

Civilian Secretariat for Police Service ANNUAL REPORT 2022/23



**civilian secretariat
for police service**

Department:
Civilian Secretariat for Police
REPUBLIC OF SOUTH AFRICA





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NATIONAL DEPARTMENT OF CIVILIAN SECRETARIAT FOR POLICE SERVICE

VOTE NO. 21

ANNUAL REPORT

2022/23 FINANCIAL YEAR

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PART A: GENERAL INFORMATION



1. DEPARTMENT GENERAL INFORMATION

CIVILIAN SECRETARIAT FOR POLICE SERVICE
HEAD OFFICE

268 Lillian Ngoyi Street
Fedsure Forum Building, 2nd Floor
PRETORIA

Private Bag X922
PRETORIA
0001

www.policesecretariat.gov.za

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2. LIST OF ABBREVIATIONS / ACRONYMS

AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
AIDS	Acquired Immuno-Deficiency Syndrome
APP	Annual Performance Plan
ARC	Audit and Risk Committee
B-BBEE	Broad-Based Black Economic Empowerment
CFO	Chief Financial Officer
CJS	Criminal Justice System
CoE	Compensation of Employees
COGTA	Cooperative Governance and Traditional Affairs
COM&E	Civilian Oversight Monitoring and Evaluation
COVID-19	Coronavirus Disease 2019
CPF	Community Policing Forum
CSF	Community Safety Forum
CSPS	Civilian Secretariat for Police Service
DCoG	Department of Cooperative Governance
DDM	District Development Model
DNA	Deoxyribonucleic Acid
DPCI	Directorate for Priority Crime Investigations
DPME	Department of Planning, Monitoring and Evaluation
DPSA	Department of Public Service and Administration
EHW	Employee Health and Wellness
ERMEC	Executive Risk Management and Ethics Committee
GBV	Gender-Based Violence
GCIS	Government Communication and Information System
GIZ	German Development Cooperation
HIV	Human Immunodeficiency Virus
HRD	Human Resource Development
HRM	Human Resource Management
ICT	Information and Communications Technology
ICVPS	Integrated Crime and Violence Prevention Strategy
IDPs	Integrated Development Plans
IFS	Interim Financial Statements

IoD	Injury on Duty
IPID	Independent Police Investigative Directorate
ISA	International Standards on Auditing
ISCSP	Inter-Sectoral Coordination and Strategic Partnerships
JCPS	Justice, Crime Prevention and Security Cluster
MCS	Modified Cash Standard
MECs	Members of the Executive Council
MMS	Middle Management Services
MoU	Memorandum of Understanding
MTSF	Medium-Term Strategic Framework
NCOP	National Council of Provinces
NCPS	National Crime Prevention Strategy
NDP	National Development Plan
NFDD	National Forensic DNA Database
NPP	National Policing Policy
NRF	National Revenue Fund
OHS	Occupational Health and Safety
OMF	Operations Management Framework
PAA	Public Audit Act
PFMA	Public Finance Management Act
PMDS	Performance Management Development System
POCDATARA	Protection of Constitutional Democracy against Terrorist and Related Activities Amendment (Act)
PPE	Personal Protective Equipment
PSCBC	Public Service Coordinating Bargaining Council
PwDs	Persons with Disabilities
SALGA	South African Local Government Association
SAPS	South African Police Service
SASSETA	Safety and Security Sector Education and Training Authority
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
SDIP	Service Delivery Improvement Plan
SHERQ	Safety, Health, Environment, Risk and Quality
SMS	Senior Management System
SOPs	Standard Operating Procedures
WIL	Work Integrated Learners

3. FOREWORD BY THE MINISTER



**GENERAL BH CELE, MP
MINISTER OF POLICE**

Although 2022/23 came with the relief of officially finding ourselves on the other side of a gruelling pandemic, we have also come to acknowledge the reality that the era of poly-crises, both in the country and in the world, is what will now define our existence for generations to come. It is this reality that underpinned the sentiments expressed by the President in the 2022 State of the Nation Address, when he asserted that *“there are moments in the life of a nation when old certainties are unsettled and new possibilities emerge. In these moments, there is both the prospect of great progress and the risk of reversal”*. He rightly emphasised the need for a new consensus that would be borne out of a common understanding of our current challenges and the recognition of the urgency required to address these challenges. The underlying paradox, irrespective of the nature of any crisis, is that the inability to adequately contain its impact from a socio-economic perspective by other stakeholders inevitably translates into a safety and security problem in one way or another. As we ponder upon the implications of it all, as a State and as a sector, we remain sober to the immutable fact that safety and security is and will continue to be an apex priority in this regard.

The above notwithstanding; the Civilian Secretariat for Police Service (CSPS) has, in the past year, made some notable strides in actualising my directive to ensure tangible change in as far as building safer communities is concerned. The 2022/23 financial year marked the first year of implementing the CSPS’ emergent theory of change, which seeks to facilitate greater alignment of the departmental strategic orientation to the objectives of the National Development Plan (NDP), the revised 2019-2024 Medium-Term Strategic Framework (MTSF), and other priorities of government. The focus was also on the institutionalisation of and advocacy towards the implementation of the Cabinet-approved Integrated Crime and Violence Strategy (ICVPS) by all spheres of government.

During the period under review, the Department conducted a joint research project with Provincial Secretariats in order to determine the extent to which provincial safety strategies are aligned to the key provisions of the ICVPS. The analysis was undertaken with the intention of ensuring that all provinces are equipped with the relevant policy

instruments that will enable full implementation of the integrated approach to safety, crime and violence prevention towards a safer South Africa. The CSPS also continued to engage and collaborate with civil society organisations for this purpose. The impact of these processes is evident, as we have begun to see several provinces enhancing their efforts in terms of allocating more resources towards community safety than had previously been the case.

In addition, the National Policing Policy (NPP) developed by the CSPS also aims to supplement interventions that seek to respond to the current policing, crime and violence challenges in the country and advance the transformation of the South African Police Service (SAPS), towards the realisation of the NDP vision. The reporting period saw the continuation of broad consultations with key stakeholders on the NPP; a process which has also prompted SAPS to give thorough consideration to the current philosophy and doctrine underpinning its policing approaches with a view to becoming more adept to an ever-changing democratic policing landscape.

The theory of change requires that constitutionally compliant legislation be developed to contribute to a transformed and accountable police service. An appropriate regulatory environment is a prerequisite in order for the police to execute their constitutional mandate, and for effective oversight to be maintained. It is against this backdrop that the CSPS continues to work tirelessly to support me – and by extension, the Justice, Crime Prevention and Security (JCPS) cluster – in the formulation, analysis and review of relevant enabling legislation. During the reporting period, the Criminal Law (Forensic Procedures) Amendment Bill and the Protection of Constitutional Democracy Against Terrorist and Related Activities (POCDATARA) Amendment Bill were assented to and signed by the President, both of which contribute significantly to the achievement of the priorities of the JCPS cluster. A significant amount of work also went into the Independent Police Investigative Directorate (IPID) Amendment Bill; the Second Hand Goods Amendment Bill; and the Critical Infrastructure Protection Interim Regulations, amongst others. By the end of the period under review, the IPID Amendment Bill was at an advanced stage, and it is envisaged that it will be introduced into Parliament in the new financial year.

Given that I had directed the CSPS to develop mechanisms of maintaining a clear view of what is happening at police station level where active policing and community interface takes place, the 2022/23 financial year saw a significant increase in terms of my requirements from a monitoring and evaluation, and public participation perspective. Over and above the regulatory assessments and oversight initiatives conducted, the Department provided additional support to my oversight visits and community outreach programmes, including the development of a tool to assess station-level accountability, and response plans that enabled me to give adequate feedback to communities regarding issues they raised on crime prevention. The CSPS also conducted a pilot of the national monitoring and domestic violence assessment tool at 34 police stations, in preparation for the 2023/24 Police Station Census Project. I am particularly proud of this initiative, as the outcomes thereof will provide crucial information to enable the development of appropriate recommendations and targeted interventions to improve policing at station level.

Lastly, I congratulate the CSPA on the attainment of yet another clean audit for the 2022/23 financial year, under the leadership of the Acting Secretary for Police Service and the dedication of his team. With the view that we are now working towards the final years of delivery of the current administration, I would like to encourage the Department to continue on the trajectory of high performance and commitment to facilitating integration, coordination and collaboration in the sector. The focus should also remain on advancing transformation and professionalisation of the police to ensure the creation of a functional eco-system in the pursuit of safer communities.



GENERAL BH CELE, MP

MINISTER OF POLICE

Date: **12 September 2023**

4. REPORT OF THE ACCOUNTING OFFICER



MR TL RAMARU
ACTING SECRETARY FOR POLICE SERVICE

OVERVIEW OF THE OPERATIONS OF THE DEPARTMENT

It gives me great pleasure to present the 2022/23 Annual Report, which reflects on the status of the administration of the Civilian Secretariat for Police Service (CSPS), with specific emphasis on its financial management and performance on predetermined objectives. The report also provides an account of our enhanced exertions towards maintaining the highest standards of governance in the management of public finances and resources. The period under review was relatively stable, with no major external interruptions on service delivery performance. As such, we continued to direct our focus firmly on the execution of our mandate, including the development of evidence-based policies for effective policing and crime prevention; the establishment of strategic partnerships to ensure the involvement of communities and other key role-players in crime prevention efforts; the provision of evidence-based research for informed decision-making; and the provision of platforms for communication and dialogue on policing and safety.

Our collective efforts have led us to maintain a clean administration through the achievement of an unqualified audit outcome with no findings, which has been the position for the past three financial years. We also managed to deliver on 89% of our annual predetermined objectives which - although was 3% less than the previous financial year - did not have negative implication on the audit outcome.

For the Department to achieve and maintain this level of performance, meticulous attention is required in terms of strengthening our organisational environment. A key feature in this regard is the continued implementation of the Integrated Human Capital Strategy, which focuses on improving human resource management and development, and ensuring that our capacity matches our delivery requirements. With the implementation of the Strategy, the Department achieved its target of maintaining a vacancy rate of 7%, having filled 146 of its 157 post establishment

by the end of the reporting period. The Department also remained compliant with the legislated employment equity targets, having exceeded the 50% target of the number of female appointments in the senior management echelon; the 2% target of persons employed with disabilities, and at least 30% of the staff complement comprising of youth.

The process of relocating the Department to our new office accommodation was also finalised during this period, although this process initially presented several challenges relating to the accessibility to Information and Communication Technology (ICT) systems. In spite of these teething problems, the Department implemented 100% of its planned activities as per the approved ICT Strategy, the aim of which was to improve ICT operational efficiencies, in line with the requirements of the new office accommodation.

In terms of our strategic orientation, delivery on our predetermined objectives was primarily guided by both the direction provided by the Minister at the beginning of the planning cycle and our emergent theory of change, which enabled us to align our performance measures to the outcomes articulated in our revised five-year strategy. Given that our interaction with the public was no longer inhibited by strict lockdown restrictions, we continued with engagements for the purpose of entering into partnership agreements that would broaden our reach in communities. In the 2022/23 financial year, we also assessed the status of implementation of existing agreements in order to determine the impact thereof on the ground. The focus was also on the development of response plans to create a feedback loop between the Minister and communities on issues raised during the public participation programmes.

In advancing the aim of strengthening community participation, the Department conducted Izimbizo and anti-crime campaigns in almost all provinces, in line with Minister's public participation programme. During the reporting period, the Department conducted 13 capacity-building workshops on crime prevention policies in several provinces, exceeding the planned target of 9 workshops. The Department also facilitated 13 CSF workshops in municipalities across the country, inclusive of workshops with community safety portfolio councillors in Mpumalanga, Western Cape, Northern Cape and Gauteng. The exceeding of our planned targets on these key programmes was demonstrative of the progressively high demand for the Department's services by provinces, municipalities and other stakeholders during the course of 2023/24.

The reporting period also saw us pay closer attention to Minister's call for the CSPS to utilise evidence-based research to benchmark towards improving policing and safety approaches. In addition to the joint research project we conducted with Provincial Secretariats to determine the alignment of the provincial safety strategies with the 2016 White Paper on Safety and Security (WPSS) and the ICVPS, we also conducted research on the analysis of murder case dockets, towards attaining the objectives of the ICVPS. The 2023/24 financial year was also dedicated to the development of a centre of excellence concept for the CSPS, in line with our knowledge management strategy and framework.

Developing legislation to support and enhance policing in the remains at the core of our strategy, and during the financial year, two of our priority bills were signed into law by the President and published in the Gazette. Significant advancements were also made in terms of the IPID Amendment Bill, Second Hand Goods Amendment (SHGA) Bill, Stock-Theft Amendment Bill, amongst others.

In terms of oversight monitoring and evaluation, we conducted an evaluation of the implementation of the Second-Hand Goods Act of 2009 to assess whether the Act is being implemented as intended. The findings of this evaluation will be utilised to further inform the aforementioned amendments in the SHGA Bill. The assessments we conducted on the functioning of the National Forensic DNA Database revealed a significant decline in the DNA analysis backlog; increasing the likelihood that fewer cases will be withdrawn in court due to the unavailability of DNA results. This will translate into significant gains in terms of the priorities of the JCPS cluster.

OVERVIEW OF THE FINANCIAL RESULTS OF THE DEPARTMENT:

Departmental receipts

Departmental Receipts	2022/2023			2021/2022		
	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	75	75	-	77	76	1
Sales of capital assets	-	162	(162)	85	85	-
Financial transactions in assets and liabilities	-	1	(1)	73	4	69
Total	75	238	(163)	235	165	70

The CSPS is not a revenue collecting or generating department, as it does not deliver a direct revenue-based service to the public. Most of the revenue collected relates to internal processes and services. A total amount of R238 000 in revenue was collected in the 2022/23 financial year. This is an increase of R73 000 against the 2021/22 revenue of R165 000. The over-collection of R163 000 was mainly due to revenue from the sale of capital assets.

Programme expenditure

Programme Name	2022/2023			2021/2022		
	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	74 150	73 049	1 101	67 755	62 837	4 918
Inter-Sectoral Coordination and Strategic Partnerships	25 470	25 458	12	26 196	25 599	597
Legislation and Policy Development	21 700	20 826	874	23 220	19 641	3 579
Civilian Oversight, Monitoring and Evaluation	34 600	33 308	1 292	33 872	30 330	3 542
Total	155 920	152 641	3 279	151 043	138 407	12 636

The Department spent R152,641 million or 97.9% of its final appropriation of R155,920 million in the 2022/23 financial year. This is a 6.3% increase against the 91.6% spending in the 2021/22 financial year. The bulk of the underspending on all programmes is attributed to vacant posts, and an amount of R2,997 million on Compensation of Employees represents 91.4% of the total underspending of R3,279 million. The main vacancy which could not be filled during the financial year is that of the Secretary for Police Service. The Department also underspent with only R22 000 on goods and services, as well as R231 000 spent on payments for capital assets which - with the R29 000 on transfers and subsidies - represents 8.6% of the total budget.

Virements / Roll Overs

PROGRAMME	Approved by the Accounting Officer and / or National Treasury
	R'000
Administration	2 810
Inter-Sectoral Coordination and Strategic Partnerships	(1 685)
Legislation and Policy Development	(1 886)
Civilian Oversight, Monitoring and Evaluation	761
Total	-

The Accounting Officer approved virements from Programme 2: Inter-Sectoral Coordination and Strategic Partnerships and Programme 3: Legislation and Policy Development to Programme 4: Civilian Oversight, Monitoring and Evaluations and Programme 1: Administration in order to defray excess expenditure during the

reporting period. Included in the virement is the approval from National Treasury for the reduction of Compensation of Employees with R175 000 to defray overspending on Transfers to Households in relation to leave gratuity for retirees and end of service / contract.

A description of the reasons for unauthorised, fruitless and wasteful expenditure and the amounts involved as well as steps taken to address and prevent a recurrence

Not applicable

Public Private Partnerships

Not applicable

Discontinued Key Activities / Activities to be Discontinued

None

New or Proposed Key Activities

None

Supply Chain Management

During the period under review, there were no unsolicited bid proposals concluded by the Department, and there were also no major challenges experienced in Supply Chain Management (SCM). The Department has SCM processes and systems in place to prevent irregular expenditure. In addition, regular training of SCM officials is conducted to maintain the status quo.

Gifts and Donations received in kind from Non-Related Parties

None

Exemptions and Deviations received from the National Treasury

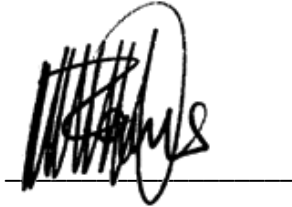
Not applicable

Events after the Reporting Date

There were no significant events (adjusting and non-adjusting), favourable and unfavourable that occurred after the reporting date and the date of approval of the Annual Financial Statements.

Other

There was no other material fact or circumstance which may have an effect on the understanding of the financial state of affairs.

A handwritten signature in black ink, appearing to read 'TL Ramaru', is written over a horizontal line.

MR TL RAMARU

ACTING SECRETARY OF POLICE SERVICE

Date: 28 August 2023

5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

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

- All information and amounts disclosed throughout the annual report are consistent.
- The annual report is complete, accurate and is free from any omissions.
- The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.
- The Annual Financial Statements (Part F) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.
- The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.
- The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.
- The external auditors are engaged to express an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2023.

Yours faithfully



MR TL RAMARU

ACTING SECRETARY OF POLICE SERVICE

Date: 28 August 2023

6. STRATEGIC OVERVIEW

6.1 Vision

A transformed and accountable Police Service that reflects the democratic values and principles of the Constitution of the Republic of South Africa.

6.2 Mission

To provide efficient and effective civilian oversight over the South African Police Service for safer and more secure communities through community participation, legislation and policy development.

6.3 Values

In carrying out its mission, the CSPS subscribes to the following values:

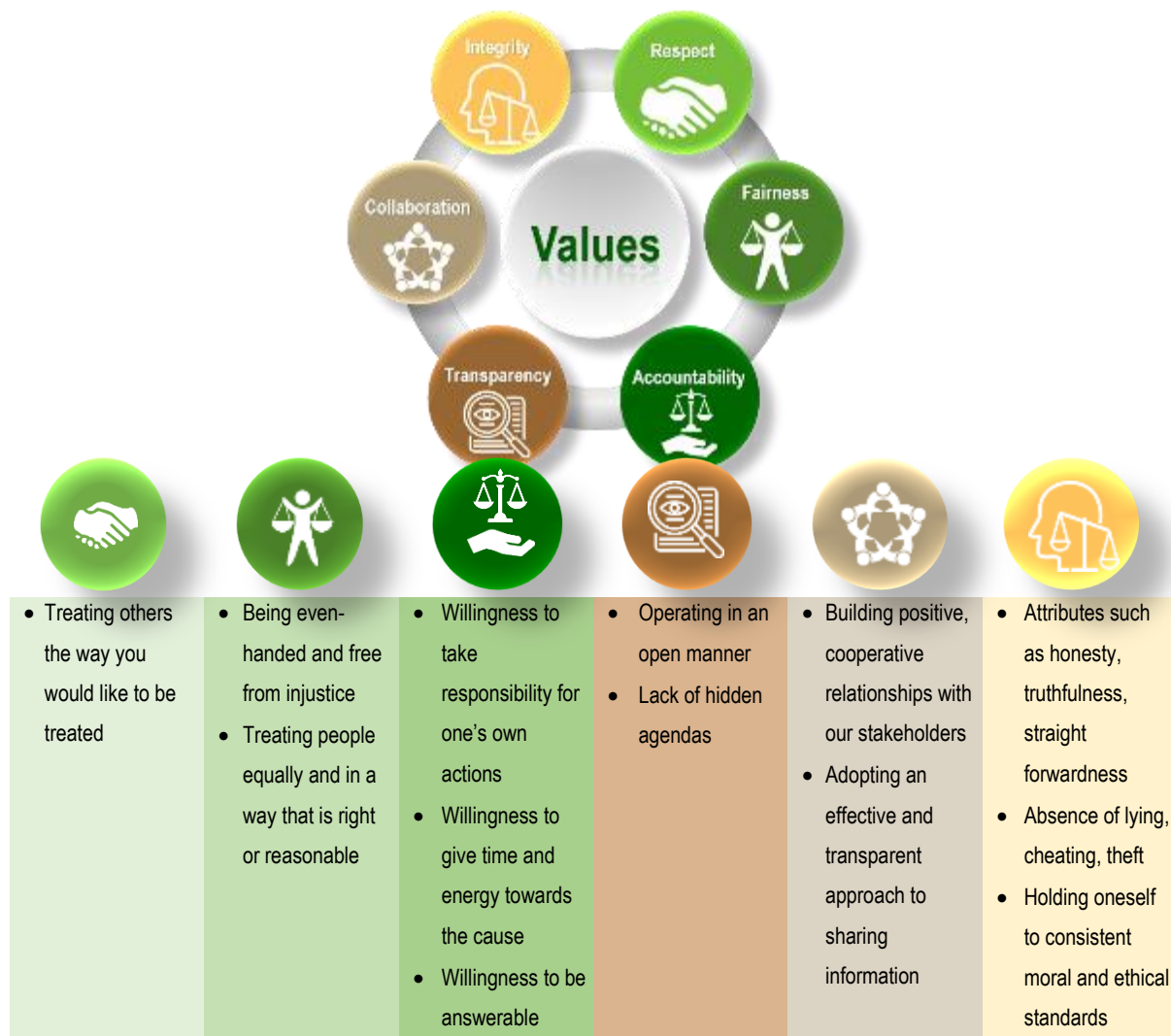


Figure 1: Values that guide the conduct of the Department in carrying out its mission

7. LEGISLATIVE AND OTHER MANDATES

7.1 Legislative Mandate

The Civilian Secretariat for Police Service derives its mandate from the following legislative frameworks:

