

Annual Report 2017/18



**civilian secretariat
for police service**

Department:
Civilian Secretariat for Police Service
REPUBLIC OF SOUTH AFRICA



ALBERTINA SISULU
Centenary
2018



Contents

A	General Information	2
1.1	Department's General Information	3
1.2	List of Abbreviations/Acronyms	3
1.3	Foreword by the Minister of Police	4
1.4	Statement by the Deputy Minister of Police	6
1.5	Report of the Accounting Officer	8
1.6	Overview of financial results of the department	8
1.7	Statement of Responsibility and Confirmation of the Accuracy of the Annual Report	11
1.8	Strategic Overview	12
1.9	Legislative and Other Mandates	12
1.10	Organisational Structure	13
1.11	Entities Reporting to the Minister	14
B	Performance Information	15
2.1	Auditor-General's Report: Predetermined Objectives:	15
2.2	Overview of Departmental Performance	21
2.3	Strategic Outcome Orientated Goals	22
2.4	Performance Information by Programme	22
C	Governance	31
3.1	Introduction	32
3.2	Risk Management	32
3.3	Integrity and Governance	33
3.4	Minimising Conflict of Interest	33
3.5	Code of Conduct	33
3.6	Health, Safety and Environmental Issues	33
3.7	Portfolio Committees	34
3.8	Internal Control Unit	38
3.9	Internal Audit and Audit Committees	38
D	Human Resource Management	41
4.1	Introduction	42
4.2	Human Resources Oversight Statistics	43
E	Financial Information	61
	Financial Information	62



ENERGY
actions
responsibility
standards
SECRETARIAT
PROTECTION
ETHICAL
humanity
CONSISTENT
precaution
POLICE
SERVICE
careful
TRANSFORM
ACCOUNTABLE
SECURITY
personal
IDENTITY
VISION
integrity
nation
SOUTH
AFRICA

SOUTH
AFRICA
TRUST
JUSTICE
EQUAL
PEOPLE
SAFETY
FOR
TRUTHFULNESS

TRANSPARANCY

Part A
General Information



General information

1.1 Department's General Information

Civilian Secretariat for Police Service

217 Pretorius Street, Van Erkom Building, 7th Floor, Pretoria

Telephone: 012 393 2500

1.2 List of Abbreviations/Acronyms

AGSA	THE AUDITOR GENERAL OF SOUTH AFRICA
APP	ANNUAL PERFORMANCE PLAN
CPF	COMMUNITY POLICING FORUM
CSF	COMMUNITY SAFETY FORUM
CSPS	CIVILIAN SECRETARIAT FOR POLICE SERVICE
CSPS ACT	CIVILIAN SECRETARIAT FOR POLICE SERVICE ACT
DEVCOM	DEVELOPMENT COMMITTEE
DPCI	DIRECTORATE FOR PRIORITY CRIME INVESTIGATIONS
DPSA	DEPARTMENT OF PUBLIC SERVICE AND ADMINISTRATION
FSD	FRONTLINE SERVICE DELIVERY
HR	HUMAN RESOURCES
HRM	HUMAN RESOURCE MANAGEMENT
HRD	HUMAN RESOURCE DEVELOPMENT
IMS	INFORMATION MANAGEMENT SYSTEM
ICPC	INTERNATIONAL CENTRE FOR THE PREVENTION OF CRIME
IPID	INDEPENDENT POLICE INVESTIGATIVE DIRECTORATE
JCPS	JUSTICE CRIME PREVENTION AND SECURITY CLUSTER
M&E	MONITORING AND EVALUATION
MINMEC	MINISTER AND MEMBERS OF EXECUTIVE COMMITTEE
MISS	MINIMUM INFORMATION SECURITY STANDARDS
MOU	MEMORANDUM OF UNDERSTANDING
NCOP	NATIONAL COUNCIL OF PROVINCES
NDP	NATIONAL DEVELOPMENT PLAN
PFMA	PUBLIC FINANCE MANAGEMENT ACT
PMDS	PERFORMANCE MANAGEMENT DEVELOPMENT SYSTEM
PSETA	PUBLIC SERVICE SECTOR EDUCATION AND TRAINING AUTHORITY
PSIRA	PRIVATE SECURITY INDUSTRY REGULATORY AUTHORITY
RAG	RESOURCE ALLOCATION GUIDE
SAPS	SOUTH AFRICAN POLICE SERVICE
SCM	SUPPLY CHAIN MANGEMENT
SDIP	SERVICE DELIVERY IMPROVEMENT PLAN
SMS	SENIOR MANAGEMENT SERVICE
WSP	WORK SKILLS PLAN



Foreword

by the **Minister of Police**



HON. B H CELE
MINISTER OF POLICE

During the year under review, the Ministry of Police experienced a series of extremely challenging situations, particularly the public's expectation for immediate response to high incidents of domestic violent crimes in our country. These are crimes that really attack the belly of our nation, subjecting our most precious and valuable assets of society, women and children, to sexual assault and death. The participation of fathers, husbands and partners in these cruel acts of extreme brutality, does not offer law enforcement agencies the luxury to be proactive. Domestic violence is committed by close ones in the supposed safety of our homes, our schools and under the watch of friends and family members. This situation persisted throughout 2017/18 and points to the need for a turning point so that people can stop living in fear.

The Civilian Secretariat for Police Service (CSPS) delivered on its core business to monitor the performance of the police during the year under review. In addition to this, the Domestic Violence Act (DVA) Recommendations by the South African Police Service (SAPS), aimed at enhancing the performance of law enforcement personnel in dealing with femicide, were reported to parliament. The attack and murder of females in our country has reached epidemic proportions. Our women are being assaulted with impunity by partners who are not hardened criminals, but educated businessmen who wear suits and ties during the day and turn into thugs at night. Our children and mothers are being terrorised by the very people who are supposed to care for and love them. The high number of femicide cases in our courts reflects the standard of detective work in the investigation, arresting and charging of perpetrators.

The Secretariat monitored and prepared assessment reports on complaints against SAPS members who failed to proudly serve our communities. Violence committed by ill-disciplined learners against fellow learners, and abuse, including racism, committed by educators in our places of learning – as seen on social media - will be prioritised in the new year, as the Secretariat monitors the implementation of the police station school safety protocol.

The crisis in tertiary institutions was stabilised, and the orgy of violence in the taxi industry was reduced, with sporadic incidents in certain provinces. What remains of concern is the political violence in KwaZulu-Natal, the rapid increase in cash-in-transit heists, service-delivery protest violence and the proliferation of illegal firearms in the violent gang wars on the Cape Flats.

The weaknesses in the Secretariat's community outreach and partnership programmes in the previous financial year improved dramatically after the appointment of permanent leadership responsible for public participation and izimbizo. Similarly, the challenges experienced by the Legislation unit during the previous financial year have been overcome, and the unit achieved all its targets for the financial year under review. In addition, the Secretariat corrected the findings of the Auditor-General of South Africa (AGSA) and implemented the Portfolio Committee for Police recommendations. The Secretariat ends this year with improved performance and with stable leadership that was absent during the transition from being a SAPS cost centre to a designated department.

The Minister of Police values the services of the Secretariat and thanks its leadership and staff for the sacrifices made to improve the lives of our people.



HON. B H CELE
MINISTER OF POLICE
Date: 30 August 2018



The high number of femicide cases in our courts reflects the standard of detective work in the investigation, arresting and charging of perpetrators.



Statement

by the Deputy Minister of Police



HON. B M MKONGI
DEPUTY MINISTER OF POLICE

During the last year and few years prior, protests at tertiary institutions by students with legitimate concerns, were exploited by thugs who vandalised and burned down libraries, books and other state infrastructure programs, the very foundation of the education that would contribute to a better society for future generations. Total anarchy and violence, instead of peaceful dialogue and negotiations to resolve the legitimate grievances, led to violent clashes with the police and campus security personnel. The building of strong progressive student organisations at tertiary institutions, supported by the leadership of universities should be made a priority to avoid the hijacking of legitimate grievances by rogue elements. Challenges and disagreements at this level should be resolved through early detection and negotiations instead of being allowed to escalate to conflict and running battles between students and police on campus grounds. More investments need to be considered in understanding crime and violence in schools and institutions of higher learning. These are assets of the country and cannot be left unattended.

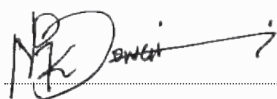
Substance abuse and shocking practises such as sucking the blood of victims and leaving them to die by an anti-social group, called "Amavondo" in Lusikisiki in the Eastern Cape, was one of the most depressing anti-social behaviour tendencies I have heard about in my interactions with community members. The continued abuse of a highly contaminated "nyaope" and a new drug called "pashpush" at schools in general in our country, but particular in Mabopane, was raised as a major concern by school principals and teachers. The inaction by police to address this crime was a serious concern raised during my dialogue with educators. This was addressed during my further interaction with SAPS and steps were taken to eliminate the perception that SAPS members are compromised and the community held ransom by drug dealers. We therefore encourage communities to take a centre stage in preventing and reporting crime in their own communities.

Unregulated shebeens that are operating with unlimited hours remains a headache for our people. Workers and students are negatively affected by shebeens that operate throughout the night till the early hours of the morning, without considering community concerns. Shebeen patrons parking their vehicles and disrespecting traffic laws by blocking the gate entrances of neighbours and other residents in the community. This challenge is wide-spread in all townships throughout South Africa. Community Police Forums were encouraged to monitor and report such problematic liquor outlets and SAPS was instructed to have regular search and seizure operations and closing down illegal taverns. Law abiding citizens who respect the country's laws and the rights of others cannot be allowed to be left in the mercy of those who behave as a law unto themselves.

There is no area in South Africa that will be accepted as a no-go area. Criminals are not going to be allowed to run amok and force out the rule of law in any part of our country. Where there is a lack of law-enforcement presence, satellite police stations and mobile police facilities will be put in place to regulate the order that our people are yearning for. In the new financial year, partnerships between civil society organisations such as CPF's, CSF's, Street Patrollers and community watch organisations will be encouraged to build crime resistant communities. Consultations and initiatives with Community Based Organisations and Faith Based Organisations with regard to the Moral Regeneration campaigns, should be supported and strengthened. Community campaigns to fight drug and liquor abuse and gender violence should be intensified. The working relationships with CPF's and other community structures should be urgently formalised and supported with the aim of realising the goals of NDP.

The Civilian Secretariat facilitated the majority of public outreach campaigns and izimbizo, where communities could verbalise their complaints and complements with regard to the police service they deserve. CSPA has also been instrumental in monitoring and evaluating SAPS's compliance, conduct and performance. However more still need to be done in areas of promoting accountability, such as discipline, complaints and litigation management. The building of crime resistant communities and improved police service delivery remain the cornerstones of the crime free South Africa as envisaged by all peace-loving people of our country. The Civilian Secretariat for Police Service will continue to be the custodian in developing policies and drafting legislation to close the entry of crime and opening the door of a peaceful South Africa.

I would like to congratulate the Civilian Secretariat for Police Service in obtaining a Clean Audit in the 2017/18 financial year.



HON. B M MKONGI
DEPUTY MINISTER OF POLICE
Date: 5 September 2018



Where there is a lack of law-enforcement presence, satellite police stations and mobile police facilities will be put in place to regulate the order that our people are yearning for.



Report

of the Accounting Officer



Mr A P Rapea
SECRETARY FOR POLICE SERVICE

The Civilian Secretariat has during the 2017/18 financial year continue on the trajectory of continuous performance improvement. The Intersectoral Coordination and Strategic Partnerships and the Legislation units delivered on most of their targets. The Intersectoral Coordination and Strategic Partnerships successfully delivered on its objective to deepen the dialogue between communities and the Minister of Police. Numerous public participation events and izimbizo created the space to communities to convey their compliments to and raise their concerns with the Minister. The consultation process and dialogue contributed hugely to creating trust between formations such as Community Police Forums (CPF) and Community Safety Forums (CSFs). In areas where a lack of resources had been blamed for poor performance, satellite police stations were opened and mobile policing points established. The Secretariat was a key role-player in restoring community confidence by being on the ground with the public when help was requested.

The Legislation unit overcame many challenges, most of which were beyond internal control. The unit performed optimally, finalising of key Bills such as the Critical Infrastructure Protection Bill, which the Portfolio Committee on Police published for public comment in the Gazette. It is currently being deliberated on in Parliament and is expected to be adopted early in the new financial year.

The drafting of the Firearms Control Amendment Bill was finalised and key policy proposals incorporated. The Bill was approved for consultation with various essential government departments for inputs to address and strengthen potential contentious issues before approval is sought for public consultation.

The policy framework for establishing a Single Police Service was finalised and approved in March 2018. The objectives of the framework are to institute systems, structures and processes for integration and cooperation; ensure uniformity through the development of norms and standards; clarify and streamline operational command and control; and provide a basis for relevant legislative amendments to fully establish a Single Police Service. The aim is to improve efficiencies in law enforcement and policing in the country by maximising available resources through coordinated planning to reduce crime and violence over the medium to long term. The Single Police Service Joint Task Team is currently undertaking phase three of the process to establish a Single Police Service, with a particular focus on integrating traffic police through norms and standards, and harmonising processes with the National Traffic Law Enforcement Review Committee. Furthermore, the policy on Reducing Barriers to Reporting on Sexual Offences and Domestic Violence has been approved. The policy aims to reduce inherent barriers that exist within SAPS and the criminal justice system.

A Customer Satisfaction Survey Report was produced to provide insight into the perceptions and experiences of individuals who have lodged complaints against the SAPS. Participants in the survey were drawn from SAPS complaints database across all nine provinces. The survey indicated that SAPS had 7 450 service delivery complainants in the database. The monitoring and evaluation of SAPS performance and conduct remains the most important of the Secretariat's key mandates.

This report reflects the efforts of a team of dedicated and committed employees of the Civilian Secretariat who are motivated by a quest to achieve a safe and secure South Africa in their lifetime. Our achievements resemble a balance between fiscal discipline and achievement of pre-determined objectives.



The aim is improve efficiencies in law enforcement and policing in the country by maximising available resources through coordinated planning to reduce crime and violence over the medium to long term.

1.6 Overview of financial results of the department

DEPARTMENTAL REVENUE

The department collected R126 000 in revenue for the 2017/18, financial year which is an increase of R54 000 over the 2016/17 financial year. The undercollection of R24 000 in 2017/18 is mainly due to an over-estimation on the recovery of estimated receivables, which did not realise.

DEPARTMENTAL RECEIPTS	2017/18			2016/17		
	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
Sales of goods and services other than capital assets	61	62	(1)	22	51	(29)
Financial transactions in assets and liabilities	89	64	25	-	21	(21)
Total	140	126	24	22	72	(50)

DEPARTMENTAL EXPENDITURE

The department spent R118.345 million or 94.9% of its allocated budget of R124.673 million in the 2017/18 financial year. This is an improvement on spending of 5% over the 89.9% spent in 2016/17. The underspending in 2017/18 can be attributed mainly to compensation of employees (R5.819 million) in all programmes, as there were 10 vacant posts in the department during the financial year. The department underspent by only R395 000 on goods and services, which represents 1.2% of the total budget of R31.841 million for those items. Through the Budget Committee, the department improved its control over spending by the various programmes and further improvements will be made in 2018/19 to ensure a higher percentage spending outcome.

PROGRAMME NAME	2017/18			2016/17		
	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	52 688	52 010	678	42 879	40 497	2 382
Intersectoral Coordination and Strategic Partnerships	23 251	20 945	2 306	23 798	22 004	1 794
Legislation and Policy Development	26 776	25 284	1 492	22 859	19 290	3 569
Civilian Oversight, Monitoring and Evaluations	21 958	20 106	1 852	21 056	17 649	3 407
Total	124 673	118 345	6 328	110 592	99 440	11 152

VIREMENTS/ROLLOVER:

The Accounting Officer approved the following Virements

Programme 1	445
Programme 2	(1 667)
Programme 3	904
Programme 4	318

- Reasons for Virement**

The Virement from Programme 2: Intersectoral Coordination and Strategic Partnerships of R1.667 million was mainly from Goods and Services and was to defray overspending on payment for capital assets in the other three programmes.

Virement to use savings of R61 000 on Compensation of Employees to defray overspending on households (leave gratuity) was approved by National Treasury (Minister of Finance).

- Reasons for irregular expenditure and unauthorised expenditure**

The department had an increase in irregular expenditure of R1.550 million, due mainly to the final settlement of irregular expenditure from previous financial years. The department is still obtaining approval from Parliament for R5.696 million in unauthorised expenditure for the 2015/16 financial year.

- **Supply chain management (SCM)**

Processes and systems are in place to prevent irregular expenditure and the department did not have any new irregular expenditure in the 2017/18 financial year. SCM had minor challenges on the Asset Register but, these were addressed during the audit and the department is obtaining a proper computerised asset management system.

