		Overtime		Home Owners Allowance		Medical Assistance	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as % of personnel cost	Amount (R'000)	HOA as % of personnel cost	Amount (R'000)	Medical Assistance as a % of personnel cost
Administration	33 260	84,2%	353	0,9%	672	1,7%	1 478	3,7%
Intersectoral Coordination & Strategic Partnerships	13 342	86,6%	27	0,2%	171	1,1%	455	3,0%
Legislation and Policy Development	14 666	93,9%	13	0,1%	138	0,9%	327	2,1%
Civilian Oversight, Monitoring & Evaluation	17 063	81,6%	83	0,4%	302	1,4%	692	3,3%
Total	78 331	85,7%	476	0,5%	1 283	1,4%	2 952	3,2%

Table 4.2.1.4 – Salaries, Overtime, Home Owners Allowance, Medical Assistance by salary bands, 2018/19

Salary Bands	Salaries		Overtime		Home Owners Allowance		Medical Assistance	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as % of personnel cost	Amount (R'000)	HOA as % of personnel cost	Amount (R'000)	Medical Assistance as a % of personnel cost
Lower skilled (Levels 1-2)	828	77,1%	6	0,6%	56	5,2%	91	8,5%
Skilled (Levels 3-5)	5 625	80,0%	95	1,4%	253	3,6%	453	6,5%
Highly skilled (Levels 6-8)	8 424	76,7%	221	2,0%	403	3,7%	863	7,9%
Highly skilled (Levels 9-12)	34 193	85,9%	154	0,4%	410	1,0%	1 269	3,2%
Senior Management (Levels 13- 16)	29 261	89,8%	0	0%	161	0,5%	276	0,9%
Total	78 331	85,7%	476	0,5%	1 283	1,4%	2 952	3,2%

4.2.2 EMPLOYMENT AND VACANCIES

The following tables summarize the number of posts on the establishment, the number of employees, the vacancy rate, and whether there is any staff that is additional to the establishment. This information is presented in terms of three key variables: - programme (Table 4.2.2.1), salary band (Table 4.2.2.2) and critical occupations (Table 4.2.2.3). Departments have identified critical occupations that need to be monitored. Table 3.3 provides establishment and vacancy information for the key critical occupations of the department.

The vacancy rate reflects the percentage of posts that are not filled.

Table 4.2.2.1 – Employment and vacancies by programme, 31 March 2019

Programme	Number of Posts	Number of posts filled	Vacancy Rate	Number of posts filled additional to the establishment
Administration	74	73	1,35%	3
Partnership	18	15	16,67%	0
Legislation and Policy and Research	32	27	15,63%	1
Monitoring and Evaluation	26	25	3,85%	10
Total	150	140	6,67%	14

Table 4.2.2.2 – Employment and vacancies by salary bands, 31 March 2019

Salary band	Number of Posts	Number of posts filled	Vacancy Rate	Number of posts filled additional to the establishment
Lower skilled (Levels 1-2)	6	6	0%	2
Skilled (Levels 3-5)	21	18	14.29%	10
Highly skilled Production (Levels 6-8)	33	31	6.06%	0
Highly skilled (Levels 9-12)	60	55	8.33%	1
Senior management (Levels 13-16)	30	30	0%	1
Total	150	140	6.67%	14

Table 4.2.2.3 – Employment and vacancies by critical occupation, 31 March 2019

Critical Occupations	Number of Posts	Number of posts filled	Vacancy Rate	Number of posts filled additional to the establishment
Deputy Director General	1	1	0%	0
Chief Directors	6	6	0%	0
Directors	23	23	0%	0
Total	30	30	0%	0

The information in each case reflects the situation as at 31 March 2019. For an indication of changes in staffing patterns over the year under review, please refer to section 5 of this report.

4.2.3. 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 4.2.3.1 –SMS post information as on 31 March 2019

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	0	0	N/A	0	N/A
Salary level 15	0	0	N/A	0	N/A
Salary level 14	6	6	100%	0	0
Salary level 13	23	23	100%	0	0
Total	30	30	100%	0	0

Table 4.2.3.2 –SMS post information as on 30 September 2018

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	0	0	N/A	0	N/A
Salary level 15	0	0	N/A	0	N/A
Salary level 14	6	6	100%	0	0%
Salary level 13	23	22	95,65%	1	4,35%
Total	30	29	96,67%	1	3,33%

Table 4.2.3.3 –Advertising and filling of SMS posts for the period 1 April 2018 to 31 March 2019

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	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	1	1	0
Total	1	1	0

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 2018 to 31 March 2019

Reasons for vacancies not advertised within 6 months
N/A
Reasons for vacancies not filled within 12 months
N/A

In terms of the Public Service Regulations Chapter 1, Part VII C.1A.3, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes.

Reasons for vacancies not advertised within 6 months
N/A
Reasons for vacancies not filled within 12 months
N/A

Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2018 to 31 March 2019

4.2.4 JOB EVALUATION

The Public Service Regulations, 1999 introduced job evaluation as a way of ensuring that work of equal value is remunerated equally. Within a nationally determined framework, executing authorities may evaluate or re-evaluate any job in his or her organization. In terms of the Regulations, all vacancies on salary levels 9 and higher must be evaluated before they are filled. This was complemented by a decision by the Minister for the Public Service and Administration that all SMS jobs must be evaluated before 31 December 2002.

The following table (Table 4.2.4.1) summarizes 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 4.2.4.1 – Job Evaluation, 1 April 2018 to 31 March 2019

Salary band	Number of posts	Number of Jobs Evaluated	% of Posts Evaluated by salary Bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower skilled (Levels 1-2)	6	0	0%	0	0	0	0
Skilled (Levels 3-5)	21	1	4,76%	0	0	0	0
Highly skilled Production (Levels 6-8)	33	0	0%	0	0	0	0
Highly skilled Supervision (Levels 9-12)	60	7	11,67%	0	0	0	0
Senior Management Service Band A (13)	23	1	4,35%	0	0	0	0
Senior Management Service Band B (14)	6	0	0%	0	0	0	0
Senior Management Service Band C (15)	1	0	0%	0	0	0	0
Senior Management Service Band D (16)	0	0	N/A	0	N/A	0	N/A
Total	150	9	6%	0	0	0	0

The following table provides a summary of the number of employees whose salary positions were upgraded due to their posts 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 4.2.4.2 – Profile of employees whose salary positions were upgraded due to their posts being upgraded, 1 April 2018 to 31 March 2019

Beneficiaries	African	Indian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0
Employees with disabilities	0	0	0	0	0

Table 4.2.4.3 – Employees whose salary level exceed the grade determined by job evaluation, 1 April 2018 to 31 March 2019 (in terms of PSR 1.V.C.3)

Occupation	Number of Employees	Job Evaluation Level	Remuneration on level	Reason for Deviation
	0	0	0	0
Total	0	0	0	0
Total Number of Employees whose salaries exceeded the level determined by job evaluation in 2018/19				0

4.2.5 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 (Table 4.2.5.1) and by critical occupations (Table 4.2.5.2). (These “critical occupations” should be the same as those listed in Table 4.2.2.3).

Table 4.2.5.1 – Annual turnover rates by salary band for the period 1 April 2018 to 31 March 2019

Salary bands	Number of Employees per band	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover Rate
Lower skilled (Levels 1-2)	6	0	0	0%
Skilled (Levels 3-5)	18	3	1	5,56%
Highly skilled Production (Levels 6-8)	31	4	3	9,68%
Highly skilled Supervision (Levels 9-12)	55	4	2	3,64%
Senior management Band A (L13)	23	3	1	4,35%
Senior management Band B (L14)	6	0	0	0%
Senior management Band C (L15)	1	0	0	0%
Senior management Band D (L16)	0	0	0	N/A
Total	140	14	7	5%

Table 4.2.5.2– Reasons why staff are leaving the department

Termination Type	Number	% of Total
Death	1	0,71%
Resignation	3	2,14%
Expiry of contract	0	0%
Dismissal – operational changes	0	0%
Dismissal – inefficiency	0	0%
Discharged due to ill-health	0	0%
Retirement	0	0%
Transfers to other Public Service Departments: promotion and lateral transfer	3	2,14%
Other	0	0%
Total	7	5%
Total number of employees who left as at 31 March 2018		7

Table 4.2.5.3 – Promotions by critical occupation

Occupation	Employees as at 1 April 2018	Promotion to another salary level	Salary promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Senior Management Service (Level 13)	1	1	0	0	0
Total	1	1	0	0	0

Table 4.2.5.4 – Promotions by salary band

Occupation	Employees as at 1 April 2018	Promotion to another salary level	Salary promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Senior Management (Levels 13-16)	28	1	3.57%	0	0%
Highly skilled supervision (Levels 9-12)	56	2	3.57%	0	0%
Highly skilled Production (Levels 6-8)	30	2	6.67%	0	0%
Skilled (Levels 3-5)	19	0	0%	0	0%
Lower skilled (Levels 1-2)	6	0	0%	0	0%
Total	139	5	3.60%	0	0%

4.2.6 EMPLOYMENT EQUITY

The tables in this section are based on the formats prescribed by the Employment Equity Act, 55 of 1998.

Table 4.2.6.1 – Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2019

Occupational Categories (SASCO)	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, Senior Officials and Managers (11-15)	26	2	0	2	23	2	2	0	57
Professionals (8-10)	11	0	0	0	26	0	0	1	38
Technicians and Associate Professionals (7)	7	0	0	0	6	0	0	0	13
Clerks (4-6)	10	0	0	0	11	0	0	0	21
Service and Sales Workers (1-3)	7	0	0	0	4	0	0	0	11
Skilled Agriculture and Fishery Workers	0	0	0	0	0	0	0	0	0
Craft and Related Trades Workers	0	0	0	0	0	0	0	0	0
Plant and Machine Operators and Assemblers	0	0	0	0	0	0	0	0	0
Elementary Occupations	0	0	0	0	0	0	0	0	0
Total	61	2	0	2	70	2	2	1	140
Employees with Disabilities	1	0	0	0	0	0	0	0	1

Table 4.2.6.2 – Recruitment for the period 1 April 2018 to 31 March 2019

Occupational Bands	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (14-16)	0	0	0	0	0	0	0	0	0
Senior Management (13)	0	0	0	0	3	0	0	0	3
Professionally qualified and Experienced specialists and mid-management (11-12)	1	0	0	0	1	0	0	0	2
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (9-10)	2	0	0	0	0	0	0	0	2
Semi-skilled and Discretionary decision making (6-8)	2	0	0	0	2	0	0	0	4
Unskilled and defined decision making (1-5)	3	0	0	0	0	0	0	0	3
Total	8	0	0	0	6	0	0	0	14
Employees with Disabilities	0	0	0	0	0	0	0	0	0

Table 4.2.6.3– Promotions for the period 1 April 2018 to 31 March 2019

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (14-16)	0	0	0	0	0	0	0	0	0
Senior Management (13)	0	0	0	0	1	0	0	0	1
Professionally qualified and Experienced specialists and mid-management (11-12)	0	0	0	0	1		0	0	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (9-10)	1	0	0	0	0	0	0	0	1
Semi-skilled and Discretionary decision making (6-8)	0	0	0	0	2	0	0	0	2
Unskilled and defined decision making (1-5)	0	0	0	0	0	0	0	0	0
Total	1	0	0	0	4	0	0	0	5
Employees with Disabilities	0	0	0	0	0	0	0	0	0