- Civilian Secretariat for Police Service Act, 2011
- Civilian Secretariat for Police Service Regulations, 2016
- South African Police Service Act, 1995 (as amended)
- Independent Police Investigative Directorate Act, 2011
- Criminal Law (Forensic Procedures) Amendment Act, 2013
- Public Service Act, 1994
- Public Service Regulations, 2016
- The Public Finance Management Act, 1999 (as amended)
- Intergovernmental Relations Framework Act, 2005
- Critical Infrastructure Protection Act, 2019

7.2 Policy Mandate

The Civilian Secretariat for Police Service is further guided by the following policies:

- National Development Plan (NDP) Vision 2030
- 2019 – 2024 Revised Medium-Term Strategic Framework
- 2016 White Paper on Safety and Security
- 2016 White Paper on Policing
- Policy on Community Safety Forums
- Policy Framework on Establishing an Integrated Model of Policing: Single Police Service
- Policy on Reducing Barriers to the Reporting on Sexual Offences and Domestic Violence
- Community Policing Policy

8. ORGANISATIONAL STRUCTURE



Minister of Police

General BH Cele (MP)



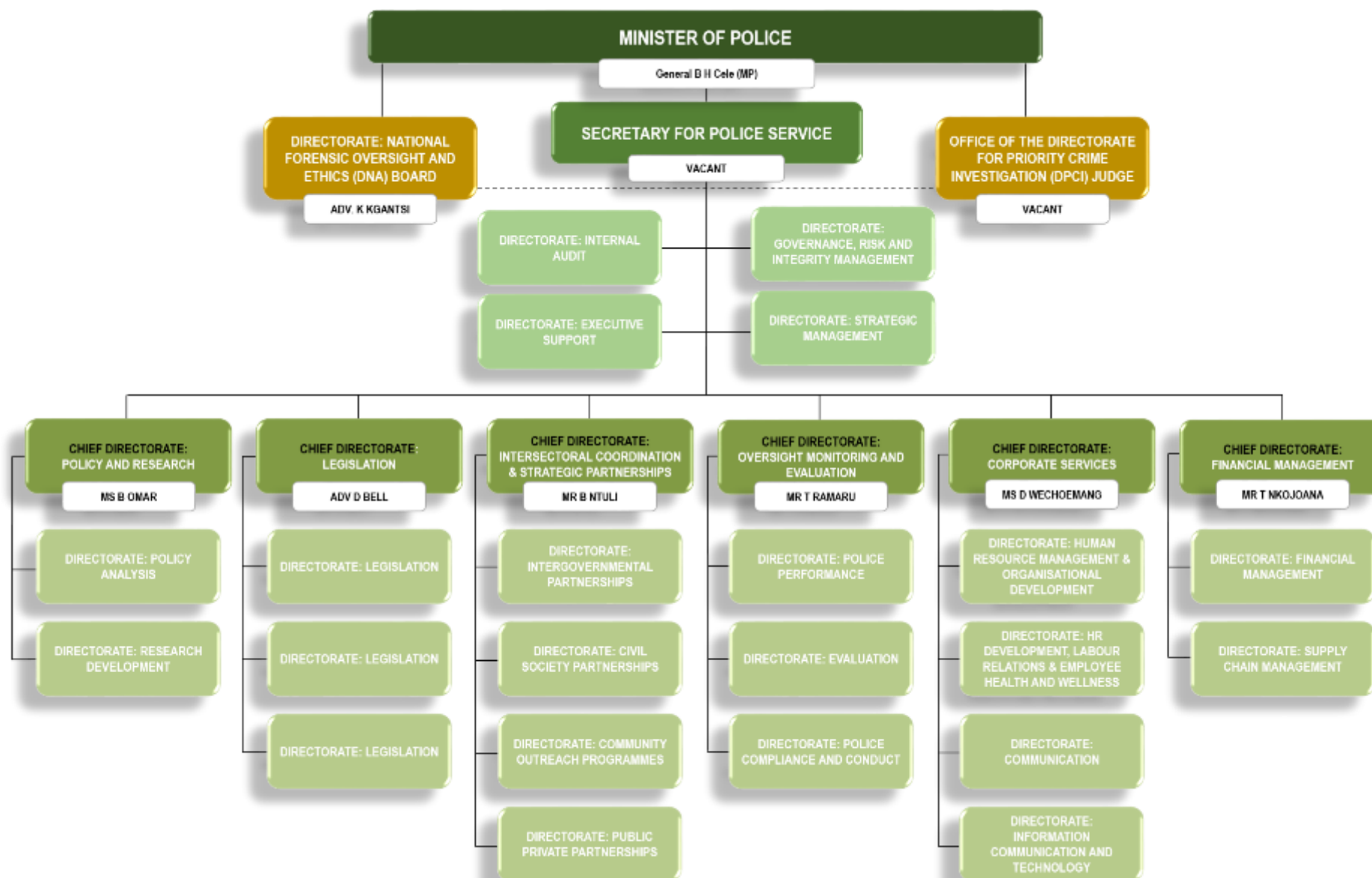
Deputy Minister of Police

Hon. CC Mathale (MP)



Acting Secretary for Police Service

Mr. TL Ramaru



9. ENTITIES REPORTING TO THE MINISTER

The table below indicates the entities that report to the Minister of Police:

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
Civilian Secretariat for Police Service	Civilian Secretariat for Police Service Act 2 of 2011	N/A	Provide an oversight role over the performance and conduct of the police
South African Police Service	South African Police Service Act 68 of 1995	The Department has a normal supplier-client financial relationship with SAPS	Creating a safe and secure environment for all the people in South Africa
Independent Police Investigative Directorate	Independent Police Investigative Directorate Act 1 of 2011	The Department has a normal supplier-client financial relationship with IPID	Investigating complaints of alleged criminality and misconduct against members of the SAPS and Metropolitan Police Services
Private Security Industry Regulatory Authority	Private Security Industry Regulation Act 56 of 2001	N/A	Provide for the regulation of the private security industry

PART B: PERFORMANCE INFORMATION



1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

For the period under consideration, the Auditor-General of South Africa (AGSA) provided reasonable assurance on the usefulness and reliability of the reported performance information against the predetermined objectives for Programmes 2, 3 and 4. The audit outcomes indicate that the AGSA did not identify any material findings for any of the audited Programmes.

For details regarding the audit outcomes on the performance against the predetermined objectives, refer to page 101 of the AGSA Report under *Part F: Financial Information*.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1. Service Delivery Environment

The year under review was indeed a period of stabilisation and recovery, as envisaged and outlined by the Minister in the 2022/23 Annual Performance Plan. It was during this year that restrictions on economic and social activities were lifted and most state institutions reverted back to 100% in-person operational capacity, subsequent to the confirmation that COVID-19 was no longer deemed a pandemic. This implied that the service delivery environment within which the Department operates had largely returned to 'normalcy'. The aftermath of the crisis also resulted in a general increase in the demand for the services provided by the Department, given that the interface with communities and stakeholders was now unrestricted. This increased demand also included a more hands-on approach in terms of the strategic support provided to the Minister of Police in the execution of his oversight mandate.

At the commencement of the reporting period, the Department embarked on the relocation to its office accommodation. The move came with its own unique set of opportunities and challenges, including the lack of telephone lines and interruptions in terms of accessibility to Information and Communication Technology (ICT) systems. In spite of some of the teething problems associated with the relocation; the Department managed to achieve twenty-five (25) out of its twenty-eight (28) predetermined objectives, translating into an annual performance score of 89%.

In terms of the services which the Department delivers directly to the public, the following achievements can be noted:

CSF Facilitation Workshops

Community Safety Forums (CSFs) remain one of the key safety structures in communities that coordinate safety initiatives at a local level and promote development through access to high quality services in municipalities by way of collaboration with other State institutions. The core mandate of CSFs is to facilitate community participation in safety, crime and violence interventions, as envisaged in the CSF Policy. In contribution to the promotion of safer communities during the period under review, the Department facilitated thirteen (13) CSF workshops in municipalities across the country, inclusive of workshops with community safety portfolio councilors in Mpumalanga, Western Cape, Northern Cape and Gauteng.

Capacity-Building Workshops on Crime Prevention Policies

The Department continues to focus on structured community interaction in the pursuit of enhanced community involvement and participation in safety programmes. This approach includes conducting capacity-building workshops to create awareness on existing Justice, Crime Prevention and Safety (JCPS) cluster policies, services and available knowledge products in order to encourage coordination, collaboration and implementation of these instruments in addressing crime and criminality at grassroots level. During the reporting period, the Department conducted 13 capacity-building workshops on crime prevention policies, yet again exceeding the planned target of 9 workshops. This was demonstrative of the high demand for the Department's services by provinces, municipalities and other stakeholders during the course of the year.

Anti-Crime Campaigns, Izimbizo, and Public Participation Programmes

The Department conducts anti-crime campaigns in collaboration with public-private partners on the basis of agreed-upon initiatives through signed working agreements. The campaigns are focused on social crime prevention initiatives on burning issues such as responsible alcohol trade and use, gender-based violence (GBV), school and campus safety, and the protection of vulnerable groups. During the 2022/23 financial year, four (4) anti-crime campaigns took place in response to the rise in reported GBV and gang-related cases, particularly in the Western Cape province.

The Izimbizo and public participation programmes facilitated by the Department provide a platform for dialogue on crime prevention initiatives between communities and the Minister of Police. The high crime levels, including the scourge of GBV and violence against children, necessitated the conducting of additional Izimbizo during the period under review. In relation to the planned target of eight (8) Izimbizo, a total of seventeen (17) took place, as part of the Ministerial public participation programme. The Department also developed response plans as a mechanism to provide feedback on matters raised by communities during their engagements with the Minister.

2.2. Service Delivery Improvement Plan

During the period under review, the Department continued to comply with the reporting requirements set by the Department of Public Service and Administration (DPSA) in terms of its approved Operations Management Framework (OMF). The Department does not, however, have adequate capacity to develop a comprehensive Service Delivery Improvement Plan (SDIP) at this stage. Provision for the requisite capacity will be made in the revised organisational structure, and the implementation of the structure at a micro-level will be dependent on the availability of funds, once the necessary concurrence and approvals have been obtained.

2.3. Organisational Environment

At the end of the period under review, the Department had filled 146 of its 157 post establishment, resulting in a vacancy rate of 7%. There are 3 people with disabilities employed in the Department, which translates into 2,10% of the staff complement. This implies that the Department remained compliant with the 2% equity target for employment of persons with disabilities, during the reporting period.

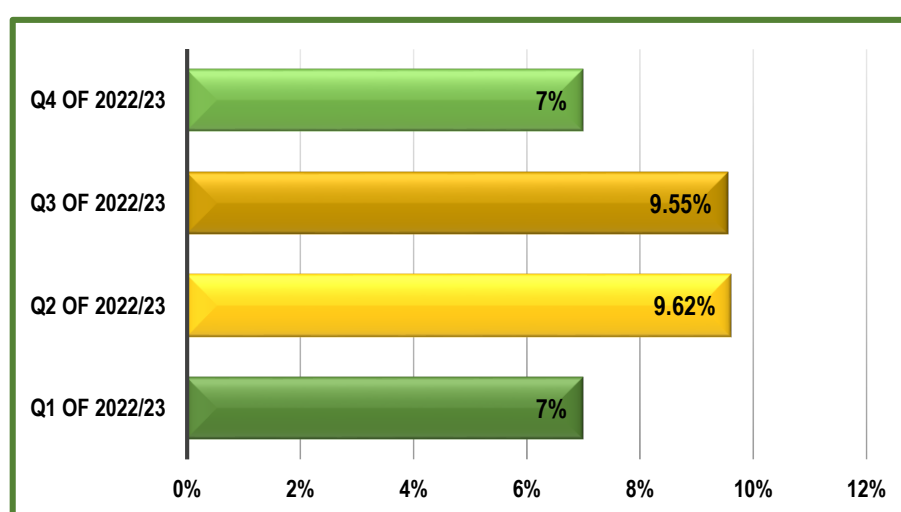


Figure 3: Vacancy Rate

Out of the 146 positions filled, 81 are females, translating into 55%, of the staff complement; while 65 are males, or 45% of the staff complement. In terms of gender parity at the Senior Management Service (SMS) level, of the 27 SMS members, 16 (59% of the staff complement) are females and 11 (41% of the staff complement) are males. This implies that the Department remained compliant with the national target of 50% female representation at SMS level.

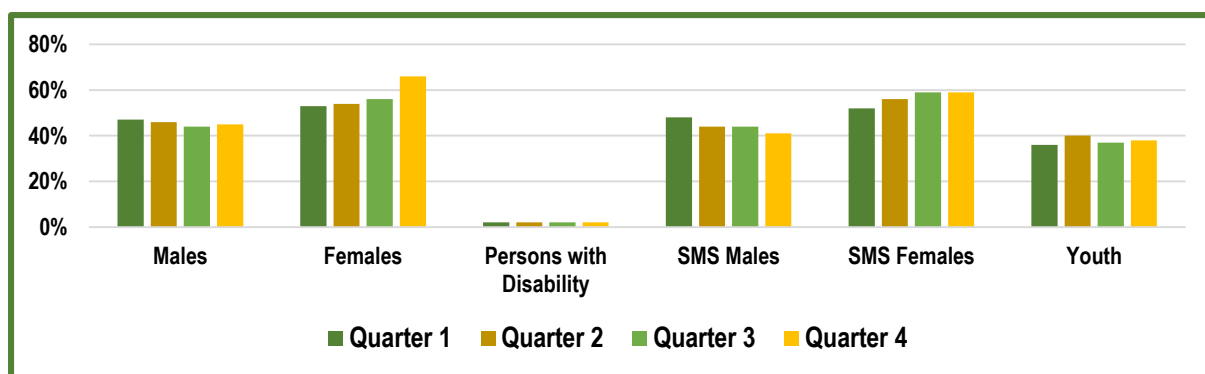


Figure 4: Employment Equity

The number of youth employed in the Department consists of 28 females and 25 males, inclusive of 10 Work Integrated Learners (WIL). The Department therefore remains compliant with the obligation to ensure that at least 30% of its staff complement comprises of young people (employees below the age of 35).

2.4 Key Policy Developments and Legislative Changes

During the reporting period, the Criminal Law (Forensic Procedures) Amendment Bill was assented to and signed by the President in December 2022. A signed Proclamation was published in the Gazette on 24 February 2023, which outlined 3 March 2023 as the date of commencement of the Bill. In addition, the Protection of Constitutional Democracy Against Terrorist and Related Activities (POCDATARA) Amendment Bill was assented to and signed by the President on 29 December 2022 and published in the Gazette. The Proclamation Notice to put the Bill into operation was published in the Gazette on 4 January 2023.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

During the reporting period, the Department undertook a process to develop a theory of change (ToC) to underpin its five-year strategy and clarify how the planned outcomes and interventions are expected to lead to the envisaged five-year impact. The intention of the theory of change process was also to enable the Department to assess its strategy by identifying the original assumptions made when the strategy was designed, and assist in clearly mapping the change process towards expected outcomes. The outcome of the application of the ToC process also took into consideration the impact of the COVID-19 pandemic on the environment within which the CSPS operates. The ToC process was undertaken in line with DPME's revised framework on strategic and annual performance plans (RFSAPP) and other relevant guidelines.

The ToC process culminated into a revised impact statement “*communities feel and are safe*”, which is aligned to the revised 2019-2024 MTSF and the overall impact statement of the safety sector. The institutional outcome indicators were also revised as follows:

- Strengthened community police relations;
- Transformed and accountable police service;
- Strengthened community participation in the fight against crime;
- Strengthened collaboration, coordination and integration towards the implementation of the Integrated Crime and Violence Prevention Strategy;
- Strengthened relationship between SAPS and CSPA to ensure responsive policing; and
- CSPA as a centre of excellence for policing policies and strategies.

The CSPA's emergent TOC is being incrementally implemented in order to allow for full institutionalisation of the new approach by the entire organisation. It will also be reviewed and improved upon as key lessons are learnt through the implementation process.

Notwithstanding the above, there has been some progress made towards the achievement of the revised impact statement, given that the Department continues to play an integral role in facilitating community participation in safety by playing a supportive role in the establishment of CSFs and through the assessment of the functionality of CPFs, accompanied by recommendations for improvement. The Department also continues to provide training in order to equip CPF members to support policing and crime prevention initiatives at a local level, an exercise which is integral to the implementation of the Community Policing Policy and the Cabinet-approved ICVPS.

Furthermore, the ICVPS, which adopts a *whole of government* and *whole of society* approach to the prevention of crime and violence as a precondition to creating safer communities, has as its sixth pillar ‘*active public and community participation*’. It is through this pillar that communities and police engage to discuss and collaborate on possible and practical programmes and interventions for effective prevention of crime and violence in communities.

In terms of progress made towards the achievement of the five-year targets for the outcome indicators; substantive awareness has been conducted in the area of civil claims informed, amongst others, by the M&E studies undertaken by CSPA. As a result, an integrated steering committee led by SAPS inspectorate has been established and a programme of action for the Committee has been approved. Various areas of intervention have been introduced for SAPS, which include amongst others consequence management, addressing corruption, and human resource development. In terms of the management of complaints against SAPS, efforts have been built towards promoting dialogue on complaints, strengthening compliance on complaints prescripts and to create platforms of sharing best practices.

During the reporting period, the Department also embarked on a joint project with Provincial Secretariats on the alignment of Provincial Safety Strategies with the 2016 WPSS and the ICVPS. The outcomes of this research product contributes to the outcome on strengthening collaboration, coordination, and integration towards the implementation of the ICVPS.

The Department also continues to embark on public participation engagements wherein the Minister interfaces with the communities and community leaders on social problems experienced which continue to crime. The aim is to build and enhance social cohesion and restore the trust of communities in the police in response to social unrests experienced in different communities.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1. PROGRAMME 1: ADMINISTRATION

- **Programme Purpose:** Provide strategic leadership, management and support services to the Department
- **Sub-Programmes:**
 - Corporate Services
 - Financial Administration
- **Institutional Outcomes:**

Programme 1 contributes to the following institutional outcome:

 - CSPA as a centre of excellence for policing policies and strategies

Table 4.1.1

Sub-Programme 1.2: Corporate Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
CSPA as a centre of excellence for policing policies and strategies	Strategy to recruit and retain the right people implemented	1.2.1 Vacancy Rate	6.41%	8.33%	Not more than 7%	7%	0	N/A
		1.2.2 Percentage implementation of the Human Capital Strategy	99%	100%	100%	83%	(17%)	Certain key activities in the implementation plan could not be executed due to inadequate human resources in specialist areas such as labour relations and employee health and wellness
	ICT services implemented	1.2.3 Percentage implementation of the Information and	98%	100%	100%	100%	0	N/A

Sub-Programme 1.2: Corporate Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
		Communication Technology (ICT) Strategy						

Table 4.1.2

Sub-Programme 1.3: Financial Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	**Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2021//2022	Reasons for deviations
CSPS as a centre of excellence for policing policies and strategies	Creditors age analysis	1.3.1 Percentage of payments made to creditors within 30 days	100%	100%	100%	99%	(1%)	The target could not be achieved due to the unavailability of systems caused by a breakdown of the fibre-line.
	Expenditure trends analysis	1.3.2 Percentage of expenditure disbursed in relation to budget allocated	96%	92%	98%	98%	0%	N/A

Strategy to overcome areas of underperformance for Programme 1

Programme 1 achieved three (3) of its five (5) planned targets for the period under review. In terms of the underperformance on the HCS implementation plan, the Department will seek temporary resources to assist in finalising the outstanding activities that could not be achieved. With the payment of creditors within 30 days, the Department will work closely with the relevant service providers to ensure that potential breakdowns of the fibre-line are closely monitored.

Changes to planned targets

There were no changes to the planned targets for the reporting period.

LINKING PERFORMANCE WITH BUDGETS

2022/23				2021/22		
Sub-Programme Name	Final Appropriation	Actual Expenditure	(Over) / Under Expenditure	Final Appropriation	Actual Expenditure	(Over) / Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Department Management	11 948	10 864	1 084	10 687	10 583	104
Corporate Services	31 694	31 686	8	27 994	27 824	170
Finance Administration	17 639	17 635	4	17 903	17 282	621
Office Accommodation	9 076	9 074	2	7 547	3 525	4 022
Internal Audit	3 793	3 790	3	3 624	3 623	1
TOTAL	74 150	73 049	1 101	6 755	6 237	4 918

4.2. PROGRAMME 2: INTER-SECTORAL COORDINATION AND STRATEGIC PARTNERSHIPS

- **Programme Purpose:** To manage and encourage national dialogue on community safety and crime prevention.
- **Sub-Programmes:**
 - Intergovernmental, Civil Society and Public-Private Partnerships
 - Community Outreach
- **Institutional Outcomes:**

Programme 2 contributes to the following institutional outcomes:

 - Strengthened collaboration, coordination and integration towards the implementation of the Integrated Crime and Violence Prevention Strategy
 - Strengthened community participation in the fight against crime
 - Strengthened community police relations

Table 4.2.1

Sub-Programme 2.1: Intergovernmental, Civil Society and Public-Private Partnerships								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	**Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Strengthened collaboration, coordination and integration towards the implementation of the Integrated Crime and Violence Prevention Strategy	Partnerships established to build safer communities	2.1.1 Number of memoranda of Understanding (MoUs) signed with stakeholders to build safer communities	2	2	2	2	0	N/A
		2.1.2 Number of MOUs implemented to build safer communities	N/A	New Indicator	3	3	0	N/A
Strengthened community	Capacity-building workshops	2.1.3 Number of workshops facilitated with Provincial Secretariats and	10	9	9	13	4	The additional achievement was as a result of the high demand for workshops on the establishment of CSFs.