Employees of the state who are doing business with government departments do not always declare this fact on bid documentation. This poses a challenge, as the department is reliant on the Central Supplier Database, managed by the Office of the Chief Procurement Officer, for such information. Employees involved in businesses outside government are not always honest in declaring this involvement.

1.7 Statement of Responsibility and Confirmation of the Accuracy of the Annual Report

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

All information and amounts disclosed throughout the Annual Report are consistent.

The Annual Report is complete, accurate and is free from any omissions.

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

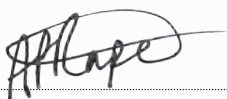
The Annual Financial Statements (Part E) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by National Treasury.

The Accounting Officer is responsible for the preparation of the Annual Financial Statements and for the judgments 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.

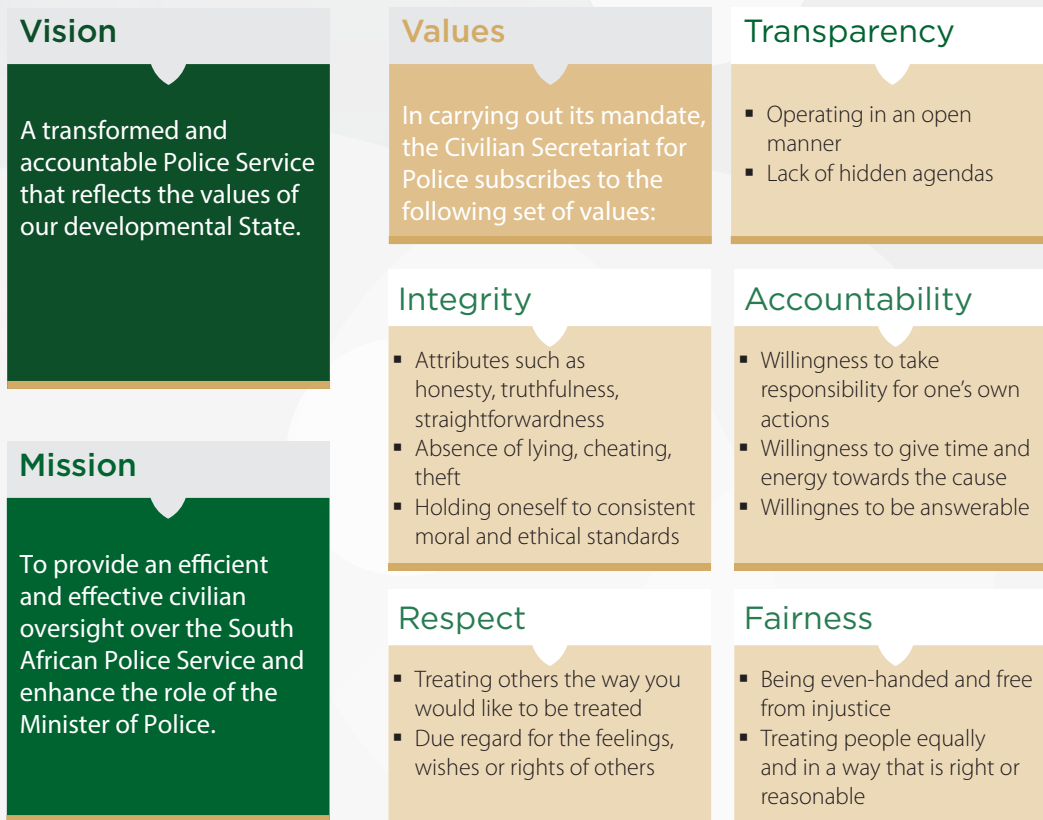
The external auditors are engaged to express an independent opinion on the Annual Financial Statements.

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 2018.



Mr A P Rapea
SECRETARY FOR POLICE SERVICE
Date: 31 MAY 2018

1.8 Strategic Overview



1.9 Legislative and Other Mandates

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

- Constitution of the Republic of South Africa, 1996
- Civilian Secretariat for Police Service Act, 2011
- South African Police Service Act, 1995
- White Paper on Safety and Security, 1998
- National Crime Prevention Strategy, 1996
- Public Service Regulatory Framework e.g. Public Finance Management Act 1, 1999
- National Development Plan

1.10 Organisational Structure



MINISTER OF POLICE

Hon. B H Cele (MP)



DEPUTY MINISTER OF POLICE

Hon. B M Mkongi (MP)



SECRETARY FOR POLICE SERVICE

Mr A P Rapea

CHIEF DIRECTORATE

INTERSECTORAL
COORDINATION
AND STRATEGIC
PARTNERSHIPS

Mr Benjamin Ntuli

CHIEF DIRECTORATE

POLICY
DEVELOPMENTS &
RESEARCH

Ms Bilkis Omar

CHIEF DIRECTORATE

LEGISLATION

Adv Dawn Bell

CHIEF DIRECTORATE

CIVILIAN OVERSIGHT,
MONITORING AND
EVALUATION

Mr Takalani Ramaru

CHIEF DIRECTORATE

CHIEF FINANCIAL
OFFICER

Mr Tumelo Nkojoana

CHIEF DIRECTORATE

CORPORATE
SERVICES

Mr Moeketsi Mashibini

1.11 Entities Reporting to the Minister

The following entities report to the Minister:

- Civilian Secretariat for Police Service
- South African Police Service
- Independent Police Investigative Directorate
- Private Security Industry Regulatory Authority

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



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 precaution
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SERVICE
 careful
 TRANSFORM
 ACCOUNTABLE
SECURITY
 personal
 IDENTITY
VISION
 integrity
 nation
 SOUTH AFRICA

TRANSPARANCY

Part B
Performance Information



Performance information

2.1 Auditor-General's Report: Predetermined Objectives:

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON VOTE NO. 23: DEPARTMENT OF CIVILIAN SECRETARIAT FOR POLICE SERVICE

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Civilian Secretariat for Police Service set out on pages 61 to 140, which comprise the appropriation statement, the statement of financial position as at 31 March 2018, the statement of financial performance and other comprehensive income, statement of changes in net assets and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Civilian Secretariat for Police Service as at 31 March 2018, 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, 1999 (Act No. 1 of 1999) (PFMA)

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
4. I am independent of the Department of Civilian Secretariat for Police Service in accordance with the International Ethics Standards Board for Accountants' *Code of ethics for professional accountants* (IESBA code) and the ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

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

Material underspending of the vote by the department

7. As disclosed in the in the appropriation statement, the department materially underspent the budget by, R 2 306 000 on programme 2, R 1 492 000 on programme 3 and, R1 852 000 on programme 4.

Responsibilities of accounting officer for the financial statements

8. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with modified cash standard and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and for such internal control as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

9. In preparing the financial statements, the accounting officer is responsible for assessing the Department of Civilian Secretariat for Police Service's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the accounting officer either intends to liquidate the department or to cease operations, or has no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

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

REPORT ON THE AUDIT OF THE ANNUAL PERFORMANCE REPORT

Introduction and scope

12. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
13. My procedures address the reported performance information, which must be based on the approved performance planning documents of the department. I have not evaluated the completeness and appropriateness of the performance indicators/ measures included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
14. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programmes presented in the annual performance report of the department for the year ended 31 March 2018

PROGRAMMES	Pages in the annual performance report
Programme 2 – Intersectoral coordination and strategic partnerships	24
Programme 3 – Legislation and policy development	26
Programme 4 – Civilian oversight, monitoring and evaluation	27

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

Other matter

17. I draw attention to the matter below.

Adjustment of material misstatements

18. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were on the reported performance information of programme 2 Intersectoral coordination and strategic partnerships. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION

Introduction and scope

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

OTHER INFORMATION

21. The Department of Civilian Secretariat for Police Service Accounting Officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported in this auditor's report.
22. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
23. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
24. I did not receive the other information prior to the date of this auditor's report. After I receive and read this information, and if I conclude that there is a material misstatement, 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

25. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
26. No significant deficiencies in internal control have been noted.

Auditor-General



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Pretoria

31 July 2018

ANNEXURE – AUDITOR-GENERAL’S RESPONSIBILITY FOR THE AUDIT

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

Financial statements

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

Communication with those charged with governance

3. I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also confirm to the Accounting Officer that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and, where applicable, related safeguards.

2.2 Overview of Departmental Performance

SERVICE DELIVERY ENVIRONMENT

The period under review was characterised by frequent changes in the political leadership of the department. During the first quarter Mr Mbalula was appointed Minister of Police due to cabinet reshuffle which resulted in Mr Nhleko being moved to the Department of Public Works. The appointment of Mr Mbalula came after the Annual Performance Plan of the department was approved by the former Minister and tabled in Parliament, however he identified new priorities that the department had to focus on, (the evaluation of the SAPS Rapid Response Services 10111 and the resources of the Forensic Science Laboratories). During the last quarter, Mr Mbalula was replaced by General Cele due to the resignation of President Zuma and the election of president Ramaphosa.

On the other hand, during the same period, the department worked with three different National Commissioners, two in an acting capacity and one appointed as a sitting National Commissioner in the third quarter of the financial year under review.

The first quarter of this financial year under review, saw an escalation of violence against women and children, which prompted the Minister of Police to initiate and host an Action Indaba on violence against women and children and vulnerable groups during the women's month in August 2017.

However, regardless of these challenges, the department managed to improve on its previous financial year performance.

SERVICE DELIVERY IMPROVEMENT PLAN

The department does not have a documented Service Delivery Improvement Plan in terms of the Public Service Regulations due to lack of dedicated capacity to develop this plan. A dedicated resource will be appointed in the new financial year 2018/19 to develop and implement a Service Delivery Plan which complies with the Public Service Regulations.

ORGANISATIONAL ENVIRONMENT:

The Department has filled 139 of its 150 vacant posts in the 2017/2018/ financial year, resulting in a vacancy rate of 7.33% for the organisation. In terms of the status of the Employment Equity, out of the 139 employees employed at the Secretariat, 63 were males, while 76 were females, which translate to 45.32% males and 54.68 % females respectively. The department had 2 people with disabilities for the period under review which can be translated into 1.44%.

KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES:

The policy framework for establishing a Single Police Service was finalised and approved by the Minister in March 2018. The objectives of the framework are to institute systems, structures and processes for integration and cooperation; ensure uniformity through the development of norms and standards; clarify and streamline operational command and control; and to provide a basis for the relevant legislative amendments to be made in order to fully establish a Single Police Service. The aim is to improve efficiencies in terms of law enforcement and policing in the country by maximizing available resources through coordinated planning to achieve reduction in crime and violence over medium to long term. The Single Police Service Joint Task Team is currently undertaking phase 3 of the process to establish a Single Police Service, with a particular focus on integrating traffic police through norms and standards, and harmonizing processes with the National Traffic Law Enforcement Review Committee.

There were no legislation changes that had any major impact on policing during the period under review.

2.3 Strategic Outcome Orientated Goals

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

2.4 Performance Information by Programme

PROGRAMME 1: ADMINISTRATION

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

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

Programme Expenditure

PROGRAMME NAME	2017/18			2016/17		
	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	52 688	52 010	678	42 879	40 497	2 382
Total	52 688	52 010	678	42 879	40 497	2 382

Sub-programme 1.1: Department Management

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

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

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
1.1.1 Number of Joint consultative IPID/ Secretariat forum meetings held per year in compliance with the Civilian Secretariat for Police Service Act, 2011	4	4	4	None	
1.1.2 Number of Quarterly Performance Reports against predetermined objectives submitted within 30 days after end of the quarter	4	4	4	None	

Sub-programme 1.2: Corporate Services

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

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

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
1.2.1 Number of Workplace Skills Plans approved by the Secretary for Police Service	1	1	1	None	
1.2.2 Reduced vacancy rate to 10% of the total post establishment	New Indicator	10% of total post establishment	6,7%	None	
1.2.3 An approved corporate governance of ICT framework	New Indicator	1	1	None	

Sub-programme 1.3: Financial Administration

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

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

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
1.3.1 Percentage of payments made to creditors within 30 days	97%	95%	97%	+2%	The deviation can be attributed to additional staff and improved controls
1.3.2 Percentage of Internal Audit recommendation implemented	New Indicator	100%	80%	-20%	The department had not fully implemented LOGIS, as the officials were only appointed later in the financial year. The phasing-in of LOGIS implementation has been initiated
1.3.3 Percentage of external audit recommendations implemented	New Indicator	100%	88%	-12%	LOGIS has not been implemented fully and the annual financial statements still to be prepared and audited.

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
1.3.4 Percentage of expenditure in relation to Budget allocated	New Indicator	95%	95%	None	

PROGRAMME 2: INTERSECTORAL COORDINATION AND STRATEGIC PARTNERSHIPS

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

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

Programme Expenditure:

PROGRAMME NAME	2017/18			2016/17		
	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Intersectoral Coordination and Strategic Partnerships	23 251	20 945	2 306	23 798	22 004	1 794
Total	23 251	20 945	2 306	23 798	22 004	1 794

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

Sub-programme Purpose: Manage and facilitate intergovernmental, civil society and public partnerships

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

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
2.1.1 Number of Memoranda of Understanding (MoUs) signed with stakeholders in order to build safer communities	0	2	2	None	
2.1.2 Number of anti-crime campaigns conducted per year	0	3	3	None	
2.1.3 Number of CPF training programmes approved by the Secretary for Police Service	New Indicator	1	0	-1	Consultation for training the trainers with WITS University not completed

Sub-programme 2.2: Community Outreach

Sub-programme Purpose: Promote, encourage and facilitate community participation in safety programmes

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

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
2.2.1 Number of izimbizo/ public participation programmes held with communities to promote community safety	3	6	7	+1	The Minister's 100 Days Programme required an extra imbizo in Lusikisiki
2.2.2 Total number of provinces implementing Community Police Forums Guidelines	6	9	9	None	
2.2.3 Number of provincial capacity-building sessions held on crime prevention programmes	New Indicator	9	9	None	
2.2.4 Number of established CSFs	New Indicator	20	20	None	

Strategies to overcome areas of underperformance: A service provider to develop the CPF training manual is being sourced through a tender process. The terms of reference and skills gap analysis have been concluded for the tender to be advertised by Supply Chain Management unit.

PROGRAMME 3: LEGISLATION AND POLICY DEVELOPMENT

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

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

Sub-programme 3.1: Policy Development and Research

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

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

Sub-programme Expenditure:

SUB-PROGRAMME 3.1	2017/18			2016/17		
	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	12 659	12 345	314	11 236	9 014	2 222
Total	12 659	12 345	314	11 236	9 014	2 222

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
3.1.1 Number of policies on policing submitted to the Minister of Police for approval per year	1	3	2	-1	Draft policy finalised in Dec 2017 and further consultation was requested. Policy will be finalised in 2018/19
3.1.2 Number of research reports on policing approved by the Secretary for Police Service per year	2	2	2	None	

Strategies to overcome areas of underperformance: The CPF policy was finalised in December 2017, but a request was made that a task team be established to further consult on the policy towards finalisation. Consultation has been ongoing and the policy will be finalised in 2018/19.

Linking performance with budget: The Sub-programme made savings in research and policy due to the use of government venues to host workshops, and savings on the outsourcing of the 'Demilitarisation of VISPOL' project.

Sub-programme 3.2: Legislation

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

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

Sub-programme expenditure:

SUB-PROGRAMME 3.2	2017/18			2016/17		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Legislation	14 117	12 939	1 178	11 623	10 276	1 347
Total	14 117	12 939	1 178	11 623	10 276	1 347

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
3.2.1 Number of Bills submitted to the Minister for approval per year	1	4	4	None	

Linking performance with budget: The Sub-programme, including the Office of the Directorate for Priority Crime Investigation (DPCI) Judge and the National Forensic Oversight and Ethics Board, underspent on Compensation of Employees due to the number of vacancies. Expenditure on operational obligations was in line with the outcomes of the Annual Performance Plan (APP) 2017/18.