Table 4.2.6.4 – Terminations for the period 1 April 2018 to 31 March 2019

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (14-16)	0	0	0	0	0	0	0	0	0
Senior Management (13)	1	0	0	0	0	0	0	0	1
Professionally qualified and Experienced specialists and mid-management (11-12)	0	0	0	0	0	0	0	0	0
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (9-10)	1	0	0	0	1	0	0	0	2
Semi-skilled and Discretionary decision making (6-8)	2	0	0	0	1	0	0	0	3
Unskilled and defined decision making (1-5)	1	0	0	0	0	0	0	0	1
Total	5	0	0	0	2	0	0	0	7
Employees with Disabilities	0	0	0	0	0	0	0	0	0

Table 4.2.6.5 – Disciplinary action for the period 1 April 2018 to 31 March 2019

	Male				Female			
	African	Coloured	Indian	White	African	Coloured	Indian	White
Disciplinary Action	0	0	0	0	0	0	1	0

Table 4.2.6.6 Skills development for the period 1 April 2018 to 31 March 2019

Occupational Categories	Gender	Number of employees as at 1 st April 2018	Training needs identified at the start of the reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Legislators, Senior Officials, and Managers (11-15)	Female	30	0	8	8	16
	Male	25	0	9	8	17
Professionals (8-10)	Female	10	0	21	2	23
	Male	29	0	8	5	13
Technicians and Associate Professionals (7)	Female	7	0	1	1	2
	Male	6	0	3	0	3
Clerks (4-6)	Female	9	0	8	6	14
	Male	12	0	4	3	7
Service and Sales Workers (1-3)	Female	7	2	16	0	18
	Male	4	6	10	0	16
Skilled Agriculture and Fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and Related Trades Workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and Machine Operators and Assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary Occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Subtotal	Female	63	2	54	17	73
	Male	76	6	34	16	56
Total		139	8	88	33	129

4.2.7 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, and disability (Table 4.2.7.1), salary bands (table 4.2.7.2) and critical occupations (table 4.2.7.3).

Table 4.2.7.1 – Performance Rewards by race, gender, and disability, 1 April 2017 to 31 March 2018

Gender & Race	Beneficiary Profile			Cost	
	Number of Beneficiaries	Total number of employees in a group	% of total within group	Cost (R'000)	Average cost per employee
African	44	131	33,59%	1071,4	24 351
Male	18	60	30%	440,2	24 457
Female	26	71	36,62%	631,2	24 278
Indian	1	2	50%	38,9	38 940
Male	0	0	N/A	0	0
Female	1	2	50%	38,9	38 940
Coloured	1	4	25%	37,0	37 040
Male	0	2	0%	0	0
Female	1	2	50%	37,0	37 040
White	2	3	66,67%	85,7	42 868
Male	1	2	50%	69,4	69 405
Female	1	1	100%	16,3	16 330
Employees with a disability	0	0	0%	0	0
Total	48	140	33,57%	1233,0	25 691

Table 4.2.7.2 – Performance Rewards by salary bands for personnel below Senior Management Service, 1 April 2018 to 31 March 2019 for the 2017/18 financial year

Salary Bands	Beneficiary Profile			Cost		
	Number of Beneficiaries	Number of Employees	% of Total within Salary Bands	Total Cost (R'000)	Average cost per employee	Total cost as a % of the total personnel expenditure
Lower skilled (Levels 1-2)	3	6	50.00%	13.81	4 603	1,71%
Skilled (Levels 3-5)	11	17	64.70%	82.73	7 520	2,07%
Highly skilled production levels 6-8	9	31	29.03%	109.99	12 221	1,00%
Highly skilled supervision (Levels 9-12)	20	56	35.71%	671.83	33 591	1,72%
Total	43	110	39.09%	878.36	20 427	2,79%

Table 4.2.7.3 – Performance-related rewards (cash bonus), by salary band, for Senior Management Service

Salary Bands	Beneficiary Profile			Cost		
	Number of Beneficiaries	Number of Employees	% of Total within Salary Band	Total Cost (R'000)	Average cost per employee	Total cost as a % of the total personnel expenditure
Band A Level 13	4	24	16,67%	247	61 840.60	0,78%
Band B Level 14	0	6	0%	0	0	N/A
Band C Level 15	0	1	0%	0	0	N/A
Band D Level 16	0	0	N/A	0	0	N/A
Total	4	31	12,90%	247	61 840.60	0,78%

4.2.8 LEAVE UTILISATION

Table 4.2.8.1. – Sick leave, 01 January 2018 – 31 December 2018

Salary Band	Total days	Number of employees who took sick leave	% of total employees who took sick leave	Average days per employees
Lower skilled (levels 1-2) (06 employees)	40	06	100%	6,67
Skilled (levels 3-5) (18 employees)	133	18	100%	7,39
Highly skilled production (levels 6-8) (26 employees)	224	26	100%	7,39
Highly skilled supervision (levels 9-12) (51 employees)	414	51	100%	8,12
Senior management (13-16) (21 employees)	136	21	100%	6,48
Total	947	122	100%	7,76

Table 4.2.8.2 – Annual leave, 01 January 2018 – 31 December 2018

Salary Band	Total days taken	Average days per employees
Lower skilled (levels 1-2) (06 employees)	119	19,83
Skilled (levels 3-5) (18 employees)	388	21,56
Highly skilled production (levels 6-8) (26 employees)	662	25,46
Highly skilled supervision (levels 9-12) (51 employees)	1384	27,14
Senior management (13-16) (21 employees)	774	36,86
Total	3327	27,27

Table 4.2.8.3 – Capped leave, 01 January 2018 – 31 December 2018

Salary Band	Total days of capped leave taken	Average number of days taken per employee	Average capped leave per employee as at 31 December 2016
Lower skilled (levels 1-2)	0	0	0
Skilled (levels 3-5)	0	0	0
Highly skilled production (levels 6-8)	0	0	0
Highly skilled supervision (levels 9-12)	0	0	0
Senior management (13-16)	0	0	0
Total	0	0	0

Leave payouts for the period 1 April 2018 to 31 March 2019:

No leave payouts were made during the period under review

Table 4.2.9.2-Details of Health Promotion and HIV and AIDS Programs (tick the applicable)

Question	YES	NO	Details, if yes
Has the department designated a member of SMS to implement the provisions contained in Part VIE of Chapter 1 of the Public Service Regulation, 2001? If so provide her/his name and position	√		Mr. Mahlatjie Director : HRD & ER
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.	√		M.V Raseona Assistant Director: Employee Health & Wellness
Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements services of this programme.	√		Counselling Services are offered to staff members and the Sports Management programme has been implemented
Has the department established (a) committee(s) as contemplated in IN PART VIE of Chapter 1 of the Public Service Regulations 2000? If so. Provide the names of committee members and stakeholders they represent.		√	
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		√	
Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV positive from discrimination? If so, list the elements of these measures.	√		Awareness campaigns for HIV management are held in the department.

Question	YES	NO	Details, if yes
Does the department encourage its employees to undergo Voluntary counseling and testing, if so list the results that you have achieved	√		GEMS provide pre and post test counselling.
Has the department developed measures/indicators to monitor and evaluate the impact of its health promotion programmes? If so, list these measure/ indicators.		√	

4.2.10 LABOUR RELATIONS

Table 4.2.10.1- Collective agreements, 1 April 2018 to 31 March 2019

Total Collective agreements
N/A

Table 4.2.10.2 - Misconduct and Disciplinary cases finalized, 1 April 2018 to 31 March 2019

Outcomes of disciplinary hearings	Number	% of total
Unauthorised absenteeism and failure to take reasonable instructions	4	67%
Total (cases reported)	6	100%

Table 4.2.10.3- Misconduct addressed in disciplinary hearings, 1 April 2018 to 31 March 2019

Type of Misconduct	Number	% of total
Unauthorised Absenteeism	6	100%
Total	6	100%

Table 4.2.10.4. Grievances lodged for the period 1 April 2018 to 31 March 2019

Grievances	Number	% of Total
Number of grievances resolved	0	0%
Number of grievances not resolved	2	100%
Total number of grievances lodged	2	100%

Table 4.2.10.5- Disputes lodged in the councils 1 April 2018 to 31 March 2019

Disputes	Number	% of total
Number of disputes upheld	0	0%
Number of disputes dismissed	1	50%
Total number of disputes lodged	2	100%

Table 4.2.10.6-Strike action for the period 1 April 2018 to 31 March 2019

Total number of person working days lost	N/A
Total cost(R000) of working days lost	N/A
Amount (R000) recovered as a result of no work no pay	N/A

Table 4.2.10.7- Precautionary suspensions for the period 1 April 2018 to 31 March 2019

Number of people suspended	N/A
Number of people whose suspensions exceeded 30 day	N/A
Cost (R000) of suspensions	N/A

4.2.11 SKILLS DEVELOPMENT

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

Table 4.2.11.1 – Training needs identified 1 April 2018 to 31 March 2019

Occupational Categories	Gender	Number of employees as at 1 st April 2018	Training undertaken at start of reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Legislators, senior officials and Managers (11-15)	Female	30	0	8	8	16
	Male	25	0	9	8	17
Professionals (8-10)	Female	10	0	21	2	23
	Male	29	0	8	5	13
Technicians and associate Professionals (7)	Female	7	0	1	1	2
	Male	6	0	3	0	3
Clerks (4-6)	Female	9	0	8	6	14
	Male	12	0	4	3	7
Service and sales Workers (1-3)	Female	7	2	16	0	18
	Male	4	6	10	0	16
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators & assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Subtotal	Female	63	2	54	17	73
	Male	76	6	34	16	56
Total		139	8	88	33	129

Table 4.2.11.2 – Training provided 1 April 2018 to 31 March 2019

Occupational Categories	Gender	Number of employees as at 1 st April 2018	Training undertaken at start of reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Legislators, senior officials and Managers (11-15)	Female	30	0	8	8	16
	Male	25	0	9	8	17
Professionals (8-10)	Female	10	0	21	2	23
	Male	29	0	8	5	13
Technicians and associate Professionals (7)	Female	7	0	1	1	2
	Male	6	0	3	0	3
Clerks (4-6)	Female	9	0	8	6	14
	Male	12	0	4	3	7
Service and sales Workers(1-3)	Female	7	2	16	0	18
	Male	4	6	10	0	16
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators & assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Subtotal	Female	63	2	54	17	73
	Male	76	6	34	16	56
Total		139	8	88	33	129



Part E

Financial Information

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APPROPRIATION STATEMENT for the year ended 31 March 2019