Sub-Programme 2.1: Intergovernmental, Civil Society and Public-Private Partnerships								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	**Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
participation in the fight against crime		municipalities on the establishment of Community Safety Forums (CSFs)						
		2.1.4 Number of provincial capacity-building sessions held on crime prevention policies	11	25	9	13	4	There was a high demand for capacity-building workshops for newly elected CPF EXCOs.
	Anti-crime campaigns	2.1.5 Number of anti-crime campaigns conducted	5	8	3	4	1	The anti-crime campaigns conducted were timely responses to the fight against gender-based violence and femicide, and social crime prevention measures taken to address this challenge. This contributed to the over-achievement of the indicator.
Strengthened community police relations	CPF functionality assessments	2.1.6 Number of assessments conducted on implementing Community Police Forum (CPF) Regulations/Standards at the district and provincial board level	2	5	2	0	(2)	There was no CPF assessment report was received at the time of reporting.
	CPF training programme implemented	2.1.7 Number of provincial CPF training workshops facilitated on the civilian oversight role of CPFs	N/A	New Indicator	9	9	0	N/A

Table 4.2.2

Sub-Programme 2.2: Community Outreach								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	**Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Strengthened community participation in the fight against crime	Community outreach programme to improve crime prevention awareness implemented	2.2.1 Number of Izimbizo / public participation programmes held with communities to promote community safety	8	11	8	17	9	There was an increased demand to conduct Izimbizo, in line with the Minister's public participation programme
		2.2.2 Number of response plans on the Izimbizo / public participation programmes held to promote community safety (feedback to communities)	N/A	New Indicator	3	3	0	N/A

Strategy to overcome areas of underperformance for Programme 2

Programme 2 achieved 8 out of the 9 planned targets for 2022/23. In terms of the assessments conducted on implementing CPF regulations / standards, the Programme will ensure that planned activities are executed and reported on timeously; within the period under review.

Changes to planned targets

There were no changes to the planned targets for the reporting period.

LINKING PERFORMANCE WITH BUDGETS

2022/23				2021/22		
Sub-Programme Name	Final Appropriation	Actual Expenditure	(Over) / Under Expenditure	Final Appropriation	Actual Expenditure	(Over) / Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Intergovernmental, Civil Society and Public-Private Partnerships	20 470	20 461	9	21 033	20 497	536
Community Outreach	5 000	4 997	3	5 163	5 102	61
TOTAL	25 470	25 458	12	26 196	25 599	597

4.3. PROGRAMME 3: LEGISLATION AND POLICY DEVELOPMENT

- **Programme Purpose:** Develop policy and legislation for the police sector and conduct research on policing and crime
- **Sub-Programmes:**
 - Policy Development and Research
 - Legislation
- **Institutional Outcomes:**

Programme 3 contributes to the following institutional outcomes:

 - Transformed and accountable police service
 - Strengthened relationship between SAPS and CSPA to ensure responsive policing

Table 4.3.1

Sub-Programme 3.1: Policy Development and Research								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	**Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Transformed and accountable police service	Policies to support decision-making developed	3.1.1 Number of draft National Policing Policies submitted to the Secretary for approval	1	1	1	1	0	N/A
	Evidence-based research conducted	3.1.2 Number of research projects conducted on policing and safety	1	2	1	1	0	N/A
	Information and knowledge management services provided	3.1.3 Percentage implementation of the Knowledge and Information Management Strategy	N/A	New Indicator	100%	100%	0	N/A

Table 4.3.2

Sub-Programme 3.2: Legislation								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	**Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Strengthened relationship between SAPS and CSPS to ensure responsive policing	Constitutionally compliant legislation developed	3.2.1 Number of Bills submitted to the Minister for Cabinet approval	3	5	2	2	0	N/A

Strategy to overcome areas of underperformance for Programme 3

Programme 3 achieved all of its planned targets for the reporting period.

Changes to planned targets

There were no changes to the planned targets for the reporting period.

LINKING PERFORMANCE WITH BUDGETS

2022/23				2021/22		
Sub-Programme Name	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Policy Development and Research	14 414	14 145	269	15 735	13 065	2 670
Legislation	7 286	6 681	605	7 485	6 576	909
TOTAL	21 700	20 826	874	23 220	19 641	3 579

4.4. PROGRAMME 4: CIVILIAN OVERSIGHT, MONITORING AND EVALUATION

- **Programme Purpose:** Oversee, monitor and report on the performance of the South African Police Service
- **Sub-Programmes:**
 - Police Performance, Conduct and Compliance Monitoring
 - Policy and Programme Evaluations
- **Institutional Outcomes:**

Programme 4 contributes to the following institutional outcome:

 - Transformed and accountable police service
 - Strengthened relationship between SAPS and CSPA to ensure responsive policing

Table 4.4.1

Sub-Programme 4.1: Police Performance, Conduct and Compliance Monitoring								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	**Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Transformed and accountable police service	Assessment of SAPS performance conducted	4.1.1 Number of Police Oversight initiatives undertaken	3	4	3	3	0	N/A
		4.1.2 Number of SAPS Budget and Programme Performance assessments conducted	1	1	1	1	0	N/A
	Assessment of the SAPS complaints management system conducted	4.1.3 Number of assessments conducted on SAPS Complaints Management	2	2	2	2	0	N/A

Sub-Programme 4.1: Police Performance, Conduct and Compliance Monitoring								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	**Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
	Assessment of the implementation of IPID recommendations conducted	4.1.4 Number of assessments on the implementation of IPID recommendations by SAPS undertaken	2	2	2	2	0	N/A
	Assessment on police conduct and integrity undertaken	4.1.5 Number of assessments on police conduct and integrity undertaken	1	1	1	1	0	N/A
	Assessment of the implementation and compliance with legislation and policies conducted	4.1.6 Number of assessments conducted on the implementation of and compliance with the Domestic Violence Act (98) by SAPS	2	2	2	2	0	N/A
		4.1.7 Number of assessments conducted on the implementation of and compliance to legislation and policies by SAPS	1	2	2	2	0	The TID for this indicator alludes to assessment reports on the status of the SAPS EHW programme, and the implementation of the Child Justice Act. However, during the period under review, the POCDATARA Act was identified as a priority legislation by the JCPS Cluster and the Leader of Government Business. As such, a report on the assessment of the implementation of POCDATARA was produced in the 4 th quarter of the year
	Assessment on the functioning of the National Forensic DNA Database conducted	4.1.8 Number of assessments conducted on the functioning of the National Forensic DNA Database	4	4	4	4	0	N/A

Table 4.4.2

Sub-Programme 4.2: Policy and Programme Evaluations								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	**Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Strengthened relationship between SAPS and COPS to ensure responsive policing	Evaluation of SAPS policies, programmes and legislation	4.2.1 Number of assessments conducted on SAPS programmes	1	1	1	1	0	N/A
	Approved evaluation reports on legislation and policies	4.2.2 Number of evaluations conducted on legislation and policies	1	1	1	1	0	N/A

Strategy to overcome areas of underperformance for Programme 4

Programme 4 achieved all of its targets for the reporting period.

Changes to planned targets

The TID for the indicator on assessments conducted on the implementation of and compliance to legislation alludes to reports on the status of the SAPS EHW programme, and the implementation of the Child Justice Act. However, during the period under review, the POCDATARA Act was identified as a priority legislation by the JCPS Cluster and the Leader of Government Business. As such, a report on the assessment of the implementation of POCDATARA was produced in the 4th quarter of the year. This target was recorded as achieved because work in this regard was carried out by the Programme.

LINKING PERFORMANCE WITH BUDGETS

2022/23				2021/22		
Sub-Programme Name	Final Appropriation	Actual Expenditure	(Over) / Under Expenditure	Final Appropriation	Actual Expenditure	(Over) / Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Police Performance, Conduct and Compliance	17 446	18 444	(998)	16 269	15 737	532
Policy and Programme Evaluations	5 956	5 885	71	6 952	4 334	2 618
Office of the Directorate for Priority Crime Investigations Judge	7 418	6 226	1 192	6 928	7 891	(963)
National Forensic Oversight and Ethics Board	3 780	2 753	1 027	3 723	2 368	1 355
TOTAL	34 600	33 308	1 292	33 872	30 330	3 542

5. TRANSFER PAYMENTS

Transfer payments to public entities

This table relates to Public Entities who received funding from the Department

Name of Public Entity	Key Outputs of the Public Entity	Amount transferred to the Public Entity	Amount spent by the Public Entity	Achievements of the Public Entity
South African Safety and Security Education and Training Authority (SASSETA)	Reduce the scarce and critical skills gap in the Security Sector through the provisioning of quality learning programmes.	R107 462,00	R107 462,00	<i>Increased skills of the Safety and security Sector workforce by providing occupationally directed learning programmes that contribute to the transformation and professionalism of the Sector.</i>

Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2022 to 31 March 2023

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the Dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the Entity	Reasons for the funds unspent by the Entity
<i>City of Tshwane</i>	<i>Municipality</i>	<i>Vehicle License Registration and Renewal Fees</i>	<i>N/A</i>	<i>13</i>	<i>13</i>	
<i>Chauke SW</i>	<i>Employee</i>	<i>Employee Service Benefit: Leave Gratuity</i>	<i>N/A</i>	<i>32</i>	<i>32</i>	
<i>Xaba</i>	<i>Employee</i>	<i>Employee Service Benefit: Leave Gratuity</i>	<i>N/A</i>	<i>38</i>	<i>38</i>	
<i>Mlangeni</i>	<i>Employee</i>	<i>Employee Service Benefit: Leave Gratuity</i>	<i>N/A</i>	<i>62</i>	<i>62</i>	
<i>Mafolegela</i>	<i>Employee</i>	<i>Employee Service Benefit: Leave Gratuity</i>	<i>N/A</i>	<i>93</i>	<i>93</i>	
<i>Mahlatsi MA</i>	<i>Employee</i>	<i>Employee Service Benefit: Leave Gratuity</i>	<i>N/A</i>	<i>43</i>	<i>43</i>	
<i>Dr Jacobs</i>	<i>Employee</i>	<i>Employee Service Benefit: Leave Gratuity</i>	<i>N/A</i>	<i>29</i>	<i>29</i>	
<i>Boikanyo TP</i>	<i>Employee</i>	<i>Employee Service Benefit: Leave Gratuity</i>	<i>N/A</i>	<i>52</i>	<i>52</i>	
<i>Bida LG</i>	<i>Employee</i>	<i>Employee Service Benefit: Leave Gratuity</i>	<i>N/A</i>	<i>7</i>	<i>7</i>	

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the Dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the Entity	Reasons for the funds unspent by the Entity
Badimo MM	Employee	Employee Service Benefit: Leave Gratuity	N/A	7	7	
Ambani RW	Employee	Employee Service Benefit: Leave Gratuity	N/A	6	6	
Binca LG	Employee	Employee Service Benefit: Leave Gratuity	N/A	8	8	
Rakgoale KS	Employee	Employee Service Benefit: Leave Gratuity	N/A	5	5	
Msomi NT	Employee	Employee Service Benefit: Leave Gratuity	N/A	6	6	
Mashota EP	Employee	Employee Service Benefit: Leave Gratuity	N/A	3	3	
Ngobeni F	Employee	Employee Service Benefit: Leave Gratuity	N/A	2	2	
Makgopa MG	Employee	Employee Service Benefit: Leave Gratuity	N/A	3	3	

The table below reflects the transfer payments which were budgeted for in the period 1 April 2022 to 31 March 2023, but no transfer payments were made

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

6. CONDITIONAL GRANTS

The Department did not receive or pay any conditional grants for the reporting period.

7. DONOR FUNDS

Name of donor	N/A
Full amount of the funding	N/A
Period of the commitment	N/A
Purpose of the funding	N/A
Expected outputs	N/A
Actual outputs achieved	N/A

Amount received in current period (R'000)	N/A
Amount spent by the department (R'000)	N/A
Reasons for the funds unspent	N/A
Monitoring mechanism by the donor	N/A

The Department did not receive any donor funds during the reporting period.

8. CAPITAL INVESTMENT

The Department does not have a Capital Investment and Asset Management Plan. The process of procuring office accommodation was underway during the period under review.

PART C: GOVERNANCE



1. INTRODUCTION

The Management of the CSPS is committed to the delivery of the departmental mandate, which is informed by Section 208 of the Constitution and the relevant legislative framework. In the execution of this mandate, the Department adheres to the principle of integrity, ethical values, and the rule of law, which forms the basis of the entire governance framework. This provides the taxpayer with assurance and confidence that the Department has good governance structures in place to effectively, efficiently, and economically utilise state resources.

2. RISK MANAGEMENT

2.1 Risk Management Policy and Strategy

In compliance with Section 38 of the PFMA, the Department has an approved Risk Management Policy and Strategy, which provide guidance on how to implement risk management effectively and efficiently within the Department. The Strategy outlines the plan of action on how to improve the departmental risk maturity level through a set of comprehensive activities highlighted in the Risk Management Implementation Plan. This plan has been critically engaged at an Executive Risk Management and Ethics Committee level and endorsed by the Acting Accounting Officer, as recommended by the Audit and Risk Committee (ARC). In the period under review, the Department successfully achieved all the activities as per the plan.

2.2 Risk Management Maturity

With a view to enhancing and improving the risk culture and risk maturity level as indicated in the Risk Management Strategy, the Department embarked on a Risk Maturity Self-Assessment during the reporting period, as prescribed by National Treasury. The assessment was done to identify areas of improvement which would enable the Department to clearly develop new ways to better implement risk management. The self-assessment placed the Department at level 3, which stipulates that the current risk management processes, practices, and systems fulfill the legislative requirements; however, these mechanisms have limited influence on the control environment. The assessment result has subsequently afforded the Department an opportunity to better position itself by finding new and creative ways of doing things, which will enable it to move to a higher risk maturity level.

2.3 Risk Assessment

In line with an approved Risk Management Implementation Plan, the Department has regularly assessed significant risks both at strategic and operational levels that could have an impact on the achievement of its outcomes, as articulated in the Strategic Plan. These risks were prioritised based on likelihood and impact (inherently and residually) and additional mitigations were agreed upon to reduce risks to acceptable levels. In the year under review, the Department identified ten (10) strategic risks and fifty-seven (57) operational risks. In addition, a fraud risk assessment was conducted with specific focus on financial administration processes, supply chain management processes and human resources management processes to minimise the impact of exposing the Department to any fraudulent activities which may be detrimental. The fraud risk assessment was concluded with twenty-one (21) fraud risks identified.

2.4 Progress in the Management of Risks

The management of all departmental risks at strategic, operational and fraud levels remains a fundamental priority in promoting effective governance and enhancing the risk management culture. The Department continued to monitor the progress of risks through the implementation of mitigation actions plans, and regular reporting to the Executive Risk Management and Ethics Committee and the ARC.

2.5 Audit and Risk Committee

The Department has a fully constituted and functional combined ARC, established in terms of the Public Finance Management Act, PFMA and National Treasury Regulations. The ARC is chaired by an independent chairperson and consists of three (3) non-executive members. The Executive Committee (EXCO) members and other Directors are standing invitees in the ARC meetings. The ARC plays a significant role in ensuring compliance with good corporate governance principles, aiding the Accounting Officer in the management of the CSPS' risks.

3. FRAUD AND CORRUPTION

3.1 CSPS Fraud Prevention Plan and the progress made in the implementation thereof

The Department has an approved Fraud Prevention Plan (FPP) which emphasises the promotion of ethics, combatting fraud and corruption, theft maladministration, and other acts of misconduct. To support and implement the FPP effectively, the Department embarked on a process to review and approve a Fraud Policy. In line with FPP, awareness workshops were conducted and internal controls were improved through the identification and assessment of fraud risks. In addition, the CSPS has ensured that all officials are accountable for the implementation of the FPP by outlining their roles and responsibilities in terms of the response strategies to fraud and corruption. The Department has a Gift and Hospitality Policy and a Remunerative Work Outside Public Service Policy in place which provide guidance in the monitoring of possible conflicts.

3.2 Mechanisms in place to report fraud and corruption and how these operate

The Department has an approved Whistle-Blowing Policy which outlines the methods and procedures used to report activities of fraud and corruption. All reported fraud and corruption cases were investigated and referred to the relevant institutions and authorities depending on the outcome of the preliminary investigation. The Department continues to protect employees regarding confidential disclosures, in terms of the Protected Disclosure Act 26 of 2000. The Department supports the National Anti-Corruption Hotline by encouraging all employees to report any suspected activities of fraud and corruption through this platform.

3.3 Reporting of cases and action taken

The Whistle-Blowing Policy outlines all internal and external fraud and corruption reporting mechanisms. All reported cases were registered and investigated with the outcomes of the investigation determining the actions taken to prevent, deter and detect activities of fraud and corruption.

4. MINIMISING CONFLICT OF INTEREST

The Department continued to put measures in place to mitigate conflict of interest for all key officials. During the period under review, the Department was required to submit financial disclosures for all Senior Management Services Members and all Assistant Directors including the newly appointed officials in selected categories to identify and assess any conflict of interest. During this period, the Department attained 100% compliance on the submission of financial disclosures. All Supply Chain Management (SCM) practitioners were required to sign the Code of Conduct for SCM Practitioners and the SCM Committees were required to sign a declaration of interest during committee meetings. In addition, all CSPS employees are required to obtain permission from the Accounting Officer to perform remunerative work outside of the public service. In instances where a conflict of interest is identified, disciplinary action is taken in accordance with the relevant prescripts.

5. CODE OF CONDUCT

The Code of Conduct in the Department is regulated and implemented in line with the Public Service Code of Conduct. Workshops are conducted from time to time in collaboration with the Ethics and Governance Unit. The Code of Conduct forms part of the discussion and presentation for the newly appointed employees during induction and orientation. All new SMS members are required to enrol for the National School of Government (NSG) induction programme and the SMS entry programme where the issues of Code of Conduct and Batho Pele Principles are taught and emphasised. The Code of Conduct, specifically for Open Spaces, was developed to enhance good behaviour in the Department, and was approved by the Secretary. Those who are found to have breached the Code of Conduct are investigated and the necessary disciplinary steps will be taken.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

During the period under review, the Department successfully completed its relocation to new office premises. This transition marked a milestone for the Department, as it aimed to enhance its operations in a better and improved physical environment. However, the process of relocation was not without its challenges, specifically with regards to Occupational Health and Safety (OHS), which is one of the four (4) pillars of the Employee Health and Wellness Strategy.

During the move a number of health hazards emerged, which posed a potential risk to the health and well-being of the Department's employees. Consequently, the OHS policy was developed and approved and the implementation of this Policy remains a priority for the Department. The Environmental Sustainability Strategy was also developed and is in the process of being implemented, to further implementation of the OHS Policy.

The OHS committee has been established and holds meetings on a quarterly basis. Members have been trained and are responsible to identify and report all hazards in the Department. Fire drills were arranged and conducted in collaboration with the City of Tshwane and all departments that reside in the building to equip employees with the skills needed to respond in the event of a fire. In addition, SHE bins were procured and installed in female ablution facilities during the reporting period.

The following Health, Safety and Environment programmes were undertaken by the Department in the period under review:

- The ICAS Employee Wellness Programme was launched in collaboration, supplemented by health screening programmes;
- Workshops were held focusing on workplace bullying, and awareness on breast and prostate cancer;
- A conference themed '*Public service women meeting week*' was held, which focused on empowering women on health matters; and
- The Department also commemorated World AIDS day.

7. PORTFOLIO COMMITTEES

The following table lists relevant meetings held by Parliamentary Committees during the year under review, matters raised, and the response of the Department.