PROGRAMME 4: CIVILIAN OVERSIGHT, MONITORING AND EVALUATION

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

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

Programme Expenditure:

PROGRAMME NAME	2017/18			2016/17		
	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
Civilian Oversight, Monitoring and Evaluation	21 958	20 106	1 852	21 056	17 649	3 407
Total	21 958	20 106	1 852	21 056	17 649	3 407

Sub-programme 4.1: Police Performance, Conduct and Compliance Monitoring

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

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

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
4.1.1 Number of oversight visits to police stations conducted per year	21	22	65	+43	More police stations were visited due to the preparations for Minister's izimbizo, the special oversight visits by the Secretary for Police Service and the Census pilot
4.1.2 Number of Police Station Service Delivery Trends Analyses Reports approved by the Secretary for Police Service per year	2	2	2	None	
4.1.3 Number of SAPS Budget and Programme Performance Assessment Reports approved by the Secretary for Police Service per year	1	1	1	None	
4.1.4 Number of Assessments Reports on Complaints Management approved by the Secretary for Police Service per year	3	1	1	None	
4.1.5 Number of reports on SAPS implementation of IPID Recommendations approved by the Secretary for Police Service per year	2	1	1	None	
4.1.6 Number of Compliance Monitoring Reports on the implementation of the Domestic Violence Act (98) by SAPS approved by the Secretariat for Police Service per year	2	2	2	None	
4.1.7 Number of reports on the implementation and compliance to legislation approved by the Secretary for Police Service per year	1	1	1	None	

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
4.1.8 Number of Customer Satisfaction Survey Reports approved by the Secretary for Police Service per year	0	1	1	None	
4.1.9 Number of monitoring reports on school safety protocol approved by the Secretary for Police Service per year	New Indicator	2	2	None	

Sub-programme 4.2: Policy and Programme Evaluations

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

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

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
4.2.1 Number of evaluation reports on the relevance and effectiveness of oversight initiatives approved by the Secretary for Police Service per year	1	1	0	-1	Work on this indicator was not done due to the Minister requesting the dept. to do an assessment of the resourcing of the Forensic Science Laboratories (FSL). The assessment report on the resourcing of the FSL was produced.
4.2.2 Number of assessment reports on establishment and functionality of CSFs approved by the Secretary for Police Service per year	1	1	0	-1	Work on this indicator was not done due to the Minister requesting the dept. to do an evaluation of the effectiveness of the SAPS Rapid Response Services (10111). The evaluation report on the 10111 Centres was produced.

SUB-PROGRAMME PERFORMANCE INDICATORS	Baseline (Actual Achievement) 2016/17	Actual Performance against Target		Deviation from planned target to actual achievement for 2017/18	Reason for Deviation
		Target 2017/18	Actual 2017/18		
4.2.3 Number of assessment reports on establishment and functionality of CPFs approved by the Secretary for Police Service per year	1	1	1	None	
4.2.4 Number of evaluation reports on Domestic Violence Act non-compliance, exploring causes and possible remedies approved by the Secretary for Police Service per year	New Indicator	2	2	None	

Changes to planned targets: Two changes were made to the planned targets to accommodate Minister's priorities, which were known after the finalisation of the 2017/18 APP. The new indicators, replacing 4.2.1 and 4.2.2 are: Number of assessment reports on the resourcing of Forensic Science Laboratories and Number of Evaluation Reports on effectiveness of the SAPS Rapid Response Services (10111). The two new indicators were achieved.

Linking performance with budget: The main cost driver for the sub-directorate is travel and subsistence (i.e. air and road transport, accommodation and special daily allowance) due to the nature of the work, which entails oversight visits.



ENERGY
 actions
 SOUTH AFRICA
 TRUST
JUSTICE
 responsibility
CIVILIAN SAFETY
 standards
SECRETARIAT
 PROTECTION
 ETHICAL
 humanity **FOR**
 CONSISTENT
 precaution
POLICE
SERVICE
 careful
 TRANSFORM
 ACCOUNTABLE
SECURITY
 personal
 IDENTITY
VISION
 integrity
 nation
 SOUTH AFRICA

TRANSPARANCY

Part C
Governance



Governance

3.1 Introduction

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

3.2 Risk Management

The department conducted an annual risk assessment to determine whether there are new emerging risks and at the same time identified strategies to mitigate such risks to ensure the achievement of departmental goals and objectives. Furthermore operational risk assessments for all the directorates were conducted with the objective to effectively implement risk management processes.

In order to ensure continues effective roll-out of the risk management processes on a quarterly basis, the Executive Risk Management Meeting (ERMM) meet to scrutinize all risk management strategic and operational documents, prior to submission to the Audit and Risk Committee for recommendation.

The Audit and Risk Committee provided the department with recommendations which were crucial in ensuring improvement on the overall implementation of risk management processes.

Despite the fact that the department had an adequate risk management system in place, there is a realization to further improve on the implementation of risk management processes.

During the period under consideration, the ERMM met three times as per the table below:

DATE	Attendees
10 July 2017	Secretary for Police Service (Chairperson) and Executive Management Members (EXCO)
04 December 2017	
20 March 2018	

CHALLENGES

According to the Civilian Secretariat for Police Service organizational structure, there is one designated official responsible for Risk Management, namely the Deputy Director: Chief Risk Officer. This poses a serious lack of capacity in dealing with the effective implementation of risk management within the department.

3.3 Integrity and Governance

- Integrity Strategy and Implementation Plan was approved
- Gift and Hospitality and Outside Public Service Remunerative Work Policy were approved
- Audit Monitoring Strategy was approved and implemented.

3.4 Minimising Conflict of Interest

- Eleven awareness sessions on ethics and integrity were conducted
- Financial disclosure through e-disclosure was completed by all Senior Management Service (SMS) members (100% compliance)
- Financial disclosure through e-disclosure was completed by all non-SMS special designated employees (100% compliance)
- 100% compliance on outside remunerative work by all employees.

3.5 Code of Conduct

A Code of Conduct is in place and aspects thereof were workshopped with staff of the Secretariat.

3.6 Health, Safety and Environmental Issues

A senior manager within the Human Resources unit is responsible for health, safety and environmental issues.

3.7 Portfolio Committees

DATES OF MEETINGS WITH PORTFOLIO COMMITTEE:

2017/05/04; 2017/10/04; 2017/09/13; 2017/11/07; 2018/04/20

Matters raised by the Portfolio Committee and how the Secretariat addressed these matters:

RECOMMENDATION BY PORTFOLIO COMMITTEE	Timeframe	Status
Secretariat should develop an action plan to improve financial management controls	24 October 2017	The report was provided and submitted by the due date
Secretariat should review its indicators to make sure they comply with SMART principles and provide the Committee with a report	15 November 2017	Indicators were reviewed and were improved to comply with SMART principles
A report on procurement and contract management is to be made available to the Committee	24 October 2017	The report was provided and submitted by the due date
Secretariat to provide a quarterly report on the emphasis of matters by the AGSA on the restatement of figures and the material underspending on the budget	Quarterly	Done
Secretariat to provide a report on consequence management in Programme 2	24 October 2017	Report was provided to Portfolio Committee
Secretariat to provide a report on the research agenda and its interaction with the SAPS	30 November 2017	Done
Secretariat to develop action plans to improve financial management controls, obtain a clean audit opinion and provide quarterly reports to the Portfolio Committee.	-	Action plans were developed and formed part of the presentation to the Portfolio Committee on the AGSA action plans scheduled for 31 October 2017
Secretariat to fill all its vacant posts urgently and provide the Committee with a copy of the reviewed organisational structure	-	The department filled most of its vacant posts and currently has only 10 vacant posts, which translate to 6.67% (less than the 10% Department of Public Service and Administration – DPSA - target) Review of organisational structure still underway
Executive Authority to immediately facilitate SAPS acceptance to pay the R6 million in legal fees accrued by the Secretariat	-	The department prepared and drafted communication to the Executive Authority informing him of this resolution for SAPS to reimburse CSPS
Secretariat to review its performance indicators, include technical indication descriptors identified by the Auditor-General, and make it specific and measurable in terms of SMART criteria	-	Indicators were reviewed and improved to comply with SMART principles
Secretariat should include School Safety Protocols and the completion of Safety Audits, which are priority Medium-term Strategic Framework targets	-	These have been prioritised as part of research projects for the financial year 2018/19

RECOMMENDATION BY PORTFOLIO COMMITTEE	Timeframe	Status
<p>Secretariat should indicate the manner in which performance indicators and targets will be reviewed in future to ensure that it complies with the Framework for Managing Programme Performance Information - FMPPPI</p>	-	<p>Indicators were reviewed, improved and comply with FMPPPI</p>
<p>Secretariat to indicate which findings of the AGSA and the internal audit were not implemented the 2016/17 financial year</p>	-	<p>The internal audit report issued on 28 March 2018, a follow-up of 2016/17 AGSA Audit Report, indicated that eight finding were not implemented, which are:</p> <ul style="list-style-type: none"> • Material underspending of the budget • Material misstatements in the annual report: Programme 2 – Intersectoral Coordination and Strategic Partnerships (validity and accuracy of portfolio of evidence) • The Financial Statements submitted for auditing were not prepared fully in accordance with the prescribed Financial Reporting Framework, as required by Section 40(1) (a) and (b) of the Public Finance Management Act • Misclassification between receivables and expenditure • Payment not made within 30 days from receipt of invoices in contravention of Treasury Regulations • Insufficient internal controls over financial and performance reporting to ensure that valid, accurate and complete information is included in both the Financial Statements and Annual Performance Report • Slow responses by management to address findings raised during the audit • Lack of implementation of recommendations from investigation on irregular expenditure incurred during 2015/16 financial year
	-	<p>And three findings were partially implemented, which are:</p> <ul style="list-style-type: none"> • Disciplinary steps were not taken against some of the officials who had permitted irregular expenditure, as required by Section 38(1)(h)(iii) of the PFMA • Supplier with the highest points not selected for procurement of service • There was ineffective monitoring of action plans to address internal control deficiencies raised by both internal and external auditors

RECOMMENDATION BY PORTFOLIO COMMITTEE	Timeframe	Status
<p>Audit and Risk Committee should monitor the implementation of AGSA recommendations and intervene when necessary with the management of the Secretariat and engage with the Portfolio Committee where necessary</p>	-	<p>The Audit and Risk Committee, through Internal Audit:</p> <ul style="list-style-type: none"> • Verified quarterly the accuracy and completeness of the implementation of the 2016/17 AGSA recommendations to ensure accurate reporting of the performance information • Issued the Internal Audit report on follow-up of 2016/17 AGSA Audit Report (findings) in March 2018
<p>Internal Audit staff component must be strengthened with human resource and material capacity of the Component</p>	-	<ul style="list-style-type: none"> • The department started reviewing the departmental organisational structure, in which the increasing capacity within Internal Audit unit was considered as a priority by management • The department started procuring internal audit system, teammate which might strengthened the effectiveness of internal audit in the department • Provision for additional posts has been made in the proposed organisational structure to capacitate Internal Audit unit
<p>Secretariat should implement consequence management to address financial and performance deficiencies in the department, starting with the SMS level.</p>	-	<p>Done</p>
<p>Secretariat to provide a report on what measures it has put in place to keep accruals to a minimum, as this has been the basis of qualified audit opinions in two previous financial years</p>	-	<p>Accruals were not a finding in 2016/17 and were reduced to less than R1 million for 2017/18. Quarterly reporting on accruals as part of IFS as well as standard operating procedure in place</p>
<p>Secretariat to address overspending that led to unauthorised expenditure recorded in the 2016/17 financial year and indicate the manner in which expenditure will be stabilised in coming financial years</p>	-	<p>The department prepared a memorandum to the Executive Authority, informing him on the resolution for SAPS to reimburse the CSPS the legal services fees. Furthermore, the department established the Budget Committee, which met regularly to review and monitor the spending trends (patterns) of the department</p>
<p>Secretariat should prioritise the implementation of the Service Delivery Improvement Plan (SDIP) and indicate when the plan is expected to be implemented in the 2018/19 financial year.</p>	-	<p>Process have started to appoint a skilled person to implement a SDIP for 2018/19</p>

RECOMMENDATION BY PORTFOLIO COMMITTEE	Timeframe	Status
<p>Secretariat should indicate the manner in which the rollout of the risk management strategy will be improved and taken out of the developmental stage</p>	-	<p>The following are key steps put in place to enhance the rollout of the risk management system:</p> <ul style="list-style-type: none"> • Reviewed and updated the risk management policy, Risk Management Strategy, risk management implementation plan and methodology, among others • Establishment of the Executive Risk Management Committee (ERM) consisting of EXCO members. The main purpose of this committee is to monitor the rollout of both strategic and operational risk management policies and procedures and its resolutions are communicated to the Audit and Risk Committee (ARC) quarterly for ratification • The Chief Risk Officer conducts regular operational risk assessment and awareness workshops • Internal Audit monitors independently the adequacy and effectiveness of risk management in every audit conducted <p>The risk management unit structure has been reviewed together with all other business units across the department and it will be capacitated with additional resources</p>
<p>Secretariat to provide an action plan to address the underperformance recorded in the Intersectoral Coordination and Strategic Partnerships Programme by 24 October 2017</p>	-	Action plan submitted
<p>Secretariat to develop a turnaround plan to change the underperformance of the Legislation sub-programme</p>	-	Turnaround plan developed
<p>Secretariat to develop an MoU with SAPS on the research agenda of the Secretariat to clarify roles and functions</p>	-	<p>The process of research clarification and MoU with SAPS was postponed. The workshop is planned for July 2018. Apart from clarifying the role of the SAPS research agenda compared to that of CSPS, a five-year research agenda for the CSPS will be developed</p>
<p>Research reports and policy documents should be made available to the Committee proactively after the Secretary of Police signs them off</p>	-	Research and policy documents were made available

3.8 Internal Control Unit

The Secretariat does not have an internal control unit, but provision for one will be made in the new proposed structure of the department.

3.9 Internal Audit and Audit Committees

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

We are pleased to present the report for the financial year ended 31 March 2018.

Audit and Risk Committee (ARC) members and attendance

The Audit and Risk Committee consists of the members listed here under. During the current year, six meetings were held.

NAME OF MEMBER	Number of meetings attended
Prof. H de Jager (Chairperson) (External member)	6
Mr SK Motuba (External member)	5
Mr PN Phukubje (External member)	6

The Auditor-General South Africa (AGSA) and the in-house internal audit staff were invited and attended all the meetings. Accounting Officer (since appointment) of the Civilian Secretariat of Police Service (CSPS) and other senior staff members were also invited and attended the meetings.

Audit and Risk Committee responsibility

The Audit and Risk Committee report that it has complied with the responsibilities arising from Section 77 of the PFMA and Section 27.1.1-3 of the Treasury Regulations. The Audit and Risk Committee also reports that it has adopted appropriate formal terms of reference, which are contained in its Audit and Risk Committee Charter, has regulated its affairs in compliance with this Charter, and has discharged all its responsibilities as contained therein. The Audit and Risk Committee Charter is reviewed on an annual basis.

The effectiveness of internal control

The CSPS's systems of internal control are designed to provide assurances, *inter alia*, that assets are safeguarded and that liabilities and working capital are managed effectively and efficiently. Management is in a process to attend to deficiencies identified by the AGSA and internal audit. Internal Audit will do a follow-up regarding rectifying the shortcomings. The Audit and Risk Committee commended the Department with the improvement of the internal control systems.

Internal Audit

The internal auditors continued during the review period to provide the Audit and Risk Committee and management with independent information and assurances of the effectiveness of the internal controls of those areas examined in terms of the Internal Audit Plan based on the risk assessment. Internal Audit reported that they have a shortage of staff. The Accounting Officer reported that the process already started to improve the capacity of Internal Audit.

Evaluation of financial statements

The Audit and Risk Committee has:

- reviewed and discussed the audited Annual Financial Statements to be included in the Annual Report, with AGSA and management;
- reviewed the AGSA management report and management's responses thereto;
- reviewed the department's compliance with legal and regulatory provisions based on the findings of the AGSA and internal audit; and
- noted that there were certain adjustments resulted from the audit.

Management reports

The Audit and Risk Committee is satisfied with the content and quality of the management reports prepared and issued by the CSPS for the period under review.

Risk management

The department has an adequate risk management process; however the rolling of the risk management strategy is still at the developmental stage. The risk management unit is also inadequately capacitated, but management is in the process of beefing up or enhancing personnel within the unit.

Auditor-General of South Africa

The Audit and Risk Committee has met with the AGSA to ensure there are no unresolved issues at 31 July 2018. The Audit and Risk Committee also concurs with the unqualified audit opinion of the AGSA.

Appreciation

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



Chairperson of the Audit and Risk Committee

Prof. H de Jager

Date: 31 July 2018





ENERGY
actions
SOUTH AFRICA
TRUST
EQUAL
PEOPLE
JUSTICE
responsibility
CIVILIAN SAFETY
standards
SECRETARIAT
PROTECTION
ETHICAL
humanity FOR
CONSISTENT
precaution
POLICE
SERVICE
careful
TRANSFORM
ACCOUNTABLE
SECURITY
personal
IDENTITY
VISION
integrity
nation
SOUTH AFRICA

TRUTHFULNESS
TRANSPARANCY

Part D
Human Resource Management



Human Resource Management

4.1 Introduction

4.1.1 THE STATUS OF HR IN THE DEPARTMENT

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

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

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

- a) development of Human Resource Strategy;
- b) development of Employment Equity Plan; and
- c) facilitating the review of the organisational structure.

4.1.3 CAPACITATING EMPLOYEE WITHIN THE DEPARTMENT

The focus of the CSPS during the year under review was to capacitate its employees on the findings of the AGSA), to minimise the risk of incurring similar findings. The department has made strides in rewarding employees with improved qualifications in line with the provision of Resolution 5 of 2014 of the GPSSBC. In the CSPS, 27% of employees are bursary holders whose studies are fully funded by the department.