Voted funds and Direct charges	APPROPRIATION PER PROGRAMME									
	2018/19					2017/18				
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000	
Programme										
1. Administration	54 415	-	22	54 437	53 072	1 365	97.5%	52 688	52 010	
2. Intersectoral Coordination and Strategic Partnerships	24 416	-	(71)	24 345	21 976	2 369	90.3%	23 251	20 945	
3. Legislation and Policy Development	21 392	-	-	21 392	20 386	1 006	95.3%	18 898	18 580	
4. Civilian Oversight, Monitoring and Evaluations	30 996	-	49	31 045	28 430	2 615	91.6%	29 836	26 810	
Total for programmes	131 219	-	-	131 219	123 864	7 355	94.4%	124 673	118 345	
Reconciliation with Statement of Financial Performance										
Add:										
Departmental receipts				196				126		
NRF Receipts				-				-		
Aid assistance				-				-		
Actual amounts per Statement of Financial Performance (Total Revenue)				131 415				124 799		
Add:										
Aid assistance									-	
Prior year unauthorised expenditure approved without funding										
Actual amounts per Statement of Financial Performance Expenditure				123 864				118 345		

APPROPRIATION STATEMENT for the year ended 31 March 2019

Economic classification	APPROPRIATION PER ECONOMIC CLASSIFICATION									
	2018/19					2017/18				
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000	
Current payments	129 384	-	(19)	129 365	122 758	6 607	94.9%	120 508	114 294	
Compensation of employees	97 452	-	(19)	97 433	91 446	5 987	93.9%	88 504	82 685	
Salaries and wages	86 734	(833)	(19)	85 882	80 451	5 431	93.7%	77 706	72 613	
Social contributions	10 718	833	-	11 551	10 995	556	95.2%	10 798	10 072	
Goods and services	31 932	-	-	31 932	31 312	620	98.1%	31 841	31 446	
Administrative fees	57	(16)	-	41	37	4	90.2%	22	22	
Advertising	1 249	(373)	-	876	875	1	99.9%	829	829	
Minor assets	989	(927)	-	62	59	3	95.2%	419	419	
Audit costs: External	1 131	1 080	-	2 211	2 210	1	100.0%	2 145	2 145	
Bursaries: Employees	480	148	-	628	627	1	99.8%	395	395	
Catering: Departmental activities	1 875	(1 399)	-	476	405	71	85.1%	919	532	
Communication (G&S)	1 623	(208)	-	1 415	1 414	1	99.9%	1 316	1 315	
Computer services	5 407	2 875	71	8 353	8 352	1	100.0%	8 343	8 343	
Consultants: Business and advisory services	1 479	(657)	-	822	624	198	75.9%	2 027	2 028	
Legal services	-	-	-	-	-	-	-	938	938	
Contractors	467	(404)	-	63	17	46	27.0%	137	137	
Fleet services (including government motor transport)	155	425	-	580	562	18	96.9%	346	346	
Consumable supplies	219	44	-	263	262	1	99.6%	200	200	
Consumable: Stationery, printing and office supplies	1 100	585	-	1 685	1 683	2	99.9%	1 751	1 751	
Operating leases	907	(6)	-	901	891	10	98.9%	733	732	

APPROPRIATION STATEMENT for the year ended 31 March 2019

	APPROPRIATION PER ECONOMIC CLASSIFICATION									
	2018/19					2017/18				
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation	Final Appropriation R'000	Actual Expenditure R'000	
Transport provided: Departmental activity	148	(144)	-	4	-	4	-	-	-	
Travel and subsistence	12 604	(1 328)	-	11 276	11 036	240	97.9%	9 382	9 375	
Training and development	796	27	(18)	805	790	15	98.1%	644	644	
Operating payments	596	57	-	653	650	3	99.5%	471	471	
Venues and facilities	646	225	(53)	818	818	-	100.0%	817	817	
Rental and hiring	4	(4)	-	-	-	-	-	7	7	
Interest and rent on land	-	-	-	-	-	-	-	163	163	
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	163	163	
Transfers and subsidies	182	-	19	201	127	74	63.2%	1 053	946	
Provinces and municipalities	6	-	-	6	6	-	100.0%	7	5	
Municipalities	6	-	-	6	6	-	100.0%	7	5	
Municipal bank accounts	6	-	-	6	6	-	100.0%	7	5	
Departmental agencies and accounts	176	-	-	176	102	74	58.0%	104	-	
Departmental agencies (non-business entities)	176	-	-	176	102	74	58.0%	104	-	
Households	-	-	19	19	19	-	100.0%	942	941	
Social benefits	-	-	19	19	19	-	100.0%	330	329	
Other transfers to households	-	-	-	-	-	-	-	612	612	
Payments for capital assets	1 653	-	-	1 653	979	674	59.2%	3 112	3 105	
Machinery and equipment	1 594	(74)	-	1 520	905	615	59.5%	2 405	2 401	
Transport equipment	-	-	-	-	-	-	-	780	779	

APPROPRIATION STATEMENT for the year ended 31 March 2019

	APPROPRIATION PER ECONOMIC CLASSIFICATION									
	2018/19					2017/18				
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000	
Other machinery and equipment	1 594	(74)	-	1 520	905	615	59.5%	1 625	1 622	
Software and other intangible assets	59	74	-	133	74	59	55.6%	707	704	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Total	1 31 219	-	-	1 31 219	1 23 864	7 355	94.4%	1 24 673	1 18 345	

APPROPRIATION STATEMENT for the year ended 31 March 2019

	PROGRAMME 1: ADMINISTRATION										
	2018/19					2017/18					
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure		
R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000		
Sub programme											
1. Department Management	10 587	(635)	-	9 952	9 646	306	96.9%	9 871	9 318		
2. Corporate Services	21 861	746	24	22 631	21 932	699	96.9%	22 160	22 040		
3. Finance Administration	17 044	23	(2)	17 065	17 049	16	99.9%	15 777	15 774		
4. Office Accommodation	774	117	-	891	891	-	100.0%	733	732		
5. Internal Audit	4 149	(251)	-	3 898	3 554	344	91.2%	4 147	4 146		
Total for sub programmes	54 415	-	22	54 437	53 072	1 365	97.5%	52 688	52 010		

Economic classification

	53 531	-	-	53 531	52 241	1 290	97.6%	51 248	50 676
Current payments	53 531	-	-	53 531	52 241	1 290	97.6%	51 248	50 676
Compensation of employees	40 670	-	-	40 670	39 491	1 179	97.1%	37 216	36 647
Salaries and wages	36 197	(660)	-	35 537	34 516	1 021	97.1%	32 582	32 063
Social contributions	4 473	660	-	5 133	4 975	158	96.9%	4 634	4 584
Goods and services	12 861	-	-	12 861	12 750	111	99.1%	13 869	13 866
Administrative fees	37	(9)	-	28	26	2	92.9%	19	19
Advertising	108	3	-	111	111	-	100.0%	96	96
Minor assets	172	(122)	-	50	50	-	100.0%	271	271
Audit costs: External	1 131	-	-	1 131	1 130	1	99.9%	1 157	1 157
Bursaries: Employees	248	(15)	-	233	232	1	99.6%	263	263
Catering: Departmental activities	137	(83)	-	54	54	-	100.0%	167	167

APPROPRIATION STATEMENT for the year ended 31 March 2019

PROGRAMME 1: ADMINISTRATION										
	2018/19					2017/18		Expenditure as % of final appropriation	Variance	R'000
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Final Appropriation	Actual Expenditure			
	R'000	R'000	R'000	R'000	R'000	R'000	R'000			
Communication (G&S)	593	147	-	740	740	-	627	100.0%	-	627
Computer services	5 272	153	-	5 425	5 425	-	5 819	100.0%	-	5 819
Consultants: Business and advisory services	321	122	-	443	443	-	1 313	100.0%	-	1 313
Contractors	87	(50)	-	37	11	26	-	29.7%	26	-
Fleet services (including government motor transport)	114	(13)	-	101	83	18	171	82.2%	18	171
Consumable supplies	147	42	-	189	189	-	111	100.0%	-	111
Consumable: Stationery, printing and office supplies	488	38	-	526	526	-	642	100.0%	-	642
Operating leases	858	33	-	891	891	-	733	100.0%	-	733
Travel and subsistence	2 496	(840)	-	1 656	1 599	57	1 604	96.6%	57	1 602
Training and development	247	276	-	523	520	3	400	99.4%	3	400
Operating payments	262	(32)	-	230	227	3	161	98.7%	3	161
Venues and facilities	143	350	-	493	493	-	315	100.0%	-	315
Interest and rent on land	-	-	-	-	-	-	163	-	-	163
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	163	-	-	163
Transfers and subsidies	182	-	(2)	180	106	74	156	58.9%	74	51
Provinces and municipalities	6	-	(2)	4	4	-	5	100.0%	-	4
Municipalities	6	-	(2)	4	4	-	5	100.0%	-	4
Municipal bank accounts	6	-	(2)	4	4	-	5	100.0%	-	4
Departmental agencies and accounts	176	-	-	176	102	74	104	58.0%	74	-
Departmental agencies (non-business entities)	176	-	-	176	102	74	104	58.0%	74	-

APPROPRIATION STATEMENT for the year ended 31 March 2019

	PROGRAMME 1: ADMINISTRATION									
	2018/19					2017/18				
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000	
Households	-	-	-	-	-	-	-	47	47	
Social benefits	-	-	-	-	-	-	-	47	47	
Payments for capital assets	702	-	24	726	725	1	99.9%	1 284	1 283	
Machinery and equipment	702	(74)	24	652	651	1	99.8%	952	951	
Other machinery and equipment	702	(74)	24	652	651	1	99.8%	952	951	
Software and other intangible assets	-	74	-	74	74	-	100.0%	332	332	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Totals	54 415	-	22	54 437	53 072	1 365	97.5%	52 688	52 010	

APPROPRIATION STATEMENT for the year ended 31 March 2019

	SUBPROGRAMME: 1.1: DEPARTMENT MANAGEMENT									
	2018/19							2017/18		
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000	
Economic classification										
Current payments	10 485	(553)	-	9 932	9 627	305	96.9%	9 649	9 096	
Compensation of employees	7 940	-	-	7 940	7 722	218	97.3%	7 676	7 124	
Goods and services	2 545	(553)	-	1 992	1 905	87	95.6%	1 973	1 972	
Payments for capital assets	102	(82)	-	20	19	1	95.0%	222	222	
Machinery and equipment	102	(82)	-	20	19	1	95.0%	222	222	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Totals	10 587	(635)	-	9 952	9 646	306	96.9%	9 871	9 318	

APPROPRIATION STATEMENT for the year ended 31 March 2019

Economic classification	SUBPROGRAMME: 1.2: CORPORATE SERVICES									
	2018/19						2017/18			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
Current payments	21 505	516	-	22 021	21 396	625	97.2%	21 066	21 050	
Compensation of employees	14 903	(245)	-	14 658	14 033	625	95.7%	13 026	13 011	
Goods and services	6 602	761	-	7 363	7 363	-	100.0%	8 040	8 039	
Transfers and subsidies	176	-	-	176	102	74	58.0%	151	47	
Departmental agencies and accounts	176	-	-	176	102	74	58.0%	104	-	
Households	-	-	-	-	-	-	-	47	47	
Payments for capital assets	180	230	24	434	434	-	100.0%	943	943	
Machinery and equipment	180	230	24	434	434	-	100.0%	611	611	
Software and other intangible assets	-	-	-	-	-	-	-	332	332	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Totals	21 861	746	24	22 631	21 932	699	96.9%	22 160	22 040	