Date of the Meeting	Parliamentary Committee	Purpose of the Meeting	Matters raised by the Committee	Response by the Department
22 April 2022	Portfolio Committee on Police	Briefing by CSPA on inputs into Annual Performance Plan for 2022/23	Status of the CSFs nationally and how the local government elections will affect the establishment of CSFs	There were 141 CSFs, however, the actual number will be presented after local government elections because it is dependent on the

Date of the Meeting	Parliamentary Committee	Purpose of the Meeting	Matters raised by the Committee	Response by the Department
				configuration of wards after elections.
			The impact of the Department, especially at ground level	The Department has crafted its outcome indicators in such a way that it will be able to measure its impact on the ground.
04 May 2022	NCOP Security and Justice	CSPS & IPID Annual Performance Plans for 2022/23	Why there were budget cuts across the board	The budget issue is widespread and is not unique to the Department
			What measures were put in place to ensure each police station in every province has a victim friendly room (VFR)	The Department is trying its best to push for every station to have victim-friendly rooms (VFRs) and will continue to follow up on stations which do not yet have VFRs
			Issue of vacant posts and the departments attempts and plans to resolve it	The Department is doing everything it can to fill vacancies within three months
04 May 2022	Portfolio Committee on Police	SAPS, IPID, CSPS and PSIRA Budgets: Committee Report	There were no issues raised	No response was required
11 May 2022	Portfolio Committee on Police	Criminal Law (Forensic Procedures) Amendment Bill: adoption	There were no issues raised	No response was required
25 May 2022	Portfolio Committee on Police	SAPS & CSPS on implementation of the Domestic Violence Act, crime statistics focused on GBVF, and the roll-out and implementation of the GBV Desk at police stations	What measures were in place to improve the availability of sign language interpreters at police stations	The department only makes recommendations to SAPS to source interpreters in places identified. At the time, 52% of police stations had access to sign language interpreters.
10 August 2022	NCOP Security and Justice	Criminal Law (Forensic Procedures) Amendment Bill: Ministry of Police & SAPS on public comments	Whether this Bill affected foreign nationals the same way it affected South Africans	The Bill applied equally to any persons arrested in South Africa
24 August 2022	Portfolio Committee on Police	Critical Infrastructure Protection Act draft regulations & discussion on police	There were generally concerns about the council not commencing with its work	No response was required
31 August 2022	Portfolio Committee on Police	Finalising Critical Infrastructure Protection Act draft regulations & Briefing on Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Bill	The timeframe provided for public comments was a major concern	More time will be awarded for public comments, after consultation with the House Chairperson

Date of the Meeting	Parliamentary Committee	Purpose of the Meeting	Matters raised by the Committee	Response by the Department
07 September 2022	Portfolio Committee on Police	Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Bill: public hearings; SAPS 2022/23 APP Addendum	There were no comments raised by the committee	No response was required
14 September 2022	Portfolio Committee on Police	Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Bill: Department response to submissions	There were no comments raised by the committee	No response was required
21 September 2022	Portfolio Committee on Police	Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Bill: response to submissions; Legislative Programme	There were no comments raised by the committee	No response was required
19 October 2022	Portfolio Committee on Police	DNA Board Annual Report 2021/22; SAPS, IPID, CSPS and PSIRA BRRRs	There were no comments raised by the committee	No response was required
26 October 2022	Portfolio Committee on Police	Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Bill: public hearings and Department response	There were no comments raised by the committee	No response was required
11 November 2022	Portfolio Committee on Police	Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Bill: further deliberations; Public Participation Report	There were no comments raised by the committee	No response was required
30 November 2022	NCOP Security and Justice	Protection of Constitutional Democracy Against Terrorist and Related Activities Amendment Bill: briefing	There were no comments raised by the committee	No response was required
07 December 2022	NCOP Security and Justice	Protection of Constitutional Democracy Against Terrorist and Related Activities Amendment Bill: Public Hearings	There were no comments raised by the committee	No response was required to be provided
08 December 2022	NCOP Security and Justice	Protection of Constitutional Democracy Against Terrorist and Related Activities Amendment Bill: response to submissions	There were no comments raised by the committee	No response was required to be provided

Date of the Meeting	Parliamentary Committee	Purpose of the Meeting	Matters raised by the Committee	Response by the Department
09 December 2022	NCOP Security and Justice	Protection of Constitutional Democracy Against Terrorist and Related Activities Amendment Bill: deliberations	Issues were raised in relation to the definition of terrorism in the Bill	There was an including violence in the new definition
15 March 2023	Portfolio Committee on Police	Integrated Crime Prevention Strategy: CSPA briefing	Did the Department consult their provincial counterparts	The provinces were duly consulted in developing the strategy and there will be continuous collaboration towards implementation
			How did this strategy fit into the amendment of the SAPS Act	The strategy was factored into the Amendment Bill with final stages in view

8. SCOPA RESOLUTIONS

The table below represents SCOPA resolutions specific to the Department, and details pertaining to the resolution made by the Department with regard to each resolution.

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
NA	N/A	N/A	N/A	N/A

During the period under review, the Department did not appear before the Standing Committee on Public Accounts (SCOPA).

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

The table below outlines mechanisms put in place by the Accounting Officer to resolve the matters reported by AGSA in the previous financial year.

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
N/A	N/A	N/A

During the period under review, the Department received an unqualified audit with no findings (clean audit).

10. INTERNAL CONTROL UNIT

The Department has not established an Internal Control Unit, however, Line Management is responsible for the identification, design, management, and monitoring of the internal control environment to provide a cost-effective assurance of the financial wellness and financial management of the Department. The Internal Audit Unit evaluates the internal control environment for adequacy, appropriateness, efficiency, and effectiveness.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

Key activities and objectives of the internal audit

The key Internal Audit activities include Planning, Fieldwork, Execution, and Reporting. The objectives of Internal Audit are to minimise risks, protect assets, ensure the accuracy and completeness of records, promote operational efficiencies, and encourage adherence to legislation, regulations, policies, and procedures. Internal Audit keeps stringent control over all the activities of the Department and provides reasonable assurance that the Department's risk management, governance, and internal control processes are operating as intended.

Summary of audit work conducted

During the period under review, the Internal Audit Activity completed 25 of the planned risk-based projects. The Internal Audit Activity reviews encompassed the following areas:

- Policy Development and Research processes;
- Civilian Oversight, Monitoring and Evaluation processes;
- Human Resource Development processes;
- Finance Management processes;
- Supply Chain Management processes;
- Review of the Annual and Interim Financial Statements;
- Asset management verification review;
- Review of Quarterly Performance Management Information;
- Review of the Annual Performance Plan;
- Mid-Term review of the Strategic Plan;
- Follow up on Internal and External Audit Findings; and
- Provision of Direct Assistance to the AGSA.

Key activities and objectives of the Audit Committee

The role of the Audit Committee is to support the Department in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structures, risk management, internal and external audit functions including ethical accountability, and compliance with applicable legislation, laws and regulations. In addition, the Committee assists the Accounting Officer in executing his responsibilities to ensure that the Department's objectives are achieved.

The table below discloses relevant information on the Audit Committee members:

Name	Qualifications	Internal or external	If internal, position in the Department	Date appointed	Date resigned	No. of meetings attended
Ms Jane Masite (Chairperson effective 1 September 2022)	B.Com; Chartered Internal Auditor; Qualification in Internal Audit Leadership; Certified Internal Auditor; Certified Fraud Examination	External	N/A	1 July 2018 Reappointed 1 July 2020	N/A	5
Mr Matsobane Matlwa (Chairperson until 31 August 2022)	CA (SA); MSC; MBA; CTA; B. Compt Honours.	External	N/A	1 September 2019 Reappointed 1 September 2022	N/A	3
Ms Jo-Anne Savari	Certified Internal Auditor; Fellow of ACCA; Prince 2 Practitioner; BSC Honours; Applied Accounting; Higher Diploma in Education; Masters of Arts; Bachelor of Arts; Bachelor of Arts Honours	External	N/A	1 September 2019 Reappointed 1 September 2022	N/A	4
Mr Odwa Benxa	CA (SA); Higher Diploma in Accountancy; Bachelor in Accounting Science; Leadership Development Programme	External	N/A	1 September 2022	N/A	3

12. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2023.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38(1)(a)(ii) of the Public Finance Management Act No. 1 of 1999 (PFMA) and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The Audit Committee Charter is updated annually and complies with the requirements of the PFMA. The Audit Committee performs an oversight function covering the following:

- Financial Management;
- Performance Information Management;
- Information and Communications Technology (ICT) Governance;
- Risk Management;
- External Audit;
- Internal Audit; and
- Compliance with applicable Laws, Regulations and Ethics.

Independence of the Audit Committee

The Audit Committee is independent of management in the execution of its duties.

The Effectiveness of Internal Control and Risk Management

The Department has an established risk management process and high risks are regularly monitored. 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 then raised with Management for corrective action where necessary.

Management is responsible for the system of internal controls. These are designed to provide Management with reasonable, but not absolute, assurance as to the reliability of the financial statements, to adequately safeguard, verify and maintain accountability of assets, and prevent and detect misstatements and losses.

Internal Audit

The Audit Committee is satisfied that the Internal Audit function is operating effectively and that it has addressed the risks pertinent to the Department in its audit reviews.

Internal Audit coverage for the year under review

The Committee approved the Risk-Based and Three-Year Rolling Audit plans, for the period under review, covering the following key audit activities:

- Policy Development and Research processes;
- Civilian Oversight, Monitoring and Evaluation processes;
- Human Resource Development processes;
- Finance Management processes;
- Supply Chain Management processes;
- Review of Annual and Interim Financial Statements;
- Asset Management verification;
- Review of Quarterly Performance Management Information;
- Review of the Annual Performance Plan;
- Mid-Term Review of the Strategic Plan;
- Follow up on Internal and External Audit Findings; and
- Provision of Direct Assistance to the AGSA.

Where the review of the findings of the Internal Audit work revealed certain weaknesses, these were raised with the Department and Management undertook corrective actions where necessary.

In-Year Management and Monthly and Quarterly Reports

Management has been reporting monthly and quarterly as required by the PFMA. Reports were reviewed and found to be of a good quality.

Annual Report

The Committee has reviewed the Annual Report per the legislative requirements.

Evaluation of Financial Statements and Annual Performance Report

We have reviewed the Annual Financial Statements and performance report prepared by the Department for the year ended 31 March 2023 and duly recommended them for the Accounting Officer's approval prior to being submitted to the AGSA for audit. There were no material misstatements identified through the audit process as reported by the AGSA in the management and audit reports, which were also discussed with the AGSA.

Auditor-General South Africa's (AGSA) Report

We have reviewed the Department's implementation plan regarding audit issues raised in the previous year and are satisfied that the matters have been adequately resolved.

The Audit Committee concurs and accepts the conclusion of the AGSA on the Annual Financial Statements and Annual Performance Report and is of the opinion that the Audited Annual Financial Statements should be accepted and read together with the report of the AGSA.

Appreciation

The Audit Committee wishes to acknowledge the commitment and support of the Minister, AGSA, Acting Secretary, Management Team, and staff of the Civilian Secretariat for Police Service towards maintaining and retaining an unqualified audit opinion with no findings (clean audit).



Sedie Jane Masite, CIA, CFE, CICP, CMIIA

Chairperson of the Audit Committee

Civilian Secretariat for Police Service

31 July 2023

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Sphere of Government / Public Entity / Organ of State applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Circle relevant answer	Attachment
Determining qualification criteria for the issuing of licenses, concessions, or other authorisations in respect of economic activity in terms of any law	No	Not applicable to the Department
Developing and implementing a preferential procurement policy	No	The preferential point scoring system is incorporated into the approved Procurement Policy
Determining qualification criteria for the sale of state-owned enterprises	No	Not applicable to the Department
Developing criteria for entering into partnerships with the private sector	No	Not applicable to the Department
Determining criteria for the awarding of incentives, grants, and investment schemes in support of Broad-Based Black Economic Empowerment	No	Not applicable to the Department

PART D: HUMAN RESOURCE MANAGEMENT



1. INTRODUCTION

1.1 THE STATUS OF HUMAN RESOURCES IN THE DEPARTMENT

The Department started the period under review with a post establishment of 156, which was subsequently increased to 157 posts in October 2022. As at the end of the period under review, the Department had filled 146 posts of its approved establishment of 157 funded posts. This resulted in a vacancy rate of 7%, remaining well below the acceptable threshold which has been set for the Public Service. Through the Integrated Human Capital Strategy and other related operational strategies, the Department was able to maintain its achievement of all employment equity targets, including ensuring that female representation at senior management level (and broadly in the staff complement) remained above 50%.

The Department also continues to ensure that at least 30% of its staff complement comprises young people (employees below the age of 35), and as at the end of the reporting period, there was a total of 53 young people employed in the Department. This figure consists of 28 females and 23 males, inclusive of 10 work integrated learners.

1.2 HUMAN RESOURCE PRIORITIES FOR THE YEAR UNDER REVIEW AND THE IMPACT OF THESE

The human resource priorities for the year under review included the filling of critical vacant posts that impact on the capacity of the Department to deliver on its mandate, particularly in the core business units. The continued implementation of the Integrated Human Capital Strategy, through its five-year rolling implementation plan, also remained central to the advancement of the broader organisational strategy.

1.3 WORKFORCE PLANNING AND KEY STRATEGIES TO ATTRACT AND RECRUIT A SKILLED AND CAPABLE WORKFORCE

The approved three-year HR Plan continues to inform workforce planning in the Department, through the identification of capacity gaps and forecasting of the skills and competencies that the Department will require to achieve its institutional outcomes. An integral component of the Integrated Human Capital Strategy is the implementation of the approved Recruitment, Selection and Retention Strategy, as well as the Recruitment and Retention Policy, the main purpose of which are to ensure the capacitation of the Department with the necessary critical and scarce skills to support the achievement of its strategic objectives.

To capacitate the Department to successfully execute its mandate, a proposed organisational structure with 34 prioritised posts has been developed and preliminarily consulted with the Department of Public Service and Administration (DPSA) for advice, guidance and alignment with relevant organisational design guidelines. The DPSA has provided pre-concurrence in this regard, and the proposed organisational structure is awaiting funding. Once all the necessary requirements have been met, the Department will develop an internal implementation plan for the proposed organisational structure for incremental implementation over the MTEF period.

1.4 EMPLOYEE PERFORMANCE MANAGEMENT

An effective performance management system plays a pivotal role in ensuring that the organisation achieves its strategic objectives and improves its organisational performance. Furthermore, it is also prudent to ensure that there is a link between the strategic plan of the Department and the operational plans of the various business units. There is currently a comprehensive performance management system in place which includes the signing of performance agreements at the beginning of each financial year, and assessments of performance at the end of the financial year. In the previous financial years, the Department introduced the moderation of performance agreements to ensure that they are linked to the institutional outcomes as articulated in the Strategic Plan. The Department succeeded in the finalisation of all performance assessments for 2021/22 for all levels, including the Senior Management level.

1.5 EMPLOYEE WELLNESS PROGRAMMES

The Department has a dedicated employee who is responsible for all matters related to employee health and wellness. The Department also introduced an Employee Assistance or Health Promotion Programme, which assists in the provision of reasonable accommodation in the form of assisting devices, psychosocial assessment, and referrals to external stakeholders, follow up services and after care services for employees who experience challenges.

The Department has also put measures in place to protect Human Immune Deficiency Virus (HIV)-positive employees or those perceived to be HIV-positive from discrimination by ensuring confidentiality of the information disclosed by employees. The Department has appointed a service provider to provide 24-hour health and wellness services to all employees and their immediate family members.

1.6 ACHIEVEMENTS AND CHALLENGES FACED BY THE DEPARTMENT, AS WELL AS FUTURE HUMAN RESOURCE PLANS / GOALS

The positive impact of an integrated approach to strategic human resource management in the Department has been evident through the attainment of consistently high levels of organisational performance over the past three years. Through this Strategy, the training and development of employees in key areas aligned to the mandate of the Department, has been prioritised. Significant strides have also been made to address and maintain gender parity and to maintain compliance with employment equity targets, as set by DPSA and the Department of Labour.

A critical challenge remains the filling of the position of the Secretary for Police Service, which is being addressed through the finalisation of the macro-organisational structure and continuous engagements with DPSA and National Treasury.

In terms of future plans, it is envisaged that the 34 posts on the proposed organisational structure will be filled in order to ensure the expansion of the capacity of the Department in relation to its revised organisational strategy and emergent theory of change.

2. HUMAN RESOURCES OVERSIGHT STATISTICS

2.1 Personnel related expenditure

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

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

Table 2.1.1 - Personnel expenditure by programme for the period 1 April 2022 and 31 March 2023

Programme	Total expenditure	Personnel expenditure	Training expenditure	Professional and special services expenditure	Personnel expenditure as a % of total expenditure	Average personnel cost per employee
	(R'000)	(R'000)	(R'000)	(R'000)		(R'000)
Administration	73 049	47 265	234	683	64.70%	525
Inter-Sectoral Coordination and Strategic Partnerships	25 458	18 426	-	-	72.40%	1 084
Legislation and Policy Development	20 826	16 390	-	-	78.70%	863
Civilian Oversight, Monitoring and Evaluation	33 308	25 577	-	260	76.80%	673
Total	152 641	107 659	234	943	70.50%	656

Table 2.1.2 - Personnel costs by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Personnel expenditure	% of total personnel cost	No. of employees	Average personnel cost per employee
	(R'000)			(R'000)
Lower skilled (Levels 1-2)	1 839	1.71%	12	153
Skilled (level 3-5)	9 157	8.51%	35	262
Highly skilled production (levels 6-8)	14 246	13.23%	33	432
Highly skilled supervision (levels 9-12)	46 732	43.41%	57	820
Senior and Top management (levels 13-16)	35 685	33.15%	27	1 322
Total	107 659	100.00%	164	656

The number of employees includes 18 staff additional to the establishment

Table 2.1.3 - Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2022 and 31 March 2023

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
	(R'000)		(R'000)		(R'000)		(R'000)	
Administration	31 330	66.29%	1 132	2.40%	840	1.80%	1 787	3.80%
Inter-Sectoral Coordination and Strategic Partnerships	12 249	66.50%	155	0.80%	265	1.40%	655	3.60%
Legislation and Policy Development	11 246	68.62%	8	0.05%	125	0.80%	325	2.00%
Civilian Oversight, Monitoring and Evaluation	17 422	68.12%	148	0.60%	426	1.70%	883	3.50%
Total	72 247	67.10%	1 443	1.30%	1 656	1.50%	3 650	3.40%

Table 2.1.4 - Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
	(R'000)		(R'000)		(R'000)		(R'000)	
Skilled (level 1-2)	1 452	79.00%	54	2.90%	94	5.10%	111	6.00%
Skilled (level 3-5)	5 570	60.83%	396	4.30%	361	3.90%	659	7.20%
Highly skilled production (levels 6-8)	8 829	62.00%	512	3.60%	583	4.10%	1 100	7.70%
Highly skilled supervision (levels 9-12)	30 611	65.50%	481	1.00%	460	1.00%	1 523	3.30%
Senior management (level 13-16)	25 785	72.26%	-	0%	158	0.40%	257	0.70%
Total	72 247	67.10%	1 443	1.30%	1 656	1.50%	3 650	3.40%

2.2 Employment and Vacancies

The tables in this section summarise the position with regard to employment and vacancies. The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment.

This information is presented in terms of three key variables:

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

Departments have identified critical occupations that need to be monitored. In terms of current regulations, it is possible to create a post on the establishment that can be occupied by more than one employee. Therefore, the vacancy rate reflects the percentage of posts that are not filled.

Table - 2.2.1 Employment and vacancies by programme as on 31 March 2023

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	79	73	7.59%	17
Inter-Sectoral Coordination and Strategic Partnerships	17	17	100%	0
Legislation and Policy Development	21	18	14.28%	1
Civilian Oversight, Monitoring and Evaluation	40	38	5.00%	0
Total	157	146	7.00%	18

Table 2.2.2 Employment and vacancies by salary band as on 31 March 2023

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	6	6	0%	2
Skilled (3-5)	21	19	9.52%	14
Highly skilled production (6-8)	37	36	2.70%	1
Highly skilled supervision (9-12)	61	58	4.92%	1
Senior management (13-16)	32	27	15.62%	0
Total	157	146	7.00%	18

Table 2.2.3 Employment and vacancies by critical occupations as on 31 March 2023

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Director-General	1	0	100%	0
Chief Director	6	6	0%	0
Director	25	21	16.00%	0
Total	32	27	15.62%	0

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 2.3.1 - SMS post information as on 31 March 2023

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0%	0	0%
Salary Level 16	1	0	0%	1	100%
Salary Level 15	0	0	0%	0	0%
Salary Level 14	6	6	100%	0	0%
Salary Level 13	25	21	84.00%	4	16.00%
Total	32	27	84.38%	5	15.62%

Table 2.3.2 SMS post information as on 30 September 2022

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	N/A	N/A	N/A	N/A	N/A
Salary Level 16	1	0	0%	1	100%
Salary Level 15	0	0	0%	0	0%
Salary Level 14	6	6	100%	0	0%
Salary Level 13	25	20	80.00%	5	20.00%
Total	32	26	81.25%	6	18.75%

Table 2.3.3 - Advertising and filling of SMS posts for the period 1 April 2022 and 31 March 2023

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	4	0	0
Total	4	0	0

Table 2.3.4 - Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2022 and 31 March 2023

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within twelve months
N/A

Table 2.3.5 - Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2022 and 31 March 2023

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within six months
N/A

2.4 Job Evaluation

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

Table 2.4.1 - Job Evaluation by Salary band for the period 1 April 2022 and 31 March 2023

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	6	0	0%	0	0%	0	0%
Skilled (Levels 3-5)	21	0	0%	0	0%	0	0%
Highly skilled production (Levels 6-8)	37	2	5.00%	0	0%	0	0%
Highly skilled supervision (Levels 9-12)	61	0	0%	0	0%	0	0%
Senior Management Service Band A	25	0	0%	0	0%	0	0%
Senior Management Service Band B	6	0	0%	0	0%	0	0%
Senior Management Service Band C	0	0	0%	0	0%	0	0%
Senior Management Service Band D	1	0	0%	0	0%	0	0%
Total	157	0	6.00%	0	0%	0	0%

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

Table 2.4.2 - Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2022 and 31 March 2023

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

Gender	African	Asian	Coloured	White	Total
Employees with a disability					0

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

Table 2.4.3 - Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2022 and 31 March 2023

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
N/A	0	0	0	None
Total number of employees whose salaries exceeded the level determined by job evaluation				None
Percentage of total employed				None

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

Table 2.4.4 - Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2022 and 31 March 2023

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0
Employees with a disability					0

Notes

- If there were no cases where the salary levels were higher than those determined by job evaluation, keep the heading and replace the table with the following:

Total number of Employees whose salaries exceeded the grades determine by job evaluation	0
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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 and critical occupations (see definition in notes below).

Table 2.5.1 Annual turnover rates by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Number of employees at beginning of period-1 April 2022	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)	20	1	0	0%
Highly skilled production (Levels 6-8)	33	4	2	6.06%
Highly skilled supervision (Levels 9-12)	55	6	4	7.27%
Senior Management Service Bands A (L13)	23	1	3	13.04%
Senior Management Service Bands B (L14)	6	0	0	0%
Senior Management Service Bands C (L15)	0	0	0	0%
Senior Management Service Bands D (L16)	0	0	0	0%
Total	143	12	9	6.29%

Table 2.5.2 - Annual turnover rates by critical occupation for the period 1 April 2022 and 31 March 2023

Critical occupation	Number of employees at beginning of period-April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Senior Management Service Bands A (L13)	23	1	3	13.04%
Senior Management Service Bands B (L14)	6	0	0	0%
Senior Management Service Bands C (L15)	0	0	0	0%
Senior Management Service Bands D (L16)	0	0	0	0%
Total	29	1	3	10.34%

The table below identifies the major reasons why staff left the Department.