4.1.4 PLACEMENT OF WORK INTEGRATED LEARNERS IN THE DEPARTMENT

Through Public Sector Education and Training Authority (PSETA), the department placed eight workplace-integrated learners (WIL), which it regards as a powerful development vehicle. Students are given the opportunity to effectively integrate the theory of the classroom with the practice and the responsibility of the workplace. The department appointed two interns.

4.1.5 CHALLENGES FACED BY THE DEPARTMENT

The non-alignment of the approved organisation structure with the mandate of the department is a huge challenge, as the capacity is not equal to the task. However, a draft organisational structure has been developed to address this.

The key challenges in the human resources environment remain the appointment of people with disabilities and meeting the national target of 50% of females at SMS level (L13-15). The department's percentage of people with disabilities is 1.44%, 0.56% below the national average of 2%, while the appointment of females at SMS level is at 35.71%, with a deficit of 14.29%.

4.1.6 FUTURE HR PLANS/GOALS

Through the human resources planning process, the following Strategic Objectives were identified for implementation in the 2018/19 financial year.

- Alignment of the department's structure with its strategic objectives.
- Implementation of human resource strategy.
- Implementation of an employment equity plan.
- Review and implementation of human resources policies.

4.2 Human Resources Oversight Statistics

4.2.1 EXPENDITURE

The department budget in terms of clearly defined programmes

The following tables summarise final audited expenditure by programme (Table 4.2.1.1) and by salary bands (Table 4.2.1.2) and indicate the amount spent on personnel costs in each programmes or salary band.

TABLE 4.2.1.1 – Personnel costs by programme, 2017/18

PROGRAMME	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and specialised services (R'000)	Personnel cost as a percentage of total expenditure	Average personnel cost per employee (R'000)
Administration	52 010.00	36 647.00	400.00	1 313.00	70.46%	509.00
Intersectoral Coordination and Strategic Partnership	20 945.00	15 288.00	109.00	0.00	73.00%	695.00
Legislation and Policy Development	25 284.00	16 552.00	35.00	714.00	65.46%	552.00
Civilian Oversight, Monitoring and Evaluation	20 106.00	14 198.00	100.00	0.00	70.62%	546.00
Total	118 345.00	82 685.00	644.00	2 027.00	69.93%	552.00

TABLE 4.2.1.2 - Personnel costs by salary bands 2017/18

SALARY BANDS	Personnel expenditure (R'000)	% of total personnel cost	Average personnel cost per employee (R'000)
Lower skills (Levels 1-2)	846.00	1.02%	169.00
Skilled (Levels 3-5)	4 208.00	5.09%	200.00
Highly skilled production (Levels 6-8)	10 068.00	12.18%	296.00
Highly skilled supervision (Levels 9-12)	37 886.00	45.82%	631.00
Senior management (Levels 13-16)	29 677.00	35.89%	989.00
Total	82 685.00	100.00%	552.00

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

TABLE 4.2.1.3 - Salaries, overtime, home owners allowance, medical assistance by programme, 2017/18

PROGRAMME	Salaries		Overtime		Home Owners Allowance		Medical Assistance	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as % of personnel cost	Amount (R'000)	HOA as % as personnel cost	Amount (R'000)	Medical Assistance as a % of personnel cost
Administration	25 677.00	70.07%	161.00	0.44%	581.00	1.59%	1 264.00	3.45%
Intersectoral Coordination and Strategic Partnerships	10 606.00	69.37%	0.00	0.00%	196.00	1.28%	474.00	3.10%
Legislation and Policy Development	11 660.00	70.44%	0.00	0.00%	151.00	0.91%	348.00	2.10%
Civilian Oversight, Monitoring and Evaluation	10 201.00	71.85%	16.00	0.11%	208.00	1.46%	515.00	3.63%
Total	58 144.00	70.32%	177.00	0.21%	1 136.00	1.37%	2 601.00	3.15%

TABLE 4.2.1.4 - Salaries, overtime, home owners allowance, medical assistance by salary bands, 2017/18

SALARY BANDS	Salaries		Overtime		Home Owners Allowance		Medical Assistance	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as % of personnel cost	Amount (R'000)	HOA as % as personnel cost	Amount (R'000)	Medical assistance as a % of personnel cost
Lower skilled (Levels 1-2)	663.00	73.80%	0.00	0.00%	35.00	5.00%	84.00	11.90%
Skilled (Levels 3-5)	2 916.00	73.80%	37.00	1.00%	218.00	5.60%	350.00	9.00%
Highly skilled (Levels 6-8)	7 989.00	78.00%	78.00	0.80%	353.00	3.60%	717.00	7.40%
Highly skilled (Levels 9-12)	32 679.00	85.40%	37.00	0.10%	382.00	1.00%	1 216.00	3.30%
Senior management (Levels 13- 16)	26 482.00	88.10%	0.00	0.00%	145.00	0.50%	227.00	0.80%
Total	70 729.00	79.82%	152.00	0.38%	1 133.00	3.14%	2 594.00	6.48%

4.2.2 EMPLOYMENT AND VACANCIES

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

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

TABLE 4.2.2.1 - Employment and vacancies by programme, 31 March 2018

PROGRAMME	Number of posts	Number of posts filled	Vacancy rate	Number of posts filled additional to the establishment
Administration	74	73	1.35%	0
Partnership	18	16	11.11%	0
Legislation and Policy and Research	32	26	18.75%	0
Monitoring and Evaluation	26	24	7.69%	0
Total	150	139	7.33%	0

TABLE 4.2.2.2 – Employment and vacancies by salary bands, 31 March 2018

SALARY BANDS	Number of posts	Number of posts filled	Vacancy rate	Number of posts filled additional to the establishment
Lower skilled (Levels 1-2)	6	6	0%	0
Skilled (Levels 3-5)	21	19	9.52%	0
Highly skilled production (Levels 6-8)	33	30	9.09%	0
Highly skilled (Levels 9-12)	60	56	6.67%	0
Senior management (Levels 13-16)	30	28	6.67%	0
Total	150	139	7.33%	0

TABLE 4.2.2.3 – Employment and vacancies by critical occupation, 31 March 2018

CRITICAL OCCUPATIONS	Number of posts	Number of posts filled	Vacancy rate	Number of posts filled additional to the establishment
Deputy Director General	0	1	0	0
Chief Directors	0	6	0	0
Directors	2	21	8.7%	0
Total	2	28	6.7%	0

The information in each case reflects the situation as at 31 March 2018. For an indication of changes in staffing patterns over the year under review, please refer to Section 5 of this report.

4.2.3 FILLING OF SMS POSTS

The tables in this section provide information on employment and vacancies related to members of the SMS by salary level. They also provide information on advertising and filling of SMS posts, reasons for not complying with prescribed timeframes and disciplinary steps taken.

TABLE 4.2.3.1 – SMS post information as on 31 March 2018

SMS LEVEL	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General (Head of Department)	0	0	0%	0	0%
Salary level 16	0	0	0%	0	0%
Salary level 15	1	1	100%	0	0%
Salary level 14	6	6	100%	0	0%
Salary level 13	23	21	91.30%	2	8.70%
Total	30	28	93.33%	2	6.67%

TABLE 4.2.3.2 – SMS post information as on 30 September 2017

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	0	0	0%	0	0%
Salary level 15	1	1	100%	0	0%
Salary level 14	6	6	100%	0	0%
Salary level 13	23	22	95.65%	2	8.70%
Total	30	28	93.33%	2	6.67%

TABLE 4.2.3.3 – Advertising and filling of SMS posts, 1 April 2017 to 31 March 2018

SMS LEVEL	Advertising	Filling of Posts	
	Number of vacancies per level advertised in six months of becoming vacant	Number of vacancies per level filled in six months of becoming vacant	Number of vacancies per level not filled in six 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	2	0	1
Total	2	0	1

Reasons for not having complied with the filling of funded vacant SMS posts - advertised within six months and filled within 12 months of becoming vacant for the period 1 April 2017 to 31 March 2018

Reasons for vacancies not advertised within six months

N/A

Reasons for vacancies not filled within 12 months

Non-availability of panel (Director: Policy Development)

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

Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2017 to 31 March 2018

Reasons for vacancies not advertised within six months

N/A

Reasons for vacancies not filled within 12 months

Non-availability of panel

4.2.4 JOB EVALUATION

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

The following table (Table 4.2.4.1) summarises the number of jobs evaluated during the year under review. The table also provides statistics on the number of posts that were upgraded or downgraded.

TABLE 4.2.4.1 - Job evaluation, 1 April 2016 to 31 March 2017

SALARY BANDS	Number of posts	Number of jobs evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower skilled (Levels 1-2)	6	0	0	0	0	0	0
Skilled (Levels 3-5)	21	1	11.1%	0	0	0	0
Highly skilled production (Levels 6-8)	33	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	60	7	77.7%	0	0	0	0
Senior Management Service Band A (13)	23	1	11.1%	0	0	0	0
Senior Management Service Band B (14)	6	0	0	0	0	0	0
Senior Management Service Band C (15)	1	0	0	0	0	0	0
Senior Management Service Band D (16)	0	0	0	0	0	0	0
Total	150	9	100%	0	0	0	0

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

TABLE 4.2.4.2 – Profile of employees whose salary positions were upgraded due to their posts being upgraded, 1 April 2017 to 31 March 2018

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

TABLE 4.2.4.3 – Employees whose salary levels exceed the grade determined by job evaluation, 1 April 2017 to 31 March 2018 (in terms of Public Sector Regulation 1.V.C.3)

OCCUPATION	Number of employees	Job evaluation level	Remuneration on level	Reason for deviation
	0	0	0	0
Total	0	0	0	0
Total number of employees whose salaries exceeded the level determined by job evaluation in 2017/18				0

4.2.5 EMPLOYMENT CHANGES

This section provides information on changes in employment over the financial year.

Turnover rates provide an indication of trends in the employment profile of the department. The following tables provide a summary of turnover rates by salary band (Table 4.2.5.1) and by critical occupations (Table 4.2.5.2). (These 'critical occupations' should be the same as those listed in Table 4.2.2.3).

TABLE 4.2.5.1 – Annual turnover rates by salary band, 1 April 2017 to 31 March 2018

SALARY BANDS	Number of employees per band	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	6	2	0	0%
Skilled (Levels 3-5)	19	6	2	10%
Highly skilled production (Levels 6-8)	30	8	3	10%
Highly skilled supervision (Levels 9-12)	56	9	2	3%
Senior management Band A (L13)	21	1	1	4%
Senior management Band B (L14)	6	1	0	0%
Senior management Band C (L15)	1	0	0	0%
Senior management Band D (L16)	0	0	0	0%
Total	139	27	8	5%

Table 4.2.5.2 – Reasons why staff are leaving the department

TERMINATION TYPE	Number	% of total
Death	0	0%
Resignation	3	37.5%
Expiry of contract	2	25%
Dismissal – operational changes	0	0%
Dismissal – inefficiency	0	0%
Discharged due to ill-health	0	0%
Retirement	1	12.5%
Transfers to other public service departments: promotion and lateral transfer	2	25%
Other	0	0%
Total	8	100%
Total number of employees who left as at 31 March 2018		8

TABLE 4.2.5.3 – Promotions by critical occupation

OCCUPATION	Employees as at 1 April 2017	Promotion to another salary level	Salary promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Senior Management Service (Level 13)	0	0	0	0	0
Total	0	0	0	0	0

TABLE 4.2.5.4 – Promotions by salary band

OCCUPATION	Employees as at 1 April 2017	Promotion to another salary level	Salary promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Senior management (Levels 13-16)	28	0	0%	0	0%
Highly skilled supervision (Levels 9-12)	49	0	0%	0	0%
Highly skilled production (Levels 6-8)	24	0	0%	0	0%
Skilled (Levels 3-5)	17	0	0%	0	0%
Lower skilled (Levels 1-2)	6	0	0%	0	0%
Total	124	00	0%	0	0%

4.2.6 EMPLOYMENT EQUITY

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

Table 4.2.6.1 – Total number of employees (including employees with disabilities) in each of the following occupational bands as at 31 March 2018

OCCUPATIONAL CATEGORIES (SASCO)	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers (11-15)	26	2	0	2	20	2	2	0	54
Professionals (8-10)	10	0	0	0	29	0	0	1	40
Technicians and associate professionals (7)	7	0	0	0	6	0	0	0	13
Clerks (4-6)	9	0	0	0	12	0	0	0	21
Service and sales workers (1-3)	7	0	0	0	4	0	0	0	11
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	0	0	0	0	0
Total	59	2	0	2	71	2	2	1	139
Employees with disabilities	2	0	0	0	0	0	0	0	0

Table 4.2.6.2 – Recruitment, 1 April 2017 to 31 March 2018

OCCUPATIONAL BANDS	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top management (Levels 14-16)	1	0	0	0	0	0	0	0	1
Senior management (Level 13)	1	0	0	0	1	0	0	0	2
Professionally qualified and experienced specialists and mid-management (Levels 11-12)	1	0	0	0	1	1	0	0	3
Skilled technical and academically qualified workers, Junior management, supervisors, foreman and Superintendents (Levels 9-10)	1	0	0	0	5	0	0	0	6
Semi-skilled and discretionary decision making (Levels 6-8)	3	0	0	0	6	0	0	0	9
Unskilled and defined decision making (Levels 1-5)	4	0	0	0	4	0	0	0	8
Total	11	0	0	0	17	1	0	0	29
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 4.2.6.3- Promotions, 1 April 2017 to 31 March 2018

OCCUPATIONAL BAND	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top management (Levels 14-16)	0	0	0	0	0	0	0	0	0
Senior management (Level 13)	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management (Levels 11-12)	0	0	0	0	0	0	0	0	0
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (Levels 9-10)	0	0	0	0	0	0	0	0	0
Semi-skilled and discretionary decision making (Levels 6-8)	1	0	0	0	1	0	0	0	2
Unskilled and defined decision making (Levels 1-5)	0	0	0	0	0	0	0	0	0
Total	1	0	0	0	1	0	0	0	2
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 4.2.6.4 - Terminations, 1 April 2017 to 31 March 2018

OCCUPATIONAL BAND	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top management (Levels 14-16)	0	0	0	0	0	0	0	0	0
Senior management (Level 13)	0		1	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management (Levels 11-12)	0	0	0	0	0	0	0	0	0
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (Levels 9-10)	1	0	0	0	0	0	0	0	1
Semi-skilled and discretionary decision making (6-8)		1	0	0	2	0	0	0	3
Unskilled and defined decision making (Levels 1-5)	1		0	0	0	0	0	0	1
Total	2	1	1	0	2	0	0	0	6
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 4.2.6.5 - Disciplinary action, 1 April 2017 to 31 March 2018

	Male				Female			
	African	Coloured	Indian	White	African	Coloured	Indian	White
Disciplinary action	0	0	0	0	7	0	1	0

Table 4.2.6.6 Skills development for the period 1 April 2017 to 31 March 2018

OCCUPATIONAL CATEGORIES	Gender	Number of employees as at 1 April 2017	Training needs identified at start of reporting period			Total
			Learnerships	Skills programmes and other short courses	Other forms of training	
Legislators, senior officials and managers (Levels 11-15)	Female	21	-	6	2	8
	Male	24	-	7	4	11
Professionals (Levels 8-10)	Female	10	-	13	1	14
	Male	30	-	6	-	6
Technicians and associate professionals (Level 7)	Female	7	-	1	-	1
	Male	6	-	3	-	3
Clerks (Levels 4-6)	Female	9	-	6	2	8
	Male	12	-	4	-	4
Service and sales workers (Levels 1-3)	Female	7	2	8	-	10
	Male	4	6	6	-	12
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	-	-	-	-	-
	Male	-	-	-	-	-
Subtotal	Female	-	-	-	-	-
	Male	-	-	-	-	-
Total		139	8	60	10	78

4.2.7 PERFORMANCE REWARDS

To encourage good performance, the department granted the following performance rewards during the year under review. The information is presented in terms of race, gender, and disability (Table 4.2.7.1), salary bands (Table 4.2.7.2) and critical occupations (Table 4.2.7.3).