APPROPRIATION STATEMENT for the year ended 31 March 2019

	SUBPROGRAMME: 1.3: FINANCE ADMINISTRATION									
	2018/19					2017/18				
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation	Final Appropriation R'000	Actual Expenditure R'000	
Economic classification										
Current payments	16 830	33	-	16 863	16 847	16	99.9%	15 653	15 652	
Compensation of employees	14 402	245	-	14 647	14 647	-	100.0%	13 174	13 173	
Goods and services	2 428	(212)	-	2 216	2 200	16	99.3%	2 316	2 316	
Interest and rent on land	-	-	-	-	-	-	-	163	163	
Transfers and subsidies	6	-	(2)	4	4	-	100.0%	5	4	
Provinces and municipalities	6	-	(2)	4	4	-	100.0%	5	4	
Payments for capital assets	208	(10)	-	198	198	-	100.0%	119	118	
Machinery and equipment	208	(10)	-	198	198	-	100.0%	119	118	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Totals	17 044	23	(2)	17 065	17 049	16	99.9%	15 777	15 774	

APPROPRIATION STATEMENT for the year ended 31 March 2019

SUBPROGRAMME: 1.4: OFFICE ACCOMMODATION									
2018/19									
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	609	282	-	891	891	-	100.0%	733	732
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	609	282	-	891	891	-	100.0%	733	732
Payments for capital assets	165	(165)	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	165	(165)	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Totals	774	117	-	891	891	-	100.0%	733	732

APPROPRIATION STATEMENT for the year ended 31 March 2019

	SUBPROGRAMME: 1.5: INTERNAL AUDIT									
	2018/19						2017/18			
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000	
Economic classification										
Current payments	4 102	(278)	-	3 824	3 480	344	91.0%	4 147	4 146	
Compensation of employees	3 425	-	-	3 425	3 089	336	90.2%	3 340	3 339	
Goods and services	677	(278)	-	399	391	8	98.0%	807	807	
Payments for capital assets	47	27	-	74	74	-	100.0%	-	-	
Machinery and equipment	47	(47)	-	-	-	-	-	-	-	
Software and other intangible assets	-	74	-	74	74	-	100.0%	-	-	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Totals	4 149	(251)	-	3 898	3 554	344	91.2%	4 147	4 146	

APPROPRIATION STATEMENT for the year ended 31 March 2019

PROGRAMME 2: INTERSECTORAL COORDINATION AND STRATEGIC PARTNERSHIPS									
2018/19									
Sub programme	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Intergovernmental, Civil Society and Public-Private Partnerships	20 278	102	-	20 380	18 806	1 574	92.3%	19 895	17 589
2. Community Outreach	4 138	(102)	(71)	3 965	3 170	795	79.9%	3 356	3 356
Totals for sub-programmes	24 416	-	(71)	24 345	21 976	2 369	90.3%	23 251	20 945
Economic classification									
Current payments	24 119	-	(90)	24 029	21 922	2 107	91.2%	22 905	20 600
Compensation of employees	17 274	-	(19)	17 255	15 413	1 842	89.3%	17 207	15 288
Salaries and wages	15 374	-	(19)	15 355	13 590	1 765	88.5%	15 314	13 443
Social contributions	1 900	-	-	1 900	1 823	77	95.9%	1 893	1 845
Goods and services	6 845	-	(71)	6 774	6 509	265	96.1%	5 698	5 312
Administrative fees	13	(5)	-	8	8	-	100.0%	3	3
Advertising	775	(60)	-	715	714	1	99.9%	733	733
Minor assets	61	(58)	-	3	3	-	100.0%	4	4
Audit costs: External	-	273	-	273	273	-	100.0%	266	266
Bursaries: Employees	208	(108)	-	100	100	-	100.0%	13	13
Catering: Departmental activities	1 271	(1 047)	-	224	174	50	77.7%	690	304
Communication (G&S)	264	(236)	-	28	28	-	100.0%	94	94
Computer services	-	764	-	764	764	-	100.0%	682	682

APPROPRIATION STATEMENT for the year ended 31 March 2019

	PROGRAMME 2: INTERSECTORAL COORDINATION AND STRATEGIC PARTNERSHIPS									
	2018/19					2017/18				
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	
Consultants: Business and advisory services	42	46	-	88	88	-	100.0%	-	-	-
Contractors	198	(182)	-	16	-	16	-	92	92	92
Fleet services (including government motor transport)	2	130	-	132	132	-	100.0%	46	46	46
Consumable supplies	15	26	-	41	41	-	100.0%	12	12	12
Consumable: Stationery, printing and office supplies	122	274	-	396	396	-	100.0%	462	462	462
Operating leases	10	(10)	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	148	(144)	-	4	-	4	-	-	-	-
Travel and subsistence	3 126	541	-	3 667	3 485	182	95.0%	2 444	2 444	2 444
Training and development	360	(220)	(18)	122	110	12	90.2%	109	109	109
Operating payments	64	(55)	-	9	9	-	100.0%	6	6	6
Venues and facilities	166	71	(53)	184	184	-	100.0%	35	35	35
Rental and hiring	-	-	-	-	-	-	-	7	7	7
Transfers and subsidies	-	-	19	19	19	-	100.0%	165	165	165
Households	-	-	19	19	19	-	100.0%	165	165	165
Social benefits	-	-	19	19	19	-	100.0%	12	12	12
Other transfers to households	-	-	-	-	-	-	-	153	153	153
Payments for capital assets	297	-	-	297	35	262	11.8%	181	180	180
Machinery and equipment	297	-	-	297	35	262	11.8%	78	78	78
Other machinery and equipment	297	-	-	297	35	262	11.8%	78	78	78

APPROPRIATION STATEMENT for the year ended 31 March 2019

PROGRAMME 2: INTERSECTORAL COORDINATION AND STRATEGIC PARTNERSHIPS									
2018/19									
Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	2017/18
R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
-	-	-	-	-	-	-	-	-	103
-	-	-	-	-	-	-	-	-	102
24 416	-	(71)	24 345	21 976	2 369	90.3%	23 251	20 945	
Totals									
Payment for financial assets									
Software and other intangible assets									

APPROPRIATION STATEMENT for the year ended 31 March 2019

Economic classification	SUBPROGRAMME: 2.1: INTERGOVERNMENTAL, CIVIL SOCIETY AND PUBLIC-PRIVATE PARTNERSHIPS									
	2018/19						2017/18			
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation	Final Appropriation R'000	Actual Expenditure R'000	
Current payments	20 032	102	(19)	20 115	18 752	1 363	93.2%	19 561	17 256	
Compensation of employees	14 371	-	(19)	14 352	12 990	1 362	90.5%	14 645	12 726	
Goods and services	5 661	102	-	5 763	5 762	1	100.0%	4 916	4 530	
Transfers and subsidies	-	-	19	19	19	-	100.0%	153	153	
Households	-	-	19	19	19	-	100.0%	153	153	
Payments for capital assets	246	-	-	246	35	211	14.2%	181	180	
Machinery and equipment	246	-	-	246	35	211	14.2%	78	78	
Software and other intangible assets	-	-	-	-	-	-	-	103	102	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Totals	20 278	102	-	20 380	18 806	1 574	92.3%	19 895	17 589	

APPROPRIATION STATEMENT for the year ended 31 March 2019

Economic classification	SUBPROGRAMME: 2.2: COMMUNITY OUTREACH									
	2018/19					2017/18				
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation	Final Appropriation R'000	Actual Expenditure R'000	
Current payments	4 087	(102)	(71)	3 914	3 170	744	81.0%	3 344	3 344	
Compensation of employees	2 903	-	-	2 903	2 423	480	83.5%	2 562	2 562	
Goods and services	1 184	(102)	(71)	1 011	747	264	73.9%	782	782	
Transfers and subsidies	-	-	-	-	-	-	-	12	12	
Households	-	-	-	-	-	-	-	12	12	
Payments for capital assets	51	-	-	51	-	51	-	-	-	
Machinery and equipment	51	-	-	51	-	51	-	-	-	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Totals	4 138	(102)	(71)	3 965	3 170	795	79.9%	3 356	3 356	

APPROPRIATION STATEMENT for the year ended 31 March 2019

Sub programme	PROGRAMME 3: LEGISLATION AND POLICY DEVELOPMENT									
	2018/19					2017/18				
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation	Final Appropriation R'000	Actual Expenditure R'000	
1. Policy Development and Research	14 220	-	-	14 220	13 433	787	94.5%	12 659	12 345	
2. Legislation	7 172	-	-	7 172	6 953	219	96.9%	6 239	6 235	
Total for sub programmes	21 392	-	-	21 392	20 386	1 006	95.3%	18 898	18 580	
Economic classification										
Current payments	21 132	-	-	21 132	20 309	823	96.1%	17 913	17 602	
Compensation of employees	16 210	-	-	16 210	15 626	584	96.4%	12 846	12 535	
Salaries and wages	14 427	85	-	14 512	13 984	528	96.4%	11 310	11 146	
Social contributions	1 783	(85)	-	1 698	1 642	56	96.7%	1 536	1 389	
Goods and services	4 922	-	-	4 922	4 683	239	95.1%	5 067	5 067	
Administrative fees	3	(1)	-	2	1	1	50.0%	-	-	
Advertising	100	(84)	-	16	16	-	100.0%	-	-	
Minor assets	561	(558)	-	3	-	3	-	73	73	
Audit costs: External	-	312	-	312	312	-	100.0%	399	399	
Bursaries: Employees	14	86	-	100	100	-	100.0%	9	9	
Catering: Departmental activities	224	(135)	-	89	68	21	76.4%	37	37	
Communication (G&S)	307	(87)	-	220	220	-	100.0%	169	169	
Computer services	-	878	-	878	877	1	99.9%	651	651	
Consultants: Business and advisory services	689	(467)	-	222	24	198	10.8%	526	526	
Legal services	-	-	-	-	-	-	-	938	938	

APPROPRIATION STATEMENT for the year ended 31 March 2019

PROGRAMME 3: LEGISLATION AND POLICY DEVELOPMENT										
	2018/19								2017/18	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
Contractors	22	(18)	-	4	-	4	-	-	-	
Fleet services (including government motor transport)	10	129	-	139	139	-	100.0%	33	33	
Consumable supplies	23	(6)	-	17	16	1	94.1%	10	10	
Consumable: Stationery, printing and office supplies	371	13	-	384	384	-	100.0%	408	408	
Operating leases	19	(9)	-	10	-	10	-	-	-	
Travel and subsistence	2 310	(422)	-	1 888	1 888	-	100.0%	1 348	1 348	
Training and development	114	(4)	-	110	110	-	100.0%	21	21	
Operating payments	72	328	-	400	400	-	100.0%	273	273	
Venues and facilities	83	45	-	128	128	-	100.0%	172	172	
Transfers and subsidies	-	-	-	-	-	-	-	577	571	
Households	-	-	-	-	-	-	-	577	571	
Social benefits	-	-	-	-	-	-	-	271	265	
Other transfers to households	-	-	-	-	-	-	-	306	306	
Payments for capital assets	260	-	-	260	77	183	29.6%	408	407	
Machinery and equipment	260	-	-	260	77	183	29.6%	310	309	
Other machinery and equipment	260	-	-	260	77	183	29.6%	310	309	
Software and other intangible assets	-	-	-	-	-	-	-	98	98	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Total	21 392	-	-	21 392	20 386	1 006	95.3%	18 898	18 580	