Table 2.5.3 - Reasons why staff left the department for the period 1 April 2022 and 31 March 2023

	Number	% of Total Resignations
Death	0	0%
Resignation	5	33.33%
Expiry of contract	6	40.00%
Dismissal – operational changes	0	0%
Dismissal – misconduct	0	0%
Dismissal – inefficiency	0	0%
Discharged due to ill-health	0	0%
Retirement	1	6.67%
Transfer to other Public Service Departments	3	20.00%
Other	0	0%
Total	15	100%
Total number of employees who left as a % of total employment		10.27%

Table 2.5.4 - Promotions by critical occupation for the period 1 April 2022 and 31 March 2023

Occupation	Employees 1 April 2022	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Senior Management Service Bands A (L13)	23	0	0%	17	73.91%
Senior Management Service Bands B (L14)	6	0	0%	6	100%
Senior Management Service Bands C (L15)	0	0	0%	0	0%
Senior Management Service Bands D (L16)	0	0	0%	0	0%
Total	29	0	0%	23	79.31%

Table 2.5.5 Promotions by salary band for the period 1 April 2022 and 31 March 2023

Salary Band	Employees 1 April 2022	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	6	0	0%	6	100%
Skilled (Levels 3-5)	20	0	0%	14	70.00%

Salary Band	Employees 1 April 2022	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Highly skilled production (Levels 6-8)	33	2	6.06%	18	54.55%
Highly skilled supervision (Levels 9-12)	55	2	3.64%	24	43.64%
Senior Management (Levels 13-16)	29	0	0%	14	48.28%
Total	143	4	2.80%	76	53.15%

2.6 Employment Equity

Table 2.6.1 - Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers (SL 13 to 16)	10	0	0	1	13	1	1	1	27
Professionals (SL 9-12)	26	0	0	1	30	1	0	0	58
Technicians and associate professionals (SL 6-8)	14	0	0	0	21	0	0	1	36
Clerks (SL 3-5)	12	0	0	0	7	0	0	0	19
Service and sales workers (SL 1-2)	1	0	0	0	5	0	0	0	6
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	63	0	0	2	76	2	1	2	146
Employees with disabilities	2				1				3

Table 2.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (SL 15-16)	0	0	0	0	0	0	0	0	0
Senior Management (SL 13-14)	10	0	0	1	13	1	1	1	27

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced specialists and mid-management (SL 9-12)	26	0	0	1	30	1	0	0	58
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (SL 6-8)	14	0	0	0	21	0	0	1	36
Semi-skilled and discretionary decision making (SL 3-5)	12	0	0	0	7	0	0	0	19
Unskilled and defined decision making (SL 1-2)	1	0	0	0	5	0	0	0	6
Total	63	0	0	2	76	2	1	2	146

Table 2.6.3 Recruitment for the period 1 April 2022 to 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (SL 15-16)	0	0	0	0	0	0	0	0	0
Senior Management (SL 13-14)	0	0	0	0	1	0	0	0	1
Professionally qualified and experienced specialists and mid-management (SL 9-12)	4	0	0	0	2	0	0	0	6
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (SL 6-8)	1	0	0	0	0	3	0	0	4
Semi-skilled and discretionary decision making (SL 3-5)	0	0	0	0	1	0	0	0	1
Unskilled and defined decision making (SL 1-2)	0	0	0	0	0	0	0	0	0
Total	5	0	0	0	4	3	0	0	12
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 2.6.4 - Promotions for the period 1 April 2022 to 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (SL 15-16)	0	0	0	0	0	0	0	0	0
Senior Management (SL13-14)	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management (SL 9-12)	2	0	0	0	0	0	0	0	2
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (SL 6-8)	1	0	0	0	1	0	0	0	2
Semi-skilled and discretionary decision making (SL 3-5)	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making (SL 1-2)	0	0	0	0	0	0	0	0	0
Total	3	0	0	0	1	0	0	0	4
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 2.6.5 - Terminations for the period 1 April 2022 to 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (SL 15-16)	0	0	0	0	0	0	0	0	0
Senior Management (SL 13-14)	3	0	0	0	0	0	0	0	3
Professionally qualified and experienced specialists and mid-management (SL 9-12)	2	0	0	0	2	0	0	0	4
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (SL 6-8)	2	0	0	0	0	0	0	0	2
Semi-skilled and discretionary decision making (SL 3-5)	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making (SL 1-2)	0	0	0	0	0	0	0	0	0
Total	7	0	0	0	2	0	0	0	9
Employees with Disabilities	0	0	0	0	0	0	0	0	0

Table 2.6.6 - Disciplinary action for the period 1 April 2022 to 31 March 2023

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
The official resigned before the conclusion of the disciplinary hearing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Written warning	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Total									

Table 2.6.7 Skills development for the period 1 April 2022 to 31 March 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	4	0	0	0	5	0	1	0	10
Professionals	5	0	0	0	9	0	0	0	14
Technicians and associate professionals	8	0	0	0	11	0	0	0	19
Clerks	6	0	0	0	8	0	0	0	14
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	1	0	0	0	1
Total	23	0	0	0	34	0	1	0	58
Employees with disabilities	0	0	0	0	0	0	0	0	0

2.7 Signing of Performance Agreements by SMS Members

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

Table 2.7.1 - Signing of Performance Agreements by SMS members as on 31 May 2022

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	0	0	0	N/A
Salary Level 16	1	0	0	N/A
Salary Level 15	0	0	0	N/A
Salary Level 14	6	6	6	100%
Salary Level 13	24	24	24	100%
Total	31	30	30	97.00%

Notes

- In the event of a National or Provincial election occurring within the first three months of a financial year all members of the SMS must conclude and sign their performance agreements for that financial year within three months following the month in which the elections took place. For example, if elections took place in April, the reporting date in the heading of the table above should change to 31 July 2022.

Table 2.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2023

Reasons
The post for Head of Department is vacant (Salary level 16).

Notes

- The reporting date in the heading of this table should be aligned with that of Table 2.7.1.

Table 2.7.3 - Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2023

Reasons
None

Notes

- The reporting date in the heading of this table should be aligned with that of Table 2.7.1

2.8 Performance Rewards

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

Table 2.8.1 - Performance rewards by race, gender and disability for the period 1 April 2021 to 31 March 2022

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	2	139	1.44%	R76 120	R38 060
Male	2	63	3.17%	R76 120	R38 060
Female	0	76	0%	0	
Asian	0	1	0%	0	
Male	0	0	0%	0	
Female	0	1	0%	0	
Coloured	0	2	0%	0	
Male	0	0	0%	0	
Female	0	2	0%	0	
White	1	4	25%	R39 193	R39 193
Male	1	2	50%	R39 193	R39 193
Female	0	2	0%	0	
Total	3	146		R115 313	R115 313

Table 2.8.2 - Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2021 to 31 March 2022

Salary band	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)	0	6	0%	0	0	0%
Skilled (Levels 3-5)	0	21	0%	0	0	0%
Highly skilled production (Levels 6-8)	0	37	0%	0	0	0%
Highly skilled supervision (Levels 9-12)	0	61	0%	0	0	0%
Total	0	125	0%	0	0	0%

Table 2.8.3 - Performance Rewards by critical occupation for the period 1 April 2021 to 31 March 2022

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Senior Management level 13	3	25	12.00%	R115 313	R38 437
Senior Management level 14	0	6	0%	0	0
Senior Management level 15	0	1	0%	0	0
Total	3	32	9.00%	R115 313	R38 437

Table 2.8.4 - Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2021 to 31 March 2022

Salary band	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
Band A	0	0	0	0	0	0
Band B	0	0	0	0	0	0
Band C	0	0	0	0	0	0
Band D	0	0	0	0	0	0
Total	0	0	0	0	0	0

2.9 Foreign Workers

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

Table 2.9.1 Foreign workers by salary band for the period 1 April 2022 and 31 March 2023

Salary band	01 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	0	0%	0	0%	0	0%
Highly skilled production (Level 6-8)	0	0%	0	0%	0	0%
Highly skilled supervision (Level 9-12)	0	0%	0	0%	0	0%
Contract (Level 9-12)	0	0%	0	0%	0	0%
Contract (Level 13-16)	0	0%	0	0%	0	0%
Total	0	0%	0	0%	0	0%

Table 2.9.2 - Foreign workers by major occupation for the period 1 April 2022 and 31 March 2023

Major occupation	01 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% Change
Salary Level 16	0	0%	0	0%	0	0%
Salary Level 15	0	0%	0	0%	0	0%
Salary Level 14	0	0%	0	0%	0	0%
Salary Level 13	0	0%	0	0%	0	0%
Total	0	0%	0	0%	0	0%

2.10 Leave utilisation

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

Table 2.10.1 - Sick leave for the period 1 January 2022 to 31 December 2022

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower Skills (levels 1-2)	25.00	68.00%	3.00	2.10%	8.00	14.00
Skilled (levels 3-5)	119.00	79.80%	18.00	12.40%	7.00	109.00
Highly skilled production (levels 6-8)	279.00	83.20%	29.00	20.00%	10.00	432.00
Highly skilled supervision (levels 9 -12)	488.00	88.50%	51.00	35.20%	10.00	1512.00
Top and Senior management (levels 13-16)	199.00	82.90%	25.00	17.20	8.00	905.00
Total	1.110		126.00		43.00	2 972.00

Table 2.10.2 - Disability leave (temporary and permanent) for the period 1 January 2022 to 31 December 2022

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	0	0%	0	0%	0	0
Skilled (Levels 3-5)	0	0%	0	0%	0	0
Highly skilled production (Levels 6-8)	136.00	100%	1.00	100.00%	136.00	255.00
Highly skilled supervision (Levels 9-12)	0	0	0	0%	0	0
Senior management (Levels 13-16)	0	0%	0	0%	0	0
Total	136.00	100%	1.00	100.00%	136.00	255.00

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

Table 2.10.3 - Annual Leave for the period 1 January 2022 to 31 December 2022

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	122.00	20.00	6.00
Skilled (Levels 3-5)	476.00	22.00	22.00
Highly skilled production (Levels 6-8)	733.00	22.00	33.00
Highly skilled supervision(Levels 9-12)	1429.00	23.00	62.00
Senior management (Levels 13-16)	774.00	25.00	31.00
Total	3 534.00	112.00	154.00

Table 2.10.4 - Capped leave for the period 1 January 2022 to 31 December 2022

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2023
Lower skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	1.00
Highly skilled supervision(Levels 9-12)	0	0	0	85.00
Senior management (Levels 13-16)	0	0	0	1.00
Total	0	0	0	87.00

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

Table 2.10.5 - Leave payouts for the period 1 April 2022 and 31 March 2023

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2022/23 due to non-utilisation of leave for the previous cycle	0	0	0
Capped leave payouts on termination of service for 2021/23	10.00	1.00	10.00
Current leave payout on termination of service for 2022/23	396.00	16.00	32.00
Total	406.00	17.00	42.00

2.11 HIV/AIDS & Health Promotion Programmes

Table 2.11.1 - Steps taken to reduce the risk of occupational exposure

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

Table 2.11.2 - Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	Yes		Mr Seluka (Acting Director HRD & ER)
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	Yes		Three employees and the annual estimated budget is R150 000.
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	Yes		• Counselling • HIV/AIDS Programmes • Wellness interventions • Occupational Health and safety • Health and productivity
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	Yes		• Mr S Seluka (Director ICT and Auxiliary services) • Mr Makaota (Admin Officer Auxiliary Services)

Question	Yes	No	Details, if yes
			• Ms R Maota (Assistant Director Employee Health and Wellness) • Mr R Van Huyssteen (Labour Representative) • Ms M Shadung (Deputy Director: Risk Management) • Mr J Mohlala (Security Officer) • Mr S Tlhako • Ms C Buthelezi (Assistant Director Knowledge Management)
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	Yes		Yes, The department has policies that ensures that there is no unfair discrimination of employees that test/ report to be HIV/AIDS positive in place.
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.		No	No employees has reported to be HIV-positive.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	Yes		During the period under review, five (5) employees have underwent HIV/AIDS testing. This constitutes two (2) males and (3) females.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	No		

2.12 Labour Relations

Table 2.12.1 - Collective agreements for the period 1 April 2022 and 31 March 2023

Subject matter	Date
Agreement on the arrangement on working time for the security officers.	02 November 2022

Notes

- If there were no agreements, keep the heading and replace the table with the following:

Total number of Collective agreements	1
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The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

Table 2.12.2 - Misconduct and disciplinary hearings finalised for the period 1 April 2022 and 31 March 2023

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

Notes

- If there were no agreements, keep the heading and replace the table with the following:

Total number of Disciplinary hearings finalised	None
---	------

Table 2.12.3 - Types of misconduct addressed at disciplinary hearings for the period 1 April 2022 and 31 March 2023

Type of misconduct	Number	% of total
	N/A	N/A
Total	N/A	N/A

Table 2.12.4 - Grievances logged for the period 1 April 2022 and 31 March 2023

Grievances	Number	% of Total
Number of grievances resolved	3	50%
Number of grievances not resolved	3	50%
Total number of grievances lodged	6	100%

Table 2.12.5 - Disputes logged with Councils for the period 1 April 2022 and 31 March 2022

Disputes	Number	% of Total
Number of disputes upheld	2	50%
Number of disputes dismissed	2	50%
Total number of disputes lodged	4	100%

Table 2.12.6 - Strike actions for the period 1 April 2022 and 31 March 2023

Total number of persons working days lost	N/A
Total costs working days lost	N/A
Amount recovered as a result of no work no pay (R'000)	N/A

Table 2.12.7 - Precautionary suspensions for the period 1 April 2021 and 31 March 2023

Number of people suspended	N/A
Number of people whose suspension exceeded 30 days	N/A
Average number of days suspended	N/A
Cost of suspension (R'000)	N/A

2.13 Skills Development

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

Table 2.13.1 - Training needs identified for the period 1 April 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2022	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	14	0	2	3	5
	Male	15	0	3	3	6
Professionals	Female	31	0	3	2	5
	Male	24	0	3	2	5
Technicians and associate professionals	Female	18	0	6	0	6

Occupational category	Gender	Number of employees as at 1 April 2022	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
	Male	15	0	6	0	6
Clerks	Female	7	0	5	0	5
	Male	13	0	3	0	3
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	5	0	1	0	0
	Male	1	0	0	0	0
Sub Total	Female	75	0	0	0	0
	Male	68	0	0	0	0
Total		143	0	32	10	41

Table 2.13.2 Training provided for the period 1 April 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2022	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	14	0	6	2	8
	Male	15	0	4	1	5
Professionals	Female	31	0	9	0	9
	Male	24	0	5	2	7
Technicians and associate professionals	Female	18	0	11	0	11
	Male	15	0	8	0	8
Clerks	Female	7	0	6	0	6
	Male	13	0	3	0	3
Service and sales workers	Female	0	0	0	0	0

Occupational category	Gender	Number of employees as at 1 April 2022	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	5	0	1	0	1
	Male	1	0	0	0	0
Sub Total	Female	75	0	33	2	35
	Male	68	0	20	3	23
Total		143	0	53	5	58

2.14 Injury on Duty

The following tables provide basic information on injury on duty.

Table 2.14.1 Injury on duty for the period 1 April 2021 and 31 March 2023

Nature of injury on duty	Number	% of total
Required basic medical attention only	1	100%
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total	1	0

2.15 Utilisation of Consultants

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

- (a) The rendering of expert advice;

- (b) The drafting of proposals for the execution of specific tasks; and
- (c) The execution of a specific task which is of a technical or intellectual nature, but excludes an employee of a department.

Table 2.15.1 - Report on consultant appointments using appropriated funds for the period 1 April 2022 and 31 March 2023

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
Facilitation of Strategic Plan for Strategic Management	N/A	N/A	N/A
Mediation & Grievance Services for Human Resource Development	N/A	N/A	N/A
Recruitment Agency Services for Human Resource Management	N/A	N/A	N/A
Quality Assurance Review Services for Internal Audit	N/A	N/A	N/A
B-BBEE Verification for Ethics and Governance	N/A	N/A	N/A

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

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

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Facilitation of Strategic Plan (Nantso Holdings)	N/A	N/A	N/A
Mediation & Grievance Services (Extribyte)	N/A	N/A	N/A
Recruitment Agency Services (IT Empowerment Consulting)	N/A	N/A	N/A
Quality Assurance Review Services (Prozillog Pty Ltd)	N/A	N/A	N/A
B-BBEE Verification (Moloto BEE Verifications CC)	N/A	N/A	N/A

Table 2.15.3 - Report on consultant appointments using Donor funds for the period 1 April 2022 and 31 March 2023

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

Total number of projects	Total individual consultants	Total duration (Workdays)	Total contract value in Rand
N/A	N/A	N/A	N/A

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

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

2.16 Severance Packages

The entity provided no severance packages to employees during the year under review, as indicated in the table below.

Table 2.16.1 - Granting of employee initiated severance packages for the period 1 April 2022 and 31 March 2023

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

PART E: PFMA COMPLIANCE REPORT



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

1.1 Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	27 517	39 305
Add: Irregular expenditure confirmed	1 129	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	(11 788)
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	28 646	27 517

Reconciling notes

Description	2022/2023	2021/2022 ¹
	R'000	R'000
Irregular expenditure that was under assessment in 2021/22	1 124	1 362
Irregular expenditure that relates to 2021/22 and identified in 2022/23	5	-
Irregular expenditure for the current year	-	-
Total	1 129	1 362

Of the amount of R1,362 million an amount of R 238 000 was found not to be irregular. A further amount of R5 000 was discovered and reported in 2022/23 but relates to 2021/22.

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

Description ²	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure under assessment	-	1 362
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total ³	-	1 362

¹ Record amounts in the year in which it was incurred

² Group similar items

³ Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

Not applicable

c) Details of current and previous year irregular expenditure condoned

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure condoned	-	-
Total	-	-

Not applicable.

d) Details of current and previous year irregular expenditure removed - (not condoned)

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	11 788
Total	-	11 788

Removal of irregular expenditure (not condoned) approved by the Accounting Officer.

e) Details of current and previous year irregular expenditure recovered

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure recovered	-	-
Total	-	-

Not applicable.

f) Details of current and previous year irregular expenditure written off (irrecoverable)

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure written off	-	-
Total	-	-

Not applicable.

Additional disclosure relating to Inter-Institutional Arrangements

- g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)

Description
An amount of R1 089 000 (included in the R1 129 000) under 1.1 (a) for the Office of the DPCI Judge was referred to Office of the Chief Justice and
Judicial Service Commission for further investigation.
Total

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

Description	2022/2023	2021/2022
	R'000	R'000
	-	-
Total	-	-

Not applicable.

- i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
It was recommended that the member responsible for the irregular expenditure of R40 000 should attend compulsory training on SCM compliance and SCM procurement processes

1.2 Fruitless and wasteful expenditure

- a) Reconciliation of fruitless and wasteful expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	32	32
Add: Fruitless and wasteful expenditure confirmed	-	2

Description	2022/2023	2021/2022
	R'000	R'000
Less: Fruitless and wasteful expenditure written off	-	
Less: Fruitless and wasteful expenditure recoverable	-	(2)
Closing balance	32	32

Department still in process of recovery or written off due to challenges with getting hold of former official.

Reconciling notes

Description	2022/2023	2021/2022 ⁴
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2021/22	-	-
Fruitless and wasteful expenditure that relates to 2021/22 and identified in 2022/23	-	-
Fruitless and wasteful expenditure for the current year	-	2
Total	-	2

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

Description ⁵	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	2
Total⁶	-	2

Amount recovered in 2021/22.

c) Details of current and previous year fruitless and wasteful expenditure recovered

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure recovered	-	2
Total	-	2

Amount recovered in 2021/22.

⁴ Record amounts in the year in which it was incurred

⁵ Group similar items

⁶ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	-	-

Not applicable.

e) Details of current and previous year disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure

Disciplinary steps taken
Total

Not applicable.

1.3 Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	5 696	5 696
Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable	-	-
Less: unauthorised not recovered and written off ⁷	-	-
Closing balance	5 696	5 696

Still awaiting decision by SCOPA and/or National Treasury

Reconciling notes

Description	2022/2023	2021/2022 ⁸
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⁷ This amount may only be written off against available savings

⁸ Record amounts in the year in which it was incurred

	R'000	R'000
Unauthorised expenditure that was under assessment in 2022/23	-	-
Unauthorised expenditure that relates to 2021/22 and identified in 2022/23	-	-
Unauthorised expenditure for the current year	-	-
Total	-	-

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

Description ⁹	2022/2023	2021/2022
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total ¹⁰	-	-

Not applicable

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

a) Details of current and previous year material losses through criminal conduct

Material losses through criminal conduct	2022/2023	2021/2022
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	-	-

Not applicable

⁹ Group similar items

¹⁰ Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)

b) Details of other material losses

Nature of other material losses	2022/2023	2021/2022
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
	-	-
	-	-
	-	-
Total	-	-

Not applicable

c) Other material losses recovered

Nature of losses	2022/2023	2021/2022
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
	-	-
	-	-
	-	-
Total	-	-

Not applicable

d) Other material losses written off

Nature of losses	2022/2023	2021/2022
	R'000	R'000
Damages to Hired Vehicles Expenditure where there were no liability by official/s	3	15
	-	-
	-	-
	-	-
Total	3	15

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	6 676	37 743

Description	Number of invoices	Consolidated Value
		R'000
Invoices paid within 30 days or agreed period	6 618	37 453
Invoices paid after 30 days or agreed period	58	290
Invoices older than 30 days or agreed period (<i>unpaid and without dispute</i>)	-	-
Invoices older than 30 days or agreed period (<i>unpaid and in dispute</i>)	-	-

The late payment was mainly due to unavailability of transversal systems after the department moved into its new office accommodation.