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

GENDER AND RACE	Beneficiary profile			Cost	
	Number of beneficiaries	Total number of employees in group	% of total within group	Cost (R'000)	Average cost per employee
African					
Male	13	60	21.67	432.37	24 021.00
Female	18	71	25.35	298.82	22 986.00
Asian					
Male	0	0	-	0	0
Female	0	2	-	0	0
Coloured					
Male	0	2	-	0	0
Female	0	2	-	0	0
White					
Male	0	2	-	0	0
Female	0	1	-	0	0
Employees with disabilities	0	0	0	0	0
Total	31	140	22.14%	731.19	47 007.00

TABLE 4.2.7.2 – Performance rewards by salary bands for personnel below SMS, 1 April 2017 to 31 March 2018 for the 2016/17 financial year

SALARY BANDS	Beneficiary profile			Cost		
	Number of beneficiaries	Number of employees	% of total within salary bands	Total cost (R'000)	Average cost per employee	Total cost as a % of the total personnel expenditure
Lower skilled (Levels 1-2)	1	6	16.67%	4.51	4 512.00	4.51%
Skilled (Levels 3-5)	2	19	10.53%	16.50	8 248.00	8.25%
Highly skilled production (Levels 6-8)	9	30	30%	111.53	12 392.00	12.39%
Highly skilled supervision (Levels 9-12)	19	55	34.55%	598.65	31 508.00	31.51%
Total	31	110	28.18%	731.19	56 660.00	23.59%

TABLE 4.2.7.3 – Performance-related rewards (cash bonus), by salary band, for SMS

SALARY BANDS	Beneficiary profile			Cost		
	Number of beneficiaries	Number of employees	% of total within salary band	Total cost (R'000)	Average cost per employee	Total cost as a % of the total personnel expenditure
Band A Level 13	0	21	0	0	0	0
Band B Level 14	0	6	0	0	0	0
Band C Level 15	0	1	0	0	0	0
Band D Level 16	0	0	0	0	0	0
Total	0	28	0	0	0	0

4.2.8 LEAVE UTILISATION**TABLE 4.2.8.1 – Sick leave, 1 January 2017 – 31 December 2017**

SALARY BANDS	Total days	Number of employees using sick leave	% of total employees using sick leave	Average days per employees
Lower skilled (Levels 1-2) (4 employees)	38	05	100%	13.16
Skilled (Levels 3-5) (11 employees)	153	19	100%	12.42
Highly skilled production (Levels 6-8) (23 employees)	262	30	100%	11.45
Highly skilled supervision (Levels 9-12) (45 employees)	492	55	100%	11.18
Senior management (Levels 13-16) (27 employees)	166	24	100%	14.46
Total	1111	133	100%	11.97

Table 4.2.8.2 – Annual leave, 1 January 2017 – 31 December 2017

SALARY BANDS	Total days taken	Average days per employees
Lower skilled (Levels 1-2) (4 employees)	96	6.25
Skilled (Levels 3-5) (11 employees)	363	5.79
Highly skilled production (Levels 6-8) (23 employees)	711	5.34
Highly skilled supervision (Levels 9-12) (45 employees)	1221	4.99
Senior management (Levels 13-16) (27 employees)	641	4.52
Total	3032	5.11

Table 4.2.8.3 – Capped leave, 1 January 2017 – 31 December 2017

SALARY BANDS	Total days of capped leave taken	Average number of days taken per employee	Average capped leave per employee as at 31 December 2017
Lower skilled (Levels 1-2)	0	0	0
Skilled (Levels 3-5)	0	0	0
Highly skilled production (Levels 6-8)	0	0	0
Highly skilled supervision (Levels 9-12)	0	0	0
Senior management (Levels 13-16)	81.42	81.45	81.42
Total	81.42	81.45	81.42

Leave payouts for the period 1 April 2017 to 31 March 2018:

No leave payouts were made during the period under review.

TABLE 4.2.9.2 - Details of health promotion and HIV and Aids programmes (tick the applicable)

QUESTION	YES	NO	Details, if yes
Has the department designated a member of SMS to implement the provisions contained in Part VIE of Chapter 1 of the Public Service Regulation, 2001? If so provide her/his name and position	✓		MS Mahlatjie Director: HRD & ER
Does the department have a dedicated unit or has it designated specific staff members to promote the health and wellbeing of employees? If so, indicate the number of employees who are involved in.	✓		Directorate: HRD & ER
Has the department introduced an employee assistance or health promotion programme for employees? If so, indicate the key elements/services of this programme.	✓		<ul style="list-style-type: none"> • HIV and Aids, STI and TB Management • Health and Productivity Management; • Wellness Management, • Safety, Health, Environment, Risk and Quality (SHERQ) Management
Has the department introduced establishment (a) committee(s) as contemplated in PART VIE of Chapter 1 of the Public Service Regulations 2000? If so. Provide the names of committee members and stakeholders they represent		x	
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	✓		Departmental policies are aligned to legislative frameworks that regulate the public service
Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV positive from discrimination? If so, list the elements of these measures	✓		<ul style="list-style-type: none"> • Voluntary testing among employees • Distribution of condoms
Does the department encourage its employees to undergo voluntary counselling and testing. If so, list the results that you have achieved	✓		16 females and 8 males employees participated in voluntary testing for HIV and Aids and the results of all participants were negative
Has the department developed measures/indicators to monitor and evaluate the impact of its health promotion programmes? If so, list these measure/indicators		x	

4.2.10 LABOUR RELATIONS

TABLE 4.2.10.1 - Collective agreements, 1 April 2017 to 31 March 2018

TOTAL COLLECTIVE AGREEMENTS

N/A

TABLE 4.2.10.2 - Misconduct and disciplinary cases finalised, 1 April 2017 to 31 March 2018

TYPE OF MISCONDUCT	Number	% of total
Unauthorised absence	7 (3)	43%
Misrepresentation	2 (1)	50%

TABLE 4.2.10.3 - Misconduct addressed in disciplinary hearings, 1 April 2017 to 31 March 2018

TYPE OF MISCONDUCT	Number	% of total
Unauthorised absence and misrepresentation	1 (1)	100%

TABLE 4.2.10.4 - Grievances lodged for the period, 1 April 2017 to 31 March 2018

	Number	% of total
Number of grievances resolved	6	86%
Number of grievances not resolved	1	14%
Number of grievances lodged	7	100%

TABLE 4.2.10.5 - Disputes lodged in the councils, 1 April 2017 to 31 March 2018

	Number	% of total
Number of disputes upheld	0	100%
Number of disputes	0	100%
Number of disputes lodged	0	100%

TABLE 4.2.10.6 - Strike action, 1 April 2017 to 31 March 2018

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

TABLE 4.2.10.7- Precautionary suspensions for the period 1 April 2017 to 31 March 2018

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

4.2.11 SKILLS DEVELOPMENT

This section highlights the efforts of the department in skills development

TABLE 4.2.11.1 - Training needs identified, 1 April 2017 to 31 March 2018

OCCUPATIONAL CATEGORIES	Gender	Number of employees as at 1 April 2017	Training undertaken at start of reporting period			Total
			Learnerships	Skills programmes and other short courses	Other forms of training	
Legislators, senior officials and managers (Levels 11-15)	Female	30	-	6	2	8
	Male	24	-	7	4	11
Professionals (Levels 8-10)	Female	10	-	13	1	14
	Male	30	-	6	-	6
Technicians and associate professionals (Level 7)	Female	7	-	1	-	1
	Male	6	-	3	-	3
Clerks (Levels 4-6)	Female	9	-	6	2	8
	Male	12	-	4	-	4
Service and sales workers (Levels 1-3)	Female	7	2	8	-	10
	Male	4	6	6	-	12
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	-	-	-	-	-
	Male	-	-	-	-	-
Subtotal	Female	-	-	-	-	-
	Male	-	-	-	-	-
Total		139	8	60	10	78

TABLE 4.2.11.2 - Training provided, 1 April 2017 to 31 March 2018

OCCUPATIONAL CATEGORIES	Gender	Number of employees as at 1 April 2017	Training undertaken at start of reporting period			Total
			Learnerships	Skills programmes and other short courses	Other forms of training	
Legislators, senior officials and managers (Levels 11-15)	Female	30	-	6	2	8
	Male	24	-	7	4	11
Professionals (Levels 8-10)	Female	10	-	13	1	14
	Male	30	-	6	-	6
Technicians and associate professionals (Level 7)	Female	7	-	1	-	1
	Male	6	-	3	-	3
Clerks (Levels 4-6)	Female	9	-	6	2	8
	Male	12	-	4	-	4
Service and sales workers (Levels 1-3)	Female	7	2	8	-	10
	Male	4	6	6	-	12
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	-	-	-	-	-
	Male	-	-	-	-	-
Subtotal	Female	-	-	-	-	-
	Male	-	-	-	-	-
Total		139	8	60	10	78



ENERGY
 actions SOUTH AFRICA
 TRUST
JUSTICE
 EQUAL
PEOPLE
 responsibility
CIVILIAN SAFETY
 standards
SECRETARIAT
 PROTECTION
 ETHICAL
 humanity **FOR**
 CONSISTENT
 precaution
POLICE
SERVICE
 careful
 TRANSFORM
 ACCOUNTABLE
SECURITY
 personal
 IDENTITY
VISION
 integrity
 nation
 SOUTH AFRICA

TRANSPARANCY

Part E
Financial Information

Financial Information

ANNUAL FINANCIAL STATEMENTS FOR
CIVILIAN SECRETARIAT FOR POLICE SERVICE
FOR THE YEAR ENDED 31 MARCH 2018

Contents

Appropriation Statement	63
Notes to the Appropriation Statement	91
Statement of Financial Performance	92
Statement of Financial Position	93
Statement of Changes in Net Assets	94
Cash Flow Statement	95
Notes to the Annual Financial Statements	96-134
Annexures	135

APPROPRIATION STATEMENT for the year ended 31 March 2018

APPROPRIATION PER PROGRAMME

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
VOTED FUNDS AND DIRECT CHARGES									
Programme									
1. Administration	52 243	-	445	52 688	52 010	678	98.7%	42 879	40 497
2. Intersectoral Coordination and Strategic Partnerships	24 918	-	(1 667)	23 251	20 945	2 306	90.1%	23 798	22 004
3. Legislation and Policy Development	25 872	-	904	26 776	25 284	1 492	94.4%	22 859	19 290
4. Civilian Oversight, Monitoring and Evaluations	21 640	-	318	21 958	20 106	1 852	91.6%	21 056	17 649
TOTAL	124 673	-	-	124 673	118 345	6 328	94.9%	110 592	99 440

Reconciliation with statement of financial performance

ADD

Departmental receipts

NRF Receipts

Aid assistance

126

-

-

72

-

-

Actual amounts per statement of financial performance (total revenue)

ADD

Aid assistance

Prior year unauthorised expenditure approved without funding

Actual amounts per statement of financial performance (total expenditure)

124 799

110 664

118 345

99 440

APPROPRIATION STATEMENT for the year ended 31 March 2018

APPROPRIATION PER ECONOMIC CLASSIFICATION

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
ECONOMIC CLASSIFICATION	122 723	(879)	(1 336)	120 508	114 294	6 214	94.8%	108 533	98 270
Current payments									
Compensation of employees	88 565	-	(61)	88 504	82 685	5 819	93.4%	79 137	66 290
Salaries and wages	78 849	(726)	(61)	78 062	72 613	5 449	93.0%	70 308	58 531
Social contributions	9 716	726	-	10 442	10 072	370	96.5%	8 829	7 759
Goods and services	34 158	(1 042)	(1 275)	31 841	31 446	395	98.8%	29 396	31 980
Administrative fees	109	(87)	-	22	22	-	100.0%	125	124
Advertising	218	611	-	829	829	-	100.0%	2 071	2 071
Minor assets	2 199	(1 780)	-	419	419	-	100.0%	86	85
Audit costs: External	2 255	(397)	287	2 145	2 145	-	100.0%	1 940	1 940
Bursaries: Employees	250	145	-	395	395	-	100.0%	245	245
Catering: Departmental activities	2 998	(789)	(1 290)	919	533	386	58.0%	826	826
Communication	2 353	(1 037)	-	1 316	1 315	1	99.9%	1 553	1 553
Computer services	6 092	2 251	-	8 343	8 343	-	100.0%	6 270	6 270
Consultants: Business and advisory services	813	1 214	-	2 027	2 027	-	100.0%	1 159	1 155
Legal services	99	839	-	938	938	-	100.0%	45	2 322
Contractors	999	(862)	-	137	137	-	100.0%	555	682
Fleet services	118	228	-	346	346	-	100.0%	181	181
Housing	20	(20)	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	6	(6)	-	-	-	-	-	-	-
Inventory: Materials and supplies	36	(36)	-	-	-	-	-	-	-
Consumable supplies	329	(129)	-	200	200	-	100.0%	287	287
Consumable: Stationery, printing and office supplies	1 270	481	-	1 751	1 751	-	100.0%	868	867
Operating leases	701	32	-	733	732	1	99.9%	302	301

CIVILIAN SECRETARIAT FOR POLICE SERVICE
VOTE WITHIN VOTE 23

APPROPRIATION STATEMENT for the year ended 31 March 2018

APPROPRIATION PER ECONOMIC CLASSIFICATION

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transport provided: Departmental activity	-	-	-	-	-	-	-	319	320
Travel and subsistence	11 298	(1 644)	(272)	9 382	9 375	7	99.9%	10 407	10 394
Training and development	607	37	-	644	644	-	100.0%	651	651
Operating payments	737	(266)	-	471	471	-	100.0%	366	366
Venues and facilities	651	166	-	817	817	-	100.0%	1 097	1 297
Rental and hiring	-	7	-	7	7	-	100.0%	43	43
Interest and rent on land	-	163	-	163	163	-	100.0%	-	-
Interest	-	163	-	163	163	-	100%	-	-
Transfers and subsidies	360	632	61	1 053	946	107	89.8%	528	311
Provinces and municipalities	6	1	-	7	5	2	71.4%	6	4
Provinces	-	-	-	-	-	-	-	6	4
Provincial Revenue Funds	-	-	-	-	-	-	-	6	4
Municipalities	6	1	-	7	5	2	71.4%	-	-
Municipal bank accounts	6	1	-	7	5	2	71.4%	-	-
Departmental agencies and accounts	104	-	-	104	-	104	-	215	-
Departmental agencies and accounts	104	-	-	104	-	104	-	215	-
Households	250	631	61	942	941	1	99.9%	307	307
Social benefits	250	19	61	330	329	1	99.7%	307	307
Other transfers to households	-	612	-	612	612	-	100.0%	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2018

APPROPRIATION PER ECONOMIC CLASSIFICATION

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Payments for capital assets	1 590	247	1 275	3 112	3 105	7	99.8%	1 531	859
Buildings and other fixed structures	-	-	-	-	-	-	-	22	22
Other fixed structures	-	-	-	-	-	-	-	22	22
Machinery and equipment	1 534	89	782	2 405	2 401	4	99.8%	1 455	837
Transport equipment	-	-	780	780	779	1	99.9%	-	-
Other machinery and equipment	1 534	89	2	1 625	1 622	3	99.8%	1 455	837
Software & other intangible assets	56	158	493	707	704	3	99.6%	54	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	124 673	-	-	124 673	118 345	6 328	94.9%	110 592	99 440

CIVILIAN SECRETARIAT FOR POLICE SERVICE
VOTE WITHIN VOTE 23

APPROPRIATION STATEMENT for the year ended 31 March 2018

PROGRAMME 1: ADMINISTRATION

	2017/18					2016/17			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Department Management	9 577	294	-	9 871	9 318	553	94.4%	10 829	10 474
2. Corporate Services	20 499	1 215	446	22 160	22 040	120	99.5%	11 019	10 600
3. Finance Administration	16 963	(1 185)	(1)	15 777	15 774	3	100.0%	17 138	15 693
4. Office Accommodation	701	32	-	733	732	1	99.9%	1	-
5. Internal Audit	4 503	(356)	-	4 147	4 146	1	100.0%	3 892	3 730
Total for sub programmes	52 243	-	445	52 688	52 010	678	98.7%	42 879	40 497

ECONOMIC CLASSIFICATION

	51 448	(163)	(37)	51 248	50 676	572	98.9%	41 827	39 845
Current payments									
Compensation of employees	37 253	-	(37)	37 216	36 647	569	98.5%	33 159	28 953
Salaries and wages	33 224	(605)	(37)	32 582	32 063	519	98.4%	29 581	25 449
Social contributions	4 029	605	-	4 634	4 584	50	98.9%	3 578	3 504
Goods and services	14 195	(326)	-	13 869	13 866	3	100.0%	8 668	10 892
Administrative fees	49	(30)	-	19	19	-	100.0%	25	24
Advertising	136	(40)	-	96	96	-	100.0%	89	89
Minor assets	361	(90)	-	271	271	-	100.0%	71	71
Audit costs: External	2 255	(1 098)	-	1 157	1 157	-	100.0%	1 329	1 329
Bursaries: Employees	250	13	-	263	263	-	100.0%	183	183
Catering: Departmental activities	156	11	-	167	167	-	100.0%	149	149
Communication	734	(107)	-	627	627	-	100.0%	1 102	1 102
Computer services	5 734	85	-	5 819	5 819	-	100.0%	2 551	2 551
Consultants: Business and advisory services	188	1 125	-	1 313	1 313	-	100.0%	445	445
Legal services	99	(99)	-	-	-	-	-	45	2 322
Contractors	158	(158)	-	-	-	-	-	43	6
Fleet services	118	53	-	171	171	-	100.0%	112	112