APPROPRIATION STATEMENT for the year ended 31 March 2019

	SUBPROGRAMME: 3.1: POLICY DEVELOPMENT AND RESEARCH									
	2018/19								2017/18	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	
Economic classification										
Current payments	14 064	-	-	14 064	13 371	693	95.1%	12 219	11 906	
Compensation of employees	10 599	-	-	10 599	10 054	545	94.9%	8 966	8 653	
Goods and services	3 465	-	-	3 465	3 317	148	95.7%	3 253	3 253	
Transfers and subsidies	-	-	-	-	-	-	-	153	153	
Households	-	-	-	-	-	-	-	153	153	
Payments for capital assets	156	-	-	156	62	94	39.7%	287	286	
Machinery and equipment	156	-	-	156	62	94	39.7%	217	216	
Software and other intangible assets	-	-	-	-	-	-	-	70	70	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Total	14 220	-	-	14 220	13 433	787	94.5%	12 659	12 345	

APPROPRIATION STATEMENT for the year ended 31 March 2019

	SUBPROGRAMME: 3.2: LEGISLATION									
	2018/19						2017/18			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
R'000	R'000	R'000	R'000	R'000	R'000			R'000	R'000	R'000
Economic classification										
Current payments	7 068	-	-	7 068	6 938	130	98.2%	5 694	5 696	
Compensation of employees	5 611	-	-	5 611	5 572	39	99.3%	3 880	3 882	
Goods and services	1 457	-	-	1 457	1 366	91	93.8%	1 814	1 814	
Transfers and subsidies	-	-	-	-	-	-	-	424	418	
Households	-	-	-	-	-	-	-	424	418	
Payments for capital assets	104	-	-	104	15	89	14.4%	121	121	
Machinery and equipment	104	-	-	104	15	89	14.4%	93	93	
Software and other intangible assets	-	-	-	-	-	-	-	28	28	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Total	7 172	-	-	7 172	6 953	219	96.9%	6 239	6 235	

APPROPRIATION STATEMENT for the year ended 31 March 2019

	PROGRAMME 4: CIVILIAN OVERSIGHT, MONITORING AND EVALUATIONS									
	2018/19					2017/18				
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation	Final Appropriation R'000	Actual Expenditure R'000	
Sub programme										
1. Police Performance, Conduct and Compliance	14 770	2 098	44	16 912	16 838	74	99.6%	16 434	15 231	
2. Policy and Programme Evaluations	5 127	(630)	-	4 497	4 469	28	99.4%	4 963	4 874	
3. Information Management	1 757	(931)	-	826	813	13	98.4%	561	-	
4. Office of the Directorate for Priority Crime Investigation Judge	5 461	(327)	5	5 139	4 032	1 107	78.5%	4 735	4 663	
5. National Forensic Oversight and Ethics Board	3 881	(210)	-	3 671	2 278	1 393	62.1%	3 143	2 042	
Total for sub-programmes	30 996	-	49	31 045	28 430	2 615	91.6%	29 836	26 810	

Economic classification

	2018/19	2017/18
Current payments	30 602	28 416
Compensation of employees	23 298	21 235
Salaries and wages	20 736	18 500
Social contributions	2 562	2 254
Goods and services	7 304	7 207
Administrative fees	4	-
Advertising	266	-
Minor assets	195	71
Audit costs: External	-	323
Bursaries: Employees	10	110
Catering: Departmental activities	243	24

APPROPRIATION STATEMENT for the year ended 31 March 2019

PROGRAMME 4: CIVILIAN OVERSIGHT, MONITORING AND EVALUATIONS										
	2018/19								2017/18	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
Communication (G&S)	459	(32)	-	427	426	1	99.8%	426	425	
Computer services	135	1 080	71	1 286	1 286	-	100.0%	1 191	1 191	
Consultants: Business and advisory services	427	(358)	-	69	69	-	100.0%	188	189	
Contractors	160	(154)	-	6	6	-	100.0%	45	45	
Fleet services (including government motor transport)	29	179	-	208	208	-	100.0%	96	96	
Consumable supplies	34	(18)	-	16	16	-	100.0%	67	67	
Consumable: Stationery, printing and office supplies	119	260	-	379	377	2	99.5%	239	239	
Operating leases	20	(20)	-	-	-	-	-	-	-	
Travel and subsistence	4 672	(607)	-	4 065	4 064	1	100.0%	3 986	3 981	
Training and development	75	(25)	-	50	50	-	100.0%	114	114	
Operating payments	198	(184)	-	14	14	-	100.0%	31	31	
Venues and facilities	254	(241)	-	13	13	-	100.0%	295	295	
Rental and hiring	4	(4)	-	-	-	-	-	-	-	
Transfers and subsidies	-	-	2	2	2	-	100.0%	155	159	
Provinces and municipalities	-	-	2	2	2	-	100.0%	2	1	
Municipalities	-	-	2	2	2	-	100.0%	2	1	
Municipal bank accounts	-	-	2	2	2	-	100.0%	2	1	
Households	-	-	-	-	-	-	-	153	158	
Social benefits	-	-	-	-	-	-	-	-	5	
Other transfers to households	-	-	-	-	-	-	-	153	153	

APPROPRIATION STATEMENT for the year ended 31 March 2019

PROGRAMME 4: CIVILIAN OVERSIGHT, MONITORING AND EVALUATIONS									
2018/19									
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Payments for capital assets	394	-	(24)	370	142	228	38.4%	1 239	1 235
Machinery and equipment	335	-	(24)	311	142	169	45.7%	1 065	1 063
Transport equipment	-	-	-	-	-	-	-	780	779
Other machinery and equipment	335	-	(24)	311	142	169	45.7%	285	284
Software and other intangible assets	59	-	-	59	-	59	-	174	172
Payment for financial assets	-	-	-	-	-	-	-	-	-
Totals	30 996	-	49	31 045	28 430	2 615	91.6%	29 836	26 810

APPROPRIATION STATEMENT for the year ended 31 March 2019

SUBPROGRAMME: 4.1: POLICE PERFORMANCE, CONDUCT AND COMPLIANCE									
2018/19									
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	14 604	2 098	68	16 770	16 769	1	100.0%	15 999	14 798
Compensation of employees	11 206	1 421	-	12 627	12 627	-	100.0%	11 744	10 544
Goods and services	3 398	677	68	4 143	4 142	1	100.0%	4 255	4 254
Transfers and subsidies	-	-	-	-	-	-	-	153	153
Households	-	-	-	-	-	-	-	153	153
Payments for capital assets	166	-	(24)	142	69	73	48.6%	282	280
Machinery and equipment	107	-	(24)	83	69	14	83.1%	188	187
Software and other intangible assets	59	-	-	59	-	59	-	94	93
Payment for financial assets	-	-	-	-	-	-	-	-	-
Totals	14 770	2 098	44	16 912	16 838	74	99.6%	16 434	15 231

APPROPRIATION STATEMENT for the year ended 31 March 2019

Economic classification	SUBPROGRAMME: 4.2: POLICY AND PROGRAMME EVALUATIONS									
	2018/19						2017/18			
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000	
Current payments	5 085	(630)	-	4 455	4 454	1	100.0%	4 935	4 846	
Compensation of employees	3 904	(530)	-	3 374	3 374	-	100.0%	3 743	3 655	
Goods and services	1 181	(100)	-	1 081	1 080	1	99.9%	1 192	1 191	
Payments for capital assets	42	-	-	42	15	27	35.7%	28	28	
Machinery and equipment	42	-	-	42	15	27	35.7%	-	-	
Software and other intangible assets	-	-	-	-	-	-	-	28	28	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Totals	5 127	(630)	-	4 497	4 469	28	99.4%	4 963	4 874	

APPROPRIATION STATEMENT for the year ended 31 March 2019

SUBPROGRAMME: 4.3: INFORMATION MANAGEMENT									
2018/19									2017/18
Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
1 745	(931)	-	814	813	1	99.9%	561		-
Current payments									
Compensation of employees	(557)	-	695	695	-	100.0%	561		-
Goods and services	(374)	-	119	118	1	99.2%	-		-
Payments for capital assets			12	-	12	-	-		-
Machinery and equipment	-	-	12	-	12	-	-		-
Payment for financial assets			-	-	-	-	-		-
Totals	(931)	-	826	813	13	98.4%	561		-

APPROPRIATION STATEMENT for the year ended 31 March 2019

Economic classification	SUBPROGRAMME: 4.4: OFFICE OF THE DIRECTORATE FOR PRIORITY CRIME INVESTIGATION JUDGE									
	2018/19					2017/18				
	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	Final Appropriation R'000	Actual Expenditure R'000	
Current payments	5 357	(327)	3	5 033	3 987	1 046	79.2%	3 823	3 749	
Compensation of employees	3 914	(334)	-	3 580	2 536	1 044	70.8%	2 566	2 492	
Goods and services	1 443	7	3	1 453	1 451	2	99.9%	1 257	1 257	
Transfers and subsidies	-	-	2	2	2	-	100.0%	2	6	
Provinces and municipalities	-	-	2	2	2	-	100.0%	2	1	
Payments for capital assets	104	-	-	104	43	61	41.3%	910	908	
Machinery and equipment	104	-	-	104	43	61	41.3%	858	857	
Software and other intangible assets	-	-	-	-	-	-	-	52	51	
Payment for financial assets	-	-	-	-	-	-	-	-	-	
Totals	5 461	(327)	5	5 139	4 032	1 107	78.5%	4 735	4 663	

APPROPRIATION STATEMENT for the year ended 31 March 2019

SUBPROGRAMME: 4.5: NATIONAL FORENSIC OVERSIGHT AND ETHICS BOARD									
2018/19								2017/18	
Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
3 811	(210)	-	3 601	2 263	1 338	62.8%	3 124	2 023	2 023
3 022	-	-	3 022	1 684	1 338	55.7%	2 621	1 524	1 524
789	(210)	-	579	579	-	100.0%	503	499	499
70	-	-	70	15	55	21.4%	19	19	19
70	-	-	70	15	55	21.4%	19	19	19
-	-	-	-	-	-	-	-	-	-
3 881	(210)	-	3 671	2 278	1 393	62.1%	3 143	2 042	2 042
Economic classification									
Current payments									
Compensation of employees									
Goods and services									
Payments for capital assets									
Machinery and equipment									
Payment for financial assets									
Totals									

NOTES TO THE APPROPRIATION STATEMENT for the year ended 31 March 2019

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 disclosure notes (Note 6) and Annexure 1 (A-C) to the Annual Financial Statements.