3. SUPPLY CHAIN MANAGEMENT

3.1 Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
				-
Total				-

3.2 Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
				-	-	-
Total				-	-	-

PART F: FINANCIAL INFORMATION



1. REPORT OF THE AUDITOR GENERAL

Report of the auditor-general to Parliament on vote no. 21: 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 110-181, which comprise the appropriation statement, statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Civilian Secretariat for Police Service as at 31 March 2023 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 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 responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other matters

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

Unaudited supplementary schedules

7. The supplementary information set out on pages 173-181 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Unauthorised, irregular expenditure and fruitless and wasteful expenditure (UIFW expenditure)

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

Responsibilities of the accounting officer for the financial statements

10. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS and the requirements of the PFMA and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
11. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

12. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the annual performance report

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

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

15. I selected the following material performance indicators related to programmes presented in the annual performance report for the year ended 31 March 2023. I selected those indicators that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page numbers	Purpose
Programme two: Inter-Sectoral Coordination and Strategic Partnerships	33-36	To manage and encourage national dialogue on community safety and crime prevention
Programme three: Legislation and Policy Development	37-39	Develop policy and legislation for the police sector and conduct research on policing and crime
Programme four: Civilian Oversight, Monitoring and Evaluation	40-43	Oversee, monitor and report on the performance of the South African Police Service

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

17. I performed procedures to test whether:

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

18. I performed the procedures for the purpose of reporting material findings only.
19. I did not identify any material findings on the reported performance information for the selected material performance indicators.

Other matter

20. I draw attention to the matter below.

Achievement of planned targets

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

Report on compliance with legislation

22. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.
23. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
24. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the Department of Civilian Secretariat for Police Service, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
25. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

26. The Department of Civilian Secretariat for Police Service is responsible for the other information included in the annual report, which includes the general information, governance, the audit committee's report and the accounting officer's report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
27. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

28. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
29. The other information I obtained prior to the date of this auditor's report are Part D: Human Resource Management Report and Part E: PFMA Compliance Report, and Part A: General information and Part C: Governance are expected to be made available to us after 31 July 2023.
30. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. We have nothing to report in this regard.
31. When I do receive and read the Part A: General information and Part C: Governance, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected, this will not be necessary.

Internal control deficiencies

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

Auditor General

Pretoria

27 July 2023



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	Section 1 Section 38(1)(a)(iv); 38(1)(b); PFMA 38(1)(c); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii) Section 39(1)(a); 39(2)(a) Section 40(1)(a); 40(1)(b); 40(1)(c)(i) Section 43(4); 44; 44 (1) and (2); 45(b) Section 50(3); 50(3)(a)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Treasury Regulation 4.1.1; 4.1.3 Treasury Regulation 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1 Treasury Regulation 6.3.1(a); 6.3.1(b); 6.3.1(c); 6.3.1(d); 6.4.1(b) Treasury Regulation 8.1.1; 8.2.1; 8.2.2; 8.2.3; 8.4.1 Treasury Regulation 9.1.1; 9.1.4 Treasury Regulation 10.1.1(a); 10.1.2 Treasury Regulation 12.5.1 Treasury Regulation 15.10.1.2(c) Treasury Regulation 16A3.1; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a), (b) & (e); 16A 6.3(a); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c); 16A6.3(d); 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A7.1; 16A.7.3; 16A.7.6; 16A.7.7; TR 16A8.2 (1) and (2); 16A 8.3 16A8.3 (d); 16A 8.4; 16A 9; 16A 9.1; 16A9.1(b)(ii); 16A9.1 (c); 16A 9.1(d); 16A 9.1(e); 116A9.2; 16A9.2(a)(ii) &(iii); 16A9.1(f).
Public service regulation	Public service regulation 13(c); 18; 18(1) and (2); 25(1)(e)(i); 25(1)(e)(iii)
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA)	Section 29 Section 34(1)

Legislation	Sections or regulations
Construction Industry Development Board Act No.38 of 2000 (CIDB)	Section 18(1)
Construction Industry Development Board Regulations	CIDB regulation 17; 25(1); 25(5); 25(7A)
PPPFA	Section 1(i); 2.1(a); 2.1(b); 2.1(f)
PPR 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5.7 Paragraph 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Paragraph 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Paragraph 8.2; 8.5 Paragraph 9.1; 9.2 Paragraph 10.1; 10.2 Paragraph 11.1; 11.2 Paragraph 12.1; 12.2
PPR 2022	Paragraph 3.1 Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
SITA ACT	Section 7(3) Section 7(6)(b) Section 20(1)(a)(i)
SITA regulations	Regulation 8.1.1 (b); 8.1.4; 8.1.7 Regulation 9.6; 9.4 Regulation 12.3 Regulation 13.1(a) Regulation 14.1; 14.2
PFMA SCM Instruction No. 09 of 2022/2023	Paragraph 3.1; 3.3(b); 3.3(c); 3.3(e); 3.6
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
NT SCM Instruction Note 03 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4; 4.4(a); 4.4(c) (d); 4.6 Paragraph 5.4 Paragraph 7.2; 7.6
NT SCM Instruction 4A of 2016/17	Paragraph 6
NT SCM Instruction Note 03 2019/20	Paragraph 5.5.1(vi); 5.5.1(x)
NT SCM Instruction Note 11 2020/21	Paragraph 3.1; 3.4 (a) and (b); 3.9; 6.1; 6.2; 6.7
NT SCM Instruction Note 2 of 2021/22	Paragraph 3.2.1; 3.2.2; 3.2.4(a) and (b); 3.3.1; 3.2.2 Paragraph 4.1
PFMA SCM Instruction 04 of 2022/23	Paragraph 4(1); 4(2); 4(4)
Practice Note 5 of 2009/10	Paragraph 3.3
PFMA SCM Instruction 08 of 2022/23	Paragraph 3.2 Paragraph 4.3.2 and 4.3.3
Competition Act	Section 4(1)(b)(ii)
NT Instruction note 4 of 2015/16	Paragraph 3.4

Legislation	Sections or regulations
NT Instruction 3 of 2019/20 - Annexure A	Section 5.5.1 (iv) and (x)
Second Amendment of NTI 05 of 2020/21	Paragraph 4.8; 4.9; 5.1; 5.3
Erratum NTI 5 of 202/21	Paragraph 1
Erratum NTI 5 of 202/21	Paragraph 2
Practice Note 7 of 2009/10	Paragraph 4.1.2
Practice Note 11 of 2008/9	Paragraph 3.13.1 (b)
NT Instruction Note 1 of 2021/22	Paragraph 4.1
Public Service Act	Section 30 (1)
Employment of Educators Act	Section 33 (1)

APPROPRIATION STATEMENT

for the year ended 31 March 2023

2. ANNUAL FINANCIAL STATEMENTS

Appropriation per programme									
Voted funds and direct charges	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1 Administration	71 340	-	2 810	74 150	73 049	1 101	98.5%	67 755	62 837
2 Inter-Sectoral Coordination and Strategic Partnership	27 155	-	(1 685)	25 470	25 458	12	100.0%	26 196	25 599
3 Legislation and Policy Development	23 586	-	(1 886)	21 700	20 826	874	96.0%	23 220	19 641
4 Civilian Oversight, Monitoring and Evaluation	33 839	-	761	34 600	33 308	1 292	96.3%	33 872	30 330
Total	155 920	-	-	155 920	152 641	3 279	97.9%	151 043	138 407
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				238				165	
NRF Receipts				-				-	
Aid assistance				-				-	
Actual amounts per Statement of Financial Performance (Total Revenue)				156 158				151 208	
Add: Aid assistance					-				-
Prior year unauthorised expenditure approved without funding									
Actual amounts per Statement of Financial Performance Expenditure					152 641				138 407

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Appropriation per economic classification									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	151 897	-	(178)	151 719	148 700	3 019	98.0%	148 599	136 895
Compensation of employees	110 831	-	(175)	110 656	107 659	2 997	97.3%	105 536	102 497
Salaries and wages	97 231	(242)	(243)	96 746	95 023	1 723	98.2%	92 508	89 900
Social contributions	13 600	242	68	13 910	12 636	1 274	90.8%	13 028	12 597
Goods and services	41 066	-	(3)	41 063	41 041	22	99.9%	43 063	34 398
Administrative fees	176	(8)	1	169	169	-	100.0%	154	141
Advertising	1 672	(1 203)	(165)	304	304	-	100.0%	1 317	1 317
Minor assets	575	(59)	430	946	946	-	100.0%	173	118
Audit costs: External	2 264	(217)	(74)	1 973	1 973	-	100.0%	2 213	1 838
Bursaries: Employees	676	10	-	686	686	-	100.0%	203	203
Catering: Departmental activities	886	(248)	24	662	646	16	97.6%	1 318	1 292
Communication (G&S)	2 025	(149)	(95)	1 781	1 778	3	99.8%	1 844	1 738
Computer services	5 102	3 359	214	8 675	8 675	-	100.0%	11 032	10 826
Consultants: Business and advisory services	774	(163)	333	944	942	2	99.8%	722	722
Legal services	240	3	-	243	243	-	100.0%	102	1 089
Contractors	642	(99)	(103)	440	440	-	100.0%	47	47
Agency and support / outsourced services	62	(62)	-	-	-	-	-	-	-
Fleet services (including government motor transport)	205	651	66	922	922	-	100.0%	662	661
Consumable supplies	448	220	-	668	668	-	100.0%	385	326

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Appropriation per economic classification									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consumable: Stationery, printing and office supplies	1 511	(766)	(90)	655	655	-	100.0%	1 331	1 016
Operating leases	9 214	(1 303)	-	7 911	7 910	1	100.0%	7 612	3 525
Property payments	-	714	-	714	714	-	100.0%	62	62
Travel and subsistence	12 472	(853)	(549)	11 070	11 070	-	100.0%	11 841	7 621
Training and development	627	(393)	-	234	234	-	100.0%	474	474
Operating payments	464	578	10	1 052	1 052	-	100.0%	867	812
Venues and facilities	1 031	(21)	(5)	1 005	1 005	-	100.0%	704	570
Rental and hiring	-	9	-	9	9	-	100.0%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	369	-	175	544	515	29	94.7%	507	409
Provinces and municipalities	19	-	-	19	14	5	73.7%	15	14
Municipalities	19	-	-	19	14	5	73.7%	15	14
Municipal bank accounts	19	-	-	19	14	5	73.7%	15	14
Departmental agencies and accounts	110	-	-	110	107	3	97.3%	204	108
Departmental agencies	110	-	-	110	107	3	97.3%	204	108
Households	240	-	175	415	394	21	94.9%	288	287
Social benefits	240	-	175	415	394	21	94.9%	288	287
Payments for capital assets	3 654	-	-	3 654	3 423	231	93.7%	1 921	1 088
Buildings and other fixed structures	-	1 065	23	1 088	1 082	6	99.4%	-	-

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Appropriation per economic classification									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Buildings	-	1 065	23	1 088	1 082	6	99.4%	-	-
Machinery and equipment	3 582	(994)	(23)	2 565	2 341	224	91.3%	1 852	923
Transport equipment	-	-	-	-	-	-	-	251	250
Other machinery and equipment	3 582	(994)	(23)	2 565	2 341	224	91.3%	1 601	673
Software and other intangible assets	72	(71)	-	1	-	1	-	69	165
Payment for financial assets	-	-	3	3	3	-	100.0%	16	15
Total	155 920	-	-	155 920	152 641	3 279	97.9%	151 043	138 407

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Programme 1: Administration									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub-Programme									
1 Department Management	13 319	(1 330)	(41)	11 948	10 864	1 084	90.9%	10 687	10 583
2 Corporate Services	25 224	3 629	2 841	31 694	31 686	8	100.0%	27 994	27 825
3 Finance Administration	18 769	(1 130)	-	17 639	17 635	4	100.0%	17 903	17 282
4 Office Accommodation	9 148	(82)	10	9 076	9 074	2	100.0%	7 547	3 524
5 Internal Audit	4 880	(1 087)	-	3 793	3 790	3	99.9%	3 624	3 623
TOTAL	71 340	-	2 810	74 150	73 049	1 101	98.5%	67 755	62 837
Economic classification									
Current payments	70 287	-	1 578	71 865	70 777	1 088	98.5%	66 513	61 811
Compensation of employees	48 391	-	(41)	48 350	47 265	1 085	97.8%	45 035	45 032
Salaries and wages	42 303	(339)	(41)	41 923	41 733	190	99.5%	39 264	39 263
Social contributions	6 088	339	-	6 427	5 532	895	86.1%	5 771	5 769
Goods and services	21 896	-	1 619	23 515	23 512	3	100.0%	21 478	16 779
Administrative fees	52	11	1	64	64	-	100.0%	63	63
Advertising	612	(510)	-	102	102	-	100.0%	229	229
Minor assets	305	51	430	786	786	-	100.0%	54	54
Audit costs: External	1 259	84	-	1 343	1 343	-	100.0%	1 256	900
Bursaries: Employees	676	10	-	686	686	-	100.0%	203	203
Catering: Departmental activities	161	(133)	55	83	83	-	100.0%	8	8

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Programme 1: Administration									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Communication (G&S)	927	(76)	37	888	887	1	99.9%	924	924
Computer services	2 627	2 705	364	5 696	5 696	-	100.0%	6 897	6 897
Consultants: Business and advisory services	467	(181)	397	683	682	1	99.9%	563	563
Contractors	539	(138)	-	401	401	-	100.0%	47	47
Agency and support / outsourced services	62	(62)	-	-	-	-	-	-	-
Fleet services (including government motor transport)	105	328	-	433	433	-	100.0%	252	252
Consumable supplies	303	274	-	577	577	-	100.0%	246	246
Consumable: Stationery, printing and office supplies	704	(612)	58	150	150	-	100.0%	647	647
Operating leases	9 214	(1 303)	-	7 911	7 910	1	100.0%	7 612	3 525
Property payments	-	714	-	714	714	-	100.0%	62	62
Travel and subsistence	2 586	(792)	121	1 915	1 915	-	100.0%	1 153	897
Training and development	627	(393)	-	234	234	-	100.0%	474	474
Operating payments	278	(46)	10	242	242	-	100.0%	323	323
Venues and facilities	392	69	146	607	607	-	100.0%	465	465
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	163	-	41	204	197	7	96.6%	425	328
Provinces and municipalities	15	-	-	15	12	3	80.0%	12	11
Municipalities	15	-	-	15	12	3	80.0%	12	11
Municipal bank accounts	15	-	-	15	12	3	80.0%	12	11

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Programme 1: Administration									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Departmental agencies and accounts	110	-	-	110	107	3	97.3%	204	108
Departmental agencies	110	-	-	110	107	3	97.3%	204	108
Households	38	-	41	79	78	1	98.7%	209	209
Social benefits	38	-	41	79	78	1	98.7%	209	209
Payments for capital assets	890	-	1 188	2 078	2 072	6	99.7%	816	697
Buildings and other fixed structures	-	511	10	521	520	1	99.8%	-	-
Buildings	-	511	10	521	520	1	99.8%	-	-
Machinery and equipment	890	(511)	1 178	1 557	1 552	5	99.7%	816	697
Transport equipment	-	-	-	-	-	-	-	251	250
Other machinery and equipment	890	(511)	1 178	1 557	1 552	5	99.7%	565	447
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	3	3	3	-	100.0%	1	1
TOTAL	71 340	-	2 810	74 150	73 049	1 101	98.5%	67 755	62 837

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 1.1: Department Management									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	13 194	(1 290)	(41)	11 863	10 781	1 082	90.9%	10 441	10 401
Compensation of employees	10 242	(672)	(41)	9 529	8 448	1 081	88.7%	8 780	8 779
Goods and services	2 952	(618)	-	2 334	2 333	1	100.0%	1 661	1 622
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	148	148
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	148	148
Payments for capital assets	125	(40)	-	85	83	2	97.6%	97	33
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	125	(40)	-	85	83	2	97.6%	97	33
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	1	1
Total	13 319	(1 330)	(41)	11 948	10 864	1 084	90.9%	10 687	10 583

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 1.2: Corporate Services									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	24 808	3 629	1 622	30 059	30 059	-	100.0%	27 076	27 058
Compensation of employees	18 347	1 804	-	20 151	20 150	1	100.0%	17 813	17 812
Goods and services	6 461	1 825	1 622	9 908	9 909	(1)	100.0%	9 263	9 246
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	163	-	41	204	197	7	96.6%	216	119
Provinces and municipalities	15	-	-	15	12	3	80.0%	12	11
Departmental agencies and accounts	110	-	-	110	107	3	97.3%	204	108
Households	38	-	41	79	78	1	98.7%	-	-
Payments for capital assets	253	-	1 178	1 431	1 430	1	99.9%	702	648
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	253	-	1 178	1 431	1 430	1	99.9%	702	648
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets				-		-	-		
Total	25 224	3 629	2 841	31 694	31 686	8	100.0%	27 994	27 825

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 1.3: Finance Administration									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	18 593	(968)	(3)	17 622	17 619	3	100.0%	17 825	17 205
Compensation of employees	16 069	(643)	-	15 426	15 424	2	100.0%	15 375	15 375
Goods and services	2 524	(325)	(3)	2 196	2 195	1	100.0%	2 450	1 830
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	61	61
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	61	61
Payments for capital assets	176	(162)	-	14	13	1	92.9%	17	16
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	176	(162)	-	14	13	1	92.9%	17	16
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets			3	3	3	-	100.0%		
Total	18 769	(1 130)	-	17 639	17 635	4	100.0%	17 903	17 282

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 1.4: Office Accommodation									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	9 148	(593)	-	8 555	8 554	1	100.0%	7 547	3 524
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	9 148	(593)	-	8 555	8 554	1	100.0%	7 547	3 524
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	511	10	521	520	1	99.8%	-	-
Buildings and other fixed structures	-	511	10	521	520	1	99.8%	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	9 148	(82)	10	9 076	9 074	2	100.0%	7 547	3 524

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 1.4: Internal Audit									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	4 544	(778)	-	3 766	3 764	2	99.9%	3 624	3 623
Compensation of employees	3 733	(489)	-	3 244	3 243	1	100.0%	3 067	3 066
Goods and services	811	(289)	-	522	521	1	99.8%	557	557
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	336	(309)	-	27	26	1	96.3%	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	336	(309)	-	27	26	1	96.3%	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	4 880	(1 087)	-	3 793	3 790	3	99.9%	3 624	3 623

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Programme 2: Inter-Sectoral Coordination and Strategic Partnerships									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub-Programme									
1 Intergovernmental, Civil Society and Public-Private Partnerships	23 017	(1 113)	(1 434)	20 470	20 461	9	100.0%	21 033	20 497
2 Community Outreach	4 138	1 113	(251)	5 000	4 997	3	99.9%	5 163	5 102
TOTAL	27 155	-	(1 685)	25 470	25 458	12	100.0%	26 196	25 599
Economic classification									
Current payments	26 189	-	(1 116)	25 073	25 068	5	100.0%	25 807	25 384
Compensation of employees	19 185	-	(755)	18 430	18 427	3	100.0%	18 019	18 018
Salaries and wages	16 967	(10)	(755)	16 202	16 201	1	100.0%	15 796	15 796
Social contributions	2 218	10	-	2 228	2 226	2	99.9%	2 223	2 222
Goods and services	7 004	-	(361)	6 643	6 641	2	100.0%	7 788	7 366
Administrative fees	68	(19)	-	49	49	-	100.0%	44	41
Advertising	1 000	(751)	(165)	84	84	-	100.0%	954	954
Minor assets	88	(76)	-	12	12	-	100.0%	38	18
Audit costs: External	220	(24)	-	196	196	-	100.0%	243	243
Catering: Departmental activities	457	67	(31)	493	493	-	100.0%	1 090	1 090
Communication (G&S)	191	(9)	-	182	180	2	98.9%	172	172
Computer services	700	(193)	-	507	507	-	100.0%	907	907
Contractors	103	14	(103)	14	14	-	100.0%	-	-
Fleet services (including government motor transport)	-	56	-	56	56	-	100.0%	41	41
Consumable supplies	39	(4)	-	35	35	-	100.0%	38	38

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Programme 2: Inter-Sectoral Coordination and Strategic Partnerships									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consumable: Stationery, printing and office supplies	148	6	-	154	154	-	100.0%	160	160
Travel and subsistence	3 699	962	-	4 661	4 661	-	100.0%	4 012	3 613
Operating payments	53	74	-	127	127	-	100.0%	40	40
Venues and facilities	238	(103)	(62)	73	73	-	100.0%	49	49
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	102	-	-	102	99	3	97.1%	32	31
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	102	-	-	102	99	3	97.1%	32	31
Social benefits	102	-	-	102	99	3	97.1%	32	31
Payments for capital assets	864	-	(569)	295	291	4	98.6%	345	172
Buildings and other fixed structures	-	147	-	147	146	1	99.3%	-	-
Buildings	-	147	-	147	146	1	99.3%	-	-
Machinery and equipment	864	(147)	(569)	148	145	3	98.0%	345	172
Other machinery and equipment	864	(147)	(569)	148	145	3	98.0%	345	172
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	12	12
Total	27 155	-	(1 685)	25 470	25 458	12	100.0%	26 196	25 599

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 2.1: Intergovernmental, Civil Society and Public-Private Partnerships

	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	22 114	(1 113)	(920)	20 081	20 078	3	100.0%	20 716	20 294
Compensation of employees	16 196	(1 113)	(755)	14 328	14 326	2	100.0%	14 083	14 083
Goods and services	5 918	-	(165)	5 753	5 752	1	100.0%	6 633	6 211
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	102	-	-	102	99	3	97.1%	19	19
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	102	-	-	102	99	3	97.1%	19	19
Payments for capital assets	801	-	(514)	287	284	3	99.0%	286	172
Buildings and other fixed structures	-	147	-	147	146	1	99.3%	-	-
Machinery and equipment	801	(147)	(514)	140	138	2	98.6%	286	172
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	12	12
Total	23 017	(1 113)	(1 434)	20 470	20 461	9	100.0%	21 033	20 497