APPROPRIATION STATEMENT for the year ended 31 March 2018

PROGRAMME 1: ADMINISTRATION

	2017/18					2016/17			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Housing	20	(20)	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	6	(6)	-	-	-	-	-	-	-
Consumable supplies	231	(120)	-	111	111	-	100.0%	164	164
Consumable: Stationery, printing and office supplies	860	(218)	-	642	642	-	100.0%	198	197
Operating leases	701	32	-	733	732	1	99.9%	278	277
Travel and subsistence	1 137	467	-	1 604	1 602	2	99.9%	1 168	1 155
Training and development	607	(207)	-	400	400	-	100.0%	185	185
Operating payments	323	(162)	-	161	161	-	100.0%	175	175
Venues and facilities	72	243	-	315	315	-	100.0%	356	356
Interest and rent on land	-	163	-	163	163	-	100.0%	-	-
Interest	-	163	-	163	163	-	100.0%	-	-
Transfers and subsidies	120	-	36	156	51	105	32.7%	393	176
Provinces and municipalities	6	-	(1)	5	4	1	80.0%	5	3
Provinces	-	-	-	-	-	-	-	5	3
Provincial agencies and funds	-	-	-	-	-	-	-	5	3
Municipalities	6	-	(1)	5	4	1	80.0%	-	-
Municipal bank accounts	6	-	(1)	5	4	1	80.0%	-	-
Departmental agencies and accounts	104	-	-	104	-	104	-	215	-
Departmental agencies (non-business entities)	104	-	-	104	-	104	-	215	-
Households	10	-	37	47	47	-	100.0%	173	173
Social benefits	10	-	37	47	47	-	100.0%	173	173
Payments for capital assets	675	163	446	1 285	1 283	1	99.9%	659	476

APPROPRIATION STATEMENT for the year ended 31 March 2018

PROGRAMME 1: ADMINISTRATION

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Buildings and other fixed structures	-	-	-	-	-	-	-	22	22
Other fixed structures	-	-	-	-	-	-	-	22	22
Machinery and equipment	675	163	114	952	951	1	99,9%	637	454
Other machinery and equipment	675	163	114	952	951	1	99,9%	637	454
Software & other intangible assets	-	-	332	332	332	-	100,0%	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	52 243	-	445	52 688	52 010	678	98,7%	42 879	40 497

APPROPRIATION STATEMENT for the year ended 31 March 2018

1:1 DEPARTMENTAL MANAGEMENT

	2017/18					2016/17			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
ECONOMIC CLASSIFICATION	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	9 479	170	-	9 649	9 096	553	94,3%	10 574	10 264
Compensation of employees	7 969	(293)	-	7 676	7 124	552	92,8%	9 409	6 823
Goods and services	1 510	463	-	1 973	1 972	1	99,9%	1 165	3 441
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	162	162
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	162	162
Payments for capital assets	98	124	-	222	222	-	100,0%	93	48
Buildings and other fixed structures	-	-	-	-	-	-	-	22	22
Machinery and equipment	98	124	-	222	222	-	100,0%	71	26
Software & other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	9 577	294	-	9 871	9 318	553	94,4%	10 829	10 474

APPROPRIATION STATEMENT for the year ended 31 March 2018

1.2 CORPORATE SERVICES

ECONOMIC CLASSIFICATION	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	20 260	843	(37)	21 066	21 050	16	99.9%	10 674	10 518
Compensation of employees	13 063	-	(37)	13 026	13 011	15	99.9%	9 240	9 134
Goods and services	7 197	843	-	8 040	8 039	1	100.0%	1 434	1 384
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	114	-	37	151	47	104	31.1%	226	11
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	104	-	-	104	-	104	-	215	-
Households	10	-	37	47	47	-	100.0%	11	11
Payments for capital assets	125	372	446	943	943	-	100.0%	119	71
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	125	372	114	611	611	-	100.0%	119	71
Software & other intangible assets	-	-	332	332	332	-	100.0%	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	20 499	1 215	446	22 160	22 040	120	99.5%	11 019	10 600

APPROPRIATION STATEMENT for the year ended 31 March 2018

1.3 FINANCE ADMINISTRATION

ECONOMIC CLASSIFICATION	2017/18					2016/17			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	16 550	(897)	-	15 653	15 652	1	100.0%	16 729	15 333
Compensation of employees	12 524	650	-	13 174	13 174	-	100.0%	11 202	9 806
Goods and services	4 026	(1 710)	-	2 316	2 316	-	100.0%	5 527	5 527
Interest and rent on land	-	163	-	163	163	-	100.0%	-	-
Transfers and subsidies	6	-	(1)	5	4	1	80.0%	5	3
Provinces and municipalities	6	-	(1)	5	4	1	80.0%	5	3
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	407	(288)	-	119	118	1	99.2%	404	357
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	407	(288)	-	119	118	1	99.2%	404	357
Software & other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	16 963	(1 185)	(1)	15 777	15 774	3	100.0%	17 138	15 693

APPROPRIATION STATEMENT for the year ended 31 March 2018

1.4 OFFICE ACCOMMODATION

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
ECONOMIC CLASSIFICATION	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	701	32	-	733	732	1	99.9%	1	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	701	32	-	733	732	1	99.9%	1	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Software & other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	701	32	-	733	732	1	99.9%	1	-

APPROPRIATION STATEMENT for the year ended 31 March 2018

1.5 INTERNAL AUDIT

	2017/18					2016/17			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
ECONOMIC CLASSIFICATION	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	4 458	(311)	-	4 147	4 146	1	100.0%	3 849	3 730
Compensation of employees	3 697	(357)	-	3 340	3 339	1	100.0%	3 308	3 190
Goods and services	761	46	-	807	807	-	100.0%	541	540
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	45	(45)	-	-	-	-	-	43	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	45	(45)	-	-	-	-	-	43	-
Software & other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	4 503	(356)	-	4 147	4 146	1	100.0%	3 892	3 730

APPROPRIATION STATEMENT for the year ended 31 March 2018

PROGRAMME 2: INTERSECTORAL COORDINATION AND STRATEGIC PARTNERSHIPS

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transport provided: Departmental activity	-	-	-	-	-	-	-	319	320
Travel and subsistence	3 781	(1 065)	(272)	2 444	2 444	-	100.0%	3 913	3 913
Training and development	-	109	-	109	109	-	100.0%	65	65
Operating payments	220	(214)	-	6	6	-	100.0%	38	38
Venues and facilities	-	35	-	35	35	-	100.0%	367	567
Rental and hiring	-	7	-	7	7	-	100.0%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	153	12	165	165	-	100.0%	47	47
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Households	-	153	12	165	165	-	100.0%	47	47
Social benefits	-	-	12	12	12	-	100.0%	47	47
Other transfers to households	-	153	-	153	153	-	100.0%	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2018

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Payments for capital assets	286	-	(105)	181	180	1	99.4%	272	138
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	286	-	(105)	181	78	103	43.1%	272	138
Other machinery and equipment	286	-	(105)	181	78	103	43.1%	272	138
Software & other intangible assets	-	103	-	103	102	1	99.0%	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	24 918	-	(1 667)	23 251	20 945	2 306	90.1%	23 798	22 004

APPROPRIATION STATEMENT for the year ended 31 March 2018

2.1 INTERGOVERNMENTAL, CIVIL SOCIETY AND PUBLIC-PRIVATE PARTNERSHIPS

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
ECONOMIC CLASSIFICATION	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	21 917	(1 054)	(1 302)	19 561	17 256	2 305	88.2%	19 678	18 018
Compensation of employees	15 758	(1 101)	(12)	14 645	12 726	1 919	86.9%	12 662	10 637
Goods and services	6 159	47	(1 290)	4 916	4 530	386	92.1%	7 016	7 381
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	153	-	153	153	-	100.0%	47	47
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	153	-	153	153	-	100.0%	47	47
Payments for capital assets	237	-	(56)	181	180	1	99.4%	226	138
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	237	-	(56)	181	78	103	43.1%	226	138
Software & other intangible assets	-	103	-	103	102	1	99.0%	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	22 154	(901)	(1 358)	19 895	17 589	2 306	88.4%	19 951	18 203

APPROPRIATION STATEMENT for the year ended 31 March 2018

2.2 COMMUNITY OUTREACH

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
ECONOMIC CLASSIFICATION	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	2 715	901	(272)	3 344	3 344	-	100.0%	3 801	3 801
Compensation of employees	1 461	1 101	-	2 562	2 562	-	100.0%	2 693	2 693
Goods and services	1 254	(200)	(272)	782	782	-	100.0%	1 108	1 108
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	12	12	12	-	100.0%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	12	12	12	-	100.0%	-	-
Payments for capital assets	49	-	(49)	-	-	-	-	46	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	49	-	(49)	-	-	-	-	46	-
Software & other intangible assets	-	103	-	103	102	1	99.0%	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	2 764	901	(309)	3 356	3 356	-	100.0%	3 847	3 801

APPROPRIATION STATEMENT for the year ended 31 March 2018

PROGRAMME 3: LEGISLATION & POLICY DEVELOPMENT

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Policy Development & Research	14 253	(1 657)	63	12 659	12 345	314	97,5%	11 236	9 014
2. Legislation	11 619	1 657	841	14 117	12 939	1 178	91,7%	11 623	10 276
Total for sub programmes	25 872	-	904	26 776	25 284	1 492	94,4%	22 859	19 290

ECONOMIC CLASSIFICATION

	2017/18	2016/17
	R'000	R'000
Current payments	25 282	22 494
Compensation of employees	18 045	16 324
Salaries and wages	16 015	14 525
Social contributions	2 030	1 799
Goods and services	7 237	6 170
Administrative fees	-	20
Advertising	68	241
Minor assets	1 393	15
Audit costs: External	-	611
Bursaries: Employees	-	22
Catering: Departmental activities	593	189
Communication	519	299
Computer services	358	849
Consultants: Business and advisory services	42	678
Legal services	-	-
Contractors	670	12
Fleet services	-	46

APPROPRIATION STATEMENT for the year ended 31 March 2018

PROGRAMME 3: LEGISLATION & POLICY DEVELOPMENT

	2017/18					2016/17			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consumable supplies	39	17	-	56	56	-	100.0%	33	33
Consumable: Stationery, printing and office supplies	211	270	-	481	481	-	100.0%	487	487
Operating leases	-	-	-	-	-	-	-	24	24
Travel and subsistence	3 315	(1 307)	-	2 008	2 003	5	99.8%	2 243	2 243
Training and development	-	35	-	35	35	-	100.0%	221	221
Operating payments	29	262	-	291	291	-	100.0%	83	83
Venues and facilities	-	188	-	188	188	-	100.0%	54	54
Rental and hiring	-	-	-	-	-	-	-	43	43
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-

	240	326	13	579	577	2	99.7%	32	32
Transfers and subsidies									
Provinces and municipalities	-	1	1	2	1	1	50.0%	1	1
Provinces	-	-	-	-	-	-	-	1	1
Provincial agencies and funds	-	-	-	-	-	-	-	1	1
Municipalities	-	1	1	2	1	1	50.0%	-	-
Municipal bank accounts	-	1	1	2	1	1	50.0%	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Households	240	325	12	577	576	1	99.8%	31	31
Social benefits	240	19	12	271	270	1	99.6%	31	31
Other transfers to households	-	306	-	306	306	-	100.0%	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2018

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Payments for capital assets	350	84	903	1 337	1 333	4	99.7%	333	200
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	350	64	773	1 187	1 184	3	99.7%	333	200
Transport equipment	-	-	780	780	779	1	99.9%	-	-
Other machinery and equipment	350	64	7	407	405	2	99.5%	333	200
Software & other intangible assets	-	20	130	150	149	1	99.3%	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	25 872	-	904	26 776	25 284	1 492	94.4%	22 859	19 290

APPROPRIATION STATEMENT for the year ended 31 March 2018

3.1 POLICY DEVELOPMENT & RESEARCH

ECONOMIC CLASSIFICATION	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	14 103	(1 874)	(10)	12 219	11 906	313	97.4%	11 062	8 943
Compensation of employees	10 059	(1 083)	(10)	8 966	8 653	313	96.5%	8 967	6 848
Goods and services	4 044	(791)	-	3 253	3 253	-	100.0%	2 095	2 095
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	153	-	153	153	-	100.0%	31	31
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	153	-	153	153	-	100.0%	31	31
Payments for capital assets	150	64	73	287	286	-	99.7%	143	40
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	150	64	3	217	216	-	99.5%	143	40
Software & other intangible assets	-	-	70	70	70	-	100.0%	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	14 253	(1 657)	63	12 659	12 345	314	97.5%	11 236	9 014

APPROPRIATION STATEMENT for the year ended 31 March 2018

3.2 LEGISLATION

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
ECONOMIC CLASSIFICATION	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	11 179	1 464	(2)	12 641	11 468	1 173	90.7%	11 432	10 115
Compensation of employees	7 986	1 083	(2)	9 067	7 899	1 168	87.1%	7 357	6 041
Goods and services	3 193	381	-	3 574	3 569	5	99.9%	4 075	4 074
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	240	173	13	426	424	2	99.5%	1	1
Provinces and municipalities	-	1	1	2	1	1	50.0%	1	1
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	240	172	12	424	423	1	99.8%	-	-
Payments for capital assets	200	20	830	1 050	1 047	3	99.7%	190	160
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	200	-	770	970	968	2	99.8%	190	160
Software & other intangible assets	-	20	60	80	79	1	98.8%	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	11 619	1 657	841	14 117	12 939	1 178	91.7%	11 623	10 276

CIVILIAN SECRETARIAT FOR POLICE SERVICE
VOTE WITHIN VOTE 23

APPROPRIATION STATEMENT for the year ended 31 March 2018

PROGRAMME 4: CIVILIAN OVERSIGHT, MONITORING & EVALUATION

	2017/18					2016/17			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme	21 640	-	318	21 958	20 106	1 852	91.6%	21 056	17 649
1. Police Performance, Conduct and Compliance	15 423	693	318	16 434	15 232	1 202	92.7%	15 436	13 443
2. Policy & Program Evaluations	5 073	(110)	-	4 963	4 874	89	98.2%	4 583	3 720
3. Information Management	1 144	(583)	-	561	-	561	-	1 037	486

ECONOMIC CLASSIFICATION

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Current payments	21 361	(153)	287	21 495	19 644	1 851	91.4%	20 733	17 548										
Compensation of employees	16 048	-	-	16 048	14 198	1 850	88.5%	14 299	11 118										
Salaries and wages	14 284	(121)	-	14 163	12 375	1 788	87.4%	12 720	9 789										
Social contributions	1 764	121	-	1 885	1 823	62	96.7%	1 579	1 329										
Goods and services	5 313	(153)	287	5 447	5 446	1	100.0%	6 434	6 430										
Administrative fees	-	-	-	-	-	-	-	19	19										
Advertising	14	(14)	-	-	-	-	-	43	43										
Minor assets	249	(186)	-	63	63	-	100.0%	-	-										
Audit costs: External	-	36	287	323	323	-	100.0%	-	-										
Bursaries: Employees	-	71	-	71	71	-	100.0%	22	22										
Catering: Departmental activities	92	(81)	-	11	11	-	100.0%	25	25										
Communication	572	(364)	-	208	207	1	99.5%	114	114										
Computer services	-	806	-	806	806	-	100.0%	2 377	2 377										
Consultants: Business and advisory services	412	(412)	-	-	-	-	-	21	17										
Fleet services	-	60	-	60	60	-	100.0%	22	22										
Inventory: Materials and supplies	36	(36)	-	-	-	-	-	-	-										
Consumable supplies	33	(12)	-	21	21	-	100.0%	23	23										
Consumable: Stationery, printing and office supplies	96	70	-	166	166	-	100.0%	115	115										

APPROPRIATION STATEMENT for the year ended 31 March 2018

PROGRAMME 4: CIVILIAN OVERSIGHT, MONITORING & EVALUATION

	2017/18					2016/17			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Travel and subsistence	3 065	261	-	3 326	3 326	-	100.0%	3 083	3 083
Training and development	-	100	-	100	100	-	100.0%	180	180
Operating payments	165	(152)	-	13	13	-	100.0%	70	70
Venues and facilities	579	(300)	-	279	279	-	100.0%	320	320
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	153	-	153	153	-	100.0%	56	56
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Households	-	153	-	153	153	-	100.0%	56	56
Social benefits	-	-	-	-	-	-	-	56	56
Other transfers to households	-	153	-	153	153	-	100.0%	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2018

PROGRAMME 4: CIVILIAN OVERSIGHT, MONITORING & EVALUATION

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Payments for capital assets	279	-	31	310	309	1	99.7%	267	45
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	223	(35)	-	188	188	-	100.0%	213	45
Other machinery and equipment	223	(35)	-	188	188	-	100.0%	213	45
Software & other intangible assets	56	35	31	122	121	1	99.2%	54	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	21 640	-	318	21 958	20 106	1 852	91.6%	21 056	17 649

APPROPRIATION STATEMENT for the year ended 31 March 2018

4.1. POLICE PERFORMANCE, CONDUCT AND COMPLIANCE

	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
ECONOMIC CLASSIFICATION	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	15 215	497	287	15 999	14 798	1 201	92.5%	15 181	13 357
Compensation of employees	11 744	-	-	11 744	10 543	1 201	89.8%	10 392	8 572
Goods and services	3 471	497	287	4 255	4 255	-	100.0%	4 789	4 785
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	153	-	153	153	-	100.0%	56	56
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	153	-	153	153	-	100.0%	56	56
Payments for capital assets	208	43	31	282	281	1	99.6%	199	30
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	152	36	-	188	188	-	100.0%	145	30
Software & other intangible assets	56	7	31	94	93	1	98.9%	54	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	15 423	693	318	16 434	15 232	1 202	92.7%	15 436	13 443

APPROPRIATION STATEMENT for the year ended 31 March 2018

4.2 POLICY AND PROGRAMME EVALUATIONS

ECONOMIC CLASSIFICATION	2017/18						2016/17		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	5 023	(88)	-	4 935	4 846	89	98.2%	4 535	3 705
Compensation of employees	3 743	-	-	3 743	3 655	88	97.6%	3 376	2 546
Goods and services	1 280	(88)	-	1 192	1 191	1	99.9%	1 159	1 159
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	50	(22)	-	28	28	-	100.0%	48	15
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	50	(50)	-	-	-	-	-	48	15
Software & other intangible assets	-	28	-	28	28	-	100.0%	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	5 073	(110)	-	4 963	4 874	89	98.2%	4 583	3 720

APPROPRIATION STATEMENT for the year ended 31 March 2018

4.2 INFORMATION MANAGEMENT	2017/18					2016/17			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
ECONOMIC CLASSIFICATION									
Current payments	1 123	(562)	-	561	-	561	-	1 017	486
Compensation of employees	561	-	-	561	-	561	-	531	-
Goods and services	562	(562)	-	-	-	-	-	486	486
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	21	(21)	-	-	-	-	-	20	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	21	(21)	-	-	-	-	-	20	-
Software & other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
	1 144	(583)	-	561	-	561	-	1 037	486

NOTES TO THE APPROPRIATION STATEMENT for the year ended 31 March 2018

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-C) to the Annual Financial Statements.