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

2.1 Per programme	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R 000	%
Programme 1: Administration	54 437	53 072	1 365	2.5%
Programme 2: Intersectoral Coordination and Strategic Partnerships	24 345	21 976	2 369	9.7%
Programme 3: Legislation and Policy Development	21 392	20 386	1 006	4.7%
Programme 4: Civilian Oversight, Monitoring and Evaluations	31 045	28 430	2 615	8.4%
Total	131 219	123 864	7 355	5.6%

The underspending can mainly be attributed to vacant posts (Compensation of Employees), cost saving measures (Goods and Services) and a pro-rata Transfer payment made to SASSETA which was less than budget provided and deferred Purchase of Capital Assets due to the delay in the move to new offices.

2.2 Per economic classification	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	%
Current payments	129 365	122 758	6 607	5.1%
Compensation of employees	97 433	91 446	5 987	6.1%
Goods and services	31 932	31 312	620	1.9%
Transfers and subsidies	201	127	74	36.8%
Provinces and municipalities	6	6	-	0.0%
Departmental agencies and accounts	176	102	74	42.0%
Households	19	19	-	0.0%
Payments for capital assets	1 653	979	674	40.8%
Machinery and equipment	1 520	905	615	40.5%
Software and other intangible assets	133	74	59	44.4%
Payments for financial assets	-	-	-	-
TOTAL	131 219	123 864	7 355	5.6%

The underspending can mainly be attributed to vacant posts (Compensation of Employees), cost saving measures (Goods and Services) and a pro-rata Transfer payment made to SASSETA which was less than budget provided and deferred purchase of capital assets due to the delay in the move to new offices.

STATEMENT OF FINANCIAL PERFORMANCE for the year ended 31 March 2019

	Note	2018/19 R'000	2017/18 R'000
REVENUE			
Annual appropriation	1	131 219	124 673
Statutory appropriation		-	-
Departmental revenue	2	196	126
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		131 415	124 799
EXPENDITURE			
Current expenditure			
Compensation of employees	3	91 446	82 685
Goods and services	4	31 312	31 446
Interest and rent on land	5	-	163
Aid assistance		-	-
Total current expenditure		122 758	114 294
Transfers and subsidies			
Transfers and subsidies	6	127	946
Aid assistance		-	-
Total transfers and subsidies		127	946
Expenditure for capital assets			
Tangible assets	7	905	2 401
Intangible assets	7	74	704
Total expenditure for capital assets		979	3 105
Unauthorised expenditure approved without funding		-	-
Payments for financial assets		-	-
TOTAL EXPENDITURE		123 864	118 345
SURPLUS/(DEFICIT) FOR THE YEAR		7 551	6 454
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds		7 355	6 328
Annual appropriation		7 355	6 328
Conditional grants		-	-
Departmental revenue and NRF Receipts	13	196	126
Aid assistance		-	-
SURPLUS/(DEFICIT) FOR THE YEAR		7 551	6 454

STATEMENT OF FINANCIAL POSITION for the year ended 31 March 2019

	Note	2018/19 R'000	2017/18 R'000
ASSETS			
Current assets		13 829	6 884
Unauthorised expenditure	8	5 696	5 696
Cash and cash equivalents	9	8 063	-
Other financial assets		-	-
Prepayments and advances	10	26	960
Receivables	11	44	228
Loans		-	-
Aid assistance prepayments		-	-
Aid assistance receivable		-	-
Non-current assets		82	73
Investments		-	-
Receivables	11	82	73
Loans		-	-
Other financial assets		-	-
TOTAL ASSETS		13 911	6 957
LIABILITIES			
Current liabilities		13 911	6 929
Voted funds to be surrendered to the Revenue Fund	12	13 683	6 328
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund		-	-
Bank overdraft	14	-	551
Payables	15	228	50
Aid assistance repayable		-	-
Aid assistance unutilised		-	-
Non-current liabilities			
Payables		-	-
TOTAL LIABILITIES		13 911	6 929
NET ASSETS		-	28
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		-	28
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		-	28

STATEMENT OF CHANGES IN NET ASSETS for the year ended 31 March 2019

Note	2018/19	2017/18
	R'000	R'000
Capitalisation Reserves		
Opening balance	-	-
Transfers:		
Movement in Equity	-	-
Movement in Operational Funds	-	-
Other movements	-	-
Closing balance	-	-
Recoverable revenue		
Opening balance	28	-
Transfers:	(28)	28
Irrecoverable amounts written off	-	-
Debts revised	-	-
Debts recovered (included in departmental receipts)	(28)	(7)
Debts raised	-	35
Closing balance	-	28
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 (Housing departments)	-	-
Transfers	-	-
Other	-	-
Closing balance	-	-
TOTAL	-	28

CASH FLOW STATEMENT for the year ended 31 March 2019

	Note	2018/19 R'000	2017/18 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
		131 415	124 799
Annual appropriated funds received	1.1	131 219	124 673
Statutory appropriated funds received		-	-
Departmental revenue received	2	196	126
Interest received		-	-
NRF Receipts		-	-
Aid assistance received		-	-
Net (increase)/decrease in working capital		1 287	709
Surrendered to Revenue Fund		(196)	(11 289)
Surrendered to RDP Fund/Donor		-	-
Current payments		(122 758)	(114 131)
Interest paid		-	(163)
Payments for financial assets		-	-
Transfers and subsidies paid		(127)	(946)
Net cash flow available from operating activities	16	9 621	(1 021)
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	7	(979)	(3 105)
Proceeds from sale of capital assets		-	-
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
Net cash flows from investing activities		(979)	(3 105)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		(28)	28
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		(28)	28
Net increase/(decrease) in cash and cash equivalents		8 614	(4 098)
Cash and cash equivalents at beginning of period		(551)	3 547
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	9	8 063	(551)

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 Rand 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

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.

The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.

7.2 Departmental revenue

Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund unless stated otherwise.

Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.

7.3 Accrued departmental revenue

Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:

- it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and
- the amount of revenue can be measured reliably.

The accrued revenue is measured at the fair value of the consideration receivable.

Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.

Write-offs are made according to the department's debt write-off policy.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

8. Expenditure

8.1 Compensation of employees

8.1.1 Salaries and wages

Salaries and wages are recognised in the statement of financial performance on the date of payment.

8.1.2 Social contributions

Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.

Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.

8.2 Other expenditure

Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.

8.3 Accruals and payables not recognised

Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date.

8.4 Leases

8.4.1 Operating leases

Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment.

The operating lease commitments are recorded in the notes to the financial statements.

8.4.2 Finance leases

Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment.

The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:

- cost being the fair value of the asset; or
- the sum of the minimum lease payments made including any payments made to acquire ownership at the end of the lease term excluding interest.

9. 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 of cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.

10. 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 are expensed on a monthly basis after the service was received.

11. 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.

12. Financial assets

12.1 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.

12.2 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

13. Payables

Payables recognised in the statement of financial position are recognised at cost.

14. Capital Assets

14.1 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.

14.2 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.

14.3 Intangible 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

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.

15. Provisions and Contingents

15.1 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.

15.2 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.

15.3 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.

15.4 Commitments

Commitments (other than for transfers and subsidies) are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash.

16. Unauthorised expenditure

Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:

- approved by Parliament or the Provincial Legislature with funding and the related funds are received; or
- approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or
- transferred to receivables for recovery.

Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

17. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.

Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.

Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.

18. Irregular expenditure

Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine in which case reasons therefor are provided in the note.

Irregular expenditure is removed from the note when it is either condoned by the relevant authority transferred to receivables for recovery or not condoned and is not recoverable.

Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.

19. Changes in accounting policies, accounting estimates and errors

Changes in accounting policies that are effected by management have been applied retrospectively 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 change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

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.

20. 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

21. Departures from the MCS requirements

Management has concluded that the financial statements present fairly the department's primary and secondary information; The department complied with the Standard and has not departed from a particular requirement to achieve fair presentation.

22. 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.

23. Related party transactions

A related party transaction is a transfer of resources services or obligations between the reporting entity and a related party. 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.

Key management personnel are those persons having the authority and responsibility for planning directing and controlling the activities of the department. The number of individuals and their full compensation is recorded in the notes to the financial statements.

24. Employee benefits

The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

PART A: ACCOUNTING POLICIES

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):

	2018/19			2017/18	
	Final Appropriation	Actual Funds Received	Funds not requested/not received	Final Appropriation	Appropriation received
Programmes	R'000	R'000	R'000	R'000	R'000
Administration	54 437	54 437	-	52 688	52 688
Intersectoral Coordination and Strategic Partnerships	24 345	24 345	-	23 251	23 251
Legislation and Policy Development	21 392	21 392	-	18 898	18 898
Civilian Oversight Monitoring and Evaluations	31 045	31 045	-	29 836	29 836
Total	131 219	131 219	-	124 673	124 673

All appropriated funds were requested and received

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

2. Departmental revenue

Note	2018/19 R'000	2017/18 R'000
Sales of goods and services other than capital assets	68	62
Transactions in financial assets and liabilities	128	64
Total revenue collected	196	126
Less: Own revenue included in appropriation	-	-
Departmental revenue collected	196	126

All departmental revenue was collected and paid over to the National Revenue Fund

2.1. Sales of goods and services other than capital assets

Note	2018/19 R'000	2017/18 R'000
2	68	62
Sales of goods and services produced by the department	37	35
Sales by market establishment	31	27
Other sales	-	-
Sales of scrap, waste and other used current goods	-	-
Total	68	62

2.2. Transactions in financial assets and liabilities

Note	2018/19 R'000	2017/18 R'000
2	-	64
Receivables	128	-
Other Receipts including Recoverable Revenue	-	-
Total	128	64

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

3. Compensation of employees

3.1. Salaries and Wages

Note	2018/19 R'000	2017/18 R'000
Basic salary	63 787	58 144
Performance award	1 237	777
Service Based	19	19
Compensative/circumstantial	589	403
Periodic payments	-	13
Other non-pensionable allowances	14 819	13 257
Total	80 451	72 613

3.2. Social contributions

Note	2018/19 R'000	2017/18 R'000
Employer contributions		
Pension	8 031	7 460
Medical	2 951	2 601
Bargaining council	13	11
Total	10 995	10 072
Total compensation of employees	91 446	82 685
Average number of employees	140	140

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

4. Goods and services

	Note	2018/19 R'000	2017/18 R'000
Administrative fees		37	22
Advertising		875	829
Minor assets	4.1	59	419
Bursaries (employees)		627	395
Catering		405	533
Communication		1 414	1 315
Computer services	4.2	8 352	8 343
Consultants: Business and advisory services		624	2 027
Legal services		-	938
Contractors		17	137
Audit cost – external	4.3	2 210	2 145
Fleet services		562	346
Consumables	4.4	1 945	1 951
Operating leases		891	732
Rental and hiring		-	7
Travel and subsistence	4.5	11 036	9 375
Venues and facilities		818	817
Training and development		790	644
Other operating expenditure	4.6	650	471
Total		31 312	31 446

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

4.1. Minor assets

	2018/19	2017/18
	R'000	R'000
Tangible assets		
Machinery and equipment	59	419
Total	59	419

Note
4

4.2. Computer services

	2018/19	2017/18
	R'000	R'000
SITA computer services	7 558	8 343
External computer service providers	794	-
Total	8 352	8 343