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 2.2: Community Outreach									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	4 075	1 113	(196)	4 992	4 990	2	100.0%	5 091	5 090
Compensation of employees	2 989	1 113	-	4 102	4 101	1	100.0%	3 936	3 935
Goods and services	1 086	-	(196)	890	889	1	99.9%	1 155	1 155
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	13	12
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	13	12
Payments for capital assets	63	-	(55)	8	7	1	87.5%	59	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	63	-	(55)	8	7	1	87.5%	59	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	4 138	1 113	(251)	5 000	4 997	3	99.9%	5 163	5 102

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Programme 3: Legislation and Policy Development									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub-Programme									
1 Policy Development and Research	16 112	(305)	(1 393)	14 414	14 145	269	98.1%	15 735	13 065
2 Legislation	7 474	305	(493)	7 286	6 681	605	91.7%	7 485	6 576
TOTAL	23 586	-	(1 886)	21 700	20 826	874	96.0%	23 220	19 641
Economic classification									
Current payments	23 168	-	(2 033)	21 135	20 266	869	95.9%	22 918	19 518
Compensation of employees	17 964	-	(706)	17 258	16 390	868	95.0%	17 364	16 423
Salaries and wages	16 035	-	(706)	15 329	14 661	668	95.6%	15 551	14 678
Social contributions	1 929	-	-	1 929	1 729	200	89.6%	1 813	1 745
Goods and services	5 204	-	(1 327)	3 877	3 876	1	100.0%	5 554	3 095
Administrative fees	15	(6)	-	9	9	-	100.0%	14	7
Advertising	-	50	-	50	50	-	100.0%	14	14
Minor assets	114	30	-	144	144	-	100.0%	77	42
Audit costs: External	276	(6)	(74)	196	196	-	100.0%	262	243
Catering: Departmental activities	93	(82)	-	11	11	-	100.0%	36	10
Communication (G&S)	405	(70)	(132)	203	203	-	100.0%	241	193
Computer services	1 232	449	(150)	1 531	1 531	-	100.0%	1 539	1 408
Consultants: Business and advisory services	275	(210)	(64)	1	-	1	-	-	-
Fleet services (including government motor transport)	10	46	-	56	56	-	100.0%	41	41
Consumable supplies	74	(51)	-	23	23	-	100.0%	75	16

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Programme 3: Legislation and Policy Development									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consumable: Stationery, printing and office supplies	497	(76)	(148)	273	273	-	100.0%	384	88
Travel and subsistence	1 993	(678)	(670)	645	645	-	100.0%	2 308	565
Operating payments	75	603	-	678	678	-	100.0%	443	443
Venues and facilities	145	1	(89)	57	57	-	100.0%	120	25
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	32	-	134	166	165	1	99.4%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	32	-	134	166	165	1	99.4%	-	-
Social benefits	32	-	134	166	165	1	99.4%	-	-
Payments for capital assets	386	-	13	399	395	4	99.0%	302	123
Buildings and other fixed structures	-	133	13	146	145	1	99.3%	-	-
Buildings	-	133	13	146	145	1	99.3%	-	-
Machinery and equipment	386	(133)	-	253	250	3	98.8%	302	33
Other machinery and equipment	386	(133)	-	253	250	3	98.8%	302	33
Software and other intangible assets	-	-	-	-	-	-	-	-	90-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	23 586	-	(1 886)	21 700	20 826	874	96.0%	23 220	19 641

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 3.1 Policy Development and Research

	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	15 521	-	(1 529)	13 992	13 725	267	98.1%	15 554	12 942
Compensation of employees	11 569	-	(706)	10 863	10 597	266	97.6%	11 315	10 436
Goods and services	3 952	-	(823)	3 129	3 128	1	100.0%	4 239	2 506
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	136	136	136	-	100.0%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	136	136	136	-	100.0%	-	-
Payments for capital assets	591	(305)	-	286	284	2	99.3%	181	123
Buildings and other fixed structures	-	104	-	104	104	-	100.0%	-	-
Machinery and equipment	591	(409)	-	182	180	2	98.9%	181	33
Software and other intangible assets	-	-	-	-	-	-	-	-	90
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	16 112	(305)	(1 393)	14 414	14 145	269	98.1%	15 735	13 065

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 3.2 Legislation									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	7 647	-	(504)	7 143	6 541	602	91.6%	7 364	6 576
Compensation of employees	6 395	-	-	6 395	5 793	602	90.6%	6 049	5 987
Goods and services	1 252	-	(504)	748	748	-	100.0%	1 315	589
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	32	-	(2)	30	29	1	96.7%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	32	-	(2)	30	29	1	96.7%	-	-
Payments for capital assets	(205)	305	13	113	111	2	98.2%	121	-
Buildings and other fixed structures	-	29	13	42	41	1	97.6%	-	-
Machinery and equipment	(205)	276	-	71	70	1	98.6%	121	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	7 474	305	(493)	7 286	6 681	605	91.7%	7 485	6 576

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Programme 4: Civilian Oversight, Monitoring and Evaluations

	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub-Programme									
1 Police Performance, Conduct and Compliance	15 486	1 199	761	17 446	18 444	(998)	105.7%	16 269	15 737
2 Policy and Programme Evaluations	7 155	(1 199)	-	5 956	5 885	71	98.8%	6 952	4 334
3 Office of the Directorate for Priority Crime Investigation Judge	7 418	-	-	7 418	6 226	1 192	83.9%	6 928	7 891
4 National Forensic Oversight and Ethics Board	3 780	-	-	3 780	2 753	1 027	72.8%	3 723	2 368
TOTAL	33 839	-	761	34 600	33 308	1 292	96.3%	33 872	30 330
Economic classification									
Current payments	32 253	-	1 393	33 646	32 589	1 057	96.9%	33 361	30 182
Compensation of employees	25 291	-	1 327	26 618	25 577	1 041	96.1%	25 118	23 024
Salaries and wages	21 926	107	1 259	23 292	22 428	864	96.3%	21 897	20 163
Social contributions	3 365	(107)	68	3 326	3 149	177	94.7%	3 221	2 861
Goods and services	6 962	-	66	7 028	7 012	16	99.8%	8 243	7 158
Administrative fees	41	6	-	47	47	-	100.0%	33	30
Advertising	60	8	-	68	68	-	100.0%	120	120
Minor assets	68	(64)	-	4	4	-	100.0%	4	4
Audit costs: External	509	(271)	-	238	238	-	100.0%	452	452
Catering: Departmental activities	175	(100)	-	75	59	16	78.7%	184	184
Communication (G&S)	502	6	-	508	508	-	100.0%	507	449
Computer services	543	398	-	941	941	-	100.0%	1 689	1 614

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Programme 4: Civilian Oversight, Monitoring and Evaluations

	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consultants: Business and advisory services	32	228	-	260	260	-	100.0%	159	159
Legal services	240	3	-	243	243	-	100.0%	102	1 089
Contractors	-	25	-	25	25	-	100.0%	-	-
Fleet services (including government motor transport)	90	221	66	377	377	-	100.0%	328	327
Consumable supplies	32	1	-	33	33	-	100.0%	26	26
Consumable: Stationery, printing and office supplies	162	(84)	-	78	78	-	100.0%	140	121
Travel and subsistence	4 194	(345)	-	3 849	3 849	-	100.0%	4 368	2 546
Operating payments	58	(53)	-	5	5	-	100.0%	61	6
Venues and facilities	256	12	-	268	268	-	100.0%	70	31
Rental and hiring	-	9	-	9	9	-	100.0%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	72	-	-	72	54	18	75.0%	50	50
Provinces and municipalities	4	-	-	4	2	2	50.0%	3	3
Municipalities	4	-	-	4	2	2	50.0%	3	3
Municipal bank accounts	4	-	-	4	2	2	50.0%	3	3
Households	68	-	-	68	52	16	76.5%	47	47
Social benefits	68	-	-	68	52	16	76.5%	47	47
Payments for capital assets	1 514	-	(632)	882	665	217	75.4%	458	96
Buildings and other fixed structures	-	274	-	274	271	3	98.9%	-	-

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Programme 4: Civilian Oversight, Monitoring and Evaluations

	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Buildings	-	274	-	274	271	3	98.9%	-	-
Machinery and equipment	1 442	(203)	(632)	607	394	213	64.9%	389	21
Other machinery and equipment	1 442	(203)	(632)	607	394	213	64.9%	389	21
Software and other intangible assets	72	(71)	-	1	-	1	-	69	75
Payment for financial assets	-	-	-	-	-	-	-	3	2
Total	33 839	-	761	34 600	33 308	1 292	96.3%	33 872	30 330

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 4.1 Police Performance, Conduct and Compliance

	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	14 237	1 291	1 393	16 921	17 986	(1 065)	106.3%	16 074	15 660
Compensation of employees	11 856	286	1 327	13 469	14 217	(748)	105.6%	12 301	12 070
Goods and services	2 381	1 005	66	3 452	3 769	(317)	109.2%	3 773	3 590
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	16	-	-	16	-	16	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	16	-	-	16	-	16	-	-	-
Payments for capital assets	1 233	(92)	(632)	509	458	51	90.0%	192	75
Buildings and other fixed structures	-	182	-	182	181	1	99.5%	-	-
Machinery and equipment	1 161	(203)	(632)	326	277	49	85.0%	123	-
Software and other intangible assets	72	(71)	-	1	-	1	-	69	75
Payment for financial assets	-	-	-	-	-	-	-	3	2
Total	15 486	1 199	761	17 446	18 444	(998)	105.7%	16 269	15 737

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 4.2: Policy and Programme Evaluations

	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	7 087	(1 199)	-	5 888	5 885	3	99.9%	6 869	4 315
Compensation of employees	5 420	(286)	-	5 134	5 132	2	100.0%	4 934	3 848
Goods and services	1 667	(913)	-	754	753	1	99.9%	1 935	467
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	19	19
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	19	19
Payments for capital assets	68	-	-	68	-	68	-	64	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	68	-	-	68	-	68	-	64	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	7 155	(1 199)	-	5 956	5 885	71	98.8%	6 952	4 334

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 4.3: Office of the Directorate for Priority Crime Investigation Judge									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	7 235	(71)	-	7 164	6 051	1 113	84.5%	6 804	7 867
Compensation of employees	5 239	-	-	5 239	4 407	832	84.1%	5 168	5 244
Goods and services	1 996	(71)	-	1 925	1 644	281	85.4%	1 636	2 623
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	56	-	-	56	54	2	96.4%	3	3
Provinces and municipalities	4	-	-	4	2	2	50.0%	3	3
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	52	-	-	52	52	-	100.0%	-	-
Payments for capital assets	127	71	-	198	121	77	61.1%	121	21
Buildings and other fixed structures	-	71	-	71	69	2	97.2%	-	-
Machinery and equipment	127	-	-	127	52	75	40.9%	121	21
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	7 418	-	-	7 418	6 226	1 192	83.9%	6 928	7 891

APPROPRIATION STATEMENT

for the year ended 31 March 2023

Sub-Programme: 4.4: National Forensic Oversight and Ethics Board

	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	3 694	(21)	-	3 673	2 667	1 006	72.6%	3 614	2 340
Compensation of employees	2 776	-	-	2 776	1 821	955	65.6%	2 715	1 862
Goods and services	918	(21)	-	897	846	51	94.3%	899	478
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	28	28
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	28	28
Payments for capital assets	86	21	-	107	86	21	80.4%	81	-
Buildings and other fixed structures	-	21	-	21	21	-	100.0%	-	-
Machinery and equipment	86	-	-	86	65	21	75.6%	81	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	3 780	-	-	3 780	2 753	1 027	72.8%	3 723	2 368

NOTES TO THE APPROPRIATION STATEMENT

for the year ended 31 March 2023

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

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

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

3. Detail on payments for financial assets

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

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

4.1 Per programme

	Final Budget	Actual Expenditure	Variance R'000	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Administration	74 150	73 049	1 101	1.5%

Underspending mainly due to the vacant post of the Secretary for Police Service

Intersectoral Coordination and Strategic Partnerships	25 470	25 458	12	0.0%
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Small underspending on various economic classifications

Legislation and Policy Development	21 700	20 826	874	4.0%
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Underspending mainly contributed to vacant post/s

Civilian Oversight, Monitoring and Evaluation	34 600	33 308	1 292	3.7%
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Underspending mainly on vacant post/s and slower spending on goods and services than anticipated.

NOTES TO THE APPROPRIATION STATEMENT

for the year ended 31 March 2023

4.2 Per economic classification

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	R'000
Current payments	151 719	148 700	3 019	2.0%
Compensation of employees	110 656	107 659	2 997	2.7%
Goods and services	41 063	41 041	22	0.1%
Interest and rent on land	-	-	-	-
Transfers and subsidies	544	515	29	5.3%
Provinces and municipalities	19	14	5	26.3%
Departmental agencies and accounts	110	107	3	2.7%
Households	415	394	21	5.1%
Payments for capital assets	3 654	3 423	231	5.1%
Buildings and other fixed structures	1 088	1 082	6	0.6%
Machinery and equipment	2 565	2 341	224	8.7%
Software and Intangible assets	1	-	1	100.0%
Payments for financial assets	3	3	-	0.0%
Total	155 920	152 641	3 279	2.1%

Underspending can mainly be attributed to the vacancy of the Secretary for Police Service and management positions in programme 3 and 4 as well as a delay in the delivery of computer hardware and telephone equipment.

STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
REVENUE			
Annual appropriation	1	155 920	151 043
Departmental revenue	2	238	165
TOTAL REVENUE		156 158	151 208
EXPENDITURE			
Current expenditure			
Compensation of employees	3	107 659	102 497
Goods and services	4	41 041	34 398
Interest and rent on land		-	-
Total current expenditure		148 700	136 895
Transfers and subsidies			
Transfers and subsidies	6	515	409
Total transfers and subsidies		515	409
Expenditure for capital assets			
Tangible assets	7	3 423	923
Intangible assets	7	-	165
Total expenditure for capital assets		3 423	1 088
Payments for financial assets	5	3	15
TOTAL EXPENDITURE		152 641	138 407
SURPLUS/(DEFICIT) FOR THE YEAR		3 517	12 801
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds		3 279	12 636
Annual appropriation		3 279	12 636
Departmental revenue and NRF Receipts	12	238	165
SURPLUS/(DEFICIT) FOR THE YEAR		3 517	12 801

STATEMENT OF FINANCIAL POSITION
for the year ended 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
ASSETS			
Current assets		952	6 911
Cash and cash equivalents	8	-	6 556
Other financial assets			
Prepayments and advances	9	565	328
Receivables	10	387	27
Loans			
Non-current assets		38	170
Investments		-	-
Receivables	10	38	170
Loans		-	-
Other financial assets		-	-
TOTAL ASSETS		990	7 081
LIABILITIES			
Current liabilities		6 686	12 657
Voted funds to be surrendered to the Revenue Fund	11	3 279	12 636
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	12	2	-
Bank overdraft	13	3 324	-
Payables	14	81	21
Non-current liabilities			
Payables	15	-	120
TOTAL LIABILITIES		6 686	12 777
NET ASSETS		(5 696)	(5 696)
Capitalisation reserve		-	-
Recoverable revenue		-	-
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		(5 696)	(5 696)
TOTAL		(5 696)	(5 696)

STATEMENT OF FINANCIAL POSITION
for the year ended 31 March 2023

	Note	2022/23	2021/22
		R'000	R'000
Capitalisation Reserves			
Opening balance		-	-
Transfers:			
Movement in Equity / Operational Funds		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		-	-
Transfers		-	-
Irrecoverable amounts written off		-	-
Debts revised		-	-
Debts recovered (included in departmental receipts)		-	-
Debts raised		-	-
Closing balance		-	-
Retained funds			
Opening balance		-	-
Transferred from voted funds to be surrendered		-	-
Utilised during the year		-	-
Closing balance		-	-
Revaluation Reserves			
Opening balance		-	-
Transfers		-	-
Closing balance		-	-
Unauthorised expenditure			
Opening balance		(5 696)	(5 696)
Unauthorised expenditure - current year		-	-
Relating to overspending of the vote or main division within the vote		-	-
Incurred not in accordance with the purpose of the vote or main division		-	-
Amounts approved by Parliament/Legislature with funding		-	-
Amounts approved by Parliament/Legislature without funding and derecognized		-	-
Current		-	-
Capital		-	-
Transfers and subsidies		-	-
Amounts recoverable		-	-
Amounts written off		-	-
Closing balance		(5 696)	(5 696)
TOTAL		(5 696)	(5 696)

CASH FLOW STATEMENT
for the year ended 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		155 996	151 123
Annual appropriated funds received	1.1	155 920	151 043
Statutory appropriated funds received		-	-
Departmental revenue received	2	76	80
Interest received		-	-
NRF Receipts		-	-
Net (increase)/decrease in working capital		(537)	99
Surrendered to Revenue Fund		(12 872)	(5 789)
Surrendered to RDP Fund/Donor		-	-
Current payments		(148 700)	(136 895)
Interest paid		-	-
Payments for financial assets		(3)	(15)
Transfers and subsidies paid		(515)	(409)
Net cash flow available from operating activities	16	(6 631)	8 114
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	7	(3 423)	(1 088)
Proceeds from sale of capital assets	2.2	162	85
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	10	132	249
Net cash flows from investing activities		(3 129)	(754)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		-	-
Increase/(decrease) in non-current payables		(120)	-
Net cash flows from financing activities		(120)	-
Net increase/(decrease) in cash and cash equivalents		(9 880)	7 360
Cash and cash equivalents at beginning of period		6 556	(804)
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	17	(3 324)	6 556

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies

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

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

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

1. Basis of preparation

The financial statements have been prepared in accordance with the Modified Cash Standard.

2. Going concern

The financial statements have been prepared on a going-concern basis.

3. Presentation currency

Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.

4. Rounding

Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).

5. Foreign currency translation

Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment/receipt.

6. Comparative information

6.1 Prior period comparative information

Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.

6.2 Current year comparison with budget

A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.

7. Revenue

7.1 Appropriated funds

Appropriated funds comprise of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

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. Operating lease payments received are recognised as departmental revenue. The operating lease commitments are recorded in the notes to the financial statements.
8.4.2	Finance leases Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of: • cost, being the fair value of the asset; or • the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest. Finance lease payments received are recognised as departmental revenue.
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 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 and advances are expensed when the invoice is received or the service was delivered
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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

	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.
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. 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.
14.4	Project Costs: Work-in-progress

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

	Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.
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	Capital commitments Capital commitments are recorded at cost in the notes to the financial statements.
16.	Unauthorised expenditure Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either: • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or transferred to receivables for recovery. Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.
17.	Fruitless and wasteful expenditure Fruitless and wasteful expenditure receivables are recorded in the statement of financial position, 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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

	Irregular expenditure receivables are recorded in the statement of financial position, 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 estimates and errors Changes in accounting estimates are applied prospectively in accordance with MCS requirements. Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.
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.
21.	Departures from the MCS requirements Management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.
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 Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.
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. The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

1. Annual Appropriation

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

	2022/23			2021/22		
	Final Appropriation	Actual Funds Received	Funds not requested/ not received	Final Appropriation	Appropriation Received	Funds not requested/not received
	R'000	R'000	R'000	R'000	R'000	R'000
Programmes						
1 Administration	74 150	74 150	-	67 755	67 755	-
2 Inter-Sectoral Coordination and Strategic Partnership	25 470	25 470	-	26 196	26 196	-
3 Legislation and Policy Development	21 700	21 700	-	23 220	23 220	-
4 Civilian Oversight, Monitoring and Evaluation	34 600	34 600	-	33 872	33 872	-
TOTAL	155 920	155 920	-	151 043	151 043	-

All appropriated funds requested and received as per approved drawings

2. Departmental revenue

	Note	2022/23	2021/22
		R'000	R'000
Sales of goods and services other than capital assets	2.1	75	76
Sales of capital assets	2.2	162	85
Transactions in financial assets and liabilities	2.3	1	4
Total revenue collected		238	165
Less: Own revenue included in appropriation		-	-
Departmental revenue collected		238	165

All departmental revenue was collected and paid into the National Revenue Fund

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

2.1 Sales of goods and services other than capital assets

	Note	2022/23	2021/22
	2	R'000	R'000
Sales of goods and services produced by the department		75	76
Sales by market establishment		39	40
Administrative fees		-	-
Other sales		36	36
Sales of scrap, waste and other used current goods			
TOTAL		75	76

The amount of R36 000 for other sales represents commission on insurance and garnishee orders.

2.2 Sale of capital assets

	Note	2022/23	2021/22
	3	R'000	R'000
Tangible capital assets		162	85
Buildings and other fixed structures	41	-	-
Machinery and equipment	39	162	85
Intangible capital assets		-	-
Software	40	-	-
Total		162	85

The Department sold three state vehicles on public auction.