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

4.1 PER PROGRAMME	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	%
Programme 1: Administration	52 688	52 010	678	1.3%
Programme 2: Intersectoral Coordination and Strategic Partnerships	23 251	20 945	2 306	9.9%
Programme 3: Legislation & Policy Development	26 776	25 284	1 492	5.6%
Programme 4: Civilian Oversight, Monitoring & Evaluation	21 958	20 106	1 852	8.4%
TOTAL	124 673	118 345	6 328	5.1%

The underspending on all programmes can mainly be attributed to vacancies in the Department

4.2 PER ECONOMIC CLASSIFICATION	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	%
Current payments	120 508	114 294	6 214	5.2%
Compensation of employees	88 504	82 685	5 819	6.6%
Goods and services	31 841	31 446	395	1.2%
Interest and rent on land	163	163	-	-
Transfers and subsidies	1 053	946	107	10.2%
Provinces and municipalities	7	5	2	28.6%
Departmental agencies and accounts	104	-	104	100.0%
Households	942	941	1	0.1%
Payments for capital assets	3 112	3 105	7	0.2%
Machinery and equipment	2 405	2 401	4	0.2%
Software & other intangible assets	707	704	3	0.4%
Payments for financial assets	-	-	-	-
TOTAL	124 673	118 345	6 328	5.1%

The department mainly underspent on Compensation of Employees due to vacancies as well as the Transfer payment to SASSETA that did not realise.

CIVILIAN SECRETARIAT FOR POLICE SERVICE
VOTE WITHIN VOTE 23

STATEMENT OF FINANCIAL PERFORMANCE for the year ended 31 March 2018

	NOTE	2017/18 R'000	2016/17 R'000
REVENUE			
Annual appropriation	1	124 673	110 592
Departmental revenue	2	126	72
TOTAL REVENUE		124 799	110 664
EXPENDITURE			
Current expenditure			
Compensation of employees	3	82 685	66 290
Goods and services	4	31 446	31 980
Interest and rent on land	5	163	-
Total current expenditure		114 294	98 270
Transfers and subsidies			
Transfers and subsidies	6	946	311
Total transfers and subsidies		946	311
Expenditure for capital assets			
Tangible assets	7	2 401	859
Intangible assets	7	704	-
Total expenditure for capital assets		3 105	859
Unauthorised expenditure approved without funding		-	-
Payments for financial assets		-	-
TOTAL EXPENDITURE		118 345	99 440
SURPLUS/(DEFICIT) FOR THE YEAR		6 454	11 224
RECONCILIATION OF NET SURPLUS FOR THE YEAR			
Voted funds		6 328	11 152
Annual appropriation		6 328	11 152
Departmental revenue and NRF Receipts	13	126	72
SURPLUS/(DEFICIT) FOR THE YEAR		6 454	11 224
	NOTE	2017/18	2016/17

CIVILIAN SECRETARIAT FOR POLICE SERVICE
VOTE WITHIN VOTE 23

STATEMENT OF FINANCIAL POSITION as at 31 March 2018

		R'000	R'000
ASSETS			
Current assets		6 957	11 175
Unauthorised expenditure	8	5 696	5 696
Cash and cash equivalents	9	-	3 547
Prepayments and advances	10	960	716
Receivables	11	301	1 216
TOTAL ASSETS		6 957	11 175
LIABILITIES			
Current liabilities		6 929	11 175
Voted funds to be surrendered to the Revenue Fund	12	6 328	11 152
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	13	-	11
Bank overdraft	14	551	-
Payables	15	50	12
TOTAL LIABILITIES		6 929	11 175
NET ASSETS		28	-
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		28	-
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		28	-

CIVILIAN SECRETARIAT FOR POLICE SERVICE
VOTE WITHIN VOTE 23

STATEMENT OF CHANGES IN NET ASSETS for the year ended 31 March 2018

	NOTE	2017/18	2016/17
		R'000	R'000
Capitalisation Reserves			
Opening balance		-	-
Transfers:			
Movement in Equity		-	-
Movement in Operational Funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		-	-
Transfers:		28	-
Irrecoverable amounts written off		-	-
Debts revised		-	-
Debts recovered (included in departmental receipts)		(7)	-
Debts raised		35	-
Closing balance		28	-
Retained funds			
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
Revaluation Reserve			
Opening balance		-	-
Revaluation adjustment (Housing departments)		-	-
Transfers		-	-
Other		-	-
Closing balance		-	-
TOTAL		28	-

CIVILIAN SECRETARIAT FOR POLICE SERVICE
VOTE WITHIN VOTE 23

CASH FLOW STATEMENT for the year ended 31 March 2018

	NOTE	2017/18 R'000	2016/17 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		124 799	110 664
Annual appropriated funds received	1.1	124 673	110 592
Departmental revenue received	2	126	72
Net (increase)/decrease in working capital		709	3 710
Surrendered to Revenue Fund		(11 289)	(1 353)
Current payments		(114 131)	(92 574)
Interest paid	5	(163)	-
Payments for financial assets		-	-
Transfers and subsidies paid		(946)	(311)
Net cash flow available from operating activities	16	(1 021)	20 136
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	7	(3 105)	(859)
Proceeds from sale of capital assets		-	-
Net cash flows from investing activities		(3 105)	(859)
CASH FLOWS FROM FINANCING ACTIVITIES			
Distribution/dividend received		-	-
Increase/(decrease) in net assets		28	-
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		28	-
Net increase/(decrease) in cash and cash equivalents		(4 098)	19 277
Cash and cash equivalents at beginning of period		3 547	(15 730)
Cash and cash equivalents at end of period	17	(551)	3 547

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

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. COMPARATIVE INFORMATION

5.1 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.

5.2 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.

6. REVENUE

6.1 Appropriated funds

Appropriated funds comprise 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 2018

Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.

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

6.2 Departmental revenue

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

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

6.3 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

7. EXPENDITURE

7.1 Compensation of employees

7.1.1 Salaries and wages

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

7.1.2 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.

7.2 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

7.3 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.

7.4 Leases

7.4.1 Operating leases

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

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

7.4.2 Finance leases

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

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

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

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

8. 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.

9. 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.

10. 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

11. FINANCIAL ASSETS

11.1 Financial assets (not covered elsewhere)

A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.

At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.

11.2 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.

12. PAYABLES

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

13. CAPITAL ASSETS

13.1 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.

13.2 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

13.3 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. PROVISIONS AND CONTINGENTS

14.1 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.

14.2 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.

14.3 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.

14.4 Commitments

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

15. UNAUTHORISED EXPENDITURE

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

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

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

16. FRUITLESS AND WASTEFUL EXPENDITURE

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

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

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

17. IRREGULAR EXPENDITURE

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

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

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

18. CHANGES IN ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND ERRORS

Changes in accounting policies that are effected by management have been applied retrospectively in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

Changes in accounting estimates are applied prospectively in accordance with MCS requirements.

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

19. 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.

20. DEPARTURES FROM THE MCS REQUIREMENTS

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

21. 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.

22. RELATED PARTY TRANSACTIONS

A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

PART B: EXPLANATORY NOTES

1. ANNUAL APPROPRIATION

1.1 Annual Appropriation

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

	2017/18			2016/17	
	Final Appropriation R'000	Actual Funds Received R'000	Funds not requested/not received R'000	Final Appropriation R'000	Appropriation received R'000
PROGRAMMES					
Administration	48 051	48 051	-	42 879	42 879
Intersectoral Coordination And Strategic Partnerships	24 918	24 918	-	23 798	23 798
Legislation And Policy Development	28 114	28 114	-	22 859	22 859
Civilian Oversight, Monitoring And Evaluations	23 590	23 590	-	21 056	21 056
Total	124 673	124 673	-	110 592	110 592

All funds requested and received

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

2. DEPARTMENTAL REVENUE

NOTE	2017/18 R'000	2016/17 R'000
2.1	62	51
2.2	64	21
	126	72
	126	72

Sales of goods and services other than capital assets
Transactions in financial assets and liabilities
Total revenue collected

Departmental revenue collected

All departmental revenue collected in 2017/18 was paid over to the National Revenue Fund during the financial year.

2.1 Sales of goods and services other than capital assets

NOTE 2	2017/18 R'000	2016/17 R'000
	62	51
	35	30
	27	21
	62	51

Sales of goods and services produced by the department
Sales by market establishment
Other sales

Total

2.2 Transactions in financial assets and liabilities

NOTE 2	2017/18 R'000	2016/17 R'000
	64	21
	64	21

Receivables

Total

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

3. COMPENSATION OF EMPLOYEES

3.1 Salaries and Wages

	2017/18	2016/17
	R'000	R'000
NOTE		
Basic salary	58 144	45 730
Performance award	777	1 076
Service Based	19	43
Compensative/circumstantial	403	660
Periodic payments	13	83
Other non-pensionable allowances	13 257	10 939
Total	72 613	58 531

3.2 Social contributions

	2017/18	2016/17
	R'000	R'000
NOTE		
Employer contributions		
Pension	7 460	5 699
Medical	2 601	2 052
Bargaining council	11	8
Total	10 072	7 759
Total compensation of employees	82 685	66 290

Average number of employees

140 113

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

4. GOODS AND SERVICES

	NOTE	2017/18 R'000	2016/17 R'000
Administrative fees		22	124
Advertising		829	2 071
Minor assets	4.1	419	85
Bursaries (employees)		395	245
Catering		533	825
Communication		1 315	1 553
Computer services	4.2	8 343	6 270
Consultants: Business and advisory services		2 027	1 155
Legal services		938	2 322
Contractors		137	682
Audit cost – external	4.3	2 145	1 940
Fleet services		346	181
Consumables	4.4	1 951	1 155
Operating leases		732	301
Rental and hiring		7	43
Transport provided as part of the departmental activities		-	320
Travel and subsistence	4.5	9 375	10 394
Venues and facilities		817	1 297
Training and development		644	651
Other operating expenditure	4.6	471	366
Total		31 446	31 980

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

4.1 Minor assets

	2017/18	2016/17
	R'000	R'000
NOTE		
4	419	85
Tangible assets		
Machinery and equipment	419	85
Total	419	85

4.2 Computer services

	2017/18	2016/17
	R'000	R'000
NOTE		
4	8 343	6 266
SITA computer services	8 343	6 266
External computer service providers	-	4
Total	8 343	6 270

4.3 Audit cost – External

	2017/18	2016/17
	R'000	R'000
NOTE		
4	2 145	1 940
Regularity audits	2 145	1 940
Total	2 145	1 940

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

4.4 Consumables

	2017/18	2016/17
	R'000	R'000
Consumable supplies	200	285
Uniform and clothing	24	87
Household supplies	135	145
Communication accessories	1	-
IT consumables	2	-
Other consumables	38	53
Stationery, printing and office supplies	1 751	870
Total	1 951	1 155

NOTE

4

Consumable supplies
Uniform and clothing
Household supplies
Communication accessories
IT consumables
Other consumables
Stationery, printing and office supplies

Total

4.5 Travel and subsistence

	2017/18	2016/17
	R'000	R'000
Local	9 375	10 269
Foreign	-	125
Total	9 375	10 394

NOTE

4

Local
Foreign

Total

4.6 Other operating expenditure

	2017/18	2016/17
	R'000	R'000
Professional bodies, membership and subscription fees	311	33
Resettlement costs	-	139
Other	160	194
Total	471	366

NOTE

4

Professional bodies, membership and subscription fees
Resettlement costs
Other

Total

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

5. INTEREST AND RENT ON LAND

	2017/18	2016/17
	R'000	R'000
NOTE		
Interest paid	163	-
Total	163	-

Interest paid to South African Revenue Service because of late processing of monthly tax transfer payment due to unavailability of computer systems

6. TRANSFERS AND SUBSIDIES

	2017/18	2016/17
	R'000	R'000
NOTE		
NOTE		
ANNEX 1A	5	4
ANNEX 1B	-	-
ANNEX 1C	941	307
Total	946	311

Provinces and municipalities
Departmental agencies and accounts
Households

Included in Households is the final settlement of the claim against the department agreed upon and paid to WingsNaledi Travel Management

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

7. EXPENDITURE FOR CAPITAL ASSETS

	NOTE	2017/18 R'000	2016/17 R'000
Tangible assets		2 401	859
Buildings and other fixed structures	28	-	22
Machinery and equipment	26	2 401	837
Intangible assets		704	-
Software	27	704	-
Total		3 105	859

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

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

The payment of R704 000 to Microsoft is for the procurement of a full year departmental licence including part of 2018/19

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

7.2 Analysis of funds utilised to acquire capital assets – 2016/17

	Voted funds		Aid assistance		Total	
	R'000	R'000	R'000	R'000	R'000	R'000
Tangible assets	859					859
Buildings and other fixed structures	22		-		22	
Machinery and equipment	837		-		837	
Total	859					859

7.3 Finance lease expenditure included in Expenditure for capital assets

NOTE	2017/18		2016/17	
	R'000	R'000	R'000	R'000
		396		344
Total		396		344

Finance lease of photocopier machines

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

8. UNAUTHORISED EXPENDITURE

8.1 Reconciliation of unauthorised expenditure

	2017/18	2016/17
	R'000	R'000
Opening balance	5 696	-
Prior period error		
As restated	5 696	-
Unauthorised expenditure – discovered in current year (as restated)	-	5 696
Less: Amounts approved by Parliament/Legislature with funding	-	-
Less: Amounts approved by Parliament/Legislature without funding	-	-
Capital		
Current		
Transfers and subsidies		
Less: Amounts transferred to receivables for recovery	-	-
Closing balance	5 696	5 696
Analysis of closing balance		
Unauthorised expenditure awaiting authorisation	5 696	-
Unauthorised expenditure approved without funding and not derecognised	-	-
Total	5 696	-

NOTE

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

8.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

	2017/18	2016/17
	R'000	R'000
NOTE		
Current	5 696	5 696
Capital	-	-
Transfers and subsidies	-	-
Total	5 696	5 696

8.3 Analysis of unauthorised expenditure awaiting authorisation per type

	2017/18	2016/17
	R'000	R'000
NOTE		
Unauthorised expenditure relating to overspending of the vote or a main division within a vote	5 696	5 696
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division of the vote	-	-
Total	5 696	5 696

Unauthorised expenditure originated in 2015/16 and the department is still in the process of getting Parliamentary authorisation for the expenditure

9. CASH AND CASH EQUIVALENTS

	2017/18	2016/17
	R'000	R'000
NOTE		
Consolidated Paymaster General Account	-	3 547
Total	-	3 547

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

10. PREPAYMENTS AND ADVANCES

	NOTE	2017/18 R'000	2016/17 R'000
Travel and subsistence		3	3
Advances paid (Not expensed)	10.1	902	688
Prepayments (Not expensed)	10.2	55	25
Total		960	716

10.1 Advances paid (Not expensed)

	NOTE	Balance as at 1 April 2017 R'000	Less: Amount expensed in current year R'000	Add: Current Year prepayments R'000	Balance as at 31 March 2018 R'000
National departments	10	688	430	644	902
Other institutions		-	-	-	-
Total		688	430	644	902

Advances paid to Government Communication and Information System (GCIS) for media related expenditure and National School of Government (NSG) for courses/training.