Note
4

4.3. Audit cost – External

	2018/19	2017/18
	R'000	R'000
Regularity audits	2 210	2 145
Total	2 210	2 145

Note
4

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

4.4. Consumables

	2018/19	2017/18
	R'000	R'000
Consumable supplies	263	200
Uniform and clothing	5	24
Household supplies	246	135
Communication accessories	-	1
IT consumables	2	2
Other consumables	10	38
Stationery, printing and office supplies	1 682	1 751
Total	1 945	1 951

Note

4

4.5. Travel and subsistence

	2018/19	2017/18
	R'000	R'000
Local	11 026	9 375
Foreign	10	-
Total	11 036	9 375

Note

4

4.6. Other operating expenditure

	2018/19	2017/18
	R'000	R'000
Professional bodies membership and subscription fees	417	311
Resettlement costs	78	-
Other	155	160
Total	650	471

Note

4

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

5. Interest and rent on land

	2018/19	2017/18
	R'000	R'000
Interest paid	-	163
Total	-	163

6. Transfers and subsidies

	2018/19	2017/18
	R'000	R'000
Provinces and municipalities	6	5
Departmental agencies and accounts	102	-
Households	19	941
Total	127	946

7. Expenditure for capital assets

	2018/19	2017/18
	R'000	R'000
Tangible assets	905	2 401
Machinery and equipment	905	2 401
Intangible assets	74	704
Software	74	704
Total	979	3 105

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

7.1. Analysis of funds utilised to acquire capital assets – 2018/19

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	905	-	905
Machinery and equipment	905	-	905
Intangible assets	74	-	74
Software	74	-	74
Total	979	-	979

7.2. Analysis of funds utilised to acquire capital assets – 2017/18

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	2 401	-	2 401
Machinery and equipment	2 401	-	2 401
Intangible assets	704	-	704
Software	704	-	704
Total	3 105	-	3 105

7.3. Finance lease expenditure included in Expenditure for capital assets

	2018/19 R'000	2017/18 R'000
Tangible assets		
Machinery and equipment	218	396
Total	218	396

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

8. Unauthorised expenditure

8.1. Reconciliation of unauthorised expenditure

	2018/19	2017/18
	R'000	R'000
Opening balance	5 696	5 696
Prior period error		
As restated	5 696	5 696
Unauthorised expenditure – discovered in current year (as restated)	-	-
Less: Amounts approved by Parliament/Legislature with funding	-	-
Less: Amounts approved by Parliament/Legislature without funding	-	-
Capital	-	-
Current	-	-
Transfers and subsidies	-	-
Less: Amounts transferred to receivables for recovery	-	-
Closing balance	5 696	5 696
Analysis of closing balance		
Unauthorised expenditure awaiting authorisation	5 696	5 696
Unauthorised expenditure approved without funding and not derecognised	-	-
Total	5 696	5 696

The amount of R5,696 million originated in 2015/16 when the department overspent its Vote. This overspending was only restated during the 2016/17 audit. A letter was sent to National Treasury in March 2019 to request that the process be taken forward for authorisation of the amount by Parliament.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

8.2. Analysis of unauthorised expenditure awaiting authorisation per economic classification

Note	2018/19 R'000	2017/18 R'000
Current	5 696	5 696
Capital	-	-
Transfers and subsidies	-	-
Total	5 696	5 696

The amount of R5,696 million originated in 2015/16 when the department overspent its Vote. This overspending was only restated during the 2016/17 audit. A letter was sent to National Treasury in March 2019 to request that the process be taken forward for authorisation of the amount by Parliament.

8.3. Analysis of unauthorised expenditure awaiting authorisation per type

Note	2018/19 R'000	2017/18 R'000
Unauthorised expenditure relating to overspending of the vote or a main division within a vote	5 696	5 696
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division	-	-
Total	5 696	5 696

The amount of R5,696 million originated in 2015/16 when the department overspent its Vote. This overspending was only restated during the 2016/17 audit. A letter was sent to National Treasury in March 2019 to request that the process be taken forward for authorisation of the amount by Parliament.

9. Cash and cash equivalents

Note	2018/19 R'000	2017/18 R'000
Consolidated Paymaster General Account	9 480	-
Disbursements	(1 417)	-
Total	8 063	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

10. Prepayments and advances

	Note	2018/19 R'000	2017/18 R'000
Travel and subsistence		3	3
Prepayments (Not expensed)	10.2	23	55
Advances paid (Not expensed)	10.1	-	902
Total		26	960

Prepayment are made for departmental parking, DSTV and library membership – expensed on monthly basis

10.1. Advances paid (Not expensed)

Note	Balance as at 1 April 2018 R'000	Less: Amount expensed in current year R'000	Add or Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2019 R'000
10	902	(1 075)	(627)	800	-
Total	902	(1 075)	(627)	800	-

National departments

Advances paid (Not expensed)

Note	Balance as at 1 April 2017 R'000	Less: Amount expensed in current year R'000	Add or Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2018 R'000
10	688	(430)	-	644	902
Total	688	(430)	-	644	902

National departments

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

10.2. Prepayments (Not expensed)

Note	Balance as at	Less: Amount	Add or Less:	Add:	Balance as at
	1 April 2018	expensed in	Other	Current Year	31 March 2019
	R'000	current year	R'000	prepayments	R'000
10	55	(500)	(33)	501	23
Total	55	(500)	(33)	501	23

Goods and services

Prepayments (Not expensed)

Note	Balance as at	Less: Amount	Add or Less:	Add:	Balance as at
	1 April 2017	expensed in	Other	Current Year	31 March 2018
	R'000	current year	R'000	prepayments	R'000
10	25	(423)	33	420	55
Total	25	(423)	33	420	55

Goods and services

Prepayment are made for departmental parking, DSTV and library membership – expensed on monthly basis

11. Receivables

Note	2018/19		2017/18	
	Current	Non-current	Current	Non-current
	R'000	R'000	R'000	R'000
11.1	-	-	43	-
11.2	32	82	19	73
11.3	12	-	75	-
11.4	-	-	91	-
Total	44	82	228	73

Claims recoverable

Recoverable expenditure

Staff debt

Other receivables

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

11.1. Claims recoverable

	2018/19	2017/18
	R'000	R'000
11 and Annex 3	-	43
Total	-	43

11.2. Recoverable expenditure (disallowance accounts)

	2018/19	2017/18
	R'000	R'000
11	111	89
Disallowance Damages & Losses: Current Asset	3	3
Salary: Tax Debt		
Total	114	92

11.3. Staff debt

	2018/19	2017/18
	R'000	R'000
11	12	75
Debt Account: Current Asset		
Total	12	75

11.4. Other receivables

	2018/19	2017/18
	R'000	R'000
11	-	91
Salary: Income Tax: Current Liability		
Total	-	91

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

12. Voted funds to be surrendered to the Revenue Fund

Note	2018/19 R'000	2017/18 R'000
Opening balance	6 328	11 152
Prior period error	-	-
As restated	6 328	11 152
Transfer from statement of financial performance (as restated)	7 355	6 328
Add: Unauthorised expenditure for current year	-	-
Voted funds not requested/not received	-	-
Paid during the year	-	(11 152)
Closing balance	13 683	6 328

The department only surrendered its closing balance of R6,328 million for 2017/18 in April 2019

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

Note	2018/19 R'000	2017/18 R'000
Opening balance	-	11
Prior period error	-	-
As restated	-	11
Transfer from Statement of Financial Performance (as restated)	196	126
Paid during the year	(196)	(137)
Closing balance	-	-

14. Bank Overdraft

Note	2018/19 R'000	2017/18 R'000
Consolidated Paymaster General Account	-	551
Total	-	551

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

15. Payables – current

Note	2018/19 R'000	2017/18 R'000
15.1	228	50
Total	228	50

Clearing accounts

Total

15.1. Clearing accounts

Note	2018/19 R'000	2017/18 R'000
15		
Description		
Salary: Income Tax: Current Liability	213	-
Salary: Pension Fund: Current Liability	15	2
Salary: Disallowance	-	48
Total	228	50

Description

Salary: Income Tax: Current Liability

Salary: Pension Fund: Current Liability

Salary: Disallowance

Total

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

16. Net cash flow available from operating activities

Net surplus/(deficit) as per Statement of Financial Performance		
Add back non cash/cash movements not deemed operating activities		
(Increase)/decrease in receivables		
(Increase)/decrease in prepayments and advances		
Increase/(decrease) in payables – current		
Expenditure on capital assets		
Surrenders to Revenue Fund		

Net cash flow generated by operating activities

Note	2018/19 R'000	2017/18 R'000
	7 551	6 454
	2 070	(7 475)
	175	915
	934	(244)
	178	38
	979	3 105
	(196)	(11 289)
	9 621	(1 021)

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

Consolidated Paymaster General account	
Disbursements	

Total

Note	2018/19 R'000	2017/18 R'000
	9 480	(551)
	(1 417)	-
	8 063	(551)

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

18. Contingent liabilities and contingent assets

18.1. Contingent liabilities

Note	2018/19 R'000	2017/18 R'000
Liable to Nature		
Claims against the department	-	11
Intergovernmental payables (unconfirmed balances)	185	131
Total	185	142

Awaiting claims from the Department of Justice and Constitutional Development for legal fees and Department of Social Development for a salary claim.

19. Commitments

Note	2018/19 R'000	2017/18 R'000
Current expenditure		
Approved and contracted	2 186	2 029
Approved but not yet contracted	-	-
	2 186	2 029
Capital expenditure		
Approved and contracted	-	214
Approved but not yet contracted	-	-
	-	214
Total Commitments	2 186	2 243

The largest part of the commitments for 2018/19 is for the Microsoft Licence, Juta Pty(Ltd) and the Government Printing Works.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

20. Accruals and payables not recognised

20.1. Accruals

Listed by economic classification

	30 Days R'000	30+ Days R'000	Total R'000	Total R'000
Goods and services	1 389	403	1 792	814
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	19	-	19	9
Other	16	-	16	17
Total	1 424	403	1 827	840

	2018/19 R'000	2017/18 R'000
Listed by programme level		
Administration	618	420
Intersectoral Coordination and Strategic partnerships	667	100
Legislation and Policy Development	108	202
Civilian Oversight Monitoring and Evaluation	434	118
Total	1 827	840

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

**20.2. Payables not recognised
Listed by economic classification**

	30 Days R'000	30+ Days R'000	Total R'000	Total R'000
Goods and services	285	-	285	92
Capital assets	-	-	-	14
Total	285	-	285	106

Note

	2018/19 R'000	2017/18 R'000
Administration	78	69
Intersectoral Coordination and Strategic partnerships	79	11
Legislation and Policy Development	44	26
Civilian Oversight Monitoring and Evaluation	84	-
Total	285	106

Listed by programme level

Administration
Intersectoral Coordination and Strategic partnerships
Legislation and Policy Development
Civilian Oversight Monitoring and Evaluation

Total

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

21. Employee benefits

	2018/19 R'000	Note	2017/18 R'000
Leave entitlement	3 624		3 282
Service bonus	2 739		2 467
Performance awards	1 461		1 332
Capped leave commitments	639		359
Other	15		17
Total	8 478		7 457