2.3 Transactions in financial assets and liabilities

	Note	2022/23	2021/22
	2	R'000	R'000
Loans and advances		-	-
Receivables		1	4
Total		1	4

This amount is departmental revenue emanating from previous year transactions.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

3. Compensation of employees

3.1 Analysis of balance

	Note	2022/23	2021/22
		R'000	R'000
Basic salary		72 248	69 916
Performance award		133	378
Service Based		22	44
Compensative/circumstantial		2 859	584
Periodic payments		-	120
Other non-pensionable allowances		19 761	18 858
Total		95 023	89 900

The amount of R133 000 for Performance awards includes a payment of R18 000 as recognition for improvement of qualifications by lower level staff member/s

3.2 Social contribution

	Note	2022/23	2021/22
		R'000	R'000
Employer contributions			
Pension		8 968	8 940
Medical		3 650	3 641
UIF		-	-
Bargaining council		18	16
Total		12 636	12 597
Total compensation of employees		107 659	102 497
Average number of employees (Including contract appointments)		166	149

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

4. Goods and services

	Note	2022/23	2021/22
		R'000	R'000
Administrative fees		169	141
Advertising		304	1 317
Minor assets	4.1	946	118
Bursaries (employees)		686	203
Catering		646	1 292
Communication		1 778	1 738
Computer services	4.2	8 675	10 826
Consultants: Business and advisory services		942	722
Legal services		243	1 089
Contractors		440	47
Audit cost – external	4.3	1 973	1 838
Fleet services		922	661
Consumables	4.4	1 323	1 342
Operating leases		7 910	3 525
Property payments	4.5	714	62
Rental and hiring		9	-
Travel and subsistence	4.6	11 070	7 621
Venues and facilities		1 005	570
Training and development		234	474
Other operating expenditure	4.7	1 052	812
Total		41 041	34 398

4.1 Minor assets

	Note	2022/23	2021/22
	4	R'000	R'000
Tangible capital assets		946	118
Buildings and other fixed structures		-	-
Machinery and equipment		946	118
Intangible capital assets		-	-
Software		-	-
Total		946	118

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

4.2 Computer Services

	Note	2022/23	2021/22
	4	R'000	R'000
SITA computer services		7 624	9 923
External computer service providers		1 051	903
Total		8 675	10 826

4.3 Audit cost – External

	Note	2022/23	2021/22
	4	R'000	R'000
Regularity audits		1 973	1 838
Total		1 973	1 838

4.4 Consumables

	Note	2022/23	2021/22
	4	R'000	R'000
Consumable supplies		667	326
Household supplies		628	274
Other consumables		39	52
Stationery, printing and office supplies		656	1 016
Total		1 323	1 342

4.5 Property payments

	Note	2022/23	2021/22
	4	R'000	R'000
Municipal services		714	-
Other		-	62
Total		714	62

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

4.6 Travel and subsistence

	Note	2022/23	2021/22
	4	R'000	R'000
Local		11 068	7 611
Foreign		2	10
Total		11 070	7 621

4.7 Other operating expenditure

	Note	2022/23	2021/22
	4	R'000	R'000
Professional bodies, membership and subscription fees		741	441
Resettlement costs		103	167
Other		208	204
Total		1 052	812

The amount "Other" represents printing and publications as well as courier services.

5. Payments for financial assets

	Note	2022/23	2021/22
		R'000	R'000
Material losses through criminal conduct		-	-
Theft	5	-	-
Other material losses		-	-
Debts written off	5.1	3	15
Total		3	15

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

5.1 Debts written off

	Note	2022/23	2021/22
	5	R'000	R'000
Nature of debts written off			
Recoverable revenue written off		-	-
Damages to Hired Vehicles Expenditure with no liability by official/s		3	15
Total		3	15

6. Transfers and subsidies

	Note	2022/23	2021/22
		R'000	R'000
Provinces and municipalities	Annexure 1A	14	14
Departmental agencies and accounts	Annexure 1B	107	108
Households	Annexure 1C	394	287
Total		515	409

7. Expenditure for capital assets

	Note	2022/23	2021/22
		R'000	R'000
Tangible capital assets		3 423	923
Buildings and other fixed structures	40	1 082	-
Machinery and equipment	39	2 341	923
Intangible capital assets		-	165
Software	40	-	165
Total		3 423	1 088

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

7.1 Analysis of funds to acquire capital assets – 2022/23

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	3 423	-	3 423
Buildings and other fixed structures	1 082		1 082
Machinery and equipment	2 341	-	2 341
Intangible assets			
Software	-		-
Total	3 423		3 423

7.2 Analysis of funds utilised to acquire capital assets – Prior year

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	923	-	923
Buildings and other fixed structures	-	-	-
Machinery and equipment	923	-	923
Intangible assets	165	-	165
Software	165	-	165
Total	1 088	-	1 088

7.3 Finance lease expenditure included in Expenditure for capital assets

	Note	2022/23	2021/22
		R'000	R'000
Tangible capital assets			
Buildings and other fixed structures		-	-
Machinery and equipment		23	78
Total		23	78

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

8. Cash and cash equivalents

	Note	2022/23	2021/22
		R'000	R'000
Consolidated Paymaster General Account		-	8 567
Disbursements		-	(2 011)
Total		-	6 556

9. Prepayments and advances

	Note	2022/23	2021/22
		R'000	R'000
Prepayments and advances			
Staff advances		-	-
Travel and subsistence		1	6
Prepayments (Not expensed)	9.2	16	14
Advances paid (Not expensed)	9.1	548	308
SOCPEN advances		-	-
Total		565	328
Analysis of Total Prepayments and advances			
Current Prepayments and advances		565	328
Non-current Prepayments and advances		-	-
Total		565	328

9.1 Advances paid (Not expensed)

	Note	Balance as at 1 April 2022	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2023
	9	R'000	R'000	R'000	R'000	R'000
National departments		308	(308)	-	548	548
Total		308	(308)	-	548	548

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

	Note	Balance as at 1 April 2021	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2022
	9	R'000	R'000	R'000	R'000	R'000
National departments		284	(959)	(310)	1 293	308
Total		284	(959)	(310)	1293	308

The department makes advance payments to Government Communication and Information Services for media buying services and National School of Government for training courses

9.2 Prepayments (Not expensed)

	Note	Balance as at 1 April 2022	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2023
	9	R'000	R'000	R'000	R'000	R'000
Goods and Services		14	(14)	-	16	16
Total		14	(14)	-	16	16

	Note	Balance as at 1 April 2021	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2022
	9	R'000	R'000	R'000	R'000	R'000
Goods and services		252	(238)	-	-	14
Total		252	(238)	-	-	14

The department makes advance payment to DSTV and expense it on a monthly basis

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

10. Receivables

		2022/23			2021/22		
		Current	Non-current	Total	Current	Non-current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	Note 10.1	342	-	342	-	138	138
Recoverable expenditure	Note 10.2	50	5	50	5	8	13
Staff debt	Note 10.3	-	33	33	22	24	46
Total		392	38	425	27	170	197

10.1 Claims recoverable

	Note	2022/23	2021/22
	10 and Annex 4	R'000	R'000
National departments			138
Public Entities		342	
Total		342	138

This is amount claimed from Safety and Security Sector Education and Training Authority for payment of Work Integrated Learners' stipend.

10.2 Recoverable expenditure

	Note	2022/23	2021/22
	10	R'000	R'000
Disallowance: Damages & Losses: Current Assets		22	9
Salary: Deduction Disallowance		28	4
Total		50	13

Damages to rental vehicles still under investigation to determine liability and various deductions from staff salaries

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

10.3 Staff debt

	Note	2022/23	2021/22
	15	R'000	R'000
Debt Account: Non-Current Asset		33	46
Total		33	46

This is related to debt owned by staff members

11. Voted funds to be surrendered to the Revenue Fund

	Note	2022/23	2021/22
		R'000	R'000
Opening balance		12 636	5 624
Prior period error			
As restated		12 636	5 624
Transfer from statement of financial performance (as restated)		3 279	12 636
Add: Unauthorised expenditure for current year		-	-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure		-	-
Paid during the year		(12 636)	(5 624)
Closing balance		3 279	12 636

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

	Note	2022/23	2021/22
		R'000	R'000
Opening balance		-	-
Prior period error		-	-
As restated		-	-
Transfer from Statement of Financial Performance (as restated)		238	165
Paid during the year		(236)	(165)
Closing balance		2	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

13. Bank Overdraft

	Note	2022/23	2021/22
		R'000	R'000
Consolidated Paymaster General Account		3 324	-
Total		3 324	-

The overdraft can be attributed to payments in transit between bank accounts, advances and pre-payments as well as payments for stipends made on behalf of SASSETA

14. Payables – current

	Note	2022/23	2021/22
		R'000	R'000
Clearing accounts	14.1	81	21
Total		81	21

14.1 Clearing accounts

	Note	2022/23	2021/22
		R'000	R'000
Salary deduction: Tax		76	20
Salary deductions: Pension		5	1
Total		81	21

15. Payables – non-current

		2022/23				2021/22
		One to two years	Two to three years	More than three years	Total	Total
	Note	R'000	R'000	R'000	R'000	R'000
Advances received	15.1	-	-	-	-	120
Total		-	-	-	-	120

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

15.1 Advances received

	Note	2022/23	2021/22
	22	R'000	R'000
Public entities		-	120
Other institutions		-	-
Total		-	120

Amount received from PSETA for training and utilized accordingly during 2022/23.

16. Net cash flow available from operating activities

	Note	2022/23	2021/22
		R'000	R'000
Net surplus/(deficit) as per Statement of Financial Performance		3 517	12 801
Add back non cash/cash movements not deemed operating activities		(10 148)	(4 687)
(Increase)/decrease in receivables		(360)	273
(Increase)/decrease in prepayments and advances		(237)	208
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		60	(382)
Proceeds from sale of capital assets		(162)	(85)
Expenditure on capital assets		3 423	1 088
Surrenders to Revenue Fund		(12 872)	(5 789)
Net cash flow generated by operating activities		(6 631)	8 114

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

	Note	2022/23	2021/22
		R'000	R'000
Consolidated Paymaster General account		(3 324)	8 567
Disbursements		-	(2 011)
Total		(3 324)	6 556

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

18. Contingent liabilities and contingent assets

18.1 Contingent liabilities

	Note	2022/23	2021/22
		R'000	R'000
Liability to	Nature		
Claims against the department	Annex 3	-	66
Intergovernmental payables (unconfirmed balances)	Annex 4	800	300
Total		800	366

The claim of R66 000 against the department was resolved and paid in 2022/23. The department is involved in pending litigation and will only be in a position to pay an amount (if any) when these cases are finalised. Due to the sensitivity of the matter/s more detail of the litigation cannot be disclosed. The amount also includes a claim received from SAPS which is not confirmed as CSPA expenditure as it is still being reviewed.

19. Capital commitments

	Note	2022/23	2021/22
		R'000	R'000
Buildings and other fixed structures		-	-
Machinery and equipment		3 348	6 825
Total		3 348	6 825

The amount includes an estimation of possible capital Information Technology equipment of which the detail is not currently available as it will depend on the value as invoiced and exchange rate fluctuations.

20. Accruals and payables not recognised

20.1 Accruals

			2022/23	2021/22
			R'000	R'000
Listed by economic classification	30 Days	30+ Days	Total	Total
Goods and services	1 123	-	1 123	996
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	1 123		1 123	996

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

	Note	2022/23	2021/22
		R'000	R'000
Listed by programme level			
Programme 1		878	411
Programme 2		58	260
Programme 3		41	30
Programme 4		146	295
Total		1 123	996

The accruals increased with R100 000 and is mainly due to services delivered in March 2023 but invoices received in April 2023.

20.2 Payables not recognised

			2022/23	2021/22
			R'000	R'000
Listed by economic classification	30 Days	30+ Days	Total	Total
Goods and services	1 217	-	1 217	137
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	1 217	-	1 217	137

	Note	2022/23	2021/22
		R'000	R'000
Listed by programme level			
Programme 1		663	38
Programme 2		102	2
Programme 3		199	6
Programme 4		253	91
Total		1 217	137

The invoices could not be processed due to late receipt thereof.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

21. Employee benefits

	Note	2022/23	2021/22
		R'000	R'000
Leave entitlement		4 684	2 713
Service bonus		2 865	2 858
Performance awards		-	-
Capped leave		445	437
Other (incl Long Service Awards)		87	72
Total		8 081	6 080

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

22. Lease commitments

22.1 Operating leases

2022/23	Buildings and other fixed structures	Total
	R'000	R'000
Not later than 1 year	6 536	6 536
Later than 1 year and not later than 5 years	22 058	22 058
Later than five years	-	-
Total lease commitments	28 594	28 594

2021/22	Buildings and other fixed structures	Total
	R'000	R'000
Not later than 1 year	6 168	6 168
Later than 1 year and not later than 5 years	28 594	28 594
Later than five years	-	-
Total lease commitments	34 762	34 762

The commitment is for departmental office accommodation obtained through DPW&I for a 5 year contract.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

22.2 Finance leases **

2022/23	Machinery and equipment	Total
	R'000	R'000
Not later than 1 year	521	521
Later than 1 year and not later than 5 years	1 000	1 000
Later than five years		
Total lease commitments	1 521	1 521

2021/22	Machinery and equipment	Total
	R'000	R'000
Not later than 1 year	9	9
Later than 1 year and not later than 5 years	-	-
Later than five years	-	-
Total lease commitments	9	9

The commitment is for a 3 year contract for photocopiers.

23. Unauthorised, irregular and Fruitless and wasteful expenditure

	Note	2022/23	2021/22
		R'000	R'000
Unauthorised expenditure		-	-
Irregular expenditure		5	1 124
Fruitless and wasteful expenditure		-	-
Total		5	1 124

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

24. Related party transactions

The nature of the relationship between CSPS and its related parties is that all the institutions report to the Minister of Police:

South African Police Service

Independent Police Investigative Directorate

Private Security Industry Regulatory Authority

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

25. Key management personnel

	2022/23	2021/22
	R'000	R'000
Officials:		
Level 15 to 16	2 066	2 025
Level 14 (incl CFO if at a lower level)	7 168	7 766
Family members of key management personnel	-	-
Total	9 234	9 791

The department is using the same criteria for key management personnel as in previous financial years.

26. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023				
	Opening balance	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	15 009	1 602	1 662	14 949
Transport assets	3 896	-	504	3 392
Computer equipment	7 946	714	844	7 816
Furniture and office equipment	3 167	888	314	3 741
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	15 009	1 602	1 662	14 949

Movable Tangible Capital Assets under investigation			
	Note	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:			
Machinery and equipment		5	105
Total		5	105

Assets reported as stolen or lost – investigation outcome still pending.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

26.1 Movement for 2021/22

MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022					
	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	14 598	-	845	434	15 009
Transport assets	4 080	-	250	434	3 898
Computer equipment	7 546	-	400	-	7 946
Furniture and office equipment	2 972	-	195	-	3 167
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	14 598	-	845	434	15 009

26.2 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2023		
	Machinery and equipment	Total
	R'000	R'000
Opening balance	3 139	3 139
Value adjustments	-	-
Additions	946	946
Disposals	453	453
TOTAL MINOR ASSETS	3 632	3 632
	Machinery and equipment	Total
Number of R1 minor assets	-	-
Number of minor assets at cost	2 616	2 616
TOTAL NUMBER OF MINOR ASSETS	2 616	2 616

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2022		
	Machinery and equipment	Total
	R'000	R'000
Opening balance	3 021	3 021
Value adjustments	-	-
Additions	118	118
Disposals	-	-
TOTAL MINOR ASSETS	3 139	3 139
	Machinery and equipment	Total
Number of R1 minor assets	-	-
Number of minor assets at cost	2 308	2 308
TOTAL NUMBER OF MINOR ASSETS	2 308	2 308

26.3 Movable tangible capital assets written off

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2023		
	Machinery and equipment	Total
	R'000	R'000
Assets written off	107	107
TOTAL MOVABLE ASSETS WRITTEN OFF	107	107

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2022		
	Machinery and equipment	Total
	R'000	R'000
Assets written off	-	-
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-

27. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023				
	Opening balance	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000
Software	943	-	-	943
TOTAL INTANGIBLE CAPITAL ASSETS	943	-	-	943

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

27.1 Movement for 2021/22

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022				
	Opening balance	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000
Software	778	165	-	943
TOTAL INTANGIBLE CAPITAL ASSETS	778	165	-	943

28. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023					
	Opening balance	Value adjustments	Additions	Disposals	Closing Balance
	R'000		R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	22	-	1 798	22	1 798
Dwellings	-	-	-	-	-
Non-residential buildings	22	-	1 081	22	1 081
Other fixed structures			717		717
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	22	-	1 798	22	1 798

The R22 000 represents a fixed air conditioner that was installed in the Van Erkom building and thus disposed of when the department vacated the on 31 March 2022.

28.1 Movement for 2021/22

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022				
	Opening balance	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES				
Non-residential buildings	22			22
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	22			22

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

29. Prior Period errors

29.1 Correction of prior period errors

		2021/22		
		Amount bef error correction	Prior period	Restated
	Note	R'000	R'000	R'000
Expenditure:				
Goods and Services	Appropriation and Note 4	34 563	(165)	34 398
Payment for Capital assets:	Appropriation and Note 7	923	165	1 088
Computer Services	Appropriation and Note 4	10 991	(165)	10 826
Software and Other Intangible Assets	Appropriation and Note 7	-	165	165
Net effect		46 477		46 477

The department discovered a payment made for purchase of software that was expensed as goods and services instead of capitalised software.

		2021/22		
		Amount bef error correction	Prior period	Restated
	Note	R'000	R'000	R'000
Other:				
Lease Commitments: Operating Lease: Buildings 2021/22	Note 22	-	34 762	34 762
Net effect		-	34 762	34 762

The department did not make provision for commitment of new building in the previous financial statements.

30. BROAD BASED BLACK ECONOMIC EMPOWERMENT PERFORMANCE

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

31. COVID 19 Response Expenditure

	Note	2022/23	2021/22
	Annexure 11	R'000	R'000
Compensation of employees			-
Goods and services		-	177
Transfers and subsidies		-	-
Expenditure for capital assets		-	-
Other		-	-
Total		-	177

The department did not have any COVID 19 related expenditure.

ANNEXURE 1A

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

Name of Municipality	Grant Allocation				Transfer				Spent		2021/22		
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by Municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	DoRA and other transfers	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
City of Tshwane - Vehicle Licence Fees	19	-	-	19	14	-	-	14	14	-	100%	15	14
Total	19	-	-	19	14	-	-	14	14	-	100%	15	14

ANNEXURE 1B

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

Department / Agency / Account	Transfer Allocation				Transfer		2021/22	
	Adjusted budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Safety & Security Sector Education and Training Authority	110			110	107	97%	204	108
Total	110	-	-	110	107	97%	204	108

ANNEXURE 1C

STATEMENT OF TRANSFERS TO HOUSEHOLDS

Department / Agency / Account	Transfer Allocation				Transfer		2021/22	
	Adjusted budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Leave Gratuity	240		175	415	394	95%	288	287
Transfers	240	-	175	415	394	95%	288	287
Total	240	-	175	415	394	95%	288	287

ANNEXURE 2

CLAIMS RECOVERABLE

Government Entity	Confirmed Balance Outstanding		Unconfirmed Balance Outstanding		Total		Cash-in-transit at year end 2022/23*	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department Independent Police Investigative Directorate	-	138	-	-	-	138	-	-
Subtotal	-	138	-	-	-	138	-	-
Other Government Entities SASSETA: WIL Stipend	240	-	102	-	342	-	-	-
Subtotal	240	-	102	-	342	-	-	-
TOTAL	240	-	102	-	342	138	-	-

ANNEXURE 3

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2023

Nature of liability	Opening Balance	Liabilities incurred during the year	Liabilities paid/cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance
	1 April 2022				31 March 2023
	R'000				R'000
Claims against the department					
Possible claim for upgrade of Post Secretary for Police Service from Level 15 to Level 16	66	-	(66)		-
Subtotal	66	-			-
TOTAL	66	-			-

ANNEXURE 4

INTER-GOVERNMENT PAYABLES

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2022/23 *	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
South African Police Service	-	-	350	-	350	-	-	-
Subtotal	-	-	350	-	350	-	-	-
Non-current								
Department of Justice and Constitutional Development	-	-	450	300	450	300	-	-
Subtotal	-	-	450	300	450	300	-	-
TOTAL	-	-	800	300	800	300	-	-
TOTAL INTER-GOVERNMENT PAYABLES	-	-	800	300	800	300	-	-

ANNEXURE 5A

INTER-ENTITY ADVANCES PAID (note 9)

Entity	Confirmed Balance Outstanding		Unconfirmed Balance Outstanding		Total	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Government Communication and Information Services	41	308	-	-	41	308
National School of Government	507	-	-	-	507	
Subtotal	548	308	-		548	308
TOTAL	548	308			548	308

ANNEXURE 5B

INTERGOVERNMENT PAYABLES

Government Entity	Confirmed Balance Outstanding		Unconfirmed Balance Outstanding		Total		Cash-in-transit at year-end 2022/23	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	Payment date up to six (6) working days after year-end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
OTHER GOVERNMENT ENTITIES								
Non-current								
Public Service Education and Training Authority (PSETA)	-	120	-	-	-	120	-	-
Subtotal	-	120	-	-	-	120	-	-
Total Other Government Entities	-	120	-	-	-	120	-	-
TOTAL INTER-GOVERNMENT PAYABLES	-	120	-	-	-	120	-	-

ANNEXURE 6

COVID 19 RESPONSE EXPENDITURE

Per quarter and in total

Expenditure per economic classification	2022/23					2021/22
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees						-
Goods and services	-	-	-	-	-	177
Consumable supplies	-	-	-	-	-	115
Fleet Services	-	-	-	-	-	62
Transfers and subsidies	-	-	-	-	-	-
Expenditure for capital assets	-	-	-	-	-	-
Other expenditure not listed above	-	-	-	-	-	-
TOTAL COVID 19 RESPONSE EXPENDITURE	-	-	-	-	-	177

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HEAD OFFICE

268 Lillian Ngoyi Street
Fedsure Forum Building, 2nd Floor
PRETORIA

Private Bag X922
PRETORIA
0001

www.policesecretariat.gov.za

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