10.2 Prepayments (Not expensed)

	NOTE	Balance as at 1 April 2017 R'000	Less: Amount expensed in current year R'000	Add: Current Year prepayments R'000	Balance as at 31 March 2018 R'000
Goods and services	10	25	25	55	55
Total		25	25	55	55

Prepayment made to private institutions (MultiChoice subscription and MANCOSA Bursary) and expensed on monthly basis thereafter.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

11. RECEIVABLES

	NOTE	2017/18		2016/17			
		Current R'000	Non-current R'000	Current R'000	Non-current R'000	Total R'000	
Claims recoverable	11.1	43	-	43	1 025	-	1 025
Recoverable expenditure	11.2	92	-	92	81	-	81
Staff debt	11.3	75	-	75	110	-	110
Other debtors	11.4	91	-	91	-	-	-
Total		301	-	301	1 216	-	1 216

11.1 Claims recoverable

	2017/18 R'000	2016/17 R'000
National departments	43	1 025
Total	43	1 025

NOTE
11 AND ANNEX 4

National departments

Total

Amounts claimed from Department of Water and Sanitation and South African Police Service

11.2 Recoverable expenditure (disallowance accounts)

	2017/18 R'000	2016/17 R'000
Disallowance damages & losses	89	80
Salary: Tax Debt	3	1
Total	92	81

NOTE
11

Disallowance damages & losses

Salary: Tax Debt

Total

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

11.3 Staff debt

	2017/18	2016/17
	R'000	R'000
Debt account	75	110
Total	75	110

NOTE

11

11.4 Other debtors

	2017/18	2016/17
	R'000	R'000
Salary: Income Tax	91	-
Total	91	-

NOTE

11

Department paid over higher amount to SARS for Income Tax. Correction to be made in new financial year after tax reconciliation is finalised.

12. VOTED FUNDS TO BE SURRENDERED TO THE REVENUE FUND

	2017/18	2016/17
	R'000	R'000
Opening balance	11 152	(4 404)
Prior period error	-	-
As restated	11 152	(4 404)
Transfer from statement of financial performance (as restated)	6 328	11 152
Add: Unauthorised expenditure for current year	-	5 696
Voted funds not requested/not received	-	-
Paid during the year	(11 152)	(1 292)
Closing balance	6 328	11 152

NOTE

8

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

13. DEPARTMENTAL REVENUE AND NRF RECEIPTS TO BE SURRENDERED TO THE REVENUE FUND

	2017/18	2016/17
	R'000	R'000
Opening balance	11	-
Prior period error		
As restated	11	-
Transfer from Statement of Financial Performance (as restated)	126	72
Own revenue included in appropriation	-	-
Transfer from aid assistance	-	-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	-	-
Paid during the year	(137)	(61)
Closing balance	-	11

14. BANK OVERDRAFT

	2017/18	2016/17
	R'000	R'000
Consolidated Paymaster General Account	551	-
Fund requisition account	-	-
Overdraft with commercial banks (Local)	-	-
Total	551	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

15. PAYABLES - CURRENT

	2017/18	2016/17
	R'000	R'000
NOTE		
Advances received	-	-
Clearing accounts	50	12
Other payables	-	-
Total	50	12

Advances received
Clearing accounts
Other payables

15.1

15.1 Clearing accounts

	2017/18	2016/17
	R'000	R'000
NOTE		
15		
Description		
Salary: Income tax	-	2
Salary: Pension fund	2	10
Salary: Disallowance	48	-
Total	50	12

Description
Salary: Income tax
Salary: Pension fund
Salary: Disallowance

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

16. NET CASH FLOW AVAILABLE FROM OPERATING ACTIVITIES

	2017/18	2016/17
	R'000	R'000
NOTE		
Net surplus/(deficit) as per Statement of Financial Performance	6 454	11 224
Add back non cash/cash movements not deemed operating activities	(7 475)	8 912
(Increase)/decrease in receivables – current	915	8 050
(Increase)/decrease in prepayments and advances	(244)	1 347
(Increase)/decrease in other current assets	-	-
Increase/(decrease) in payables – current	38	9
(Increase)/decrease in other financial assets	-	-
Expenditure on capital assets	3 105	859
Surrenders to Revenue Fund	(11 289)	(1 353)
Voted funds not requested/not received	-	-
Net cash flow generated by operating activities	(1 021)	20 136

17. RECONCILIATION OF CASH AND CASH EQUIVALENTS FOR CASH FLOW PURPOSES

	2017/18	2016/17
	R'000	R'000
NOTE		
Consolidated Paymaster General account	(551)	3 547
Fund requisition account	-	-
Cash receipts	-	-
Disbursements	-	-
Total	(551)	3 547

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

18. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

18. Contingent liabilities

	2017/18	2016/17
	R'000	R'000
NOTE		
Liable to		
Nature		
Claims against the department	11	104
Intergovernmental payables (unconfirmed balances)	131	-
Total	142	104

Awaiting claims from Office of the Chief Justice and Department of Justice and Constitutional Development unconfirmed amount – supporting documents received with claims not sufficient.
Claims received from official for re-imboursement

19. COMMITMENTS

	2017/18	2016/17
	R'000	R'000
NOTE		
Current expenditure		
Approved and contracted	619	44
	619	44
Capital expenditure		
Approved and contracted	1 624	-
	1 624	-
Total Commitments	2 243	44

An amount of R1,410 million included under capital expenditure is committed for a period of two years.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

20. ACCRUALS AND PAYABLES NOT RECOGNISED

20.1 Accruals

NOTE

	2017/18	2016/17
	R'000	R'000

Listed by economic classification

	30 Days	30+ Days	Total	Total
Goods and services	815	18	833	2 893
Capital assets	-	-	-	-
Total	815	18	833	2 893

NOTE

	2017/18	2016/17
	R'000	R'000

Listed by programme level

Administration	413	1 210
Intersectoral Coordination and Strategic Partnerships	100	108
Legislation and Policy Development	202	1 139
Civilian Oversight, Monitoring and Evaluation	118	436
Total	833	2 893

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

20.2 Payables not recognised

NOTE	2017/18	2016/17
	R'000	R'000

Listed by economic classification

	30 Days	30+ Days	Total	Total
Goods and services	34	58	92	-
Capital assets	14	-	14	-
Other	-	-	-	-
Total	48	58	106	-

Listed by programme level

Administration	69	-
Intersectoral Coordination and Strategic Partnerships	11	-
Legislation and Policy Development	26	-
Civilian Oversight, Monitoring and Evaluation	-	-
Total	106	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

21. EMPLOYEE BENEFITS

NOTE

	2017/18	2016/17
	R'000	R'000
Leave entitlement	3 282	2 502
Service bonus (Thirteenth cheque)	2 467	1 847
Performance awards	1 332	1 192
Capped leave commitments	359	529
Other	17	154
Total	7 457	6 224

22. LEASE COMMITMENTS

21. Finance leases

	2017/18	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
Not later than 1 year	-	-	-	-	64	64
Later than 1 year and not later than 5 years	-	-	-	-	-	-
Total lease commitments	-	-	-	-	64	64

	2016/17	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
Not later than 1 year	-	-	-	-	352	352
Later than 1 year and not later than 5 years	-	-	-	-	65	65
Total lease commitments	-	-	-	-	417	417

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

23. IRREGULAR EXPENDITURE

23.1 Reconciliation of irregular expenditure

	2017/18	2016/17
	R'000	R'000
Opening balance	37 755	25 680
Prior period error	-	-
As restated	37 755	25 680
Add: Irregular expenditure – relating to prior year	-	5 996
Add: Irregular expenditure – relating to current year	1 550	6 351
Less: Prior year amounts condoned	-	(272)
Less: Current year amounts condoned	-	-
Less: Amounts not condoned and recoverable	-	-
Less: Amounts not condoned and not recoverable	-	-
Closing balance	39 305	37 755

NOTE

Analysis of awaiting condonation per age classification

Current year	1 550	6 351
Prior years	37 755	31 404
Total	39 305	37 755

23.2 Details of irregular expenditure – added current year (relating to current and prior years)

INCIDENT

	2017/18
	R'000
WingsNaledi Corporate Travel	612
Routledge Modise Incorporated	938
Total	1 550

DISCIPLINARY STEPS TAKEN/CRIMINAL PROCEEDINGS

Internal investigation finalised. No action taken-Referred to DPCI	612
Internal investigation finalised. No disciplinary action taken	938
Total	1 550

The additional irregular relates to cases that originated in 2014/15 (WingsNaledi) and 2015/16 (Routledge Modise Inc) respectively

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

24. FRUITLESS AND WASTEFUL EXPENDITURE

24.1 Reconciliation of fruitless and wasteful expenditure

	2017/18	2016/17
	R'000	R'000
Opening balance	30	-
Prior period error	-	-
As restated	30	-
Fruitless and wasteful expenditure – relating to prior year	-	-
Fruitless and wasteful expenditure – relating to current year	163	30
Less: Amounts resolved	-	-
Less: Amounts transferred to receivables for recovery	-	-
Closing balance	193	30

NOTE

24.2 Analysis of awaiting resolution per economic classification

	2017/18	2016/17
	R'000	R'000
Current	193	30
Capital	-	-
Total	193	30

NOTE

24.3 Analysis of Current year's (relating to current and prior years) fruitless and wasteful expenditure

DISCIPLINARY STEPS TAKEN/CRIMINAL PROCEEDINGS

	2017/18
	R'000
Interest on late payment to SARS	163
Total	163

Interest on late payment to SARS Still under investigation

Interest paid to South African Revenue Service because of late processing of monthly tax transfer payment due to unavailability of computer systems. The amount of R30 000 related to the previous financial year is in final stages of investigation.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

25. RELATED PARTY TRANSACTIONS

NOTE	2017/18 R'000
	-
	-

In kind goods and services provided/received

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

Total

South African Police Service

Independent Police Investigative Directorate

Private Security Industry Regulatory Authority

26. KEY MANAGEMENT PERSONNEL

	2017/18 R'000	2016/17 R'000
Political office bearers (provide detail below)	-	-
Officials:		
Level 15 to 16	1 722	1 708
Level 14 (incl. CFO if at a lower level)	7 070	6 030
Family members of key management personnel	-	-
Total	8 792	7 738

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

27. MOVABLE TANGIBLE CAPITAL ASSETS

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

	Opening balance	Value adjustments	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	7 372	-	2 019	-	9 391
Transport assets	1 768	-	779	-	2 547
Computer equipment	3 374	-	1 015	-	4 389
Furniture and office equipment	2 230	-	225	-	2 455
Other machinery and equipment	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	7 372	-	2 019	-	9 391

27.1 Additions

ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2018

	Cash	Non-cash	(Capital Work in Progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	2 401	-	(396)	14	2 019
Transport assets	779	-	-	-	779
Computer equipment	1 015	-	-	-	1 015
Furniture and office equipment	607	-	(396)	14	225
TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS	2 401	-	(396)	14	2 019

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

27.2 Movement for 2016/17

MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	7 563	(684)	493	-	7 372
Transport assets	1 768	-	-	-	1 768
Computer equipment	2 994	12	368	-	3 374
Furniture and office equipment	2 801	(696)	125	-	2 230
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	7 563	(684)	493	-	7 372

27.2.1 Prior period error

Nature of prior period error

Relating to 2015/16 closing balance affecting the opening balance for 2016/17
Duplicate assets on register

Relating to 2016/17

Total prior period errors

Duplicate assets found on the asset register

NOTE

2016/17
R'000

(684)
(684)
-

-
-
(684)

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

27.3 Minor assets

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

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	2 773	-	2 773
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	419	-	419
Disposals	-	-	-	-	-	-
TOTAL MINOR ASSETS	-	-	-	3 192	-	3 192

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	1 960	-	1 960
TOTAL NUMBER OF MINOR ASSETS	-	-	-	1 960	-	1 960

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2017

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	2 745	-	2 745
Value adjustments	-	-	-	(60)	-	(60)
Additions	-	-	-	88	-	88
Disposals	-	-	-	-	-	-
TOTAL MINOR ASSETS	-	-	-	2 773	-	2 773

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	1 784	-	1 784
TOTAL NUMBER OF MINOR ASSETS	-	-	-	1 784	-	1 784

27.3.1 Prior period error

Nature of prior period error

Relating to 2015/16 closing balance affecting the opening balance 2016/17
Duplicate assets on register

Total prior period errors

Duplicate assets found on the asset register

2016/17
R'000

NOTE

(60)
(60)
(60)

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

28. INTANGIBLE CAPITAL ASSETS

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

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

28.1 Additions

ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2018

	Cash	Non-Cash	(Development work in progress - current costs)	Received current year, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	704	-	-	-	704
TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS	704	-	-	-	704

Annual Payment for Microsoft licences – long term contract

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

29. IMMOVABLE TANGIBLE CAPITAL ASSETS

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

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

29.1 Movement for 2016/17

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

30. PRIOR PERIOD ERRORS

30.1 Correction of prior period errors

NOTE	Amount before error correction		Prior period error		Restated Amount	
	2016/17		2016/17		2016/17	
	R'000		R'000		R'000	
	Revenue: Departmental revenue					
2	2		49		51	
2	9		12		21	
	11		61		72	

Sales of goods and service other than capital assets
Transactions in financial assets and liabilities

Net effect

Departmental Revenue incorrectly disclosed in prior year

NOTE	Amount before error correction		Prior period error		Restated Amount	
	2016/17		2016/17		2016/17	
	R'000		R'000		R'000	
	Assets: Movable tangible assets					
27	8 056		(711)		7 345	
27	2 833		(60)		2 773	
	10 889		(771)		10 118	

Machinery and Equipment (Capital movable assets)
Machinery and Equipment (Minor movable assets)

Net effect

Duplicate assets on the Asset Register

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

NOTE	Amount before error correction	Prior period error	Restated Amount
	2016/17	2016/17	2016/17
	R'000	R'000	R'000
Liabilities:			
Accruals only realised after 2016/17 year audit was finalised	2 777	74	2 851
Net effect	2 777	74	2 851

Accruals restated due to outstanding invoices received from SITA in September 2017, which the department was unaware of.

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

ANNEXURE 1A

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION			TRANSFER			SPENT			2016/17	
	R'000	R'000	R'000	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
City of Tshwane – License fees	5	-	2	7	5	-	5	-	-	-	4
TOTAL	5	-	2	7	5	-	5	-	-	-	4

ANNEXURE 1B

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENTAL AGENCY/ACCOUNT	TRANSFER ALLOCATION			TRANSFER		2016/17
	Adjusted Appropriation	Roll Overs	Adjustments	Actual Transfer	% of Available funds Transferred	
SASSETA	104	-	-	104	0%	215
TOTAL	104	-	-	104	0%	215

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

ANNEXURE 1C

STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION			EXPENDITURE		2016/17 Final Appropriation R'000
	Adjusted Appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	
Transfers						
Leave gratuity	250	-	80	330	329	99,7%
Claim against state	-	-	612	612	612	100,0%
TOTAL	250	-	692	942	941	99,9%

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

ANNEXURE 2

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2018

NATURE OF LIABILITY	Opening Balance 1 April 2017	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2018
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Claim against the department by WingsNaledi Travel settled out of court	104	612	716	-	-
Other					
Claims submitted by an official for re-imboursement	-	11	-	-	11
TOTAL	104	623	716	-	11

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

ANNEXURE 3

CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2017/18
	31/03/2018	31/03/2017	31/03/2018	31/03/2017	31/03/2018	31/03/2017	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Department							
Department of Water and Sanitation	-	-	31	-	31	-	-
South African Police Service (SAPS)	-	-	12	1 025	12	1 025	-
Sub-total	-	-	43	1 025	43	1 025	-
Other Government Entities							
Sub-total	-	-	-	-	-	-	-
TOTAL	-	-	43	1 025	43	1 025	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

ANNEXURE 4

INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2017/18
	31/03/2018	31/03/2017	31/03/2018	31/03/2017	31/03/2018	31/03/2017	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS							
Current							
Office of the Chief Justice	-	-	116	-	116	-	-
Department of Justice & Constitutional Development:							
Constitutional Development:	-	-	15	-	15	-	-
Subtotal	-	-	131	-	131	-	-
TOTAL	-	-	131	-	131	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2018

ANNEXURE 5

INTER-ENTITY ADVANCES PAID (NOTE 10)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017	31/03/2018	31/03/2017
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Government Communication and Information System (GClS)	408	688	-	-	408	688
National School of Government	-	-	494	-	494	-
Subtotal	408	688	494	-	902	688
OTHER ENTITIES						
Subtotal	-	-	-	-	-	-
TOTAL	408	688	494	-	902	688

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