22. Lease commitments

22.1. Finance leases

	2018/19			Total
	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000
Not later than 1 year	-	-	-	166
Later than 1 year and not later than 5 years	-	-	-	208
Total lease commitments	-	-	-	374

2017/18

	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	64	64
Total lease commitments	-	-	-	64	64

The lease commitment is for the balance of three year contracts on photocopiers that started in May/June 2018 and will end in May/June 2021.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

23. Irregular expenditure

23.1. Reconciliation of irregular expenditure

	2018/19	2017/18
	R'000	R'000
Opening balance	39 305	37 755
Prior period error	-	-
As restated	39 305	37 755
Add: Irregular expenditure – relating to prior year	-	-
Add: Irregular expenditure – relating to current year	-	1 550
Less: Prior year amounts condoned	-	-
Less: Current year amounts condoned	-	-
Less: Amounts not condoned and recoverable	-	-
Less: Amounts not condoned and not recoverable	-	-
Closing balance	39 305	39 305

15

Analysis of awaiting condonation per age classification		
Current year	-	1 550
Prior years	39 305	37 755
Total	39 305	39 305

The bulk of the irregular expenditure originated in 2014/15 up to 2016/17 on two contracts namely Wings/Naledi Travel Management and Routledge Modise for legal fees. A request for condonation was submitted to the relevant authority (National Treasury) in March 2019 and feedback was still awaited at the time of finalisation of the financial statements.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

24. Fruitless and wasteful expenditure

24.1. Reconciliation of fruitless and wasteful expenditure

	2018/19 R'000	2017/18 R'000
Opening balance	193	30
Prior period error		
As restated	193	30
Fruitless and wasteful expenditure – relating to prior year	-	-
Fruitless and wasteful expenditure – relating to current year	-	163
Less: Amounts resolved	-	-
Less: Amounts transferred to receivables for recovery	-	-
Closing balance	193	193

The unconfirmed fruitless and wasteful expenditure originated in 2016/17 and 2017/18 and is still under investigation and/or determination has not been made although early indications do not confirm the possibility of fruitless and wasteful expenditure.

24.2. Analysis of awaiting resolution per economic classification

	2018/19 R'000	2017/18 R'000
Current	193	193
Capital	-	-
Transfers and subsidies	-	-
Total	193	193

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

25. Related Party Transactions

Note	2018/19 R'000	2017/18 R'000
	-	-
Total	-	-

In kind goods and services provided/received

Accommodation charges for CSPS paid by SAPS (value not determined)

Total

South African Police Service Independent Police Investigative Directorate Private Security Industry Regulatory Authority

26. Key management personnel

No. of Individuals	2018/19 R'000	2017/18 R'000
Political office bearers (provide detail below)		
Officials:		
Level 15 to 16	1 874	1 722
Level 14 (incl CFO if at a lower level)	7 675	7 070
Family members of key management personnel	-	-
Total	9 549	8 792

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

27. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2019

	Opening balance	Value adjustments	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	9 408	-	674	-	10 082
Transport assets	2 547	-	-	-	2 547
Computer equipment	4 406	-	348	-	4 754
Furniture and office equipment	2 455	-	326	-	2 781
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	9 408	-	674	-	10 082

27.1 Additions

ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2019

	Cash*	Non-cash**	(Capital Work in Progress current costs and finance lease payments)	Received current year	not paid (Paid current year received prior year)	Total
	R'000	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	905	-	(218)	(13)	674	
Transport assets	-	-	-	-	-	
Computer equipment	348	-	-	-	348	
Furniture and office equipment	557	-	(218)	(13)	326	
TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS	905	-	(218)	(13)	674	

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

27.2 Movement for 2017/18

MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2018

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	7 372	17	2 019	-	9 408
Transport assets	1 768	-	779	-	2 547
Computer equipment	3 374	17	1 015	-	4 406
Furniture and office equipment	2 230	-	225	-	2 455
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	7 372	17	2 019	-	9 408

27.2.1 Prior period error

Note	2017/18
	R'000
	17
	17
	17

Nature of prior period error

Relating to 2017/18 [affecting the opening balance]

Asset found and added to register during physical verification

Total prior period errors

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

27.3 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2019

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	3 188	-	3 188
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	59	-	59
Disposals	-	-	-	-	-	-
TOTAL MINOR ASSETS	-	-	-	3 247	-	3 247
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	1 987	-	1 987
TOTAL NUMBER OF MINOR ASSETS	-	-	-	1 987	-	1 987

The department is in the process to dispose of 167 minor assets to the value of approximately R215 000 in the 2019/20 financial year

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2018

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	2 773	-	2 773
Prior period error	-	-	-	(4)	-	(4)
Additions	-	-	-	419	-	419
TOTAL MINOR ASSETS	-	-	-	3 188	-	3 188

Number of R1 minor assets

Number of minor assets at cost

TOTAL NUMBER OF MINOR ASSETS

	Specialised military assets	Intangible assets	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total
Number of R1 minor assets	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	1 959	-	1 959
TOTAL NUMBER OF MINOR ASSETS	-	-	-	1 959	-	1 959

27.3.1 Prior period error

Relating to 2017/18

Office furniture desk duplicated

Total

	2017/18 R'000
	(4)
Total	(4)

Note

The asset's barcode peeled off and was replaced with a new one but the old barcode was not removed from the Assets Register which caused a duplication

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

28. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2019

	Opening balance	Value adjustments	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
Software	704	-	74	-	778
TOTAL INTANGIBLE CAPITAL ASSETS	704	-	74	-	778

28.1 Additions

ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2019

	Cash	Non-Cash	(Development work in progress – current costs)	Received current year not paid (Paid current year received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
Software	74	-	-	-	74
TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS	74	-	-	-	74

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

28.2 Movement for 2017/18

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2018

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
Software	-	-	704	-	704
TOTAL INTANGIBLE CAPITAL ASSETS	-	-	704	-	704

29. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2019

	Opening balance	Value adjustments	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	22	-	-	-	22
Non-residential buildings	22	-	-	-	22
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	22	-	-	-	22

29.1 Movement for 2017/18

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2018

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	22	-	-	-	22
Non-residential buildings	22	-	-	-	22
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	22	-	-	-	22

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

30. Prior period errors

30.1 Correction of prior period errors

	Note	2017/18		Restated amount
		Amount befor error correction R'000	Prior period error R'000	
Annual appropriation				
Administration	1.1	48 051	4 637	52 688
Intersectoral Coordination and Strategic Partnerships	1.1	24 918	(1 667)	23 251
Legislation and Policy Development	1.1	28 114	(9 216)	18 898
Civilian Oversight, Monitoring and Evaluations	1.1	23 590	6 246	29 836
Net effect		124 673	-	124 673

Annual appropriation was changed to balance with amount on Appropriation Statement as audited

	Note	2017/18		Restated amount
		Amount befor error correction R'000	Prior period error R'000	
Accruals				
Goods and services	20	833	(19)	814
Capital			9	9
Other			17	17
Net effect		833	7	840

Accruals was understated with an amount of R7000 and R19000 was not classified correctly.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

Note	2017/18		Restated amount
	Amount before error correction	Prior period error	
	R'000	R'000	R'000
Assets:			
Prepayments and Advances			
Recoverable expenditure (Current)	92	(73)	19
Recoverable expenditure (Non-Current)	-	73	73
Net effect	92	-	92

Recoverable expenditure restated as required by Accounting Manual for Departments: General Departmental Assets and Liabilities p10

Note	2017/18		Restated amount
	Amount before error correction	Prior period error	
	R'000	R'000	R'000
Liabilities:			
Commitments			
Restate from Capital to Current	619	1 410	2 029
Restate to Current from Capital	1 624	(1 410)	214
	2 243	-	2 243

Software licenses restated in line with SCOA and Accounting Manual for Departments: Capital Assets

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

Note	2017/18		Restated amount
	Amount before error correction	Prior period error	
	R'000	R'000	R'000
Other:			-
Re-statement of Closing Balance 2017/18 and Opening Balance 2018/19 Capital Assets Machinery and Equipment	3 374	17	3 391
Re-statement of Closing Balance 2017/18 and Opening Balance 2018/19 Minor Assets Office Furniture	2 773	(4)	2 769
Net effect	6 147	13	6 160

Capital Asset was realised after the reporting period and is now included in the asset register. Minor Asset was duplicated on Asset Register.

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

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

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER				SPENT				2017/18		
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer	R'000	R'000
City of Tshwane – License Fees	6	-	-	6	6	-	-	6	-	-	-	-	7	5	
TOTAL	6	-	-	6	6	6	-	6	-	-	-	6	-	7	5

Department paid license fees for its vehicles to City of Tshwane

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENTAL AGENCY/ ACCOUNT	TRANSFER ALLOCATION			TRANSFER		2017/18 Final Appropriation R'000
	Adjusted Appropriation R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	
SASSETA	176	-	-	176	102	58%
TOTAL	176	-	-	176	102	58%

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

ANNEXURE 1C
STATEMENT OF TRANSFERS TO HOUSEHOLDS

	TRANSFER ALLOCATION				EXPENDITURE		2017/18	
	Adjusted Appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Available Transferred %	Final Appropriation R'000	
HOUSEHOLDS								
Transfers								
Leave Gratuity	-	-	19	19	19	100%	329	
Claims against the State	-	-	-	-	-	-	612	
Sub-total	-	-	19	19	19	100%	941	
TOTAL	-	-	19	19	19	100%	941	

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

ANNEXURE 2
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2019

Nature of Liability	Opening Balance 1 April 2018	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2019
	R'000	R'000	R'000	R'000	R'000
Other					
Claims submitted by an official for re-imboursement	11	-	11	-	-
Subtotal	11	-	11	-	-
TOTAL	11	-	11	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

ANNEXURE 3
CLAIMS RECOVERABLE

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2018/19	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018	31/03/2019	31/03/2018	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 Water and Sanitation	-	-	-	31	-	-	-	-
South African Police Service (SAPS)	-	-	-	12	-	12	-	-
	-	-	-	43	-	43	-	-
TOTAL	-	-	-	43	-	43	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

ANNEXURE 4
INTER-GOVERNMENT PAYABLES

	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2018/19 *	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018	31/03/2019	31/03/2018	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
GOVERNMENT ENTITY								
DEPARTMENTS								
Current								
Department of Justice and Constitutional Development	-	-	92	-	92	-	-	-
Department of Social Development	-	-	78	-	78	-	-	-
Subtotal	-	-	170	-	170	-	-	-
Non-current								
Department of Justice and Constitutional Development	-	-	15	15	15	15	-	-
Office of the Chief Justice	-	-	-	116	-	116	-	-
Subtotal	-	-	15	131	15	131	-	-
TOTAL	-	-	185	131	185	131	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2019

ANNEXURE 5A
INTER-ENTITY ADVANCES PAID (note 10)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2019 R'000	31/03/2018 R'000	31/03/2019 R'000	31/03/2018 R'000	31/03/2019 R'000	31/03/2018 R'000
NATIONAL DEPARTMENTS						
Government Communication and Information System (GCIS)	-	408	-	-	-	408
National School of Government	-	-	-	494	-	494
Subtotal	-	408	-	494	-	902
TOTAL	-	408	-	494	-	902



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